U.S. Department of Education
Institute of Education Sciences
NCES 2006-442

Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2003–04 (Fiscal Year 2004)

Final File Version 1a

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July 2006

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I. Introduction to the NCES Common Core of Data School District Finance Survey (F-33), School Year 2003–04 (Fiscal Year 2004) Final File Version 1a

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

Both NCES and the Governments Division of the U.S. Census Bureau collect public school system finance data, and they collaborate in their efforts to gather these data. The Census Bureau is required to collect government finance data under Title 13 U.S.C. Section 182. NCES is authorized to collect these data by Congress through the Education Sciences Reform Act of 2002, P.L. 107-279, sec. 153 (a). The Census Bureau acts as the primary collection agent and produces two data files: one for distribution and reporting by the Census Bureau and the other for distribution and reporting by NCES. The two data files differ in the inclusion in the NCES file of state government expenditures for and on behalf of school districts in certain variables, and in the classification of certain revenues as being from local or state sources. The NCES file also includes many charter school districts that are not included in the Census Bureau file. In addition, the data files differ in name. The Census Bureau refers to its data file as the Annual Survey of Local Government Finances: School Systems, and NCES refers to its as the CCD School District Finance Survey (F-33). This is the documentation of the CCD data file for school year 2003–04, fiscal year (FY) 2004.

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

Data items are defined and referenced through the NCES accounting handbook, *Financial Accounting for Local and State School Systems* (National Forum on Education Statistics 2003). The accounting handbook provides common definitions for detailed account codes, which are aggregated to form the data items collected in this survey. This helps to ensure comparable data across states and school districts.

Changes in the universe population do occur, and are often the result of districts being newly incorporated, undergoing boundary changes, or breaking up. More detailed information on these

[1] Refer to the CCD National Public Education Financial Survey (NPEFS) for national and state-level figures (Hill forthcoming).

changes can be found in the nonfiscal CCD Local Education Agency Universe Survey files and documentation (Thomas, Sable, and Sietsema 2006) at http://nces.ed.gov/ccd/ccddata.asp.

The data file for the FY 04 CCD School District Finance Survey (F-33) contains 16,498 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. This file contains records that are not in the Census Bureau school district finance file; the additional records contain data for charter schools and other types of school districts that the Census Bureau does not consider to be government entities. The file includes variables for revenues by source, expenditures by function, indebtedness, assets, and 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. Values for nonapplicable data are reported as "-2."

The remainder of this documentation includes a user's guide and five appendixes. The user's guide contains information on methodology of this survey, including certain conditions that are unique to the data file for the FY 04 survey cycle, as well as information about changes to the survey that may be important to the 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 04 survey cycle.
- **Appendix B—Glossary** defines all of the F-33 data items.
- **Appendix C—State Notes** provides comments related to unique state financial practices for FY 04 and how those practices relate to this data release.
- **Appendix D—Value Distribution and Field Frequencies** provides information about the frequency and distribution of data 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 is a universe survey, meaning that all LEAs from each of the 50 states and the District of Columbia are surveyed. Between October 1 and December 31 of each year, the Census Bureau distributes the F-33 survey instrument to all SEAs. Representatives from each SEA collect and edit data from their LEAs and submit data to the Census Bureau between March 15 and September 30 of the following year.

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

For the FY 04 collection, the following states submitted data in their own formats: Alabama, Arizona, California, Georgia, 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. Oklahoma and Idaho sent revenue data in the F-33 format and expenditure data in their own state format. All other states reported data in the F-33 format. All data are monitored by survey analysts, and computer edits are used to check for internal and longitudinal consistency.

The F-33 is designed to provide finance data for each school district and should not be used to create SEA totals. It is suggested that the data user look to other sources, such as the NPEFS (http://nces.ed.gov/ccd/stfis.asp), for total revenues and expenditures for public education by state. The F-33 does not include state-run schools and some state programs that are not reported at the school district level.

B. Accounting and Collection Methods

The data collected through the F-33 survey is intended to provide a complete picture of the financial activity associated with public elementary and secondary school systems. All financial transactions associated with assets, expenditures by object and function, indebtedness, and revenues by source are considered in these data.

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

There are some instances where the Census Bureau and NCES differ in their classification of tax items. Those items classified as local revenue by NCES, but as state revenue by the Census Bureau, are recorded in a single variable—NCES Local Revenue/Census State Revenue (C24).[2]

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

Fiscal years

The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama runs from October 1 through September 30, and the fiscal year for Nebraska and Texas runs from September 1 through August 31. The F-33 data are not adjusted to conform to a uniform fiscal year.

Transfer items

The F-33 file contains several items involving the transfer of funds among school districts. Local Revenue From Other School Systems (D11) consists 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. These items are included in the summary revenue (TLOCREV and TOTALREV) and expenditure (TOTALEXP) items for each district. Data users are encouraged to refer to the NPEFS 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 Revenue From Cities and Counties (D23) and the expenditure items Payments to State Governments (L12) and Payments to Local Governments (M12). D23 revenue is included in 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, defined as base salaries paid to certified teachers and certified substitute teachers, are reported in four program areas: Regular (Z35), Special (Z36), Vocational (Z37), and Other (Z38). These exhibited amounts, along with salaries for instructional assistants and aides, are also included in the broader instructional salaries (Z33) data. Textbook expenditures for instructional purposes (V93) are also reported as an exhibit item.

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

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 included in the detailed current expenditure items. State payments on behalf of the LEA (SPOB) are not reported separately in the file, but are included in the detailed data items, as shown in table 1.

Data item flags

Beginning with FY 99, the F-33 files have included a flag for each data item (except summary items, such as TOTALREV, TLOCREV, and TOTALEXP). The flag identifies whether the item was recorded on the file as reported by the state, was adjusted, or is not applicable to that district. These companion flags can be found at the end of the data file and are identified by the name of the original data item preceded by an "FL_" (e.g., FL_E13 or FL_19H).

The flags are as follows:

R - As reported by the state
A - Adjustment by the analyst
S - Adjustments to include data for state payments made on behalf of the school systems
N - Not applicable

Table 1. Destination of state payments on behalf of the LEA (SPOB), by F-33 survey item: Fiscal year 2004

SPOB item	Destination items
Instruction employee benefits (J13)	Employee Benefits - Instruction (V10) Current Expenditures - Instruction (E13)
Pupil support services employee benefits (J17)	Employee Benefits - Supp Serv - Pupils (V12) Current Expenditures - Supp Serv - Pupils (E17)
Instructional staff support employee benefits (J07)	Employee Benefits - Supp Serv - Instructional Staff (V14) Current Expenditures - Supp Serv - Instructional Staff (E07)
General administration employee benefits (J08)	Employee Benefits - Supp Serv - General Administration (V16) Current Expenditures - Supp Serv - General Administration (E08)
School administration employee benefits (J09)	Employee Benefits - Supp Serv - School Administration (V18) Current Expenditures - Supp Serv - School Administration (E09)
Operation/maintenance of plant (J40)	Employee Benefits - Supp Serv - Operation/Maintenance of Plant (V22) Current Expenditures - Supp Serv - Operation/Maintenance of Plant (V40)
Student transportation employee benefits (J45)	Employee Benefits - Supp Serv - Student Transportation (V24) Current Expenditures - Supp Serv - Student Transportation (V45)
Business/central/other employee benefits (J90)	Employee Benefits - Supp Serv - Business/Central/Other (V38) Current Expenditures - Supp Serv - 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 - Supp Serv - Pupils (E17) Current Expenditures - Supp Serv - Instructional Staff (E07) Current Expenditures - Supp Serv - General Administration (E08) Current Expenditures - Supp Serv - School Administration (E09) Current Expenditures - Supp Serv - Operation/Maintenance of Plant (V40) Current Expenditures - Supp Serv - Student Transportation (V45) Current Expenditures - Supp Serv - Business/Central/Other (V90)
Capital outlay (J99)[2]	Capital Outlay - Instructional Equipment Capital Outlay - Other Equipment

[1] Included in one or more of the corresponding Current Expenditure functions, varying state to state.

[2] Included in one or more of the corresponding Capital Outlay categories, varying state to state.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 1a.

Missing and not applicable data

Although no data items in the F-33 files are identified as missing, it is not always possible to determine whether a reported zero represents a missing data item or a true zero. For example, small districts often have staff and other costs that cross functions, and the principal of a school in a one-school LEA may also serve as the LEA superintendent. In some cases, this person's

salary might only be reported under LEA administration instead of allocated 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 cases where data are not applicable, the district does not have that type of revenue or that type of expenditure. Values for nonapplicable data are reported as "-2," and the corresponding data item flags are assigned a value of "N." 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."

Since a value of "-2" represents nonapplicable data and has no numeric value, it is recommended that data users remove values of "-2" from the data file before performing data analysis. The following SAS code can be used to convert "-2" to "missing" in the SAS data file:

```
data new;
set sdf041a;
array remove (*) _numeric_;
do i = 1 to dim (remove);
   if remove (i) = -2 then remove (i) = .;
end;
drop i;
run;
```

Coverage, response, and nonsampling error

The F-33 universe includes all public school districts in the 50 states and the District of Columbia. All 51 respondents reported data for FY 04.

Charter school systems' reporting requirements vary from state to state, and charter school data are currently not reported uniformly to SEAs. Note that some charter school data may be missing from the F-33 file, since some charter schools are not required to submit finance data to SEAs. Only charter schools that submit data to SEAs and whose data are maintained by SEAs are included here.

Nonsampling error occurs when reporting states use different item definitions than those supplied by CCD. This can arise when states follow different education policies and are not able to map their data exactly to the CCD. An example is that one state may report revenues from student activities while another state prohibits districts from collecting such revenues. Another source of nonsampling error is the timing of the initial data collection. Variations in the fiscal year followed by states are discussed earlier in this section (see "Fiscal years").

Reference sources

Four reference sources are used in conjunction with F-33 variable description and state reporting. The first and primary source is the NCES accounting handbook, *Financial Accounting for Local and State School Systems* (National Forum on Education Statistics 2003). 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. A second reference source is *Governmental Accounting, Auditing, and Financial Reporting* (Gauthier 2001), which can be purchased from the Government Finance Officers Association. A third reference, *The Government Finance and*

Employment Classification Manual (U.S. Census Bureau 2005), can be accessed online at http://www.census.gov/govs/www/class.html. These three sources allow survey examiners to maintain variable continuity between survey cycles and during survey form modifications. A fourth reference is the summary of definitions needed to respond to the survey, found directly on the F-33 survey form under "Basic Instructions and Suggestions" (see the survey form in appendix E). Here, the respondent may reference general definitions associated with public education revenue, expenditure, debt, and asset information that directly pertain to the survey form. Together, these resources help to maintain the reliability and validity of F-33 school finance data.

C. Unit Identifiers

Six variables serve as the primary identification tools with which to examine the data in this release: the NCES local education agency identification code (LEAID), the Census Bureau identification code (CENSUSID), the Federal Information Processing Standards (FIPS) state code (FIPST), the FIPS county number (CONUM), the Consolidated Statistical Area code (CSA), and the Core-Based Statistical Area code (CBSA).

In addition to these variables, there are seven other unit characterization codes: the school-level code (SCHLEV), the agency charter code (AGCHRT), the CCD Agency Nonfiscal File Match (CCDNF), the Census Fiscal File Match (CENFILE), Agency Low Grade Offered (GSLO), and Agency High Grade Offered (GSHI).

C.1. Identification variables

LEAID

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

LEAID codes allow users to match LEA finance data with data from the nonfiscal CCD surveys (for instance, the Local Education Agency Universe Survey, which contains data on students, staff, dropouts, and graduates). It is also possible to link school-level data with LEA finance data, although it is important to note that school-level finance data are not available.

