

Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2011–12 (Fiscal Year 2012)

Provisional File Version 1a

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September 2015

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I. Introduction to the NCES School District Finance Survey (F-33), School Year 2011–12 (Fiscal Year 2012) Provisional File Version 1a

This documentation is for the provisional version 1a data file of the School District Finance Survey (F-33)¹ for school year (SY) 2011-12, fiscal year 2012 (FY 12) conducted by the National Center for Education Statistics (NCES). It contains a brief description of the data collection in conjunction with information required to understand and access the data file. The School District Finance Survey consists of data submitted annually to NCES by state education agencies (SEAs) in the 50 states and the District of Columbia. The survey provides finance data for all local education agencies (LEAs) that provide free public elementary and secondary (prekindergarten through grade 12) education in the United States. The School District Finance data file does not include national and state totals.²

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

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

- ***Inclusion of independent charter school districts***—NCES requests that states report fiscal data in the F-33 survey for all independent charter school districts and all regular school districts that include charter schools. Most states comply with this request. By

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

² Refer to the CCD National Public Education Financial Survey (NPEFS) for national- and state-level figures. The NPEFS, a key component of the CCD survey system, collects state totals of school finance data. Although both the NPEFS and the F-33 survey collect data from SEAs, the NPEFS includes expenditures for special state-run and federal-run schools that are not included in the F-33 survey. NPEFS data represent the total spending on public elementary and secondary education for states and the nation, and are used in determining state funding allocations for a number of federal education programs, including those authorized by Title I of the Elementary and Secondary Education Act of 1965.

³ <http://www.census.gov/govs/school>

contrast, the Census Bureau F-33 data file and report include only school districts that meet the Census Bureau's definition of a government entity.⁴

- ***State payments on behalf of school districts***—NCES combines state government expenditures for and on behalf of school districts with expenditures school districts make directly for all applicable data items (see table 1). By contrast, the Census Bureau reports state government expenditures on behalf of school districts and expenditures that school districts make directly as separate data items.
- ***Classification of state and local tax revenues***—NCES classifies tax revenues as being from local or state sources, as identified by each state submitting data. The Census Bureau classifies tax revenues as local or state depending on which level of government (local or state) imposed, collected, and distributed the tax revenue.⁵ Some tax revenues that NCES categorizes as state are categorized as local by the Census Bureau. (For example, the variable Local Revenue/Census Bureau State Revenue (C24)⁶ records items is classified as local tax revenues by NCES, but as state tax revenues by the Census Bureau).

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

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

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

The FY 12 School Districts Finance Survey data file contains 18,373 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. The file includes variables for revenues by source, expenditures by function and object, indebtedness, assets, student membership counts, as well as identification variables. For a complete list of variables, see appendix A. Finance data are presented in whole dollar amounts.

⁴ U.S. Census Bureau, *Public Education Finances: 2011*, G11-ASPEF, U.S. Government Printing Office, Washington, DC, 2013. Because independent charter school districts generally do not meet the Census Bureau's criteria for classification as government entities, the Census Bureau excludes them from the F-33 data file.

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

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

The remainder of this documentation includes a user's guide and five appendixes. The user's guide contains information on the methodology of this survey, including certain conditions that are unique to the data file for the FY 12 survey cycle and information about changes to the survey that may be important to any data user planning longitudinal analyses.

The five appendixes are as follows:

- **Appendix A—Record Layout and Descriptions of Data Items** gives the variable names and labels of the data items discussed throughout the documentation, as well as their location in the data file for the FY 12 survey cycle.
- **Appendix B—Glossary** defines terms and variables used in the F-33 survey.
- **Appendix C—State Notes** provides comments related to unique state financial reporting anomalies for FY 12 and how those anomalies relate to this data release.
- **Appendix D—Value Distribution and Field Frequencies** provides the frequency and distribution of data items across local education agencies.
- **Appendix E—Survey Form** includes a facsimile of the data collection instrument.

II. User's Guide

A. Methodology

The F-33 survey collects finance data from the entire universe of LEAs in each of the 50 states and the District of Columbia. Between January 1st and February 28th of each year, the Census Bureau distributes the F-33 survey instrument to all SEAs. Representatives from each SEA collect and edit data from their LEAs and submit data to the Census Bureau usually between March 15th of the year that the collection opens, and October 30th of the following year. However, there is no official deadline for reporting data on the F-33 survey. The FY 12 F-33 collection opened on January 17, 2013 and closed on December 4, 2013. States report data to the Census Bureau in either the F-33 survey format or in the individual state agency's financial accounting format. When SEAs report in their state agency format, Census Bureau staff evaluates the SEA's chart of accounts and creates a "crosswalk" that translates the amounts states report in state agency format to amounts for each F-33 survey variable.

For the FY 12 collection, the following states submitted data in their own formats: Alabama, Arizona, California, Indiana, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Oregon, South Carolina, Tennessee, and Utah. Idaho sent revenue data in the F-33 survey format and expenditure data in their own state format. All other states reported data in the F-33 survey format. Survey analysts monitor data quality by comparing the school district finance data to other CCD survey data and performing internal and longitudinal consistency checks.

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

differences in the sum of F-33 and NPEFS data items based on data collection techniques, particularly for states where the data is subject to a “crosswalk” that conforms data in the state agency format to the F-33 data items.

B. Accounting and Collection Methods

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

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

Data Editing

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

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

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

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

Imputations

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

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

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

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

Fiscal Years

The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama and the District of Columbia runs from October 1 through September 30; the fiscal year for Nebraska, Texas, and Washington runs from September 1 through August 31. Survey analysts do not edit F-33 data to conform to a uniform fiscal year.

Transfer Items

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

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

Special Exhibit Items

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

- Expenditures for teacher salaries are defined as base salaries paid to certified teachers and certified substitute teachers. Expenditures for teacher salaries are reported in four educational program areas: Regular (Z35), Special (Z36), Vocational (Z37), and Other (Z38). The broader instructional salaries data item (Z33) includes both expenditures for teacher salaries by program area and salaries for instructional assistants and aides. Textbook expenditures for instructional purposes (V93) are also reported as an exhibit item.
- Payments to Private Schools (V91) and Payments to Charter Schools (V92) are special exhibit items used to identify LEA expenditures for private schools and charter schools outside of the LEA. V91 and V92 do not represent total private school and charter school expenditures. Prior to FY 09, V91 and V92 expenditures were included in Current Expenditures—Instruction (E13 and TCURINST), Total Current Expenditure for Elementary/Secondary Education (TCURELSC), and TOTALEXP. Beginning with FY 09, E13, TCURINST, and TCURELSC do not include V91 and V92. (V91 and V92 are still included in TOTALEXP.)
- State Payments on Behalf of the Local Education Agency—Employee Benefits (C38) and State Payments on Behalf of the Local Education Agency—Other than Employee Benefits (C39) are included in the state revenue subtotal (TSTREV) and total revenue (TOTALREV). State direct support expenditures for and on behalf of school districts are not reported separately in the F-33 file, but are included in the expenditure data item detail as shown below in table 1.

Table 1. Destination of state payments on behalf of the Local Education Agency (LEA), by F-33 survey item: Fiscal year 2012

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, "School District Finance Survey (F-33)," fiscal year 2012, Provisional Version 1a.

American Recovery and Reinvestment Act (ARRA) Data

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

The three additional ARRA items are:

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

NCES collected ARRA data for FY 09-FY 12 in the F-33 data collection. NCES will continue to collect these data items on the F-33 survey until SEAs expend all ARRA funds, received either through formula or competitive grants.⁹ At this juncture, ARRA data will be collected up until the FY 14 data year.

Data Item Flags

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

The data item flags are as follows:

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

⁷ http://www.recovery.gov/About/Pages/The_Act.aspx; retrieved December 15, 2011.

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

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

Missing, Nonapplicable, and Suppressed Data

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

In the School District Finance Survey data files, the original source for the student membership count (V33) is the SY 2011-12 LEA Universe Survey. The Census Bureau and NCES may edit student membership counts from the LEA Universe Survey if the state reports revised membership information for the F-33 survey. States generally report nonfiscal October 1st membership information for the LEA Universe Survey in the spring of the school year (e.g., report SY 2011-12 membership data in the spring of 2012). The timing of the F-33 collection is about one year after the LEA Universe Survey collection. Even though the membership data have the same reference date and definition, V33 values may not match student membership values from the LEA Universe Survey for some LEAs. In the F-33 data files, CCD identifies suppressed membership data by reporting the membership as “-3” and the membership flag as a value of “A.” NCES suppresses V33 values in cases where reported LEA finances do not reflect the number of students the LEA is financially responsible for (as reported in the LEA Universe Survey). For example, special education and vocational LEAs may have suppressed membership values in the F-33 files if these LEAs report finance data associated with services provided to students that the LEAs are not financially responsible for.

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

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

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

Nonsampling Error

Nonsampling error is the error in an estimate arising at any stage in the survey from sources exclusive of sampling error. Nonsampling error includes coverage errors, nonresponse error, data processing or data entry errors, and reporting errors that occur because respondents misinterpret survey questions, do not follow survey instructions, or do not follow the item definitions correctly. State education policies may differ in such a way that does not allow them to map their

data exactly to the CCD definitions. For example, most states can report adult education expenditures separately from instruction expenditures (as the F-33 survey instructions request), but a few states cannot report adult education expenditures separately because these states require that LEAs account for adult education expenditures within instruction. Another source of nonsampling error may be variations in the reference period for the reported data. For example, CCD requests student membership data for October 1 of each school year, but a state may report their information for another date because they were not able to capture the data for October 1.

The universe for the F-33 survey includes all public elementary and secondary LEAs in the 50 states and the District of Columbia. All 51 state-level respondents reported F-33 data for FY 12. There are 18,373 LEAs on the FY 12 School District Finance Survey file. Finance data were reported for 17,918, or 97.5 percent, of these LEAs. Most of the LEAs that did not report finance data for the FY 12 survey are either charter school districts or other nontraditional LEAs (e.g., education service agencies), which states often don't subject to the same financial reporting requirements as regular school districts.

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

Reference Sources for Data Definitions

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

- *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2014) can be accessed online at <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>. This publication contains standard account codes, classification criteria, and definitions for reporting school system financial information, providing a system by which fiscal data can be reported in a comprehensive and uniform manner.
- *Governmental Accounting, Auditing, and Financial Reporting* (Gauthier 2005) can be purchased from the Government Finance Officers Association.
- *Government Finance and Employment Classification Manual* (U.S. Census Bureau 2006) can be accessed online at http://www2.census.gov/govs/pubs/classification/2006_classification_manual.pdf.
- F-33 Survey Form "Basic Instructions and Suggestions" includes a summary of definitions needed to respond to the survey (see the survey form in appendix E).

C. Unit Identifiers

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

- NCES local education agency identification code (LEAID);
- Census Bureau identification code (CENSUSID);
- American National Standards Institute (ANSI)¹⁰ state code (FIPST);

¹⁰ American National Standards Institute (ANSI) state codes replace the Federal Information Processing Standards (FIPS) codes previously issued by the National Institute of Standards and Technology (NIST) for the 50 states, the

- ANSI county number (CONUM);
- Consolidated Statistical Area code (CSA); and
- Core-Based Statistical Area code (CBSA).

C.1. Identification Variables

LEAID

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

LEAID Matching Issues

The LEAs reported on the School District Finance Survey file are assigned valid LEAIDs by being matched against the LEA Universe Survey file. Matches are first attempted against the LEA universe file for the corresponding school year (SY 2011-12 for the FY 12 F-33 file). If survey staff cannot match the LEAs to the LEA universe file for the corresponding school year, they attempt to match the LEAs to prior and subsequent year universe files. Matching to prior and subsequent year universe files allows for closed and future LEAs to be reported on the School District Finance Survey file under valid LEAIDs. Closed LEAs can still have financial activity after they close, but they are included on the School District Finance Survey file as closed only in the year that they closed. Similarly, future LEAs may have had start-up costs in years before becoming operational, but may not have been reported in the LEA universe file for those years.

Starting in FY 06, the Census Bureau assigned unique dummy LEAIDs to the LEAs without a valid LEAID. There are 14 dummy LEAIDs on the FY 12 file. Dummy LEAIDs are distinguished by a “D” in the third position of the LEAID. Dummy LEAIDs will remain the same across the years of data collection, unless a matching LEA is found in the LEA Universe in the subsequent year.

The CCD Agency Nonfiscal File Match variable (CCDNF) indicates whether a record on the School District Finance Survey file matches a record on the LEA universe file. A value of “1” indicates that the record on the School District Finance Survey file matches a record on the LEA universe file; a value of “0” indicates that the record on the School District Finance Survey file does not match any records on the SY 2011-12 LEA universe file. The School District Finance Survey staff attempt to match every LEA there is data for, regardless of membership, even if the membership is reported as zero.

There are 50 LEAs on the FY 12 School District Finance Survey file that do not appear on the FY 12 LEA Universe Survey file (see table 2). (These LEAs are also identified on the F-33 file

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

by having a CCDNF value equal to “0.”) Forty-nine of these LEAs have been confirmed as school systems by the reporting SEAs and the Census Bureau. (These are generally education service agencies and nonoperating LEAs that were not reported by SEA respondents for the CCD LEA Universe Survey.) One LEA is a future LEA that opened in FY 13 but had some start-up finances for FY 12.

Table 2. LEAs on the F-33 file that do not appear on the school year 2011-12 LEA Universe Survey file, by state and LEAID: Fiscal year 2012

State	LEAID	LEA name on the F-33 file
Connecticut	09D0001 ²	COMMITTEE FOR SHARED SERVICES
	09D0002 ²	PROJECT OCEANOLOGY
District of Columbia	1100091 ¹	LATIN AMERICA YOUTH CENTER LAYC CAREER ACADEMY
Minnesota	2700265 ²	REGIONAL MANAGEMENT INFORMATION CENTER 5
	2700266 ²	REGIONAL MANAGEMENT INFORMATION CENTER 4
	2700267 ²	REGIONAL MANAGEMENT INFORMATION CENTER 3
	2700268 ²	REGIONAL MANAGEMENT INFORMATION CENTER 2
	2700269 ²	REGIONAL MANAGEMENT INFORMATION CENTER 1
	2700270 ²	REGIONAL MANAGEMENT INFORMATION CENTER 7
	2700271 ²	REGIONAL MANAGEMENT INFORMATION CENTER 8
	New York	36D0001 ²
Ohio	3900005 ²	HAMILTON-CLERMONT COOPERATIVE ASSOCIATION
	3900006 ²	STARK-PORTAGE AREA COMPUTER CONSORTIUM
	3990000 ²	AREA COOPERATIVE COMPUTERIZED EDUCATIONAL SERVICE SYSTEM
	3990020 ²	SOUTHWEST OHIO COMPUTER ASSOCIATION
	3990040 ²	LAKE ERIE EDUCATIONAL COMPUTER ASSOCIATION (LEECA)
	3990060 ²	LAKE-GEAUGA COMPUTER ASSOCIATION
	3990080 ²	LICKING AREA COMPUTER ASSOCIATION
	3990120 ²	METROPOLITAN DAYTON EDUCATIONAL COOPERATIVE ASSOCIATION
	3990140 ²	METROPOLITAN EDUCATIONAL COUNCIL
	3990160 ²	MIAMI VALLEY EDUCATIONAL COMPUTER ASSOCIATION
	3990180 ²	NORTH CENTRAL OHIO COMPUTER COOPERATIVE
	3990200 ²	NORTHEAST OHIO MANAGEMENT INFORMATION NETWORK
	3990220 ²	NORTHERN OHIO EDUCATIONAL COMPUTER ASSOCIATION
	3990240 ²	NORTHWEST OHIO AREA COMPUTER SERVICES COOPERATIVE
	3990280 ²	NORTHWEST OHIO COMPUTER ASSOCIATION
	3990300 ²	OHIO MID-EASTERN REGIONAL EDUCATION SERVICE AGENCY
	3990340 ²	SOUTH CENTRAL OHIO COMPUTER ASSOCIATION
3990360 ²	SOUTHEASTERN OHIO VOLUNTARY EDUCATION COOPERATIVE	
3990380 ²	TRI-COUNTY COMPUTER SERVICE ASSOCIATION	
3990400 ²	TRI-RIVERS EDUCATIONAL COMPUTER ASSOCIATION	
3990440 ²	WESTERN OHIO COMPUTER ORGANIZATION	
Oklahoma	4000023 ²	MCCURTAIN COUNTY EDUCATIONAL COOPERATIVE
	4000025 ²	OSAGE COUNTY INTERLOCAL COOP
	4000026 ²	SEMINOLE CO INTERLOCAL COOPERATIVE
	4000027 ²	TRI-COUNTY INTERLOCAL COOPERATIVE

See notes at end of table.

Table 2. LEAs on the F-33 file that do not appear on the school year 2011-12 LEA Universe Survey file, by state and LEAID: Fiscal year 2012 — Continued

State	LEAID	LEA name on the F-33 file
Oklahoma — continued	4000028 ²	ATOKA-COAL COUNTIES INTERLOCAL COOPERATIVES
	4000029 ²	CHEROKEE COUNTY INTERLOCAL COOPERATIVE
	4000044 ²	FIVE STAR INTERLOCAL COOPERATIVE
Pennsylvania	42D0001 ²	EASTERN AREA SPECIAL SCHOOL
	42D0003 ²	SOUTH CENTRAL AREA SPECIAL SCHOOL
	42D0004 ²	SOUTHEASTERN AREA SPECIAL SCHOOL
West Virginia	54D0001 ²	REGIONAL EDUCATION SERVICE AGENCY 1
	54D0002 ²	REGIONAL EDUCATION SERVICE AGENCY 2
	54D0003 ²	REGIONAL EDUCATION SERVICE AGENCY 3
	54D0004 ²	REGIONAL EDUCATION SERVICE AGENCY 4
	54D0005 ²	REGIONAL EDUCATION SERVICE AGENCY 5
	54D0006 ²	REGIONAL EDUCATION SERVICE AGENCY 6
	54D0007 ²	REGIONAL EDUCATION SERVICE AGENCY 7
	54D0008 ²	REGIONAL EDUCATION SERVICE AGENCY 8

¹ LEA did not open until FY 13 but had some start-up finances for FY 12.

² LEA was identified by the reporting SEA and the Census Bureau as a school system and reported FY 12 F-33 finance data, but were not reported for the SY 2011-12 LEA Universe Survey.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2012, Provisional Version 1a; “Local Education Agency Universe Survey,” school year 2011-12, Provisional Version 1a.

