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Documentation for the NCES Common Core of Data, School District Finance Survey (F-33), School Year 1998-1999, Fiscal Year (FY) 1999,

Final File

March 2005



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March 2005

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I. Introduction to the NCES Common Core of Data, School District Finance Survey (F-33), School Year 1998–99, Fiscal Year (FY) 1999 Final File

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

Both NCES and the Governments Division of the U.S. Census Bureau collect public school system finance data and they collaborate in their efforts to gather these data. The Census Bureau is required to collect government finance data under Title 13 U.S.C. Section 182. NCES is authorized to collect these data by Congress through the National Education Statistics Act of 1995, section 404(a), (20 U.S.C. 9003(a)). The Census Bureau acts as the primary collection agent and produces two data files: one for distribution and reporting by the Census Bureau and the other for distribution and reporting by NCES. The two data files differ in the inclusion in the NCES file of state government expenditures for and on behalf of school districts in certain variables, and in the classification of certain revenues as being from local or state sources. This (NCES) file also includes many charter school districts that are not included on the Census Bureau file. In addition, the data files differ in name. The Census Bureau refers to its data file as the *Annual Survey of Local Government Finances: School Systems* and NCES refers to theirs as the *Common Core of Data School District Finance Survey*. This is the documentation of the CCD School District Finance Survey for FY 1999.

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

Data items are defined and referenced through the NCES accounting handbook, *Financial Accounting for Local and State School Systems* (<http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=97096R>)². The accounting handbook provides

¹Refer to the National Public Education Financial Survey (NPEFS) for national and state level figures.

²The 1990 version of the handbook was revised and the current version, the '2003 Edition,' is available on the web at: <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>.

common definitions for detail account codes, which are aggregated to form the data items collected on this survey. This helps to ensure comparable data across states and school districts.

Changes in the universe population do occur, and are often the result of new district incorporations, boundary changes, or breakups of districts. More detailed information on these changes can be found in the nonfiscal CCD Local Education Agency Universe files and documentation.

The 1998–99 CCD School District Finance Survey contains 15,924 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. This file contains 375 records that are not on the Census Bureau release of this file. These 375 records contain data for charter schools and other types of school districts that are not considered to be government entities by the Census Bureau. Variables include revenues by source, expenditures by function, indebtedness, assets, student membership counts, and identification variables. For a complete list of variables please refer to appendix A. The finance data are presented in whole dollar amounts. Values for non-applicable data are reported as -2.

The remainder of this documentation includes a User’s Guide and five appendices. The User’s Guide contains information on methodology reflecting certain conditions that are unique to the data file covering the 1998–99 survey cycle. Information from other survey cycles that may be important to the user planning longitudinal analyses is included in Part E of the User’s Guide.

File versions. NCES releases a *Preliminary* file when we believe the data are ready to be released to the public. NCES standards require that a NCES publication using the data be released before the data are considered final. After a publication using the data has been released, NCES will release a *Final* file. In most cases, the *Final* data will be the same as *Preliminary* data. Changes in the *Final* file from the *Preliminary* file will be noted in the *Final* file documentation. If NCES receives revised data from states or discovers errors in the *Final* release data file, we will release a *Revised* file. The *Revised* file will indicate, in the documentation, which states sent revised data. The *Revised* file is usually released one year after the *Final* file.

Appendix A—Record Layout and Descriptions of Data Elements gives the variable names and labels of the data elements discussed throughout the documentation, as well as their location on the data file for the 1998–99 survey cycle.

Appendix B—Glossary defines all of the F-33 data items.

Appendix C—State Notes provides comments related to unique state financial practices for FY 1999 and how those practices relate to this data release.

Appendix D—Value Distribution and Field Frequencies provides information about the frequency and distribution of data elements across local education agencies.

Appendix E—Survey Form includes a facsimile of the data collection instrument.

II. User's Guide

A. Methodology

The F-33 is a universe survey, meaning that all LEAs were surveyed from each of the 50 states and the District of Columbia. Between October 1 and December 31 of each year, the Census Bureau distributes the F-33 survey instrument to all SEAs. Representatives from each SEA collect and edit data from their LEAs, and submit data to Census between March 15 and September 30 of the following year.

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

In the 1998–99 collection, the following states sent in data in their own unique formats: Alabama, Alaska, Arizona, California, Delaware, Georgia, Indiana, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, North Dakota, Oregon, Rhode Island, South Carolina, Tennessee, and Utah. Oklahoma sent revenue data in the F-33 format and expenditure data in their own state format. All other states reported data in the F-33 format. The District of Columbia and Hawaii submitted supplemental data, and additional data were taken from the National Public Education Financial Survey (NPEFS). All data are monitored by survey analysts and computer edits are used to check for internal and longitudinal consistency.

The F-33 is designed to provide finance data for each school district, and should not be used to create SEA totals. It is suggested that the data user look to other sources such as NPEFS (<http://nces.ed.gov/ccd/stfis.asp>) for state aggregate data.

B. Accounting Methods

Information collected by this survey is intended to provide a complete picture of financial activity associated with public elementary and secondary school systems. All financial transactions associated with assets, expenditures by object and function, indebtedness, and all revenue by source are considered in these data. The finance data are presented in whole dollar amounts.

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

There are some instances when the Census Bureau and NCES differ in their classification of tax items. NCES Local Revenue, Census State Revenue (C24) records tax items that are classified as local by NCES, but classified as state by the Census Bureau.

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

Transfer Items. The F-33 file contains several items involving the transfer of funds among school districts. Local Intergovernmental Revenue from Other School Districts (D11) is payments received from other school districts for providing services. In computing local revenue and total revenue totals by state or the nation, D11 should be subtracted from the revenue totals because these revenues are double counted, once by the sending district and once by the receiving district.

Payments to Other School Systems (Q11) are expenditures made to other school districts for providing services. In computing total expenditures by state or for the nation, Q11 should be subtracted from total expenditures (TOTALEXP) because these expenditures are double counted, once by the sending district and once by the receiving district.

Other transfer items such as Local Intergovernmental Revenue from Cities and Towns (D23), and expenditure items Payments to State Governments (L12), and Payments to Local Governments (M12) are not double counted on the F-33, and are reported in full on the data file. D23 is included in TLOCREV and TOTALREV. L12 and M12 are included in TOTALEXP.

Special Items. Payments to Private Schools (V91) and Payments to Public Charter Schools (V92) do not represent the total charter school and private school expenditures by districts. These are special items used to identify charter school and private school expenditures that are included in the reported amount for instruction (E13 and TCURINST) when those students are not included in the student count (V33). When reporting per pupil expenditures, data users should subtract items V91 and V92 from E13, TCURINST, TCURELSC, and TOTALEXP so that these expenditures are for the students included in the V33 student count. If a school district has charter schools and V92 is 0, then the student count V33 includes the count of charter school students.

State Revenue on Behalf of School Districts—Employee Benefits (C38) and State Revenue on Behalf of School Districts—Other than Employee Benefits (C39) are included in the state revenue subtotal TSTREV and total revenue TOTALREV. State direct support expenditures for and on behalf of school districts are included in the detailed current expenditure items. The direct support data items on the survey form [State Payment on Behalf of the LEA: Instruction (J13), Pupil Support Services (J17), Instructional Staff Support (J07), General Administration (J08), School Administration (J09), Operation and Maintenance of Plant (J40), Student Transportation (J45), Business/Central/Other (J90), and Other (J10)] are not reported separately on the file, but have been included in the detail data items.

A list of all of the data items is provided in the record layout in appendix A. A glossary is provided in this documentation in appendix B.

Data Item Flags. Beginning with FY 1999, the F-33 files include data item flags for each data variable. The flags identify whether each data item was reported by the state, adjusted, or not applicable to that district. These companion flags can be found at the end of the data file and are identified by the name of the original data item preceded by an “FL_,” e.g., FL_E13 or FL_19H.

There are no flags for the summary variables, such as TOTALREV, TLOCREV, TOTALEXP, and TNONELSE. A guide to the flags is displayed below.

Figure 1. Data Item Flag Description

Flag	Description
R	As reported by the state.
A	Adjustment by the analyst.
S	Adjustments to include data for state payments made on behalf of the school systems.
N	Not applicable—A value was not expected. (For example, a dependent school system would report no taxes. An independent school district would report no ‘parent government contribution.’) <i>Not applicable is reported as ‘-2’ on the data file.</i>

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Missing and Not Applicable Data. Although no data items, (i.e., non-categorical) are identified as missing on the F-33 files, it is not possible to determine whether a reported ‘0’ represents a missing data item or a true ‘0.’

Values for non-applicable data are reported as ‘-2.’ Flags of ‘N’ have been assigned to data items that we believe are not applicable in specific states. For example, the flag for Local Revenues: Parent Government Contributions (FL_T02) has been assigned a value of ‘N’ for districts that are fiscally independent. In the cases where data are *not applicable*, the district does not have that type of revenue or that type of expenditure. Data in these cases are assigned a flag of ‘N.’ Additionally, small districts often have staff and other costs that may cross functions. For example, the principal of a school in a one-school LEA may serve as the LEA superintendent. In some cases, this person’s salary is only reported under LEA administration instead of allocated to both LEA administration and school administration functions. The ‘0’ data reported for school administration would be assigned a flag of ‘R.’

The following SAS code can be used to convert -1's and -2's to missing on the SAS data file:

```
data new;
set sdf991c;
array remove (*) _numeric_;
do i = 1 to dim(remove);
  if remove(i) = -2 then remove(i) = .;
end;
drop i;
run;
```

Coverage, Response, and Nonsampling Error. The F-33 universe includes all public school districts in the 50 states and the District of Columbia. All 51 respondents reported data for the 1998–99 school year.

Nonsampling error may occur if the reporting state did not follow the item definitions correctly. This can arise when states follow different educational policies and are not able to map their data exactly to the CCD. An example is that one state may report revenues from student activities while another state prohibits districts from collecting such revenues. Another source of nonsampling error is the timing of initial data collection. See section II.B., Fiscal Years for discussion of variations in the fiscal year followed by states.

Reference Sources. Four reference sources are used in conjunction with F-33 variable description and state reporting. The first and primary source is the NCES handbook: *Financial Accounting for Local and State School Systems* (<http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>). 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. The second reference source is the guide for *Governmental Accounting, Auditing and Financial Reporting*, which can be purchased from the Government Finance Officers Association. A third reference, *The Governments Finance and Employment Classification Manual*, can be accessed online from the Census Bureau at (<http://www.census.gov/govs/www/class.html>). Together, these three sources allow survey examiners to maintain variable continuity between survey cycles and during survey form modifications. The fourth reference is the summary of definitions needed to respond to the survey. It is found directly on the survey form under “Basic Instructions and Suggestions” (see Survey Form in .pdf format in appendix E). In the survey instructions located on the questionnaire, the respondent may reference general definitions associated with public education revenue, expenditure, debt and asset information that directly pertain to the survey forms. These resources help to maintain the reliability and validity of F-33 school finance data.

C. Unit Identifiers

Five variables serve as the primary identification tools with which to examine the data in this release—the NCES Local Education Agency identification code (LEAID), Census Bureau identification code (CENSUSID), FIPS state code (FIPST), FIPS county code (FIPSCO), and FIPS metropolitan statistical area codes (CMSA). In addition to these five, seven other unit characterization codes exist; SCHLEV, AGCHRT, CCDNF, CENFILE, GSLO, GSHI, and WEIGHT.

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

LEAID codes allow users to match LEA finance data with data from the CCD nonfiscal surveys. The CCD Local Education Agency (School District) Universe contains data on students, staff, dropout and graduate counts. It is also possible to link school-level data with LEA finance data, although it is important to note that school-level finance data are not available.

LEAID Matching Issues. Not every record on the F-33 file will have an LEAID code. The absence of an LEAID occurs when agencies are not included on, or could not be matched to, the nonfiscal LEA Universe file. Education service agencies (ESAs) may also lack an LEAID. These

agencies provide education-related services and will typically show administrative data but no enrollment.

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

A CCDNF flag has been added to the F-33 file to indicate whether a record matches a record on the LEA Universe file. In most NCEs research and publications, only those F-33 records matching the LEA universe and with student counts greater than zero are used in the analysis. For more information on the LEAID code, please see the file documentation for the School Universe and LEA Universe surveys, available on the web at <http://nces.ed.gov/ccd/ccddata.asp>.

Data from the most recent NCEs files can be accessed on the web at the U.S. Department of Education/NCEs web site at <http://nces.ed.gov/ccd>.

The student membership count (V33) is derived from the LEA Universe survey, although in some cases it has been edited. This item is adjusted when the student count on the LEA Universe survey does not reflect the students educated in the district. In some cases the student count on the LEA Universe survey reflects the students that the district is responsible for and not the students that are actually educated in the district. Agencies on the LEA Universe survey that cannot be matched to the F-33 survey usually do not have student counts.

CENSUSID. The CENSUSID consists of the following items by their position in the CENSUSID field:

Figure 2. CENSUSID Position Description

Position	Description
1-2	Census Bureau state code
3	Agency type code (indicating ability to raise local taxes)
4-6	County area code
7-9	Parent school district government
10-14	Sub-unit of parent school district government

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

The first two positions of CENSUSID (for all cycles) represent Census Bureau/Governments Division state codes. The following table includes a complete listing of those codes.

Figure 3. CENSUSID State Codes

01	Alabama	18	Kentucky	35	North Dakota
02	Alaska	19	Louisiana	36	Ohio
03	Arizona	20	Maine	37	Oklahoma
04	Arkansas	21	Maryland	38	Oregon
05	California	22	Massachusetts	39	Pennsylvania
06	Colorado	23	Michigan	40	Rhode Island
07	Connecticut	24	Minnesota	41	South Carolina
08	Delaware	25	Mississippi	42	South Dakota
09	District of Columbia	26	Missouri	43	Tennessee
10	Florida	27	Montana	44	Texas
11	Georgia	28	Nebraska	45	Utah
12	Hawaii	29	Nevada	46	Vermont
13	Idaho	30	New Hampshire	47	Virginia
14	Illinois	31	New Jersey	48	Washington
15	Indiana	32	New Mexico	49	West Virginia
16	Iowa	33	New York	50	Wisconsin
17	Kansas	34	North Carolina	51	Wyoming

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

The 3rd position of CENSUSID represents the unit’s type of school government. This code tells whether a district is fiscally independent, and if not, what level of government controls its revenue-raising authority. This characteristic of the CENSUSID has not remained constant over all survey cycles (see section E on changes to the survey from 1990 to 1999). The agency type codes are:

Figure 4. CENSUSID Type of School Government

Code	Description
0	State Government School System
1	County Dependent School System
2	City Dependent School System
3	Township Dependent School System
5	Independent School System

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Positions 4–6 of CENSUSID represent the county area code. County area codes generally reflect alphabetical ordered numbering of counties for each state. Positions 7–9 uniquely identify a parent school district government, regardless of type. After the 1993 cycle, unique identifiers (digits 10 through 14) were added by the Census Bureau to further specify sub-units of parent school district governments.

CENSUSID for some districts may change across survey cycles due to boundary changes or changes in governmental control.

FIPS Codes. Federal Information Processing Standards (FIPS) codes allow the records to be identified with specific geographic areas. The FIPS codes included are:

Figure 5. FIPS Code Description

Code	Description
FIPST	FIPS State Code
FIPSCO	FIPS County Code
CMSA	FIPS Metropolitan Statistical Area Code

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

In the CMSA field, the first 2 digits are the alternate CMSA FIPS codes. These digits are blank if the district is not located in a CMSA. The remaining 4 digits are the MSA/CMSA FIPS code.

The following table outlines FIPS state codes by state name and state abbreviation. For a list of FIPS county and metro codes refer to the following web sites:

<http://www.itl.nist.gov/fipspubs/co-codes/states.htm> (county),
<http://www.census.gov/population/estimates/metro-city/99mfips.txt> (metro).

Figure 6. Federal Information Processing Standards State Codes (FIPST), by State Name and State Abbreviation, 2 Digit State Codes

State Abbreviation (STABBR)	State Name (STNAME)	FIPS State Code (FIPST)
AL	Alabama	01
AK	Alaska	02
AZ	Arizona	04
AR	Arkansas	05
CA	California	06
CO	Colorado	08
CT	Connecticut	09
DE	Delaware	10
DC	District of Columbia	11
FL	Florida	12
GA	Georgia	13
HI	Hawaii	15
ID	Idaho	16
IL	Illinois	17
IN	Indiana	18
IA	Iowa	19
KS	Kansas	20
KY	Kentucky	21
LA	Louisiana	22

Figure 6. Federal Information Processing Standards State Codes (FIPST), by State Name and State Abbreviation, 2 Digit State Codes—Continued

State Abbreviation (STABBR)	State Name (STNAME)	FIPS State Code (FIPST)
ME	Maine	23
MD	Maryland	24
MA	Massachusetts	25
MI	Michigan	26
MN	Minnesota	27
MS	Mississippi	28
MO	Missouri	29
MT	Montana	30
NE	Nebraska	31
NV	Nevada	32
NH	New Hampshire	33
NJ	New Jersey	34
NM	New Mexico	35
NY	New York	36
NC	North Carolina	37
ND	North Dakota	38
OH	Ohio	39
OK	Oklahoma	40
OR	Oregon	41
PA	Pennsylvania	42
RI	Rhode Island	44
SC	South Carolina	45
SD	South Dakota	46
TN	Tennessee	47
TX	Texas	48
UT	Utah	49
VT	Vermont	50
VA	Virginia	51
WA	Washington	53
WV	West Virginia	54
WI	Wisconsin	55
WY	Wyoming	56

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

School Level Codes. School level codes (SCHLEV) describe the level of education provided within each school district. The SCHLEV codes are:

Figure 7. SCHLEV Code Description

Code	Description
01	Elementary School System Only
02	Secondary School System Only
03	Elementary/Secondary School System
05	Vocational or Special Education System
06	Nonoperating School System
07	Educational Service Agency (ESA)

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Most educational service agencies 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 on the CCD School Universe file. These codes can be linked to the F-33 file to determine the type of services an agency provides.