LEAID matching issues

Not every record in the F-33 file will have an LEAID code. The absence of an LEAID occurs when agencies are not included in, or can not be matched to, the LEA universe file. Education service agencies (ESAs) may also lack an LEAID. ESAs provide education-related services and will typically show administrative data but no enrollment.

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

The flag CCDNF has been added to the F-33 file to indicate whether a record in that file matches a record in the LEA universe file. In most NCES research and publications, only those F-33 records matching the LEA universe 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 school universe and LEA universe surveys, available at http://nces.ed.gov/ccd/ccddata.asp.

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

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
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 2 includes a complete listing of these codes.

Position 3 of CENSUSID represents the district's type of school government. It indicates whether a district is fiscally independent and, if not, what level of government controls its revenue-raising authority. This characteristic has not remained constant over all survey cycles. For an explanation of CENSUSID changes, see prior 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
5 = Independent school system

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 parent school district government, regardless of type. After the 1993 survey cycle, unique identifiers (positions 10 through 14) were added by the Census Bureau to further specify subunits of parent school district governments. For some districts, CENSUSID may change across survey cycles due to boundary changes or changes in governmental control.

Table 2. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 2004

State name	Census state code	State name	Census 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.

FIPS and statistical area variables

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

- ***FIPST*** is the FIPS state code. Table 3 presents FIPS state codes by state name and state abbreviation.
- ***CONUM*** is the FIPS county number. It consists of the two-digit FIPS state code and a three-digit county identification number. County numbers for each state can be found at http://www.itl.nist.gov/fipspubs/co-codes/states.htm.
- ***CSA*** is the Consolidated Statistical Area code. It indicates whether a school district's location is associated with a consolidated statistical area. A CSA may comprise two or more metropolitan or micropolitan statistical areas.
- ***CBSA*** is the Core-Based Statistical Area code. It indicates whether an agency is associated with a recognized population nucleus and adjacent communities that have a high degree of integration with that nucleus and designated by the U.S. government as a metropolitan or micropolitan statistical area.

Table 3. FIPS state codes and state abbreviations, by state: Fiscal year 2004

State	State abbreviation	FIPS state code	State	State abbreviation	FIPS 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			

NOTE: FIPS stands for Federal Information Processing Standards.

C.2 Other unit characterization codes

School-level codes

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

01 = Elementary school system only
02 = Secondary school system only
03 = Elementary/secondary school system
05 = Vocational or special education system
06 = Nonoperating school system
07 = Education service agency (ESA)

Most 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, which can be linked to the F-33 file to determine the type of services an agency provides.

AGCHRT codes

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

The AGCHRT code is used to identify districts with charter schools. 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.
- 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 nonfiscal files).

CCDNF

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

CENFILE

Some records in the F-33 data file released by NCES may not be 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. (Many charter schools, for example, are included in CCD files, but are not found in Census Bureau files.) A CENFILE code of "0" is assigned to those districts that are not in the Census Bureau's file; a code of "1" is assigned to those that are in the Census 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.

D. Weights

Weight values (WEIGHT) are assigned to records in the F-33 survey. Although FY 1993 and FY 1994 were sample surveys, the FY 1995 through FY 2004 collections were universe surveys. As in other universe surveys, each record is assigned a weight of "1."

E. Common Core of Data

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

National Public Education Financial Survey

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

F. Changes to the F-33 Survey

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

Unit identifiers

In 1998, two variables that describe the nature of school districts and their relation to other surveys and data files were added: AGCHRT and CENFILE. AGCHRT identifies school districts with charter schools, and CENFILE identifies those districts that are available in the Census Bureau's version of the F-33 school district file.

Special exhibit items

Teacher salary and textbook exhibit items were added to the survey form for the FY 04 collection. These items are described above (see section B) and in the glossary (see appendix B).

G. Data File Formats, Names, and Versions

File formats

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

File names

The names of the FY 04 releases are as follows:

- Sdf041ac.sas7bdat (SAS dataset)
- Sdf041a.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, "04" stands for FY 2004, "1" indicates that the file is a final version by NCES, and "a" indicates this is the first version of this file by NCES.

File versions

If NCES receives revised data from states or discovers errors in the final release data file, a revised file is released. The documentation for the revised file indicates which states or records have revised data.

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 the F-33 data. These items are listed in Part IX of the survey form and include T07, J13, J17, J07, J08, J09, J40, J45, J90, J10, J12, J11, B23, J14, J95, J96, J97, J98, and J99. The form is provided in appendix E, which can be viewed and printed using Acrobat Reader.

References

Berry, C. and Cohen, C. (2005). *Documentation for the NCES Common Core of Data, School District Finance Survey (F-33), School Year 2002–03, Fiscal Year (FY) 2003*, (NCES 2005-357). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved May 22, 2006, from http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2005357.

Gauthier, Stephen J. (2001). *Governmental Accounting, Auditing, and Financial Reporting 2001*. Chicago, IL: Government Finance Officers.

Hill, J. (forthcoming). Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2003–04 (Fiscal Year 2004) (NCES 2006-443). U.S. Department of Education. Washington, DC: National Center for Education Statistics.

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Thomas, J., Sable, J., and Sietsema, J. (2006). *Documentation to the NCES Common Core of Data Local Education Agency Universe Survey: School Year 2003–04, Version 1b* (NCES 2006-325). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved May 22, 2006, from http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2006325.

U.S. Census Bureau (2005). *Federal, State, and Local Governments: Government Finance and Employment Classification Manual.* Retrieved May 22, 2006, from http://www.census.gov/govs/www/class.html.

Appendix A—Record Layout and Descriptions of Data Items

Appendix A—Record Layout and Descriptions of Data Items

File name = Sdf041a.sas7bdat, FY 2004
Number of variables = 242
Number of observations = 16,498
Release: 0c, May 2006
This is a tab-delimited file. All finance data are in whole dollars.

Name	Position	Type	Label
LEAID	1	Character	NCES 7-DIGIT LOCAL EDUCATION AGENCY ID
CENSUSID	2	Character	CENSUS 14-DIGIT GOVERNMENT ID
FIPST	3	Character	FIPS STATE NUMBER
CONUM	4	Character	FIPS COUNTY NUMBER – digits 1 and 2 are FIPS state numbers; digits 3–5 are FIPS numbers for county within the state
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	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 FISCAL FILE MATCH
			0= Does not match Census fiscal file
			1= Matches Census fiscal file
GSLO	15	Character	AGENCY LOW GRADE OFFERED
GSHI	16	Character	AGENCY HIGH GRADE OFFERED
V33	17	Numeric	FALL MEMBERSHIP
TOTALREV	18	Numeric	TOTAL REVENUE
			(equals TFEDREV + TSTREV + TLOCREV)
TFEDREV	19	Numeric	TOTAL FEDERAL REVENUE
			(equals C14 + C15 + C16 + C17 + C18 + C19 + C20 + C25 + C36 + B10 + B11 + B12 + B13)
C14	20	Numeric	FEDERAL REVENUE- THRU STATE TITLE I
C15	21	Numeric	FEDERAL REVENUE- THRU STATE CHILDREN WITH DISABILITIES IDEA

Name	Position	Type	Label
C16	22	Numeric	FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
C17	23	Numeric	FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
C18	24	Numeric	FEDERAL REVENUE - THRU STATE - TITLE V, PART A
C19	25	Numeric	FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
C20	26	Numeric	FEDERAL REVENUE - THRU STATE - OTHER
C25	27	Numeric	FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
C36	28	Numeric	FEDERAL REVENUE - NONSPECIFIED
B10	29	Numeric	FEDERAL REVENUE - DIRECT - IMPACT AID
B11	30	Numeric	FEDERAL REVENUE - DIRECT - BILINGUAL EDUCATION
B12	31	Numeric	FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
B13	32	Numeric	FEDERAL REVENUE - DIRECT - OTHER
TSTREV	33	Numeric	TOTAL STATE REVENUE (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11+ C12 + C13 + C35 + C38 + C39)
C01	34	Numeric	STATE REVENUE - GENERAL FORMULA ASSISTANCE
C04	35	Numeric	STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
C05	36	Numeric	STATE REVENUE - SPECIAL EDUCATION PROGRAMS
C06	37	Numeric	STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
C07	38	Numeric	STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
C08	39	Numeric	STATE REVENUE - GIFTED AND TALENTED PROGRAMS
C09	40	Numeric	STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
C10	41	Numeric	STATE REVENUE - SCHOOL LUNCH PROGRAMS
C11	42	Numeric	STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
C12	43	Numeric	STATE REVENUE - TRANSPORTATION PROGRAMS
C13	44	Numeric	STATE REVENUE - OTHER PROGRAMS
C35	45	Numeric	STATE REVENUE - NONSPECIFIED
C38	46	Numeric	STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
C39	47	Numeric	STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
TLOCREV	48	Numeric	TOTAL LOCAL REVENUE (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + U22 + 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

Name	Position	Type	Label
A09	59	Numeric	LCOAL 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
U22	64	Numeric	LOCAL REVENUE - INTEREST EARNINGS
U97	65	Numeric	LOCAL REVENUE - MISCELLANEOUS
C24	66	Numeric	NCES LOCAL REVENUE, CENSUS STATE REVENUE
TOTALEXP	67	Numeric	TOTAL EXPENDITURES (equals TCURELSC + TNONELSE + TCAPOUT + L12 + M12 + Q11 + I86)
TCURELSC	68	Numeric	TOTAL CURRENT EXPENDITURES FOR ELEMENTARY/SECONDARY EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)
TCURINST	69	Numeric	TOTAL CURRENT EXPENDITURES - INSTRUCTION (equals E13)
E13	70	Numeric	CURRENT EXPENDITURES - INSTRUCTION
V91	71	Numeric	PAYMENTS TO PRIVATE SCHOOLS
V92	72	Numeric	PAYMENTS TO CHARTER SCHOOLS
TCURSSVC	73	Numeric	TOTAL CURRENT EXPENDITURES - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85)
E17	74	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
E07	75	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
E08	76	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
E09	77	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V40	78	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V45	79	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V90	80	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/OTHER
V85	81	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
TCUROTH	82	Numeric	TOTAL CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY (equals E11 + V60 + V65)
E11	83	Numeric	CURRENT EXPENDITURES - FOOD SERVICES
V60	84	Numeric	CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
V65	85	Numeric	CURRENT EXPENDITURES - OTHER ELSEC
TNONELSE	86	Numeric	TOTAL NON-ELEMENTARY/SECONDARY EXPENDITURES (equals V70 + V75 + V80)
V70	87	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
V75	88	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
V80	89	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - OTHER
TCAPOUT	90	Numeric	TOTAL CAPITAL OUTLAY EXPENDITURES

Name	Position	Type	Label
			(equals F12 + G15 + K09 + K10 + K11)
F12	91	Numeric	CAPITAL OUTLAY - CONSTRUCTION
G15	92	Numeric	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
K09	93	Numeric	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
K10	94	Numeric	CAPITAL OUTLAY - OTHER EQUIPMENT
K11	95	Numeric	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
L12	96	Numeric	PAYMENTS TO STATE GOVERNMENTS
M12	97	Numeric	PAYMENTS TO LOCAL GOVERNMENTS
Q11	98	Numeric	PAYMENTS TO OTHER SCHOOL SYSTEMS
I86	99	Numeric	INTEREST ON DEBT
Z32	100	Numeric	TOTAL SALARIES
Z33	101	Numeric	SALARIES - INSTRUCTION
Z35	102	Numeric	TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
Z36	103	Numeric	TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
Z37	104	Numeric	TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
Z38	105	Numeric	TEACHER SALARIES - OTHER EDUCATION PROGRAMS
V11	106	Numeric	SALARIES - SUPPORT SERVICES - PUPILS
V13	107	Numeric	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V15	108	Numeric	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
V17	109	Numeric	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V21	110	Numeric	SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V23	111	Numeric	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V37	112	Numeric	SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V29	113	Numeric	SALARIES - FOOD SERVICES
Z34	114	Numeric	TOTAL EMPLOYEE BENEFITS
V10	115	Numeric	EMPLOYEE BENEFITS - INSTRUCTION
V12	116	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
V14	117	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V16	118	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
V18	119	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V22	120	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V24	121	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
V38	122	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V30	123	Numeric	EMPLOYEE BENEFITS - FOOD SERVICES
V32	124	Numeric	EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS
V93	125	Numeric	TEXTBOOKS
_19H	126	Numeric	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_21F	127	Numeric	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
_31F	128	Numeric	LONG TERM DEBT - RETIRED DURING FISCAL YEAR
_41F	129	Numeric	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR

Name	Position	Type	Label
_61V	130	Numeric	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_66V	131	Numeric	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
W01	132	Numeric	ASSETS - SINKING FUND
W31	133	Numeric	ASSETS - BOND FUND
W61	134	Numeric	ASSETS - OTHER FUNDS
WEIGHT	135	Numeric	WEIGHT
FL_V33	136	Character	FLAG - FALL MEMBERSHIP
FL_C14	137	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE I
FL_C15	138	Character	FLAG - FEDERAL REVENUE - THRU STATE - CHILDREN WITH DISABILITIES – IDEA
FL_C16	139	Character	FLAG - FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
FL_C17	140	Character	FLAG - FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
FL_C18	141	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE V, PART A
FL_C19	142	Character	FLAG - FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
FL_C20	143	Character	FLAG - FEDERAL REVENUE - THRU STATE - OTHER
FL_C25	144	Character	FLAG - FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
FL_C36	145	Character	FLAG - FEDERAL REVENUE - NONSPECIFIED
FL_B10	146	Character	FLAG - FEDERAL REVENUE - DIRECT - IMPACT AID
FL_B11	147	Character	FLAG - FEDERAL REVENUE - DIRECT - BILINGUAL EDUCATION
FL_B12	148	Character	FLAG - FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
FL_B13	149	Character	FLAG - FEDERAL REVENUE - DIRECT - OTHER
FL_C01	150	Character	FLAG - STATE REVENUE - GENERAL FORMULA ASSISTANCE
FL_C04	151	Character	FLAG - STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
FL_C05	152	Character	FLAG - STATE REVENUE - SPECIAL EDUCATION PROGRAMS
FL_C06	153	Character	FLAG - STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
FL_C07	154	Character	FLAG - STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
FL_C08	155	Character	FLAG - STATE REVENUE - GIFTED AND TALENTED PROGRAMS
FL_C09	156	Character	FLAG - STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
FL_C10	157	Character	FLAG - STATE REVENUE - SCHOOL LUNCH PROGRAMS
FL_C11	158	Character	FLAG - STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
FL_C12	159	Character	FLAG - STATE REVENUE - TRANSPORTATION PROGRAMS
FL_C13	160	Character	FLAG - STATE REVENUE - OTHER PROGRAMS
FL_C35	161	Character	FLAG - STATE REVENUE - NONSPECIFIED
FL_C38	162	Character	FLAG - STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
FL_C39	163	Character	FLAG - STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
FL_T02	164	Character	FLAG - LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
FL_T06	165	Character	FLAG - LOCAL REVENUE - PROPERTY TAXES
FL_T09	166	Character	FLAG - LOCAL REVENUE - GENERAL SALES TAXES
FL_T15	167	Character	FLAG - LOCAL REVENUE - PUBLIC UTILITY TAXES
FL_T40	168	Character	FLAG - LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES

Name	Position	Type	Label
FL_T99	169	Character	FLAG - LOCAL REVENUE - ALL OTHER TAXES
FL_D11	170	Character	FLAG - LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
FL_D23	171	Character	FLAG - LOCAL REVENUE - FROM CITIES AND COUNTIES
FL_A07	172	Character	FLAG - LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
FL_A08	173	Character	FLAG - LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS
FL_A09	174	Character	FLAG - LOCAL REVENUE - SCHOOL LUNCH
FL_A11	175	Character	FLAG - LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
FL_A13	176	Character	FLAG - LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
FL_A15	177	Character	FLAG - LOCAL REVENUE - STUDENT FEES, NONSPECIFIED
FL_A20	178	Character	FLAG - LOCAL REVENUE - OTHER SALES AND SERVICES REVENUE
FL_U22	179	Character	FLAG - LOCAL REVENUE - INTEREST EARNINGS
FL_U97	180	Character	FLAG - LOCAL REVENUE – MISCELLANEOUS
FL_C24	181	Character	FLAG - NCES LOCAL REVENUE, CENSUS STATE REVENUE
FL_E13	182	Character	FLAG - CURRENT EXPENDITURES - INSTRUCTION
FL_V91	183	Character	FLAG - PAYMENTS TO PRIVATE SCHOOLS
FL_V92	184	Character	FLAG - PAYMENTS TO CHARTER SCHOOLS
FL_E17	185	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
FL_E07	186	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_E08	187	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMININSTRATION
FL_E09	188	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V40	189	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V45	190	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORT
FL_V90	191	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/ OTHER
FL_V85	192	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
FL_E11	193	Character	FLAG - CURRENT EXPENDITURES - FOOD SERVICES
FL_V60	194	Character	FLAG - CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
FL_V65	195	Character	FLAG - CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY
FL_V70	196	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
FL_V75	197	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
FL_V80	198	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - OTHER
FL_F12	199	Character	FLAG - CAPITAL OUTLAY - CONSTRUCTION
FL_G15	200	Character	FLAG - CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
FL_K09	201	Character	FLAG - CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
FL_K10	202	Character	FLAG - CAPITAL OUTLAY - OTHER EQUIPMENT
FL_K11	203	Character	FLAG - CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
FL_L12	204	Character	FLAG - PAYMENTS TO STATE GOVERNMENTS
FL_M12	205	Character	FLAG - PAYMENTS TO LOCAL GOVERNMENTS
FL_Q11	206	Character	FLAG - PAYMENTS TO OTHER SCHOOL SYSTEMS

Name	Position	Type	Label
FL_I86	207	Character	FLAG - INTEREST ON DEBT
FL_Z32	208	Character	FLAG - TOTAL SALARIES
FL_Z33	209	Character	FLAG - SALARIES - INSTRUCTION
FL_Z35	210	Character	FLAG - TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
FL_Z36	211	Character	FLAG - TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
FL_Z37	212	Character	FLAG - TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
FL_Z38	213	Character	FLAG - TEACHER SALARIES - OTHER EDUCATION PROGRAMS
FL_V11	214	Character	FLAG - SALARIES - SUPPORT SERVICES - PUPILS
FL_V13	215	Character	FLAG - SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_V15	216	Character	FLAG - SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_V17	217	Character	FLAG - SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V21	218	Character	FLAG - SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V23	219	Character	FLAG - SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V37	220	Character	FLAG - SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V29	221	Character	FLAG - SALARIES - FOOD SERVICE
FL_Z34	222	Character	FLAG - TOTAL EMPLOYEE BENEFITS
FL_V10	223	Character	FLAG - EMPLOYEE BENEFITS - INSTRUCTION
FL_V12	224	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
FL_V14	225	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES – INSTRUCTION STAFF
FL_V16	226	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - GEN ADMIN
FL_V18	227	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V22	228	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V24	229	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V38	230	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V30	231	Character	FLAG - EMPLOYEE BENEFITS - FOOD SERVICES
FL_V32	232	Character	FLAG - EMPLOYEE BENEFITS – ENTERPRISE OPERATIONS
FL_V93	233	Character	FLAG - TEXTBOOKS
FL_19H	234	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_21F	235	Character	FLAG - LONG TERM DEBT - ISSUED DURING FISCAL YEAR
FL_31F	236	Character	FLAG - LONG TERM DEBT - RETIRED DURING FISCAL YEAR
FL_41F	237	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_61V	238	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_66V	239	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_W01	240	Character	FLAG - ASSETS - SINKING FUND
FL_W31	241	Character	FLAG - ASSETS - BOND FUND
FL_W61	242	Character	FLAG - ASSETS - OTHER FUNDS

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* (National Forum on Education Statistics 2003).

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

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

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

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

Census state, NCES local revenue: See "Local Revenue—NCES Local, Census State revenue."

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

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

Current expenditure: Expenditure for Instruction (TCURINST), Support Services (TCURSSVC), and Other Elementary/Secondary Programs (TCUROTH). Includes salaries, employee benefits, purchased services, and supplies, as well as payments made by states on behalf of school districts. Also includes transfers made by school districts into their own

retirement system. Excludes expenditure for Non-Elementary/Secondary Programs (TNONELSE), debt service, capital outlay, and transfers to other governments or school districts. This item is formally called "Current Expenditures for Public Elementary/Secondary Education." **[TCURELSC** is the sum of **TCURINST, TCURSSVC,** and **TCUROTH]**

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

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

Debt: Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. Excludes 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.)

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

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

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

Equipment: Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. 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. **[V33]**

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

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

> **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]**
>
> **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]**
>
> **Vocational and technical education:** Revenues from the Carl D. Perkins Vocational Education Act (PL 101-332). Includes revenues from State Basic and Tech-Prep formula grants. **[C19]**
>
> **Other federal aid distributed by the state:** Includes revenues from other formula grant programs distributed through state governments, such as mathematics, science, and teacher quality under Title II (Parts A and B); safe and drug-free schools; Title V (Part A) grants; and the Adult Education Act (Part B). **[C16, C17, C18, 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. **[TCURINST, E13]**

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

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

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

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]**

LEA: Often called a school district, a local education agency is an education agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

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

> **Fees:** Fees and payments for services provided to students, including School Lunch **[A09]**, District Activities **[A13]**, Textbook Sales and Rentals **[A11]**, Transportation Fees **[A08]**, Tuition Fees **[A07**], Nonspecified Fees **[A15]**, and Other Sales and Service Revenue **[A20]**.
>
> **Cities and counties:** Revenues from separate county and city governments that are transferred to the LEA. Assessments received by regional LEAs from independent school districts are included here. **[D23]**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Payments to private schools: Expenditures to private schools (for tuition and other purposes) that are also included in instruction expenditures (TCURINST) and related totals (TCURELSC and TOTALEXP). (See "Special Exhibit Items" in the "User's Guide" section of this documentation.) **[V91]**

Property taxes: See "Local Revenue—Property taxes."

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

Revenue: All amounts of money received by a school system from external sources, or net of refunds and other correcting transactions other than from issuance of debt, liquidation of investments, or as agency and private trust transactions. Revenue on the F-33 excludes 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]**

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

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

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

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

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

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]**

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 2003). 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]**

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]**

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]**

Teacher salaries: Base salaries paid to certified teachers and certified substitute teachers are reported by program as exhibit items. **[Z35, Z36, Z37, Z38]** Teacher salaries, along with salaries for instructional assistants and aides, are also included in the broader instruction salaries data. **[Z33]**

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

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

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

Appendix C—State Notes

Appendix C—State Notes

The following notes can be used to track 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

State Abbreviation: AL

Alaska

State Abbreviation: AK

Notes:

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

Arizona

State Abbreviation: AZ

Notes:

- Payments to other school systems (Q11) cannot be isolated in the Arizona financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.
- Capital outlay payments for land and existing structures are reported under construction.
- The increase in employee benefits is due to an increase in the rate of retirement benefits paid to school district employees.

Arkansas

State Abbreviation: AR

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- A half-cent sales tax collected by the state to reimburse local governments for a tax credit is reported as NCES local revenue (C24) and included in the local revenue subtotal.

California

State Abbreviation: CA

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- For five districts in California, the state reports a single unified district in the F-33 survey, but separate elementary and secondary districts in the 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. An NCES ID code (LEAID) is assigned to the combined district so that it may be matched with related items in the CCD file. Table C-1 lists the combined data by district, LEAID, and enrollment.