In most NCES research and publications, only those School District Finance Survey records matching the LEA universe file (CCDNF equal to “1” on the F-33 data file) and having student counts greater than zero are used in analyses. For more information on the LEAID code, please see the file documentation for the CCD school universe and LEA universe surveys, available at <http://nces.ed.gov/ccd/pubagency.asp>.

CENSUSID

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

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

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

Table 3. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 2012

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

NOTE: CENSUSID is the Census Bureau identification code.

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

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

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

The Census Bureau uses extensive criteria to determine whether an LEA is a government entity and, if so, the agency type of the LEA. This criteria includes, but is not limited to, the LEA's authority to levy taxes, the LEA's ability to determine its own budget without review from other local governments, and how the members of the LEA's school board were appointed (U.S.

Census Bureau 2006). If the Census Bureau determined an LEA should not be classified as a government entity, the CENSUSID for the LEA is reported as “N” in the F-33 file.

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

Geographic Variables

Four variables in the School District Finance Survey file allow records to be identified with specific geographic areas:

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

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

Table 4. State abbreviations and American National Standards Institute (ANSI) state codes, by state: Fiscal year 2012

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

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

C. 2 Other Unit Characterization Codes

School-level Codes

School-level codes (SCHLEV) describe the level of education provided within each school district:¹² SCHLEV codes “01,” “02,” and “03” are assigned based on the student membership reported on the CCD school universe file. The valid F-33 SCHLEV codes are defined as follows:

¹² Starting with FY 08, the assignment of SCHLEV codes for an LEA was changed to a new method to ensure that SCHLEV codes were consistent with student enrollments by grade. Prior to FY 08, the Census Bureau assigned SCHLEV codes using a different methodology. SCHLEV has a different definition than the school-level code (LEVEL) in the CCD School Universe file.

- 01 = Elementary school system only—the lowest grade with students is less than grade 9 and the highest grade with students is less than grade 9;
- 02 = Secondary school system only—the lowest grade with students is greater than grade 6 and the highest grade with students is greater than grade 8;
- 03 = Elementary/Secondary school system—the lowest grade with students is less than grade 7 and the highest grade with students is greater than grade 8;
- 05 = Vocational or special education system;
- 06 = Nonoperating school system that exists for administrative purposes only and does not operate its own schools. SCHLEV code “06” is also assigned for LEAs that closed shortly before the start of the fiscal year or are scheduled to open in a future fiscal year but still reported revenue or expenditure information for the current fiscal year; and
- 07 = Education service agency (ESA).

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

AGCHRT Codes

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

The AGCHRT code is used to identify districts with charter schools. The source of the AGCHRT code is the SY 2011-12 LEA Universe Survey, Provisional Version 1a. The codes are as follows:

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

CCDNF

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

CENFILE

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

GSLO and GSHI

Agency Low Grade Offered (GSLO) and Agency High Grade Offered (GSHI) comprise the grade span for the LEA. The GSLO variable indicates the lowest grade offered; the GSHI variable indicates the highest grade offered. The source of the GSLO and GSHI variables is the SY 2011-12 CCD LEA Universe Survey, Provisional Version 1a file.

D. Weights

The School District Finance Survey file includes a WEIGHT variable. For FY 91, FY 93, and FY 94 the F-33 survey was a sample survey, and the WEIGHT variable was used to create weighted estimates for these data releases. For FY 90, FY 92, and FY 95 through FY 12 the F-33 survey was a universe survey, and all records in these releases have a WEIGHT value of “1.” Despite F-33 being a universe survey in recent years, NCES maintains the WEIGHT variable to provide consistency across data files.

E. Changes to the F-33 Survey

Several changes to the F-33 survey, including a major expansion of the survey form beginning with the FY 92 collection, have been implemented over the life cycle of the survey. Data users interested in conducting longitudinal analysis should consult prior file documentation (Berry and Cohen 2005) for a summary of historical changes. The most recent changes to the survey are summarized below. File documentation from previous years can be found at <http://nces.ed.gov/ccd/f33agency.asp>.

Unit Identifiers

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

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

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

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

Special Exhibit Items

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

Federal Revenue Distributed by State Governments

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

Suppressed Data

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

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

Local Revenue Items

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

Missing Data

Starting in FY 07, “-1” was used in the data file to represent missing values in student membership count (V33). There are 119 LEAs with missing membership values in the FY 12 F-33 data file.

Starting in FY 10, the School District Finance Survey data file includes records for all LEAs in the CCD LEA universe file (excluding LEAs located in U.S. territories) that did not submit data for the F-33 survey. In previous fiscal years, nonresponding LEAs were omitted from the School

District Finance Survey file. All finance data items for these LEAs are now reported as missing or nonapplicable as appropriate.

Payments to Private Schools and Charter Schools

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

ARRA Data

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

Title V, Part A Federal Revenue

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

CCD School Universe Student Membership

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

Per CCD student membership collection specifications, SEAs report a student's membership for the CCD School Universe survey based on the school the student attends but report a student's membership for the CCD LEA Universe survey based on the LEA that is financially responsible for the student.¹³ Some LEAs "tuition-out" some of the students they are financially responsible for to other LEAs or private schools. As a result, the aggregated membership from the school universe will differ from the LEA membership. NCES calculates per pupil finance amounts using the LEA membership (V33). However, some researchers may prefer to calculate current expenditures per pupil using the aggregated membership from the school universe (MEMBERSCH). The rationale for this is that current expenditures reflect the day-to-day costs of operating schools, so the denominator in calculations of per pupil current expenditures should be the count of students in schools within the reporting LEA and exclude students attending

¹³ Students should be reported, for CCD purposes, in the membership of the LEA that initially receives funds for that student's education; and in the membership of the school he or she attends (EDFacts Membership File Specifications – C052-8-1 SY 2011-12).

schools outside the reporting LEA. The MEMBERSCH variables does not include imputations for missing or suppressed data.

Data Item Flags

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

F. Data File Formats, Names, and Versions

File Formats

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

File Names

The names of the FY 12 releases are as follows:

- Sdf12_1a.sas7bdat (SAS dataset)
- Sdf12_1a.txt (text file)

The first five characters indicate the file contents and year, and the last two characters indicate the file version. “Sdf” stands for school district finance, “12” stands for FY 12, “1” indicates that the file is a provisional version by NCES, and “a” indicates this is the first version of this provisional file released by NCES.

File Versions

NCES maintains strict version control of CCD files. File versions are identified by one numeric character and one alphabetic character. The number corresponds with the release version (e.g., “1” is the first release, “2” is the second release, etc.). The letter “a” also corresponds to a public release.¹⁴ For SY 2011-12 (FY 12), the “1a” file is the first provisional file release.

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

The data source for the NCES First Look report entitled *Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2011-12 (Fiscal Year 2012)* is the FY 12 provisional data file. This report provides users with an opportunity to access provisional School District Finance Survey data that have been reviewed and edited.

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

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

same time as the release of provisional data for the following fiscal year (e.g., the final FY 12 data file is scheduled to be released next year at approximately the same time as the provisional FY 13 data file).

Guidelines for Using the Flat ASCII Data File

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

G. State Notes

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

H. Survey Form

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

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Appendix A—Record Layout and Descriptions of Data Items

Appendix A—Record Layout and Descriptions of Data Items

File name = Sdf121a.sas7bdat, Fiscal year 2012

Number of variables = 256

Number of observations = 18,373

Release: Provisional Version 1a, November 2014

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

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
C15	22	Numeric	FEDERAL REVENUE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
C16	23	Numeric	FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
C17	24	Numeric	FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
C19	25	Numeric	FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
B11	26	Numeric	FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
C20	27	Numeric	FEDERAL REVENUE - THRU STATE - OTHER
C25	28	Numeric	FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
C36	29	Numeric	FEDERAL REVENUE - NONSPECIFIED
B10	30	Numeric	FEDERAL REVENUE - DIRECT - IMPACT AID
B12	31	Numeric	FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
B13	32	Numeric	FEDERAL REVENUE - DIRECT - OTHER
TSTREV	33	Numeric	TOTAL STATE REVENUE (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11+ C12 + C13 + C35 + C38 + C39)
C01	34	Numeric	STATE REVENUE - GENERAL FORMULA ASSISTANCE
C04	35	Numeric	STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
C05	36	Numeric	STATE REVENUE - SPECIAL EDUCATION PROGRAMS
C06	37	Numeric	STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
C07	38	Numeric	STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
C08	39	Numeric	STATE REVENUE - GIFTED AND TALENTED PROGRAMS
C09	40	Numeric	STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
C10	41	Numeric	STATE REVENUE - SCHOOL LUNCH PROGRAMS
C11	42	Numeric	STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
C12	43	Numeric	STATE REVENUE - TRANSPORTATION PROGRAMS
C13	44	Numeric	STATE REVENUE - OTHER PROGRAMS
C35	45	Numeric	STATE REVENUE - NONSPECIFIED
C38	46	Numeric	STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
C39	48	Numeric	STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
TLOCREV	48	Numeric	TOTAL LOCAL REVENUE (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + A40 + U11 + U22 + U30 + U50 + U97 + C24)
T02	49	Numeric	LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
T06	50	Numeric	LOCAL REVENUE - PROPERTY TAXES
T09	51	Numeric	LOCAL REVENUE - GENERAL SALES TAXES
T15	52	Numeric	LOCAL REVENUE - PUBLIC UTILITY TAXES
T40	53	Numeric	LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
T99	54	Numeric	LOCAL REVENUE - ALL OTHER TAXES
D11	55	Numeric	LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
D23	56	Numeric	LOCAL REVENUE - FROM CITIES AND COUNTIES
A07	57	Numeric	LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
A08	58	Numeric	LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS
A09	59	Numeric	LOCAL REVENUE - SCHOOL LUNCH

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
A09	59	Numeric	LOCAL REVENUE - SCHOOL LUNCH
A11	60	Numeric	LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
A13	61	Numeric	LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
A15	62	Numeric	LOCAL REVENUE - STUDENTS FEES, NONSPECIFIED
A20	63	Numeric	LOCAL REVENUE - OTHER SALES AND SERVICES
A40	64	Numeric	LOCAL REVENUE - RENTS AND ROYALTIES
U11	65	Numeric	LOCAL REVENUE - SALE OF PROPERTY
U22	66	Numeric	LOCAL REVENUE - INTEREST EARNINGS
U30	67	Numeric	LOCAL REVENUE - FINES AND FORFEITS
U50	68	Numeric	LOCAL REVENUE - PRIVATE CONTRIBUTIONS
U97	69	Numeric	LOCAL REVENUE - MISCELLANEOUS
C24	70	Numeric	NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE
TOTALEXP	71	Numeric	TOTAL EXPENDITURES (equals TCURELSC + TNONELSE + TCAPOUT + L12 + M12 + Q11 + I86 + V91 + V92)
TCURELSC	72	Numeric	TOTAL CURRENT EXPENDITURES FOR ELEMENTARY/SECONDARY EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)
TCURINST	73	Numeric	TOTAL CURRENT EXPENDITURES - INSTRUCTION (equals E13)
E13	74	Numeric	CURRENT EXPENDITURES - INSTRUCTION
V91	75	Numeric	PAYMENTS TO PRIVATE SCHOOLS
V92	76	Numeric	PAYMENTS TO CHARTER SCHOOLS
TCURSSVC	77	Numeric	TOTAL CURRENT EXPENDITURES - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85)
E17	78	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
E07	79	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
E08	80	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
E09	81	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V40	82	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V45	83	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V90	84	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/OTHER
V85	85	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
TCUROTH	86	Numeric	TOTAL CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY (equals E11 + V60 + V65)
E11	87	Numeric	CURRENT EXPENDITURES - FOOD SERVICES
V60	88	Numeric	CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
V65	89	Numeric	CURRENT EXPENDITURES - OTHER ELSEC
TNONELSE	90	Numeric	TOTAL NON-ELEMENTARY/SECONDARY EXPENDITURES (equals V70 + V75 + V80)
V70	91	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
V75	92	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
V80	93	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - OTHER
TCAPOUT	94	Numeric	TOTAL CAPITAL OUTLAY EXPENDITURES (equals F12 + G15 + K09 + K10 + K11)
F12	95	Numeric	CAPITAL OUTLAY - CONSTRUCTION
G15	96	Numeric	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
K09	97	Numeric	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
K10	98	Numeric	CAPITAL OUTLAY - OTHER EQUIPMENT
K11	99	Numeric	CAPITAL OUTLAY - UNSPECIFIED EQUIPMENT
L12	100	Numeric	PAYMENTS TO STATE GOVERNMENTS
M12	101	Numeric	PAYMENTS TO LOCAL GOVERNMENTS
Q11	102	Numeric	PAYMENTS TO OTHER SCHOOL SYSTEMS
I86	103	Numeric	INTEREST ON DEBT
Z32	104	Numeric	TOTAL SALARIES
Z33	105	Numeric	SALARIES - INSTRUCTION
Z35	106	Numeric	TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
Z36	107	Numeric	TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
Z37	108	Numeric	TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
Z38	109	Numeric	TEACHER SALARIES - OTHER EDUCATION PROGRAMS
V11	110	Numeric	SALARIES - SUPPORT SERVICES - PUPILS
V13	111	Numeric	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V15	112	Numeric	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
V17	113	Numeric	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V21	114	Numeric	SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V23	115	Numeric	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V37	116	Numeric	SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V29	117	Numeric	SALARIES - FOOD SERVICES
Z34	118	Numeric	TOTAL EMPLOYEE BENEFITS
V10	119	Numeric	EMPLOYEE BENEFITS - INSTRUCTION
V12	120	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
V14	121	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V16	122	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
V18	123	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V22	124	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V24	125	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
V38	126	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V30	127	Numeric	EMPLOYEE BENEFITS - FOOD SERVICES
V32	128	Numeric	EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS
V93	129	Numeric	TEXTBOOKS
_19H	130	Numeric	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
_21F	131	Numeric	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
_31F	132	Numeric	LONG TERM DEBT - RETIRED DURING FISCAL YEAR
_41F	133	Numeric	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
_61V	134	Numeric	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_66V	135	Numeric	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
W01	136	Numeric	ASSETS - SINKING FUND
W31	137	Numeric	ASSETS - BOND FUND
W61	138	Numeric	ASSETS - OTHER FUNDS
HR1	139	Numeric	AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) REVENUE - TITLE I
HE1	140	Numeric	CURRENT EXPENDITURES - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)
HE2	141	Numeric	CAPITAL OUTLAY EXPENDITURES - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)
WEIGHT	142	Numeric	WEIGHT
FL_V33	143	Character	FLAG - FALL MEMBERSHIP
FL_MEMBERSCH	144	Character	FLAG - FALL MEMBERSHIP - SCHOOL UNIVERSE
FL_C14	145	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE I
FL_C15	146	Character	FLAG - FEDERAL REVENUE - THRU STATE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
FL_C16	147	Character	FLAG - FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
FL_C17	148	Character	FLAG - FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
FL_C19	149	Character	FLAG - FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
FL_B11	150	Character	FLAG - FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
FL_C20	151	Character	FLAG - FEDERAL REVENUE - THRU STATE - OTHER
FL_C25	152	Character	FLAG - FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
FL_C36	153	Character	FLAG - FEDERAL REVENUE - NONSPECIFIED
FL_B10	154	Character	FLAG - FEDERAL REVENUE - DIRECT - IMPACT AID
FL_B12	155	Character	FLAG - FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
FL_B13	156	Character	FLAG - FEDERAL REVENUE - DIRECT - OTHER
FL_C01	157	Character	FLAG - STATE REVENUE - GENERAL FORMULA ASSISTANCE
FL_C04	158	Character	FLAG - STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
FL_C05	159	Character	FLAG - STATE REVENUE - SPECIAL EDUCATION PROGRAMS
FL_C06	160	Character	FLAG - STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
FL_C07	161	Character	FLAG - STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
FL_C08	162	Character	FLAG - STATE REVENUE - GIFTED AND TALENTED PROGRAMS
FL_C09	163	Character	FLAG - STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
FL_C10	164	Character	FLAG - STATE REVENUE - SCHOOL LUNCH PROGRAMS
FL_C11	165	Character	FLAG - STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
FL_C12	166	Character	FLAG - STATE REVENUE - TRANSPORTATION PROGRAMS
FL_C13	167	Character	FLAG - STATE REVENUE - OTHER PROGRAMS
FL_C35	168	Character	FLAG - STATE REVENUE - NONSPECIFIED

