

Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2012–13 (Fiscal Year 2013)

Provisional File Version 1a

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December 2015

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I. Introduction to the NCES School District Finance Survey (F-33), School Year 2012–13 (Fiscal Year 2013) 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) 2012-13, fiscal year 2013 (FY 13) 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 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 Pilot 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 Governments Division of the U.S. Census Bureau collaborate to collect public education finance data. The U.S. Census Bureau conducts a Census of Governments and an Annual Survey of State and Local Government Finances. Congress authorizes NCES to collect school finance data through the Education Sciences Reform Act of 2002, section 151(b) (3), 20 U.S.C. 9541. The Census Bureau acts as the primary collection agent for the F-33 data collection and produces two data files: one for distribution and reporting by the Census Bureau;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

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 <http://www.census.gov/govs/school>

contrast, the Census Bureau F-33 data file and report include only school districts that meet the Census Bureau's definition of a government entity.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 2014), provides a set of standards and guidance for school system accounting. The handbook gives common definitions for detailed account classifications, which are aggregated to form the data items collected in the F-33 survey. The use of the accounting handbook by SEAs facilitates the comparability of data across states and school districts.

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

The FY 13 School Districts Finance Survey data file contains 18,477 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 U.S. Census Bureau, *Public Education Finances: 2013*, G13-ASPEF, U.S. Government Printing Office, Washington, DC, 2015. 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 13 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 13 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 13 and how those anomalies relate to this data release.
- **Appendix D—Value Distribution and Field Frequencies** provides the frequency and distribution of data items across local education agencies.
- **Appendix E—Survey Form** includes a facsimile of the data collection instrument.

II. User’s Guide

A. Methodology

The F-33 survey collects finance data from the entire universe of LEAs in each of the 50 states and the District of Columbia. Between January 1st and February 28th of each year, the Census Bureau distributes the F-33 survey instrument to all SEAs. Representatives from each SEA collect and edit data from their LEAs and submit data to the Census Bureau usually between March 15th of the year that the collection opens, and October 30th of the following year. However, there is no official deadline for reporting data on the F-33 survey. The FY 13 F-33 collection opened on January 24, 2014 and closed on December 31, 2014. 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 13 collection, the following states submitted data in their own formats: Alabama, Arizona, California, Indiana, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Oregon, South Carolina, Tennessee, and Utah. Idaho sent revenue data in the F-33 survey format and expenditure data in their own state format. All other states reported data in the F-33 survey format. Survey analysts monitor data quality by 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 is 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.

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 2013

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, "School District Finance Survey (F-33)," fiscal year 2013, Provisional Version 1a.

American Recovery and Reinvestment Act (ARRA) Data

In February of 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA legislation allocated education funds directly to the states.⁷ As a result of the ARRA, NCES added three data items to the F-33 survey in order to collect and analyze data at the school district level.⁸ The three additional data items provide the necessary detail to report current ARRA expenditures, Title I revenues, and their functional allocations, such as for classroom instruction or school construction.

The three additional ARRA items are:

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

NCES collected ARRA data for FY 09 through FY 13 in the F-33 data collection. NCES will continue to collect these data items on the F-33 survey until SEAs expend all ARRA funds, received either through formula or competitive grants.⁹ At this juncture, ARRA data will be collected through FY 14.

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.

⁷http://www.recovery.gov/arra/About/Pages/The_Act.aspx; retrieved June 12, 2015.

⁸ NCES added seven data items to the NPEFS survey in order to collect and analyze data pertaining to Title I, Impact Aid, and other ED funds. The seven additional data items provide the necessary detail to report total ARRA expenditures and their functional allocations, such as for classroom instruction or school construction. “Department of Education, Notice of Proposed Information Collection Requests” 74 Federal Register 154 (12 August 2009) pp. 40573-40574; “Department of Education, Submission for OMB Review; Comment Request” 74 Federal Register 197 (14 October 2009) p. 52752.

⁹ The Education Department General Administrative Regulations (EDGAR) allows grantees to carry over 1 additional year any Federal Education funds that were not obligated in the period for which they were appropriated. For grants that are forward-funded, grantees can have up to 27 months to obligate appropriated funds beginning as early as July 1 of the federal fiscal year.

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 2012-13 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 2012-13 membership data in the spring of 2013). 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 has 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 13. There are 18,477 LEAs on the FY 13 School District Finance Survey file. Finance data were reported for 18,004, or 97.4 percent, of these LEAs. Most of the LEAs that did not report finance data for the FY 13 survey are either charter school districts or other nontraditional LEAs (e.g., education service agencies), which states often don't subject to the same financial reporting requirements as regular school districts.

Charter school districts' reporting requirements vary from state to state. As a result, SEAs do not report finance data for charter schools uniformly. Some independent charter school districts do not submit finance data to SEAs, and, as a result, fiscal data for these charter 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 2014) can be accessed online at <http://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)¹⁰ state code (FIPST);

¹⁰ 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

- 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 2012-13 for the FY 13 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 19 dummy LEAIDs on the FY 13 file. Dummy LEAIDs are distinguished by a “D” in the third position of the LEAID. Dummy LEAIDs will remain the same across the years of data collection, unless a matching LEA is found in the LEA Universe in the subsequent year.

The CCD Agency Nonfiscal File Match variable (CCDNF) indicates whether a record on the 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 2012-13 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 57 LEAs on the FY 13 School District Finance Survey file that do not appear on the FY 13 LEA Universe Survey file (see table 2). (These LEAs are also identified on the F-33 file

District of Columbia, and the U.S. Island Areas. ANSI state code values map directly to the retired FIPS code values.

by having a CCDNF value equal to “0.”). All 57 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 2012-13 LEA Universe Survey file, by state and LEAID: Fiscal year 2013

State	LEAID	LEA name on the F-33 file
Connecticut	09D0001 ¹	COMMITTEE FOR SHARED SERVICES
	09D0002 ¹	PROJECT OCEANOLOGY
Illinois	17D0001 ¹	BUREAU COUNTY COOPERATIVE ALTERNATIVE SCHOOL
	17D0002 ¹	HEADSTART
	17D0003 ¹	ROCK RIVER ALTERNATIVE SCHOOL
	17D0004 ¹	SALT CREEK ACADEMY
	17D0005 ¹	CENTRAL VERMILLION COUNTY SCHOOL COOPERATIVE
Minnesota	2700265 ¹	REGIONAL MANAGEMENT INFORMATION CENTER 5
	2700266 ¹	REGIONAL MANAGEMENT INFORMATION CENTER 4
	2700267 ¹	REGIONAL MANAGEMENT INFORMATION CENTER 3
	2700268 ¹	REGIONAL MANAGEMENT INFORMATION CENTER 2
	2700269 ¹	REGIONAL MANAGEMENT INFORMATION CENTER 1
	2700270 ¹	REGIONAL MANAGEMENT INFORMATION CENTER 7
	2700271 ¹	REGIONAL MANAGEMENT INFORMATION CENTER 8
New York	36D0001 ¹	SOUTH MOUNTAIN-HICKORY COMMON SCHOOL DIST
Ohio	3900005 ¹	HAMILTON-CLERMONT COOPERATIVE ASSOCIATION
	3900006 ¹	STARK-PORTAGE AREA COMPUTER CONSORTIUM
	3990000 ¹	AREA COOPERATIVE COMPUTERIZED EDUCATIONAL SERVICE SYSTEM
	3990020 ¹	SOUTHWEST OHIO COMPUTER ASSOCIATION
	3990060 ¹	LAKE-GEAUGA COMPUTER ASSOCIATION
	3990080 ¹	LICKING AREA COMPUTER ASSOCIATION
	3990120 ¹	METROPOLITAN DAYTON EDUCATIONAL COOPERATIVE ASSOCIATION
	3990140 ¹	METROPOLITAN EDUCATIONAL COUNCIL
	3990160 ¹	MIAMI VALLEY EDUCATIONAL COMPUTER ASSOCIATION
	3990180 ¹	NORTH CENTRAL OHIO COMPUTER COOPERATIVE
	3990200 ¹	NORTHEAST OHIO MANAGEMENT INFORMATION NETWORK
	3990220 ¹	NORTHERN OHIO EDUCATIONAL COMPUTER ASSOCIATION
	3990240 ¹	NORTHWEST OHIO AREA COMPUTER SERVICES COOPERATIVE
	3990280 ¹	NORTHWEST OHIO COMPUTER ASSOCIATION
	3990300 ¹	OHIO MID-EASTERN REGIONAL EDUCATION SERVICE AGENCY
	3990340 ¹	SOUTH CENTRAL OHIO COMPUTER ASSOCIATION
	3990360 ¹	SOUTHEASTERN OHIO VOLUNTARY EDUCATION COOPERATIVE
	3990380 ¹	TRI-COUNTY COMPUTER SERVICE ASSOCIATION
	3990400 ¹	TRI-RIVERS EDUCATIONAL COMPUTER ASSOCIATION
3990440 ¹	WESTERN OHIO COMPUTER ORGANIZATION	
Oklahoma	4000023 ¹	MCCURTAIN COUNTY EDUCATIONAL COOPERATIVE
	4000025 ¹	OSAGE COUNTY INTERLOCAL COOP
	4000026 ¹	SEMINOLE CO INTERLOCAL COOPERATIVE
	4000027 ¹	TRI-COUNTY INTERLOCAL COOPERATIVE

See notes at end of table.

Table 2. LEAs on the F-33 file that do not appear on the school year 2012-13 LEA Universe Survey file, by state and LEAID: Fiscal year 2013 — Continued

State	LEAID	LEA name on the F-33 file
Oklahoma — continued	4000028 ¹	ATOKA-COAL COUNTIES INTERLOCAL COOPERATIVES
	4000044 ¹	FIVE STAR INTERLOCAL COOPERATIVE
Pennsylvania	4226830 ¹	YORK COUNTY HIGH SCHOOL
	42D0001 ¹	EASTERN AREA SPECIAL SCHOOL
	42D0003 ¹	SOUTH CENTRAL AREA SPECIAL SCHOOL
	42D0004 ¹	SOUTHEASTERN AREA SPECIAL SCHOOL
Rhode Island	4400020 ¹	NORTHERN RHODE ISLAND COLLABORATIVE
	4400023 ¹	WEST BAY COLLABORATIVE
	4400026 ¹	EAST BAY EDUCATIONAL COLLABORATIVE
West Virginia	54D0001 ¹	REGIONAL EDUCATION SERVICE AGENCY 1
	54D0002 ¹	REGIONAL EDUCATION SERVICE AGENCY 2
	54D0003 ¹	REGIONAL EDUCATION SERVICE AGENCY 3
	54D0004 ¹	REGIONAL EDUCATION SERVICE AGENCY 4
	54D0005 ¹	REGIONAL EDUCATION SERVICE AGENCY 5
	54D0006 ¹	REGIONAL EDUCATION SERVICE AGENCY 6
	54D0007 ¹	REGIONAL EDUCATION SERVICE AGENCY 7
	54D0008 ¹	REGIONAL EDUCATION SERVICE AGENCY 8

¹ LEA was identified by the reporting SEA and the Census Bureau as a school system and reported FY 13 F-33 finance data, but were not reported for the SY 2012-13 LEA Universe Survey.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2013, Provisional Version 1a; "Local Education Agency Universe Survey," school year 2012-13, Provisional Version 1a.

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 <http://nces.ed.gov/ccd/pubagency.asp>.

CENSUSID

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

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

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

Table 3. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 2013

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 2013, 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 ANSI state code. Table 4 presents ANSI state codes by state name and state abbreviation.
- **CONUM** is the ANSI county number. It consists of the two-digit ANSI state code and a three-digit county identification number. County numbers for each state can be found at <http://www.census.gov/geo/www/ansi/countylookup.html>.
- **CBSA** is the Core-Based Statistical Area code. CBSA refers collectively to metropolitan and micropolitan statistical areas. Each metropolitan statistical area must have at least one urbanized area of 50,000 or more inhabitants. Each micropolitan statistical area must have at least one urban cluster of at least 10,000 but less than 50,000 population.¹¹
- **CSA** is the Combined Statistical Area code. A CSA consists of two or more adjacent CBSAs.

¹¹ For information about CBSA and CSA definitions, see http://www.census.gov/geo/reference/gtc/gtc_cbsa.html.

Table 4. State abbreviations and American National Standards Institute (ANSI) state codes, by state: Fiscal year 2013

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

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

C. 2 Other Unit Characterization Codes

School-level Codes

School-level codes (SCHLEV) describe the level of education provided within each school district:¹² 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:

¹² 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.

- 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.

The AGCHRT code is used to identify districts with charter schools. The source of the AGCHRT code is the SY 2012-13 LEA Universe Survey, Provisional Version 1a. The codes are as follows:

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

CCDNF

The CCDNF variable indicates whether a record in the 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 2012-13 CCD LEA Universe Survey, Provisional Version 1a 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 13 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 <http://nces.ed.gov/ccd/f33agency.asp>.

Unit Identifiers

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

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

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

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

Special Exhibit Items

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

Federal Revenue Distributed by State Governments

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

Suppressed Data

Starting in FY 06, NCES suppressed student membership (V33) in cases where reported LEA finances did not reflect the number of students 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 (see section II. B) if reported LEA finances did not reflect the student membership count for the LEA.

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

Local Revenue Items

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

Missing Data

Starting in FY 07, “-1” was used in the data file to represent missing values in student membership count (V33). There are 157 LEAs with missing membership values in the FY 13 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, and FY 13.

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.

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 student membership for all schools in the LEA (as reported on the 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

¹³ Students should be reported, for CCD purposes, in the membership of the LEA that initially receives funds for that student's education; and in the membership of the school he or she attends (EDFacts Membership File Specifications – C052-9-0 SY 2012-13).

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.

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 13 releases are as follows:

- Sdf13_1a.sas7bdat (SAS dataset)
- Sdf13_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, “13” stands for FY 13, “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.¹⁴ For SY 2012-13 (FY 13), the “1a” file is the first provisional file release.

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

The data source for the NCES First Look report entitled *Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2012-13 (Fiscal Year 2013)* is the FY 13 provisional data file. This report provides users with an opportunity to access provisional data from the School District Finance Survey that have been reviewed and edited.