Table C-1. California combined school districts' enrollment in the F-33 survey: Fiscal year 2004

School district	NCES ID	Enrollment
Alhambra (combined district)	0601910	19,715
Alhambra City Elementary	0601910	11,163
Alhambra City High	0601930	8,552
Modesto (combined district)	0625130	34,384
Modesto City Elementary	0625130	18,803
Modesto City High	0625150	15,581
Petaluma (combined district)	0630230	8,177
Petaluma City Elementary	0630230	2,243
Petaluma City High	0630250	5,934
Santa Cruz (combined district)	0635590	7,684
Santa Cruz City Elementary	0635590	2,252
Santa Cruz City High	0635600	5,432
Santa Rosa (combined district)	0635810	17,543
Santa Rosa Elementary	0635810	4,696
Santa Rosa High	0635830	12,847

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 0c.

Colorado

State Abbreviation: CO

Connecticut

State Abbreviation: CT

Notes:

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

Delaware

State Abbreviation: DE

Notes:

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

District of Columbia

State Abbreviation: DC

Notes:

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

Florida

State Abbreviation: FL

Notes:

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

Georgia

State Abbreviation: GA

Notes:

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

Hawaii

State Abbreviation: HI

Idaho

State Abbreviation: ID

Notes:

- Capital outlay payments for land and existing structures are reported under construction.
- State expenditures made on behalf of the public school systems are reported in the data.
- Payments to other school systems (Q11) cannot be isolated in the Idaho financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.

Illinois

State Abbreviation: IL

Notes:

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

Indiana

State Abbreviation: IN

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- Property taxes collected on behalf of charter schools are reported as NCES local revenue (C24) and included in the local revenue subtotal.
- The increase in local revenue is the result of delayed fiscal year (FY) 2003 property taxes received in FY 04.

Iowa

State Abbreviation: IA

Kansas

State Abbreviation: KS

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- The increase in local revenue is due to a property tax accelerator implemented in FY 04.

Kentucky

State Abbreviation: KY

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- Only partial school construction amounts are available for Kentucky school districts prior to FY 04.

Louisiana

State Abbreviation: LA

Maine

State Abbreviation: ME

Notes:

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

Maryland

State Abbreviation: MD

Notes:

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

Massachusetts

State Abbreviation: MA

Notes:

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

Michigan

State Abbreviation: MI

Minnesota

State Abbreviation: MN

Notes:

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

Mississippi

State Abbreviation: MS

Notes:

- Capital outlay payments for land and existing structures are reported under construction.
- Payments to other school systems (Q11) cannot be isolated in the Mississippi financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.

Missouri

State Abbreviation: MO

Notes:

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

Montana

State Abbreviation: MT

Nebraska

State Abbreviation: NE

Nevada

State Abbreviation: NV

Notes:

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

New Hampshire

State Abbreviation: NH

Notes:

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

New Jersey

State Abbreviation: NJ

Notes:

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

New Mexico

State Abbreviation: NM

New York

State Abbreviation: NY

Notes:

- The state of New York created "special act" school districts to serve institutionalized children from other districts or public agencies. They have no tax base and are run by private organizations. Prior to FY 98, the Census Bureau classified these districts as public entities. Beginning with FY 98, they were reclassified as private institutions and therefore do not appear in any data file released by the Census Bureau after 1997.

North Carolina

State Abbreviation: NC

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- Payments to other school systems (Q11) cannot be isolated in the North Carolina financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.
- Capital outlay payments for land and existing structures are reported under construction.
- Prekindergarten enrollment and expenditure amounts are not included in the data.

North Dakota

State Abbreviation: ND

Ohio

State Abbreviation: OH

Oklahoma

State Abbreviation: OK

Notes:

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

Oregon

State Abbreviation: OR

- School system payments for the Public Employees Retirement System (PERS) unfunded actuarial liability are reported in the data as a payment to the state government (L12). Proceeds from bond issues used to pay off this liability are also included in the data.

Pennsylvania

State Abbreviation: PA

Rhode Island

State Abbreviation: RI

Notes:

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

South Carolina

State Abbreviation: SC

Notes:

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

South Dakota

State Abbreviation: SD

Notes:

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

Tennessee

State Abbreviation: TN

Texas

State Abbreviation: TX

Notes:

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

Utah

State Abbreviation: UT

Notes:

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

Vermont

State Abbreviation: VT

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

Virginia

State Abbreviation: VA

Washington

State Abbreviation: WA

Notes:

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

West Virginia

State Abbreviation: WV

Notes:

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

Wisconsin

State Abbreviation: WI

Notes:

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

Wyoming

State Abbreviation: WY

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2004

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
School-level code (SCHLEV)				
01 Elementary School System Only	3,535	21.4	3,535	21.4
02 Secondary School System Only	787	4.8	4,322	26.2
03 Elementary/Secondary School System	10,937	66.3	15,259	92.5
05 Vocational or Special Education School System	260	1.6	15,519	94.1
06 Nonoperating School System	287	1.7	15,806	95.8
07 Education Service Agency	692	4.2	16,498	100.0
Agency charter code (AGCHRT)				
1 All associated schools are charter schools	1,309	7.9	1,309	7.9
2 All associated schools are charter and noncharter schools	506	3.1	1,815	11.0
3 All associated schools are noncharter schools	14,068	85.3	15,883	96.3
N Not applicable or code could not be determined	615	3.7	16,498	100.0
Survey year (YEAR)				
2004	16,498	100.0	16,498	100.0
CCD Agency Nonfiscal File Match (CCDNF)				
0 Record does not match CCD LEA Universe Survey	82	0.5	82	0.5
1 Record matches CCD LEA Universe Survey	16,416	99.5	16,498	100.0
Census fiscal file match (CENFILE)				
0 Does not match Census fiscal file	1,172	7.1	1,172	7.1
1 Matches Census fiscal file	15,326	92.9	16,498	100.0
Low Grade Span (GSLO)				
PK Prekindergarten Students	8,990	54.5	8,990	54.5
KG Kindergarten Students	5,448	33.0	14,438	87.5
01 1st Grade Students	65	0.4	14,503	87.9
02 2nd Grade Students	19	0.1	14,522	88.0
03 3rd Grade Students	20	0.1	14,542	88.1
04 4th Grade Students	13	0.1	14,555	88.2
05 5th Grade Students	44	0.3	14,599	88.5
06 6th Grade Students	115	0.7	14,714	89.2
07 7th Grade Students	154	0.9	14,868	90.1
08 8th Grade Students	27	0.2	14,895	90.3
09 9th Grade Students	689	4.2	15,584	94.5
10 10th Grade Students	28	0.2	15,612	94.6
11 11th Grade Students	14	0.1	15,626	94.7
12 12th Grade Students	2	#	15,628	94.7
UG Students in Ungraded Classes	107	0.7	15,735	95.4
00 No students	628	3.8	16,363	99.2
N Data are not applicable	53	0.3	16,416	99.5
Missing	82	0.5	16,498	100.0

See notes at end of table.

Table D-1. Frequencies of categorical variables: Fiscal year 2004—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
High Grade Span (GSHI)				
PK Prekindergarten Students	9	0.1	9	0.1
KG Kindergarten Students	28	0.2	37	0.2
01 1st Grade Students	1	#	38	0.2
02 2nd Grade Students	7	#	45	0.3
03 3rd Grade Students	18	0.1	63	0.4
04 4th Grade Students	31	0.2	94	0.6
05 5th Grade Students	107	0.7	201	1.2
06 6th Grade Students	567	3.4	768	4.7
07 7th Grade Students	62	0.4	830	5.0
08 8th Grade Students	2,657	16.1	3,487	21.1
09 9th Grade Students	47	0.3	3,534	21.4
10 10th Grade Students	36	0.2	3,570	21.6
11 11th Grade Students	36	0.2	3,606	21.9
12 12th Grade Students	12,022	72.9	15,628	94.7
UG Students in Ungraded Classes	107	0.7	15,735	95.4
00 No students	628	3.8	16,363	99.2
N Data are not applicable	53	0.3	16,416	99.5
Missing	82	0.5	16,498	100.0
Flag - Fall Membership (FL_V33)				
A—Adjusted by the analyst.	69	0.4	69	0.4
R—As reported by the state.	16,429	99.6	16,498	100.0
Flag - Fed Rev - Thru State - Title I (FL_C14)				
R—As reported by the state.	16,498	100.0	16,498	100.0
Flag - Fed Rev - Thru State - Children with With Disabilities- IDEA (FL_C15)				
A—Adjusted by the analyst.	2	#	2	#
R—As reported by the state.	16,496	100.0	16,498	100.0
Flag - Fed Rev - Thru State - Math, Science, and Teacher Quality (FL_C16)				
A—Adjusted by the analyst.	2	#	2	#
R—As reported by the state.	16,496	100.0	16,498	100.0
Flag - Fed Rev - Thru State - Safe and Drug Free Schools (FL_C17)				
R—As reported by the state.	16,498	100.0	16,498	100.0
Flag - Fed Rev Thru State-Title V, Part A (FL_C18)				
A—Adjusted by the analyst.	2	#	2	#
R—As reported by the state.	16,496	100.0	16,498	100.0
Flag - Fed Rev - Thru State - Vocational and Technical Education (FL_C19)				
R—As reported by the state.	16,498	100.0	16,498	100.0
Flag - Fed Rev - Thru State - Other (FL_C20)				
A—Adjusted by the analyst.	20	0.1	20	0.1
R—As reported by the state.	16,478	99.9	16,498	100.0
Flag - Fed Rev - Thru State - Child Nutrition Act (FL_C25)				
A—Adjusted by the analyst.	20	0.1	20	0.1
R—As reported by the state.	16,478	99.9	16,498	100.0

See notes at end of table.

Table D-1. Frequencies of categorical variables: Fiscal year 2004—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Fed Rev - Nonspecified (FL_C36)				
A—Adjusted by the analyst.	25	0.2	25	0.2
R—As reported by the state.	16,473	99.9	16,498	100.0
Flag - Fed Rev - Direct - Impact Aid (FL_B10)				
A—Adjusted by the analyst.	4	#	4	#
R—As reported by the state.	16,494	100.0	16,498	100.0
Flag - Fed Rev - Direct - Bilingual Education (FL_B11)				
R—As reported by the state.	16,498	100.0	16,498	100.0
Flag - Fed Rev - Direct - Indian Education (FL_B12)				
R—As reported by the state.	16,498	100.0	16,498	100.0
Flag - Fed Rev - Direct - Other (FL_B13)				
A—Adjusted by the analyst.	7	#	7	#
R—As reported by the state.	16,491	100.0	16,498	100.0
Flag - State Rev - General Formula Assistance (FL_C01)				
A—Adjusted by the analyst.	2	#	2	#
R—As reported by the state.	16,496	100.0	16,498	100.0
Flag - State Rev - Staff Improvement Programs (FL_C04)				
A—Adjusted by the analyst.	2	#	2	#
R—As reported by the state.	16,496	100.0	16,498	100.0
Flag - State Rev - Special Education Programs (FL_C05)				
R—As reported by the state.	16,498	100.0	16,498	100.0
Flag - State Rev - Compensatory and Basic Skills Programs (FL_C06)				
A—Adjusted by the analyst.	2	#	2	#
R—As reported by the state.	16,496	100.0	16,498	100.0
Flag - State Rev - Bilingual Education Program (FL_C07)				
R—As reported by the state.	16,498	100.0	16,498	100.0
Flag - State Rev - Gifted and Talented Programs (FL_C08)				
R—As reported by the state.	16,498	100.0	16,498	100.0
Flag - State Rev - Vocational Education Programs (FL_C09)				
R—As reported by the state.	16,498	100.0	16,498	100.0
Flag - State Rev - School Lunch Programs (FL_C10)				
R—As reported by the state.	16,498	100.0	16,498	100.0
Flag - State Rev - Capital Outlay and Debt Services Programs (FL_C11)				
A—Adjusted by the analyst.	1	#	1	#
R—As reported by the state.	16,497	100.0	16,498	100.0
Flag - State Rev - Transportation Programs (FL_C12)				
R—As reported by the state.	16,498	100.0	16,498	100.0

See notes at end of table.