AGCHRT Codes. Charter schools are public schools that are exempted from significant state or local rules that normally govern the operation and management of public schools. A charter school is created by a developer as a public school, or is adapted by a developer from an existing public school. It operates in pursuit of a specific set of education objectives determined by the school’s developer and agreed to by the public chartering agency. It provides a program of elementary or secondary education, or both. It meets all applicable federal, state, and local health and safety requirements, complies with federal civil rights laws, and operates in accordance with state law. Charter schools may be operated by a regular school district, university or a private organization, or they may be self-governing entities. CCD nonfiscal standards require all schools to be associated with a school district (LEA). In cases where a charter school is not associated with a school district, NCES creates a separate school district record.

The AGCHRT code is derived from the CCD School Universe file and is used to identify districts with charter schools. Districts comprised of all charter schools are assigned an AGCHRT code of ‘1.’ A code of ‘2’ is given to agencies with both charter and noncharter schools. If a district operates only noncharter schools, then the AGCHRT code is ‘3.’ Some school systems on the F-33 file, such as Education Service Agencies, do not operate schools. These units, and districts that are not on the CCD nonfiscal files, are assigned an AGHCRT code of ‘N.’ The AGCHRT codes are:

Figure 8. AGCHRT Code Description

Code	Description
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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Charter school systems' reporting requirements vary from state to state and data are currently not reported uniformly to the State Education Agencies (SEAs). Note that some charter school data may be missing from this file, since some charter schools are not required to submit finance data to the SEA. Only those charter schools that submit data to the SEA and whose data are maintained by the SEA are included here.

CCDNF. The CCDNF variable indicates whether the record matches a record on the LEA Universe survey. A CCDNF code of '0' identifies those districts that do not match to the CCD nonfiscal files. A '1' code is assigned to those records that do match.

CENFILE. Some records on this F-33 data file released by NCES may not be found on the similar Census Bureau data file. All school districts on 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 the standards for inclusion in Census Bureau datasets. Many charter schools, for example, are included in CCD files, but will not be found on Census Bureau files. A CENFILE code of '0' is assigned to those districts that are not on the Census Bureau's file. A CENFILE code of '1' is given to those that match.

GSLO and GSHI. GSLO (low grade) and GSHI (high grade) comprise the grade span for the LEA. The GSLO variable indicates the LEA lowest grade offered; the GSHI variable indicates the LEA highest grade offered.

WEIGHT. Weight values exist on all of the F-33 surveys regardless of year. Surveys that were universe collections have a weight of 1 assigned to each record.

In addition to the identification variables mentioned above, there is a complete listing of variables and descriptions in appendix A.

D. Common Core of Data (CCD)

The CCD is a comprehensive, annual, national, statistical database of information concerning all public elementary and secondary schools and school districts. As previously noted, CCD is made up of a set of five surveys: Public Elementary/Secondary School Universe, Local Education Agency (School District) Universe, State Nonfiscal, NPEFS, and F-33 surveys. All CCD data are provided by the SEAs and are edited by NCES. When merging the F-33 data file with other CCD data files, data users are encouraged to use the F-33 count for student membership. The student membership count has been changed on some records to more closely reflect the count of students enrolled in the schools of the school district.

National Public Education Finance Survey (NPEFS). NPEFS is a key component of the CCD survey system. This survey collects state totals of school finance data. The NPEFS and F-33 surveys collect data from SEAs. NPEFS includes expenditures for special state-run schools that are not included on the F-33. NPEFS data represent the total spending on public elementary and secondary education for states and the nation, and are used in determining state funding allocations for a number of federal education programs including those authorized by Title I of the Elementary and Secondary Education Act of 1965.

E. Changes to the Survey 1990 to 1999

Changes across survey cycles in methodology, survey format and reporting, and unit identifiers are detailed in the following notes. This information may be important to the user planning longitudinal analysis.

Sample Use

In FY 1991, 1993, and 1994 only a sample of districts was submitted by some states. Data were collected and processed for every LEA (a universe survey) in 1990, 1992, and 1995 through the present. The following table illustrates which states have sample data on prior F-33 files.

Figure 9. F-33 Survey Sample Data, by Year and State

Fiscal Year	States
1991	Arkansas, Arizona, Colorado, Georgia, Kentucky, Mississippi, Montana, New Jersey, New Mexico, Oregon, Oklahoma, South Dakota, and Utah
1993	Arkansas, Colorado, Georgia, Kentucky, Mississippi, New Jersey, New Mexico, Oklahoma, and South Dakota
1994	Arkansas, Colorado, Kentucky, New Jersey, New Mexico, Oklahoma, and South Dakota

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

For a detailed explanation of the sampling methodology and the assignment of unit weights, please consult the documentation for these years.

Survey Changes

Changes in Format. The F-33 survey was significantly expanded beginning with the FY 1992 survey. In particular, more detailed data were collected for both revenues and expenditures. Also beginning with the FY 1992 expansion, some federal revenue detail data were pulled from the data collection associated with the General Education Provisions Act (GEPA). Under section 406a of GEPA, the U.S. Department of Education collects data for education-related federal grant programs. These data were used to fill in missing data for federal revenues in many states (F-33 items: B10, B11, B12, B13, C14, C15, C16, C17, C18, C19, C20, and C36). In nearly all cases the federal revenue subtotal (TFEDREV) was left unchanged. These changes are summarized in the tables below.

Figure 10. Changes in the F-33 Survey, Fiscal Years 1990–1996

1990 to 1991	1992 to 1996
A10	A07+A08+A15
A12	A11+A13+A20
B26	B10+B11+B12+B13
C23	C01+C04+C05+C06+C07+C08+C09+C10+C11+C12+C13+C35
C26	C14+C15+C16+C17+C18+C19+C20+C36
C27	C38+C39
E27	V35+V40+V45+V50+V55
E15	V85
K12	K09+K10+K11

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Figure 11. Changes in the F-33 Survey, Fiscal Years 1992–1997

1992 to 1996	1997
V19+V25+V27	V37
V20+V26+V28	V38
V35+V50+V55	V90

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Additional Variables. Beginning in FY 1997, two variables, Payments to Private Schools (V91) and Payments to Public Charter Schools (V92), were added.

In 1998, two variables that describe the nature of school districts and their relation to other surveys and data files were added—AGCHRT and CENFILE.

Combined Financial Data. For five districts in California, the state reports a single unified district on the F-33, but separate elementary and secondary districts on the CCD LEA Universe. California treats the two Elementary and High School districts as one district in its financial accounting, but as separate districts in managing student and staff data. An LEAID code is assigned to the combined district so that it may be matched with related items on the CCD file.

Refer to the table in appendix C under California for a list of the combined data by district, LEAID, enrollment and year.

Changes in Unit Identifiers. Prior to 1994, CENSUSID consisted of a 9-digit field where positions 1–2 represented the Census state code; position 3, the agency type code; positions 4–6, the country area code; and positions 7–9, the parent school district government. In the 1994–1999 cycles, positions 10–14 were added to further specify units of parent school district governments. Consequently, the CENSUSID was changed from a 9-digit field to a 14-digit field. Following the 1993 survey cycle, the type codes, position 3 of the CENSUSID, were changed and are detailed in the following table.

Figure 12. Third Position of CENSUSID, Changes in Agency Type Code Over Years

(Type / Description)	
Prior to FY 1994	1994 – Present
0 / State Dependent School System	0 / State Dependent School System
5 / Independent School System	5 / Independent School District
7 / County Dependent School System	1 / County Dependent School System
8 / City Dependent School System	2 / City Dependent School System
9 / Township Dependent School System	3 / Township Dependent School System

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Longitudinal Consistency. Although longitudinal consistency is a key principle of CCD, it is impossible for NCES to guarantee, particularly when using early data cycles. As previously discussed, in 1991, 1993, and 1994 the F-33 survey utilized sample data. As a result, it is not possible to conduct a longitudinal study for every LEA across every survey cycle.

Data files prior to FY 1994 contain a YRDATA variable. The variable was used to identify records that used data from a previous year. Prior to FY 1994, when entire records were missing, records from a previous year were copied into the current year file and inflated using the Municipal Cost Index.³ YRDATA indicated which year the data were drawn for each record. Beginning with FY 1994 this method was no longer used.

Files covering fiscal years 1994 through 1999 are missing a small amount of detail data within support services for a limited number of districts in California. The subtotals TCURSSVC, TCURELSC, and TOTALEXP include these expenditures, but a detailed breakout within support services was not reported.

F. File Formats and File Names

Data File Formats. Data presented in this release are available in two formats—SAS data sets (.sas7bdat), and comma separated values text files (.txt). The names of these datasets are:

Sdf991c.sas7bdat (SAS - F-33 data for School Year 1998–99, FY 1999)
 Sdf991c.txt (TEXT - F-33 data for School Year 1998–99, FY 1999)

The first 5 characters indicate the file contents and year, and the last 2 characters indicate the file version. “sdf” stands for school district finance, “99” stands for FY 1999, “1” indicates that the file is considered final by NCES, and “c” indicates this is the third release of this file by NCES.

Complete information on layout (variable name, data type—alpha or numeric, and variable description) can be found in appendix A.

Finance data included in these files are presented in whole dollar amounts.

³Refer to the “American City County” magazine for the Municipal Cost Index (<http://americancityandcounty.com/>). Data were inflated using the index to one decimal place.

G. Appendices D and E

Zero/Non-zero Frequencies of Cumulative Variables. The frequency of non-zero and zero data for cumulative variables (totals and subtotals) is provided in appendix D of this release.

Survey Forms/Questionnaires. The F-33 survey form is provided in appendix E in a portable document format (pdf), which can be viewed and printed using an Acrobat Reader. There are items on the survey form that do not appear on the data file. They are referred to as Special Processing Items and are used in processing the F-33 data. These items are listed in Part IX of the survey form and include: T07, J13, J17, J07, J08, J09, J40, J45, J90, J10, J12, J11, B23, J14, J95, J96, J97, J98, J99. The survey form may be accessed in the following file folder: F-33_99q (TIF—F-33 Survey for 1999).

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File name=sdf991c.txt, 1998-1999

Number of Variables=231

Number of Observations= 15,924

Release: 1c, March 2005

This is a tab-delimited file. All finance data are in whole dollars.

Position	Variable Name	Type	Variable Description
1	LEAID	Char	NCES 7 DIGIT LOCAL EDUCATION AGENCY ID
2	CENSUSID	Char	CENSUS 14 DIGIT GOVT ID
3	FIPST	Char	FIPS STATE NUMBER
4	FIPSCO	Char	FIPS COUNTY NUMBER
5	CMSA	Char	CMSA/PMSA/MSA CODE – digits 1 and 2 are ‘00’ or the code for the Consolidated Metropolitan Statistical Area; digits 3-6 are either the PMSA or MSA code as appropriate.
6	NAME	Char	NAME OF LOCAL EDUCATION AGENCY
7	STNAME	Char	STATE NAME
8	STABBR	Char	STATE ABBREVIATION
9	SCHLEV	Char	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 Non-Operating School System 07 Education Service Agency
10	AGCHRT	Char	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
11	YEAR	Char	YEAR OF DATA
12	CCDNF	Char	CCD AGENCY NONFISCAL FILE MATCH 0 Does not match CCD Local Education Agency Universe file 1 Matches CCD Local Education Agency Universe file
13	CENFILE	Char	CENSUS FISCAL FILE MATCH 0 Does not match Census fiscal file 1 Matches Census fiscal file
14	GSLO	Char	AGENCY LOW GRADE OFFERED
15	GSHI	Char	AGENCY HIGH GRADE OFFERED
16	V33	Num	FALL MEMBERSHIP
17	TOTALREV	Num	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
18	TFEDREV	Num	TOTAL FEDERAL REVENUE (equals C14 + C15 + C16 + C17 + C18 + C19 + C20 + C25 + C36 + B10 + B11 + B12 + B13)
19	C14	Num	FED REV - THRU STATE - TITLE I
20	C15	Num	FED REV - THRU STATE - CHILDREN WITH DISABILITIES - IDEA
21	C16	Num	FED REV - THRU STATE - EISENHOWER MATH AND SCIENCE
22	C17	Num	FED REV - THRU STATE - DRUG FREE SCHOOLS
23	C18	Num	FED REV - THRU STATE - TITLE VI
24	C19	Num	FED REV - THRU STATE - VOCATIONAL EDUCATION

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Position	Variable Name	Type	Variable Description
25	C20	Num	FED REV - THRU STATE - OTHER
26	C25	Num	FED REV - THRU STATE - CHILD NUTRITION ACT
27	C36	Num	FED REV - NONSPECIFIED
28	B10	Num	FED REV - DIRECT - IMPACT AID
29	B11	Num	FED REV - DIRECT - BILINGUAL EDUCATION
30	B12	Num	FED REV - DIRECT - INDIAN EDUCATION
31	B13	Num	FED REV - DIRECT - OTHER
32	TSTREV	Num	TOTAL STATE REVENUE (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11+ C12 + C13 + C35 + C38 + C39)
33	C01	Num	STATE REV - GENERAL FORMULA ASSISTANCE
34	C04	Num	STATE REV - STAFF IMPROVEMENT PROGRAMS
35	C05	Num	STATE REV - SPECIAL EDUCATION PROGRAMS
36	C06	Num	STATE REV - COMPENSATORY AND BASIC SKILLS PROGRAMS
37	C07	Num	STATE REV - BILINGUAL EDUCATION PROGRAMS
38	C08	Num	STATE REV - GIFTED AND TALENTED PROGRAMS
39	C09	Num	STATE REV - VOCATIONAL EDUCATION PROGRAMS
40	C10	Num	STATE REV - SCHOOL LUNCH PROGRAMS
41	C11	Num	STATE REV - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
42	C12	Num	STATE REV - TRANSPORTATION PROGRAMS
43	C13	Num	STATE REV - OTHER PROGRAMS
44	C35	Num	STATE REV - NONSPECIFIED
45	C38	Num	STATE REV ON BEHALF - EMPLOYEE BENEFITS
46	C39	Num	STATE REV ON BEHALF - NOT EMPLOYEE BENEFITS
47	TLOCREV	Num	TOTAL LOCAL REVENUE (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + U22 + U97 + C24)
48	T02	Num	LOCAL REV - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
49	T06	Num	LOCAL REV - PROPERTY TAXES
50	T09	Num	LOCAL REV - GENERAL SALES TAXES
51	T15	Num	LOCAL REV - PUBLIC UTILITY TAXES
52	T40	Num	LOCAL REV - INDIVIDUAL AND CORPORATE INCOME TAXES
53	T99	Num	LOCAL REV - ALL OTHER TAXES
54	D11	Num	LOCAL REV - FROM OTHER SCHOOL SYSTEMS
55	D23	Num	LOCAL REV - FROM CITIES AND COUNTIES
56	A07	Num	LOCAL REV - TUITION FEES FROM PUPILS AND PARENTS
57	A08	Num	LOCAL REV - TRANSPORTATION FEES FROM PUPILS AND PARENTS
58	A09	Num	LCOAL REV - SCHOOL LUNCH
59	A11	Num	LOCAL REV - TEXTBOOK SALES AND RENTALS
60	A13	Num	LOCAL REV - STUDENT ACTIVITY RECEIPTS
61	A15	Num	LOCAL REV - STUDENTS FEES, NONSPECIFIED
62	A20	Num	LOCAL REV - OTHER SALES AND SERVICES
63	U22	Num	LOCAL REV - INTEREST EARNINGS

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Position	Variable Name	Type	Variable Description
64	U97	Num	LOCAL REV - MISCELLANEOUS
65	C24	Num	NCES LOCAL REVENUE, CENSUS STATE REVENUE
66	TOTALEXP	Num	TOTAL EXPENDITURES (equals TCURELSC + TNONELSE + TCAPOUT + L12 + M12 + Q11 + I86)
67	TCURELSC	Num	TOTAL CURRENT EXP FOR ELSEC EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)
68	TCURINST	Num	TOTAL CURRENT EXP - INSTRUCTION (equals E13)
69	E13	Num	CURRENT EXP - INSTRUCTION
70	V91	Num	PAYMENTS TO PRIVATE SCHOOLS
71	V92	Num	PAYMENTS TO PUBLIC CHARTER SCHOOLS
72	TCURSSVC	Num	TOTAL CURRENT EXP - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85)
73	E17	Num	CURRENT EXP - SUPPORT SERVICES - PUPILS
74	E07	Num	CURRENT EXP - SUPPORT SERVICES - INSTRUCTIONAL STAFF
75	E08	Num	CURRENT EXP - SUPPORT SERVICES - GENERAL ADMINISTRATION
76	E09	Num	CURRENT EXP - SUPPORT SERVICES - SCHOOL ADMINISTRATION
77	V40	Num	CURRENT EXP - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
78	V45	Num	CURRENT EXP - SUPPORT SERVICES - STUDENT TRANSPORTATION
79	V90	Num	CURRENT EXP - SUPPORT SERVICES BUSINESS/CENTRAL/OTHER
80	V85	Num	CURRENT EXP - SUPPORT SERVICES NONSPECIFIED
81	TCUROTH	Num	TOTAL CURRENT EXPENDITURES - OTHER ELSEC (equals E11 + V60 + V65)
82	E11	Num	CURRENT EXP - FOOD SERVICES
83	V60	Num	CURRENT EXP - ENTERPRISE OPERATIONS
84	V65	Num	CURRENT EXP - OTHER ELSEC
85	TNONELSE	Num	TOTAL NON-ELSEC EXPENDITURES (equals V70 + V75 + V80)
86	V70	Num	NON-ELSEC EXP - COMMUNITY SERVICES
87	V75	Num	NON-ELSEC EXP - ADULT EDUCATION
88	V80	Num	NON-ELSEC EXP - OTHER
89	TCAPOUT	Num	TOTAL CAPITAL OUTLAY EXPENDITURES (equals F12 + G15 + K09 + K10 + K11)
90	F12	Num	CAPITAL OUTLAY - CONSTRUCTION
91	G15	Num	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
92	K09	Num	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
93	K10	Num	CAPITAL OUTLAY - OTHER EQUIPMENT
94	K11	Num	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
95	L12	Num	PAYMENTS TO STATE GOVERNMENTS
96	M12	Num	PAYMENTS TO LOCAL GOVERNMENTS
97	Q11	Num	PAYMENTS TO OTHER SCHOOL SYSTEMS
98	I86	Num	INTEREST ON DEBT
99	Z32	Num	TOTAL SALARIES
100	Z33	Num	SALARIES - INSTRUCTION