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_C38	169	Character	FLAG - STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
FL_C39	170	Character	FLAG - STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
FL_T02	171	Character	FLAG - LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
FL_T06	172	Character	FLAG - LOCAL REVENUE - PROPERTY TAXES
FL_T09	173	Character	FLAG - LOCAL REVENUE - GENERAL SALES TAXES
FL_T15	174	Character	FLAG - LOCAL REVENUE - PUBLIC UTILITY TAXES
FL_T40	175	Character	FLAG - LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
FL_T99	176	Character	FLAG - LOCAL REVENUE - ALL OTHER TAXES
FL_D11	177	Character	FLAG - LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
FL_D23	178	Character	FLAG - LOCAL REVENUE - FROM CITIES AND COUNTIES
FL_A07	179	Character	FLAG - LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
FL_A08	180	Character	FLAG - LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS
FL_A09	181	Character	FLAG - LOCAL REVENUE - SCHOOL LUNCH
FL_A11	182	Character	FLAG - LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
FL_A13	183	Character	FLAG - LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
FL_A15	184	Character	FLAG - LOCAL REVENUE - STUDENT FEES, NONSPECIFIED
FL_A20	185	Character	FLAG - LOCAL REVENUE - OTHER SALES AND SERVICES REVENUE
FL_A40	186	Character	FLAG - LOCAL REVENUE - RENTS AND ROYALTIES
FL_U11	187	Character	FLAG - LOCAL REVENUE - SALE OF PROPERTY
FL_U22	188	Character	FLAG - LOCAL REVENUE - INTEREST EARNINGS
FL_U30	189	Character	FLAG - LOCAL REVENUE - FINES AND FORFEITS
FL_U50	190	Character	FLAG - LOCAL REVENUE - PRIVATE CONTRIBUTIONS
FL_U97	191	Character	FLAG - LOCAL REVENUE - MISCELLANEOUS
FL_C24	192	Character	FLAG - NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE
FL_E13	193	Character	FLAG - CURRENT EXPENDITURES - INSTRUCTION
FL_V91	194	Character	FLAG - PAYMENTS TO PRIVATE SCHOOLS
FL_V92	195	Character	FLAG - PAYMENTS TO CHARTER SCHOOLS
FL_E17	196	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
FL_E07	197	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_E08	198	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_E09	199	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V40	200	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V45	201	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORT
FL_V90	202	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/ OTHER
FL_V85	203	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
FL_E11	204	Character	FLAG - CURRENT EXPENDITURES - FOOD SERVICES
FL_V60	205	Character	FLAG - CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
FL_V65	206	Character	FLAG - CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_V70	207	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
FL_V75	208	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
FL_V80	209	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - OTHER
FL_F12	210	Character	FLAG - CAPITAL OUTLAY - CONSTRUCTION
FL_G15	211	Character	FLAG - CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
FL_K09	212	Character	FLAG - CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
FL_K10	213	Character	FLAG - CAPITAL OUTLAY - OTHER EQUIPMENT
FL_K11	214	Character	FLAG - CAPITAL OUTLAY - UNSPECIFIED EQUIPMENT
FL_L12	215	Character	FLAG - PAYMENTS TO STATE GOVERNMENTS
FL_M12	216	Character	FLAG - PAYMENTS TO LOCAL GOVERNMENTS
FL_Q11	217	Character	FLAG - PAYMENTS TO OTHER SCHOOL SYSTEMS
FL_I86	218	Character	FLAG - INTEREST ON DEBT
FL_Z32	219	Character	FLAG - TOTAL SALARIES
FL_Z33	220	Character	FLAG - SALARIES - INSTRUCTION
FL_Z35	221	Character	FLAG - TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
FL_Z36	222	Character	FLAG - TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
FL_Z37	223	Character	FLAG - TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
FL_Z38	224	Character	FLAG - TEACHER SALARIES - OTHER EDUCATION PROGRAMS
FL_V11	225	Character	FLAG - SALARIES - SUPPORT SERVICES - PUPILS
FL_V13	226	Character	FLAG - SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_V15	227	Character	FLAG - SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_V17	228	Character	FLAG - SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V21	229	Character	FLAG - SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V23	230	Character	FLAG - SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V37	231	Character	FLAG - SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V29	232	Character	FLAG - SALARIES - FOOD SERVICE
FL_Z34	233	Character	FLAG - TOTAL EMPLOYEE BENEFITS
FL_V10	234	Character	FLAG - EMPLOYEE BENEFITS - INSTRUCTION
FL_V12	235	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
FL_V14	236	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTION STAFF
FL_V16	237	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - GEN ADMIN
FL_V18	238	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V22	239	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V24	240	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V38	241	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V30	242	Character	FLAG - EMPLOYEE BENEFITS - FOOD SERVICES
FL_V32	243	Character	FLAG - EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS
FL_V93	244	Character	FLAG - TEXTBOOKS

Appendix A—Record Layout and Descriptions of Data Items

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

Appendix B—Glossary

Appendix B—Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

equipment: Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than five years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities that are integral parts of structures are classified as expenditures for construction or for purchase of land and existing structures. [K09, K10, K11]

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

fall membership: This comprises the total student enrollment on October 1 (or the closest school day to October 1) for all grade levels (including prekindergarten and kindergarten) and ungraded pupils. Membership includes students both present and absent on the measurement day. The F-33 file contains two membership values: Fall Membership (V33) and Fall Membership—School Universe (MEMBERSCH). V33 is the count of students the reporting LEA is financially responsible for, whereas MEMBERSCH is the count of students attending school within the reporting LEA. [V33, MEMBERSCH]

federal revenue—direct: Aid from project grants for programs such as Impact Aid (P.L. 81-815 and P.L. 81-874), Indian Education, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted/Talented. [B10, B12, B13]

federal revenue distributed by state governments: Aid from formula grants distributed through state government agencies. This includes revenue from programs such as the following:

bilingual education: Includes project grants for bilingual education provided under Title III of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB). These were formerly Title VII grants. [B11]

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Appendix C—State Notes

Appendix C—State Notes

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

Alabama

Fiscal Year: October 1–September 30

Notes:

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

Alaska

Fiscal Year: July 1–June 30

Notes:

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

Arizona

Fiscal Year: July 1–June 30

Notes:

- The Arizona financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.

Arkansas

Fiscal Year: July 1–June 30

Notes:

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

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California

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reports financial data for the Regional Occupational Programs (ROPs) and Joint Powers Authorities (JPAs) that do not report their financial data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- California school districts do not derive revenues from the sale or rental of textbooks (A11).
- California school districts do not receive district activity revenues (A13). In California, revenues for extracurricular activities are collected and managed by student organizations rather than by school districts.
- California school district textbook expenditures (V93) decreased over \$85 million from FY 11 to FY 12. This was primarily due to “flexibility provisions” enacted after state budget cuts which allowed school districts to use funds from various categorical state programs (including funds which had previously been reserved for purchasing textbooks) for any educational purpose.
- For six school districts in California, the state reports a single unified school district in the F-33 survey, but separate elementary and secondary school districts in the Common Core of Data (CCD) Local Education Agency Universe Survey. California treats the two elementary and high school districts as one district in its financial accounting, but as separate districts in managing its student and staff data. The LEAID of the combined district in the F-33 file is the same as the LEAID of the administrative office for the component elementary and high school districts in the CCD LEA Universe file, so the combined district in the F-33 file may be matched to the CCD LEA Universe file.

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

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

Appendix C—State Notes

Table C-1. California combined school districts in the F-33 file and the corresponding component districts in the Common Core of Data (CCD) Local Education Agency (LEA) Universe Survey file: Fiscal year 2012

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2012, Provisional Version 1a; “Local Education Agency Universe Survey,” school year 2011–12, Provisional Version 1a.

Colorado

Fiscal Year: July 1–June 30

Notes:

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

Connecticut

Fiscal Year: July 1–June 30

Notes:

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

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Delaware

Fiscal Year: July 1–June 30

Notes:

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

District of Columbia

Fiscal Year: October 1–September 30

Notes:

- District of Columbia Public Schools (LEAID = 1100030) reported capital outlay payments for land and existing structures (G15) under construction (F12).
- As D.C. LEAs have become more educated about F-33 category definitions, they have classified their finances differently (and more accurately) for FY 12. These classification changes explain the large variances in some revenue and expenditure amounts from FY 11.

Florida

Fiscal Year: July 1–June 30

Notes:

- The Florida financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.

Georgia

Fiscal Year: July 1–June 30

Notes:

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

Hawaii

Fiscal Year: July 1–June 30

Idaho

Fiscal Year: July 1–June 30

Notes:

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

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Illinois

Fiscal Year: July 1–June 30

Notes:

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reports financial data for Regional Offices of Education (ROEs) and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- As the Illinois State Board of Education has become more educated about F-33 category definitions, they have classified several of their financial accounts differently (and more accurately) for FY 12. These classification changes explain the large variances in some revenue and expenditure amounts from FY 11.
- The state reported corporate personal property replacement tax revenues as NCES Local Revenue, Census State Revenue (C24) and included them in the local revenue subtotal (TLOCREV).

Indiana

Fiscal Year: July 1–June 30

Notes:

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

Iowa

Fiscal Year: July 1–June 30

Kansas

Fiscal Year: July 1–June 30

Notes:

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

Kentucky

Fiscal Year: July 1–June 30

Notes:

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

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

Louisiana

Fiscal Year: July 1–June 30

Maine

Fiscal Year: July 1–June 30

Notes:

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

Maryland

Fiscal Year: July 1–June 30

Notes:

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

Massachusetts

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Massachusetts is now able to report financial data for charter school LEAs. In most previous fiscal years (including FY 11), the financial data for charter school LEAs were not reported on the F-33 data file.
- Massachusetts school districts do not derive revenues from the sale or rental of textbooks (A11).

Michigan

Fiscal Year: July 1–June 30

Minnesota

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

Mississippi

Fiscal Year: July 1–June 30

Notes:

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- For the first time, Mississippi was able to report payments to other school systems (Q11) separately.

Missouri

Fiscal Year: July 1–June 30

Notes:

- Missouri’s Proposition C sales tax revenue is reported as NCES Local Revenue, Census State Revenue (C24) and included in the local revenue subtotal (TLOCREV).

Montana

Fiscal Year: July 1–June 30

Notes:

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

Nebraska

Fiscal Year: September 1–August 31

Nevada

Fiscal Year: July 1–June 30

Notes:

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

New Hampshire

Fiscal Year: July 1–June 30

Notes:

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

New Jersey

Fiscal Year: July 1–June 30

Notes:

Appendix C—State Notes

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

New Mexico

Fiscal Year: July 1–June 30

New York

Fiscal Year: July 1–June 30

Notes:

- The state does not report financial data for charter school LEAs. The financial data for charter school LEAs in New York are reported as “-1” (missing) on the F-33 data file.
- The state reports financial data for Boards of Cooperative Educational Services (BOCES) and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file. The state reports enrollment (V33, MEMBERSCH) and financial data for the New York City Special Schools district (LEAID = 3600135) and the 32 New York City geographic districts within the enrollment and financial data of New York City Public Schools (LEAID = 3620580). The financial data for the New York City Special Schools district and geographic districts are reported as “-2” (nonapplicable) on the F-33 data file.
- Miscellaneous other local revenue (U97) for New York increased by over \$516 million (25.7 percent) from FY 11 to FY 12. This increase was primarily to mitigate expiring federal stimulus funds and substantial federal funding cuts for New York City Public Schools in FY 12.
- The instructional expenditures for New York City Public Schools include guidance counselor expenditures. This will slightly overstate instructional expenditures and slightly understate pupil support services expenditures for New York City Public Schools.

North Carolina

Fiscal Year: July 1–June 30

Notes:

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

North Dakota

Fiscal Year: July 1–June 30

Notes:

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

Ohio

Fiscal Year: July 1–June 30

Appendix C—State Notes

Oklahoma

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

Table C-2. Oklahoma combined vocational-technical districts in the F-33 file and the corresponding component districts in the CCD LEA Universe Survey file: Fiscal year 2012

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2012, Provisional Version 1a; “Local Education Agency Universe Survey,” school year 2011–12, Provisional Version 1a.

Oregon

Fiscal Year: July 1–June 30

Pennsylvania

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

Rhode Island

Fiscal Year: July 1–June 30

Notes:

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

South Carolina

Fiscal Year: July 1–June 30

Notes:

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

South Dakota

Fiscal Year: July 1–June 30

Notes:

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

Tennessee

Fiscal Year: July 1–June 30

Texas

Fiscal Year: September 1–August 31

Notes:

- The state reported the State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- For the first time, Texas was able to report teacher salary expenditures (Z35, Z36, Z37, Z38) separately.

Utah

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

Vermont

Fiscal Year: July 1–June 30

Notes:

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

Virginia

Fiscal Year: July 1–June 30

Notes:

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

Washington

Fiscal Year: September 1–August 31

Notes:

- Salaries paid to teachers in other education programs (Z38) decreased by over \$222 million (46.7 percent) from FY 11 to FY 12. This was primarily due to decreases in state funding and a reduction in nonelementary-secondary programs offered by Washington school districts.
- The significant decrease in adult education expenditures (V75) from FY 11 to FY 12 is due to a continuation of ongoing cuts of adult education programs for Washington school districts.

West Virginia

Fiscal Year: July 1–June 30

Notes:

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

Wisconsin

Fiscal Year: July 1–June 30

Notes:

- The state does not report financial data for charter school LEAs. The financial data for charter school LEAs in Wisconsin are reported as “-1” (missing) on the F-33 data file.
- The state reports financial data for education cooperatives and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

Appendix C—State Notes

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

Wyoming

Fiscal Year: July 1–June 30

Notes:

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

Appendix D—Value Distribution and Field Frequencies

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2012

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
School-level Code (SCHLEV)				
01 Elementary School System Only	3,738	20.3	3,738	20.3
02 Secondary School System Only	1,126	6.1	4,864	26.5
03 Elementary/Secondary School System	11,411	62.1	16,275	88.6
05 Vocational or Special Education School System	68	0.4	16,343	89.0
06 Nonoperating School System	87	0.5	16,430	89.4
07 Education Service Agency	350	1.9	16,780	91.3
N Data are not applicable	1,593	8.7	18,373	100.0
Agency Charter Code (AGCHRT)				
1 All associated schools are charter schools	2,584	14.1	2,584	14.1
2 All associated schools are charter and noncharter schools	753	4.1	3,337	18.2
3 All associated schools are noncharter schools	13,788	75.0	17,125	93.2
N Not applicable or code could not be determined	1,248	6.8	18,373	100.0
Survey Year (YEAR)				
2012	18,373	100.0	18,373	100.0
CCD Agency Nonfiscal File Match (CCDNF)				
0 Record does not match CCD LEA Universe Survey	50	0.3	50	0.3
1 Record matches CCD LEA Universe Survey	18,323	99.7	18,373	100.0
Census Bureau Fiscal File Match (CENFILE)				
0 Does not match Census fiscal file	3,518	19.1	3,518	19.1
1 Matches Census fiscal file	14,855	80.9	18,373	100.0
Agency Low Grade offered (GSLO)				
PK Prekindergarten Students	10,640	57.9	10,640	57.9
KG Kindergarten Students	4,574	24.9	15,214	82.8
01 1st Grade Students	82	0.4	15,296	83.3
02 2nd Grade Students	24	0.1	15,320	83.4
03 3rd Grade Students	42	0.2	15,362	83.6
04 4th Grade Students	30	0.2	15,392	83.8
05 5th Grade Students	123	0.7	15,515	84.4
06 6th Grade Students	238	1.3	15,753	85.7
07 7th Grade Students	226	1.2	15,979	87.0
08 8th Grade Students	43	0.2	16,022	87.2
09 9th Grade Students	939	5.1	16,961	92.3
10 10th Grade Students	62	0.3	17,023	92.7
11 11th Grade Students	52	0.3	17,075	92.9
12 12th Grade Students	6	#	17,081	93.0
UG Students in Ungraded Classes	32	0.2	17,113	93.1
N Data are not applicable	1,260	6.9	18,373	100.0
Agency High Grade offered (GSHI)				
PK Prekindergarten Students	68	0.4	68	0.4
KG Kindergarten Students	15	0.1	83	0.5
01 1st Grade Students	9	#	92	0.5
02 2nd Grade Students	28	0.2	120	0.7
03 3rd Grade Students	39	0.2	159	0.9
04 4th Grade Students	69	0.4	228	1.2
05 5th Grade Students	158	0.9	386	2.1
06 6th Grade Students	483	2.6	869	4.7
07 7th Grade Students	58	0.3	927	5.0
08 8th Grade Students	2,405	13.1	3,332	18.1
09 9th Grade Students	87	0.5	3,419	18.6
10 10th Grade Students	42	0.2	3,461	18.8
11 11th Grade Students	73	0.4	3,534	19.2
12 12th Grade Students	13,547	73.7	17,081	93.0
UG Students in Ungraded Classes	32	0.2	17,113	93.1
N Data are not applicable	1,260	6.9	18,373	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2012—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Fall Membership (FL_V33)				
A—Edited or suppressed by the analyst	192	1.0	192	1.0
M—Missing	56	0.3	248	1.3
N—Not applicable	1,563	8.5	1,811	9.9
R—As reported by the state	16,562	90.1	18,373	100.0
Flag - Fall Membership - School Universe (FL_MEMBERSCH)				
A—Edited or suppressed by the analyst	668	3.6	668	3.6
M—Missing	11	0.1	679	3.7
N—Not applicable	1,262	6.9	1,941	10.6
R—As reported by the state	16,432	89.4	18,373	100.0
Flag - Fed Rev - Thru State - Title I (FL_C14)				
A—Edited or suppressed by the analyst	25	0.1	25	0.1
I—Imputed	1	#	26	0.1
M—Missing	455	2.5	481	2.6
N—Not applicable	1,205	6.6	1,686	9.2
R—As reported by the state	16,687	90.8	18,373	100.0
Flag - Fed Rev - Thru State - Children With Disabilities - IDEA (FL_C15)				
A—Edited or suppressed by the analyst	3	#	3	#
M—Missing	630	3.4	633	3.4
N—Not applicable	1,190	6.5	1,823	9.9
R—As reported by the state	16,550	90.1	18,373	100.0
Flag - Fed Rev - Thru State - Math, Science, and Professional Development (FL_C16)				
A—Edited or suppressed by the analyst	4	#	4	#
I—Imputed	2	#	6	#
M—Missing	4,155	22.6	4,161	22.6
N—Not applicable	1,190	6.5	5,351	29.1
R—As reported by the state	13,022	70.9	18,373	100.0
Flag - Fed Rev - Thru State - Safe and Drug Free Schools (FL_C17)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	11	0.1	13	0.1
M—Missing	2,298	12.5	2,311	12.6
N—Not applicable	1,190	6.5	3,501	19.1
R—As reported by the state	14,872	80.9	18,373	100.0
Flag - Fed Rev - Thru State - Vocational and Technical Education (FL_C19)				
A—Edited or suppressed by the analyst	2	#	2	#
M—Missing	846	4.6	848	4.6
N—Not applicable	1,190	6.5	2,038	11.1
R—As reported by the state	16,335	88.9	18,373	100.0
Flag - Fed Rev - Thru State - Bilingual Education (FL_B11)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	1	#	3	#
M—Missing	3,864	21.0	3,867	21.0
N—Not applicable	1,231	6.7	5,098	27.7
R—As reported by the state	13,275	72.3	18,373	100.0
Flag - Fed Rev - Thru State - Other (FL_C20)				
A—Edited or suppressed by the analyst	179	1.0	179	1.0
I—Imputed	4	#	183	1.0
M—Missing	1,547	8.4	1,730	9.4
N—Not applicable	1,190	6.5	2,920	15.9
R—As reported by the state	15,453	84.1	18,373	100.0
Flag - Fed Rev - Thru State - Child Nutrition Act (FL_C25)				
See notes at end of table.				