Table D-1. Frequencies of categorical variables: Fiscal year 2004—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - State Rev - Other Programs (FL_C13)				
A—Adjusted by the analyst.	4	#	4	#
R—As reported by the state.	16,494	100.0	16,498	100.0
Flag - State Rev - Nonspecified (FL_C35)				
R—As reported by the state.	16,498	100.0	16,498	100.0
Flag - State Rev On Behalf - Employee Benefits (FL_C38)				
R—As reported by the state.	12,643	76.6	12,643	76.6
S—Adjustments to include state payments on behalf	3,855	23.4	16,498	100.0
Flag - State Rev On Behalf - Not Employee Benefits (FL_C39)				
R—As reported by the state.	14,013	84.9	14,013	84.9
S—Adjustments to include state payments on behalf	2,485	15.1	16,498	100.0
Flag - Local Rev - Parent Government Contributions Dependent School Systems (FL_T02)				
A—Adjusted by the analyst.	5	#	5	#
N—Not applicable.	15,026	91.1	15,031	91.1
R—As reported by the state.	1,467	8.9	16,498	100.0
Flag - Local Rev - Property Taxes (FL_T06)				
A—Adjusted by the analyst.	311	1.9	311	1.9
N—Not applicable.	2,594	15.7	2,905	17.6
R—As reported by the state.	13,593	82.4	16,498	100.0
Flag - Local Rev - General Sales Taxes (FL_T09)				
A—Adjusted by the analyst.	1	#	1	#
N—Not applicable.	2,594	15.7	2,595	15.7
R—As reported by the state.	13,903	84.3	16,498	100.0
Flag - Local Rev - Public Utility Taxes (FL_T15)				
N—Not applicable.	2,594	15.7	2,594	15.7
R—As reported by the state.	13,904	84.3	16,498	100.0
Flag - Local Rev - Individual And Corporate Income Taxes (FL_T40)				
N—Not applicable.	2,594	15.7	2,594	15.7
R—As reported by the state.	13,904	84.3	16,498	100.0
Flag - Local Rev - All Other Taxes (FL_T99)				
N—Not applicable.	2,594	15.7	2,594	15.7
R—As reported by the state.	13,904	84.3	16,498	100.0
Flag - Local Rev - From Other School Systems (FL_D11)				
A—Adjusted by the analyst.	2	#	2	#
R—As reported by the state.	16,496	100.0	16,498	100.0
Flag - Local Rev - From Cities And Counties (FL_D23)				
A—Adjusted by the analyst.	29	0.2	29	0.2
R—As reported by the state.	16,469	99.8	16,498	100.0
Flag - Local Rev - Tuition Fees From Pupils and Parents (FL_A07)				
A—Adjusted by the analyst.	1	#	1	#
R—As reported by the state.	16,497	100.0	16,498	100.0

See notes at end of table.

Table D-1. Frequencies of categorical variables: Fiscal year 2004—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Local Rev - Transportation Fees From Pupils and Parents (FL_A08)				
R—As reported by the state.	16,498	100.0	16,498	100.0
Flag - Local Rev - School Lunch (FL_A09)				
A—Adjusted by the analyst.	8	0.1	8	0.1
R—As reported by the state.	16,490	100.0	16,498	100.0
Flag - Local Rev - Textbook Sales and Rentals (FL_A11)				
A—Adjusted by the analyst.	1	#	1	#
R—As reported by the state.	16,497	100.0	16,498	100.0
Flag - Local Rev - District Activity Receipts (FL_A13)				
A—Adjusted by the analyst.	2	#	2	#
R—As reported by the state.	16,496	100.0	16,498	100.0
Flag - Local Rev - Student Fees, Nonspecified (FL_A15)				
A—Adjusted by the analyst.	25	0.2	25	0.2
R—As reported by the state.	16,473	99.9	16,498	100.0
Flag - Local Rev - Other Sales and Services (FL_A20)				
A—Adjusted by the analyst.	2	#	2	#
R—As reported by the state.	16,496	100.0	16,498	100.0
Flag - Local Rev - Interest Earnings (FL_U22)				
A—Adjusted by the analyst.	3	#	3	#
R—As reported by the state.	16,495	100.0	16,498	100.0
Flag - Local Rev - Miscellaneous (FL_U97)				
A—Adjusted by the analyst.	15	0.1	15	0.1
R—As reported by the state.	16,483	99.9	16,498	100.0
Flag - NCES Local Revenue, Census State Revenue (FL_C24)				
A—Adjusted by the analyst.	308	1.9	308	1.9
R—As reported by the state.	16,190	98.1	16,498	100.0
Flag - Current Exp - Instruction (FL_E13)				
A—Adjusted by the analyst.	18	0.1	18	0.1
R—As reported by the state.	9,783	59.3	9,801	59.4
S—Adjustments to include state payments on behalf	6,697	40.6	16,498	100.0
Flag - Payments to Private Schools (FL_V91)				
R—As reported by the state.	16,498	100.0	16,498	100.0
Flag - Payments To Charter Schools (FL_V92)				
A—Adjusted by the analyst.	1	#	1	#
R—As reported by the state.	16,497	100.0	16,498	100.0
Flag - Current Exp - Support Services Pupils (FL_E17)				
A—Adjusted by the analyst.	8	0.1	8	0.1
R—As reported by the state.	10,796	65.4	10,804	65.5
S—Adjustments to include state payments on behalf	5,694	34.5	16,498	100.0

See notes at end of table.

Table D-1. Frequencies of categorical variables: Fiscal year 2004—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Current Exp - Support Services Instructional Staff (FL_E07)				
A—Adjusted by the analyst.	8	0.1	8	0.1
R—As reported by the state.	11,018	66.8	11,026	66.8
S—Adjustments to include state payments on behalf	5,472	33.2	16,498	100.0
Flag - Current Exp - Support Services General Administration (FL_E08)				
A—Adjusted by the analyst.	7	#	7	#
R—As reported by the state.	10,918	66.2	10,925	66.2
S—Adjustments to include state payments on behalf	5,573	33.8	16,498	100.0
Flag - Current Exp - Support Services - School Administration (FL_E08)				
A—Adjusted by the analyst.	16	#	16	0.1
R—As reported by the state.	10,648	64.5	10,664	64.6
S—Adjustments to include state payments on behalf	5,834	35.4	16,498	100.0
Flag - Current Exp - Support Services - Oper/Maintenance Of Plant (FL_V40)				
A—Adjusted by the analyst.	3	#	3	#
R—As reported by the state.	11,821	71.7	11,824	71.7
S—Adjustments to include state payments on behalf	4,674	28.3	16,498	100.0
Flag - Current Exp - Support Services Student Transportation (FL_V45)				
A—Adjusted by the analyst.	14	0.1	14	0.1
R—As reported by the state.	12,301	74.6	12,315	74.7
S—Adjustments to include state payments on behalf	4,183	25.4	16,498	100.0
Flag - Current Exp - Support Services Business/Central/Other (FL_V90)				
A—Adjusted by the analyst.	19	0.1	19	0.1
R—As reported by the state.	12,379	75.0	12,398	75.2
S—Adjustments to include state payments on behalf	4,100	24.9	16,498	100.0
Flag - Current Exp - Support Services Nonspecified (FL_V85)				
A—Adjusted by the analyst.	25	0.2	25	0.2
R—As reported by the state.	16,473	99.9	16,498	100.0
Flag - Current Exp - Food Services (FL_E11)				
A—Adjusted by the analyst.	4	#	4	#
R—As reported by the state.	14,351	87.0	14,355	87.0
S—Adjustments to include state payments on behalf	2,143	13.0	16,498	100.0
Flag - Current Exp - Enterprise Operations (FL_V60)				
A—Adjusted by the analyst.	11	0.1	11	0.1
R—As reported by the state.	16,487	99.9	16,498	100.0
Flag - Current Exp - Other Elsec (FL_V65)				
A—Adjusted by the analyst.	26	0.2	26	0.2
R—As reported by the state.	16,472	99.8	16,498	100.0
Flag - Non-Elsec Exp - Community Services (FL_V70)				
R—As reported by the state.	16,498	100.0	16,498	100.0
Flag - Non-Elsec Exp - Adult Education (FL_V75)				
R—As reported by the state.	16,498	100.0	16,498	100.0
Flag - Non-Elsec Exp - Other (FL_V80)				
A—Adjusted by the analyst.	25	0.2	25	0.2
R—As reported by the state.	16,473	99.9	16,498	100.0

See notes at end of table.

Table D-1. Frequencies of categorical variables: Fiscal year 2004—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Capital Outlay - Construction (FL_F12)				
A—Adjusted by the analyst.	1	#	1	#
R—As reported by the state.	16,497	100.0	16,498	100.0
Flag - Capital Outlay - Land and Existing Structures (FL_G15)				
A—Adjusted by the analyst.	26	0.2	26	0.2
R—As reported by the state.	16,472	99.8	16,498	100.0
Flag - Capital Outlay - Instructional Equipment (FL_K09)				
R—As reported by the state.	16,332	99.0	16,332	99.0
S—Adjustments to include state payments on behalf	166	1.0	16,498	100.0
Flag - Capital Outlay - Other Equipment (FL_K10)				
R—As reported by the state.	16,387	99.3	16,387	99.3
S—Adjustments to include state payments on behalf	111	0.7	16,498	100.0
Flag - Capital Outlay - Nonspecified Equipment (FL_K11)				
R—As reported by the state.	16,498	100.0	16,498	100.0
Flag - Payments To State Governments (FL_L12)				
R—As reported by the state.	16,498	100.0	16,498	100.0
Flag - Payments To Local Governments (FL_M12)				
A—Adjusted by the analyst.	1	#	1	#
R—As reported by the state.	16,497	100.0	16,498	100.0
Flag - Payments To Other School Systems (FL_Q11)				
A—Adjusted by the analyst.	2	#	2	#
R—As reported by the state.	16,496	100.0	16,498	100.0
Flag - Interest On Debt (FL_I86)				
A—Adjusted by the analyst.	290	1.8	290	1.8
R—As reported by the state.	16,208	98.2	16,498	100.0
Flag - Total Salaries (FL_Z32)				
A—Adjusted by the analyst.	143	0.9	143	0.9
R—As reported by the state.	16,355	99.1	16,498	100.0
Flag - Salaries - Instruction (FL_Z33)				
A—Adjusted by the analyst.	20	0.1	20	0.1
R—As reported by the state.	16,478	99.9	16,498	100.0
Flag - Teacher Salaries - Regular Education Programs (FL_Z35)				
A—Adjusted by the analyst.	9	0.1	9	0.1
R—As reported by the state.	16,489	100.0	16,498	100.0
Flag - Teacher Salaries - Special Education Programs (FL_Z36)				
A—Adjusted by the analyst.	8	0.1	8	0.1
R—As reported by the state.	16,490	100.0	16,498	100.0
Flag - Teacher Salaries - Vocational Education Programs (FL_Z37)				
A—Adjusted by the analyst.	4	#	4	#
R—As reported by the state.	16,494	100.0	16,498	100.0

See notes at end of table.