Provisional data is released in an effort to provide earlier access to the data. Revisions submitted after the provisional data file has been finalized will be incorporated in the final data file for each fiscal year. Final School District Finance Survey data files will be released at approximately the

¹⁴ Letters “b” through “z” are used for internal version control.

same time as the release of provisional data for the following fiscal year (e.g., the final FY 13 data file is scheduled to be released next year at approximately the same time as the provisional FY 14 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 = Sdf131a.sas7bdat, Fiscal year 2013

Number of variables = 256

Number of observations = 18,477

Release: Provisional 1a, September 2015

Name	Order	Type	Label
LEAID	1	Character	NATIONAL CENTER FOR EDUCATION STATISTICS (NCES) 7-DIGIT LOCAL EDUCATION AGENCY ID
CENSUSID	2	Character	CENSUS BUREAU 14-DIGIT GOVERNMENT ID
FIPST	3	Character	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE
CONUM	4	Character	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) COUNTY CODE – digits 1 and 2 are the ANSI state code; digits 3–5 are the ANSI county code
CSA	5	Character	CONSOLIDATED STATISTICAL AREA
CBSA	6	Character	CORE-BASED STATISTICAL AREA
NAME	7	Character	NAME OF LOCAL EDUCATION AGENCY
STNAME	8	Character	STATE NAME
STABBR	9	Character	STATE ABBREVIATION
SCHLEV	10	Character	SCHOOL-LEVEL CODE 01 = Elementary school system only 02 = Secondary school system only 03 = Elementary/secondary school system 05 = Vocational or special education school system 06 = Nonoperating school system 07 = Education service agency
AGCHRT	11	Character	AGENCY CHARTER CODE 1 = All associated schools are charter schools 2 = All associated schools are charter and noncharter schools 3 = All associated schools are noncharter schools N = Not applicable or code could not be determined
YEAR	12	Character	YEAR OF DATA
CCDNF	13	Character	COMMON CORE OF DATA (CCD) AGENCY NONFISCAL FILE MATCH 0 = Does not match CCD Local Education Agency Universe file 1 = Matches CCD Local Education Agency Universe file
CENFILE	14	Character	CENSUS BUREAU FISCAL FILE MATCH 0 = Does not match Census Bureau fiscal file 1 = Matches Census Bureau fiscal file
GSLO	15	Character	AGENCY LOW GRADE OFFERED
GSHI	16	Character	AGENCY HIGH GRADE OFFERED
V33	17	Numeric	FALL MEMBERSHIP
MEMBERSCH	18	Numeric	FALL MEMBERSHIP - SCHOOL UNIVERSE
TOTALREV	19	Numeric	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
TFEDREV	20	Numeric	TOTAL FEDERAL REVENUE (equals C14 + C15 + C16 + C17 + C19 + B11 + C20 + C25 + C36 + B10 + B12 + B13)
C14	21	Numeric	FEDERAL REVENUE - THRU STATE TITLE I

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
C15	22	Numeric	FEDERAL REVENUE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
C16	23	Numeric	FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
C17	24	Numeric	FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
C19	25	Numeric	FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
B11	26	Numeric	FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
C20	27	Numeric	FEDERAL REVENUE - THRU STATE - OTHER
C25	28	Numeric	FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
C36	29	Numeric	FEDERAL REVENUE - NONSPECIFIED
B10	30	Numeric	FEDERAL REVENUE - DIRECT - IMPACT AID
B12	31	Numeric	FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
B13	32	Numeric	FEDERAL REVENUE - DIRECT - OTHER
TSTREV	33	Numeric	TOTAL STATE REVENUE (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11 + C12 + C13 + C35 + C38 + C39)
C01	34	Numeric	STATE REVENUE - GENERAL FORMULA ASSISTANCE
C04	35	Numeric	STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
C05	36	Numeric	STATE REVENUE - SPECIAL EDUCATION PROGRAMS
C06	37	Numeric	STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
C07	38	Numeric	STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
C08	39	Numeric	STATE REVENUE - GIFTED AND TALENTED PROGRAMS
C09	40	Numeric	STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
C10	41	Numeric	STATE REVENUE - SCHOOL LUNCH PROGRAMS
C11	42	Numeric	STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
C12	43	Numeric	STATE REVENUE - TRANSPORTATION PROGRAMS
C13	44	Numeric	STATE REVENUE - OTHER PROGRAMS
C35	45	Numeric	STATE REVENUE - NONSPECIFIED
C38	46	Numeric	STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
C39	48	Numeric	STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
TLOCREV	48	Numeric	TOTAL LOCAL REVENUE (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + A40 + U11 + U22 + U30 + U50 + U97 + C24)
T02	49	Numeric	LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
T06	50	Numeric	LOCAL REVENUE - PROPERTY TAXES
T09	51	Numeric	LOCAL REVENUE - GENERAL SALES TAXES
T15	52	Numeric	LOCAL REVENUE - PUBLIC UTILITY TAXES
T40	53	Numeric	LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
T99	54	Numeric	LOCAL REVENUE - ALL OTHER TAXES
D11	55	Numeric	LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
D23	56	Numeric	LOCAL REVENUE - FROM CITIES AND COUNTIES
A07	57	Numeric	LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
A08	58	Numeric	LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS

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 ELSEC
TNONELSE	90	Numeric	TOTAL NON-ELEMENTARY/SECONDARY EXPENDITURES (equals V70 + V75 + V80)

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
V70	91	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
V75	92	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
V80	93	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - OTHER
TCAPOUT	94	Numeric	TOTAL CAPITAL OUTLAY EXPENDITURES (equals F12 + G15 + K09 + K10 + K11)
F12	95	Numeric	CAPITAL OUTLAY - CONSTRUCTION
G15	96	Numeric	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
K09	97	Numeric	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
K10	98	Numeric	CAPITAL OUTLAY - OTHER EQUIPMENT
K11	99	Numeric	CAPITAL OUTLAY - 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
HR1	139	Numeric	AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) REVENUE - TITLE I
HE1	140	Numeric	CURRENT EXPENDITURES - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)
HE2	141	Numeric	CAPITAL OUTLAY EXPENDITURES - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)
WEIGHT	142	Numeric	WEIGHT
FL_V33	143	Character	FLAG - FALL MEMBERSHIP
FL_MEMBERSCH	144	Character	FLAG - FALL MEMBERSHIP - SCHOOL UNIVERSE
FL_C14	145	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE I
FL_C15	146	Character	FLAG - FEDERAL REVENUE - THRU STATE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
FL_C16	147	Character	FLAG - FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
FL_C17	148	Character	FLAG - FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
FL_C19	149	Character	FLAG - FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
FL_B11	150	Character	FLAG - FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
FL_C20	151	Character	FLAG - FEDERAL REVENUE - THRU STATE - OTHER
FL_C25	152	Character	FLAG - FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
FL_C36	153	Character	FLAG - FEDERAL REVENUE - NONSPECIFIED
FL_B10	154	Character	FLAG - FEDERAL REVENUE - DIRECT - IMPACT AID
FL_B12	155	Character	FLAG - FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
FL_B13	156	Character	FLAG - FEDERAL REVENUE - DIRECT - OTHER
FL_C01	157	Character	FLAG - STATE REVENUE - GENERAL FORMULA ASSISTANCE
FL_C04	158	Character	FLAG - STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
FL_C05	159	Character	FLAG - STATE REVENUE - SPECIAL EDUCATION PROGRAMS
FL_C06	160	Character	FLAG - STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
FL_C07	161	Character	FLAG - STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
FL_C08	162	Character	FLAG - STATE REVENUE - GIFTED AND TALENTED PROGRAMS
FL_C09	163	Character	FLAG - STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
FL_C10	164	Character	FLAG - STATE REVENUE - SCHOOL LUNCH PROGRAMS
FL_C11	165	Character	FLAG - STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
FL_C12	166	Character	FLAG - STATE REVENUE - TRANSPORTATION PROGRAMS

Appendix A—Record Layout and Descriptions of Data Items

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

Appendix A—Record Layout and Descriptions of Data Items

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

Appendix A—Record Layout and Descriptions of Data Items

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

Appendix B—Glossary

Appendix B—Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

enrollment: Count of pupils on pupil rolls in the fall of the school system’s fiscal year. Also called fall membership or student membership. The F-33 file contains two values based on student enrollment: Fall Membership (V33) and Fall Membership—School Universe (MEMBERSCH). V33 is the count of students the reporting LEA is financially responsible for, whereas MEMBERSCH is the count of students attending school within the reporting LEA. [V33, MEMBERSCH]

equipment: Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 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 reauthorized by the No Child Left Behind Act of 2001 (NCLB). These were formerly Title VII grants. [B11]

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

pupil support services: Expenditure for attendance record keeping, social work, student accounting, counseling, student appraisal, record maintenance, and placement services. This category also includes medical, dental, nursing, psychological, and speech services. [E17]

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

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

teacher salaries: Base salaries paid to certified teachers and certified substitute teachers are reported by program as exhibit items. [Z35, Z36, Z37, Z38] Teacher salaries, along with salaries

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

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

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

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

Appendix C—State Notes

Appendix C—State Notes

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

Alabama

Fiscal Year: October 1–September 30

Notes:

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

Alaska

Fiscal Year: July 1–June 30

Notes:

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

Arizona

Fiscal Year: July 1–June 30

Notes:

- In FY 10, Arizona eliminated significant fund expenditure detail from the Annual Financial Report forms their school systems use to report financial data. As a result, portions of expenditures for all Arizona school systems are estimated based on the corresponding expenditure totals Arizona reports on the National Public Education Financial Survey (NPEFS). The missing expenditure detail is then imputed to the school system level proportionally based on the nonimputed expenditures each school system reported.

Arkansas

Fiscal Year: July 1–June 30

Notes:

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

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California

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reports financial data for the Regional Occupational Programs (ROPs) and Joint Powers Authorities (JPAs) that do not report their financial data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- California school districts do not derive revenues from the sale or rental of textbooks (A11).
- California school districts do not receive district activity revenues (A13). In California, revenues for extracurricular activities are collected and managed by student organizations rather than by school districts.
- California revenue from cities and counties (D23) increased significantly from FY 12 to FY 13. This was primarily due to an increase in community redevelopment funds, which were previously distributed to redevelopment agencies in California. These redevelopment agencies were dissolved February 1, 2012, resulting in school districts receiving the redevelopment funds directly for FY 13.
- For six school districts in California, the state reports a single unified school district in the F-33 survey, but separate elementary and secondary school districts in the Common Core of Data (CCD) Local Education Agency Universe Survey. California treats the two elementary and high school districts as one district in its financial accounting, but as separate districts in managing its student and staff data. The LEAID of the combined district in the F-33 file is the same as the LEAID of the administrative office for the component elementary and high school districts in the CCD LEA Universe file, so the combined district in the F-33 file may be matched to the CCD LEA Universe file.

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

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

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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 2013

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2013, Provisional Version 1a; “Local Education Agency Universe Survey,” school year 2012–13, Provisional Version 1a.

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.
- Debt information for some dependent city and town school districts was not available and thus not reported in the data.

Delaware

Fiscal Year: July 1–June 30

Notes:

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

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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.
- For the first time, Georgia was able to report state grant programs separately as requested for this finance collection. In previous years (prior to FY 13), most of these amounts were included in general formula assistance (C01) and “all other” revenues from state sources (C13).

Hawaii

Fiscal Year: July 1–June 30

Idaho

Fiscal Year: July 1–June 30

Notes:

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

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

Appendix C—State Notes

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).

Indiana

Fiscal Year: July 1–June 30

Notes:

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

Iowa

Fiscal Year: July 1–June 30

Kansas

Fiscal Year: July 1–June 30

Notes:

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

Kentucky

Fiscal Year: July 1–June 30

Notes:

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

Louisiana

Fiscal Year: July 1–June 30

Maine

Fiscal Year: July 1–June 30

Notes:

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

Maryland

Fiscal Year: July 1–June 30

Notes:

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

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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:

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

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).

Montana

Fiscal Year: July 1–June 30

Notes:

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

Nebraska

Fiscal Year: September 1–August 31

Appendix C—State Notes

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:

- The state reports financial data for supervisory unions within the financial data of the regular school districts they serve. The financial data for supervisory unions in New Hampshire are reported as “-2” (nonapplicable) on the F-33 data file.
- New Hampshire no longer contributes on behalf of teachers to the New Hampshire Retirement System. (This long-standing practice was phased out in FY 12.) As a result, state employee benefit payments on behalf of school systems (C38) have decreased significantly over the past couple of years (between FY 12 and FY 13 and between FY 11 and FY 12).

New Jersey

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.

New Mexico

Fiscal Year: July 1–June 30

New York

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

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

North Carolina

Fiscal Year: July 1–June 30

Notes:

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

North Dakota

Fiscal Year: July 1–June 30

Notes:

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

Ohio

Fiscal Year: July 1–June 30

Oklahoma

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Oklahoma reported the fiscal data for seven area vocational-technical districts as single districts on the F-33 file, but reported them as multiple districts on the CCD LEA Universe file. Table C-2 (below) lists these combined districts in the F-33 file and their corresponding component districts in the CCD LEA Universe file.

Appendix C—State Notes

Table C-2. Oklahoma combined vocational-technical districts in the F-33 file and the corresponding component districts in the CCD LEA Universe Survey file: Fiscal year 2013

Combined vocational-technical district in the F-33 file		Corresponding component district in the CCD LEA Universe Survey file	
District name	LEAID	District name	LEAID
Canadian Valley - Canadian County	4000052	Canadian Valley - Canadian County	4000052
		Canadian Valley - Chickasha	4000062
Great Plains - Frederick	4000091	Great Plains - Lawton	4000057
		Great Plains - Frederick	4000091
Indian Capital - Stilwell	4000047	Indian Capital - Stilwell	4000047
		Indian Capital - Tahlequah	4000054
		Indian Capital - Muskogee	4000077
		Indian Capital - Sallisaw	4000089
Kiamichi Technology Center - Atoka	4000048	Kiamichi Technology Center - Atoka	4000048
		Kiamichi Technology Center - Durant	4000050
		Kiamichi Technology Center - Hugo	4000055
		Kiamichi Technology Center - Stigler	4000064
		Kiamichi Technology Center - Talihina	4000069
		Kiamichi Technology Center - Poteau	4000070
		Kiamichi Technology Center - Idabel	4000074
		Kiamichi Technology Center - McAlester	4000086
Northeast Technology Center - Kansas	4000060	Northeast Technology Center - Kansas	4000060
		Northeast Technology Center - Pryor	4000072
		Northeast Technology Center - Afton	4000083
		Northeast Technology Center - Claremore	4000754
Northwest Technology Center - Fairview	4000071	Northwest Technology Center - Fairview	4000071
		Northwest Technology Center - Alva	4000095
Western Technology Center - Sayre	4000049	Western Technology Center - Sayre	4000049
		Western Technology Center - Burns Flat	4000094

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2013, Provisional Version 1a; “Local Education Agency Universe Survey,” school year 2012–13, Provisional Version 1a.

Oregon

Fiscal Year: July 1–June 30

Pennsylvania

Fiscal Year: July 1–June 30

Notes:

- The state reports financial data for some career and technology centers and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- For the first time, Pennsylvania was able to report payments to charter schools (V92) separately.

Appendix C—State Notes

Rhode Island

Fiscal Year: July 1–June 30

Notes:

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

South Carolina

Fiscal Year: July 1–June 30

Notes:

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

South Dakota

Fiscal Year: July 1–June 30

Notes:

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

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

Appendix C—State Notes

Wyoming

Fiscal Year: July 1–June 30

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

Appendix D—Value Distribution and Field Frequencies

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2013

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
School-level Code (SCHLEV)				
01 Elementary School System Only	3,793	20.5	3,793	20.5
02 Secondary School System Only	1,058	5.7	4,851	26.3
03 Elementary/Secondary School System	11,275	61.0	16,126	87.3
05 Vocational or Special Education School System	299	1.6	16,425	88.9
06 Nonoperating School System	188	1.0	16,613	89.9
07 Education Service Agency	1,029	5.6	17,642	95.5
N Data are not applicable	835	4.5	18,477	100.0
Agency Charter Code (AGCHRT)				
1 All associated schools are charter schools	2,719	14.7	2,719	14.7
2 All associated schools are charter and noncharter schools	753	4.1	3,472	18.8
3 All associated schools are noncharter schools	13,757	74.5	17,229	93.2
M Missing	1	#	17,230	93.3
N Not applicable or code could not be determined	1,247	6.7	18,477	100.0
Survey Year (YEAR)				
2013	18,477	100.0	18,477	100.0
CCD Agency Nonfiscal File Match (CCDNF)				
0 Record does not match CCD LEA Universe Survey	57	0.3	57	0.3
1 Record matches CCD LEA Universe Survey	18,420	99.7	18,477	100.0
Census Bureau Fiscal File Match (CENFILE)				
0 Does not match Census fiscal file	3,617	19.6	3,617	19.6
1 Matches Census fiscal file	14,860	80.4	18,477	100.0
Agency Low Grade offered (GSLO)				
PK Prekindergarten Students	10,520	56.9	10,520	56.9
KG Kindergarten Students	4,847	26.2	15,367	83.2
01 1st Grade Students	77	0.4	15,444	83.6
02 2nd Grade Students	26	0.1	15,470	83.7
03 3rd Grade Students	34	0.2	15,504	83.9
04 4th Grade Students	34	0.2	15,538	84.1
05 5th Grade Students	135	0.7	15,673	84.8
06 6th Grade Students	288	1.6	15,961	86.4
07 7th Grade Students	220	1.2	16,181	87.6
08 8th Grade Students	36	0.2	16,217	87.8
09 9th Grade Students	1,075	5.8	17,292	93.6
10 10th Grade Students	92	0.5	17,384	94.1
11 11th Grade Students	63	0.3	17,447	94.4
12 12th Grade Students	7	#	17,454	94.5
UG Students in Ungraded Classes	30	0.2	17,484	94.6
N Data are not applicable	993	5.4	18,477	100.0
Agency High Grade offered (GSHI)				
PK Prekindergarten Students	65	0.4	65	0.4
KG Kindergarten Students	7	#	72	0.4
01 1st Grade Students	20	0.1	92	0.5
02 2nd Grade Students	24	0.1	116	0.6
03 3rd Grade Students	55	0.3	171	0.9
04 4th Grade Students	65	0.4	236	1.3
05 5th Grade Students	209	1.1	445	2.4
06 6th Grade Students	503	2.7	948	5.1
07 7th Grade Students	65	0.4	1,013	5.5
08 8th Grade Students	2,522	13.6	3,535	19.1
09 9th Grade Students	104	0.6	3,639	19.7
10 10th Grade Students	48	0.3	3,687	20.0
11 11th Grade Students	61	0.3	3,748	20.3
12 12th Grade Students	13,706	74.2	17,454	94.5
UG Students in Ungraded Classes	30	0.2	17,484	94.6
N Data are not applicable	993	5.4	18,477	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2013—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Fall Membership (FL_V33)				
A—Edited or suppressed by the analyst	184	1.0	184	1.0
M—Missing	8	#	192	1.0
N—Not applicable	1,817	9.8	2,009	10.9
R—As reported by the state	16,468	89.1	18,477	100.0
Flag - Fall Membership - School Universe (FL_MEMBERSCH)				
A—Edited or suppressed by the analyst	316	1.7	316	1.7
M—Missing	435	2.4	751	4.1
N—Not applicable	1,287	7.0	2,038	11.0
R—As reported by the state	16,439	89.0	18,477	100.0
Flag - Fed Rev - Thru State - Title I (FL_C14)				
A—Edited or suppressed by the analyst	11	0.1	11	0.1
I—Imputed	12	0.1	23	0.1
M—Missing	473	2.6	496	2.7
N—Not applicable	1,158	6.3	1,654	9.0
R—As reported by the state	16,823	91.0	18,477	100.0
Flag - Fed Rev - Thru State - Children With Disabilities - IDEA (FL_C15)				
M—Missing	647	3.5	647	3.5
N—Not applicable	1,158	6.3	1,805	9.8
R—As reported by the state	16,672	90.2	18,477	100.0
Flag - Fed Rev - Thru State - Math, Science, and Professional Development (FL_C16)				
M—Missing	3,088	16.7	3,088	16.7
N—Not applicable	1,158	6.3	4,246	23.0
R—As reported by the state	14,231	77.0	18,477	100.0
Flag - Fed Rev - Thru State - Safe and Drug Free Schools (FL_C17)				
I—Imputed	1	#	1	#
M—Missing	3,027	16.4	3,028	16.4
N—Not applicable	2,033	11.0	5,061	27.4
R—As reported by the state	13,416	72.6	18,477	100.0
Flag - Fed Rev - Thru State - Vocational and Technical Education (FL_C19)				
M—Missing	870	4.7	870	4.7
N—Not applicable	1,158	6.3	2,028	11.0
R—As reported by the state	16,449	89.0	18,477	100.0
Flag - Fed Rev - Thru State - Bilingual Education (FL_B11)				
M—Missing	3,963	21.4	3,963	21.4
N—Not applicable	1,158	6.3	5,121	27.7
R—As reported by the state	13,356	72.3	18,477	100.0
Flag - Fed Rev - Thru State - Other (FL_C20)				
M—Missing	473	2.6	473	2.6
N—Not applicable	1,158	6.3	1,631	8.8
R—As reported by the state	16,846	91.2	18,477	100.0
Flag - Fed Rev - Thru State - Child Nutrition Act (FL_C25)				
I—Imputed	327	1.8	327	1.8
M—Missing	476	2.6	803	4.3
N—Not applicable	1,158	6.3	1,961	10.6
R—As reported by the state	16,516	89.4	18,477	100.0
Flag - Fed Rev - Nonspecified (FL_C36)				
A—Edited or suppressed by the analyst	1	#	1	#
M—Missing	8,227	44.5	8,228	44.5
N—Not applicable	2,091	11.3	10,319	55.8
R—As reported by the state	8,158	44.2	18,477	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2013—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Fed Rev - Direct - Impact Aid (FL_B10)				
M—Missing	647	3.5	647	3.5
N—Not applicable	1,158	6.3	1,805	9.8
R—As reported by the state	16,672	90.2	18,477	100.0
Flag - Fed Rev - Direct - Indian Education (FL_B12)				
M—Missing	5,555	30.1	5,555	30.1
N—Not applicable	2,033	11.0	7,588	41.1
R—As reported by the state	10,889	58.9	18,477	100.0
Flag - Fed Rev - Direct - Other (FL_B13)				
M—Missing	1,177	6.4	1,177	6.4
N—Not applicable	1,158	6.3	2,335	12.6
R—As reported by the state	16,142	87.4	18,477	100.0
Flag - State Rev - General Formula Assistance (FL_C01)				
I—Imputed	1	#	1	#
M—Missing	473	2.6	474	2.6
N—Not applicable	1,158	6.3	1,632	8.8
R—As reported by the state	16,845	91.2	18,477	100.0
Flag - State Rev - Staff Improvement Programs (FL_C04)				
A—Edited or suppressed by the analyst	617	3.3	617	3.3
I—Imputed	15	0.1	632	3.4
M—Missing	3,922	21.2	4,554	24.6
N—Not applicable	1,158	6.3	5,712	30.9
R—As reported by the state	12,765	69.1	18,477	100.0
Flag - State Rev - Special Education Programs (FL_C05)				
M—Missing	1,334	7.2	1,334	7.2
N—Not applicable	1,158	6.3	2,492	13.5
R—As reported by the state	15,985	86.5	18,477	100.0
Flag - State Rev - Compensatory and Basic Skills Programs (FL_C06)				
A—Edited or suppressed by the analyst	596	3.2	596	3.2
M—Missing	2,726	14.8	3,322	18.0
N—Not applicable	1,158	6.3	4,480	24.2
R—As reported by the state	13,997	75.8	18,477	100.0
Flag - State Rev - Bilingual Education Programs (FL_C07)				
M—Missing	5,200	28.1	5,200	28.1
N—Not applicable	1,158	6.3	6,358	34.4
R—As reported by the state	12,119	65.6	18,477	100.0
Flag - State Rev - Gifted and Talented Programs (FL_C08)				
M—Missing	5,910	32.0	5,910	32.0
N—Not applicable	1,158	6.3	7,068	38.3
R—As reported by the state	11,409	61.7	18,477	100.0
Flag - State Rev - Vocational Education Programs (FL_C09)				
M—Missing	3,063	16.6	3,063	16.6
N—Not applicable	1,158	6.3	4,221	22.8
R—As reported by the state	14,256	77.2	18,477	100.0
Flag - State Rev - School Lunch Programs (FL_C10)				
M—Missing	1,854	10.0	1,854	10.0
N—Not applicable	1,158	6.3	3,012	16.3
R—As reported by the state	15,465	83.7	18,477	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2013—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - State Rev - Capital Outlay and Debt Services Programs (FL_C11)				
M—Missing	1,852	10.0	1,852	10.0
N—Not applicable	2,033	11.0	3,885	21.0
R—As reported by the state	14,592	79.0	18,477	100.0
Flag - State Rev - Transportation Programs (FL_C12)				
M—Missing	2,353	12.7	2,353	12.7
N—Not applicable	2,033	11.0	4,386	23.7
R—As reported by the state	14,091	76.3	18,477	100.0
Flag - State Rev - Other Programs (FL_C13)				
M—Missing	473	2.6	473	2.6
N—Not applicable	1,158	6.3	1,631	8.8
R—As reported by the state	16,846	91.2	18,477	100.0
Flag - State Rev - Nonspecified (FL_C35)				
M—Missing	9,595	51.9	9,595	51.9
N—Not applicable	2,091	11.3	11,686	63.2
R—As reported by the state	6,791	36.8	18,477	100.0
Flag - State Rev On Behalf - Employee Benefits (FL_C38)				
I—Imputed	1,802	9.8	1,802	9.8
M—Missing	5,601	30.3	7,403	40.1
N—Not applicable	1,175	6.4	8,578	46.4
R—As reported by the state	9,899	53.6	18,477	100.0
Flag - State Rev On Behalf - Not Employee Benefits (FL_C39)				
I—Imputed	1,344	7.3	1,344	7.3
M—Missing	8,479	45.9	9,823	53.2
N—Not applicable	1,175	6.4	10,998	59.5
R—As reported by the state	7,479	40.5	18,477	100.0
Flag - Local Rev - Parent Government Contributions (Dependent School Systems) (FL_T02)				
I—Imputed	389	2.1	389	2.1
M—Missing	9	#	398	2.2
N—Not applicable	17,306	93.7	17,704	95.8
R—As reported by the state	773	4.2	18,477	100.0
Flag - Local Rev - Property Taxes (FL_T06)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	760	4.1	761	4.1
M—Missing	129	0.7	890	4.8
N—Not applicable	5,757	31.2	6,647	36.0
R—As reported by the state	11,830	64.0	18,477	100.0
Flag - Local Rev - General Sales Taxes (FL_T09)				
M—Missing	3,946	21.4	3,946	21.4
N—Not applicable	6,370	34.5	10,316	55.8
R—As reported by the state	8,161	44.2	18,477	100.0
Flag - Local Rev - Public Utility Taxes (FL_T15)				
M—Missing	3,663	19.8	3,663	19.8
N—Not applicable	6,370	34.5	10,033	54.3
R—As reported by the state	8,444	45.7	18,477	100.0
Flag - Local Rev - Individual and Corporate Income Taxes (FL_T40)				
M—Missing	4,608	24.9	4,608	24.9
N—Not applicable	6,370	34.5	10,978	59.4
R—As reported by the state	7,499	40.6	18,477	100.0
Flag - Local Rev - All Other Taxes (FL_T99)				
M—Missing	3,716	20.1	3,716	20.1
N—Not applicable	6,369	34.5	10,085	54.6
R—As reported by the state	8,392	45.4	18,477	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2013—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Local Rev - From Other School Systems (FL_D11)				
M—Missing	823	4.5	823	4.5
N—Not applicable	1,158	6.3	1,981	10.7
R—As reported by the state	16,496	89.3	18,477	100.0
Flag - Local Rev - From Cities and Counties (FL_D23)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	62	0.3	64	0.3
M—Missing	638	3.5	702	3.8
N—Not applicable	1,159	6.3	1,861	10.1
R—As reported by the state	16,616	89.9	18,477	100.0
Flag - Local Rev - Tuition Fees From Pupils and Parents (FL_A07)				
M—Missing	837	4.5	837	4.5
N—Not applicable	1,158	6.3	1,995	10.8
R—As reported by the state	16,482	89.2	18,477	100.0
Flag - Local Rev - Transportation Fees From Pupils and Parents (FL_A08)				
M—Missing	1,883	10.2	1,883	10.2
N—Not applicable	1,158	6.3	3,041	16.5
R—As reported by the state	15,436	83.5	18,477	100.0
Flag - Local Rev - School Lunch (FL_A09)				
I—Imputed	317	1.7	317	1.7
M—Missing	473	2.6	790	4.3
N—Not applicable	1,158	6.3	1,948	10.5
R—As reported by the state	16,529	89.5	18,477	100.0
Flag - Local Rev - Textbook Sales and Rentals (FL_A11)				
M—Missing	2,964	16.0	2,964	16.0
N—Not applicable	2,033	11.0	4,997	27.0
R—As reported by the state	13,480	73.0	18,477	100.0
Flag - Local Rev - District Activity Receipts (FL_A13)				
M—Missing	696	3.8	696	3.8
N—Not applicable	1,158	6.3	1,854	10.0
R—As reported by the state	16,623	90.0	18,477	100.0
Flag - Local Rev - Student Fees, Nonspecified (FL_A15)				
M—Missing	9,207	49.8	9,207	49.8
N—Not applicable	2,091	11.3	11,298	61.1
R—As reported by the state	7,179	38.9	18,477	100.0
Flag - Local Rev - Other Sales and Services (FL_A20)				
M—Missing	1,740	9.4	1,740	9.4
N—Not applicable	1,158	6.3	2,898	15.7
R—As reported by the state	15,579	84.3	18,477	100.0
Flag - Local Rev - Rents and Royalties (FL_A40)				
M—Missing	1,416	7.7	1,416	7.7
N—Not applicable	1,158	6.3	2,574	13.9
R—As reported by the state	15,903	86.1	18,477	100.0
Flag - Local Rev - Sale of Property (FL_U11)				
I—Imputed	2	#	2	#
M—Missing	2,172	11.8	2,174	11.8
N—Not applicable	1,158	6.3	3,332	18.0
R—As reported by the state	15,145	82.0	18,477	100.0
Flag - Local Rev - Interest Earnings (FL_U22)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	4	#	5	#
M—Missing	473	2.6	478	2.6
N—Not applicable	1,158	6.3	1,636	8.9
R—As reported by the state	16,841	91.1	18,477	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2013—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Local Rev - Fines and Forfeits (FL_U30)				
M—Missing	4,965	26.9	4,965	26.9
N—Not applicable	1,158	6.3	6,123	33.1
R—As reported by the state	12,354	66.9	18,477	100.0
Flag - Local Rev - Private Contributions (FL_U50)				
M—Missing	1,304	7.1	1,304	7.1
N—Not applicable	1,158	6.3	2,462	13.3
R—As reported by the state	16,015	86.7	18,477	100.0
Flag - Local Rev - Miscellaneous (FL_U97)				
M—Missing	473	2.6	473	2.6
N—Not applicable	1,158	6.3	1,631	8.8
R—As reported by the state	16,846	91.2	18,477	100.0
Flag - NCES Local Revenue, Census State Revenue (FL_C24)				
I—Imputed	873	4.7	873	4.7
M—Missing	9,753	52.8	10,626	57.5
N—Not applicable	2,074	11.2	12,700	68.7
R—As reported by the state	5,777	31.3	18,477	100.0
Flag - Current Exp - Instruction (FL_E13)				
A—Edited or suppressed by the analyst	934	5.1	934	5.1
I—Imputed	2,067	11.2	3,001	16.2
M—Missing	473	2.6	3,474	18.8
N—Not applicable	1,158	6.3	4,632	25.1
R—As reported by the state	13,845	74.9	18,477	100.0
Flag - Payments to Private Schools (FL_V91)				
M—Missing	4,278	23.2	4,278	23.2
N—Not applicable	2,033	11.0	6,311	34.2
R—As reported by the state	12,166	65.8	18,477	100.0
Flag - Payments to Public Charter Schools (FL_V92)				
M—Missing	4,847	26.2	4,847	26.2
N—Not applicable	2,091	11.3	6,938	37.5
R—As reported by the state	11,539	62.5	18,477	100.0
Flag - Current Exp - Support Services - Pupils (FL_E17)				
A—Edited or suppressed by the analyst	688	3.7	688	3.7
I—Imputed	1,583	8.6	2,271	12.3
M—Missing	473	2.6	2,744	14.9
N—Not applicable	1,158	6.3	3,902	21.1
R—As reported by the state	14,575	78.9	18,477	100.0
Flag - Current Exp - Support Services - Instructional Staff (FL_E07)				
A—Edited or suppressed by the analyst	687	3.7	687	3.7
I—Imputed	1,504	8.1	2,191	11.9
M—Missing	473	2.6	2,664	14.4
N—Not applicable	1,158	6.3	3,822	20.7
R—As reported by the state	14,655	79.3	18,477	100.0
Flag - Current Exp - Support Services - General Administration (FL_E08)				
A—Edited or suppressed by the analyst	694	3.8	694	3.8
I—Imputed	1,114	6.0	1,808	9.8
M—Missing	473	2.6	2,281	12.3