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2012—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
A—Edited or suppressed by the analyst	4	#	4	#
I—Imputed	574	3.1	578	3.1
M—Missing	456	2.5	1,034	5.6
N—Not applicable	1,190	6.5	2,224	12.1
R—As reported by the state	16,149	87.9	18,373	100.0
Flag - Fed Rev - Nonspecified (FL_C36)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	3	#	5	#
M—Missing	8,046	43.8	8,051	43.8
N—Not applicable	1,409	7.7	9,460	51.5
R—As reported by the state	8,913	48.5	18,373	100.0
Flag - Fed Rev - Direct - Impact Aid (FL_B10)				
A—Edited or suppressed by the analyst	2	#	2	#
M—Missing	630	3.4	632	3.4
N—Not applicable	1,190	6.5	1,822	9.9
R—As reported by the state	16,551	90.1	18,373	100.0
Flag - Fed Rev - Direct - Indian Education (FL_B12)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	1	#	3	#
M—Missing	5,516	30.0	5,519	30.0
N—Not applicable	1,231	6.7	6,750	36.7
R—As reported by the state	11,623	63.3	18,373	100.0
Flag - Fed Rev - Direct - Other (FL_B13)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	3	#	5	#
M—Missing	1,152	6.3	1,157	6.3
N—Not applicable	1,231	6.7	2,388	13.0
R—As reported by the state	15,985	87.0	18,373	100.0
Flag - State Rev - General Formula Assistance (FL_C01)				
A—Edited or suppressed by the analyst	8	#	8	#
I—Imputed	299	1.6	307	1.7
M—Missing	455	2.5	762	4.1
N—Not applicable	1,190	6.5	1,952	10.6
R—As reported by the state	16,421	89.4	18,373	100.0
Flag - State Rev - Staff Improvement Programs (FL_C04)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	622	3.4	624	3.4
M—Missing	3,961	21.6	4,585	25.0
N—Not applicable	1,231	6.7	5,816	31.7
R—As reported by the state	12,557	68.3	18,373	100.0
Flag - State Rev - Special Education Programs (FL_C05)				
A—Edited or suppressed by the analyst	4	#	4	#
M—Missing	1,572	8.6	1,576	8.6
N—Not applicable	1,190	6.5	2,766	15.1
R—As reported by the state	15,607	84.9	18,373	100.0
Flag - State Rev - Compensatory and Basic Skills Programs (FL_C06)				
A—Edited or suppressed by the analyst	3	#	3	#
I—Imputed	523	2.8	526	2.9
M—Missing	3,077	16.7	3,603	19.6
N—Not applicable	1,231	6.7	4,834	26.3
R—As reported by the state	13,539	73.7	18,373	100.0
Flag - State Rev - Bilingual Education Programs (FL_C07)				
A—Edited or suppressed by the analyst	3	#	3	#

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2012—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
I—Imputed	1	#	4	#
M—Missing	5,388	29.3	5,392	29.3
N—Not applicable	1,231	6.7	6,623	36.0
R—As reported by the state	11,750	64.0	18,373	100.0
Flag - State Rev - Gifted and Talented Programs (FL_C08)				
A—Edited or suppressed by the analyst	2	#	2	#
M—Missing	6,226	33.9	6,228	33.9
N—Not applicable	1,231	6.7	7,459	40.6
R—As reported by the state	10,914	59.4	18,373	100.0
Flag - State Rev - Vocational Education Programs (FL_C09)				
A—Edited or suppressed by the analyst	4	#	4	#
M—Missing	3,179	17.3	3,183	17.3
N—Not applicable	1,231	6.7	4,414	24.0
R—As reported by the state	13,959	76.0	18,373	100.0
Flag - State Rev - School Lunch Programs (FL_C10)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	245	1.3	247	1.3
M—Missing	1,739	9.5	1,986	10.8
N—Not applicable	1,231	6.7	3,217	17.5
R—As reported by the state	15,156	82.5	18,373	100.0
Flag - State Rev - Capital Outlay and Debt Services Programs (FL_C11)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	6	#	8	#
M—Missing	1,816	9.9	1,824	9.9
N—Not applicable	1,190	6.5	3,014	16.4
R—As reported by the state	15,359	83.6	18,373	100.0
Flag - State Rev - Transportation Programs (FL_C12)				
A—Edited or suppressed by the analyst	5	#	5	#
M—Missing	2,774	15.1	2,779	15.1
N—Not applicable	1,190	6.5	3,969	21.6
R—As reported by the state	14,404	78.4	18,373	100.0
Flag - State Rev - Other Programs (FL_C13)				
A—Edited or suppressed by the analyst	4	#	4	#
I—Imputed	2	#	6	#
M—Missing	455	2.5	461	2.5
N—Not applicable	1,190	6.5	1,651	9.0
R—As reported by the state	16,722	91.0	18,373	100.0
Flag - State Rev - Nonspecified (FL_C35)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	4	#	6	#
M—Missing	9,393	51.1	9,399	51.2
N—Not applicable	1,409	7.7	10,808	58.8
R—As reported by the state	7,565	41.2	18,373	100.0
Flag - State Rev On Behalf - Employee Benefits (FL_C38)				
A—Edited or suppressed by the analyst	4	#	4	#
I—Imputed	2,367	12.9	2,371	12.9
M—Missing	6,103	33.2	8,474	46.1
N—Not applicable	1,409	7.7	9,883	53.8
R—As reported by the state	8,490	46.2	18,373	100.0
Flag - State Rev On Behalf - Not Employee Benefits (FL_C39)				
I—Imputed	1,521	8.3	1,521	8.3
M—Missing	9,610	52.3	11,131	60.6
N—Not applicable	1,409	7.7	12,540	68.3
R—As reported by the state	5,833	31.7	18,373	100.0
Flag - Local Rev - Parent Government Contributions (Dependent School Systems) (FL_T02)				
A—Edited or suppressed by the analyst	3	#	3	#

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2012—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
I—Imputed	396	2.2	399	2.2
M—Missing	11	0.1	410	2.2
N—Not applicable	17,198	93.6	17,608	95.8
R—As reported by the state	765	4.2	18,373	100.0
 Flag - Local Rev - Property Taxes (FL_T06)				
A—Edited or suppressed by the analyst	528	2.9	528	2.9
I—Imputed	529	2.9	1,057	5.8
M—Missing	132	0.7	1,189	6.5
N—Not applicable	5,636	30.7	6,825	37.1
R—As reported by the state	11,548	62.9	18,373	100.0
 Flag - Local Rev - General Sales Taxes (FL_T09)				
A—Edited or suppressed by the analyst	2	#	2	#
M—Missing	3,895	21.2	3,897	21.2
N—Not applicable	5,657	30.8	9,554	52.0
R—As reported by the state	8,819	48.0	18,373	100.0
 Flag - Local Rev - Public Utility Taxes (FL_T15)				
A—Edited or suppressed by the analyst	2	#	2	#
M—Missing	4,049	22.0	4,051	22.0
N—Not applicable	5,657	30.8	9,708	52.8
R—As reported by the state	8,665	47.2	18,373	100.0
 Flag - Local Rev - Individual and Corporate Income Taxes (FL_T40)				
A—Edited or suppressed by the analyst	2	#	2	#
M—Missing	4,753	25.9	4,755	25.9
N—Not applicable	5,657	30.8	10,412	56.7
R—As reported by the state	7,961	43.3	18,373	100.0
 Flag - Local Rev - All Other Taxes (FL_T99)				
I—Imputed	1	#	1	#
M—Missing	3,845	20.9	3,846	20.9
N—Not applicable	5,657	30.8	9,503	51.7
R—As reported by the state	8,870	48.3	18,373	100.0
 Flag - Local Rev - From Other School Systems (FL_D11)				
A—Edited or suppressed by the analyst	5	#	5	#
I—Imputed	2	#	7	#
M—Missing	725	3.9	732	4.0
N—Not applicable	1,190	6.5	1,922	10.5
R—As reported by the state	16,451	89.5	18,373	100.0
 Flag - Local Rev - From Cities and Counties (FL_D23)				
A—Edited or suppressed by the analyst	38	0.2	38	0.2
I—Imputed	60	0.3	98	0.5
M—Missing	649	3.5	747	4.1
N—Not applicable	1,236	6.7	1,983	10.8
R—As reported by the state	16,390	89.2	18,373	100.0
 Flag - Local Rev - Tuition Fees From Pupils and Parents (FL_A07)				
A—Edited or suppressed by the analyst	3	#	3	#
I—Imputed	3	#	6	#
M—Missing	724	3.9	730	4.0
N—Not applicable	1,231	6.7	1,961	10.7
R—As reported by the state	16,412	89.3	18,373	100.0
 Flag - Local Rev - Transportation Fees From Pupils and Parents (FL_A08)				
A—Edited or suppressed by the analyst	1	#	1	#
M—Missing	1,871	10.2	1,872	10.2
N—Not applicable	1,231	6.7	3,103	16.9
R—As reported by the state	15,270	83.1	18,373	100.0
 Flag - Local Rev - School Lunch (FL_A09)				
A—Edited or suppressed by the analyst	4	#	4	#
I—Imputed	557	3.0	561	3.1

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2012—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
M—Missing	456	2.5	1,017	5.5
N—Not applicable	1,190	6.5	2,207	12.0
R—As reported by the state	16,166	88.0	18,373	100.0
Flag - Local Rev - Textbook Sales and Rentals (FL_A11)				
A—Edited or suppressed by the analyst	3	#	3	#
M—Missing	2,961	16.1	2,964	16.1
N—Not applicable	1,231	6.7	4,195	22.8
R—As reported by the state	14,178	77.2	18,373	100.0
Flag - Local Rev - District Activity Receipts (FL_A13)				
A—Edited or suppressed by the analyst	4	#	4	#
I—Imputed	1	#	5	#
M—Missing	670	3.6	675	3.7
N—Not applicable	1,190	6.5	1,865	10.2
R—As reported by the state	16,508	89.8	18,373	100.0
Flag - Local Rev - Student Fees, Nonspecified (FL_A15)				
A—Edited or suppressed by the analyst	2	#	2	#
M—Missing	10,284	56.0	10,286	56.0
N—Not applicable	1,409	7.7	11,695	63.7
R—As reported by the state	6,678	36.3	18,373	100.0
Flag - Local Rev - Other Sales and Services (FL_A20)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	7	#	9	#
M—Missing	1,692	9.2	1,701	9.3
N—Not applicable	1,190	6.5	2,891	15.7
R—As reported by the state	15,482	84.3	18,373	100.0
Flag - Local Rev - Rents and Royalties (FL_A40)				
A—Edited or suppressed by the analyst	2	#	2	#
M—Missing	1,403	7.6	1,405	7.6
N—Not applicable	1,190	6.5	2,595	14.1
R—As reported by the state	15,778	85.9	18,373	100.0
Flag - Local Rev - Sale of Property (FL_U11)				
A—Edited or suppressed by the analyst	4	#	4	#
I—Imputed	29	0.2	33	0.2
M—Missing	2,318	12.6	2,351	12.8
N—Not applicable	1,190	6.5	3,541	19.3
R—As reported by the state	14,832	80.7	18,373	100.0
Flag - Local Rev - Interest Earnings (FL_U22)				
A—Edited or suppressed by the analyst	8	#	8	#
I—Imputed	12	0.1	20	0.1
M—Missing	455	2.5	475	2.6
N—Not applicable	1,190	6.5	1,665	9.1
R—As reported by the state	16,708	90.9	18,373	100.0
Flag - Local Rev - Fines and Forfeits (FL_U30)				
M—Missing	5,286	28.8	5,286	28.8
N—Not applicable	1,190	6.5	6,476	35.2
R—As reported by the state	11,897	64.8	18,373	100.0
Flag - Local Rev - Private Contributions (FL_U50)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	5	#	7	#
M—Missing	1,345	7.3	1,352	7.4
N—Not applicable	1,190	6.5	2,542	13.8
R—As reported by the state	15,831	86.2	18,373	100.0
Flag - Local Rev - Miscellaneous (FL_U97)				
See notes at end of table.				

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2012—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
A—Edited or suppressed by the analyst	4	#	4	#
I—Imputed	18	0.1	22	0.1
M—Missing	455	2.5	477	2.6
N—Not applicable	1,190	6.5	1,667	9.1
R—As reported by the state	16,706	90.9	18,373	100.0
Flag - NCES Local Revenue, Census State Revenue (FL_C24)				
A—Edited or suppressed by the analyst	564	3.1	564	3.1
I—Imputed	344	1.9	908	4.9
M—Missing	10,922	59.4	11,830	64.4
N—Not applicable	1,231	6.7	13,061	71.1
R—As reported by the state	5,312	28.9	18,373	100.0
Flag - Current Exp - Instruction (FL_E13)				
A—Edited or suppressed by the analyst	126	0.7	126	0.7
I—Imputed	2,014	11.0	2,140	11.6
M—Missing	455	2.5	2,595	14.1
N—Not applicable	1,858	10.1	4,453	24.2
R—As reported by the state	13,920	75.8	18,373	100.0
Flag - Payments to Private Schools (FL_V91)				
M—Missing	4,734	25.8	4,734	25.8
N—Not applicable	1,190	6.5	5,924	32.2
R—As reported by the state	12,449	67.8	18,373	100.0
Flag - Payments to Public Charter Schools (FL_V92)				
I—Imputed	208	1.1	208	1.1
M—Missing	4,472	24.3	4,680	25.5
N—Not applicable	1,409	7.7	6,089	33.1
R—As reported by the state	12,284	66.9	18,373	100.0
Flag - Current Exp - Support Services - Pupils (FL_E17)				
A—Edited or suppressed by the analyst	3	#	3	#
I—Imputed	1,677	9.1	1,680	9.1
M—Missing	455	2.5	2,135	11.6
N—Not applicable	1,802	9.8	3,937	21.4
R—As reported by the state	14,436	78.6	18,373	100.0
Flag - Current Exp - Support Services - Instructional Staff (FL_E07)				
A—Edited or suppressed by the analyst	4	#	4	#
I—Imputed	1,155	6.3	1,159	6.3
M—Missing	455	2.5	1,614	8.8
N—Not applicable	1,759	9.6	3,373	18.4
R—As reported by the state	15,000	81.6	18,373	100.0
Flag - Current Exp - Support Services - General Administration (FL_E08)				
A—Edited or suppressed by the analyst	5	#	5	#
I—Imputed	1,170	6.4	1,175	6.4
M—Missing	455	2.5	1,630	8.9
N—Not applicable	1,816	9.9	3,446	18.8
R—As reported by the state	14,927	81.2	18,373	100.0
Flag - Current Exp - Support Services - School Administration (FL_E09)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	1,159	6.3	1,161	6.3
M—Missing	455	2.5	1,616	8.8
N—Not applicable	1,818	9.9	3,434	18.7
R—As reported by the state	14,939	81.3	18,373	100.0
Flag - Current Exp - Support Services - Operation and Maintenance of Plant (FL_V40)				
A—Edited or suppressed by the analyst	3	#	3	#
I—Imputed	1,182	6.4	1,185	6.4
M—Missing	455	2.5	1,640	8.9

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2012—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
N—Not applicable	1,822	9.9	3,462	18.8
R—As reported by the state	14,911	81.2	18,373	100.0
Flag - Current Exp - Support Services - Student Transportation (FL_V45)				
A—Edited or suppressed by the analyst	11	0.1	11	0.1
I—Imputed	940	5.1	951	5.2
M—Missing	455	2.5	1,406	7.7
N—Not applicable	1,628	8.9	3,034	16.5
R—As reported by the state	15,339	83.5	18,373	100.0
Flag - Current Exp - Support Services - Business/Central/Other (FL_V90)				
A—Edited or suppressed by the analyst	4	#	4	#
I—Imputed	1,163	6.3	1,167	6.4
M—Missing	455	2.5	1,622	8.8
N—Not applicable	1,770	9.6	3,392	18.5
R—As reported by the state	14,981	81.5	18,373	100.0
Flag - Current Exp - Support Services Nonspecified (FL_V85)				
M—Missing	11,431	62.2	11,431	62.2
N—Not applicable	1,409	7.7	12,840	69.9
R—As reported by the state	5,533	30.1	18,373	100.0
Flag - Current Exp - Food Services (FL_E11)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	863	4.7	865	4.7
M—Missing	456	2.5	1,321	7.2
N—Not applicable	1,190	6.5	2,511	13.7
R—As reported by the state	15,862	86.3	18,373	100.0
Flag - Current Exp - Enterprise Operations (FL_V60)				
I—Imputed	1	#	1	#
M—Missing	2,975	16.2	2,976	16.2
N—Not applicable	1,871	10.2	4,847	26.4
R—As reported by the state	13,526	73.6	18,373	100.0
Flag - Current Exp - Other Elsec (FL_V65)				
M—Missing	6,897	37.5	6,897	37.5
N—Not applicable	1,190	6.5	8,087	44.0
R—As reported by the state	10,286	56.0	18,373	100.0
Flag - Non-Elsec Exp - Community Services (FL_V70)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	225	1.2	226	1.2
M—Missing	456	2.5	682	3.7
N—Not applicable	1,190	6.5	1,872	10.2
R—As reported by the state	16,501	89.8	18,373	100.0
Flag - Non-Elsec Exp - Adult Education (FL_V75)				
I—Imputed	2	#	2	#
M—Missing	884	4.8	886	4.8
N—Not applicable	1,190	6.5	2,076	11.3
R—As reported by the state	16,297	88.7	18,373	100.0
Flag - Non-Elsec Exp - Other (FL_V80)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	5	#	7	#
M—Missing	5,053	27.5	5,060	27.5
N—Not applicable	1,231	6.7	6,291	34.2
R—As reported by the state	12,082	65.8	18,373	100.0
Flag - Capital Outlay - Construction (FL_F12)				
A—Edited or suppressed by the analyst	359	2.0	359	2.0
I—Imputed	6	#	365	2.0
M—Missing	467	2.5	832	4.5
N—Not applicable	1,191	6.5	2,023	11.0
R—As reported by the state	16,350	89.0	18,373	100.0
Flag - Capital Outlay - Land and Existing Structures (FL_G15)				