Table D-1. Frequencies of categorical variables: Fiscal year 2004—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Teacher Salaries - Other Educational Programs (FL_Z38)				
A—Adjusted by the analyst.	7	#	7	#
R—As reported by the state.	16,491	100.0	16,498	100.0
Flag - Salaries - Support Services Pupils (FL_V11)				
A—Adjusted by the analyst.	16	0.1	16	0.1
R—As reported by the state.	16,482	99.9	16,498	100.0
Flag - Salaries - Support Services Instructional Staff (FL_V13)				
A—Adjusted by the analyst.	19	0.1	19	0.1
R—As reported by the state.	16,479	99.9	16,498	100.0
Flag - Salaries - Support Services General Administration (FL_V15)				
A—Adjusted by the analyst.	54	0.3	54	0.3
R—As reported by the state.	16,444	99.7	16,498	100.0
Flag - Salaries - Support Services School Administration (FL_V17)				
A—Adjusted by the analyst.	17	0.1	17	0.1
R—As reported by the state.	16,481	99.9	16,498	100.0
Flag - Salaries - Support Services Operation and Maintenance of Plant (FL_V21)				
A—Adjusted by the analyst.	8	0.1	8	0.1
R—As reported by the state.	16,490	100.0	16,498	100.0
Flag - Salaries - Support Services Student Transportation (FL_V23)				
A—Adjusted by the analyst.	27	0.2	27	0.2
R—As reported by the state.	16,471	99.8	16,498	100.0
Flag - Salaries - Support Services Business/Central/Other (FL_V37)				
A—Adjusted by the analyst.	27	0.2	27	0.2
R—As reported by the state.	16,471	99.8	16,498	100.0
Flag - Salaries - Food Service (FL_V29)				
A—Adjusted by the analyst.	18	0.1	18	0.1
R—As reported by the state.	16,480	99.9	16,498	100.0
Flag - Total Employee Benefits (FL_Z34)				
A—Adjusted by the analyst.	73	0.4	73	0.4
R—As reported by the state.	9,738	59.0	9,811	59.5
S—Adjustments to include state payments on behalf	6,687	40.5	16,498	100.0
Flag - Empl Benefits - Instruction (FL_V10)				
A—Adjusted by the analyst.	3	#	3	#
R—As reported by the state.	10,000	60.6	10,003	60.6
S—Adjustments to include state payments on behalf	6,495	39.4	16,498	100.0
Flag - Empl Benefits - Support Services Pupils (FL_V12)				
A—Adjusted by the analyst.	11	0.1	11	0.1
R—As reported by the state.	11,062	67.1	11,073	67.1
S—Adjustments to include state payments on behalf	5,425	32.9	16,498	100.0

See notes at end of table.

Table D-1. Frequencies of categorical variables: Fiscal year 2004—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Empl Benefits - Support Services Instructional Staff (FL_V14)				
A—Adjusted by the analyst.	14	0.1	14	0.1
R—As reported by the state.	11,191	67.8	11,205	67.9
S—Adjustments to include state payments on behalf	5,293	32.1	16,498	100.0
Flag - Empl Benefits - Support Services General Administration (FL_V16)				
A—Adjusted by the analyst.	40	0.2	40	0.2
R—As reported by the state.	11,125	67.4	11,165	67.7
S—Adjustments to include state payments on behalf	5,333	32.3	16,498	100.0
Flag - Empl Benefits - Support Services School Administration (FL_V18)				
A—Adjusted by the analyst.	12	0.1	12	0.1
R—As reported by the state.	10,805	65.5	10,817	65.6
S—Adjustments to include state payments on behalf	5,681	34.4	16,498	100.0
Flag - Empl Benefits - Support Services Operation and Maintenance of Plant (FL_V22)				
A—Adjusted by the analyst.	4	#	4	#
R—As reported by the state.	12,016	72.8	12,020	72.9
S—Adjustments to include state payments on behalf	4,478	27.1	16,498	100.0
Flag - Empl Benefits - Support Services Student Transportation (FL_V24)				
A—Adjusted by the analyst.	18	0.1	18	0.1
R—As reported by the state.	16,480	99.9	16,498	100.0
Flag - Empl Benefits - Support Services Business/Central/Other (FL_V38)				
A—Adjusted by the analyst.	33	0.2	33	0.2
R—As reported by the state.	12,691	76.9	12,724	77.1
S—Adjustments to include state payments on behalf	3,774	22.9	16,498	100.0
Flag - Empl Benefits - Food Services (FL_V30)				
A—Adjusted by the analyst.	28	0.2	28	0.2
R—As reported by the state.	14,327	86.8	14,355	87.0
S—Adjustments to include state payments on behalf	2,143	13.0	16,498	100.0
Flag - Empl Benefits - Enterprise Operations (FL_V32)				
A—Adjusted by the analyst.	8	0.1	8	0.1
R—As reported by the state.	16,490	100.0	16,498	100.0
Flag - Textbooks (Function 1000) (FL_V93)				
A—Adjusted by the analyst.	1	#	1	#
R—As reported by the state.	16,497	100.0	16,498	100.0
Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year (FL_19H)				
A—Adjusted by the analyst.	188	1.1	188	1.1
R—As reported by the state.	16,310	98.9	16,498	100.0
Flag - Long Term Debt - Issued During Fiscal Year (FL_21F)				
A—Adjusted by the analyst.	47	0.3	47	0.3
R—As reported by the state.	16,451	99.7	16,498	100.0
Flag - Long Term Debt - Retired During Fiscal Year (FL_31F)				
A—Adjusted by the analyst.	144	0.9	144	0.9
R—As reported by the state.	16,354	99.1	16,498	100.0

See notes at end of table.

Table D-1. Frequencies of categorical variables: Fiscal year 2004—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Long Term Debt - Outstanding at End of Fiscal Year (FL_41F)				
A—Adjusted by the analyst.	352	2.1	352	2.1
R—As reported by the state.	16,146	97.9	16,498	100.0
Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year (FL_61V)				
A—Adjusted by the analyst.	12	0.1	12	0.1
R—As reported by the state.	16,486	99.9	16,498	100.0
Flag - Short Term Debt - Outstanding at End of Fiscal Year (FL_66V)				
A—Adjusted by the analyst.	7	#	7	#
R—As reported by the state.	16,491	100.0	16,498	100.0
Flag - Assets - Sinking Fund (FL_W01)				
A—Adjusted by the analyst.	19	0.1	19	0.1
N—Not applicable.	1,447	8.8	1,466	8.9
R—As reported by the state.	15,032	91.1	16,498	100.0
Flag - Assets - Bond Fund (FL_W31)				
A—Adjusted by the analyst.	75	0.5	75	0.5
N—Not applicable.	1,447	8.8	1,522	9.2
R—As reported by the state.	14,976	90.8	16,498	100.0
Flag - Assets - Other Funds (FL_W61)				
A—Adjusted by the analyst.	113	0.7	113	0.7
N—Not applicable.	1,447	8.8	1,560	9.5
R—As reported by the state.	14,938	90.5	16,498	100.0

Rounds to zero.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 1a.

Table D-2. Count of districts with zero and nonzero values for revenues, by type of revenue and state: Fiscal year 2004

	Revenue							
	Total		Federal		State		Local	
State	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	16,476	22	16,017	481	16,340	158	16,296	202
Alabama	130	0	130	0	130	0	130	0
Alaska	53	0	53	0	53	0	53	0
Arizona	569	0	509	60	568	1	530	39
Arkansas	328	0	327	1	328	0	328	0
California	1,088	1	1,059	30	1,068	21	1,088	1
Colorado	197	0	196	1	194	3	196	1
Connecticut	186	0	185	1	185	1	184	2
Delaware	32	0	32	0	32	0	32	0
District of Columbia	26	0	26	0	0	26	26	0
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	196	0	196	0	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	114	0	112	2	114	0	114	0
Illinois	1,024	0	1,010	14	1,019	5	1,017	7
Indiana	333	1	329	5	331	3	332	2
Iowa	382	0	382	0	382	0	382	0
Kansas	301	0	301	0	301	0	301	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	68	0	68	0	68	0	68	0
Maine	294	0	257	37	291	3	292	2
Maryland	24	0	24	0	24	0	24	0
Massachusetts	376	17	327	66	376	17	329	64
Michigan	804	0	779	25	802	2	799	5
Minnesota	512	0	495	17	459	53	510	2
Mississippi	152	0	152	0	152	0	152	0
Missouri	524	0	524	0	524	0	524	0
Montana	469	0	456	13	469	0	468	1
Nebraska	519	0	475	44	516	3	519	0
Nevada	17	0	17	0	17	0	17	0
New Hampshire	176	0	172	4	176	0	176	0
New Jersey	658	0	635	23	658	0	658	0
New Mexico	89	0	89	0	89	0	89	0
New York	702	0	697	5	701	1	702	0
North Carolina	210	0	206	4	210	0	210	0
North Dakota	239	0	234	5	235	4	238	1
Ohio	904	0	888	16	901	3	863	41
Oklahoma	570	3	570	3	570	3	570	3
Oregon	219	0	216	3	219	0	219	0
Pennsylvania	700	0	677	23	695	5	700	0
Rhode Island	41	0	40	1	41	0	41	0
South Carolina	96	0	93	3	96	0	96	0
South Dakota	172	0	169	3	172	0	172	0
Tennessee	136	0	136	0	136	0	136	0
Texas	1,245	0	1,237	8	1,245	0	1,224	21
Utah	62	0	61	1	58	4	57	5
Vermont	332	0	274	58	332	0	327	5
Virginia	134	0	132	2	134	0	134	0
Washington	296	0	294	2	296	0	296	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	429	1	430	0	430	0
Wyoming	48	0	48	0	48	0	48	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 1a.

Table D-3. Count of districts with zero and nonzero values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 2004

	Current expenditures							
	Total		Instruction		Support services		Other	
State	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	16,453	45	16,243	255	16,437	61	14,511	1,987
Alabama	130	0	130	0	130	0	130	0
Alaska	53	0	53	0	53	0	50	3
Arizona	569	0	568	1	569	0	275	294
Arkansas	328	0	328	0	328	0	314	14
California	1,087	2	1,069	20	1,083	6	983	106
Colorado	197	0	195	2	197	0	180	17
Connecticut	179	7	178	8	178	8	168	18
Delaware	32	0	32	0	32	0	28	4
District of Columbia	26	0	26	0	26	0	23	3
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	195	1	196	0	182	14
Hawaii	1	0	1	0	1	0	1	0
Idaho	114	0	114	0	114	0	110	4
Illinois	1,024	0	1,011	13	1,022	2	910	114
Indiana	333	1	332	2	332	2	304	30
Iowa	382	0	382	0	382	0	376	6
Kansas	301	0	301	0	301	0	301	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	68	0	68	0	68	0	68	0
Maine	294	0	267	27	294	0	223	71
Maryland	24	0	24	0	24	0	24	0
Massachusetts	370	23	331	62	369	24	321	72
Michigan	804	0	804	0	804	0	676	128
Minnesota	512	0	493	19	510	2	416	96
Mississippi	152	0	152	0	152	0	152	0
Missouri	524	0	524	0	524	0	524	0
Montana	469	0	461	8	469	0	328	141
Nebraska	518	1	515	4	518	1	353	166
Nevada	17	0	17	0	17	0	17	0
New Hampshire	176	0	172	4	176	0	153	23
New Jersey	658	0	648	10	658	0	601	57
New Mexico	89	0	89	0	89	0	89	0
New York	702	0	702	0	702	0	676	26
North Carolina	210	0	210	0	210	0	193	17
North Dakota	239	0	237	2	239	0	199	40
Ohio	904	0	866	38	902	2	748	156
Oklahoma	570	3	570	3	570	3	569	4
Oregon	219	0	217	2	219	0	188	31
Pennsylvania	700	0	697	3	700	0	591	109
Rhode Island	41	0	41	0	41	0	39	2
South Carolina	96	0	96	0	96	0	89	7
South Dakota	172	0	171	1	172	0	166	6
Tennessee	136	0	136	0	136	0	132	4
Texas	1,245	0	1,244	1	1,245	0	1,189	56
Utah	62	0	60	2	62	0	42	20
Vermont	325	7	313	19	322	10	218	114
Virginia	134	0	132	2	134	0	132	2
Washington	296	0	296	0	296	0	290	6
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	429	1	429	1	429	1	424	6
Wyoming	48	0	48	0	48	0	48	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 1a.