N—Not applicable	1,158	6.3	3,439	18.6
R—As reported by the state	15,038	81.4	18,477	100.0
Flag - Current Exp - Support Services - School Administration (FL_E09)				
A—Edited or suppressed by the analyst	675	3.7	675	3.7
I—Imputed	1,113	6.0	1,788	9.7
M—Missing	473	2.6	2,261	12.2
N—Not applicable	1,158	6.3	3,419	18.5
R—As reported by the state	15,058	81.5	18,477	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2013—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Current Exp - Support Services - Operation and Maintenance of Plant (FL_V40)				
A—Edited or suppressed by the analyst	690	3.7	690	3.7
I—Imputed	1,116	6.0	1,806	9.8
M—Missing	473	2.6	2,279	12.3
N—Not applicable	1,158	6.3	3,437	18.6
R—As reported by the state	15,040	81.4	18,477	100.0
Flag - Current Exp - Support Services - Student Transportation (FL_V45)				
A—Edited or suppressed by the analyst	676	3.7	676	3.7
I—Imputed	740	4.0	1,416	7.7
M—Missing	473	2.6	1,889	10.2
N—Not applicable	1,158	6.3	3,047	16.5
R—As reported by the state	15,430	83.5	18,477	100.0
Flag - Current Exp - Support Services - Business/Central/Other (FL_V90)				
A—Edited or suppressed by the analyst	690	3.7	690	3.7
I—Imputed	1,075	5.8	1,765	9.6
M—Missing	473	2.6	2,238	12.1
N—Not applicable	1,158	6.3	3,396	18.4
R—As reported by the state	15,081	81.6	18,477	100.0
Flag - Current Exp - Support Services Nonspecified (FL_V85)				
M—Missing	10,748	58.2	10,748	58.2
N—Not applicable	2,091	11.3	12,839	69.5
R—As reported by the state	5,638	30.5	18,477	100.0
Flag - Current Exp - Food Services (FL_E11)				
A—Edited or suppressed by the analyst	193	1.0	193	1.0
I—Imputed	440	2.4	633	3.4
M—Missing	473	2.6	1,106	6.0
N—Not applicable	1,158	6.3	2,264	12.3
R—As reported by the state	16,213	87.7	18,477	100.0
Flag - Current Exp - Enterprise Operations (FL_V60)				
I—Imputed	709	3.8	709	3.8
M—Missing	3,013	16.3	3,722	20.1
N—Not applicable	2,033	11.0	5,755	31.1
R—As reported by the state	12,722	68.9	18,477	100.0
Flag - Current Exp - Other Elsec (FL_V65)				
M—Missing	6,323	34.2	6,323	34.2
N—Not applicable	1,158	6.3	7,481	40.5
R—As reported by the state	10,996	59.5	18,477	100.0
Flag - Non-Elsec Exp - Community Services (FL_V70)				
I—Imputed	277	1.5	277	1.5
M—Missing	473	2.6	750	4.1
N—Not applicable	1,158	6.3	1,908	10.3
R—As reported by the state	16,569	89.7	18,477	100.0
Flag - Non-Elsec Exp - Adult Education (FL_V75)				
I—Imputed	3	#	3	#
M—Missing	1,041	5.6	1,044	5.7
N—Not applicable	1,158	6.3	2,202	11.9
R—As reported by the state	16,275	88.1	18,477	100.0
Flag - Non-Elsec Exp - Other (FL_V80)				
M—Missing	4,972	26.9	4,972	26.9
N—Not applicable	2,033	11.0	7,005	37.9
R—As reported by the state	11,472	62.1	18,477	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2013—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Capital Outlay - Construction (FL_F12)				
A—Edited or suppressed by the analyst	49	0.3	49	0.3
I—Imputed	4	#	53	0.3
M—Missing	800	4.3	853	4.6
N—Not applicable	1,158	6.3	2,011	10.9
R—As reported by the state	16,466	89.1	18,477	100.0
Flag - Capital Outlay - Land and Existing Structures (FL_G15)				
A—Edited or suppressed by the analyst	49	0.3	49	0.3
M—Missing	2,012	10.9	2,061	11.2
N—Not applicable	1,158	6.3	3,219	17.4
R—As reported by the state	15,258	82.6	18,477	100.0
Flag - Capital Outlay - Instructional Equipment (FL_K09)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	1	#	2	#
M—Missing	473	2.6	475	2.6
N—Not applicable	1,158	6.3	1,633	8.8
R—As reported by the state	16,844	91.2	18,477	100.0
Flag - Capital Outlay - Other Equipment (FL_K10)				
A—Edited or suppressed by the analyst	672	3.6	672	3.6
I—Imputed	285	1.5	957	5.2
M—Missing	473	2.6	1,430	7.7
N—Not applicable	1,158	6.3	2,588	14.0
R—As reported by the state	15,889	86.0	18,477	100.0
Flag - Capital Outlay - Nonspecified Equipment (FL_K11)				
A—Edited or suppressed by the analyst	1	#	1	#
M—Missing	8,411	45.5	8,412	45.5
N—Not applicable	2,091	11.3	10,503	56.8
R—As reported by the state	7,974	43.2	18,477	100.0
Flag - Payments to State Governments (FL_L12)				
M—Missing	5,895	31.9	5,895	31.9
N—Not applicable	2,033	11.0	7,928	42.9
R—As reported by the state	10,549	57.1	18,477	100.0
Flag - Payments to Local Governments (FL_M12)				
M—Missing	7,045	38.1	7,045	38.1
N—Not applicable	2,033	11.0	9,078	49.1
R—As reported by the state	9,399	50.9	18,477	100.0
Flag - Payments to Other School Systems (FL_Q11)				
M—Missing	838	4.5	838	4.5
N—Not applicable	1,158	6.3	1,996	10.8
R—As reported by the state	16,481	89.2	18,477	100.0
Flag - Interest On Debt (FL_I86)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	298	1.6	299	1.6
M—Missing	478	2.6	777	4.2
N—Not applicable	1,158	6.3	1,935	10.5
R—As reported by the state	16,542	89.5	18,477	100.0
Flag - total Salaries (FL_Z32)				
A—Edited or suppressed by the analyst	707	3.8	707	3.8
I—Imputed	1,917	10.4	2,624	14.2
M—Missing	473	2.6	3,097	16.8
N—Not applicable	1,158	6.3	4,255	23.0
R—As reported by the state	14,222	77.0	18,477	100.0
Flag - Salaries - Instruction (FL_Z33)				
A—Edited or suppressed by the analyst	691	3.7	691	3.7
I—Imputed	1,729	9.4	2,420	13.1
M—Missing	473	2.6	2,893	15.7
N—Not applicable	1,158	6.3	4,051	21.9
R—As reported by the state	14,426	78.1	18,477	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2013—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Teacher Salaries - Regular Education Programs (FL_Z35)				
M—Missing	2,902	15.7	2,902	15.7
N—Not applicable	1,158	6.3	4,060	22.0
R—As reported by the state	14,417	78.0	18,477	100.0
Flag - Teacher Salaries - Special Education Programs (FL_Z36)				
M—Missing	2,902	15.7	2,902	15.7
N—Not applicable	1,158	6.3	4,060	22.0
R—As reported by the state	14,417	78.0	18,477	100.0
Flag - Teacher Salaries - Vocational Education Programs (FL_Z37)				
M—Missing	2,902	15.7	2,902	15.7
N—Not applicable	1,158	6.3	4,060	22.0
R—As reported by the state	14,417	78.0	18,477	100.0
Flag - Teacher Salaries - Other Educational Programs (FL_Z38)				
M—Missing	2,902	15.7	2,902	15.7
N—Not applicable	1,158	6.3	4,060	22.0
R—As reported by the state	14,417	78.0	18,477	100.0
Flag - Salaries - Support Services - Pupils (FL_V11)				
A—Edited or suppressed by the analyst	338	1.8	338	1.8
I—Imputed	642	3.5	980	5.3
M—Missing	473	2.6	1,453	7.9
N—Not applicable	1,158	6.3	2,611	14.1
R—As reported by the state	15,866	85.9	18,477	100.0
Flag - Salaries - Support Services - Instructional Staff (FL_V13)				
A—Edited or suppressed by the analyst	670	3.6	670	3.6
I—Imputed	615	3.3	1,285	7.0
M—Missing	473	2.6	1,758	9.5
N—Not applicable	1,158	6.3	2,916	15.8
R—As reported by the state	15,561	84.2	18,477	100.0
Flag - Salaries - Support Services - General Administration (FL_V15)				
A—Edited or suppressed by the analyst	686	3.7	686	3.7
I—Imputed	100	0.5	786	4.3
M—Missing	473	2.6	1,259	6.8
N—Not applicable	1,158	6.3	2,417	13.1
R—As reported by the state	16,060	86.9	18,477	100.0
Flag - Salaries - Support Services - School Administration (FL_V17)				
A—Edited or suppressed by the analyst	155	0.8	155	0.8
I—Imputed	126	0.7	281	1.5
M—Missing	473	2.6	754	4.1
N—Not applicable	1,158	6.3	1,912	10.3
R—As reported by the state	16,565	89.7	18,477	100.0
Flag - Salaries - Support Services - Operation and Maintenance of Plant (FL_V21)				
A—Edited or suppressed by the analyst	482	2.6	482	2.6
I—Imputed	267	1.4	749	4.1
M—Missing	473	2.6	1,222	6.6
N—Not applicable	1,158	6.3	2,380	12.9
R—As reported by the state	16,097	87.1	18,477	100.0
Flag - Salaries - Support Services - Student Transportation (FL_V23)				
A—Edited or suppressed by the analyst	342	1.9	342	1.9
I—Imputed	183	1.0	525	2.8
M—Missing	473	2.6	998	5.4
N—Not applicable	1,158	6.3	2,156	11.7
R—As reported by the state	16,321	88.3	18,477	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2013—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Salaries - Support Services - Business/Central/Other (FL_V37)				
A—Edited or suppressed by the analyst	678	3.7	678	3.7
I—Imputed	107	0.6	785	4.2
M—Missing	473	2.6	1,258	6.8
N—Not applicable	1,158	6.3	2,416	13.1
R—As reported by the state	16,061	86.9	18,477	100.0
Flag - Salaries - Food Service (FL_V29)				
A—Edited or suppressed by the analyst	184	1.0	184	1.0
I—Imputed	469	2.5	653	3.5
M—Missing	473	2.6	1,126	6.1
N—Not applicable	1,158	6.3	2,284	12.4
R—As reported by the state	16,193	87.6	18,477	100.0
Flag - total Employee Benefits (FL_Z34)				
A—Edited or suppressed by the analyst	702	3.8	702	3.8
I—Imputed	1,268	6.9	1,970	10.7
M—Missing	473	2.6	2,443	13.2
N—Not applicable	1,158	6.3	3,601	19.5
R—As reported by the state	14,876	80.5	18,477	100.0
Flag - Employee Benefits - Instruction (FL_V10)				
A—Edited or suppressed by the analyst	692	3.7	692	3.7
I—Imputed	1,439	7.8	2,131	11.5
M—Missing	493	2.7	2,624	14.2
N—Not applicable	1,158	6.3	3,782	20.5
R—As reported by the state	14,695	79.5	18,477	100.0
Flag - Employee Benefits - Support Services - Pupils (FL_V12)				
A—Edited or suppressed by the analyst	687	3.7	687	3.7
I—Imputed	1,138	6.2	1,825	9.9
M—Missing	493	2.7	2,318	12.5
N—Not applicable	1,158	6.3	3,476	18.8
R—As reported by the state	15,001	81.2	18,477	100.0
Flag - Employee Benefits - Support Services - Instructional Staff (FL_V14)				
A—Edited or suppressed by the analyst	687	3.7	687	3.7
I—Imputed	1,136	6.1	1,823	9.9
M—Missing	493	2.7	2,316	12.5
N—Not applicable	1,158	6.3	3,474	18.8
R—As reported by the state	15,003	81.2	18,477	100.0
Flag - Employee Benefits - Support Services - General Administration (FL_V16)				
A—Edited or suppressed by the analyst	694	3.8	694	3.8
I—Imputed	1,139	6.2	1,833	9.9
M—Missing	493	2.7	2,326	12.6
N—Not applicable	1,158	6.3	3,484	18.9
R—As reported by the state	14,993	81.1	18,477	100.0
Flag - Employee Benefits - Support Services - School Administration (FL_V18)				
A—Edited or suppressed by the analyst	677	3.7	677	3.7
I—Imputed	1,146	6.2	1,823	9.9
M—Missing	493	2.7	2,316	12.5
N—Not applicable	1,158	6.3	3,474	18.8
R—As reported by the state	15,003	81.2	18,477	100.0
Flag - Employee Benefits - Support Services - Operation and Maintenance of Plant (FL_V22)				
A—Edited or suppressed by the analyst	689	3.7	689	3.7
I—Imputed	1,143	6.2	1,832	9.9
M—Missing	493	2.7	2,325	12.6
N—Not applicable	1,158	6.3	3,483	18.9
R—As reported by the state	14,994	81.1	18,477	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2013—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Employee Benefits - Support Services - Student Transportation (FL_V24)				
A—Edited or suppressed by the analyst	673	3.6	673	3.6
I—Imputed	1,045	5.7	1,718	9.3
M—Missing	493	2.7	2,211	12.0
N—Not applicable	1,158	6.3	3,369	18.2
R—As reported by the state	15,108	81.8	18,477	100.0
Flag - Employee Benefits - Support Services - Business/Central/Other (FL_V38)				
A—Edited or suppressed by the analyst	689	3.7	689	3.7
I—Imputed	1,142	6.2	1,831	9.9
M—Missing	493	2.7	2,324	12.6
N—Not applicable	1,158	6.3	3,482	18.8
R—As reported by the state	14,995	81.2	18,477	100.0
Flag - Employee Benefits - Food Services (FL_V30)				
A—Edited or suppressed by the analyst	163	0.9	163	0.9
I—Imputed	601	3.3	764	4.1
M—Missing	473	2.6	1,237	6.7
N—Not applicable	1,158	6.3	2,395	13.0
R—As reported by the state	16,082	87.0	18,477	100.0
Flag - Employee Benefits - Enterprise Operations (FL_V32)				
I—Imputed	692	3.7	692	3.7
M—Missing	3,645	19.7	4,337	23.5
N—Not applicable	2,033	11.0	6,370	34.5
R—As reported by the state	12,107	65.5	18,477	100.0
Flag - Textbooks (Function 1000) (FL_V93)				
M—Missing	3,149	17.0	3,149	17.0
N—Not applicable	1,158	6.3	4,307	23.3
R—As reported by the state	14,170	76.7	18,477	100.0
Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year (FL_19H)				
A—Edited or suppressed by the analyst	1,015	5.5	1,015	5.5
I—Imputed	2,116	11.5	3,131	16.9
M—Missing	1,344	7.3	4,475	24.2
N—Not applicable	1,158	6.3	5,633	30.5
R—As reported by the state	12,844	69.5	18,477	100.0
Flag - Long Term Debt - Issued During Fiscal Year (FL_21F)				
A—Edited or suppressed by the analyst	12	0.1	12	0.1
I—Imputed	2	#	14	0.1
M—Missing	1,330	7.2	1,344	7.3
N—Not applicable	1,158	6.3	2,502	13.5
R—As reported by the state	15,975	86.5	18,477	100.0
Flag - Long Term Debt - Retired During Fiscal Year (FL_31F)				
A—Edited or suppressed by the analyst	20	0.1	20	0.1
I—Imputed	17	0.1	37	0.2
M—Missing	961	5.2	998	5.4
N—Not applicable	1,158	6.3	2,156	11.7
R—As reported by the state	16,321	88.3	18,477	100.0
Flag - Long Term Debt - Outstanding at End of Fiscal Year (FL_41F)				
A—Edited or suppressed by the analyst	7	#	7	#
I—Imputed	3,256	17.6	3,263	17.7
M—Missing	1,276	6.9	4,539	24.6
N—Not applicable	1,158	6.3	5,697	30.8
R—As reported by the state	12,780	69.2	18,477	100.0
Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year (FL_61V)				
M—Missing	4,188	22.7	4,188	22.7
N—Not applicable	1,158	6.3	5,346	28.9
R—As reported by the state	13,131	71.1	18,477	100.0
Flag - Short Term Debt - Outstanding at End of Fiscal Year (FL_66V)				
M—Missing	4,041	21.9	4,041	21.9
N—Not applicable	1,158	6.3	5,199	28.1
R—As reported by the state	13,278	71.9	18,477	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2013—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Assets - Sinking Fund (FL_W01)				
I—Imputed	29	0.2	29	0.2
M—Missing	2,111	11.4	2,140	11.6
N—Not applicable	1,196	6.5	3,336	18.1
R—As reported by the state	15,141	81.9	18,477	100.0
Flag - Assets - Bond Fund (FL_W31)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	205	1.1	206	1.1
M—Missing	2,114	11.4	2,320	12.6
N—Not applicable	1,195	6.5	3,515	19.0
R—As reported by the state	14,962	81.0	18,477	100.0
Flag - Assets - Other Funds (FL_W61)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	697	3.8	699	3.8
M—Missing	1,877	10.2	2,576	13.9
N—Not applicable	1,196	6.5	3,772	20.4
R—As reported by the state	14,705	79.6	18,477	100.0
Flag - ARRA Rev - Title I (FL_HR1)				
A—Edited or suppressed by the analyst	7	#	7	#
I—Imputed	1	#	8	#
M—Missing	6,813	36.9	6,821	36.9
N—Not applicable	1,158	6.3	7,979	43.2
R—As reported by the state	10,498	56.8	18,477	100.0
Flag - Current Exp - ARRA (FL_HE1)				
I—Imputed	4	#	4	#
M—Missing	6,776	36.7	6,780	36.7
N—Not applicable	1,158	6.3	7,938	43.0
R—As reported by the state	10,539	57.0	18,477	100.0
Flag - Capital Outlay - ARRA (FL_HE2)				
M—Missing	7,177	38.8	7,177	38.8
N—Not applicable	1,158	6.3	8,335	45.1
R—As reported by the state	10,142	54.9	18,477	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 2013, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Number of districts with zero and positive values for revenues, by revenue source and state: Fiscal year 2013