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2012—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
A—Edited or suppressed by the analyst	331	1.8	331	1.8
I—Imputed	4	#	335	1.8
M—Missing	1,752	9.5	2,087	11.4
N—Not applicable	1,231	6.7	3,318	18.1
R—As reported by the state	15,055	81.9	18,373	100.0
Flag - Capital Outlay - Instructional Equipment (FL_K09)				
A—Edited or suppressed by the analyst	4	#	4	#
I—Imputed	7	#	11	0.1
M—Missing	455	2.5	466	2.5
N—Not applicable	1,190	6.5	1,656	9.0
R—As reported by the state	16,717	91.0	18,373	100.0
Flag - Capital Outlay - Other Equipment (FL_K10)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	844	4.6	846	4.6
M—Missing	455	2.5	1,301	7.1
N—Not applicable	1,440	7.8	2,741	14.9
R—As reported by the state	15,632	85.1	18,373	100.0
Flag - Capital Outlay - Nonspecified Equipment (FL_K11)				
A—Edited or suppressed by the analyst	6	#	6	#
I—Imputed	1	#	7	#
M—Missing	8,416	45.8	8,423	45.8
N—Not applicable	1,409	7.7	9,832	53.5
R—As reported by the state	8,541	46.5	18,373	100.0
Flag - Payments to State Governments (FL_L12)				
I—Imputed	2	#	2	#
M—Missing	6,633	36.1	6,635	36.1
N—Not applicable	1,231	6.7	7,866	42.8
R—As reported by the state	10,507	57.2	18,373	100.0
Flag - Payments to Local Governments (FL_M12)				
M—Missing	6,248	34.0	6,248	34.0
N—Not applicable	1,231	6.7	7,479	40.7
R—As reported by the state	10,894	59.3	18,373	100.0
Flag - Payments to Other School Systems (FL_Q11)				
A—Edited or suppressed by the analyst	623	3.4	623	3.4
I—Imputed	1	#	624	3.4
M—Missing	653	3.6	1,277	7.0
N—Not applicable	1,190	6.5	2,467	13.4
R—As reported by the state	15,906	86.6	18,373	100.0
Flag - Interest On Debt (FL_I86)				
A—Edited or suppressed by the analyst	72	0.4	72	0.4
I—Imputed	269	1.5	341	1.9
M—Missing	455	2.5	796	4.3
N—Not applicable	1,190	6.5	1,986	10.8
R—As reported by the state	16,387	89.2	18,373	100.0
Flag - total Salaries (FL_Z32)				
A—Edited or suppressed by the analyst	8	#	8	#
I—Imputed	1,796	9.8	1,804	9.8
M—Missing	455	2.5	2,259	12.3
N—Not applicable	1,855	10.1	4,114	22.4
R—As reported by the state	14,259	77.6	18,373	100.0
Flag - Salaries - Instruction (FL_Z33)				
A—Edited or suppressed by the analyst	5	#	5	#
I—Imputed	1,701	9.3	1,706	9.3
M—Missing	455	2.5	2,161	11.8
N—Not applicable	1,847	10.1	4,008	21.8
R—As reported by the state	14,365	78.2	18,373	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2012—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Teacher Salaries - Regular Education Programs (FL_Z35)				
M—Missing	2,926	15.9	2,926	15.9
N—Not applicable	1,190	6.5	4,116	22.4
R—As reported by the state	14,257	77.6	18,373	100.0
Flag - Teacher Salaries - Special Education Programs (FL_Z36)				
M—Missing	2,926	15.9	2,926	15.9
N—Not applicable	1,190	6.5	4,116	22.4
R—As reported by the state	14,257	77.6	18,373	100.0
Flag - Teacher Salaries - Vocational Education Programs (FL_Z37)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	1	#	2	#
M—Missing	2,926	15.9	2,928	15.9
N—Not applicable	1,190	6.5	4,118	22.4
R—As reported by the state	14,255	77.6	18,373	100.0
Flag - Teacher Salaries - Other Educational Programs (FL_Z38)				
I—Imputed	3	#	3	#
M—Missing	2,926	15.9	2,929	15.9
N—Not applicable	1,190	6.5	4,119	22.4
R—As reported by the state	14,254	77.6	18,373	100.0
Flag - Salaries - Support Services - Pupils (FL_V11)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	1,015	5.5	1,017	5.5
M—Missing	455	2.5	1,472	8.0
N—Not applicable	1,190	6.5	2,662	14.5
R—As reported by the state	15,711	85.5	18,373	100.0
Flag - Salaries - Support Services - Instructional Staff (FL_V13)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	977	5.3	978	5.3
M—Missing	456	2.5	1,434	7.8
N—Not applicable	1,190	6.5	2,624	14.3
R—As reported by the state	15,749	85.7	18,373	100.0
Flag - Salaries - Support Services - General Administration (FL_V15)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	783	4.3	785	4.3
M—Missing	455	2.5	1,240	6.7
N—Not applicable	1,190	6.5	2,430	13.2
R—As reported by the state	15,943	86.8	18,373	100.0
Flag - Salaries - Support Services - School Administration (FL_V17)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	276	1.5	278	1.5
M—Missing	455	2.5	733	4.0
N—Not applicable	1,190	6.5	1,923	10.5
R—As reported by the state	16,450	89.5	18,373	100.0
Flag - Salaries - Support Services - Operation and Maintenance of Plant (FL_V21)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	753	4.1	755	4.1
M—Missing	455	2.5	1,210	6.6
N—Not applicable	1,190	6.5	2,400	13.1
R—As reported by the state	15,973	86.9	18,373	100.0
Flag - Salaries - Support Services - Student Transportation (FL_V23)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	538	2.9	540	2.9
M—Missing	455	2.5	995	5.4
N—Not applicable	1,190	6.5	2,185	11.9

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2012—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
R—As reported by the state	16,188	88.1	18,373	100.0
Flag - Salaries - Support Services - Business/Central/Other (FL_V37)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	796	4.3	798	4.3
M—Missing	455	2.5	1,253	6.8
N—Not applicable	1,190	6.5	2,443	13.3
R—As reported by the state	15,930	86.7	18,373	100.0
Flag - Salaries - Food Service (FL_V29)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	887	4.8	888	4.8
M—Missing	457	2.5	1,345	7.3
N—Not applicable	1,190	6.5	2,535	13.8
R—As reported by the state	15,838	86.2	18,373	100.0
Flag - total Employee Benefits (FL_Z34)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	1,108	6.0	1,109	6.0
M—Missing	455	2.5	1,564	8.5
N—Not applicable	1,854	10.1	3,418	18.6
R—As reported by the state	14,955	81.4	18,373	100.0
Flag - Employee Benefits - Instruction (FL_V10)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	1,418	7.7	1,420	7.7
M—Missing	469	2.6	1,889	10.3
N—Not applicable	1,871	10.2	3,760	20.5
R—As reported by the state	14,613	79.5	18,373	100.0
Flag - Employee Benefits - Support Services - Pupils (FL_V12)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	1,140	6.2	1,142	6.2
M—Missing	469	2.6	1,611	8.8
N—Not applicable	1,871	10.2	3,482	19.0
R—As reported by the state	14,891	81.0	18,373	100.0
Flag - Employee Benefits - Support Services - Instructional Staff (FL_V14)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	1,139	6.2	1,141	6.2
M—Missing	470	2.6	1,611	8.8
N—Not applicable	1,871	10.2	3,482	19.0
R—As reported by the state	14,891	81.0	18,373	100.0
Flag - Employee Benefits - Support Services - General Administration (FL_V16)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	1,150	6.3	1,152	6.3
M—Missing	469	2.6	1,621	8.8
N—Not applicable	1,871	10.2	3,492	19.0
R—As reported by the state	14,881	81.0	18,373	100.0
Flag - Employee Benefits - Support Services - School Administration (FL_V18)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	1,135	6.2	1,137	6.2
M—Missing	469	2.6	1,606	8.7
N—Not applicable	1,871	10.2	3,477	18.9
R—As reported by the state	14,896	81.1	18,373	100.0
Flag - Employee Benefits - Support Services - Operation and Maintenance of Plant (FL_V22)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	1,144	6.2	1,146	6.2
M—Missing	469	2.6	1,615	8.8
N—Not applicable	1,871	10.2	3,486	19.0
R—As reported by the state	14,887	81.0	18,373	100.0
Flag - Employee Benefits - Support Services - Student Transportation (FL_V24)				
A—Edited or suppressed by the analyst	2	#	2	#

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2012—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
I—Imputed	1,034	5.6	1,036	5.6
M—Missing	469	2.6	1,505	8.2
N—Not applicable	1,871	10.2	3,376	18.4
R—As reported by the state	14,997	81.6	18,373	100.0
 Flag - Employee Benefits - Support Services - Business/Central/Other (FL_V38)				
A—Edited or suppressed by the analyst	3	#	3	#
I—Imputed	1,147	6.2	1,150	6.3
M—Missing	469	2.6	1,619	8.8
N—Not applicable	1,871	10.2	3,490	19.0
R—As reported by the state	14,883	81.0	18,373	100.0
 Flag - Employee Benefits - Food Services (FL_V30)				
I—Imputed	991	5.4	991	5.4
M—Missing	458	2.5	1,449	7.9
N—Not applicable	1,190	6.5	2,639	14.4
R—As reported by the state	15,734	85.6	18,373	100.0
 Flag - Employee Benefits - Enterprise Operations (FL_V32)				
I—Imputed	10	0.1	10	0.1
M—Missing	4,688	25.5	4,698	25.6
N—Not applicable	1,871	10.2	6,569	35.8
R—As reported by the state	11,804	64.2	18,373	100.0
 Flag - Textbooks (Function 1000) (FL_V93)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	4	#	5	#
M—Missing	3,184	17.3	3,189	17.4
N—Not applicable	1,190	6.5	4,379	23.8
R—As reported by the state	13,994	76.2	18,373	100.0
 Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year (FL_19H)				
A—Edited or suppressed by the analyst	534	2.9	534	2.9
I—Imputed	1,496	8.1	2,030	11.0
M—Missing	1,654	9.0	3,684	20.1
N—Not applicable	1,194	6.5	4,878	26.5
R—As reported by the state	13,495	73.5	18,373	100.0
 Flag - Long Term Debt - Issued During Fiscal Year (FL_21F)				
A—Edited or suppressed by the analyst	298	1.6	298	1.6
I—Imputed	2	#	300	1.6
M—Missing	1,491	8.1	1,791	9.7
N—Not applicable	1,190	6.5	2,981	16.2
R—As reported by the state	15,392	83.8	18,373	100.0
 Flag - Long Term Debt - Retired During Fiscal Year (FL_31F)				
A—Edited or suppressed by the analyst	421	2.3	421	2.3
I—Imputed	10	0.1	431	2.3
M—Missing	918	5.0	1,349	7.3
N—Not applicable	1,191	6.5	2,540	13.8
R—As reported by the state	15,833	86.2	18,373	100.0
 Flag - Long Term Debt - Outstanding at End of Fiscal Year (FL_41F)				
A—Edited or suppressed by the analyst	563	3.1	563	3.1
I—Imputed	867	4.7	1,430	7.8
M—Missing	1,653	9.0	3,083	16.8
N—Not applicable	1,195	6.5	4,278	23.3
R—As reported by the state	14,095	76.7	18,373	100.0
 Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year (FL_61V)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	1	#	2	#
M—Missing	4,683	25.5	4,685	25.5
N—Not applicable	1,231	6.7	5,916	32.2
R—As reported by the state	12,457	67.8	18,373	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2012—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Short Term Debt - Outstanding at End of Fiscal Year (FL_66V)				
I—Imputed	2	#	2	#
M—Missing	4,684	25.5	4,686	25.5
N—Not applicable	1,231	6.7	5,917	32.2
R—As reported by the state	12,456	67.8	18,373	100.0
Flag - Assets - Sinking Fund (FL_W01)				
A—Edited or suppressed by the analyst	18	0.1	18	0.1
I—Imputed	41	0.2	59	0.3
M—Missing	1,421	7.7	1,480	8.1
N—Not applicable	1,220	6.6	2,700	14.7
R—As reported by the state	15,673	85.3	18,373	100.0
Flag - Assets - Bond Fund (FL_W31)				
A—Edited or suppressed by the analyst	15	0.1	15	0.1
I—Imputed	208	1.1	223	1.2
M—Missing	1,172	6.4	1,395	7.6
N—Not applicable	1,219	6.6	2,614	14.2
R—As reported by the state	15,759	85.8	18,373	100.0
Flag - Assets - Other Funds (FL_W61)				
A—Edited or suppressed by the analyst	26	0.1	26	0.1
I—Imputed	45	0.2	71	0.4
M—Missing	949	5.2	1,020	5.6
N—Not applicable	1,806	9.8	2,826	15.4
R—As reported by the state	15,547	84.6	18,373	100.0
Flag - ARRA Rev - Title I (FL_HR1)				
A—Edited or suppressed by the analyst	59	0.3	59	0.3
I—Imputed	18	0.1	77	0.4
M—Missing	2,185	11.9	2,262	12.3
N—Not applicable	1,193	6.5	3,455	18.8
R—As reported by the state	14,918	81.2	18,373	100.0
Flag - Current Exp - ARRA (FL_HE1)				
A—Edited or suppressed by the analyst	5	#	5	#
I—Imputed	8	#	13	0.1
M—Missing	2,456	13.4	2,469	13.4
N—Not applicable	1,190	6.5	3,659	19.9
R—As reported by the state	14,714	80.1	18,373	100.0
Flag - Capital Outlay - ARRA (FL_HE2)				
A—Edited or suppressed by the analyst	9	#	9	#
I—Imputed	63	0.3	72	0.4
M—Missing	2,524	13.7	2,596	14.1
N—Not applicable	1,190	6.5	3,786	20.6
R—As reported by the state	14,587	79.4	18,373	100.0

Rounds to zero.

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

Appendix D—Value Distribution and Field Frequencies

Table D-2. Number of districts with zero and positive values for revenues, by revenue source and state: Fiscal year 2012

State	Revenues							
	Total		Federal		State		Local	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
Total	16,694	34	16,426	302	16,507	221	16,512	216
Alabama	132	0	132	0	132	0	132	0
Alaska	53	0	53	0	53	0	53	0
Arizona	614	7	563	58	606	15	581	40
Arkansas	271	0	270	1	271	0	271	0
California	1,069	6	1,037	38	1,049	26	1,068	7
Colorado	197	0	195	2	194	3	196	1
Connecticut	194	0	192	2	192	2	189	5
Delaware	41	0	41	0	41	0	41	0
District of Columbia	61	0	59	2	0	61	60	1
Florida	67	0	67	0	67	0	67	0
Georgia	208	0	207	1	208	0	208	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	145	0	145	0	145	0	142	3
Illinois	1,000	0	993	7	995	5	991	9
Indiana	387	0	382	5	382	5	384	3
Iowa	360	0	360	0	360	0	360	0
Kansas	286	0	286	0	286	0	286	0
Kentucky	174	0	174	0	174	0	174	0
Louisiana	123	0	121	2	123	0	122	1
Maine	244	0	218	26	230	14	243	1
Maryland	24	0	24	0	24	0	24	0
Massachusetts	400	0	396	4	379	21	400	0
Michigan	857	1	847	11	857	1	853	5
Minnesota	544	8	534	18	526	26	542	10
Mississippi	152	0	152	0	152	0	152	0
Missouri	560	0	560	0	560	0	560	0
Montana	435	0	429	6	435	0	435	0
Nebraska	265	0	264	1	265	0	265	0
Nevada	18	0	18	0	18	0	18	0
New Hampshire	174	0	172	2	174	0	174	0
New Jersey	695	0	671	24	695	0	680	15
New Mexico	112	3	111	4	112	3	112	3
New York	693	0	690	3	693	0	693	0
North Carolina	214	1	212	3	214	1	214	1
North Dakota	210	0	205	5	202	8	209	1
Ohio	1,091	1	1,068	24	1,088	4	1,027	65
Oklahoma	534	0	531	3	533	1	533	1
Oregon	216	0	214	2	216	0	216	0
Pennsylvania	764	0	748	16	758	6	764	0
Rhode Island	49	0	49	0	49	0	49	0
South Carolina	94	2	93	3	94	2	94	2
South Dakota	160	0	160	0	152	8	152	8
Tennessee	136	0	136	0	136	0	136	0
Texas	1,245	0	1,243	2	1,245	0	1,240	5
Utah	122	4	118	8	118	8	122	4
Vermont	327	1	312	16	327	1	303	25
Virginia	134	0	132	2	134	0	134	0
Washington	304	0	304	0	304	0	304	0
West Virginia	63	0	63	0	63	0	63	0
Wisconsin	427	0	426	1	427	0	427	0
Wyoming	48	0	48	0	48	0	48	0

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

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

Appendix D—Value Distribution and Field Frequencies

Table D-3. Number of districts with zero and positive values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 2012

State	Current expenditures							
	Total		Instruction		Support services		Other	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
Total	16,698	30	16,501	227	16,644	84	15,070	1,658
Alabama	132	0	132	0	132	0	132	0
Alaska	53	0	53	0	53	0	51	2
Arizona	621	0	615	6	618	3	379	242
Arkansas	271	0	271	0	271	0	259	12
California	1,068	7	1,047	28	1,066	9	979	96
Colorado	197	0	195	2	197	0	180	17
Connecticut	194	0	194	0	183	11	181	13
Delaware	41	0	41	0	41	0	35	6
District of Columbia	59	2	57	4	59	2	52	9
Florida	67	0	67	0	67	0	67	0
Georgia	208	0	207	1	208	0	192	16
Hawaii	1	0	1	0	1	0	1	0
Idaho	145	0	145	0	145	0	128	17
Illinois	1,000	0	990	10	997	3	891	109
Indiana	387	0	384	3	385	2	356	31
Iowa	360	0	360	0	360	0	353	7
Kansas	286	0	286	0	286	0	286	0
Kentucky	174	0	174	0	174	0	174	0
Louisiana	123	0	123	0	123	0	121	2
Maine	244	0	212	32	243	1	235	9
Maryland	24	0	24	0	24	0	24	0
Massachusetts	400	0	396	4	399	1	387	13
Michigan	858	0	857	1	858	0	738	120
Minnesota	552	0	539	13	540	12	475	77
Mississippi	152	0	152	0	152	0	152	0
Missouri	560	0	560	0	560	0	558	2
Montana	435	0	432	3	435	0	318	117
Nebraska	265	0	265	0	265	0	259	6
Nevada	18	0	18	0	18	0	18	0
New Hampshire	174	0	166	8	174	0	158	16
New Jersey	680	15	670	25	680	15	642	53
New Mexico	115	0	115	0	112	3	105	10
New York	693	0	692	1	693	0	670	23
North Carolina	215	0	215	0	215	0	181	34
North Dakota	210	0	208	2	210	0	172	38
Ohio	1,092	0	1,047	45	1,081	11	894	198
Oklahoma	534	0	533	1	534	0	528	6
Oregon	216	0	214	2	216	0	185	31
Pennsylvania	764	0	761	3	763	1	662	102
Rhode Island	49	0	49	0	49	0	45	4
South Carolina	96	0	96	0	96	0	88	8
South Dakota	160	0	159	1	159	1	152	8
Tennessee	136	0	136	0	136	0	135	1
Texas	1,245	0	1,242	3	1,245	0	1,199	46
Utah	126	0	124	2	124	2	98	28
Vermont	322	6	304	24	321	7	225	103
Virginia	134	0	132	2	134	0	132	2
Washington	304	0	304	0	304	0	290	14
West Virginia	63	0	63	0	63	0	59	4
Wisconsin	427	0	426	1	427	0	423	4
Wyoming	48	0	48	0	48	0	46	2

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

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

Appendix D—Value Distribution and Field Frequencies

Table D-4. Number of districts with zero and positive values for expenditures and membership, by type of expenditure and state: Fiscal year 2012