Table D-4. Count of districts with zero and nonzero values for expenditures and membership, by type of expenditure and state: Fiscal year 2004

	Expenditures							
	Total		Non-elementary/secondary		Capital outlay		Membership	
State	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	16,482	16	9,544	6,954	15,109	1,389	15,336	1,162
Alabama	130	0	130	0	130	0	129	1
Alaska	53	0	35	18	53	0	53	0
Arizona	569	0	247	322	281	288	547	22
Arkansas	328	0	116	212	327	1	313	15
California	1,089	0	685	404	1,009	80	1,028	61
Colorado	197	0	90	107	196	1	178	19
Connecticut	184	2	149	37	183	3	178	8
Delaware	32	0	19	13	31	1	32	0
District of Columbia	26	0	11	15	24	2	26	0
Florida	67	0	65	2	67	0	67	0
Georgia	196	0	86	110	192	4	180	16
Hawaii	1	0	1	0	1	0	1	0
Idaho	114	0	33	81	113	1	114	0
Illinois	1,024	0	480	544	1,006	18	885	139
Indiana	333	1	290	44	331	3	309	25
Iowa	382	0	163	219	382	0	369	13
Kansas	301	0	72	229	301	0	301	0
Kentucky	176	0	170	6	176	0	176	0
Louisiana	68	0	66	2	68	0	68	0
Maine	294	0	150	144	239	55	227	67
Maryland	24	0	23	1	24	0	24	0
Massachusetts	384	9	159	234	334	59	329	64
Michigan	804	0	576	228	739	65	742	62
Minnesota	512	0	372	140	499	13	434	78
Mississippi	152	0	113	39	152	0	152	0
Missouri	524	0	519	5	516	8	522	2
Montana	469	0	182	287	356	113	438	31
Nebraska	518	1	47	472	403	116	495	24
Nevada	17	0	15	2	17	0	17	0
New Hampshire	176	0	41	135	163	13	162	14
New Jersey	658	0	400	258	625	33	614	44
New Mexico	89	0	73	16	89	0	89	0
New York	702	0	655	47	699	3	701	1
North Carolina	210	0	110	100	124	86	210	0
North Dakota	239	0	38	201	228	11	211	28
Ohio	904	0	558	346	845	59	770	134
Oklahoma	570	3	308	265	552	21	541	32
Oregon	219	0	125	94	204	15	198	21
Pennsylvania	700	0	554	146	685	15	596	104
Rhode Island	41	0	30	11	41	0	41	0
South Carolina	96	0	90	6	96	0	85	11
South Dakota	172	0	75	97	167	5	169	3
Tennessee	136	0	123	13	136	0	135	1
Texas	1,245	0	608	637	1,016	229	1,225	20
Utah	62	0	41	21	59	3	58	4
Vermont	332	0	36	296	276	56	240	92
Virginia	134	0	113	21	134	0	132	2
Washington	296	0	150	146	288	8	296	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	267	163	429	1	426	4
Wyoming	48	0	30	18	48	0	48	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 1a.

Table D-5. Minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 2004

State	Number of districts	Minimum	Maximum	Mean
Total	16,498	$0	$6,853,409,000	$13,008,794
Alabama	130	743,000	132,901,000	13,530,208
Alaska	53	34,000	138,251,000	7,186,698
Arizona	569	0	237,915,000	5,502,069
Arkansas	328	31,000	112,071,000	3,562,101
California	1,089	0	1,701,600,000	19,992,257
Colorado	197	0	391,013,000	16,536,091
Connecticut	186	0	182,769,000	23,665,785
Delaware	32	166,000	85,193,000	13,057,000
District of Columbia	26	231,860	914,481,000	40,035,630
Florida	67	1,576,000	1,356,305,000	147,102,224
Georgia	196	153,000	944,693,000	33,678,913
Hawaii	1	50,930,000	50,930,000	50,930,000
Idaho	114	5,000	118,161,000	4,810,561
Illinois	1,024	0	1,837,422,000	12,217,590
Indiana	334	0	225,407,000	14,177,198
Iowa	382	26,000	148,184,000	5,469,751
Kansas	301	276,000	170,860,000	5,940,498
Kentucky	176	276,000	390,054,000	8,861,699
Louisiana	68	1,800,000	221,408,000	32,160,397
Maine	294	0	61,075,000	3,972,677
Maryland	24	9,928,000	1,395,987,000	212,718,667
Massachusetts	393	0	645,745,000	16,488,573
Michigan	804	0	267,288,000	7,599,764
Minnesota	512	0	129,193,000	4,250,439
Mississippi	152	530,000	88,505,000	6,958,204
Missouri	524	187,000	225,251,000	8,777,855
Montana	469	0	28,618,000	1,105,258
Nebraska	519	1,000	222,182,000	3,121,002
Nevada	17	774,000	1,431,325,000	114,119,765
New Hampshire	176	27,000	55,577,000	6,289,176
New Jersey	658	83,000	146,146,000	17,892,719
New Mexico	89	74,000	108,109,000	4,204,798
New York	702	253,000	6,853,409,000	28,715,838
North Carolina	210	5,000	489,574,000	16,573,229
North Dakota	239	0	66,097,000	1,899,213
Ohio	904	0	343,902,000	10,476,605
Oklahoma	573	0	143,118,000	2,911,171
Oregon	219	3,000	278,445,000	8,981,260
Pennsylvania	700	9,000	721,367,000	17,990,124
Rhode Island	41	235,000	104,766,000	23,604,902
South Carolina	96	589,000	286,641,000	27,121,948
South Dakota	172	92,000	95,915,000	2,952,337
Tennessee	136	465,000	450,979,000	21,418,551
Texas	1,245	0	1,169,498,000	15,329,779
Utah	62	0	173,415,000	16,867,177
Vermont	332	0	19,598,000	1,897,774
Virginia	134	1,514,000	1,496,289,000	45,853,254
Washington	296	4,000	225,780,000	8,867,500
West Virginia	55	1,369,000	101,095,000	13,589,291
Wisconsin	430	407,000	222,379,000	9,071,707
Wyoming	48	311,000	67,160,000	7,744,542

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 1a.

Table D-6. Minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 2004

State	Number of districts	Minimum	Maximum	Mean
Total	16,498	$0	$6,158,563,000	$13,140,567
Alabama	130	50,000	258,173,000	22,857,846
Alaska	53	400,000	233,437,000	15,279,434
Arizona	569	0	257,708,000	6,354,975
Arkansas	328	195,000	101,387,000	5,485,351
California	1,089	0	4,834,977,000	29,161,331
Colorado	197	0	311,825,000	14,389,563
Connecticut	186	0	252,787,000	13,651,134
Delaware	32	687,000	134,979,000	26,801,219
District of Columbia	26	0	0	0
Florida	67	2,384,000	1,513,260,000	143,190,448
Georgia	196	770,000	504,995,000	32,312,781
Hawaii	1	1,850,737,000	1,850,737,000	1,850,737,000
Idaho	114	79,000	100,929,000	8,841,281
Illinois	1,024	0	1,567,612,000	6,660,881
Indiana	334	0	294,062,000	15,137,889
Iowa	382	153,000	153,603,000	5,113,678
Kansas	301	174,000	230,104,000	7,475,312
Kentucky	176	699,000	350,527,000	16,865,858
Louisiana	68	4,883,000	237,035,000	40,307,618
Maine	294	0	24,854,000	2,960,293
Maryland	24	9,716,000	633,484,000	143,195,958
Massachusetts	393	0	323,510,000	12,025,667
Michigan	804	0	1,122,410,000	13,863,738
Minnesota	512	0	435,811,000	11,991,283
Mississippi	152	1,013,000	109,885,000	12,549,184
Missouri	524	83,000	186,394,000	5,103,204
Montana	469	1,000	32,441,000	1,195,275
Nebraska	519	0	150,592,000	1,685,557
Nevada	17	120,000	555,955,000	53,412,176
New Hampshire	176	20,000	75,480,000	5,501,778
New Jersey	658	3,000	801,919,000	13,465,660
New Mexico	89	1,000,000	519,921,000	22,354,652
New York	702	0	6,158,563,000	25,224,137
North Carolina	210	159,000	501,718,000	29,580,700
North Dakota	239	0	32,368,000	1,408,879
Ohio	904	0	446,897,000	9,348,283
Oklahoma	573	0	143,175,000	4,119,173
Oregon	219	6,000	187,957,000	12,138,288
Pennsylvania	700	0	1,057,020,000	10,303,959
Rhode Island	41	143,000	207,944,000	18,168,512
South Carolina	96	37,000	229,308,000	28,553,406
South Dakota	172	4,000	43,121,000	1,995,442
Tennessee	136	1,163,000	327,278,000	20,175,184
Texas	1,245	1,000	279,724,000	10,880,814
Utah	62	0	235,837,000	26,899,032
Vermont	332	2,000	28,526,000	2,413,166
Virginia	134	1,338,000	324,199,000	31,652,858
Washington	296	161,000	250,003,000	18,298,486
West Virginia	55	5,731,000	142,428,000	28,125,836
Wisconsin	430	19,000	703,725,000	11,004,709
Wyoming	48	348,000	82,605,000	10,565,729

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 1a.

Table D-7. Minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 2004

State	Number of districts	Minimum	Maximum	Mean
Total	16,498	$0	$1,711,502,000	$2,520,816
Alabama	130	89,000	68,643,000	4,812,815
Alaska	53	63,000	58,649,000	5,404,660
Arizona	569	0	57,276,000	1,570,438
Arkansas	328	0	28,358,000	1,291,765
California	1,089	0	995,098,000	6,091,890
Colorado	197	0	69,052,000	2,208,640
Connecticut	186	0	49,951,000	1,942,672
Delaware	32	3,000	17,363,000	3,359,125
District of Columbia	26	62,421	167,020,000	7,084,829
Florida	67	1,278,000	375,101,000	32,452,448
Georgia	196	253,000	79,347,000	6,131,852
Hawaii	1	236,470,000	236,470,000	236,470,000
Idaho	114	0	14,292,000	1,557,263
Illinois	1,024	0	702,583,000	1,711,850
Indiana	334	0	59,320,000	1,960,527
Iowa	382	52,000	27,916,000	924,780
Kansas	301	36,000	57,466,000	1,128,073
Kentucky	176	104,000	101,812,000	3,450,068
Louisiana	68	1,277,000	84,326,000	11,558,338
Maine	294	0	11,125,000	647,810
Maryland	24	2,786,000	115,355,000	24,230,917
Massachusetts	393	0	108,651,000	1,969,061
Michigan	804	0	252,704,000	1,776,461
Minnesota	512	0	68,212,000	1,022,971
Mississippi	152	367,000	34,310,000	3,398,158
Missouri	524	21,000	59,885,000	1,183,744
Montana	469	0	12,003,000	409,041
Nebraska	519	0	51,152,000	462,659
Nevada	17	168,000	145,376,000	13,028,706
New Hampshire	176	0	14,643,000	678,148
New Jersey	658	0	65,314,000	1,389,160
New Mexico	89	83,000	92,867,000	5,529,236
New York	702	0	1,711,502,000	4,368,647
North Carolina	210	0	76,490,000	4,916,210
North Dakota	239	0	11,280,000	563,845
Ohio	904	0	128,163,000	1,456,618
Oklahoma	573	0	48,006,000	1,036,113
Oregon	219	0	50,455,000	2,104,575
Pennsylvania	700	0	333,586,000	2,348,617
Rhode Island	41	0	47,119,000	3,254,024
South Carolina	96	0	48,176,000	6,423,542
South Dakota	172	0	15,676,000	907,657
Tennessee	136	211,000	137,524,000	5,090,831
Texas	1,245	0	237,252,000	3,086,184
Utah	62	0	43,542,000	4,875,661
Vermont	332	0	7,980,000	284,804
Virginia	134	0	72,613,000	5,711,590
Washington	296	0	50,583,000	2,531,753
West Virginia	55	457,000	28,146,000	5,286,400
Wisconsin	430	0	167,029,000	1,280,765
Wyoming	48	85,000	11,642,000	1,999,896

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 1a.