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Position	Variable Name	Type	Variable Description
101	V11	Num	SALARIES - SUPPORT SERVICES - PUPILS
102	V13	Num	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
103	V15	Num	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
104	V17	Num	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
105	V21	Num	SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
106	V23	Num	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
107	V37	Num	SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
108	V29	Num	SALARIES - FOOD SERVICES
109	Z34	Num	TOTAL EMPLOYEE BENEFITS
110	V10	Num	EMPL BENEFITS - INSTRUCTION
111	V12	Num	EMPL BENEFITS - SUPPORT SERVICES - PUPILS
112	V14	Num	EMPL BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
113	V16	Num	EMPL BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
114	V18	Num	EMPL BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
115	V22	Num	EMPL BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
116	V24	Num	EMPL BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
117	V38	Num	EMPL BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
118	V30	Num	EMPL BENEFITS - FOOD SERVICES
119	V32	Num	EMPL BENEFITS - ENTERPRISE OPERATIONS
120	_19H	Num	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
121	_21F	Num	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
122	_31F	Num	LONG TERM DEBT - RETIRED DURING FISCAL YEAR
123	_41F	Num	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
124	_61V	Num	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
125	_66V	Num	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
126	W01	Num	ASSETS - SINKING FUND
127	W31	Num	ASSETS - BOND FUND
128	W61	Num	ASSETS - OTHER FUNDS
129	WEIGHT	Num	WEIGHT
130	FL_V33	Char	FLAG - FALL MEMBERSHIP
131	FL_C14	Char	FLAG - FED REV - THRU STATE - TITLE I
132	FL_C15	Char	FLAG - FED REV - THRU STATE - CHILDREN WITH DISABILITIES - IDEA
133	FL_C16	Char	FLAG - FED REV - THRU STATE - EISENHOWER MATH AND SCIENCE
134	FL_C17	Char	FLAG - FED REV - THRU STATE - DRUG FREE SCHOOLS
135	FL_C18	Char	FLAG - FED REV - THRU STATE - TITLE VI
136	FL_C19	Char	FLAG - FED REV - THRU STATE - VOCATIONAL EDUCATION
137	FL_C20	Char	FLAG - FED REV - THRU STATE - OTHER
138	FL_C25	Char	FLAG - FED REV - THRU STATE - CHILD NUTRITION ACT
139	FL_C36	Char	FLAG - FED REV - NONSPECIFIED
140	FL_B10	Char	FLAG - FED REV - DIRECT - IMPACT AID

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Position	Variable Name	Type	Variable Description
141	FL_B11	Char	FLAG - FED REV - DIRECT - BILINGUAL EDUCATION
142	FL_B12	Char	FLAG - FED REV - DIRECT - INDIAN EDUCATION
143	FL_B13	Char	FLAG - FED REV - DIRECT - OTHER
144	FL_C01	Char	FLAG - STATE REV - GENERAL FORMULA ASSISTANCE
145	FL_C04	Char	FLAG - STATE REV - STAFF IMPROVEMENT PROGRAMS
146	FL_C05	Char	FLAG - STATE REV - SPECIAL EDUCATION PROGRAMS
147	FL_C06	Char	FLAG - STATE REV - COMPENSATORY AND BASIC SKILLS PROGRAMS
148	FL_C07	Char	FLAG - STATE REV - BILINGUAL EDUCATION PROGRAMS
149	FL_C08	Char	FLAG - STATE REV - GIFTED AND TALENTED PROGRAMS
150	FL_C09	Char	FLAG - STATE REV - VOCATIONAL EDUCATION PROGRAMS
151	FL_C10	Char	FLAG - STATE REV - SCHOOL LUNCH PROGRAMS
152	FL_C11	Char	FLAG - STATE REV - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
153	FL_C12	Char	FLAG - STATE REV - TRANSPORTATION PROGRAMS
154	FL_C13	Char	FLAG - STATE REV - OTHER PROGRAMS
155	FL_C35	Char	FLAG - STATE REV - NONSPECIFIED
156	FL_C38	Char	FLAG - STATE REV ON BEHALF - EMPLOYEE BENEFITS
157	FL_C39	Char	FLAG - STATE REV ON BEHALF - NOT EMPLOYEE BENEFITS
158	FL_T02	Char	FLAG - LOCAL REV - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
159	FL_T06	Char	FLAG - LOCAL REV - PROPERTY TAXES
160	FL_T09	Char	FLAG - LOCAL REV - GENERAL SALES TAXES
161	FL_T15	Char	FLAG - LOCAL REV - PUBLIC UTILITY TAXES
162	FL_T40	Char	FLAG - LOCAL REV - INDIVIDUAL AND CORPORATE INCOME TAXES
163	FL_T99	Char	FLAG - LOCAL REV - ALL OTHER TAXES
164	FL_D11	Char	FLAG - LOCAL REV - FROM OTHER SCHOOL SYSTEMS
165	FL_D23	Char	FLAG - LOCAL REV - FROM CITIES AND COUNTIES
166	FL_A07	Char	FLAG - LOCAL REV - TUITION FEES FROM PUPILS AND PARENTS
167	FL_A08	Char	FLAG - LOCAL REV - TRANSPORTATION FEES FROM PUPILS AND PARENTS
168	FL_A09	Char	FLAG - LOCAL REV - SCHOOL LUNCH
169	FL_A11	Char	FLAG - LOCAL REV - TEXTBOOK SALES AND RENTALS
170	FL_A13	Char	FLAG - LOCAL REV - STUDENT ACTIVITY RECEIPTS
171	FL_A15	Char	FLAG - LOCAL REV - STUDENT FEES, NONSPECIFIED
172	FL_A20	Char	FLAG - LOCAL REV - OTHER SALES AND SERVICES REVENUE
173	FL_U22	Char	FLAG - LOCAL REV - INTEREST EARNINGS
174	FL_U97	Char	FLAG - LOCAL REV - MISCELLANEOUS
175	FL_C24	Char	FLAG - NCES LOCAL REVENUE, CENSUS STATE REVENUE
176	FL_E13	Char	FLAG - CURRENT EXP - INSTRUCTION
177	FL_V91	Char	FLAG - PAYMENTS TO PRIVATE SCHOOLS
178	FL_V92	Char	FLAG - PAYMENTS TO PUBLIC CHARTER SCHOOLS
179	FL_E17	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - PUPILS
180	FL_E07	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - INSTRUCTIONAL STAFF

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Position	Variable Name	Type	Variable Description
181	FL_E08	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - GENERAL ADMINISTRATION
182	FL_E09	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - SCHOOL ADMINISTRATION
183	FL_V40	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
184	FL_V45	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - STUDENT TRANSPORTATION
185	FL_V90	Char	FLAG - CURRENT EXP - SUPPORT SERVICES BUSINESS/CENTRAL/ OTHER
186	FL_V85	Char	FLAG - CURRENT EXP - SUPPORT SERVICES NONSPECIFIED
187	FL_E11	Char	FLAG - CURRENT EXP - FOOD SERVICES
188	FL_V60	Char	FLAG - CURRENT EXP - ENTERPRISE OPERATIONS
189	FL_V65	Char	FLAG - CURRENT EXP - OTHER ELSEC
190	FL_V70	Char	FLAG - NON-ELSEC EXP - COMMUNITY SERVICES
191	FL_V75	Char	FLAG - NON-ELSEC EXP - ADULT EDUCATION
192	FL_V80	Char	FLAG - NON-ELSEC EXP - OTHER
193	FL_F12	Char	FLAG - CAPITAL OUTLAY - CONSTRUCTION
194	FL_G15	Char	FLAG - CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
195	FL_K09	Char	FLAG - CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
196	FL_K10	Char	FLAG - CAPITAL OUTLAY - OTHER EQUIPMENT
197	FL_K11	Char	FLAG - CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
198	FL_L12	Char	FLAG - PAYMENTS TO STATE GOVERNMENTS
199	FL_M12	Char	FLAG - PAYMENTS TO LOCAL GOVERNMENTS
200	FL_Q11	Char	FLAG - PAYMENTS TO OTHER SCHOOL SYSTEMS
201	FL_I86	Char	FLAG - INTEREST ON DEBT
202	FL_Z32	Char	FLAG - TOTAL SALARIES
203	FL_Z33	Char	FLAG - SALARIES - INSTRUCTION
204	FL_V11	Char	FLAG - SALARIES - SUPPORT SERVICES - PUPILS
205	FL_V13	Char	FLAG - SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
206	FL_V15	Char	FLAG - SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
207	FL_V17	Char	FLAG - SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
208	FL_V21	Char	FLAG - SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
209	FL_V23	Char	FLAG - SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
210	FL_V37	Char	FLAG - SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
211	FL_V29	Char	FLAG - SALARIES - FOOD SERVICE
212	FL_Z34	Char	FLAG - TOTAL EMPLOYEE BENEFITS
213	FL_V10	Char	FLAG - EMPL BENEFITS - INSTRUCTION
214	FL_V12	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - PUPILS
215	FL_V14	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
216	FL_V16	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - GENERAL

Appendix A—Record Layout and Descriptions of Data Elements
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Position	Variable Name	Type	Variable Description
			ADMINISTRATION
217	FL_V18	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
218	FL_V22	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
219	FL_V24	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
220	FL_V38	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
221	FL_V30	Char	FLAG - EMPL BENEFITS - FOOD SERVICES
222	FL_V32	Char	FLAG - EMPL BENEFITS - ENTERPRISE OPERATIONS
223	FL_19H	Char	FLAG - LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
224	FL_21F	Char	FLAG - LONG TERM DEBT - ISSUED DURING FISCAL YEAR
225	FL_31F	Char	FLAG - LONG TERM DEBT - RETIRED DURING FISCAL YEAR
226	FL_41F	Char	FLAG - LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
227	FL_61V	Char	FLAG - SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
228	FL_66V	Char	FLAG - SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
229	FL_W01	Char	FLAG - ASSETS - SINKING FUND
230	FL_W31	Char	FLAG - ASSETS - BOND FUND
231	FL_W61	Char	FLAG - ASSETS - OTHER FUNDS

Appendix A—Record Layout and Descriptions of Data Elements
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Appendix B—Glossary

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This glossary applies to the school district financial survey. When applicable, corresponding F-33 variables are listed in brackets. For additional detail, it is suggested that the data user consult the NCES Handbook: Financial Accounting for Local and State School Systems.

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

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

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

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

CENSUS STATE, NCES LOCAL REVENUE. See 'Local Revenue—NCES Local, Census State Revenue.'

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

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

CURRENT EXPENDITURE. Expenditure for Instruction (TCURINST), Support Services (TCURSSVC), and Other Elementary/Secondary Programs (TCUROTH). Includes salaries, employee benefits, purchased services, and supplies, as well as payments made by states on behalf of school districts. Also includes transfers made by school districts into their own retirement system. Excludes expenditure for Non Elementary/Secondary Programs (TNONELSE), debt service, capital outlay, and transfers to other governments or school districts. This item is formally called "Current Expenditures for Public Elementary/Secondary Education." [TCURELSC is the sum of: TCURINST, TCURSSVC, and TCUROTH]

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

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

DEBT. Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust agency capacity, advances and contingent loans from other governments, and

Appendix B—Glossary

Common Core of Data, School District Finance Survey, SY 1998-1999, FY 1999

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 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 the CENSUSID section of the User's Guide.

ELEMENTARY/SECONDARY EDUCATION. Programs providing instruction, or assisting in providing instruction, for students in prekindergarten, kindergarten, grades 1 through 12, and ungraded programs.

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

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

EQUIPMENT. Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditure for facilities that are integral parts of structures are classified as expenditure 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. Expenditure includes only external transactions of a school system and excludes non-cash transactions such as the provision of perquisites or other payments in-kind.

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

FEDERAL REVENUE—DIRECT. Aid from project grants for programs such as Impact Aid (PL 81-815 and PL 81-874), Indian Education, Bilingual Education, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted/Talented. [**B10, B11, B12, B13**]

FEDERAL REVENUE DISTRIBUTED BY STATE GOVERNMENTS. Aid from formula grants distributed through state government agencies. This includes revenue from such programs as:

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

Children with Disabilities—IDEA. Revenues awarded under the Individuals with Disabilities Act (PL 91-230). Includes formula grants authorized in Part B of this legislation. Exclude project grants authorized in Part D. These project grants are reported in Federal Revenue—Direct. [**C15**]

Title I Programs. Revenues authorized by Title 1 of the Elementary/Secondary Education Act (PL 89-10). Includes basic, concentration, targeted, and finance incentive grants. [**C14**]

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

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Other Federal Aid Distributed by the State. Includes revenues from other formula grant programs distributed through state governments, such as mathematics, science, and professional development under Title II-A and B, safe and drug-free schools under Title IV-A, Title VI grants, and the Adult Education Act (Part B). [C16, C17, C18, C20]

Nonspecified Federal Aid Distributed by the State. Federal revenue amounts which 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.

GENERAL EXPENDITURE. All school system expenditure except employee retirement or other insurance trust expenditure.

GENERAL REVENUE. All school system revenue except employee retirement or other insurance trust revenue.

INDEPENDENT LEA. A local education agency that has both fiscal and administrative independence. See the CENSUSID section of the User’s Guide.

INSTRUCTION EXPENDITURE. Includes payments from all funds for salaries, employee benefits, supplies, materials, and contractual services for elementary/secondary instruction. It 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. It excludes instructional support activities as well as adult education and community services. Instruction salaries (Z33) includes salaries for teachers and teacher aides and assistants. [TCURINST, E13]

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

INTEREST EARNINGS. Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. Receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Interest earnings shown under general revenue do not include earnings on assets of employee retirement systems. [U22]

INTEREST EXPENDITURE. Amounts paid for use of borrowed money. [I86]

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

LEA. Local Education Agency, often called school districts, an education agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

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

Fees. Fees and payments for services provided to students, including: School Lunch [A09], Student Activities [A13], Textbook Sales and Rentals [A11], Transportation Fees [A08], Tuition Fees [A07], Nonspecified Fees [A15], and Other Sales and Service Revenue [A20].

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

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

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]

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

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]

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.

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

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

PAYMENTS TO PRIVATE SCHOOLS. Expenditures to private schools (for tuition and other purposes) that are also included in instruction expenditures (TCURINST) and related totals TCURELSC and TOTALEXP. See 'Special Items' in the User's Guide. [V91]

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PAYMENTS TO PUBLIC CHARTER SCHOOLS. This item includes charter school expenditure that are included in the reported amount for instruction when the charter school students are not included in the student count. See ‘Special Items’ in the User’s Guide. [V92]

PROPERTY TAXES. See ‘Local Revenue-Property Taxes.’

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

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 non-cash transactions such as receipt of services, commodities, or other “receipts in-kind.”

SEA. State Education Agency, the agency of the state charged with primary responsibility for coordinating and supervising public instruction.

SALARIES and WAGES. Amounts paid for compensation of school system officers and employees. Consists of gross compensation before deductions from withheld taxes, retirement contributions, or other purposes. [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 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 the school systems pay for servicing debt. [C11]

Compensatory and Basic Skills Programs. Revenues for “at risk” or other economically disadvantaged students including migratory children. Also includes monies from state programs directed toward the attainment of basic skills and categorical education excellence and quality education programs which 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 the 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]

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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 which 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 which are paid directly to the 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, pre-kindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services. In cases where these programs are covered under state government's general formula assistance program, revenues will be shown under "General Formula Assistance" instead of "Other State Aid." [C01, C07, C08, C10, C13]

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

SUPPORT SERVICES EXPENDITURE. Relates to support services functions (series 2000) defined in *Financial Accounting for Local and State School Systems* (National Center for Education Statistics 2000). Includes payments from all funds for salaries, employee benefits, supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. It 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, non-instructional 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 the library, multi-media centers, and computer stations for students that are outside of the classroom. [E07]

Operation and Maintenance. Expenditure for building services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, non-student 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]

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Nonspecified Support Services. Expenditure which 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 expenditure were included in “nonspecified” instead of “other support services.” [V85]

TEACHER SALARIES. Teacher salary data are reported with salaries for instructional assistants and aides as salaries under instruction. [Z33]

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

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

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Appendix C—State Notes
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The following notes can be used to track 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.

Note regarding Charter School data: Data users should use caution when using charter school data. The quality and/or detail of charter school data in some states is not comparable to regular school district data.

Alabama

State Abbreviation: AL

Alaska

State Abbreviation: AK

Notes:

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

Arizona

State Abbreviation: AZ

Notes:

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

Arkansas

State Abbreviation: AR

Notes:

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

California

State Abbreviation: CA

Notes:

-State expenditures made on behalf of the public school systems are reported in the data.
-Expenditures for support services cannot be isolated by function in some districts.
-For five districts in CA, the state reports a single unified district on the F-33, but separate elementary and secondary districts on the CCD Agency Universe. California treats the two Elementary and High School districts as one district in its financial accounting, but as separate districts in managing its student and staff data. An NCESID code is assigned to the combined district so that it may be matched with related items on the CCD file. The table below lists the combined data by district, NCESID and enrollment.