State	Revenues							
	Total		Federal		State		Local	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
Total	16,825	21	16,436	410	16,655	191	16,637	209
Alabama	135	0	135	0	135	0	135	0
Alaska	53	0	53	0	53	0	53	0
Arizona	632	0	585	47	628	4	609	23
Arkansas	270	0	269	1	270	0	270	0
California	1,065	6	1,032	39	1,045	26	1,063	8
Colorado	197	0	195	2	196	1	196	1
Connecticut	194	0	192	2	192	2	191	3
Delaware	41	0	41	0	41	0	41	0
District of Columbia	61	0	58	3		61	61	0
Florida	67	0	67	0	67	0	67	0
Georgia	211	0	210	1	211	0	210	1
Hawaii	1	0	1	0	1	0	1	0
Idaho	146	0	145	1	146	0	146	0
Illinois	1,003	2	990	15	997	8	996	9
Indiana	395	0	387	8	393	2	391	4
Iowa	357	0	357	0	357	0	357	0
Kansas	286	0	286	0	286	0	286	0
Kentucky	174	0	174	0	174	0	174	0
Louisiana	123	0	122	1	123	0	122	1
Maine	247	0	211	36	242	5	246	1
Maryland	24	0	24	0	24	0	24	0
Massachusetts	400	0	396	4	382	18	399	1
Michigan	875	0	861	14	874	1	865	10
Minnesota	548	7	533	22	528	27	548	7
Mississippi	151	0	151	0	151	0	151	0
Missouri	558	0	558	0	558	0	558	0
Montana	436	0	429	7	436	0	434	2
Nebraska	266	0	266	0	266	0	266	0
Nevada	17	0	17	0	17	0	17	0
New Hampshire	174	0	170	4	174	0	173	1
New Jersey	704	0	668	36	704	0	684	20
New Mexico	140	1	137	4	139	2	137	4
New York	694	0	690	4	693	1	694	0
North Carolina	222	1	220	3	222	1	222	1
North Dakota	207	0	203	4	198	9	206	1
Ohio	1,104	0	1,061	43	1,103	1	1,040	64
Oklahoma	532	0	529	3	531	1	532	0
Oregon	216	0	215	1	216	0	216	0
Pennsylvania	774	0	761	13	767	7	774	0
Rhode Island	55	0	55	0	55	0	55	0
South Carolina	94	1	93	2	94	1	93	2
South Dakota	159	0	159	0	151	8	151	8
Tennessee	137	0	136	1	136	1	137	0
Texas	1,246	0	1,244	2	1,246	0	1,242	4
Utah	129	3	126	6	128	4	125	7
Vermont	327	0	252	75	327	0	301	26
Virginia	136	0	132	4	136	0	136	0
Washington	304	0	303	1	304	0	304	0
West Virginia	63	0	63	0	63	0	63	0
Wisconsin	427	0	426	1	427	0	427	0
Wyoming	48	0	48	0	48	0	48	0

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2013, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-3. Number of districts with zero and positive values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 2013

State	Current expenditures							
	Total		Instruction		Support services		Other	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
Total	16,810	36	16,646	200	16,761	85	15,085	1,761
Alabama	135	0	135	0	135	0	135	0
Alaska	53	0	53	0	53	0	51	2
Arizona	632	0	631	1	632	0	380	252
Arkansas	270	0	270	0	270	0	259	11
California	1,064	7	1,045	26	1,062	9	976	95
Colorado	197	0	196	1	197	0	179	18
Connecticut	194	0	194	0	183	11	181	13
Delaware	41	0	41	0	41	0	35	6
District of Columbia	60	1	60	1	60	1	55	6
Florida	67	0	67	0	67	0	67	0
Georgia	211	0	211	0	211	0	194	17
Hawaii	1	0	1	0	1	0	1	0
Idaho	146	0	146	0	146	0	128	18
Illinois	1,004	1	990	15	1,001	4	891	114
Indiana	395	0	388	7	393	2	360	35
Iowa	357	0	357	0	357	0	348	9
Kansas	286	0	286	0	286	0	286	0
Kentucky	174	0	174	0	174	0	174	0
Louisiana	123	0	123	0	123	0	119	4
Maine	247	0	220	27	247	0	167	80
Maryland	24	0	24	0	24	0	24	0
Massachusetts	398	2	397	3	398	2	387	13
Michigan	875	0	873	2	875	0	742	133
Minnesota	555	0	540	15	542	13	474	81
Mississippi	151	0	151	0	151	0	151	0
Missouri	558	0	558	0	558	0	556	2
Montana	436	0	429	7	436	0	321	115
Nebraska	266	0	266	0	266	0	262	4
Nevada	17	0	17	0	17	0	17	0
New Hampshire	174	0	167	7	174	0	159	15
New Jersey	684	20	674	30	684	20	651	53
New Mexico	141	0	140	1	140	1	118	23
New York	694	0	692	2	694	0	669	25
North Carolina	223	0	223	0	223	0	185	38
North Dakota	207	0	206	1	207	0	171	36
Ohio	1,104	0	1,084	20	1,093	11	934	170
Oklahoma	532	0	531	1	532	0	526	6
Oregon	216	0	215	1	216	0	185	31
Pennsylvania	774	0	771	3	774	0	679	95
Rhode Island	55	0	55	0	55	0	49	6
South Carolina	95	0	95	0	94	1	87	8
South Dakota	159	0	159	0	158	1	151	8
Tennessee	137	0	137	0	137	0	134	3
Texas	1,246	0	1,243	3	1,246	0	1,197	49
Utah	132	0	130	2	129	3	96	36
Vermont	323	4	306	21	322	5	225	102
Virginia	135	1	133	3	135	1	132	4
Washington	304	0	304	0	304	0	290	14
West Virginia	63	0	63	0	63	0	58	5
Wisconsin	427	0	427	0	427	0	423	4
Wyoming	48	0	48	0	48	0	46	2

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 2013, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Number of districts with zero and positive values for expenditures and membership, by type of expenditure and state: Fiscal year 2013

State	Expenditures							
	Total		Non-elementary/secondary		Capital outlay		Membership (V33)	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
Total	16,824	22	9,667	7,179	15,474	1,372	15,752	68
Alabama	135	0	135	0	132	3	134	0
Alaska	53	0	27	26	52	1	53	0
Arizona	632	0	284	348	502	130	623	0
Arkansas	270	0	137	133	266	4	255	0
California	1,071	0	612	459	930	141	995	0
Colorado	197	0	81	116	194	3	179	0
Connecticut	194	0	149	45	183	11	186	0
Delaware	41	0	19	22	38	3	40	0
District of Columbia	61	0	11	50	50	11	57	0
Florida	67	0	65	2	67	0	67	0
Georgia	211	0	66	145	190	21	194	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	146	0	39	107	141	5	144	0
Illinois	1,005	0	556	449	973	32	854	0
Indiana	395	0	303	92	391	4	367	0
Iowa	357	0	97	260	357	0	348	0
Kansas	286	0	57	229	286	0	284	0
Kentucky	174	0	170	4	174	0	174	0
Louisiana	123	0	67	56	101	22	118	0
Maine	247	0	119	128	185	62	179	0
Maryland	24	0	23	1	24	0	24	0
Massachusetts	398	2	170	230	382	18	397	0
Michigan	875	0	631	244	776	99	811	3
Minnesota	555	0	393	162	538	17	488	0
Mississippi	151	0	117	34	151	0	151	0
Missouri	558	0	519	39	537	21	558	0
Montana	436	0	185	251	320	116	410	0
Nebraska	266	0	42	224	264	2	249	5
Nevada	17	0	14	3	17	0	17	0
New Hampshire	174	0	42	132	161	13	161	0
New Jersey	684	20	410	294	643	61	667	0
New Mexico	141	0	34	107	139	2	140	0
New York	694	0	614	80	692	2	691	0
North Carolina	223	0	117	106	212	11	223	0
North Dakota	207	0	45	162	201	6	178	0
Ohio	1,104	0	591	513	945	159	978	50
Oklahoma	532	0	183	349	503	29	525	0
Oregon	216	0	126	90	197	19	199	5
Pennsylvania	774	0	612	162	762	12	670	1
Rhode Island	55	0	42	13	54	1	52	0
South Carolina	95	0	84	11	95	0	84	1
South Dakota	159	0	102	57	151	8	151	0
Tennessee	137	0	120	17	137	0	137	0
Texas	1,246	0	686	560	1,018	228	1,224	0
Utah	132	0	49	83	125	7	125	0
Vermont	327	0	48	279	269	58	236	3
Virginia	136	0	99	37	134	2	132	0
Washington	304	0	167	137	283	21	295	0
West Virginia	63	0	63	0	58	5	55	0
Wisconsin	427	0	317	110	425	2	424	0
Wyoming	48	0	27	21	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 2013, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-5. Number of districts and minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 2013

State	Number of districts	Minimum	Maximum	Mean
Total	16,846	\$0	\$13,022,763,000	\$17,149,993
Alabama	135	1,221,000	174,682,000	18,500,452
Alaska	53	24,000	206,016,000	9,749,623
Arizona	632	0	271,097,000	6,546,489
Arkansas	270	1,000	159,550,000	6,757,300
California	1,071	0	2,367,736,000	24,178,539
Colorado	197	0	637,720,000	22,551,492
Connecticut	194	0	248,756,000	31,063,247
Delaware	41	441,000	133,510,000	17,027,512
District of Columbia	61	242,000	1,170,162,000	29,736,492
Florida	67	2,343,000	1,706,762,000	182,074,149
Georgia	211	0	731,019,000	38,263,441
Hawaii	1	58,069,000	58,069,000	58,069,000
Idaho	146	1,000	89,325,000	3,444,760
Illinois	1,005	0	2,670,415,000	17,961,538
Indiana	395	0	111,049,000	9,604,324
Iowa	357	138,000	136,264,000	7,573,669
Kansas	286	393,000	195,502,000	7,176,801
Kentucky	174	511,000	593,098,000	13,721,943
Louisiana	123	0	316,043,000	29,935,707
Maine	247	0	77,211,000	5,772,502
Maryland	24	9,772,000	1,859,820,000	287,193,458
Massachusetts	400	0	901,065,000	23,363,553
Michigan	875	0	234,510,000	7,849,677
Minnesota	555	0	194,900,000	6,184,247
Mississippi	151	655,000	95,507,000	10,086,364
Missouri	558	94,000	251,831,000	10,916,362
Montana	436	0	35,250,000	1,541,585
Nebraska	266	242,000	303,494,000	8,596,305
Nevada	17	1,056,000	1,710,857,000	137,770,941
New Hampshire	174	0	81,989,000	10,300,448
New Jersey	704	0	206,244,000	23,551,817
New Mexico	141	0	175,375,000	4,275,418
New York	694	142,000	13,022,763,000	47,237,085
North Carolina	223	0	394,689,000	15,170,188
North Dakota	207	0	68,713,000	2,773,411
Ohio	1,104	0	472,503,000	10,757,114
Oklahoma	532	1,000	191,540,000	4,281,171
Oregon	216	3,000	309,496,000	11,870,329
Pennsylvania	774	29,000	980,119,000	23,231,339
Rhode Island	55	333,000	131,184,000	23,111,473
South Carolina	95	0	423,154,000	38,984,274
South Dakota	159	0	117,108,000	4,489,767
Tennessee	137	16,000	533,644,000	26,661,920
Texas	1,246	0	1,339,437,000	20,285,284
Utah	132	0	183,169,000	12,665,917
Vermont	327	0	15,168,000	845,917
Virginia	136	2,096,000	1,870,635,000	62,095,309
Washington	304	2,000	332,915,000	13,291,457
West Virginia	63	404,000	108,794,000	17,075,921
Wisconsin	427	901,000	348,331,000	12,717,581
Wyoming	48	435,000	126,504,000	14,611,500

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2013, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-6. Number of districts and minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 2013

State	Number of districts	Minimum	Maximum	Mean
Total	16,846	\$0	\$8,635,858,000	\$16,308,439
Alabama	135	50,000	299,116,000	28,877,015
Alaska	53	504,000	487,629,000	32,216,019
Arizona	632	0	220,609,000	6,161,296
Arkansas	270	432,000	157,391,000	10,104,374
California	1,071	0	4,858,628,000	32,825,074
Colorado	197	0	339,822,000	19,122,939
Connecticut	194	0	382,587,000	20,287,273
Delaware	41	1,370,000	129,583,000	29,275,439
District of Columbia	61	0	0	0
Florida	67	2,241,000	1,071,630,000	141,127,791
Georgia	211	460,000	718,476,000	36,406,374
Hawaii	1	1,962,923,000	1,962,923,000	1,962,923,000
Idaho	146	118,000	164,316,000	9,154,466
Illinois	1,005	0	1,911,744,000	9,657,707
Indiana	395	0	289,792,000	19,641,301
Iowa	357	205,000	242,003,000	8,735,050
Kansas	286	455,000	361,455,000	11,167,266
Kentucky	174	1,065,000	485,779,000	22,763,345
Louisiana	123	438,000	210,754,000	29,066,927
Maine	247	0	43,106,000	4,259,794
Maryland	24	12,039,000	1,064,292,000	253,902,167
Massachusetts	400	0	363,929,000	13,702,328
Michigan	875	0	389,089,000	12,501,693
Minnesota	555	0	408,337,000	13,033,032
Mississippi	151	866,000	139,487,000	14,658,947
Missouri	558	98,000	75,456,000	5,988,511
Montana	436	1,000	52,568,000	1,808,101
Nebraska	266	207,000	212,407,000	4,576,338
Nevada	17	97,000	971,614,000	82,216,765
New Hampshire	174	37,000	80,000,000	5,862,580
New Jersey	704	3,000	881,877,000	15,316,744
New Mexico	141	0	682,462,000	17,680,965
New York	694	0	8,635,858,000	34,054,470
North Carolina	223	0	759,712,000	36,546,251
North Dakota	207	0	73,015,000	3,310,860
Ohio	1,104	0	507,441,000	8,908,790
Oklahoma	532	0	200,088,000	5,449,509
Oregon	216	5,000	246,214,000	14,082,523
Pennsylvania	774	0	1,333,752,000	12,707,575
Rhode Island	55	182,000	250,870,000	16,569,091
South Carolina	95	0	370,991,000	41,094,853
South Dakota	159	0	68,945,000	2,566,094
Tennessee	137	0	449,576,000	29,909,686
Texas	1,246	61,000	398,911,000	16,508,012
Utah	132	0	282,417,000	18,475,197
Vermont	327	21,000	62,821,000	4,415,495
Virginia	136	1,441,000	562,643,000	43,236,559
Washington	304	292,000	317,728,000	23,553,931
West Virginia	63	718,000	181,883,000	32,181,175
Wisconsin	427	46,000	631,627,000	11,333,998
Wyoming	48	566,000	168,553,000	18,356,542