State	Expenditures							
	Total		Non-elementary/secondary		Capital outlay		Membership (V33)	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
Total	16,712	16	9,754	6,974	15,365	1,363	15,755	249
Alabama	132	0	132	0	132	0	132	0
Alaska	53	0	29	24	51	2	53	0
Arizona	621	0	261	360	482	139	610	4
Arkansas	271	0	243	28	266	5	256	2
California	1,075	0	623	452	929	146	1,013	0
Colorado	197	0	82	115	195	2	179	0
Connecticut	194	0	149	45	188	6	186	0
Delaware	41	0	19	22	40	1	41	0
District of Columbia	60	1	9	52	48	13	52	0
Florida	67	0	64	3	67	0	67	0
Georgia	208	0	73	135	196	12	192	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	145	0	37	108	140	5	144	0
Illinois	1,000	0	545	455	972	28	862	14
Indiana	387	0	303	84	382	5	357	5
Iowa	360	0	102	258	360	0	351	0
Kansas	286	0	67	219	286	0	286	0
Kentucky	174	0	170	4	174	0	174	0
Louisiana	123	0	71	52	96	27	122	0
Maine	244	0	129	115	182	62	222	7
Maryland	24	0	22	2	24	0	24	0
Massachusetts	400	0	166	234	391	9	396	0
Michigan	858	0	617	241	766	92	797	3
Minnesota	552	0	391	161	535	17	488	12
Mississippi	152	0	122	30	152	0	152	0
Missouri	560	0	522	38	538	22	560	0
Montana	435	0	190	245	310	125	414	21
Nebraska	265	0	49	216	264	1	249	8
Nevada	18	0	15	3	18	0	18	0
New Hampshire	174	0	45	129	161	13	174	0
New Jersey	680	15	415	280	635	60	655	0
New Mexico	115	0	31	84	112	3	115	0
New York	693	0	631	62	690	3	690	0
North Carolina	215	0	118	97	202	13	215	0
North Dakota	210	0	49	161	199	11	181	0
Ohio	1,092	0	591	501	963	129	958	102
Oklahoma	534	0	169	365	499	35	526	0
Oregon	216	0	126	90	189	27	197	0
Pennsylvania	764	0	605	159	748	16	660	55
Rhode Island	49	0	37	12	49	0	49	0
South Carolina	96	0	86	10	96	0	84	12
South Dakota	160	0	90	70	152	8	152	0
Tennessee	136	0	120	16	136	0	136	0
Texas	1,245	0	669	576	998	247	1,225	0
Utah	126	0	53	73	122	4	119	0
Vermont	328	0	45	283	281	47	267	3
Virginia	134	0	103	31	133	1	132	0
Washington	304	0	160	144	280	24	295	1
West Virginia	63	0	63	0	62	1	55	0
Wisconsin	427	0	318	109	425	2	424	0
Wyoming	48	0	27	21	48	0	48	0

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

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

Appendix D—Value Distribution and Field Frequencies

Table D-5. Number of districts and minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 2012

State	Number of districts	Minimum	Maximum	Mean
Total	16,728	\$0	\$12,632,217,000	\$16,862,028
Alabama	132	1,146,000	178,526,000	18,169,273
Alaska	53	45,000	213,772,000	9,877,057
Arizona	621	0	282,811,000	6,617,849
Arkansas	271	1,000	171,113,000	6,932,255
California	1,075	0	2,060,371,000	22,150,178
Colorado	197	0	555,629,000	21,403,188
Connecticut	194	0	244,339,000	30,093,577
Delaware	41	356,000	109,843,000	15,037,122
District of Columbia	61	0	1,193,264,000	29,122,361
Florida	67	2,606,000	1,720,142,000	184,606,388
Georgia	208	23,000	749,358,000	39,644,990
Hawaii	1	55,056,000	55,056,000	55,056,000
Idaho	145	0	82,599,000	3,303,807
Illinois	1,000	0	2,803,949,000	17,990,482
Indiana	387	0	106,404,000	10,032,933
Iowa	360	194,000	167,790,000	8,543,408
Kansas	286	374,000	190,706,000	7,099,171
Kentucky	174	411,000	551,010,000	13,150,730
Louisiana	123	0	303,545,000	28,529,154
Maine	244	0	74,495,000	5,571,697
Maryland	24	9,776,000	1,985,812,000	288,030,667
Massachusetts	400	290,000	811,254,000	22,476,830
Michigan	858	0	263,715,000	8,179,280
Minnesota	552	0	194,625,000	6,012,080
Mississippi	152	702,000	91,331,000	9,782,882
Missouri	560	253,000	251,635,000	10,710,130
Montana	435	2,000	33,543,000	1,501,437
Nebraska	265	129,000	303,790,000	8,421,381
Nevada	18	960,000	1,710,247,000	130,977,056
New Hampshire	174	15,000	79,507,000	10,038,236
New Jersey	695	0	192,760,000	23,009,216
New Mexico	115	0	177,924,000	5,283,696
New York	693	283,000	12,632,217,000	46,206,949
North Carolina	215	0	382,952,000	15,883,842
North Dakota	210	0	66,262,000	2,509,838
Ohio	1,092	0	468,691,000	10,533,897
Oklahoma	534	0	205,760,000	4,096,640
Oregon	216	4,000	296,029,000	11,740,398
Pennsylvania	764	45,000	936,603,000	22,731,815
Rhode Island	49	235,000	130,132,000	25,329,184
South Carolina	96	0	368,357,000	36,648,563
South Dakota	160	0	116,575,000	4,319,088
Tennessee	136	549,000	490,480,000	27,259,743
Texas	1,245	0	1,288,007,000	19,379,804
Utah	126	0	168,177,000	13,077,079
Vermont	328	0	14,304,000	803,415
Virginia	134	2,073,000	1,781,755,000	59,779,284
Washington	304	1,000	320,912,000	12,820,484
West Virginia	63	464,000	156,460,000	24,201,603
Wisconsin	427	900,000	334,731,000	12,754,801
Wyoming	48	523,000	120,945,000	13,924,146

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

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

Appendix D—Value Distribution and Field Frequencies

Table D-6. Number of districts and minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 2012

State	Number of districts	Minimum	Maximum	Mean
Total	16,728	\$0	\$8,648,188,000	\$16,282,896
Alabama	132	3,599,000	323,217,000	29,914,023
Alaska	53	633,000	438,433,000	28,451,189
Arizona	621	0	214,838,000	5,920,734
Arkansas	271	320,000	153,928,000	9,895,561
California	1,075	0	5,002,708,000	33,882,516
Colorado	197	0	338,935,000	19,122,868
Connecticut	194	0	326,159,000	19,612,031
Delaware	41	806,000	125,846,000	28,360,512
District of Columbia	61	0	0	0
Florida	67	2,682,000	1,011,288,000	129,885,328
Georgia	208	447,000	686,817,000	36,113,313
Hawaii	1	2,161,254,000	2,161,254,000	2,161,254,000
Idaho	145	94,000	158,373,000	8,915,366
Illinois	1,000	0	2,063,571,000	9,479,126
Indiana	387	0	331,965,000	19,755,711
Iowa	360	157,000	202,951,000	7,447,319
Kansas	286	417,000	345,915,000	11,095,122
Kentucky	174	1,002,000	479,204,000	22,534,316
Louisiana	123	299,000	227,474,000	30,755,341
Maine	244	0	40,096,000	4,169,426
Maryland	24	11,771,000	1,017,616,000	249,189,208
Massachusetts	400	0	374,808,000	15,509,695
Michigan	858	0	499,995,000	12,471,322
Minnesota	552	0	402,820,000	12,762,679
Mississippi	152	851,000	129,200,000	14,445,526
Missouri	560	82,000	77,135,000	5,775,864
Montana	435	19,000	48,968,000	1,749,492
Nebraska	265	216,000	205,033,000	4,401,411
Nevada	18	251,000	870,957,000	75,834,278
New Hampshire	174	32,000	79,738,000	5,915,661
New Jersey	695	3,000	863,005,000	15,324,767
New Mexico	115	0	688,092,000	21,063,278
New York	693	9,000	8,648,188,000	33,644,006
North Carolina	215	0	709,165,000	36,635,149
North Dakota	210	0	70,767,000	3,134,548
Ohio	1,092	0	494,139,000	9,267,838
Oklahoma	534	0	185,756,000	5,384,519
Oregon	216	31,000	248,020,000	14,065,056
Pennsylvania	764	0	1,292,598,000	12,580,809
Rhode Island	49	446,000	227,740,000	16,567,837
South Carolina	96	0	335,785,000	37,985,875
South Dakota	160	0	64,077,000	2,469,088
Tennessee	136	1,611,000	463,916,000	29,543,721
Texas	1,245	69,000	509,806,000	16,856,112
Utah	126	0	278,010,000	18,486,706
Vermont	328	0	55,614,000	4,219,247
Virginia	134	1,343,000	488,170,000	41,526,149
Washington	304	300,000	307,249,000	23,029,967
West Virginia	63	605,000	183,766,000	31,968,524
Wisconsin	427	40,000	633,933,000	11,209,265
Wyoming	48	497,000	166,696,000	17,747,833

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

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

Appendix D—Value Distribution and Field Frequencies

Table D-7. Number of districts and minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 2012

State	Number of districts	Minimum	Maximum	Mean
Total	16,728	\$0	\$2,237,047,000	\$3,629,639
Alabama	132	802,000	83,326,000	5,984,500
Alaska	53	56,000	94,110,000	6,641,604
Arizona	621	0	77,010,000	1,848,844
Arkansas	271	0	46,667,000	2,482,863
California	1,075	0	1,251,529,000	8,180,592
Colorado	197	0	140,975,000	3,608,954
Connecticut	194	0	54,956,000	2,644,237
Delaware	41	121,000	30,390,000	4,782,805
District of Columbia	61	0	137,742,000	3,413,934
Florida	67	1,280,000	457,537,000	45,795,836
Georgia	208	0	138,288,000	8,980,837
Hawaii	1	318,728,000	318,728,000	318,728,000
Idaho	145	1,000	24,579,000	1,879,641
Illinois	1,000	0	892,899,000	2,430,413
Indiana	387	0	74,919,000	2,971,705
Iowa	360	41,000	59,869,000	1,422,906
Kansas	286	46,000	70,782,000	1,433,745
Kentucky	174	154,000	188,192,000	5,650,759
Louisiana	123	0	169,042,000	13,094,358
Maine	244	0	13,106,000	991,107
Maryland	24	3,375,000	203,999,000	35,818,125
Massachusetts	400	0	131,642,000	2,535,580
Michigan	858	0	271,358,000	2,326,773
Minnesota	552	0	76,265,000	1,407,574
Mississippi	152	362,000	70,976,000	5,230,987
Missouri	560	39,000	72,381,000	1,840,930
Montana	435	0	10,863,000	492,331
Nebraska	265	0	102,834,000	1,381,192
Nevada	18	562,000	282,471,000	22,490,056
New Hampshire	174	0	24,832,000	1,076,109
New Jersey	695	0	104,857,000	2,025,540
New Mexico	115	0	97,699,000	4,299,374
New York	693	0	2,237,047,000	5,449,319
North Carolina	215	0	156,055,000	8,616,014
North Dakota	210	0	13,883,000	762,143
Ohio	1,092	0	141,562,000	2,008,263
Oklahoma	534	0	80,511,000	1,450,796
Oregon	216	0	55,577,000	2,550,435
Pennsylvania	764	0	452,562,000	2,942,585
Rhode Island	49	93,000	61,644,000	4,329,531
South Carolina	96	0	72,130,000	8,885,396
South Dakota	160	18,000	22,293,000	1,328,844
Tennessee	136	125,000	247,241,000	9,249,654
Texas	1,245	0	251,377,000	5,096,663
Utah	126	0	64,405,000	3,565,159
Vermont	328	0	8,133,000	380,302
Virginia	134	0	128,140,000	10,190,679
Washington	304	1,000	56,340,000	3,477,122
West Virginia	63	597,000	44,638,000	6,860,683
Wisconsin	427	0	221,083,000	2,124,850
Wyoming	48	83,000	21,366,000	3,015,167

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

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

Appendix D—Value Distribution and Field Frequencies

Table D-8. Number of districts and minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 2012

State	Number of districts	Minimum	Maximum	Mean
Total	16,728	\$0	\$23,517,452,000	\$36,774,563
Alabama	132	5,547,000	585,069,000	54,067,795
Alaska	53	761,000	746,315,000	44,969,849
Arizona	621	0	565,143,000	14,387,427
Arkansas	271	694,000	371,708,000	19,310,679
California	1,075	0	8,314,608,000	64,213,286
Colorado	197	616,000	967,307,000	44,135,010
Connecticut	194	5,000	471,500,000	52,349,845
Delaware	41	1,533,000	266,079,000	48,180,439
District of Columbia	61	123,000	1,331,006,000	32,536,295
Florida	67	9,967,000	3,188,967,000	360,287,552
Georgia	208	963,000	1,574,463,000	84,739,139
Hawaii	1	2,535,038,000	2,535,038,000	2,535,038,000
Idaho	145	110,000	222,959,000	14,098,814
Illinois	1,000	191,000	5,760,419,000	29,900,021
Indiana	387	1,000	512,019,000	32,760,349
Iowa	360	1,275,000	430,610,000	17,413,633
Kansas	286	1,262,000	578,456,000	19,628,038
Kentucky	174	1,638,000	1,218,406,000	41,335,805
Louisiana	123	1,153,000	625,708,000	72,378,854
Maine	244	1,000	110,157,000	10,732,230
Maryland	24	31,833,000	2,854,888,000	573,038,000
Massachusetts	400	433,000	1,262,395,000	40,522,105
Michigan	858	0	1,035,068,000	22,977,374
Minnesota	552	0	626,518,000	20,182,333
Mississippi	152	2,084,000	291,507,000	29,459,395
Missouri	560	597,000	380,461,000	18,326,925
Montana	435	39,000	92,188,000	3,743,260
Nebraska	265	1,660,000	611,657,000	14,203,985
Nevada	18	2,590,000	2,863,675,000	229,301,389
New Hampshire	174	47,000	177,548,000	17,030,006
New Jersey	695	4,000	1,094,167,000	40,359,522
New Mexico	115	0	963,715,000	30,646,348
New York	693	310,000	23,517,452,000	85,300,274
North Carolina	215	0	1,209,892,000	61,135,005
North Dakota	210	61,000	145,704,000	6,406,529
Ohio	1,092	0	949,275,000	21,809,997
Oklahoma	534	208,000	466,306,000	10,931,955
Oregon	216	77,000	525,852,000	28,355,889
Pennsylvania	764	84,000	2,681,763,000	38,255,209
Rhode Island	49	1,337,000	419,516,000	46,226,551
South Carolina	96	0	685,904,000	83,519,833
South Dakota	160	18,000	202,945,000	8,117,019
Tennessee	136	2,771,000	1,194,046,000	66,053,118
Texas	1,245	486,000	2,046,214,000	41,332,579
Utah	126	0	488,488,000	35,128,944
Vermont	328	0	71,540,000	5,402,963
Virginia	134	4,037,000	2,398,065,000	111,496,112
Washington	304	328,000	684,501,000	39,327,572
West Virginia	63	2,657,000	384,864,000	63,030,810
Wisconsin	427	1,292,000	1,189,747,000	26,088,916
Wyoming	48	3,336,000	227,287,000	34,687,146

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

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

Appendix D—Value Distribution and Field Frequencies

Table D-9. Number of districts and minimum, maximum, and mean of districts' current expenditures for instruction, by state: Fiscal year 2012

State	Number of districts	Minimum	Maximum	Mean
Total	16,728	\$0	\$15,159,502,000	\$18,876,832
Alabama	132	2,713,000	285,861,000	27,976,114
Alaska	53	300,000	419,466,000	23,693,528
Arizona	621	0	291,827,000	7,158,457
Arkansas	271	390,000	170,305,000	9,498,738
California	1,075	0	4,250,633,000	31,829,677
Colorado	197	0	430,808,000	21,327,980
Connecticut	194	299,000	227,445,000	27,398,912
Delaware	41	772,000	173,530,000	27,067,073
District of Columbia	61	0	474,532,000	11,732,426
Florida	67	5,245,000	1,947,976,000	202,370,806
Georgia	208	0	883,455,000	46,108,139
Hawaii	1	1,262,938,000	1,262,938,000	1,262,938,000
Idaho	145	63,000	125,010,000	7,674,034
Illinois	1,000	0	3,040,082,000	14,819,145
Indiana	387	0	242,318,000	14,962,070
Iowa	360	280,000	222,405,000	8,534,511
Kansas	286	727,000	289,105,000	10,255,535
Kentucky	174	718,000	588,596,000	21,250,937
Louisiana	123	615,000	303,251,000	37,301,992
Maine	244	0	58,588,000	5,446,102
Maryland	24	17,874,000	1,387,437,000	297,525,833
Massachusetts	400	0	615,691,000	20,476,585
Michigan	858	0	515,473,000	11,153,055
Minnesota	552	0	362,596,000	10,700,493
Mississippi	152	935,000	146,889,000	15,074,559
Missouri	560	182,000	249,613,000	9,221,814
Montana	435	0	58,925,000	2,041,853
Nebraska	265	9,000	373,110,000	8,482,989
Nevada	18	881,000	1,454,066,000	116,562,667
New Hampshire	174	0	120,745,000	9,499,655
New Jersey	695	0	435,986,000	19,509,780
New Mexico	115	331,000	482,085,000	14,904,617
New York	693	0	15,159,502,000	51,902,032
North Carolina	215	375,000	735,593,000	35,913,642
North Dakota	210	0	85,225,000	3,265,648
Ohio	1,092	0	361,131,000	9,918,366
Oklahoma	534	0	182,342,000	5,135,537
Oregon	216	0	286,867,000	14,424,546
Pennsylvania	764	0	993,871,000	18,462,863
Rhode Island	49	447,000	216,760,000	25,619,204
South Carolina	96	587,000	307,274,000	38,868,948
South Dakota	160	0	108,335,000	4,013,331
Tennessee	136	1,028,000	649,243,000	37,876,912
Texas	1,245	0	1,000,287,000	19,738,156
Utah	126	0	272,950,000	18,466,016
Vermont	328	0	43,257,000	2,622,698
Virginia	134	0	1,418,386,000	60,578,455
Washington	304	138,000	325,689,000	19,298,451
West Virginia	63	1,000	194,593,000	30,062,762
Wisconsin	427	0	584,266,000	13,187,607
Wyoming	48	1,703,000	117,781,000	17,620,854

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

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

Appendix D—Value Distribution and Field Frequencies

Table D-10. Number of districts and minimum, maximum, and mean of districts' current expenditures for support services, by state: Fiscal year 2012