CA School Districts Combined for the F-33 Survey			
Combined Financial Data			
School District	NCESID	Enrollment	Year
Alhambra (combined district)	0601910	19,559	1999
Alhambra City Elementary	0601910	11,564	1999
Alhambra City High	0601930	7,995	1999
Modesto (combined district)	0625130	32,079	1999
Modesto City Elementary	0625130	18,528	1999
Modesto City High	0625150	13,551	1999
Petaluma (combined district)	0630230	7,700	1999
Petaluma City Elementary	0630230	2,569	1999
Petaluma City High	0630250	5,131	1999
Santa Cruz (combined district)	0635590	8,935	1999
Santa Cruz City Elementary	0635590	3,005	1999
Santa Cruz City High	0635600	5,930	1999

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CA School Districts Combined for the F-33 Survey			
Combined Financial Data			
School District	NCESID	Enrollment	Year
Santa Rosa (combined district)	0635810	17,204	1999
Santa Rosa Elementary	0635810	4,971	1999
Santa Rosa High	0635830	12,233	1999

Colorado

State Abbreviation: CO

Connecticut

State Abbreviation: CT

Notes:

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

Delaware

State Abbreviation: DE

Notes:

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

-Capital outlay payments for land and existing structures are reported under construction.

District of Columbia

State Abbreviation: DC

Notes:

-Capital outlay payments for land and existing structures are reported under construction.

Florida

State Abbreviation: FL

Notes:

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

Georgia

State Abbreviation: GA

Notes:

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

Hawaii

State Abbreviation: HI

Idaho

State Abbreviation: ID

Notes:

-Capital outlay payments for land and existing structures are reported under construction.

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

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

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Illinois

State Abbreviation: IL

Notes:

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

Indiana

State Abbreviation: IN

Notes:

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

Iowa

State Abbreviation: IA

Kansas

State Abbreviation: KS

Notes:

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

Kentucky

State Abbreviation: KY

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- Because adult education cannot be isolated in expenditure data, instruction and support services data may be slightly inflated.
- Payments to other school systems (Q11) cannot be isolated in the Kentucky financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.

Louisiana

State Abbreviation: LA

Maine

State Abbreviation: ME

Notes:

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

Maryland

State Abbreviation: MD

Notes:

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

Massachusetts

State Abbreviation: MA

Notes:

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

Michigan

State Abbreviation: MI

Appendix C—State Notes
Common Core of Data, School District Finance Survey, SY 1998-1999, FY 1999

Minnesota

State Abbreviation: MN

Notes:

-Capital outlay payments for land and existing structures are reported under construction.

Mississippi

State Abbreviation: MS

Notes:

-Capital outlay payments for land and existing structures are reported under construction

-Payments to other school systems (Q11) cannot be isolated in the Mississippi financial reporting system.

These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.

Missouri

State Abbreviation: MO

Notes:

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

Montana

State Abbreviation: MT

Nebraska

State Abbreviation: NE

Nevada

State Abbreviation: NV

Notes:

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

New Hampshire

State Abbreviation: NH

New Jersey

State Abbreviation: NJ

Notes:

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

New Mexico

State Abbreviation: NM

Notes:

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

-Payments to other school systems (Q11) cannot be isolated in the New Mexico financial reporting system.

These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.

Appendix C—State Notes
Common Core of Data, School District Finance Survey, SY 1998-1999, FY 1999

New York

State Abbreviation: NY

Notes:

- Equipment expenditure data are not available for FY 1999. Prior year data for these items (K09 and K10) appear on this release of the file.
- The state of NY created 16 'special act' school districts to serve institutionalized children from other districts or public agencies. They have no tax base and are run by private organizations. Prior to FY 1998, the Census Bureau classified these districts as public entities. Beginning with FY 1998, they were reclassified as private institutions and therefore do not appear on any data file released by the Census Bureau after 1997.

North Carolina

State Abbreviation: NC

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- Payments to other school systems (Q11) cannot be isolated in the North Carolina financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.

North Dakota

State Abbreviation: ND

Ohio

State Abbreviation: OH

Oklahoma

State Abbreviation: OK

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- The Area Vocational-Technical Schools in Oklahoma are considered elementary/secondary school districts by the Census Bureau, but are classified as higher education schools by NCES. They are included on F-33 files, but will not be found on nonfiscal CCD data releases.

Oregon

State Abbreviation: OR

Notes:

- Capital outlay payments for land and existing structures are reported under construction

Pennsylvania

State Abbreviation: PA

Notes:

- Payments to Charter Schools (V92) was changed to 0 for all charter school districts in Pennsylvania. The amounts are included in Instruction expenditures (TCURINST).

Rhode Island

State Abbreviation: RI

Notes:

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

South Carolina

State Abbreviation: SC

Notes:

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

Appendix C—State Notes
Common Core of Data, School District Finance Survey, SY 1998-1999, FY 1999

South Dakota

State Abbreviation: SD

Notes:

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

Tennessee

State Abbreviation: TN

Texas

State Abbreviation: TX

Notes:

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

Utah

State Abbreviation: UT

Notes:

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

Vermont

State Abbreviation: VT

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

Virginia

State Abbreviation: VA

- State taxes supporting schools (one cent sales tax) are included in the local revenue data.

Washington

State Abbreviation: WA

West Virginia

State Abbreviation: WV

Notes:

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

Wisconsin

State Abbreviation: WI

Notes:

- Receipts from the School Tax Program are reported as NCEs local revenue (C24) and included in the local revenue subtotal.

Wyoming

State Abbreviation: WY

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-1. Frequencies of categorical variables: 1998-99

School Level Code				
SCHLEV	Frequency	Percent	Cumulative frequency	Cumulative percent
01 Elementary School System Only	3,113	19.5	3,113	19.5
02 Secondary School System Only	515	3.2	3,628	22.8
03 Elementary-Secondary School System	10,642	66.8	14,270	89.6
05 Vocational or Special Education School System	253	1.6	14,523	91.2
06 Nonoperating School System	254	1.6	14,777	92.8
07 Educational Service Agency	788	4.9	15,565	97.7
Missing	359	2.3	15,924	100.0

Agency Charter Code				
AGCHRT	Frequency	Percent	Cumulative frequency	Cumulative percent
1 All associated schools are charter schools	470	3.0	136	3.0
2 All associated schools are charter and non-charter school	197	1.2	304	4.2
3 All associated schools are non-charter schools	14,558	91.4	15,227	95.6
N Not applicable or code could not be determined	699	4.4	15,924	100.0

Year				
YEAR	Frequency	Percent	Cumulative frequency	Cumulative percent
1999	15,924	100.0	15,924	100.0

CCD Agency Nonfiscal File Match				
CCDNF	Frequency	Percent	Cumulative frequency	Cumulative percent
0 Record does not match CCD LEA Universe Survey	292	1.8	292	1.8
1 Record matches CCD LEA Universe Survey	15,632	98.2	15,924	100.0

Census Fiscal File Match				
CENFILE	Frequency	Percent	Cumulative frequency	Cumulative percent
0 Does not match Census fiscal file	375	2.4	375	2.4
1 Matches Census fiscal file	15,549	97.6	15,924	100.0

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-1. Frequencies of categorical variables: 1998-99—Continued

GSLO	Low Grade Span (School Univ)		Cumulative	
	Frequency	Percent	Frequency	Cumulative Percent
PK PreKindergarten Students	6,951	43.7	6,951	43.7
KG Kindergarten Students	7,099	44.6	14,050	88.2
01 1st Grade Students	73	0.5	14,123	88.7
02 2nd Grade Students	8	0.1	14,131	88.7
03 3rd Grade Students	8	0.1	14,139	88.8
04 4th Grade Students	12	0.1	14,151	88.9
05 5th Grade Students	18	0.1	14,169	89.0
06 6th Grade Students	56	0.4	14,225	89.3
07 7th Grade Students	122	0.8	14,347	90.1
08 8th Grade Students	10	0.1	14,357	90.2
09 9th Grade Students	514	3.2	14,871	93.4
10 10th Grade Students	10	0.1	14,881	93.5
11 11th Grade Students	38	0.2	14,919	93.7
12 12th Grade Students	2	0.0	14,921	93.7
UG Students in Ungraded Classes	66	0.4	14,987	94.1
00 No students	642	4.0	15,629	98.1
N Data are not Applicable	3	0.0	15,632	98.2
Missing	292	1.8	15,924	100.0

GSHI	High Grade Span (School Univ)		Cumulative	
	Frequency	Percent	frequency	Cumulative percent
PK PreKindergarten Students	35	0.2	35	0.2
KG Kindergarten Students	3	0.0	38	0.2
01 1st Grade Students	1	0.0	39	0.2
02 2nd Grade Students	10	0.1	49	0.3
03 3rd Grade Students	17	0.1	66	0.4
04 4th Grade Students	27	0.2	93	0.6
05 5th Grade Students	74	0.5	167	1.0
06 6th Grade Students	534	3.4	701	4.4
07 7th Grade Students	45	0.3	746	4.7
08 8th Grade Students	2,575	16.2	3,321	20.9
09 9th Grade Students	30	0.2	3,351	21.0
10 10th Grade Students	24	0.2	3,375	21.2
11 11th Grade Students	42	0.3	3,417	21.5
12 12th Grade Students	11,504	72.2	14,921	93.7
UG Students in Ungraded Classes	66	0.4	14,987	94.1
00 No students	642	4.0	15,629	98.1
N Data are not Applicable	3	0.0	15,632	98.2
Missing	292	1.8	15,924	100.0

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-1. Frequencies of categorical variables: 1998-99—Continued

<u>Flag</u>	<u>Description</u>
R	As reported by the state.
A	Adjustment by the analyst.
S	Adjustments to include data for state payments made on behalf of the school systems.
N	Not applicable—A value was not expected. (For example, a dependent school system would report no taxes. An independent school district would report no 'parent government contribution.')

Flag - Fall Membership

<u>FL_V33</u>	<u>Frequency</u>	<u>Percent</u>	<u>Cumulative frequency</u>	<u>Cumulative percent</u>
A	53	0.3	53	0.3
R	15871	99.7	15924	100.0

Flag - Fed Rev - Thru State - Title I

<u>FL_C14</u>	<u>Frequency</u>	<u>Percent</u>	<u>Cumulative frequency</u>	<u>Cumulative percent</u>
A	609	3.8	609	3.8
R	15315	96.2	15924	100.0

**Flag - Fed Rev - Thru State - Children
With Disabilities- Idea**

<u>FL_C15</u>	<u>Frequency</u>	<u>Percent</u>	<u>Cumulative frequency</u>	<u>Cumulative percent</u>
A	609	3.8	609	3.8
R	15315	96.2	15924	100.0

**Flag - Fed Rev - Thru State - Eisenhower
Math and Science**

<u>FL_C16</u>	<u>Frequency</u>	<u>Percent</u>	<u>Cumulative frequency</u>	<u>Cumulative percent</u>
A	1	0.0	1	0.0
R	15923	100.0	15924	100.0

**Flag - Fed Rev - Thru State - Drug
Free Schools**

<u>FL_C17</u>	<u>Frequency</u>	<u>Percent</u>	<u>Cumulative frequency</u>	<u>Cumulative percent</u>
R	15924	100.0	15924	100.0

Flag - Fed Rev - Thru State - Title Vi

<u>FL_C18</u>	<u>Frequency</u>	<u>Percent</u>	<u>Cumulative frequency</u>	<u>Cumulative percent</u>
A	1	0.0	1	0.0
R	15923	100.0	15924	100.0

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-1. Frequencies of categorical variables: 1998-99—Continued

**Flag - Fed Rev - Thru State - Vocational
Education**

FL_C19	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15923	100.0	15924	100.0

Flag - Fed Rev - Thru State - Other

FL_C20	Frequency	Percent	Cumulative frequency	Cumulative percent
A	25	0.2	25	0.2
R	15899	99.8	15924	100.0

**Flag - Fed Rev - Thru State - Child
Nutrition Act**

FL_C25	Frequency	Percent	Cumulative frequency	Cumulative percent
A	16	0.1	16	0.1
R	15908	99.9	15924	100.0

Flag - Fed Rev - Nonspecified

FL_C36	Frequency	Percent	Cumulative frequency	Cumulative percent
A	606	3.8	606	3.8
R	15318	96.2	15924	100.0

Flag - Fed Rev - Direct - Impact Aid

FL_B10	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	15921	100.0	15924	100.0

**Flag - Fed Rev - Direct - Bilingual
Education**

FL_B11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15923	100.0	15924	100.0

Flag - Fed Rev - Direct - Indian Education

FL_B12	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15924	100.0	15924	100.0

Flag - Fed Rev - Direct - Other

FL_B13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	15921	100.0	15924	100.0

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-1. Frequencies of categorical variables: 1998-99—Continued

Flag - State Rev - General Formula Assistance

FL_C01	Frequency	Percent	Cumulative frequency	Cumulative percent
A	9	0.1	9	0.1
R	15915	99.9	15924	100.0

Flag - State Rev - Staff Improvement Programs

FL_C04	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15923	100.0	15924	100.0

Flag - State Rev - Special Education Programs

FL_C05	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15923	100.0	15924	100.0

Flag - State Rev - Compensatory And Basic Skills Programs

FL_C06	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15924	100.0	15924	100.0

Flag - State Rev - Bilingual Education Programs

FL_C07	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15924	100.0	15924	100.0

Flag - State Rev - Gifted And Talented Programs

FL_C08	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15924	100.0	15924	100.0

Flag - State Rev - Vocational Education Programs

FL_C09	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15924	100.0	15924	100.0

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-1. Frequencies of categorical variables: 1998-99—Continued

Flag - State Rev - School Lunch Programs

FL_C10	Frequency	Percent	Cumulative frequency	Cumulative percent
A	5	0.0	5	0.0
R	15919	100.0	15924	100.0

**Flag - State Rev - Capital Outlay
And Debt Services Programs**

FL_C11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	4	0.0	4	0.0
R	15920	100.0	15924	100.0

Flag - State Rev - Transportation Programs

FL_C12	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15924	100.0	15924	100.0

Flag - State Rev - Other Programs

FL_C13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	15921	100.0	15924	100.0

Flag - State Rev - Nonspecified

FL_C35	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	15922	100.0	15924	100.0

**Flag - State Rev On Behalf - Employee
Benefits**

FL_C38	Frequency	Percent	Cumulative frequency	Cumulative percent
R	11334	71.2	11334	71.2
S	4590	28.8	15924	100.0

**Flag - State Rev On Behalf - Not Employee
Benefits**

FL_C39	Frequency	Percent	Cumulative frequency	Cumulative percent
R	13400	84.2	13400	84.2
S	2524	15.9	15924	100.0

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-1. Frequencies of categorical variables: 1998-99—Continued

Flag - Local Rev - Parent Government

Contributions (Dependent School Systems)

FL_T02	Frequency	Percent	Cumulative frequency	Cumulative percent
A	30	0.2	30	0.2
N	14511	91.1	14541	91.3
R	1383	8.7	15924	100.0

Flag - Local Rev - Property Taxes

FL_T06	Frequency	Percent	Cumulative frequency	Cumulative percent
A	4	0.0	4	0.0
N	1788	11.2	1792	11.3
R	14132	88.8	15924	100.0

Flag - Local Rev - General Sales Taxes

FL_T09	Frequency	Percent	Cumulative frequency	Cumulative percent
N	1788	11.2	1788	11.2
R	14136	88.8	15924	100.0

Flag - Local Rev - Public Utility Taxes

FL_T15	Frequency	Percent	Cumulative frequency	Cumulative percent
N	1788	11.2	1788	11.2
R	14136	88.8	15924	100.0

Flag - Local Rev - Individual And Corporate Income Taxes

FL_T40	Frequency	Percent	Cumulative frequency	Cumulative percent
N	1788	11.2	1788	11.2
R	14136	88.8	15924	100.0

Flag - Local Rev - All Other Taxes

FL_T99	Frequency	Percent	Cumulative frequency	Cumulative percent
N	1788	11.2	1788	11.2
R	14136	88.8	15924	100.0

Flag - Local Rev - From Other School Systems

FL_D11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	22	0.1	22	0.1
R	15902	99.9	15924	100.0

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-1. Frequencies of categorical variables: 1998-99—Continued

Flag - Local Rev - From Cities And Counties

FL_D23	Frequency	Percent	Cumulative frequency	Cumulative percent
A	13	0.1	13	0.1
R	15911	99.9	15924	100.0

Flag - Local Rev - Tuition Fees From Pupils And Parents

FL_A07	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15924	100.0	15924	100.0

Flag - Local Rev - Transportation Fees From Pupils And Parents

FL_A08	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15924	100.0	15924	100.0

Flag - Local Rev - School Lunch

FL_A09	Frequency	Percent	Cumulative frequency	Cumulative percent
A	20	0.1	20	0.1
R	15904	99.9	15924	100.0

Flag - Local Rev - Textbook Sales And Rentals

FL_A11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15924	100.0	15924	100.0

Flag - Local Rev - Student Activity Receipts

FL_A13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	15922	100.0	15924	100.0

Flag - Local Rev - Student Fees, Nonspecified

FL_A15	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	15922	100.0	15924	100.0

Flag - Local Rev - Other Sales And Services

FL_A20	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15923	100.0	15924	100.0

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-1. Frequencies of categorical variables: 1998-99—Continued

Flag - Local Rev - Interest Earnings

FL_U22	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15923	100.0	15924	100.0

Flag - Local Rev - Miscellaneous

FL_U97	Frequency	Percent	Cumulative frequency	Cumulative percent
A	10	0.1	10	0.1
R	15914	99.9	15924	100.0

Flag - Nces Local Revenue, Census State Revenue

FL_C24	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15924	100.0	15924	100.0

Flag - Current Exp - Instruction

FL_E13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	31	0.2	31	0.2
R	9889	62.1	9920	62.3
S	6004	37.7	15924	100.0

Flag - Payments To Private Schools

FL_V91	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15923	100.0	15924	100.0

Flag - Payments To Public Charter Schools

FL_V92	Frequency	Percent	Cumulative frequency	Cumulative percent
A	28	0.2	28	0.2
R	15896	99.8	15924	100.0