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 2013, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-7. Number of districts and minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 2013

State	Number of districts	Minimum	Maximum	Mean
Total	16,846	\$0	\$1,780,098,000	\$3,271,058
Alabama	135	226,000	78,340,000	6,014,556
Alaska	53	37,000	76,535,000	6,055,434
Arizona	632	0	74,829,000	2,036,033
Arkansas	270	0	41,383,000	2,144,600
California	1,071	0	1,091,741,000	7,317,425
Colorado	197	0	125,850,000	3,566,269
Connecticut	194	0	42,586,000	2,325,227
Delaware	41	47,000	24,845,000	3,916,829
District of Columbia	61	0	129,874,000	3,236,869
Florida	67	1,225,000	488,124,000	45,179,373
Georgia	211	0	132,604,000	8,591,545
Hawaii	1	310,778,000	310,778,000	310,778,000
Idaho	146	0	20,348,000	1,673,747
Illinois	1,005	0	806,318,000	2,299,827
Indiana	395	0	73,642,000	2,646,144
Iowa	357	30,000	50,406,000	1,286,084
Kansas	286	47,000	73,149,000	1,471,399
Kentucky	174	141,000	162,705,000	4,986,983
Louisiana	123	0	134,715,000	10,604,553
Maine	247	0	12,032,000	800,684
Maryland	24	3,085,000	178,834,000	34,518,000
Massachusetts	400	0	98,227,000	2,137,678
Michigan	875	0	228,390,000	2,041,647
Minnesota	555	0	70,292,000	1,235,605
Mississippi	151	386,000	57,444,000	4,685,576
Missouri	558	29,000	68,192,000	1,660,344
Montana	436	0	10,986,000	483,011
Nebraska	266	45,000	97,243,000	1,376,846
Nevada	17	268,000	281,548,000	23,059,353
New Hampshire	174	0	22,066,000	941,897
New Jersey	704	0	78,227,000	1,647,205
New Mexico	141	0	106,368,000	3,746,021
New York	694	0	1,780,098,000	4,818,042
North Carolina	223	0	129,228,000	7,182,422
North Dakota	207	0	12,813,000	704,855
Ohio	1,104	0	63,211,000	1,170,978
Oklahoma	532	0	74,665,000	1,348,652
Oregon	216	0	55,347,000	2,616,079
Pennsylvania	774	0	429,562,000	2,802,512
Rhode Island	55	24,000	63,549,000	3,705,964
South Carolina	95	0	72,128,000	8,683,116
South Dakota	159	18,000	21,026,000	1,224,723
Tennessee	137	0	253,751,000	8,509,496
Texas	1,246	0	301,816,000	4,733,383
Utah	132	0	62,052,000	3,277,152
Vermont	327	0	7,956,000	350,755
Virginia	136	0	110,231,000	8,153,522
Washington	304	0	75,684,000	3,428,289
West Virginia	63	543,000	39,428,000	6,082,048
Wisconsin	427	0	204,823,000	1,937,780
Wyoming	48	49,000	15,433,000	2,364,604

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 2013, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-8. Number of districts and minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 2013

State	Number of districts	Minimum	Maximum	Mean
Total	16,846	\$0	\$23,438,719,000	\$36,729,490
Alabama	135	5,513,000	552,138,000	53,392,022
Alaska	53	604,000	770,180,000	48,021,075
Arizona	632	2,000	549,773,000	14,743,818
Arkansas	270	521,000	358,324,000	19,006,274
California	1,071	0	8,318,105,000	64,321,037
Colorado	197	656,000	1,057,142,000	45,240,701
Connecticut	194	5,000	518,922,000	53,675,747
Delaware	41	2,290,000	287,938,000	50,219,780
District of Columbia	61	458,000	1,300,036,000	32,973,361
Florida	67	9,893,000	3,266,516,000	368,381,313
Georgia	211	1,272,000	1,582,099,000	83,261,360
Hawaii	1	2,331,770,000	2,331,770,000	2,331,770,000
Idaho	146	146,000	239,693,000	14,272,973
Illinois	1,005	0	5,388,477,000	29,919,073
Indiana	395	98,000	474,483,000	31,891,770
Iowa	357	1,144,000	428,673,000	17,594,804
Kansas	286	1,195,000	597,576,000	19,815,465
Kentucky	174	1,799,000	1,241,582,000	41,472,270
Louisiana	123	1,191,000	565,614,000	69,607,187
Maine	247	2,000	111,456,000	10,832,980
Maryland	24	33,005,000	2,764,729,000	575,613,625
Massachusetts	400	1,000	1,262,641,000	39,203,558
Michigan	875	6,000	851,989,000	22,393,016
Minnesota	555	0	634,167,000	20,452,885
Mississippi	151	2,252,000	281,273,000	29,430,887
Missouri	558	598,000	388,521,000	18,565,217
Montana	436	2,000	98,356,000	3,832,697
Nebraska	266	1,796,000	613,144,000	14,549,489
Nevada	17	2,238,000	2,964,019,000	243,047,059
New Hampshire	174	42,000	179,052,000	17,104,925
New Jersey	704	3,000	1,143,555,000	40,515,766
New Mexico	141	0	964,205,000	25,702,404
New York	694	142,000	23,438,719,000	86,109,597
North Carolina	223	0	1,235,570,000	58,898,861
North Dakota	207	67,000	149,535,000	6,789,126
Ohio	1,104	34,000	855,757,000	20,836,882
Oklahoma	532	213,000	466,293,000	11,079,333
Oregon	216	63,000	534,955,000	28,568,931
Pennsylvania	774	172,000	2,743,433,000	38,741,425
Rhode Island	55	1,966,000	445,603,000	43,386,527
South Carolina	95	0	739,657,000	88,762,242
South Dakota	159	18,000	207,079,000	8,280,585
Tennessee	137	16,000	1,179,930,000	65,081,102
Texas	1,246	534,000	1,987,654,000	41,526,679
Utah	132	0	502,664,000	34,418,265
Vermont	327	23,000	78,194,000	5,612,168
Virginia	136	3,972,000	2,543,509,000	113,485,390
Washington	304	298,000	703,137,000	40,273,678
West Virginia	63	2,522,000	330,105,000	55,339,143
Wisconsin	427	1,266,000	1,184,781,000	25,989,358
Wyoming	48	3,443,000	225,255,000	35,332,646

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2013, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-9. Number of districts and minimum, maximum, and mean of districts' current expenditures for instruction, by state: Fiscal year 2013

State	Number of districts	Minimum	Maximum	Mean
Total	16,846	\$0	\$15,276,343,000	\$18,968,537
Alabama	135	2,394,000	273,846,000	27,771,326
Alaska	53	191,000	439,272,000	24,993,377
Arizona	632	0	270,886,000	6,824,540
Arkansas	270	280,000	172,194,000	9,524,696
California	1,071	0	4,162,680,000	31,931,407
Colorado	197	0	455,882,000	21,813,061
Connecticut	194	305,000	230,103,000	27,754,974
Delaware	41	845,000	153,106,000	26,534,829
District of Columbia	61	0	475,854,000	12,292,213
Florida	67	5,251,000	1,985,933,000	206,466,209
Georgia	211	94,000	889,987,000	45,162,104
Hawaii	1	1,283,872,000	1,283,872,000	1,283,872,000
Idaho	146	86,000	131,813,000	7,908,548
Illinois	1,005	0	3,113,082,000	15,160,048
Indiana	395	0	207,660,000	14,431,190
Iowa	357	235,000	228,161,000	8,893,527
Kansas	286	765,000	295,703,000	10,373,734
Kentucky	174	711,000	587,451,000	21,046,103
Louisiana	123	643,000	281,515,000	34,126,195
Maine	247	0	59,228,000	5,416,915
Maryland	24	18,382,000	1,434,428,000	304,295,417
Massachusetts	400	0	583,048,000	19,024,170
Michigan	875	0	359,121,000	10,805,021
Minnesota	555	0	372,869,000	10,953,840
Mississippi	151	949,000	137,488,000	15,061,967
Missouri	558	188,000	244,733,000	9,406,819
Montana	436	0	60,852,000	2,080,317
Nebraska	266	920,000	383,773,000	8,716,026
Nevada	17	851,000	1,465,591,000	121,090,471
New Hampshire	174	0	114,669,000	9,375,408
New Jersey	704	0	455,112,000	19,568,413
New Mexico	141	0	480,829,000	12,491,596
New York	694	0	15,276,343,000	52,243,622
North Carolina	223	103,000	760,854,000	35,465,148
North Dakota	207	0	83,143,000	3,473,285
Ohio	1,104	0	355,318,000	9,756,200
Oklahoma	532	0	196,180,000	5,280,607
Oregon	216	0	283,949,000	14,406,597
Pennsylvania	774	0	1,668,917,000	20,657,950
Rhode Island	55	550,000	199,242,000	22,403,782
South Carolina	95	622,000	336,094,000	41,269,484
South Dakota	159	18,000	111,997,000	4,113,119
Tennessee	137	1,066,000	622,370,000	35,809,277
Texas	1,246	0	970,020,000	20,053,910
Utah	132	0	316,092,000	19,303,621
Vermont	327	0	48,799,000	2,722,315
Virginia	136	0	1,526,811,000	62,060,037
Washington	304	146,000	340,037,000	19,445,188
West Virginia	63	5,000	184,099,000	29,019,587
Wisconsin	427	268,000	570,346,000	13,202,681
Wyoming	48	1,782,000	119,576,000	17,643,167

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 2013, 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 support services, by state: Fiscal year 2013

State	Number of districts	Minimum	Maximum	Mean
Total	16,846	\$0	\$4,381,507,000	\$11,040,766
Alabama	135	2,289,000	213,636,000	17,198,104
Alaska	53	308,000	294,106,000	18,536,642
Arizona	632	4,000	235,586,000	4,857,714
Arkansas	270	232,000	128,541,000	6,373,385
California	1,071	0	2,462,460,000	19,236,960
Colorado	197	169,000	341,129,000	14,236,396
Connecticut	194	0	157,609,000	15,468,242
Delaware	41	631,000	115,799,000	14,832,854
District of Columbia	61	0	283,385,000	10,259,262
Florida	67	4,122,000	952,941,000	113,764,493
Georgia	211	450,000	490,217,000	23,635,711
Hawaii	1	770,643,000	770,643,000	770,643,000
Idaho	146	40,000	72,526,000	4,466,822
Illinois	1,005	0	1,539,440,000	9,466,675
Indiana	395	0	181,628,000	9,429,122
Iowa	357	197,000	108,763,000	4,898,272
Kansas	286	409,000	216,455,000	5,580,329
Kentucky	174	748,000	489,836,000	13,410,684
Louisiana	123	286,000	201,403,000	22,988,724
Maine	247	1,000	39,713,000	3,529,348
Maryland	24	12,462,000	759,744,000	176,831,417
Massachusetts	400	0	420,399,000	11,918,428
Michigan	875	11,000	302,030,000	7,164,609
Minnesota	555	0	158,133,000	5,033,663
Mississippi	151	59,000	96,393,000	9,703,146
Missouri	558	142,000	142,180,000	5,691,070
Montana	436	6,000	32,196,000	1,250,761
Nebraska	266	414,000	166,111,000	3,859,496
Nevada	17	1,147,000	969,325,000	82,171,000
New Hampshire	174	15,000	45,929,000	5,054,638
New Jersey	704	0	398,378,000	13,344,839
New Mexico	141	0	282,167,000	8,053,213
New York	694	4,000	4,381,507,000	21,454,880
North Carolina	223	41,000	379,544,000	18,302,691
North Dakota	207	10,000	38,231,000	1,935,300
Ohio	1,104	0	312,812,000	7,067,316
Oklahoma	532	108,000	149,753,000	3,718,233
Oregon	216	8,000	189,912,000	9,571,935
Pennsylvania	774	45,000	612,658,000	10,709,829
Rhode Island	55	909,000	157,388,000	14,700,855
South Carolina	95	0	218,799,000	27,917,800
South Dakota	159	0	56,480,000	2,456,836
Tennessee	137	636,000	390,342,000	20,295,270
Texas	1,246	98,000	616,004,000	11,839,020
Utah	132	0	136,199,000	9,081,114
Vermont	327	0	25,209,000	1,662,670
Virginia	136	0	846,389,000	35,838,831
Washington	304	59,000	214,953,000	12,425,908
West Virginia	63	1,612,000	97,143,000	17,937,762
Wisconsin	427	235,000	398,710,000	8,316,244
Wyoming	48	936,000	74,836,000	11,383,792

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 2013, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-11. Number of districts and minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 2013

State	Number of districts	Minimum	Maximum	Mean
Total	16,846	\$0	\$457,876,000	\$1,334,307
Alabama	135	453,000	35,863,000	3,378,793
Alaska	53	0	17,530,000	1,349,245
Arizona	632	0	26,262,000	617,375
Arkansas	270	0	15,031,000	946,341
California	1,071	0	360,286,000	2,294,509
Colorado	197	0	38,030,000	1,534,873
Connecticut	194	0	22,058,000	1,705,814
Delaware	41	0	5,254,000	911,171
District of Columbia	61	0	33,916,000	952,508
Florida	67	481,000	151,965,000	17,082,612
Georgia	211	0	77,884,000	4,292,280
Hawaii	1	129,878,000	129,878,000	129,878,000
Idaho	146	0	9,968,000	713,589
Illinois	1,005	0	211,206,000	826,698
Indiana	395	0	17,308,000	1,206,446
Iowa	357	0	14,264,000	637,300
Kansas	286	53,000	21,594,000	835,332
Kentucky	174	92,000	58,062,000	2,286,644
Louisiana	123	0	47,368,000	3,565,959
Maine	247	0	3,571,000	360,684
Maryland	24	1,235,000	63,950,000	13,986,083
Massachusetts	400	0	47,371,000	1,048,758
Michigan	875	0	40,946,000	698,552
Minnesota	555	0	25,921,000	790,169
Mississippi	151	131,000	19,265,000	1,771,377
Missouri	558	0	16,201,000	716,570
Montana	436	0	5,395,000	148,814
Nebraska	266	0	27,204,000	624,936
Nevada	17	32,000	106,548,000	8,544,882
New Hampshire	174	0	5,355,000	405,615
New Jersey	704	0	24,483,000	1,149,044
New Mexico	141	0	34,285,000	1,025,085
New York	694	0	457,876,000	1,576,536
North Carolina	223	0	62,540,000	3,087,870
North Dakota	207	0	9,690,000	437,971
Ohio	1,104	0	26,868,000	617,990
Oklahoma	532	0	30,015,000	714,821
Oregon	216	0	16,375,000	940,537
Pennsylvania	774	0	75,563,000	1,178,691
Rhode Island	55	0	15,065,000	994,800
South Carolina	95	0	45,539,000	4,094,400
South Dakota	159	0	9,214,000	370,805
Tennessee	137	0	58,897,000	3,355,920
Texas	1,246	0	100,845,000	1,879,896
Utah	132	0	31,795,000	1,779,659
Vermont	327	0	3,190,000	138,300
Virginia	136	0	95,867,000	4,034,588
Washington	304	0	17,148,000	1,562,980
West Virginia	63	0	19,564,000	2,925,286
Wisconsin	427	0	43,774,000	875,230
Wyoming	48	0	6,007,000	911,229