State	Number of districts	Minimum	Maximum	Mean
Total	16,728	\$0	\$4,390,475,000	\$10,987,307
Alabama	132	2,361,000	201,092,000	16,966,432
Alaska	53	345,000	292,587,000	17,870,811
Arizona	621	0	213,695,000	5,251,886
Arkansas	271	237,000	124,413,000	6,302,756
California	1,075	0	2,409,377,000	18,975,687
Colorado	197	182,000	348,647,000	14,107,102
Connecticut	194	0	159,746,000	15,267,428
Delaware	41	664,000	96,034,000	14,046,634
District of Columbia	61	0	266,716,000	9,457,475
Florida	67	4,180,000	949,314,000	113,542,716
Georgia	208	387,000	495,890,000	24,335,553
Hawaii	1	814,511,000	814,511,000	814,511,000
Idaho	145	34,000	67,808,000	4,337,159
Illinois	1,000	0	1,577,617,000	9,358,604
Indiana	387	0	193,172,000	9,748,013
Iowa	360	163,000	106,067,000	4,690,311
Kansas	286	373,000	196,599,000	5,489,413
Kentucky	174	634,000	488,629,000	13,335,086
Louisiana	123	379,000	219,007,000	24,047,740
Maine	244	0	42,240,000	3,653,459
Maryland	24	12,317,000	743,231,000	173,400,208
Massachusetts	400	0	422,915,000	11,986,350
Michigan	858	16,000	346,078,000	7,322,948
Minnesota	552	0	144,848,000	4,864,873
Mississippi	152	74,000	97,398,000	9,539,046
Missouri	560	132,000	140,405,000	5,504,736
Montana	435	12,000	33,120,000	1,234,057
Nebraska	265	430,000	163,764,000	3,716,687
Nevada	18	1,463,000	908,851,000	75,442,667
New Hampshire	174	15,000	45,455,000	4,991,454
New Jersey	695	0	388,170,000	13,072,568
New Mexico	115	0	285,573,000	9,700,183
New York	693	7,000	4,390,475,000	21,221,674
North Carolina	215	206,000	350,547,000	18,273,228
North Dakota	210	11,000	37,277,000	1,753,919
Ohio	1,092	0	319,222,000	7,276,822
Oklahoma	534	109,000	146,141,000	3,569,163
Oregon	216	6,000	204,427,000	9,527,616
Pennsylvania	764	0	613,339,000	10,702,491
Rhode Island	49	639,000	146,075,000	15,295,245
South Carolina	96	381,000	198,001,000	26,116,094
South Dakota	160	0	54,811,000	2,373,694
Tennessee	136	654,000	380,539,000	19,803,926
Texas	1,245	100,000	774,787,000	11,640,275
Utah	126	0	126,507,000	8,976,698
Vermont	328	0	22,944,000	1,595,034
Virginia	134	770,000	785,660,000	35,406,940
Washington	304	86,000	205,888,000	12,288,799
West Virginia	63	1,520,000	101,926,000	18,337,444
Wisconsin	427	379,000	400,600,000	8,257,335
Wyoming	48	941,000	73,434,000	11,260,625

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

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

Appendix D—Value Distribution and Field Frequencies

Table D-11. Number of districts and minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 2012

State	Number of districts	Minimum	Maximum	Mean
Total	16,728	\$0	\$476,778,000	\$1,308,986
Alabama	132	400,000	35,365,000	3,356,644
Alaska	53	0	17,601,000	1,344,340
Arizona	621	0	26,053,000	608,665
Arkansas	271	0	13,999,000	923,399
California	1,075	0	333,419,000	2,194,672
Colorado	197	0	35,496,000	1,469,736
Connecticut	194	0	17,868,000	1,619,351
Delaware	41	0	8,865,000	1,682,854
District of Columbia	61	0	38,160,000	1,000,295
Florida	67	511,000	146,135,000	16,286,299
Georgia	208	0	77,871,000	4,281,524
Hawaii	1	124,849,000	124,849,000	124,849,000
Idaho	145	0	9,333,000	690,179
Illinois	1,000	0	208,727,000	810,507
Indiana	387	0	24,353,000	1,209,992
Iowa	360	0	12,703,000	602,069
Kansas	286	30,000	20,494,000	805,979
Kentucky	174	79,000	54,151,000	2,213,753
Louisiana	123	0	26,160,000	3,518,350
Maine	244	0	3,426,000	333,738
Maryland	24	1,251,000	62,407,000	13,192,417
Massachusetts	400	0	46,525,000	1,054,878
Michigan	858	0	32,415,000	701,767
Minnesota	552	0	24,173,000	764,013
Mississippi	152	128,000	19,083,000	1,738,586
Missouri	560	0	13,787,000	692,336
Montana	435	0	5,579,000	145,786
Nebraska	265	0	25,572,000	604,332
Nevada	18	35,000	99,338,000	7,645,722
New Hampshire	174	0	5,906,000	412,103
New Jersey	695	0	26,966,000	1,161,712
New Mexico	115	0	35,035,000	1,216,157
New York	693	0	476,778,000	1,603,391
North Carolina	215	0	56,366,000	3,069,749
North Dakota	210	0	9,247,000	405,910
Ohio	1,092	0	26,895,000	627,305
Oklahoma	534	0	27,486,000	676,787
Oregon	216	0	16,413,000	939,167
Pennsylvania	764	0	76,529,000	1,186,114
Rhode Island	49	0	14,653,000	1,101,469
South Carolina	96	0	42,858,000	3,860,927
South Dakota	160	0	8,621,000	355,600
Tennessee	136	0	55,563,000	3,224,596
Texas	1,245	0	99,611,000	1,789,367
Utah	126	0	30,469,000	1,827,881
Vermont	328	0	2,781,000	129,198
Virginia	134	0	91,365,000	3,999,806
Washington	304	0	16,515,000	1,537,013
West Virginia	63	0	18,845,000	2,844,952
Wisconsin	427	0	43,638,000	879,234
Wyoming	48	0	6,448,000	923,417

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

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

Appendix D—Value Distribution and Field Frequencies

Table D-12. Number of districts and minimum, maximum, and mean of districts' total current expenditures for elementary/secondary education, by state: Fiscal year 2012

State	Number of districts	Minimum	Maximum	Mean
Total	16,728	\$0	\$20,026,755,000	\$31,173,125
Alabama	132	5,522,000	522,318,000	48,299,189
Alaska	53	645,000	729,654,000	42,908,679
Arizona	621	6,000	492,352,000	13,019,008
Arkansas	271	654,000	308,717,000	16,724,893
California	1,075	0	6,993,429,000	53,000,036
Colorado	197	182,000	814,951,000	36,904,817
Connecticut	194	299,000	394,406,000	44,285,691
Delaware	41	1,436,000	277,581,000	42,796,561
District of Columbia	61	0	779,408,000	22,190,197
Florida	67	9,974,000	3,043,425,000	332,199,821
Georgia	208	1,053,000	1,457,216,000	74,725,216
Hawaii	1	2,202,298,000	2,202,298,000	2,202,298,000
Idaho	145	100,000	202,151,000	12,701,372
Illinois	1,000	38,000	4,826,426,000	24,988,256
Indiana	387	9,000	459,843,000	25,920,075
Iowa	360	549,000	341,175,000	13,826,892
Kansas	286	1,153,000	506,198,000	16,550,927
Kentucky	174	1,495,000	1,131,376,000	36,799,776
Louisiana	123	1,193,000	544,439,000	64,868,081
Maine	244	1,000	104,254,000	9,433,299
Maryland	24	31,442,000	2,178,319,000	484,118,458
Massachusetts	400	22,000	1,085,131,000	33,517,813
Michigan	858	59,000	893,966,000	19,177,769
Minnesota	552	2,000	528,489,000	16,329,379
Mississippi	152	2,150,000	263,370,000	26,352,191
Missouri	560	464,000	357,608,000	15,418,886
Montana	435	47,000	92,045,000	3,421,697
Nebraska	265	1,502,000	562,446,000	12,804,008
Nevada	18	2,379,000	2,462,255,000	199,651,056
New Hampshire	174	15,000	169,293,000	14,903,213
New Jersey	695	0	851,122,000	33,744,060
New Mexico	115	392,000	802,693,000	25,820,957
New York	693	7,000	20,026,755,000	74,727,097
North Carolina	215	589,000	1,128,321,000	57,256,619
North Dakota	210	68,000	131,749,000	5,425,476
Ohio	1,092	11,000	707,248,000	17,822,494
Oklahoma	534	223,000	352,305,000	9,381,487
Oregon	216	6,000	507,707,000	24,891,329
Pennsylvania	764	33,000	1,683,739,000	30,351,467
Rhode Island	49	1,086,000	377,488,000	42,015,918
South Carolina	96	971,000	548,133,000	68,845,969
South Dakota	160	18,000	171,767,000	6,742,625
Tennessee	136	2,482,000	1,085,345,000	60,905,434
Texas	1,245	286,000	1,874,685,000	33,167,798
Utah	126	44,000	425,085,000	29,270,595
Vermont	328	0	68,982,000	4,346,930
Virginia	134	770,000	2,295,411,000	99,985,201
Washington	304	224,000	548,092,000	33,124,263
West Virginia	63	2,508,000	315,364,000	51,245,159
Wisconsin	427	400,000	1,028,504,000	22,324,176
Wyoming	48	2,859,000	197,663,000	29,804,896

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

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

Appendix D—Value Distribution and Field Frequencies

Table D-13. Number of districts and minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 2012

State	Number of districts	Minimum	Maximum	Mean
Total	16,728	\$0	\$2,111,295,000	\$3,035,823
Alabama	132	2,000	72,902,000	4,401,129
Alaska	53	0	25,474,000	2,739,981
Arizona	621	0	78,783,000	1,227,219
Arkansas	271	0	36,990,000	2,099,476
California	1,075	0	1,141,293,000	6,269,481
Colorado	197	0	100,357,000	3,584,959
Connecticut	194	0	87,514,000	3,373,510
Delaware	41	0	31,725,000	3,795,000
District of Columbia	61	0	283,890,000	5,717,475
Florida	67	240,000	226,144,000	27,421,851
Georgia	208	0	198,826,000	7,530,654
Hawaii	1	124,096,000	124,096,000	124,096,000
Idaho	145	0	10,048,000	493,152
Illinois	1,000	0	579,893,000	2,032,447
Indiana	387	0	88,489,000	2,440,496
Iowa	360	30,000	54,255,000	2,501,642
Kansas	286	10,000	110,054,000	2,317,210
Kentucky	174	11,000	97,827,000	4,391,161
Louisiana	123	0	93,122,000	6,421,098
Maine	244	0	22,758,000	539,824
Maryland	24	423,000	391,146,000	47,463,333
Massachusetts	400	0	56,250,000	2,961,653
Michigan	858	0	213,384,000	1,470,647
Minnesota	552	0	75,826,000	1,993,862
Mississippi	152	20,000	25,638,000	2,166,941
Missouri	560	0	47,006,000	1,614,318
Montana	435	0	10,914,000	268,968
Nebraska	265	0	45,549,000	1,413,853
Nevada	18	68,000	192,306,000	18,143,111
New Hampshire	174	0	37,276,000	919,862
New Jersey	695	0	33,372,000	1,383,647
New Mexico	115	0	159,710,000	5,408,557
New York	693	0	2,111,295,000	5,911,714
North Carolina	215	0	108,167,000	3,556,981
North Dakota	210	0	24,168,000	766,210
Ohio	1,092	0	163,147,000	2,234,281
Oklahoma	534	0	43,070,000	929,170
Oregon	216	0	66,631,000	2,076,676
Pennsylvania	764	0	89,663,000	2,353,527
Rhode Island	49	12,000	6,090,000	737,531
South Carolina	96	7,000	92,945,000	9,071,917
South Dakota	160	0	44,211,000	1,077,488
Tennessee	136	57,000	88,992,000	4,937,735
Texas	1,245	0	386,544,000	4,448,490
Utah	126	0	141,743,000	5,840,175
Vermont	328	0	3,115,000	139,933
Virginia	134	0	192,120,000	8,050,716
Washington	304	0	161,027,000	5,105,507
West Virginia	63	0	46,402,000	3,890,190
Wisconsin	427	0	31,836,000	1,052,098
Wyoming	48	267,000	30,204,000	4,442,604

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

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

Appendix D—Value Distribution and Field Frequencies

Table D-14. Number of districts and minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state: Fiscal year 2012

State	Number of districts	Minimum	Maximum	Mean
Total	16,728	\$0	\$188,947,000	\$361,181
Alabama	132	22,000	7,258,000	875,614
Alaska	53	0	3,439,000	214,283
Arizona	621	0	1,873,000	44,982
Arkansas	271	0	37,013,000	1,613,841
California	1,075	0	161,495,000	1,050,623
Colorado	197	0	39,676,000	337,472
Connecticut	194	0	4,701,000	208,351
Delaware	41	0	18,087,000	962,927
District of Columbia	61	0	18,747,000	479,361
Florida	67	0	107,961,000	7,932,030
Georgia	208	0	4,914,000	137,918
Hawaii	1	18,339,000	18,339,000	18,339,000
Idaho	145	0	1,691,000	30,269
Illinois	1,000	0	58,889,000	145,664
Indiana	387	0	6,214,000	173,718
Iowa	360	0	4,969,000	72,750
Kansas	286	0	522,000	16,252
Kentucky	174	0	9,335,000	366,167
Louisiana	123	0	3,440,000	166,935
Maine	244	0	2,423,000	114,000
Maryland	24	0	6,886,000	836,042
Massachusetts	400	0	5,441,000	143,615
Michigan	858	0	8,555,000	362,945
Minnesota	552	0	25,267,000	770,812
Mississippi	152	0	3,072,000	114,283
Missouri	560	0	13,235,000	317,007
Montana	435	0	1,296,000	23,887
Nebraska	265	0	2,297,000	19,849
Nevada	18	0	14,514,000	1,252,722
New Hampshire	174	0	1,143,000	37,264
New Jersey	695	0	16,078,000	217,645
New Mexico	115	0	1,079,000	33,687
New York	693	0	188,947,000	554,968
North Carolina	215	0	12,619,000	306,642
North Dakota	210	0	3,501,000	40,919
Ohio	1,092	0	13,190,000	240,257
Oklahoma	534	0	4,808,000	48,060
Oregon	216	0	3,098,000	118,583
Pennsylvania	764	0	95,503,000	388,488
Rhode Island	49	0	6,427,000	849,959
South Carolina	96	0	7,292,000	407,250
South Dakota	160	0	1,513,000	39,188
Tennessee	136	0	14,066,000	556,096
Texas	1,245	0	15,036,000	273,736
Utah	126	0	18,110,000	885,595
Vermont	328	0	3,810,000	38,015
Virginia	134	0	21,147,000	565,634
Washington	304	0	7,185,000	189,355
West Virginia	63	2,000	9,799,000	662,556
Wisconsin	427	0	25,092,000	270,892
Wyoming	48	0	3,054,000	186,979

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

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

Appendix D—Value Distribution and Field Frequencies

Table D-15. Number of districts and minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 2012

State	Number of districts	Minimum	Maximum	Mean
Total	16,728	\$0	\$24,814,225,000	\$36,842,702
Alabama	132	5,640,000	573,397,000	54,713,341
Alaska	53	860,000	777,227,000	46,855,094
Arizona	621	6,000	517,772,000	14,669,163
Arkansas	271	672,000	365,394,000	21,108,096
California	1,075	10,000	8,898,332,000	65,400,674
Colorado	197	648,000	1,052,787,000	43,399,741
Connecticut	194	299,000	502,538,000	51,020,567
Delaware	41	1,436,000	303,963,000	49,589,293
District of Columbia	61	0	1,189,542,000	30,670,115
Florida	67	10,528,000	3,407,559,000	378,388,761
Georgia	208	1,053,000	1,590,201,000	84,177,365
Hawaii	1	2,344,733,000	2,344,733,000	2,344,733,000
Idaho	145	100,000	213,270,000	13,625,717
Illinois	1,000	168,000	5,741,225,000	29,166,923
Indiana	387	13,000	591,308,000	30,124,416
Iowa	360	862,000	415,927,000	17,380,350
Kansas	286	1,235,000	638,760,000	19,635,364
Kentucky	174	1,610,000	1,258,019,000	42,784,649
Louisiana	123	1,212,000	647,475,000	72,566,447
Maine	244	4,000	109,323,000	10,843,885
Maryland	24	31,977,000	2,646,912,000	550,505,833
Massachusetts	400	315,000	1,252,519,000	40,226,968
Michigan	858	103,000	1,231,375,000	22,375,718
Minnesota	552	2,000	623,918,000	20,212,284
Mississippi	152	2,308,000	289,523,000	29,100,461
Missouri	560	609,000	390,955,000	18,091,566
Montana	435	47,000	95,434,000	3,798,936
Nebraska	265	1,595,000	613,168,000	14,643,460
Nevada	18	2,861,000	2,859,780,000	232,511,056
New Hampshire	174	55,000	177,482,000	17,021,172
New Jersey	695	0	1,092,654,000	38,786,525
New Mexico	115	392,000	983,498,000	31,894,522
New York	693	256,000	24,814,225,000	87,088,981
North Carolina	215	606,000	1,353,430,000	64,071,023
North Dakota	210	115,000	146,445,000	6,574,110
Ohio	1,092	11,000	936,473,000	21,868,803
Oklahoma	534	223,000	405,916,000	10,572,165
Oregon	216	48,000	568,932,000	29,231,907
Pennsylvania	764	85,000	2,813,912,000	38,226,058
Rhode Island	49	1,150,000	430,099,000	47,516,878
South Carolina	96	978,000	674,602,000	84,115,583
South Dakota	160	18,000	205,598,000	8,106,069
Tennessee	136	2,659,000	1,190,720,000	68,062,662
Texas	1,245	435,000	2,355,857,000	41,368,620
Utah	126	44,000	588,361,000	37,239,341
Vermont	328	7,000	73,560,000	5,314,662
Virginia	134	3,892,000	2,574,460,000	112,906,448
Washington	304	224,000	624,241,000	40,091,740
West Virginia	63	2,653,000	335,378,000	56,142,397
Wisconsin	427	1,270,000	1,187,745,000	25,115,637
Wyoming	48	3,293,000	216,877,000	34,806,833