Flag - Current Exp - Support Services Pupils

FL_E17	Frequency	Percent	Cumulative frequency	Cumulative percent
A	13	0.1	13	0.1
R	9900	62.2	9913	62.3
S	6011	37.8	15924	100.0

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-1. Frequencies of categorical variables: 1998-99—Continued

**Flag - Current Exp - Support Services
Instructional Staff**

FL_E07	Frequency	Percent	Cumulative frequency	Cumulative percent
A	5	0.0	5	0.0
R	9994	62.8	9999	62.8
S	5925	37.2	15924	100.0

**Flag - Current Exp - Support Services
General Administration**

FL_E08	Frequency	Percent	Cumulative frequency	Cumulative percent
A	11	0.1	11	0.1
R	10290	64.6	10301	64.7
S	5623	35.3	15924	100.0

**Flag - Current Exp - Support Services
School Administration**

FL_E09	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	10293	64.6	10301	64.7
S	5623	35.3	15924	100.0

**Flag - Current Exp - Support Services
Operation And Maintenance Of Plant**

FL_V40	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	10813	67.9	10821	68.0
S	5103	32.1	15924	100.0

**Flag - Current Exp - Support Services
Student Transportation**

FL_V45	Frequency	Percent	Cumulative frequency	Cumulative percent
A	36	0.2	36	0.2
R	15771	99.0	15807	99.3
S	117	0.7	15924	100.0

**Flag - Current Exp - Support Services
Business/Central/Other**

FL_V90	Frequency	Percent	Cumulative frequency	Cumulative percent
A	15	0.1	15	0.1
R	10806	67.9	10821	68.0
S	5103	32.1	15924	100.0

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-1. Frequencies of categorical variables: 1998-99—Continued

Flag - Current Exp - Support Services Nonspecified				
FL_V85	Frequency	Percent	Cumulative frequency	Cumulative percent
R	14938	93.8	14938	93.8
S	986	6.2	15924	100.0
Flag - Current Exp - Food Services				
FL_E11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	23	0.1	23	0.1
R	12863	80.8	12886	80.9
S	3038	19.1	15924	100.0
Flag - Current Exp - Enterprise Operations				
FL_V60	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15924	100.0	15924	100.0
Flag - Current Exp - Other Elsec				
FL_V65	Frequency	Percent	Cumulative frequency	Cumulative percent
A	4	0.0	4	0.0
R	15920	100.0	15924	100.0
Flag - Non-Elsec Exp - Community Services				
FL_V70	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15923	100.0	15924	100.0
Flag - Non-Elsec Exp - Adult Education				
FL_V75	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15924	100.0	15924	100.0
Flag - Non-Elsec Exp - Other				
FL_V80	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15923	100.0	15924	100.0
Flag - Capital Outlay - Construction				
FL_F12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	16	0.1	16	0.1
R	15908	99.9	15924	100.0

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-1. Frequencies of categorical variables: 1998-99—Continued

Flag - Capital Outlay - Land And Existing Structures

FL_G15	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15923	100.0	15924	100.0

Flag - Capital Outlay - Instructional Equipment

FL_K09	Frequency	Percent	Cumulative frequency	Cumulative percent
A	690	4.3	690	4.3
R	15234	95.7	15924	100.0

Flag - Capital Outlay - Other Equipment

FL_K10	Frequency	Percent	Cumulative frequency	Cumulative percent
A	690	4.3	690	4.3
R	15,234	95.7	15,924	100.0

Flag - Capital Outlay - Nonspecified Equipment

FL_K11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15,924	100.0	15,924	100.0

Flag - Payments To State Governments

FL_L12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	7	0.0	7	0.0
R	15,917	100.0	15,924	100.0

Flag - Payments To Local Governments

FL_M12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	5	0.0	5	0.0
R	15,919	100.0	15,924	100.0

Flag - Payments To Other School Systems

FL_Q11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	15,922	100.0	15,924	100.0

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-1. Frequencies of categorical variables: 1998-99—Continued

Flag - Interest On Debt

FL_I86	Frequency	Percent	Cumulative frequency	Cumulative percent
A	544	3.4	544	3.4
R	15,380	96.6	15,924	100.0

Flag - Total Salaries

FL_Z32	Frequency	Percent	Cumulative frequency	Cumulative percent
A	45	0.3	45	0.3
R	15,879	99.7	15,924	100.0

Flag - Salaries - Instruction

FL_Z33	Frequency	Percent	Cumulative frequency	Cumulative percent
A	6	0.0	6	0.0
R	15,918	100.0	15,924	100.0

Flag - Salaries - Support Services Pupils

FL_V11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15,923	100.0	15,924	100.0

Flag - Salaries - Support Services Instructional Staff

FL_V13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	5	0.0	5	0.0
R	15,919	100.0	15,924	100.0

Flag - Salaries - Support Services General Administration

FL_V15	Frequency	Percent	Cumulative frequency	Cumulative percent
A	5	0.0	5	0.0
R	15,919	100.0	15,924	100.0

Flag - Salaries - Support Services School Administration

FL_V17	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	15,921	100.0	15,924	100.0

Flag - Salaries - Support Services Operation And Maintenance Of Plant

FL_V21	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	15,921	100.0	15,924	100.0

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-1. Frequencies of categorical variables: 1998-99—Continued

**Flag - Salaries - Support Services
Student Transportation**

FL_V23	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	15,921	100.0	15,924	100.0

**Flag - Salaries - Support Services
Business/Central/Other**

FL_V37	Frequency	Percent	Cumulative frequency	Cumulative percent
A	7	0.0	7	0.0
R	15,917	100.0	15,924	100.0

Flag - Salaries - Food Service

FL_V29	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	15,916	100.0	15,924	100.0

Flag - Total Employee Benefits

FL_Z34	Frequency	Percent	Cumulative frequency	Cumulative percent
A	20	0.1	20	0.1
R	9,603	60.3	9,623	60.4
S	6,301	39.6	15,924	100.0

Flag - Empl Benefits - Instruction

FL_V10	Frequency	Percent	Cumulative frequency	Cumulative percent
A	5	0.0	5	0.0
R	9,915	62.3	9,920	62.3
S	6,004	37.7	15,924	100.0

**Flag - Empl Benefits - Support Services
Pupils**

FL_V12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	9,912	62.3	9,913	62.3
S	6,011	37.8	15,924	100.0

**Flag - Empl Benefits - Support Services
Instructional Staff**

FL_V14	Frequency	Percent	Cumulative frequency	Cumulative percent
A	5	0.0	5	0.0
R	9,994	62.8	9,999	62.8
S	5,925	37.2	15,924	100.0

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-1. Frequencies of categorical variables: 1998-99—Continued

**Flag - Empl Benefits - Support Services
General Administration**

FL_V16	Frequency	Percent	Cumulative frequency	Cumulative percent
A	7	0.0	7	0.0
R	10,294	64.6	10,301	64.7
S	5,623	35.3	15,924	100.0

**Flag - Empl Benefits - Support Services
School Administration**

FL_V18	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	10,293	64.6	10,301	64.7
S	5,623	35.3	15,924	100.0

**Flag - Empl Benefits - Support Services
Operation And Maintenance Of Plant**

FL_V22	Frequency	Percent	Cumulative frequency	Cumulative percent
A	4	0.0	4	0.0
R	10,817	67.9	10,821	68.0
S	5,103	32.1	15,924	100.0

**Flag - Empl Benefits - Support Services
Student Transportation**

FL_V24	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	15,799	99.2	15,807	99.3
S	117	0.7	15,924	100.0

**Flag - Empl Benefits - Support Services
Business/Central/Other**

FL_V38	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	10,813	67.9	10,821	68.0
S	5,103	32.1	15,924	100.0

Flag - Empl Benefits - Food Services

FL_V30	Frequency	Percent	Cumulative frequency	Cumulative percent
A	4	0.0	4	0.0
R	12,882	80.9	12,886	80.9
S	3,038	19.1	15,924	100.0

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-1. Frequencies of categorical variables: 1998-99—Continued

Flag - Empl Benefits - Enterprise Operations

FL_V32	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15,924	100.0	15,924	100.0

Flag - Long Term Debt - Outstanding At Beginning of Fiscal Year

FL_19H	Frequency	Percent	Cumulative frequency	Cumulative percent
A	205	1.3	205	1.3
R	15,719	98.7	15,924	100.0

Flag - Long Term Debt - Issued During Fiscal Year

FL_21F	Frequency	Percent	Cumulative frequency	Cumulative percent
A	88	0.6	88	0.6
R	15,836	99.5	15,924	100.0

Flag - Long Term Debt - Retired During Fiscal Year

FL_31F	Frequency	Percent	Cumulative frequency	Cumulative percent
A	177	1.1	177	1.1
R	15,747	98.9	15,924	100.0

Flag - Long Term Debt - Outstanding At End of Fiscal Year

FL_41F	Frequency	Percent	Cumulative frequency	Cumulative percent
A	297	1.9	297	1.9
R	15,627	98.1	15,924	100.0

Flag - Short Term Debt - Outstanding At Beginning of Fiscal Year

FL_61V	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	15,922	100.0	15,924	100.0

Flag - Short Term Debt - Outstanding At End of Fiscal Year

FL_66V	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15,923	100.0	15,924	100.0

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-1. Frequencies of categorical variables: 1998-99—Continued

Flag - Assets - Sinking Fund

FL_W01	Frequency	Percent	Cumulative frequency	Cumulative percent
A	44	0.3	44	0.3
N	1,413	8.9	1,457	9.2
R	14,467	90.9	15,924	100.0

Flag - Assets - Bond Fund

FL_W31	Frequency	Percent	Cumulative frequency	Cumulative percent
A	242	1.5	242	1.5
N	1,413	8.9	1,655	10.4
R	14,269	89.6	15,924	100.0

Flag - Assets - Other Funds

FL_W61	Frequency	Percent	Cumulative frequency	Cumulative percent
A	132	0.8	132	0.8
N	1,413	8.9	1,545	9.7
R	14,379	90.3	15,924	100.0

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-2. Count of districts with zero and non-zero values for revenues, by type of revenue and state: 1998-99

State	Total Revenue		Total Federal Revenue		Total State Revenue		Total Local Revenue	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
National Total	15,909	15	15,142	782	15,797	127	15,827	97
Alabama	128	0	128	0	128	0	128	0
Alaska	53	0	53	0	53	0	53	0
Arizona	360	0	314	46	357	3	349	11
Arkansas	325	0	325	0	325	0	325	0
California	1,096	0	1,066	30	1,081	15	1,096	0
Colorado	194	2	193	3	194	2	194	2
Connecticut	187	0	186	1	186	1	185	2
Delaware	20	0	20	0	20	0	20	0
District of Columbia	1	0	1	0	0	1	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	196	0	196	0	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	112	0	109	3	112	0	112	0
Illinois	1,074	1	1,033	42	1,049	26	1,072	3
Indiana	315	0	312	3	315	0	315	0
Iowa	390	0	390	0	390	0	390	0
Kansas	304	0	304	0	304	0	304	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	293	0	235	58	291	2	292	1
Maryland	24	0	24	0	24	0	24	0
Massachusetts	389	7	328	68	378	18	371	25
Michigan	750	0	702	48	749	1	733	17
Minnesota	453	1	434	20	427	27	450	4
Mississippi	152	0	152	0	152	0	152	0
Missouri	524	1	524	1	524	1	524	1
Montana	481	0	411	70	481	0	481	0
Nebraska	622	0	432	190	622	0	621	1
Nevada	18	0	18	0	18	0	18	0
New Hampshire	177	0	162	15	175	2	176	1
New Jersey	614	0	591	23	613	1	614	0
New Mexico	89	0	89	0	89	0	89	0
New York	706	0	698	8	704	2	706	0
North Carolina	175	0	160	15	175	0	171	4
North Dakota	257	0	246	11	252	5	256	1
Ohio	729	0	722	7	729	0	729	0
Oklahoma	586	0	584	2	585	1	586	0
Oregon	219	0	212	7	219	0	219	0
Pennsylvania	637	0	625	12	631	6	636	1
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	98	0	96	2	98	0	98	0
South Dakota	176	0	173	3	176	0	176	0
Tennessee	138	0	138	0	138	0	138	0
Texas	1,141	1	1,123	19	1,139	3	1,122	20
Utah	40	0	40	0	40	0	40	0
Vermont	328	0	276	52	327	1	327	1
Virginia	154	2	136	20	147	9	154	2
Washington	305	0	303	2	305	0	305	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	429	1	430	0	430	0
Wyoming	48	0	48	0	48	0	48	0

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-3. Count of districts with zero and non-zero values for current elementary/secondary expenditures, by type of expenditures and state: 1998-99

State	Total Current Instruction Expenditures		Total Support Services Expenditures		Total Other Current Expenditures		Total Current Elementary/Secondary Expenditures	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
National Total	15,717	207	15,862	62	14,075	1,849	15,881	43
Alabama	128	0	128	0	128	0	128	0
Alaska	53	0	53	0	49	4	53	0
Arizona	357	3	359	1	260	100	360	0
Arkansas	325	0	325	0	315	10	325	0
California	1,093	3	1,093	3	974	122	1,094	2
Colorado	192	4	194	2	180	16	194	2
Connecticut	179	8	179	8	150	37	179	8
Delaware	20	0	20	0	19	1	20	0
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	192	4	196	0	184	12	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	112	0	112	0	108	4	112	0
Illinois	1,045	30	1,064	11	917	158	1,071	4
Indiana	312	3	315	0	295	20	315	0
Iowa	390	0	390	0	381	9	390	0
Kansas	304	0	304	0	304	0	304	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	266	27	293	0	217	76	293	0
Maryland	24	0	24	0	24	0	24	0
Massachusetts	331	65	373	23	323	73	373	23
Michigan	750	0	749	1	600	150	750	0
Minnesota	440	14	452	2	366	88	454	0
Mississippi	152	0	152	0	152	0	152	0
Missouri	524	1	524	1	522	3	524	1
Montana	476	5	481	0	332	149	481	0
Nebraska	620	2	622	0	419	203	622	0
Nevada	18	0	18	0	17	1	18	0
New Hampshire	172	5	177	0	150	27	177	0
New Jersey	606	8	614	0	572	42	614	0
New Mexico	89	0	89	0	89	0	89	0
New York	705	1	706	0	675	31	706	0
North Carolina	175	0	175	0	160	15	175	0
North Dakota	255	2	257	0	216	41	257	0
Ohio	729	0	729	0	666	63	729	0
Oklahoma	586	0	586	0	573	13	586	0
Oregon	218	1	219	0	188	31	219	0
Pennsylvania	632	5	634	3	560	77	637	0
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	98	0	98	0	91	7	98	0
South Dakota	175	1	176	0	169	7	176	0
Tennessee	138	0	138	0	138	0	138	0
Texas	1,141	1	1,142	0	1,035	107	1,142	0
Utah	40	0	40	0	40	0	40	0
Vermont	319	9	324	4	216	112	328	0
Virginia	152	4	154	2	135	21	154	2
Washington	305	0	305	0	290	15	305	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	429	1	429	1	426	4	429	1
Wyoming	48	0	48	0	48	0	48	0

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

**Table D-4. Count of districts with zero and non-zero values for expenditures or membership,
by type of expenditures and state: 1998-99**

State	Total Expenditures		Total Non-Elementary/ Secondary Expenditures		Total Capital Outlay Expenditures		Membership	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
National Total	15,907	17	8,941	6,983	15,280	644	14,719	1,205
Alabama	128	0	127	1	128	0	128	0
Alaska	53	0	51	2	53	0	53	0
Arizona	360	0	107	253	335	25	344	16
Arkansas	325	0	94	231	325	0	310	15
California	1,096	0	386	710	1,080	16	1,038	58
Colorado	194	2	89	107	194	2	176	20
Connecticut	185	2	149	38	181	6	179	8
Delaware	20	0	18	2	20	0	20	0
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	66	1	67	0	67	0
Georgia	196	0	113	83	196	0	180	16
Hawaii	1	0	1	0	1	0	1	0
Idaho	112	0	32	80	111	1	112	0
Illinois	1,073	2	467	608	1,049	26	896	179
Indiana	315	0	299	16	313	2	292	23
Iowa	390	0	188	202	390	0	375	15
Kansas	304	0	167	137	304	0	304	0
Kentucky	176	0	166	10	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	293	0	152	141	231	62	227	66
Maryland	24	0	24	0	24	0	24	0
Massachusetts	388	8	160	236	331	65	329	67
Michigan	750	0	463	287	715	35	689	61
Minnesota	454	0	361	93	439	15	380	74
Mississippi	152	0	108	44	152	0	152	0
Missouri	524	1	513	12	523	2	523	2
Montana	481	0	189	292	384	97	456	25
Nebraska	622	0	52	570	525	97	600	22
Nevada	18	0	15	3	18	0	18	0
New Hampshire	177	0	44	133	165	12	163	14
New Jersey	614	0	409	205	610	4	583	31
New Mexico	89	0	71	18	89	0	89	0
New York	706	0	670	36	703	3	705	1
North Carolina	175	0	115	60	168	7	175	0
North Dakota	257	0	44	213	247	10	228	29
Ohio	729	0	546	183	728	1	616	113
Oklahoma	586	0	231	355	573	13	547	39
Oregon	219	0	116	103	215	4	197	22
Pennsylvania	637	0	547	90	632	5	529	108
Rhode Island	36	0	35	1	36	0	36	0
South Carolina	98	0	93	5	98	0	86	12
South Dakota	176	0	48	128	174	2	173	3
Tennessee	138	0	124	14	138	0	137	1
Texas	1,142	0	560	582	1,059	83	1,098	44
Utah	40	0	40	0	40	0	40	0
Vermont	328	0	39	289	288	40	244	84
Virginia	154	2	133	23	151	5	132	24
Washington	305	0	156	149	302	3	296	9
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	208	222	429	1	426	4
Wyoming	48	0	33	15	48	0	48	0

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-5. Minimum, maximum and mean of districts' local revenues, by state: 1998-99