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2013, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-12. Number of districts and minimum, maximum, and mean of districts' total current expenditures for elementary/secondary education, by state: Fiscal year 2013

State	Number of districts	Minimum	Maximum	Mean
Total	16,846	\$0	\$20,115,726,000	\$31,343,609
Alabama	135	5,136,000	523,345,000	48,348,222
Alaska	53	499,000	750,908,000	44,879,264
Arizona	632	6,000	505,283,000	12,299,628
Arkansas	270	531,000	315,766,000	16,844,422
California	1,071	0	6,985,426,000	53,462,876
Colorado	197	211,000	835,041,000	37,584,330
Connecticut	194	305,000	396,359,000	44,929,031
Delaware	41	2,171,000	273,022,000	42,278,854
District of Columbia	61	0	793,155,000	23,503,984
Florida	67	9,995,000	3,090,839,000	337,313,313
Georgia	211	1,190,000	1,458,088,000	73,090,095
Hawaii	1	2,184,393,000	2,184,393,000	2,184,393,000
Idaho	146	135,000	213,511,000	13,088,959
Illinois	1,005	0	4,863,728,000	25,453,420
Indiana	395	24,000	405,831,000	25,066,757
Iowa	357	594,000	351,188,000	14,429,098
Kansas	286	1,269,000	533,752,000	16,789,395
Kentucky	174	1,551,000	1,135,349,000	36,743,431
Louisiana	123	1,141,000	526,369,000	60,680,878
Maine	247	1,000	102,512,000	9,306,947
Maryland	24	32,079,000	2,243,603,000	495,112,917
Massachusetts	400	0	1,050,818,000	31,991,355
Michigan	875	24,000	702,097,000	18,668,182
Minnesota	555	5,000	548,835,000	16,777,672
Mississippi	151	2,216,000	253,146,000	26,536,490
Missouri	558	458,000	353,910,000	15,814,459
Montana	436	6,000	93,048,000	3,479,892
Nebraska	266	1,562,000	577,088,000	13,200,459
Nevada	17	2,030,000	2,541,464,000	211,806,353
New Hampshire	174	15,000	163,359,000	14,835,661
New Jersey	704	0	877,966,000	34,062,297
New Mexico	141	121,000	797,281,000	21,569,894
New York	694	4,000	20,115,726,000	75,275,039
North Carolina	223	144,000	1,174,943,000	56,855,709
North Dakota	207	87,000	131,064,000	5,846,556
Ohio	1,104	27,000	694,998,000	17,441,506
Oklahoma	532	226,000	375,948,000	9,713,662
Oregon	216	8,000	490,236,000	24,919,069
Pennsylvania	774	96,000	2,357,138,000	32,546,470
Rhode Island	55	1,617,000	371,695,000	38,099,436
South Carolina	95	1,009,000	600,432,000	73,281,684
South Dakota	159	18,000	177,691,000	6,940,761
Tennessee	137	2,034,000	1,071,609,000	59,460,467
Texas	1,246	283,000	1,686,869,000	33,772,827
Utah	132	4,000	479,232,000	30,164,394
Vermont	327	0	77,198,000	4,523,284
Virginia	136	0	2,469,067,000	101,933,456
Washington	304	205,000	572,138,000	33,434,076
West Virginia	63	2,213,000	300,806,000	49,882,635
Wisconsin	427	503,000	1,012,830,000	22,394,155
Wyoming	48	3,072,000	200,419,000	29,938,188

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 2013, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-13. Number of districts and minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 2013

State	Number of districts	Minimum	Maximum	Mean
Total	16,846	\$0	\$2,187,904,000	\$2,806,649
Alabama	135	0	47,397,000	4,771,689
Alaska	53	0	52,639,000	4,688,774
Arizona	632	0	58,661,000	971,323
Arkansas	270	0	42,354,000	1,983,793
California	1,071	0	687,399,000	5,751,836
Colorado	197	0	108,152,000	3,875,893
Connecticut	194	0	81,243,000	2,567,747
Delaware	41	0	49,611,000	3,913,268
District of Columbia	61	0	375,676,000	7,036,951
Florida	67	129,000	183,960,000	21,066,493
Georgia	211	0	126,487,000	7,742,209
Hawaii	1	146,656,000	146,656,000	146,656,000
Idaho	146	0	8,614,000	453,918
Illinois	1,005	0	510,450,000	1,932,968
Indiana	395	0	65,554,000	2,322,430
Iowa	357	5,000	60,941,000	2,195,499
Kansas	286	15,000	61,675,000	2,155,909
Kentucky	174	10,000	80,162,000	4,081,213
Louisiana	123	0	99,538,000	5,314,350
Maine	247	0	15,655,000	286,150
Maryland	24	663,000	189,343,000	39,816,083
Massachusetts	400	0	100,011,000	2,396,375
Michigan	875	0	59,253,000	1,174,088
Minnesota	555	0	74,704,000	1,962,721
Mississippi	151	5,000	17,230,000	1,892,722
Missouri	558	0	59,472,000	1,520,817
Montana	436	0	16,578,000	255,725
Nebraska	266	0	30,356,000	1,121,169
Nevada	17	118,000	109,604,000	13,068,294
New Hampshire	174	0	6,082,000	417,172
New Jersey	704	0	49,862,000	1,357,409
New Mexico	141	0	133,258,000	3,758,660
New York	694	0	2,187,904,000	5,739,062
North Carolina	223	0	97,061,000	3,145,879
North Dakota	207	0	53,626,000	1,085,097
Ohio	1,104	0	98,270,000	1,830,056
Oklahoma	532	0	45,332,000	1,048,784
Oregon	216	0	36,465,000	1,589,597
Pennsylvania	774	0	80,438,000	2,063,238
Rhode Island	55	0	6,910,000	681,964
South Carolina	95	2,000	145,299,000	9,070,316
South Dakota	159	0	32,380,000	1,129,472
Tennessee	137	33,000	75,990,000	4,122,307
Texas	1,246	0	293,336,000	4,391,775
Utah	132	0	146,615,000	5,770,538
Vermont	327	0	8,798,000	171,043
Virginia	136	0	186,926,000	8,051,103
Washington	304	0	135,857,000	4,746,717
West Virginia	63	0	31,495,000	4,518,810
Wisconsin	427	0	31,904,000	1,220,965
Wyoming	48	132,000	27,151,000	4,456,667

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 2013, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-14. Number of districts and minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state: Fiscal year 2013

State	Number of districts	Minimum	Maximum	Mean
Total	16,846	\$0	\$191,607,000	\$326,457
Alabama	135	59,000	7,483,000	897,956
Alaska	53	0	3,511,000	220,321
Arizona	632	0	1,469,000	46,527
Arkansas	270	0	2,893,000	107,726
California	1,071	0	96,127,000	938,085
Colorado	197	0	41,120,000	336,051
Connecticut	194	0	4,875,000	208,820
Delaware	41	0	19,416,000	1,022,561
District of Columbia	61	0	16,916,000	446,475
Florida	67	0	107,114,000	8,132,522
Georgia	211	0	4,882,000	134,791
Hawaii	1	14,868,000	14,868,000	14,868,000
Idaho	146	0	1,897,000	31,479
Illinois	1,005	0	65,641,000	154,578
Indiana	395	0	5,682,000	172,891
Iowa	357	0	4,580,000	74,255
Kansas	286	0	484,000	14,430
Kentucky	174	0	9,271,000	362,828
Louisiana	123	0	3,596,000	137,431
Maine	247	0	2,364,000	114,000
Maryland	24	0	6,711,000	927,208
Massachusetts	400	0	4,784,000	151,548
Michigan	875	0	8,405,000	335,802
Minnesota	555	0	25,510,000	785,263
Mississippi	151	0	2,953,000	110,007
Missouri	558	0	13,953,000	338,292
Montana	436	0	1,241,000	22,353
Nebraska	266	0	410,000	6,767
Nevada	17	0	13,688,000	1,267,706
New Hampshire	174	0	1,018,000	33,971
New Jersey	704	0	17,556,000	215,909
New Mexico	141	0	983,000	20,681
New York	694	0	191,607,000	536,895
North Carolina	223	0	13,231,000	289,350
North Dakota	207	0	715,000	20,942
Ohio	1,104	0	10,930,000	239,294
Oklahoma	532	0	4,801,000	46,383
Oregon	216	0	3,189,000	117,329
Pennsylvania	774	0	99,476,000	394,453
Rhode Island	55	0	8,424,000	782,764
South Carolina	95	0	8,830,000	436,895
South Dakota	159	0	1,404,000	37,994
Tennessee	137	0	14,674,000	547,839
Texas	1,246	0	15,408,000	262,193
Utah	132	0	20,093,000	627,826
Vermont	327	0	3,889,000	38,560
Virginia	136	0	22,717,000	568,941
Washington	304	0	8,454,000	204,326
West Virginia	63	2,000	9,621,000	647,302
Wisconsin	427	0	29,845,000	288,354
Wyoming	48	0	3,045,000	172,125

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 2013, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-15. Number of districts and minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 2013

State	Number of districts	Minimum	Maximum	Mean
Total	16,846	\$0	\$24,974,898,000	\$36,704,937
Alabama	135	5,241,000	589,569,000	55,169,341
Alaska	53	516,000	786,647,000	50,225,566
Arizona	632	6,000	567,894,000	13,734,598
Arkansas	270	531,000	369,570,000	19,588,767
California	1,071	7,000	8,366,970,000	65,128,965
Colorado	197	708,000	1,087,297,000	44,566,949
Connecticut	194	305,000	518,678,000	50,899,082
Delaware	41	2,175,000	300,047,000	49,273,366
District of Columbia	61	527,000	1,258,826,000	32,715,787
Florida	67	10,417,000	3,405,385,000	376,797,015
Georgia	211	1,212,000	1,615,198,000	82,609,806
Hawaii	1	2,345,917,000	2,345,917,000	2,345,917,000
Idaho	146	135,000	227,334,000	13,946,240
Illinois	1,005	2,000	5,744,617,000	29,522,595
Indiana	395	165,000	510,759,000	29,338,838
Iowa	357	942,000	435,547,000	17,698,154
Kansas	286	1,433,000	617,744,000	19,654,860
Kentucky	174	1,722,000	1,243,108,000	42,542,615
Louisiana	123	1,243,000	586,409,000	67,093,024
Maine	247	1,000	110,648,000	10,492,259
Maryland	24	32,856,000	2,499,433,000	553,526,542
Massachusetts	400	0	1,264,531,000	38,251,275
Michigan	875	53,000	882,693,000	21,481,250
Minnesota	555	5,000	653,743,000	20,619,631
Mississippi	151	2,377,000	269,324,000	28,926,715
Missouri	558	583,000	427,624,000	18,355,477
Montana	436	6,000	99,875,000	3,852,200
Nebraska	266	1,716,000	612,960,000	14,710,056
Nevada	17	2,157,000	2,837,439,000	238,673,118
New Hampshire	174	49,000	175,142,000	16,609,253
New Jersey	704	0	1,164,481,000	39,077,791
New Mexico	141	121,000	952,320,000	25,853,113
New York	694	173,000	24,974,898,000	87,380,303
North Carolina	223	155,000	1,278,989,000	60,538,924
North Dakota	207	117,000	147,944,000	7,331,058
Ohio	1,104	27,000	928,345,000	21,110,149
Oklahoma	532	228,000	403,192,000	10,935,303
Oregon	216	71,000	574,339,000	29,026,602
Pennsylvania	774	260,000	3,627,516,000	40,483,805
Rhode Island	55	1,675,000	426,225,000	42,973,127
South Carolina	95	1,011,000	737,151,000	88,432,653
South Dakota	159	18,000	217,436,000	8,381,082
Tennessee	137	2,238,000	1,163,418,000	65,455,029
Texas	1,246	296,000	2,096,600,000	41,815,794
Utah	132	4,000	634,151,000	37,647,742
Vermont	327	6,000	84,541,000	5,584,495
Virginia	136	3,826,000	2,746,699,000	115,721,743
Washington	304	205,000	629,926,000	39,794,115
West Virginia	63	2,320,000	342,004,000	55,379,000
Wisconsin	427	1,159,000	1,186,315,000	25,398,265
Wyoming	48	3,336,000	220,178,000	34,905,771

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 2013, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2013

Variable	Label	Number of districts	Minimum	Maximum	Mean
V33	Fall Membership	15,820	0	989,391	3,122
MEMBERSCH	Fall Membership - School Universe	15,657	0	988,827	3,122
TOTALREV	Total Revenue	16,846	\$0	\$23,438,719,000	\$36,729,490
TFEDREV	Total Federal Revenue	16,846	0	1,780,098,000	3,271,058
C14	Fed Rev - Thru State - Title I	16,846	0	661,541,000	843,690
C15	Fed Rev - Thru State - Children With Disabilities - IDEA	16,846	0	282,453,000	667,743
C16	Fed Rev - Thru State - Math, Science, and Professional Development	16,846	0	52,933,000	93,627
C17	Fed Rev - Thru State - Safe and Drug Free Schools	16,846	0	4,801,000	8,358
C19	Fed Rev - Thru State - Vocational and Tech Education	16,846	0	11,907,000	32,939
B11	Fed Rev - Thru State - Bilingual Education	16,846	0	21,204,000	21,443
C20	Fed Rev - Thru State - Other	16,846	0	217,431,000	402,334
C25	Fed Rev - Thru State - Child Nutrition Act	16,846	0	401,378,000	832,230
C36	Fed Rev - Nonspecified	16,846	0	316,489,000	90,934
B10	Fed Rev - Direct - Impact Aid	16,846	0	80,615,000	90,319
B12	Fed Rev - Direct - Indian Education	16,846	0	4,062,000	6,330
B13	Fed Rev - Direct - Other	16,846	0	209,951,000	181,112
TSTREV	Total State Revenue	16,846	0	8,635,858,000	16,308,439
C01	State Rev - General Formula Assistance	16,846	0	5,659,443,000	11,302,107
C04	State Rev - Staff Improvement Programs	16,846	0	150,837,000	231,416
C05	State Rev - Special Education Programs	16,846	0	1,518,835,000	1,087,690
C06	State Rev - Compensatory and Basic Skills Programs	16,846	0	314,689,000	333,005
C07	State Rev - Bilingual Education Programs	16,846	0	79,448,000	53,031
C08	State Rev - Gifted and Talented Programs	16,846	0	89,287,000	55,530
C09	State Rev - Vocational Education Programs	16,846	0	14,892,000	58,677
C10	State Rev - School Lunch Programs	16,846	0	25,763,000	30,192
C11	State Rev - Capital Outlay and Debt Services Programs	16,846	0	162,617,000	399,225
C12	State Rev - Transportation Programs	16,846	0	77,588,000	248,912
C13	State Rev - Other Programs	16,846	0	1,642,544,000	1,638,088
C35	State Rev - Nonspecified	16,846	0	292,257,000	91,446
C38	State Rev On Behalf - Employee Benefits	16,846	0	168,301,000	734,720
C39	State Rev On Behalf - Not Employee Benefits	16,846	0	16,824,000	44,399
TLOCREV	Total Local Revenue	16,846	0	13,022,763,000	17,149,993
T02	Local Rev - Parent Government Contributions (Dependent School Systems)	1,162	0	11,135,662,000	41,596,615
T06	Local Rev - Property Taxes	12,675	0	2,211,568,000	13,903,135
T09	Local Rev - General Sales Taxes	12,062	0	181,401,000	343,780
T15	Local Rev - Public Utility Taxes	12,062	0	21,782,000	31,731
T40	Local Rev - Individual and Corporate Income Taxes	12,062	0	128,882,000	177,117
T99	Local Rev - All Other Taxes	12,063	0	75,929,000	135,441
D11	Local Rev - From Other School Systems	16,846	0	235,360,000	710,360
D23	Local Rev - From Cities and Counties	16,846	0	412,335,000	548,125
A07	Local Rev - Tuition Fees From Pupils and Parents	16,846	0	22,661,000	96,663
A08	Local Rev - Transportation Fees From Pupils and Parents	16,846	0	5,980,000	6,322
A09	Local Rev - School Lunch	16,846	0	43,563,000	359,635
A11	Local Rev - Textbook Sales and Rentals	16,846	0	3,916,000	12,024
A13	Local Rev - District Activity Receipts	16,846	0	104,655,000	234,213
A15	Local Rev - Student Fees, Nonspecified	16,846	0	14,027,000	8,639
A20	Local Rev - Other Sales and Services	16,846	0	59,176,000	116,624
A40	Local Rev - Rents and Royalties	16,846	0	17,683,000	50,112
U11	Local Rev - Sale of Property	16,846	0	19,694,000	23,484
U22	Local Rev - Interest Earnings	16,846	0	37,591,000	90,599
U30	Local Rev - Fines and Forfeits	16,846	0	15,566,000	20,376
U50	Local Rev - Private Contributions	16,846	0	61,375,000	66,071
U97	Local Rev - Miscellaneous	16,846	0	1,783,683,000	741,141
C24	NCES Local Revenue, Census State Revenue	16,846	0	859,632,000	242,907
TOTALEXP	Total Expenditures	16,846	0	24,974,898,000	36,704,937
TCURELSC	Total Current Exp For Elsec Education	16,846	0	20,115,726,000	31,343,609
TCURINST	Total Current Exp - Instruction	16,846	0	15,276,343,000	18,968,537
E13	Current Exp - Instruction	16,846	0	15,276,343,000	18,968,537
V91	Payments to Private Schools	16,846	0	1,186,064,000	243,494
V92	Payments to Public Charter Schools	16,846	0	785,350,000	180,968
TCURSSVC	Total Current Exp - Support Services	16,846	0	4,381,507,000	11,040,766
E17	Current Exp - Support Services - Pupils	16,846	0	325,028,000	1,744,948
E07	Current Exp - Support Services - Instructional Staff	16,846	0	405,504,000	1,458,094
E08	Current Exp - Support Services - General Administration	16,846	0	145,369,000	618,667