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

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

Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2012

Variable	Label	Number of districts	Minimum	Maximum	Mean
V33	Fall Membership	16,004	0	990,145	3,076
MEMBERSCH	Fall Membership - School Universe	15,810	0	990,145	3,100
TOTALREV	Total Revenue	16,728	\$0	\$23,517,452,000	\$36,774,563
TFEDREV	Total Federal Revenue	16,728	0	2,237,047,000	3,629,639
C14	Fed Rev - Thru State - Title I	16,728	0	858,833,000	902,565
C15	Fed Rev - Thru State - Children With Disabilities - IDEA	16,728	0	322,786,000	686,305
C16	Fed Rev - Thru State - Math, Science, and Professional Development	16,728	0	49,926,000	99,247
C17	Fed Rev - Thru State - Safe and Drug Free Schools	16,728	0	2,657,000	7,878
C19	Fed Rev - Thru State - Vocational and Tech Education	16,728	0	16,145,000	32,791
B11	Fed Rev - Thru State - Bilingual Education	16,728	0	25,023,000	21,338
C20	Fed Rev - Thru State - Other	16,728	0	326,471,000	709,135
C25	Fed Rev - Thru State - Child Nutrition Act	16,728	0	361,201,000	788,270
C36	Fed Rev - Nonspecified	16,728	0	518,927,000	116,257
B10	Fed Rev - Direct - Impact Aid	16,728	0	52,007,000	69,555
B12	Fed Rev - Direct - Indian Education	16,728	0	4,172,000	6,181
B13	Fed Rev - Direct - Other	16,728	0	210,036,000	190,118
TSTREV	Total State Revenue	16,728	0	8,648,188,000	16,282,896
C01	State Rev - General Formula Assistance	16,728	0	5,731,175,000	11,414,316
C04	State Rev - Staff Improvement Programs	16,728	0	139,901,000	198,408
C05	State Rev - Special Education Programs	16,728	0	1,417,315,000	1,009,738
C06	State Rev - Compensatory and Basic Skills Programs	16,728	0	312,099,000	298,213
C07	State Rev - Bilingual Education Programs	16,728	0	72,530,000	43,066
C08	State Rev - Gifted and Talented Programs	16,728	0	85,190,000	30,063
C09	State Rev - Vocational Education Programs	16,728	0	16,249,000	49,281
C10	State Rev - School Lunch Programs	16,728	0	34,876,000	31,114
C11	State Rev - Capital Outlay and Debt Services Programs	16,728	0	394,367,000	395,235
C12	State Rev - Transportation Programs	16,728	0	77,752,000	238,488
C13	State Rev - Other Programs	16,728	0	1,654,585,000	1,644,891
C35	State Rev - Nonspecified	16,728	0	274,548,000	99,811
C38	State Rev On Behalf - Employee Benefits	16,728	0	165,316,000	771,322
C39	State Rev On Behalf - Not Employee Benefits	16,728	0	27,793,000	58,950
TLOCREV	Total Local Revenue	16,728	0	12,632,217,000	16,862,028
T02	Local Rev - Parent Government Contributions (Dependent School Systems)	1,164	0	11,013,542,000	40,712,885
T06	Local Rev - Property Taxes	12,689	0	2,352,137,000	13,609,007
T09	Local Rev - General Sales Taxes	12,668	0	176,228,000	350,922
T15	Local Rev - Public Utility Taxes	12,668	0	21,392,000	29,820
T40	Local Rev - Individual and Corporate Income Taxes	12,668	0	120,452,000	153,003
T99	Local Rev - All Other Taxes	12,668	0	71,241,000	120,832
D11	Local Rev - From Other School Systems	16,728	0	202,740,000	694,948
D23	Local Rev - From Cities and Counties	16,728	0	415,940,000	456,403
A07	Local Rev - Tuition Fees From Pupils and Parents	16,728	0	21,191,000	92,244
A08	Local Rev - Transportation Fees From Pupils and Parents	16,728	0	5,596,000	6,354
A09	Local Rev - School Lunch	16,728	0	46,263,000	380,369
A11	Local Rev - Textbook Sales and Rentals	16,728	0	4,076,000	12,327
A13	Local Rev - District Activity Receipts	16,728	0	86,420,000	237,285
A15	Local Rev - Student Fees, Nonspecified	16,728	0	13,694,000	8,362
A20	Local Rev - Other Sales and Services	16,728	0	65,573,000	118,206
A40	Local Rev - Rents and Royalties	16,728	0	19,736,000	50,163
U11	Local Rev - Sale of Property	16,728	0	30,692,000	22,711
U22	Local Rev - Interest Earnings	16,728	0	56,457,000	75,201
U30	Local Rev - Fines and Forfeits	16,728	0	16,913,000	22,597
U50	Local Rev - Private Contributions	16,728	0	45,120,000	64,662
U97	Local Rev - Miscellaneous	16,728	0	1,515,973,000	728,945
C24	NCES Local Revenue, Census State Revenue	16,728	0	816,333,000	239,490
TOTALEXP	Total Expenditures	16,728	0	24,814,225,000	36,842,702
TCURELSC	Total Current Exp For Elsec Education	16,728	0	20,026,755,000	31,173,125
TCURINST	Total Current Exp - Instruction	16,728	0	15,159,502,000	18,876,832
E13	Current Exp - Instruction	16,728	0	15,159,502,000	18,876,832
V91	Payments to Private Schools	16,728	0	1,266,518,000	229,884
V92	Payments to Public Charter Schools	16,728	0	699,960,000	167,622
TCURSSVC	Total Current Exp - Support Services	16,728	0	4,390,475,000	10,987,307
E17	Current Exp - Support Services - Pupils	16,728	0	332,462,000	1,768,820
E07	Current Exp - Support Services - Instructional Staff	16,728	0	430,050,000	1,435,454
E08	Current Exp - Support Services - General Administration	16,728	0	150,696,000	614,500

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2012—Continued

Variable	Label	Number of			
		districts	Minimum	Maximum	Mean
E09	Current Exp - Support Services - School Administration	16,728	0	479,126,000	1,715,506
V40	Current Exp - Support Services - Operation and Maintenance of Plant	16,728	0	1,879,678,000	2,943,208
V45	Current Exp - Support Services - Student Transportation	16,728	0	1,113,939,000	1,397,261
V90	Current Exp - Support Services - Business/Central/Other	16,728	0	604,729,000	1,112,558
V85	Current Exp - Support Services Nonspecified	16,728	0	1,000	0
TCUROTH	Total Current Expenditures - Other Elsec	16,728	0	476,778,000	1,308,986
E11	Current Exp - Food Services	16,728	0	476,778,000	1,245,484
V60	Current Exp - Enterprise Operations	16,728	0	22,962,000	56,824
V65	Current Exp - Other Elsec	16,728	0	12,555,000	6,679
TNONESE	Total Non-Elsec Expenditures	16,728	0	188,947,000	361,181
V70	Non-Elsec Exp - Community Services	16,728	0	95,432,000	207,920
V75	Non-Elsec Exp - Adult Education	16,728	0	146,153,000	106,473
V80	Non-Elsec Exp - Other	16,728	0	36,726,000	46,789
TCAPOUT	Total Capital Outlay Expenditures	16,728	0	2,111,295,000	3,035,823
F12	Capital Outlay - Construction	16,728	0	2,002,520,000	2,363,685
G15	Capital Outlay - Land and Existing Structures	16,728	0	84,765,000	181,304
K09	Capital Outlay - Instructional Equipment	16,728	0	56,527,000	124,831
K10	Capital Outlay - Other Equipment	16,728	0	52,248,000	341,937
K11	Capital Outlay - Nonspecified Equipment	16,728	0	10,203,000	24,065
L12	Payments to State Governments	16,728	0	124,583,000	90,553
M12	Payments to Local Governments	16,728	0	44,173,000	14,784
Q11	Payments to Other School Systems	16,728	0	812,593,000	687,482
I86	Interest On Debt	16,728	0	598,235,000	1,082,246
Z32	Total Salaries	16,728	0	10,205,288,000	18,513,811
Z33	Salaries - Instruction	16,728	0	8,440,953,000	12,525,889
Z35	Teacher Salaries - Regular Education Programs	16,728	0	3,731,248,000	7,336,809
Z36	Teacher Salaries - Special Education Programs	16,728	0	1,884,177,000	1,615,406
Z37	Teacher Salaries - Vocational Education Programs	16,728	0	599,230,000	293,510
Z38	Teacher Salaries - Other Educational Programs	16,728	0	77,479,000	493,581
V11	Salaries - Support Services - Pupils	16,728	0	232,223,000	1,157,346
V13	Salaries - Support Services - Instructional Staff	16,728	0	289,590,000	835,729
V15	Salaries - Support Services - General Administration	16,728	0	76,461,000	258,245
V17	Salaries - Support Services - School Administration	16,728	0	306,013,000	1,196,631
V21	Salaries - Support Services - Operation and Maintenance of Plant	16,728	0	771,389,000	1,032,430
V23	Salaries - Support Services - Student Transportation	16,728	0	67,195,000	449,111
V37	Salaries - Support Services - Business/Central/Other	16,728	0	234,792,000	488,022
V29	Salaries - Food Service	16,728	0	252,157,000	395,182
Z34	Total Employee Benefits	16,728	0	5,842,294,000	6,872,963
V10	Empl Benefits - Instruction	16,728	0	5,051,550,000	4,577,244
V12	Empl Benefits - Support Services - Pupils	16,728	0	76,606,000	396,688
V14	Empl Benefits - Support Services - Instructional Staff	16,728	0	97,403,000	290,355
V16	Empl Benefits - Support Services - General Administration	16,728	0	26,717,000	106,757
V18	Empl Benefits - Support Services - School Administration	16,728	0	173,113,000	426,614
V22	Empl Benefits - Support Services - Operation and Maintenance of Plant	16,728	0	436,378,000	442,618
V24	Empl Benefits - Support Services - Student Transportation	16,728	0	36,645,000	190,730
V38	Empl Benefits - Support Services - Business/Central/Other	16,728	0	132,823,000	214,180
V30	Empl Benefits - Food Services	16,728	0	77,924,000	152,819
V32	Empl Benefits - Enterprise Operations	16,728	0	4,573,000	5,207
V93	Textbooks (Function 1000)	16,728	0	95,696,000	141,914
_19H	Long Term Debt - Outstanding at Beginning of Fiscal Year	16,728	0	13,800,256,000	23,743,261
_21F	Long Term Debt - Issued During Fiscal Year	16,728	0	1,131,660,000	2,893,664
_31F	Long Term Debt - Retired During Fiscal Year	16,728	0	1,250,636,000	2,824,899
_41F	Long Term Debt - Outstanding at End of Fiscal Year	16,728	0	13,683,445,000	23,922,618
_61V	Short Term Debt - Outstanding at Beginning of Fiscal Year	16,728	0	675,965,000	514,260
_66V	Short Term Debt - Outstanding at End of Fiscal Year	16,728	0	320,530,000	467,446
W01	Assets - Sinking Fund	16,698	0	749,241,000	993,979

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2012—Continued

Variable	Label	Number of districts	Minimum	Maximum	Mean
W31	Assets - Bond Fund	16,699	0	2,236,897,000	2,604,694
W61	Assets - Other Funds	16,112	0	1,926,130,000	7,580,777
HR1	ARRA Rev - Title I	16,512	0	86,989,000	73,322
HE1	Current Exp - ARRA	16,584	0	135,984,000	267,337
HE2	Capital Outlay - ARRA	16,389	0	77,418,000	37,825

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

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

Appendix E—Survey Form

	<p>RETURN BY FAX TO</p> <p>EFSS Branch at 866-394-0138</p>	<p>FORM F-33 (1-10-2013)</p>	<p>U.S. DEPARTMENT OF COMMERCE Economics and Statistics Administration U.S. CENSUS BUREAU</p> <p>2012 CENSUS OF GOVERNMENTS SURVEY OF SCHOOL SYSTEM FINANCES</p>
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In correspondence pertaining to this report, please refer to the Census File Number above your address.

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

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

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

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

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

Part I REVENUE – Continued	Amount Omit cents
Section A – FROM LOCAL SOURCES – Continued	
17. Interest earnings (1510)	U22
18. Fines and forfeits	U30
19. Private contributions (1920)	U50
20. Miscellaneous other local revenue (1980, 1990)	U97
Section B – FROM STATE SOURCES (3100, 3200, 3800)	C01
1. General formula assistance	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)	C15
1. Title I	C16
2. Children with disabilities – IDEA	C17
3. Math, science, and teacher quality	C19
4. Safe and drug-free schools	C25
5. Vocational and technical education	B11
6. Child nutrition act – exclude commodities	C20
7. Bilingual education	B10
8. All other federal aid through the state	B12
Section D – FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)	B13
1. Impact aid (Public Law 81–815 and Public Law 81–874)	B12
2. Indian education	B13
3. All other direct federal aid	

CONTINUE WITH PART II ON PAGE 3

Part II CURRENT OPERATION EXPENDITURE

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

CONTINUE WITH PART III ON PAGE 4 

Part III CAPITAL OUTLAY EXPENDITURES – Continued		Amount <i>Omit cents</i>	
3. Instructional equipment (object 730, function 1000)		K09	
4. All other equipment (object 730, functions 2000, 3000, 4000)		K10	
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY		Z32	
1. Total salaries and wages (object 100 – ALL functions)		Z34	
2. Total employee benefit payments (object 200 – ALL functions)		Q11	
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 567, 591, 592)		L12	
4. Payments to state governments (object 569)		M12	
5. Payments to local governments (object 920)		I86	
6. Interest on school system indebtedness (object 832)			
Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		C38	
1. For employee benefits		C39	
2. All other (textbooks, school bus purchase, etc.)			
Part VI DEBT		19H	
Section A – LONG TERM – Term of more than one year			
1. Outstanding at beginning of the fiscal year		21F	
2. Issued during fiscal year (revenue code 5110)		31F	
3. Retired during fiscal year (object 831)		41F	
4. Outstanding at end of fiscal year (line 1 plus line 2 minus line 3)			
Section B – SHORT TERM – Term of one year or less		61V	
1. Outstanding at beginning of fiscal year		66V	
2. Outstanding at end of fiscal year			
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP – October 2011		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 2011		V33	
Part IX SPECIAL PROCESSING ITEMS			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		

CONTINUE WITH PART IX ON PAGE 5 

Part IX SPECIAL PROCESSING ITEMS – Continued

Item	Code	Amount
4. State revenue, nonspecified	C35	
5. Federal revenue, nonspecified	C36	
6. State payment on behalf of the LEA, instruction employee benefits	J13	
7. State payment on behalf of the LEA, pupil support services employee benefits	J17	
8. State payment on behalf of the LEA, instructional staff support employee benefits	J07	
9. State payment on behalf of the LEA, general administration employee benefits	J08	
10. State payment on behalf of the LEA, school administration employee benefits	J09	
11. State payment on behalf of the LEA, operation and maintenance of plant employee benefits	J40	
12. State payment on behalf of the LEA, student transportation employee benefits	J45	
13. State payment on behalf of the LEA, business/central/other employee benefits	J90	
14. State payment on behalf of the LEA, other employee benefits	J10	
15. Support services expenditures, nonspecified	V85	
16. Equipment expenditure, nonspecified	K11	
17. Own retirement system transfer, instruction	J12	
18. Own retirement system transfer, support services	J11	
19. Federal revenue on behalf of school system	B23	
20. State payment on behalf of the LEA, instructional nonbenefits	J14	
21. State payment on behalf of the LEA, support services nonbenefits	J96	
22. State payment on behalf of the LEA, noninstructional programs nonbenefits	J97	
23. State payment on behalf of the LEA, nonelementary-secondary programs	J98	
24. State payment on behalf of the LEA, capital outlay	J99	
Part X ARRA FUNDS (Exhibits of selected items reported in Sections I-C, II-A, II-B, and III)		
1. ARRA revenues – Title I	HR1	
2. ARRA expenditures – Current operation expenditures for elementary-secondary education programs (objects 100–600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200)	HE1	
3. ARRA expenditures – Capital outlay expenditures (objects 700, 710, 720, 730 and 740 for functions 1000, 2000, 3100, and 3200, and ALL objects for function 4000)	HE2	

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

BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

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

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

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

4. For help with questions, contact the Educational Finance and Special Statistics Branch of the U.S. Census Bureau at 1-800-622-6193 or govsec@secc.census.gov.

Part I - REVENUE

Section A - FROM LOCAL SOURCES

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

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

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

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

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

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

Section B - FROM STATE SOURCES

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

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

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

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

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

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

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

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

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

Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

Line 1. Include federal revenues distributed through Title I (College and Career Ready Students) of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB). Report basic, concentration, targeted, and finance incentive grants.

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

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

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

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

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

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

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

Section D - FROM FEDERAL SOURCES DIRECTLY

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

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

CONTINUE ON PAGE 7 

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

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

Part II – CURRENT OPERATION EXPENDITURE

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

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

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

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

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

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

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

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

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

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

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

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

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

Section B – Elementary-secondary Noninstructional Programs

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

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

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

Section C – Nonelementary-secondary Programs

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

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

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

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

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

Line 16. Payments to charter schools (object 566). Indicate in the remarks section whether fall membership counts of students attending charter schools are included in the school system's membership reported in the Common Core of Data Nonfiscal Survey or in Part VIII of this form. Also identify in the remarks section the expenditure functions for which the charter school payment was made, if possible. This information will be used in determining per pupil expenditure amounts for the school system.

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

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

Part III – CAPITAL OUTLAY EXPENDITURES

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

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

Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

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

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

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

CONTINUE ON PAGE 8 ➔

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

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

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

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

Part VI – DEBT

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

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

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

Part VIII – FALL MEMBERSHIP – OCTOBER, 2011

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2011 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

Part IX – SPECIAL PROCESSING ITEMS

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

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

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

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

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

Line 5. Federal revenue, nonspecified. Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I-C, lines 1 through 8, and Part I-D, lines 1 through 4. An example would be total federal aid not broken down into separate federal grant programs.

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

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

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

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

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

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

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

Line 13. State payment on behalf of the LEA, business/central/other. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for business, central and other support services. See definitions for Part II-A, line 8.

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

Line 15. Support services, nonspecified. Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part II-A, lines 2 through 8.

Line 16. Equipment expenditure, nonspecified. Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part III, line 3 (instructional equipment) or line 4 (other equipment). An example would be total equipment not broken down by function.

Line 17. Own retirement system transfer, instruction. If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for instructional employees.

Line 18. Own retirement system transfer, support services. If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for support services and other noninstructional employees.

Line 19. Federal revenue on behalf of school system. Report any item in your chart of accounts identified as received through federal payments made on behalf of the school system.

Line 20. State payment on behalf of the LEA, instructional nonbenefits. Report expenditures from the revenues reported in Part V, line 2, that were made for instruction. See definition for Part II-A, line 1.

Line 21. State payment on behalf of the LEA, support services nonbenefits. Report expenditures from the revenues reported in Part V, line 2, that were made for support services. See definitions for Part II-A, lines 2 through 8.

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

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

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

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

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

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

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

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