State	Number of districts	Minimum	Maximum	Mean
National Total	15,924	\$0	\$4,717,710,000	\$10,095,288
Alabama	128	1,022,000	103,731,000	10,357,797
Alaska	53	40,000	108,779,000	5,960,585
Arizona	360	0	185,679,000	6,538,919
Arkansas	325	120,000	98,711,000	2,750,828
California	1,096	11,000	1,080,535,000	12,863,519
Colorado	196	0	313,972,000	12,761,612
Connecticut	187	0	138,344,000	16,962,230
Delaware	20	768,000	62,877,000	14,858,150
District of Columbia	1	635,102,000	635,102,000	635,102,000
Florida	67	1,539,000	1,036,446,000	106,061,552
Georgia	196	327,000	426,493,000	23,261,102
Hawaii	1	31,085,000	31,085,000	31,085,000
Idaho	112	7,000	88,766,000	3,935,152
Illinois	1,075	0	1,626,965,000	9,264,891
Indiana	315	79,000	146,638,000	11,730,829
Iowa	390	426,000	105,160,000	4,560,136
Kansas	304	205,000	111,134,000	3,603,638
Kentucky	176	208,000	298,904,000	6,952,881
Louisiana	66	1,201,000	177,195,000	26,424,621
Maine	293	0	46,042,000	3,000,666
Maryland	24	9,698,000	998,956,000	157,984,292
Massachusetts	396	0	429,370,000	11,118,348
Michigan	750	0	195,157,000	6,279,972
Minnesota	454	0	217,236,000	6,073,954
Mississippi	152	462,000	78,953,000	5,384,224
Missouri	525	0	189,139,000	6,592,608
Montana	481	1,000	26,249,000	972,678
Nebraska	622	0	160,292,000	2,018,195
Nevada	18	26,000	914,994,000	73,374,333
New Hampshire	177	0	81,055,000	7,414,446
New Jersey	614	15,000	108,225,000	13,961,536
New Mexico	89	72,000	88,876,000	3,159,247
New York	706	198,000	4,717,710,000	22,532,708
North Carolina	175	0	293,332,000	13,557,183
North Dakota	257	0	61,998,000	1,521,276
Ohio	729	4,000	315,814,000	10,532,333
Oklahoma	586	18,000	120,664,000	2,213,423
Oregon	219	10,000	186,313,000	6,833,868
Pennsylvania	637	0	633,557,000	14,933,474
Rhode Island	36	549,000	78,062,000	19,775,389
South Carolina	98	614,000	159,032,000	17,796,449
South Dakota	176	56,000	79,359,000	2,530,415
Tennessee	138	457,000	360,440,000	16,462,833
Texas	1,142	0	774,572,000	11,502,518
Utah	40	468,000	109,404,000	19,245,950
Vermont	328	0	15,484,000	1,273,131
Virginia	156	0	1,115,255,000	32,597,487
Washington	305	11,000	181,239,000	6,901,931
West Virginia	55	1,446,000	88,083,000	11,742,509
Wisconsin	430	380,000	236,156,000	7,419,233
Wyoming	48	324,000	48,559,000	6,554,604

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-6. Minimum, maximum and mean of districts' state revenues, by state: 1998-99

State	Number of districts	Minimum	Maximum	Mean
National total	15,924	\$0	\$4,404,824,000	\$10,686,665
Alabama	128	3,313,000	231,086,000	21,505,102
Alaska	53	508,000	226,593,000	13,965,340
Arizona	360	0	206,667,000	6,627,878
Arkansas	325	217,000	82,831,000	4,795,585
California	1,096	0	3,421,992,000	21,619,612
Colorado	196	0	252,223,000	10,224,689
Connecticut	187	0	227,052,000	11,144,294
Delaware	20	2,251,000	106,729,000	32,442,150
District of Columbia	1	0	0	0
Florida	67	3,853,000	1,551,412,000	130,149,030
Georgia	196	624,000	342,289,000	26,265,918
Hawaii	1	1,166,940,000	1,166,940,000	1,166,940,000
Idaho	112	39,000	80,085,000	7,747,786
Illinois	1,075	0	1,358,953,000	4,799,516
Indiana	315	16,000	233,826,000	12,997,689
Iowa	390	153,000	125,808,000	4,553,846
Kansas	304	130,000	203,501,000	6,885,586
Kentucky	176	734,000	328,514,000	14,687,409
Louisiana	66	5,000,000	235,556,000	35,831,379
Maine	293	0	23,510,000	2,525,768
Maryland	24	7,299,000	538,243,000	111,945,625
Massachusetts	396	0	267,134,000	9,019,328
Michigan	750	0	1,111,083,000	12,692,411
Minnesota	454	0	285,515,000	8,596,907
Mississippi	152	868,000	78,359,000	9,045,526
Missouri	525	0	214,840,000	4,523,004
Montana	481	1,000	25,803,000	969,439
Nebraska	622	2,000	127,545,000	1,295,537
Nevada	18	272,000	376,414,000	37,611,167
New Hampshire	177	0	8,848,000	721,497
New Jersey	614	0	425,758,000	9,560,990
New Mexico	89	1,069,000	395,557,000	16,964,213
New York	706	0	4,404,824,000	17,857,123
North Carolina	175	33,000	407,309,000	31,946,503
North Dakota	257	0	25,502,000	1,116,918
Ohio	729	7,000	358,770,000	8,292,222
Oklahoma	586	0	128,918,000	3,683,323
Oregon	219	104,000	204,233,000	10,500,667
Pennsylvania	637	0	810,100,000	9,365,039
Rhode Island	36	346,000	142,110,000	15,798,556
South Carolina	98	28,000	188,328,000	23,254,082
South Dakota	176	4,000	30,697,000	1,680,415
Tennessee	138	909,000	276,454,000	17,172,797
Texas	1,142	0	381,639,000	9,533,671
Utah	40	1,410,000	215,737,000	37,036,575
Vermont	328	0	23,689,000	2,064,631
Virginia	156	0	206,403,000	18,126,724
Washington	305	106,000	224,576,000	15,398,538
West Virginia	55	5,380,000	129,711,000	24,649,400
Wisconsin	430	12,000	587,802,000	9,072,207
Wyoming	48	243,000	70,904,000	8,505,646

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-7. Minimum, maximum and mean of districts' federal revenues, by state: 1998-99

State	Number of districts	Minimum	Maximum	Mean
National total	15,924	\$0	\$1,062,454,000	\$1,523,136
Alabama	128	319,000	43,789,000	3,071,055
Alaska	53	9,000	34,964,000	3,531,189
Arizona	360	0	35,589,000	1,395,447
Arkansas	325	30,000	12,118,000	715,012
California	1,096	0	504,997,000	3,284,451
Colorado	196	0	42,367,000	1,198,668
Connecticut	187	0	29,681,000	1,160,904
Delaware	20	33,000	10,743,000	3,075,900
District of Columbia	1	122,970,000	122,970,000	122,970,000
Florida	67	787,000	230,441,000	18,909,358
Georgia	196	151,000	50,802,000	3,433,270
Hawaii	1	130,547,000	130,547,000	130,547,000
Idaho	112	0	7,482,000	863,938
Illinois	1,075	0	468,595,000	1,013,704
Indiana	315	0	39,947,000	1,198,987
Iowa	390	28,000	15,437,000	477,069
Kansas	304	6,000	27,965,000	664,056
Kentucky	176	52,000	54,798,000	2,155,898
Louisiana	66	841,000	73,077,000	8,075,015
Maine	293	0	4,327,000	303,372
Maryland	24	2,083,000	110,213,000	15,500,667
Massachusetts	396	0	49,752,000	1,044,790
Michigan	750	0	173,472,000	1,358,433
Minnesota	454	0	36,769,000	717,936
Mississippi	152	135,000	22,273,000	2,232,599
Missouri	525	0	45,010,000	768,010
Montana	481	0	7,757,000	239,457
Nebraska	622	0	30,388,000	242,706
Nevada	18	87,000	57,901,000	5,118,778
New Hampshire	177	0	8,133,000	328,960
New Jersey	614	0	43,218,000	870,818
New Mexico	89	33,000	43,870,000	3,116,281
New York	706	0	1,062,454,000	2,548,650
North Carolina	175	0	38,458,000	3,191,634
North Dakota	257	0	11,886,000	358,280
Ohio	729	0	78,511,000	1,080,754
Oklahoma	586	0	28,090,000	568,956
Oregon	219	0	31,763,000	1,298,584
Pennsylvania	637	0	193,693,000	1,452,531
Rhode Island	36	28,000	30,124,000	2,164,000
South Carolina	98	0	25,960,000	3,493,878
South Dakota	176	0	11,717,000	481,506
Tennessee	138	51,000	72,322,000	3,028,007
Texas	1,142	0	127,948,000	1,901,254
Utah	40	145,000	26,891,000	4,357,475
Vermont	328	0	3,516,000	161,018
Virginia	156	0	41,086,000	2,681,788
Washington	305	0	33,993,000	1,595,082
West Virginia	55	662,000	18,063,000	3,433,818
Wisconsin	430	0	98,069,000	753,277
Wyoming	48	67,000	9,270,000	1,207,979

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-8. Minimum, maximum and mean of districts' total revenues, by state: 1998-99

State	Number of districts	Minimum	Maximum	Mean
National total	15,924	\$0	\$10,184,988,000	\$22,305,089
Alabama	128	5,222,000	352,925,000	34,933,953
Alaska	53	627,000	370,336,000	23,457,113
Arizona	360	7,000	417,031,000	14,562,224
Arkansas	325	755,000	193,660,000	8,261,425
California	1,096	13,000	5,007,524,000	37,767,582
Colorado	196	0	582,215,000	24,184,969
Connecticut	187	126,000	323,592,000	29,267,428
Delaware	20	3,052,000	175,892,000	50,376,200
District of Columbia	1	758,072,000	758,072,000	758,072,000
Florida	67	7,180,000	2,818,299,000	255,119,940
Georgia	196	1,478,000	774,283,000	52,960,291
Hawaii	1	1,328,572,000	1,328,572,000	1,328,572,000
Idaho	112	62,000	176,333,000	12,546,875
Illinois	1,075	0	3,454,513,000	15,078,112
Indiana	315	362,000	420,411,000	25,927,505
Iowa	390	1,004,000	246,405,000	9,591,051
Kansas	304	953,000	315,783,000	11,153,280
Kentucky	176	1,266,000	682,216,000	23,796,188
Louisiana	66	8,556,000	485,828,000	70,331,015
Maine	293	1,000	73,879,000	5,829,805
Maryland	24	23,157,000	1,305,960,000	285,430,583
Massachusetts	396	0	746,256,000	21,182,467
Michigan	750	4,000	1,479,712,000	20,330,816
Minnesota	454	0	539,520,000	15,388,797
Mississippi	152	1,720,000	179,585,000	16,662,349
Missouri	525	0	448,989,000	11,883,621
Montana	481	2,000	56,156,000	2,181,574
Nebraska	622	2,000	314,794,000	3,556,437
Nevada	18	829,000	1,349,309,000	116,104,278
New Hampshire	177	34,000	98,036,000	8,464,904
New Jersey	614	15,000	577,021,000	24,393,344
New Mexico	89	1,190,000	528,303,000	23,239,742
New York	706	208,000	10,184,988,000	42,938,481
North Carolina	175	63,000	739,099,000	48,695,320
North Dakota	257	43,000	91,270,000	2,996,475
Ohio	729	80,000	697,926,000	19,905,310
Oklahoma	586	158,000	273,223,000	6,465,701
Oregon	219	131,000	422,309,000	18,633,119
Pennsylvania	637	69,000	1,637,350,000	25,751,044
Rhode Island	36	2,397,000	250,296,000	37,737,944
South Carolina	98	642,000	368,869,000	44,544,408
South Dakota	176	160,000	113,174,000	4,692,335
Tennessee	138	1,464,000	709,216,000	36,663,638
Texas	1,142	0	1,284,159,000	22,937,443
Utah	40	2,446,000	343,812,000	60,640,000
Vermont	328	35,000	32,914,000	3,498,780
Virginia	156	0	1,342,328,000	53,406,000
Washington	305	133,000	439,808,000	23,895,551
West Virginia	55	8,359,000	235,857,000	39,825,727
Wisconsin	430	682,000	922,027,000	17,244,716
Wyoming	48	1,439,000	100,274,000	16,268,229

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-9. Minimum, maximum and mean of districts' current expenditures for instruction, by state: 1998-99

State	Number of districts	Minimum	Maximum	Mean
National total	15,924	\$0	\$6,779,354,000	\$11,651,579
Alabama	128	2,651,000	204,211,000	18,747,078
Alaska	53	345,000	206,012,000	13,303,189
Arizona	360	0	214,130,000	6,511,525
Arkansas	325	391,000	102,490,000	4,382,902
California	1,096	0	2,752,226,000	19,261,444
Colorado	196	0	289,023,000	12,254,663
Connecticut	187	0	176,362,000	16,159,235
Delaware	20	1,933,000	99,281,000	26,587,050
District of Columbia	1	314,138,000	314,138,000	314,138,000
Florida	67	3,017,000	1,277,498,000	113,604,015
Georgia	196	0	409,949,000	27,186,209
Hawaii	1	718,107,000	718,107,000	718,107,000
Idaho	112	40,000	98,404,000	6,814,116
Illinois	1,075	0	1,947,877,000	7,632,973
Indiana	315	0	206,749,000	12,785,654
Iowa	390	56,000	133,028,000	4,655,885
Kansas	304	485,000	162,798,000	5,232,513
Kentucky	176	601,000	350,536,000	12,708,659
Louisiana	66	4,516,000	272,549,000	38,593,742
Maine	293	0	43,448,000	3,413,048
Maryland	24	12,854,000	691,839,000	152,501,917
Massachusetts	396	0	446,048,000	13,182,028
Michigan	750	1,000	820,909,000	9,629,837
Minnesota	454	0	303,672,000	8,023,998
Mississippi	152	760,000	93,989,000	9,063,809
Missouri	525	0	195,713,000	6,223,627
Montana	481	0	35,033,000	1,227,836
Nebraska	622	0	149,434,000	1,813,252
Nevada	18	428,000	649,156,000	57,721,778
New Hampshire	177	0	60,555,000	4,853,757
New Jersey	614	0	321,926,000	12,866,520
New Mexico	89	387,000	267,300,000	11,218,730
New York	706	0	6,779,354,000	26,033,782
North Carolina	175	21,000	362,924,000	25,473,383
North Dakota	257	0	43,216,000	1,481,907
Ohio	729	3,000	336,221,000	9,762,230
Oklahoma	586	42,000	125,906,000	3,301,222
Oregon	219	0	243,199,000	9,973,489
Pennsylvania	637	0	728,268,000	13,473,645
Rhode Island	36	1,389,000	133,724,000	22,015,528
South Carolina	98	380,000	184,164,000	22,682,551
South Dakota	176	0	59,011,000	2,415,284
Tennessee	138	837,000	395,801,000	21,803,217
Texas	1,142	0	683,972,000	11,849,681
Utah	40	1,049,000	197,599,000	32,869,900
Vermont	328	0	18,926,000	1,550,079
Virginia	156	0	694,917,000	27,951,000
Washington	305	79,000	190,951,000	11,947,754
West Virginia	55	4,621,000	128,003,000	22,125,582
Wisconsin	430	0	523,231,000	9,494,709
Wyoming	48	762,000	51,107,000	8,136,771

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-10. Minimum, maximum and mean of districts' current expenditures for support services, by state: 1998-99

State	Number of districts	Minimum	Maximum	Mean
National total	15,924	\$0	\$2,363,529,000	\$6,417,048
Alabama	128	1,431,000	99,306,000	9,438,133
Alaska	53	325,000	117,619,000	7,620,811
Arizona	360	0	116,254,000	4,138,950
Arkansas	325	251,000	61,203,000	2,362,628
California	1,096	0	1,388,330,000	10,529,115
Colorado	196	0	268,511,000	7,984,755
Connecticut	187	0	84,825,000	8,237,064
Delaware	20	905,000	57,163,000	14,608,650
District of Columbia	1	351,290,000	351,290,000	351,290,000
Florida	67	2,552,000	782,590,000	73,654,418
Georgia	196	572,000	205,221,000	13,829,918
Hawaii	1	350,077,000	350,077,000	350,077,000
Idaho	112	23,000	50,388,000	3,645,196
Illinois	1,075	0	921,707,000	4,490,298
Indiana	315	32,000	135,954,000	7,148,517
Iowa	390	189,000	61,925,000	2,703,638
Kansas	304	291,000	103,828,000	3,391,688
Kentucky	176	442,000	250,048,000	7,129,614
Louisiana	66	2,792,000	134,453,000	20,130,773
Maine	293	1,000	23,724,000	1,526,580
Maryland	24	8,172,000	391,502,000	87,359,458
Massachusetts	396	0	223,693,000	5,890,826
Michigan	750	0	510,499,000	6,465,196
Minnesota	454	0	154,963,000	4,118,145
Mississippi	152	470,000	57,980,000	4,807,664
Missouri	525	0	149,503,000	3,391,080
Montana	481	1,000	17,978,000	652,545
Nebraska	622	2,000	97,042,000	869,961
Nevada	18	439,000	418,043,000	35,696,056
New Hampshire	177	6,000	22,625,000	2,270,836
New Jersey	614	4,000	206,020,000	7,658,754
New Mexico	89	407,000	158,396,000	7,738,978
New York	706	48,000	2,363,529,000	11,259,466
North Carolina	175	41,000	214,149,000	12,689,091
North Dakota	257	6,000	19,541,000	749,918
Ohio	729	34,000	195,486,000	6,244,774
Oklahoma	586	50,000	92,874,000	1,971,089
Oregon	219	8,000	178,002,000	6,325,904
Pennsylvania	637	0	464,574,000	7,185,942
Rhode Island	36	565,000	78,128,000	10,636,083
South Carolina	98	242,000	104,692,000	13,328,786
South Dakota	176	3,000	33,401,000	1,299,188
Tennessee	138	271,000	207,099,000	9,927,312
Texas	1,142	5,000	430,291,000	6,695,897
Utah	40	853,000	84,325,000	14,205,525
Vermont	328	0	10,976,000	798,134
Virginia	156	0	418,695,000	15,535,167
Washington	305	42,000	136,938,000	7,094,544
West Virginia	55	2,520,000	68,897,000	11,586,182
Wisconsin	430	0	302,117,000	5,159,433
Wyoming	48	448,000	28,925,000	4,947,104