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2013—Continued

Variable	Label	Number of			
		districts	Minimum	Maximum	Mean
E09	Current Exp - Support Services - School Administration	16,846	0	494,053,000	1,733,228
V40	Current Exp - Support Services - Operation and Maintenance of Plant	16,846	0	1,908,577,000	2,963,194
V45	Current Exp - Support Services - Student Transportation	16,846	0	1,064,438,000	1,406,416
V90	Current Exp - Support Services - Business/Central/Other	16,846	0	614,865,000	1,116,205
V85	Current Exp - Support Services Nonspecified	16,846	0	148,000	13
TCUROTH	Total Current Expenditures - Other Elsec	16,846	0	457,876,000	1,334,307
E11	Current Exp - Food Services	16,846	0	457,876,000	1,270,347
V60	Current Exp - Enterprise Operations	16,846	0	24,003,000	57,060
V65	Current Exp - Other Elsec	16,846	0	25,191,000	6,899
TNONESE	Total Non-Elsec Expenditures	16,846	0	191,607,000	326,457
V70	Non-Elsec Exp - Community Services	16,846	0	99,421,000	204,405
V75	Non-Elsec Exp - Adult Education	16,846	0	129,528,000	99,675
V80	Non-Elsec Exp - Other	16,846	0	20,093,000	22,376
TCAPOUT	Total Capital Outlay Expenditures	16,846	0	2,187,904,000	2,806,649
F12	Capital Outlay - Construction	16,846	0	2,079,899,000	2,107,349
G15	Capital Outlay - Land and Existing Structures	16,846	0	120,373,000	204,330
K09	Capital Outlay - Instructional Equipment	16,846	0	52,459,000	123,878
K10	Capital Outlay - Other Equipment	16,846	0	60,009,000	346,873
K11	Capital Outlay - Nonspecified Equipment	16,846	0	20,855,000	24,218
L12	Payments to State Governments	16,846	0	120,070,000	89,249
M12	Payments to Local Governments	16,846	0	65,939,000	15,609
Q11	Payments to Other School Systems	16,846	0	913,487,000	685,789
I86	Interest On Debt	16,846	0	587,475,000	1,013,112
Z32	Total Salaries	16,846	0	10,162,979,000	18,522,339
Z33	Salaries - Instruction	16,846	0	8,433,032,000	12,534,310
Z35	Teacher Salaries - Regular Education Programs	16,846	0	3,666,772,000	7,261,305
Z36	Teacher Salaries - Special Education Programs	16,846	0	1,959,501,000	1,615,454
Z37	Teacher Salaries - Vocational Education Programs	16,846	0	592,033,000	295,519
Z38	Teacher Salaries - Other Educational Programs	16,846	0	188,008,000	583,083
V11	Salaries - Support Services - Pupils	16,846	0	219,999,000	1,135,578
V13	Salaries - Support Services - Instructional Staff	16,846	0	275,001,000	851,255
V15	Salaries - Support Services - General Administration	16,846	0	73,445,000	259,447
V17	Salaries - Support Services - School Administration	16,846	0	310,245,000	1,207,936
V21	Salaries - Support Services - Operation and Maintenance of Plant	16,846	0	762,409,000	1,027,354
V23	Salaries - Support Services - Student Transportation	16,846	0	68,956,000	448,684
V37	Salaries - Support Services - Business/Central/Other	16,846	0	239,067,000	493,393
V29	Salaries - Food Service	16,846	0	209,749,000	396,317
Z34	Total Employee Benefits	16,846	0	6,120,828,000	6,911,504
V10	Empl Benefits - Instruction	16,846	0	5,285,348,000	4,610,681
V12	Empl Benefits - Support Services - Pupils	16,846	0	77,764,000	399,773
V14	Empl Benefits - Support Services - Instructional Staff	16,846	0	97,406,000	290,897
V16	Empl Benefits - Support Services - General Administration	16,846	0	23,100,000	106,456
V18	Empl Benefits - Support Services - School Administration	16,846	0	183,808,000	435,538
V22	Empl Benefits - Support Services - Operation and Maintenance of Plant	16,846	0	451,698,000	443,442
V24	Empl Benefits - Support Services - Student Transportation	16,846	0	37,526,000	192,885
V38	Empl Benefits - Support Services - Business/Central/Other	16,846	0	141,638,000	218,488
V30	Empl Benefits - Food Services	16,846	0	78,949,000	154,706
V32	Empl Benefits - Enterprise Operations	16,846	0	4,809,000	5,198
V93	Textbooks	16,846	0	98,074,000	129,240
_19H	Long Term Debt - Outstanding at Beginning of Fiscal Year	16,846	0	13,683,445,000	23,333,503
_21F	Long Term Debt - Issued During Fiscal Year	16,846	0	1,825,023,000	3,109,894
_31F	Long Term Debt - Retired During Fiscal Year	16,846	0	2,006,168,000	2,808,958
_41F	Long Term Debt - Outstanding at End of Fiscal Year	16,846	0	13,504,532,000	23,434,151
_61V	Short Term Debt - Outstanding at Beginning of Fiscal Year	16,846	0	138,852,000	429,711
_66V	Short Term Debt - Outstanding at End of Fiscal Year	16,846	0	175,556,000	396,853
W01	Assets - Sinking Fund	16,808	0	830,972,000	1,040,712

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies


Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2013—Continued

Variable	Label	Number of			
		districts	Minimum	Maximum	Mean
W31	Assets - Bond Fund	16,809	0	1,765,993,000	2,532,065
W61	Assets - Other Funds	16,808	0	2,223,160,000	7,622,175
HR1	ARRA Rev - Title I	16,846	0	29,624,000	36,080
HE1	Current Exp - ARRA	16,846	0	123,533,000	74,874
HE2	Capital Outlay - ARRA	16,846	0	45,777,000	17,769

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2013, Provisional Version 1a.

Appendix E—Survey Form

	<p>RETURN BY FAX TO</p> <p>Educational Finance & Special Statistics Branch at 888-891-2099</p>	<p>FORM F-33 (12-12-2013)</p>	<p>U.S. DEPARTMENT OF COMMERCE Economics and Statistics Administration U.S. CENSUS BUREAU</p> <p>2013 ANNUAL 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)

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

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

Reference numbers pertain to revenue and expenditure codes contained in **Financial Accounting for Local and State School Systems**, National Center for Education Statistics, 2009.

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

CONTINUE WITH PART II ON PAGE 3

Part II CURRENT OPERATION EXPENDITURE

Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object series 100)	Employee benefits only (Object series 200, except 240)	TOTAL (ALL current operation objects)
	(1)	(2)	(3)
1. Instruction (1000)	Z33	V10	E13
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	E07
4. Support services, general administration (2300)	V15	V16	E08
5. Support services, school administration (2400)	V17	V18	E09
6. Support services, operation and maintenance of plant (2600)	V21	V22	V40
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500 and 2900)	V37	V38	V90
Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS	V29	V30	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V60
11. Other			V65
Section C – NONELEMENTARY-SECONDARY PROGRAMS			V70
12. Community services (3300)			
13. Adult education			V75
14. Other			V80
Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B			V91
15. Payments to private schools (object 563)			
16. Payments to charter schools (object 566)			V92
17. Teacher salaries – Regular education programs (program 100)			Z35
18. Teacher salaries – Special education programs (program 200)			Z36
19. Teacher salaries – Vocational education programs (program 300)			Z37
20. Teacher salaries – Other education programs (programs 400, 900)			Z38
21. Textbooks (function 1000, object 640)			V93
Part III CAPITAL OUTLAY EXPENDITURES			Amount Omit cents
1. Construction (object 450)			F12
2. Land and existing structures (objects 710, 720, 740)			G15

CONTINUE WITH PART III ON PAGE 4 

Part III CAPITAL OUTLAY EXPENDITURES - Continued		Amount Omit cents	
3. Instructional equipment (object 730, function 1000)		K09	
4. All other equipment (object 730, functions 2000, 3000, 4000)		K10	
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY		Z32	
1. Total salaries and wages (object 100 – ALL functions)		Z34	
2. Total employee benefit payments (object 200 – ALL functions)		Q11	
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 567, 591, 592)		L12	
4. Payments to state governments (object 569)		M12	
5. Payments to local governments (object 920)		I86	
6. Interest on school system indebtedness (object 832)			
Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		C38	
1. For employee benefits		C39	
2. All other (textbooks, school bus purchase, etc.)			
Part VI DEBT		19H	
Section A - LONG TERM - Term of more than one year			
1. Outstanding at beginning of the fiscal year		21F	
2. Issued during fiscal year (revenue code 5110)		31F	
3. Retired during fiscal year (object 831)		41F	
4. Outstanding at end of fiscal year (line 1 plus line 2 minus line 3)			
Section B - SHORT TERM - Term of one year or less			
1. Outstanding at beginning of fiscal year		61V	
2. Outstanding at end of fiscal year		66V	
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP - October 2012			Membership
Enter the count of pupils enrolled on the school day closest to October 1, 2012			V33
Part IX SPECIAL PROCESSING ITEMS			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		

CONTINUE WITH PART IX ON PAGE 5 

Part IX SPECIAL PROCESSING ITEMS - Continued

Item	Code	Amount
4. State revenue, nonspecified	C35	
5. Federal revenue, nonspecified	C36	
6. State payment on behalf of the LEA, instruction employee benefits	J13	
7. State payment on behalf of the LEA, pupil support services employee benefits	J17	
8. State payment on behalf of the LEA, instructional staff support employee benefits	J07	
9. State payment on behalf of the LEA, general administration employee benefits	J08	
10. State payment on behalf of the LEA, school administration employee benefits	J09	
11. State payment on behalf of the LEA, operation and maintenance of plant employee benefits	J40	
12. State payment on behalf of the LEA, student transportation employee benefits	J45	
13. State payment on behalf of the LEA, business/central/other employee benefits	J90	
14. State payment on behalf of the LEA, other employee benefits	J10	
15. Support services expenditures, nonspecified	V85	
16. Equipment expenditure, nonspecified	K11	
17. Own retirement system transfer, instruction	J12	
18. Own retirement system transfer, support services	J11	
19. Federal revenue on behalf of school system	B23	
20. State payment on behalf of the LEA, instructional nonbenefits	J14	
21. State payment on behalf of the LEA, support services nonbenefits	J96	
22. State payment on behalf of the LEA, noninstructional programs nonbenefits	J97	
23. State payment on behalf of the LEA, nonelementary-secondary programs	J98	
24. State payment on behalf of the LEA, capital outlay	J99	

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

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

BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

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

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

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

4. For help with questions, contact the Educational Finance and Special Statistics Branch of the U.S. Census Bureau at 1-800-622-6193 or govsec@ 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 (College and Career Ready Students) of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB). Report basic, concentration, targeted, and finance incentive grants.

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

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

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

Line 5. Report formula grants authorized by the Carl D. Perkins Career and Technical Education Improvement Act of 2006 (Public Law 105-332). Include revenues from State Basic and Tech-Prep formula grants.

Line 6. Include revenues from Child Nutrition Act programs (national school lunch, special milk, school breakfast and ala carte) sanctioned by Public Law 79-396 and Public Law 89-642. **Report cash payments only -- exclude the value of donated commodities.**

Line 7. Include project grants for bilingual education provided under Title III of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

Line 8. Enter the total of all other federal funds disbursed through the state to the local education agency. Include formula grants authorized by the Workforce Investment Act of 1998.

Section D – FROM FEDERAL SOURCES DIRECTLY

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

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

CONTINUE ON PAGE 7 

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

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

Part II – CURRENT OPERATION EXPENDITURE

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

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

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

Handbook references pertain to function codes contained in Financial Accounting for Local and State School Systems, National Center for Education Statistics, 2009.

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

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

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

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

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

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

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

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

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

Section B – Elementary-secondary Noninstructional Programs

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

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

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

Section C – Nonelementary-secondary Programs

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

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

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

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

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

Line 16. Payments to charter schools (object 566). Indicate in the remarks section whether fall membership counts of students attending charter schools are included in the school system's membership reported in the Common Core of Data 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.

Lines 17–20. Teacher salaries. Report base salaries paid to certified teachers (object 111) and certified substitute teachers (object 113). Do not include salaries paid to instructional aides or assistants. Report salaries paid for regular programs (program 100) on line 17, special education programs (program 200) on line 18, vocational programs (program 300) on line 19, and other programs (programs 400, 900) on line 20. These amounts should also be included with the instruction salaries and total instruction amounts reported in Section A.

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

Part III – CAPITAL OUTLAY EXPENDITURES

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

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

Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

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

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

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

CONTINUE ON PAGE 8 

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

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

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

Include state payments that benefit the local education agency but which are not paid directly. Report on line 1 amounts transferred by the state into state teacher or public employee retirement funds. Also include other employee benefit transfers, such as health, life, or unemployment compensation insurance payments. Include on line 2 any other payments on behalf of the school system, such as for the purchase of textbooks or school buses purchased by the state and given to the local education agency.

Part VI – DEBT

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

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

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

Part VIII – FALL MEMBERSHIP – OCTOBER, 2012

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2012 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.*

Part IX – SPECIAL PROCESSING ITEMS

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

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

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

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

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

Line 5. Federal revenue, nonspecified. Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I-C, lines 1 through 8, and Part I-D, lines 1 through 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 – ARRA FUNDS (Exhibits of Selected Items Reported in Sections I-C, II-A, II-B, and III)

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

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

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

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