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-11. Minimum, maximum and mean of districts' other current expenditures, by state: 1998-99

State	Number of districts	Minimum	Maximum	Mean
National total	15,924	\$0	\$315,894,000	\$812,866
Alabama	128	339,000	23,153,000	2,108,609
Alaska	53	0	9,354,000	716,057
Arizona	360	0	21,666,000	648,586
Arkansas	325	0	8,621,000	497,154
California	1,096	0	205,544,000	1,227,455
Colorado	196	0	15,919,000	721,122
Connecticut	187	0	10,537,000	805,353
Delaware	20	0	4,649,000	1,623,100
District of Columbia	1	27,958,000	27,958,000	27,958,000
Florida	67	350,000	105,005,000	9,901,388
Georgia	196	0	31,866,000	2,407,179
Hawaii	1	75,709,000	75,709,000	75,709,000
Idaho	112	0	5,999,000	485,295
Illinois	1,075	0	238,369,000	526,132
Indiana	315	0	12,644,000	867,000
Iowa	390	0	15,302,000	598,044
Kansas	304	35,000	12,084,000	572,076
Kentucky	176	53,000	24,449,000	1,128,153
Louisiana	66	676,000	26,960,000	4,408,515
Maine	293	0	1,752,000	188,058
Maryland	24	858,000	53,157,000	11,783,583
Massachusetts	396	0	26,224,000	625,114
Michigan	750	0	33,071,000	497,367
Minnesota	454	0	15,308,000	526,141
Mississippi	152	109,000	12,367,000	1,147,520
Missouri	525	0	15,969,000	454,190
Montana	481	0	3,085,000	75,503
Nebraska	622	0	12,535,000	133,003
Nevada	18	0	33,662,000	2,985,722
New Hampshire	177	0	3,169,000	246,667
New Jersey	614	0	23,865,000	616,809
New Mexico	89	29,000	19,863,000	1,052,685
New York	706	0	315,894,000	1,035,245
North Carolina	175	0	34,501,000	2,394,520
North Dakota	257	0	3,639,000	187,724
Ohio	729	0	22,998,000	605,514
Oklahoma	586	0	14,562,000	363,787
Oregon	219	0	11,974,000	578,242
Pennsylvania	637	0	59,678,000	785,356
Rhode Island	36	51,000	8,570,000	1,218,611
South Carolina	98	0	20,840,000	2,287,112
South Dakota	176	0	3,846,000	181,477
Tennessee	138	10,000	32,854,000	1,787,978
Texas	1,142	0	63,926,000	995,784
Utah	40	83,000	23,597,000	3,073,550
Vermont	328	0	1,136,000	68,448
Virginia	156	0	39,074,000	1,795,519
Washington	305	0	12,903,000	970,475
West Virginia	55	390,000	13,602,000	2,131,327
Wisconsin	430	0	28,720,000	508,065
Wyoming	48	58,000	2,748,000	480,729

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-12. Minimum, maximum and mean of districts' total current expenditures, by state: 1998-99

State	Number of districts	Minimum	Maximum	Mean
National total	15,924	\$0	\$9,458,777,000	\$18,881,493
Alabama	128	4,447,000	326,670,000	30,293,820
Alaska	53	670,000	332,985,000	21,640,057
Arizona	360	9,000	347,388,000	11,299,061
Arkansas	325	693,000	171,657,000	7,242,683
California	1,096	0	4,346,100,000	31,018,015
Colorado	196	0	573,453,000	20,960,541
Connecticut	187	0	269,887,000	25,201,652
Delaware	20	2,838,000	161,093,000	42,818,800
District of Columbia	1	693,386,000	693,386,000	693,386,000
Florida	67	5,919,000	2,165,093,000	197,159,821
Georgia	196	1,357,000	605,812,000	43,423,306
Hawaii	1	1,143,893,000	1,143,893,000	1,143,893,000
Idaho	112	63,000	154,791,000	10,944,607
Illinois	1,075	0	3,107,953,000	12,649,403
Indiana	315	32,000	355,347,000	20,801,171
Iowa	390	592,000	210,255,000	7,957,567
Kansas	304	850,000	278,710,000	9,196,276
Kentucky	176	1,232,000	625,033,000	20,966,426
Louisiana	66	7,984,000	433,962,000	63,133,030
Maine	293	1,000	68,924,000	5,127,686
Maryland	24	21,884,000	1,100,781,000	251,644,958
Massachusetts	396	0	695,965,000	19,697,967
Michigan	750	9,000	1,364,479,000	16,592,400
Minnesota	454	1,000	473,943,000	12,668,284
Mississippi	152	1,466,000	164,336,000	15,018,993
Missouri	525	0	361,185,000	10,068,897
Montana	481	3,000	53,012,000	1,955,884
Nebraska	622	5,000	259,011,000	2,816,217
Nevada	18	867,000	1,100,861,000	96,403,556
New Hampshire	177	6,000	86,349,000	7,371,260
New Jersey	614	4,000	551,811,000	21,142,083
New Mexico	89	880,000	445,559,000	20,010,393
New York	706	48,000	9,458,777,000	38,328,493
North Carolina	175	62,000	611,574,000	40,556,994
North Dakota	257	33,000	66,396,000	2,419,549
Ohio	729	37,000	554,705,000	16,612,519
Oklahoma	586	92,000	231,305,000	5,636,097
Oregon	219	88,000	433,175,000	16,877,635
Pennsylvania	637	13,000	1,252,520,000	21,444,943
Rhode Island	36	2,020,000	220,422,000	33,870,222
South Carolina	98	641,000	309,696,000	38,298,449
South Dakota	176	3,000	96,258,000	3,895,949
Tennessee	138	1,219,000	635,754,000	33,518,507
Texas	1,142	21,000	1,178,189,000	19,541,362
Utah	40	1,985,000	296,436,000	50,148,975
Vermont	328	1,000	31,038,000	2,416,662
Virginia	156	0	1,152,686,000	45,281,686
Washington	305	121,000	340,792,000	20,012,774
West Virginia	55	7,531,000	210,502,000	35,843,091
Wisconsin	430	0	854,068,000	15,162,207
Wyoming	48	1,291,000	82,780,000	13,564,604

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-13. Minimum, maximum and mean of districts' capital outlays, by state: 1998-99

State	Number of districts	Minimum	Maximum	Mean
National total	15,924	\$0	\$1,675,887,000	\$2,544,949
Alabama	128	242,000	52,149,000	4,029,672
Alaska	53	1,000	53,500,000	2,246,774
Arizona	360	0	94,678,000	2,487,169
Arkansas	325	2,000	8,144,000	606,012
California	1,096	0	502,009,000	4,323,783
Colorado	196	0	74,259,000	3,204,138
Connecticut	187	0	32,630,000	1,613,102
Delaware	20	58,000	19,805,000	3,524,550
District of Columbia	1	43,773,000	43,773,000	43,773,000
Florida	67	527,000	224,200,000	31,229,239
Georgia	196	11,000	158,348,000	6,912,612
Hawaii	1	181,055,000	181,055,000	181,055,000
Idaho	112	0	24,799,000	1,325,598
Illinois	1,075	0	701,172,000	2,087,187
Indiana	315	0	40,659,000	2,568,089
Iowa	390	19,000	16,920,000	872,262
Kansas	304	33,000	20,879,000	718,507
Kentucky	176	48,000	98,094,000	2,711,790
Louisiana	66	159,000	55,671,000	6,340,970
Maine	293	0	10,921,000	294,966
Maryland	24	875,000	107,884,000	25,345,167
Massachusetts	396	0	58,507,000	1,075,753
Michigan	750	0	73,915,000	2,500,764
Minnesota	454	0	128,902,000	2,131,758
Mississippi	152	8,000	21,052,000	2,998,763
Missouri	525	0	48,714,000	1,172,282
Montana	481	0	5,284,000	145,318
Nebraska	622	0	36,448,000	393,550
Nevada	18	97,000	408,600,000	24,939,389
New Hampshire	177	0	6,417,000	475,525
New Jersey	614	0	36,110,000	1,812,793
New Mexico	89	26,000	69,248,000	3,103,798
New York	706	0	1,675,887,000	4,702,466
North Carolina	175	0	195,540,000	7,817,726
North Dakota	257	0	19,720,000	287,245
Ohio	729	0	30,811,000	1,655,069
Oklahoma	586	0	24,588,000	546,662
Oregon	219	0	65,559,000	1,501,785
Pennsylvania	637	0	150,838,000	2,901,416
Rhode Island	36	7,000	11,133,000	794,750
South Carolina	98	2,000	86,287,000	7,167,418
South Dakota	176	0	15,143,000	701,386
Tennessee	138	23,000	102,200,000	4,852,181
Texas	1,142	0	179,147,000	3,476,689
Utah	40	187,000	75,764,000	7,820,825
Vermont	328	0	3,903,000	134,591
Virginia	156	0	123,175,000	5,609,769
Washington	305	0	97,611,000	3,453,495
West Virginia	55	297,000	15,289,000	2,833,127
Wisconsin	430	0	63,068,000	2,294,393
Wyoming	48	30,000	14,224,000	1,487,979

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-14. Minimum, maximum and mean of districts' non-elementary/secondary expenditures, by state: 1998-99

State	Number of districts	Minimum	Maximum	Mean
National total	15,924	\$0	\$138,182,000	\$259,850
Alabama	128	0	86,032,000	1,339,156
Alaska	53	0	1,647,000	93,321
Arizona	360	0	4,055,000	105,714
Arkansas	325	0	2,636,000	49,511
California	1,096	0	138,182,000	555,722
Colorado	196	0	12,813,000	195,112
Connecticut	187	0	5,070,000	157,733
Delaware	20	0	2,471,000	479,700
District of Columbia	1	1,783,000	1,783,000	1,783,000
Florida	67	0	98,980,000	6,994,104
Georgia	196	0	15,294,000	229,367
Hawaii	1	32,701,000	32,701,000	32,701,000
Idaho	112	0	1,732,000	29,036
Illinois	1,075	0	64,723,000	112,813
Indiana	315	0	5,363,000	307,997
Iowa	390	0	1,929,000	31,092
Kansas	304	0	5,654,000	99,099
Kentucky	176	0	1,720,000	263,983
Louisiana	66	9,000	2,933,000	267,091
Maine	293	0	1,272,000	52,925
Maryland	24	1,000	5,802,000	890,375
Massachusetts	396	0	4,029,000	61,280
Michigan	750	0	21,958,000	438,085
Minnesota	454	0	19,709,000	571,015
Mississippi	152	0	1,319,000	46,257
Missouri	525	0	10,948,000	220,448
Montana	481	0	495,000	7,840
Nebraska	622	0	668,000	4,233
Nevada	18	0	5,135,000	654,111
New Hampshire	177	0	595,000	18,655
New Jersey	614	0	6,988,000	257,741
New Mexico	89	0	2,747,000	120,056
New York	706	0	79,730,000	231,245
North Carolina	175	0	10,646,000	311,171
North Dakota	257	0	1,402,000	18,677
Ohio	729	0	13,472,000	328,796
Oklahoma	586	0	22,587,000	261,384
Oregon	219	0	9,647,000	116,288
Pennsylvania	637	0	50,004,000	236,405
Rhode Island	36	0	1,704,000	219,028
South Carolina	98	0	3,242,000	434,704
South Dakota	176	0	730,000	11,330
Tennessee	138	0	3,519,000	324,609
Texas	1,142	0	15,204,000	147,944
Utah	40	47,000	12,936,000	1,629,075
Vermont	328	0	326,000	6,933
Virginia	156	0	29,921,000	1,034,705
Washington	305	0	4,808,000	111,898
West Virginia	55	1,000	9,088,000	531,455
Wisconsin	430	0	7,423,000	72,677
Wyoming	48	0	287,000	36,542

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-15. Minimum, maximum and mean of districts' total expenditures, by state: 1998-99

State	Number of districts	Minimum	Maximum	Mean
National total	15,924	\$0	\$11,934,742,000	\$22,669,334
Alabama	128	5,085,000	370,044,000	36,115,703
Alaska	53	684,000	397,391,000	24,339,396
Arizona	360	9,000	429,412,000	14,549,567
Arkansas	325	706,000	197,452,000	8,156,332
California	1,096	4,000	5,022,116,000	37,257,886
Colorado	196	0	659,387,000	25,715,429
Connecticut	187	0	315,605,000	28,242,385
Delaware	20	2,896,000	190,400,000	48,161,550
District of Columbia	1	738,942,000	738,942,000	738,942,000
Florida	67	7,216,000	2,590,752,000	241,146,597
Georgia	196	1,389,000	769,518,000	51,564,643
Hawaii	1	1,357,649,000	1,357,649,000	1,357,649,000
Idaho	112	63,000	180,910,000	12,583,634
Illinois	1,075	0	3,974,772,000	15,612,874
Indiana	315	197,000	418,032,000	26,021,314
Iowa	390	956,000	238,754,000	9,715,510
Kansas	304	920,000	300,312,000	10,492,984
Kentucky	176	1,328,000	737,753,000	24,464,080
Louisiana	66	8,729,000	487,084,000	71,249,939
Maine	293	1,000	72,526,000	5,801,485
Maryland	24	23,529,000	1,258,020,000	287,178,167
Massachusetts	396	0	782,676,000	21,902,624
Michigan	750	18,000	1,481,433,000	21,117,144
Minnesota	454	1,000	648,826,000	16,497,174
Mississippi	152	1,478,000	193,360,000	18,499,026
Missouri	525	0	405,696,000	11,862,859
Montana	481	3,000	54,254,000	2,133,603
Nebraska	622	5,000	278,056,000	3,315,476
Nevada	18	1,019,000	1,593,172,000	127,749,611
New Hampshire	177	32,000	92,994,000	8,426,893
New Jersey	614	17,000	616,379,000	24,311,567
New Mexico	89	1,136,000	521,110,000	23,584,247
New York	706	169,000	11,934,742,000	45,252,551
North Carolina	175	62,000	794,907,000	49,822,994
North Dakota	257	47,000	89,068,000	2,942,946
Ohio	729	73,000	614,322,000	19,024,166
Oklahoma	586	102,000	261,125,000	6,515,099
Oregon	219	89,000	449,582,000	19,052,215
Pennsylvania	637	13,000	1,738,060,000	26,928,942
Rhode Island	36	2,248,000	238,574,000	35,806,806
South Carolina	98	643,000	403,272,000	47,045,265
South Dakota	176	142,000	117,358,000	4,761,807
Tennessee	138	1,270,000	743,879,000	39,467,790
Texas	1,142	21,000	1,328,279,000	24,502,137
Utah	40	2,373,000	381,939,000	61,214,775
Vermont	328	34,000	33,558,000	3,445,067
Virginia	156	0	1,337,097,000	53,435,083
Washington	305	124,000	440,531,000	24,554,521
West Virginia	55	7,960,000	235,345,000	39,444,218
Wisconsin	430	660,000	942,361,000	18,315,826
Wyoming	48	1,333,000	89,950,000	15,396,229

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-16. Minimum, maximum and mean of continuous variables: 1998-99

Variable	Label	N	Minimum	Maximum	Mean
V33	Fall Membership	15,924	0	1,072,628	2,903
C14	Fed Rev - Thru State - Title I	15,924	0	476,697,000	453,840
C15	Fed Rev - Thru State - Children With Dis	15,924	0	77,104,000	214,545
C16	Fed Rev - Thru State - Eisenhower Math A	15,924	0	9,927,000	14,521
C17	Fed Rev - Thru State - Drug Free Schools	15,924	0	14,908,000	23,544
C18	Fed Rev - Thru State - Title Vi	15,924	0	12,411,000	18,425
C19	Fed Rev - Thru State - Vocational Educat	15,924	0	13,905,000	37,658
C20	Fed Rev - Thru State - Other	15,924	0	172,695,000	193,443
C25	Fed Rev - Thru State - Child Nutrition A	15,924	0	241,333,000	389,637
C36	Fed Rev - Nonspecified	15,924	0	14,966,000	21,670
B10	Fed Rev - Direct - Impact Aid	15,924	0	41,995,000	56,691
B11	Fed Rev - Direct - Bilingual Education	15,924	0	19,996,000	9,251
B12	Fed Rev - Direct - Indian Education	15,924	0	2,017,000	3,418
B13	Fed Rev - Direct - Other	15,924	0	126,223,000	86,493
C01	State Rev - General Formula Assistance	15,924	0	3,315,004,000	7,506,211
C04	State Rev - Staff Improvement Programs	15,924	0	57,844,000	139,884
C05	State Rev - Special Education Programs	15,924	0	318,043,000	608,630
C06	State Rev - Compensatory And Basic Skill	15,924	0	84,005,000	166,166
C07	State Rev - Bilingual Education Programs	15,924	0	76,968,000	25,059
C08	State Rev - Gifted And Talented Programs	15,924	0	74,395,000	34,383
C09	State Rev - Vocational Education Program	15,924	0	41,386,000	80,707
C10	State Rev - School Lunch Programs	15,924	0	21,473,000	23,738
C11	State Rev - Capital Outlay And Debt Serv	15,924	0	241,949,000	244,301
C12	State Rev - Transportation Programs	15,924	0	72,349,000	210,643
C13	State Rev - Other Programs	15,924	0	1,126,514,000	1,222,798
C35	State Rev - Nonspecified	15,924	0	28,450,000	66,795
C38	State Rev On Behalf - Employee Benefits	15,924	0	112,475,000	326,602
C39	State Rev On Behalf - Not Employee Benef	15,924	0	12,099,000	30,748
T02	Local Rev - Parent Government Contributi	1,413	0	4,352,588,000	17,886,021
T06	Local Rev - Property Taxes	14,137	0	1,368,081,000	6,954,510
T09	Local Rev - General Sales Taxes	14,137	0	134,532,000	132,037
T15	Local Rev - Public Utility Taxes	14,137	0	12,479,000	17,608
T40	Local Rev - Individual And Corporate Inc	14,137	0	85,242,000	70,168
T99	Local Rev - All Other Taxes	14,137	0	74,894,000	68,742
D11	Local Rev - From Other School Systems	15,924	0	147,216,000	349,983
D23	Local Rev - From Cities And Counties	15,924	0	310,725,000	238,056
A07	Local Rev - Tuition Fees From Pupils And	15,924	0	8,430,000	45,275
A08	Local Rev - Transportation Fees From Pup	15,924	0	7,376,000	3,355
A09	Local Rev - School Lunch	15,924	0	28,845,000	319,200
A11	Local Rev - Textbook Sales And Rentals	15,924	0	1,469,000	9,916
A13	Local Rev - Student Activity Receipts	15,924	0	60,934,000	151,500
A15	Local Rev - Student Fees, Nonspecified	15,924	0	4,555,000	5,271
A20	Local Rev - Other Sales And Services	15,924	0	24,837,000	47,207
U22	Local Rev - Interest Earnings	15,924	0	86,664,000	324,831
U97	Local Rev - Miscellaneous	15,924	0	60,238,000	421,012
C24	Nces Local Revenue, Census State Revenue	15,924	0	456,696,000	161,973
E13	Current Exp - Instruction	15,924	0	6,779,354,000	11,651,579
V91	Payments To Private Schools	15,924	0	79,007,000	63,987
V92	Payments To Public Charter Schools	15,924	0	6,488,000	2,036
E17	Current Exp - Support Services - Pupils	15,924	0	234,323,000	916,846
E07	Current Exp - Support Services - Instruc	15,924	0	216,520,000	796,490
E08	Current Exp - Support Services - General	15,924	0	108,580,000	372,004
E09	Current Exp - Support Services - School	15,924	0	293,173,000	1,023,637
V40	Current Exp - Support Services - Operati	15,924	0	913,974,000	1,765,030
V45	Current Exp - Support Services - Student	15,924	0	535,309,000	767,948
V90	Current Exp - Support Services - Busines	15,924	0	220,088,000	553,293
V85	Current Exp - Support Services Nonspecif	15,924	0	107,593,000	221,801
E11	Current Exp - Food Services	15,924	0	315,894,000	762,618

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

Table D-16. Minimum, maximum and mean of continuous variables: 1998-99—Continued

Variable	Label	N	Minimum	Maximum	Mean
V60	Current Exp - Enterprise Operations	15,924	0	23,838,000	38,200
V65	Current Exp - Other Elsec	15,924	0	84,349,000	12,048
V70	Non-Elsec Exp - Community Services	15,924	0	64,192,000	112,568
V75	Non-Elsec Exp - Adult Education	15,924	0	123,096,000	108,827
V80	Non-Elsec Exp - Other	15,924	0	81,451,000	38,455
F12	Capital Outlay - Construction	15,924	0	1,571,511,000	1,787,365
G15	Capital Outlay - Land And Existing Struc	15,924	0	54,644,000	143,164
K09	Capital Outlay - Instructional Equipment	15,924	0	80,726,000	228,262
K10	Capital Outlay - Other Equipment	15,924	0	48,447,000	357,679
K11	Capital Outlay - Nonspecified Equipment	15,924	0	10,655,000	28,479
L12	Payments To State Governments	15,924	0	44,488,000	39,455
M12	Payments To Local Governments	15,924	0	17,386,000	39,685
Q11	Payments To Other School Systems	15,924	0	363,161,000	389,292
I86	Interest On Debt	15,924	0	357,187,000	514,610
Z32	Total Salaries	15,924	0	5,962,142,000	12,422,033
Z33	Salaries - Instruction	15,924	0	4,824,859,000	8,479,505
V11	Salaries - Support Services - Pupils	15,924	0	190,614,000	659,505
V13	Salaries - Support Services - Instructio	15,924	0	161,542,000	491,883
V15	Salaries - Support Services - General Ad	15,924	0	58,684,000	176,729
V17	Salaries - Support Services - School Adm	15,924	0	224,232,000	774,836
V21	Salaries - Support Services - Operation	15,924	0	453,628,000	723,649
V23	Salaries - Support Services - Student Tr	15,924	0	63,309,000	291,998
V37	Salaries - Support Services - Business/C	15,924	0	74,258,000	265,450
V29	Salaries - Food Service	15,924	0	151,866,000	275,406
Z34	Total Employee Benefits	15,924	0	1,786,650,000	3,179,952
V10	Empl Benefits - Instruction	15,924	0	1,482,795,000	2,134,203
V12	Empl Benefits - Support Services - Pupil	15,924	0	43,571,000	164,071
V14	Empl Benefits - Support Services - Instr	15,924	0	31,877,000	121,943
V16	Empl Benefits - Support Services - Gener	15,924	0	17,576,000	50,905
V18	Empl Benefits - Support Services - Schoo	15,924	0	68,912,000	195,291
V22	Empl Benefits - Support Services - Opera	15,924	0	139,411,000	201,408
V24	Empl Benefits - Support Services - Stude	15,924	0	17,099,000	83,812
V38	Empl Benefits - Support Services - Busin	15,924	0	22,490,000	77,400
V30	Empl Benefits - Food Services	15,924	0	16,771,000	75,150
V32	Empl Benefits - Enterprise Operations	15,924	0	1,189,000	1,178
_19H	Long Term Debt - Outstanding At Beginnin	15,924	0	6,700,487,000	9,141,148
_21F	Long Term Debt - Issued During Fiscal Ye	15,924	0	875,268,000	2,020,357
_31F	Long Term Debt - Retired During Fiscal Y	15,924	0	614,457,000	991,157
_41F	Long Term Debt - Outstanding At End Of F	15,924	0	7,060,840,000	10,165,603
_61V	Short Term Debt - Outstanding At Beginni	15,924	0	53,777,000	183,779
_66V	Short Term Debt - Outstanding At End Of	15,924	0	70,907,000	203,633
W01	Assets - Sinking Fund	14,511	0	171,174,000	438,943
W31	Assets - Bond Fund	14,511	0	762,591,000	2,057,455
W61	Assets - Other Funds	14,511	0	1,768,237,000	4,035,179

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1999, (sdf991c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1998-99, FY 1999

RETURN TO

**U.S. Census Bureau
ATTN: Governments Division
Washington, DC 20233-0001**

FORM **F-33**
(9-21-99)

U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

**1999 ANNUAL SURVEY OF
LOCAL GOVERNMENT FINANCES
School Systems**

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

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

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their financial accounts. This form has been approved by the Office of Management and Budget (OMB) and has been given the number 0607-0700. Please note that we have displayed this number in the upper right hand corner of this form. Display of this number confirms that we have approval from OMB to conduct this survey. If this number was not displayed, we could not request your participation in this survey. We estimate public reporting burden for this collection of information to vary from 1.5 to 2.5 hours per response, with an average of 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Finance and Administration, Attn: Paperwork Reduction Project 0607-0700, Room 3104, Federal Building 3, U.S. Census Bureau, Washington, DC 20233.

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

Reference numbers pertain to revenue, expenditure function and object codes contained in **Financial Accounting for Local and State School Systems**, National Center for Education Statistics, 1990.

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, 1960, 2100, 2200, 2800)	D11
8. Revenue from other school systems (within state – 1320, 1420, 1951; out of state – 1330, 1430, 1952)	A07
9. Tuition fees from pupils and parents (1310, 1340)	A08
10. Transportation fees from pupils and parents (1410, 1440)	A11
11. Textbook sales and rentals (1940)	A09
12. School lunch revenues (1600)	A13
13. Student activity receipts (1700)	

Part I REVENUE - Continued	Amount <i>Omit cents</i>
Section A - FROM LOCAL SOURCES - Continued	A20
14. Other sales and service revenues (1800)	U22
15. Interest earnings (1500)	U97
16. Miscellaneous other local revenue (1910, 1920, 1930, 1980, 1990)	C01
Section B - FROM STATE SOURCES (3100, 3200, 3800)	C01
1. General formula assistance	C04
2. Staff improvement programs	C05
3. Special education programs	C06
4. Compensatory and basic skills attainment programs	C07
5. Bilingual education programs	C08
6. Gifted and talented programs	C09
7. Vocational education programs	C10
8. School lunch programs	C11
9. Capital outlay and debt service programs	C12
10. Transportation programs	C13
11. All other revenues from state sources	C14
Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)	C14
1. Title I	C15
2. Children with disabilities	C16
3. Eisenhower math and science	C17
4. Drug free schools	C18
5. Title VI	C19
6. Vocational education	C25
7. Child nutrition act - exclude commodities	C20
8. All other federal aid through the state	B10
Section D - FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)	B10
1. Impact aid (PL 815 and 874)	B11
2. Bilingual education	B12
3. Indian education	B13
4. All other direct federal aid	

CONTINUE WITH PART II ON PAGE 3 

Part II CURRENT OPERATION EXPENDITURE – All amounts paid excluding internal transfers and amounts reported in parts III, IV3–6, VIA3, and IX6–14.

Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object 100) (1)	Employee benefits only (Object 200) (2)	TOTAL (ALL current operation objects) (3)
1. Instruction (1000)	Z33	V1Ø	E13
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	EØ7
4. Support services, general administration (2300)	V15	V16	EØ8
5. Support services, school administration (2400)	V17	V18	EØ9
6. Support services, operation and maintenance of plant (2600)	V21	V22	V4Ø
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500, 2800, and 2900)	V37	V38	V9Ø
Section B – ELEMENTARY-SECONDARY NON-INSTRUCTIONAL PROGRAMS	V29	V3Ø	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V6Ø
11. Other			V65
Section C – NON-ELEMENTARY-SECONDARY PROGRAMS			V7Ø
12. Community services (3300)			
13. Adult education			V75
14. Other			V8Ø
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 public charter schools			V92
Part III CAPITAL OUTLAY EXPENDITURES			Amount <i>Omit cents</i>
1. Construction (object code 450)			F12
2. Land and existing structures (object codes 710, 720)			G15
3. Instructional equipment (object code 730, function 1000)			KØ9
4. All other equipment (object code 730, functions 2000, 3000, 4000)			K1Ø
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY			Z32
1. Total salaries and wages (object 100 – ALL functions)			
2. Total employee benefit payments (object 200 – ALL functions)			Z34

CONTINUE WITH PART IV ON PAGE 4 

Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY - Continued		Amount <i>Omit cents</i>	
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 592, 593)		Q11	
4. Payments to State governments (object code 569)		L12	
5. Payments to local governments (object code 920)		M12	
6. Interest on school system indebtedness (object code 830)		I86	
Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		C38	
1. For employee benefits			
2. All other (textbooks, school bus purchase, etc.)		C39	
Part VI DEBT		19H	
Section A - LONG TERM - Term of more than one year			
1. Outstanding at beginning of the fiscal year			
2. Issued during fiscal year (revenue code 5110)		21F	
3. Retired during fiscal year (object 910)		31F	
4. Outstanding at end of fiscal year (1 plus 2 minus 3)		41F	
Section B - SHORT TERM - Term of one year or less		61V	
1. Outstanding at beginning of fiscal year			
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 1998		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 1998		V33	
Part IX SPECIAL PROCESSING ITEMS			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES State revenue	T07		
3. Census State, NCES local revenue	C24		
4. State revenue, nonspecified	C35		
5. Federal revenue, nonspecified	C36		
6. State payment on behalf of the LEA, instruction	J13		
7. State payment on behalf of the LEA, pupil support services	J17		
8. State payment on behalf of the LEA, instructional staff support	J07		
9. State payment on behalf of the LEA, general administration	J08		

CONTINUE WITH PART IX ON PAGE 5 

Part IX SPECIAL PROCESSING ITEMS - Continued

Item	Code	Amount
10. State payment of behalf of the LEA, school administration	J09	
11. State payment on behalf of the LEA, operation and maintenance of plant	J40	
12. State payment on behalf of the LEA, student transportation	J45	
13. State payment on behalf of the LEA, business/central/other	J90	
14. State payment on behalf of the LEA, other	J10	
15. Support services expenditures, nonspecified	V85	
16. Equipment expenditure, nonspecified	K11	
17. Own retirement system transfer, instruction	J12	
18. Federal revenue on behalf of school system	B23	

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

Part X DATA SUPPLIED BY

Name	Telephone		
	Area code	Number	Extension
Title			

BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

- | | |
|---------------------------|---------------------------|
| a. General fund | e. Capital projects funds |
| b. Special revenue funds | f. Food service fund |
| c. Federal projects funds | g. Student 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. Please describe in the "Remarks" section the basis of any estimates or prorations used to report amounts requested on this form.

4. Please report "0" in cases of revenues not received, no expenditures made, or no debt or assets. Report "M" if there are values for these items but they cannot be determined because they are missing from your records.

5. Contact the Elementary-Secondary Education Statistics Branch, Bureau of the Census at 1-800-622-6193 for help with questions.

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 debt issued in the name of a local (non-school 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 in item 12. Gross student activity receipts for those funds under control of the custodian of school 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. Include interest earnings from all funds held by the school system.

Line 16. Report receipts from rentals, property sales, private contributions, and refunds from prior year expenditures.

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 non-categorical 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 handicapped 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 which provide more than staff enhancements – such as materials, resource centers, and equipment. Programs which focus on staff should be reported on line 2.

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

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

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

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

Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

Line 1. Include federal revenues distributed through Title I of the Elementary-Secondary Education Act (ESEA). Report basic, concentration, and migratory education grants.

Line 2. Report federal revenues awarded under the Individuals with Disabilities Education Act (IDEA 97). Include formula grants authorized in Part B of this legislation. Exclude project grants authorized in Part D. Report these project grants instead in Part I-D4.

Line 3. Report math and science formula grants authorized by Title II-A and B and Title XIII-C of the Elementary-Secondary Education Act.

Line 4. Include formula and project grants for drug free schools authorized by the Elementary-Secondary Education Act, Title IV.

Line 5. Enter Title VI grants sanctioned by the Elementary-Secondary Education Act.

Line 6. Report formula grants authorized by the Carl D. Perkins Vocational Education Act. Include revenues from Title II (Basic Grants), and Title III-E (Tech-Prep Education).

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

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 Adult Education Act (Part B).

Section D – FROM FEDERAL SOURCES DIRECTLY

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

Line 2. Include project grants for bilingual education authorized by Title VII of the Elementary-Secondary Education Act.

Line 3. Include both project and formula grants for Indian education authorized by the Elementary-Secondary Education Act, Title IX, and the Johnson - O'Malley Act.

Line 4. Report the total of all other federal grants awarded directly to the local education agency. Include project grants for Handicapped Education (see instructions for Part I-C2), 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 IC1-8 and ID1-4, such as "total federal revenues" not broken down by program.

CONTINUE ON PAGE 7 

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, item 3
Payments to the State, cities, counties, or special districts	Part IV, items 4 and 5
Debt service payments	Part IV, item 6 and Part VIA3
State payments on behalf of school systems	Part IX, items 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, 1990.

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, and media, library, audiovisual, television, and computer-assisted instruction 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, non-student 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, 2800, 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 in lines 2 through 8, such as "total support services" not broken down by function.

Section B – Elementary-secondary Non-instructional 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. Non-enterprise student activities should be included with "instruction" on line 1.

Section C – Non-elementary-secondary Programs

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

Line 13. Adult education. Expenditure for provision of GED or other classes offered by the local education agency outside the elementary-secondary curriculum.

Line 14. Other. All other non-elementary secondary programs such as any community college programs.

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

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 non-elementary-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 workmen'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 non-elementary-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.

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 which 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.

CONTINUE ON PAGE 8 

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 in 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

Include in section A bonded indebtedness and any other school district interest-bearing debt with a term of more than one year. 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. Exclude accounts payable and other non-interest-bearing obligations.

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 par value. Exclude accounts receivable, value of real property, and all non-security assets.

Part VIII – FALL MEMBERSHIP – OCTOBER, 1998

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 1998 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

Part IX – SPECIAL PROCESSING ITEMS

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

Line 1. Student fees, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part I, Line 9 (tuition), 10 (transportation), 11 (textbook sales), 12 (school food service sales), or 13 (student 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 Bureau of the Census 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 Bureau of the Census and as local by the National Center for Education Statistics.

Line 4. State revenue, nonspecified. Report here any item in your chart of accounts which 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 which cannot be crosswalked into the items identified in Part I-C, lines 1 through 8, and Part I-D, lines 1 through 4. An example would be total federal aid not broken down into separate federal grant programs.

Line 6. State payment on behalf of the LEA, instruction. Report expenditures of 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, lines 1 and 2, for pupil support services. It also may include any employer contributions to the school system's own retirement system. 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, lines 1 and 2, for instructional staff services. It also may include any employer contributions to the school system's own retirement system. 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, lines 1 and 2, for general administration. It also may include any employer contributions to the school system's own retirement system. 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, lines 1 and 2, for school administration. It also may include any employer contributions to the school system's own retirement system. 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, lines 1 and 2, for operation and maintenance of plant. It also may include any employer contributions to the school system's own retirement system. 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, lines 1 and 2, for student transportation. It also may include any employer contributions to the school system's own retirement system. 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, lines 1 and 2, for business, central and other support services. It also may include any employer contributions to the school system's own retirement system. See definitions for Part II-A, line 8.

Line 14. State payment on behalf of the LEA, other. Report expenditures of the revenues reported in Part V, lines 1 and 2, that were made for other than instruction or support services. See definitions for Part II-B and Part II-C.

Line 15. Support services, nonspecified. Report here any item in your chart of accounts which 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 which 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. 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.