Table D-8. Minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 2004

State	Number of districts	Minimum	Maximum	Mean
Total	16,498	$0	$14,723,474,000	$28,670,177
Alabama	130	2,125,000	459,717,000	41,200,869
Alaska	53	525,000	430,337,000	27,870,792
Arizona	569	3,000	538,261,000	13,427,482
Arkansas	328	290,000	241,816,000	10,339,216
California	1,089	0	7,531,675,000	55,245,478
Colorado	197	206,000	728,636,000	33,134,294
Connecticut	186	287,000	387,021,000	39,259,591
Delaware	32	1,156,000	237,535,000	43,217,344
District of Columbia	26	1,091,962	1,081,501,000	47,120,459
Florida	67	7,996,000	3,244,666,000	322,745,119
Georgia	196	1,913,000	1,503,965,000	72,123,546
Hawaii	1	2,138,137,000	2,138,137,000	2,138,137,000
Idaho	114	105,000	214,044,000	15,209,105
Illinois	1,024	15,000	4,107,617,000	20,590,320
Indiana	334	0	578,789,000	31,275,614
Iowa	382	1,047,000	329,703,000	11,508,209
Kansas	301	551,000	452,437,000	14,543,884
Kentucky	176	1,318,000	842,393,000	29,177,625
Louisiana	68	11,067,000	538,644,000	84,026,353
Maine	294	1,000	92,162,000	7,580,779
Maryland	24	28,016,000	1,812,254,000	380,145,542
Massachusetts	393	0	1,077,906,000	30,483,300
Michigan	804	89,000	1,642,402,000	23,239,963
Minnesota	512	2,000	633,216,000	17,264,693
Mississippi	152	2,492,000	232,700,000	22,905,546
Missouri	524	475,000	471,530,000	15,064,803
Montana	469	3,000	70,405,000	2,709,574
Nebraska	519	2,000	423,926,000	5,269,218
Nevada	17	1,738,000	2,132,656,000	180,560,647
New Hampshire	176	56,000	145,700,000	12,469,102
New Jersey	658	111,000	970,717,000	32,747,538
New Mexico	89	1,325,000	720,897,000	32,088,685
New York	702	297,000	14,723,474,000	58,308,621
North Carolina	210	303,000	1,067,782,000	51,070,138
North Dakota	239	47,000	105,675,000	3,871,937
Ohio	904	50,000	820,215,000	21,281,507
Oklahoma	573	0	329,959,000	8,066,457
Oregon	219	59,000	505,585,000	23,224,123
Pennsylvania	700	71,000	2,111,973,000	30,642,700
Rhode Island	41	898,000	359,829,000	45,027,439
South Carolina	96	626,000	557,680,000	62,098,896
South Dakota	172	132,000	154,712,000	5,855,436
Tennessee	136	2,268,000	915,781,000	46,684,566
Texas	1,245	7,000	1,680,877,000	29,296,778
Utah	62	18,000	439,856,000	48,641,871
Vermont	332	5,000	45,471,000	4,595,744
Virginia	134	3,164,000	1,893,101,000	83,217,701
Washington	296	166,000	526,366,000	29,697,740
West Virginia	55	8,394,000	271,669,000	47,001,527
Wisconsin	430	849,000	1,093,133,000	21,357,181
Wyoming	48	1,978,000	118,335,000	20,310,167

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 1a.

Table D-9. Minimum, maximum, and mean of districts' current expenditures for instruction, by state: Fiscal year 2004

State	Number of districts	Minimum	Maximum	Mean
Total	16,498	$0	$10,247,313,000	$14,931,646
Alabama	130	494,000	238,977,000	22,119,962
Alaska	53	274,000	244,474,000	14,623,943
Arizona	569	0	269,369,000	6,032,030
Arkansas	328	121,000	121,415,000	5,689,451
California	1,089	0	3,802,228,000	27,203,827
Colorado	197	0	361,616,000	16,409,761
Connecticut	186	0	207,349,000	21,011,882
Delaware	32	687,000	133,999,000	22,952,375
District of Columbia	26	175,018	515,377,000	22,438,295
Florida	67	3,991,000	1,626,031,000	155,388,806
Georgia	196	0	626,188,000	38,228,077
Hawaii	1	943,647,000	943,647,000	943,647,000
Idaho	114	54,000	117,583,000	8,272,921
Illinois	1,024	0	2,292,576,000	10,575,963
Indiana	334	0	227,327,000	15,024,566
Iowa	382	117,000	170,541,000	5,906,039
Kansas	301	261,000	208,004,000	7,083,631
Kentucky	176	808,000	437,782,000	15,475,409
Louisiana	68	5,107,000	302,977,000	46,133,676
Maine	294	0	56,341,000	4,436,241
Maryland	24	14,993,000	994,907,000	206,795,125
Massachusetts	393	0	589,574,000	17,515,911
Michigan	804	52,000	935,103,000	11,322,394
Minnesota	512	0	329,482,000	8,944,023
Mississippi	152	1,091,000	118,763,000	12,049,158
Missouri	524	171,000	220,617,000	7,750,740
Montana	469	0	44,754,000	1,500,490
Nebraska	519	0	202,903,000	2,835,532
Nevada	17	602,000	1,030,190,000	90,875,353
New Hampshire	176	0	90,979,000	6,792,545
New Jersey	658	0	453,993,000	16,661,442
New Mexico	89	423,000	364,338,000	15,062,191
New York	702	36,000	10,247,313,000	36,792,540
North Carolina	210	84,000	492,499,000	26,976,414
North Dakota	239	0	56,344,000	2,014,238
Ohio	904	0	428,629,000	10,550,094
Oklahoma	573	0	144,426,000	3,737,761
Oregon	219	0	258,535,000	11,408,977
Pennsylvania	700	0	907,007,000	15,526,427
Rhode Island	41	335,000	185,108,000	25,330,805
South Carolina	96	370,000	242,171,000	30,957,240
South Dakota	172	0	80,557,000	3,034,657
Tennessee	136	1,028,000	545,373,000	28,259,897
Texas	1,245	0	903,993,000	14,848,447
Utah	62	0	215,169,000	25,177,823
Vermont	332	0	26,645,000	2,108,672
Virginia	134	0	1,008,520,000	44,827,090
Washington	296	102,000	240,486,000	15,023,176
West Virginia	55	5,023,000	149,262,000	26,511,655
Wisconsin	430	0	609,401,000	11,479,158
Wyoming	48	1,078,000	65,609,000	10,083,104

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 1a.

Table D-10. Minimum, maximum, and mean of districts' current expenditures for support services, by state: Fiscal year 2004

State	Number of districts	Minimum	Maximum	Mean
Total	16,498	$0	$3,085,153,000	$8,454,580
Alabama	130	1,036,000	149,161,000	12,158,877
Alaska	53	289,000	156,245,000	9,949,981
Arizona	569	4,000	170,340,000	4,082,993
Arkansas	328	200,000	82,140,000	3,165,168
California	1,089	0	2,491,246,000	15,921,834
Colorado	197	42,000	302,728,000	11,119,609
Connecticut	186	0	101,956,000	11,040,027
Delaware	32	469,000	74,321,000	12,832,031
District of Columbia	26	40,032	397,800,000	16,776,776
Florida	67	3,304,000	956,153,000	94,289,358
Georgia	196	904,000	308,518,000	18,750,816
Hawaii	1	544,864,000	544,864,000	544,864,000
Idaho	114	25,000	62,426,000	4,452,009
Illinois	1,024	0	1,158,067,000	6,454,260
Indiana	334	0	173,231,000	8,962,581
Iowa	382	234,000	82,644,000	3,237,723
Kansas	301	245,000	150,780,000	4,085,163
Kentucky	176	421,000	329,984,000	8,978,608
Louisiana	68	3,552,000	166,707,000	25,643,838
Maine	294	1,000	25,811,000	2,010,024
Maryland	24	9,810,000	490,646,000	111,395,083
Massachusetts	393	0	345,736,000	9,053,265
Michigan	804	12,000	661,810,000	7,889,807
Minnesota	512	0	156,403,000	4,158,314
Mississippi	152	180,000	75,073,000	6,813,151
Missouri	524	130,000	189,452,000	4,499,441
Montana	469	3,000	21,706,000	854,230
Nebraska	519	0	127,706,000	1,372,252
Nevada	17	807,000	567,814,000	49,407,059
New Hampshire	176	11,000	35,849,000	3,449,097
New Jersey	658	26,000	332,658,000	10,544,339
New Mexico	89	593,000	228,569,000	10,264,404
New York	702	53,000	3,085,153,000	15,300,533
North Carolina	210	27,000	277,661,000	13,972,648
North Dakota	239	9,000	26,521,000	1,041,937
Ohio	904	0	295,962,000	7,271,670
Oklahoma	573	0	113,272,000	2,531,037
Oregon	219	29,000	152,789,000	7,119,721
Pennsylvania	700	13,000	635,796,000	9,115,961
Rhode Island	41	333,000	121,620,000	13,772,780
South Carolina	96	259,000	138,761,000	18,542,323
South Dakota	172	2,000	44,186,000	1,784,169
Tennessee	136	454,000	279,825,000	13,210,434
Texas	1,245	9,000	540,450,000	8,580,952
Utah	62	2,000	108,198,000	11,991,726
Vermont	332	0	13,807,000	1,109,060
Virginia	134	606,000	584,874,000	25,376,978
Washington	296	51,000	156,588,000	8,713,101
West Virginia	55	2,912,000	75,453,000	14,265,491
Wisconsin	430	0	367,829,000	6,620,788
Wyoming	48	572,000	39,582,000	6,332,833

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 1a.

Table D-11. Minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 2004

State	Number of districts	Minimum	Maximum	Mean
Total	16,498	$0	$349,727,000	$988,093
Alabama	130	182,000	28,454,000	2,557,538
Alaska	53	0	11,075,000	835,321
Arizona	569	0	22,069,000	521,009
Arkansas	328	0	9,233,000	484,585
California	1,089	0	215,867,000	1,631,751
Colorado	197	0	19,334,000	965,716
Connecticut	186	0	12,236,000	1,244,070
Delaware	32	0	5,926,000	1,424,781
District of Columbia	26	0	23,019,000	1,182,873
Florida	67	392,000	130,872,000	12,857,045
Georgia	196	0	39,370,000	3,085,719
Hawaii	1	78,282,000	78,282,000	78,282,000
Idaho	114	0	7,414,000	602,912
Illinois	1,024	0	179,152,000	590,550
Indiana	334	0	13,164,000	1,004,740
Iowa	382	0	11,532,000	468,919
Kansas	301	12,000	14,807,000	563,246
Kentucky	176	44,000	35,120,000	1,529,790
Louisiana	68	540,000	25,195,000	4,697,956
Maine	294	0	3,012,000	220,895
Maryland	24	1,285,000	68,235,000	15,419,583
Massachusetts	393	0	29,650,000	800,473
Michigan	804	0	49,254,000	617,351
Minnesota	512	0	24,351,000	644,170
Mississippi	152	114,000	14,308,000	1,348,276
Missouri	524	18,000	18,293,000	565,830
Montana	469	0	3,555,000	96,727
Nebraska	519	0	13,994,000	203,565
Nevada	17	24,000	54,431,000	4,784,118
New Hampshire	176	0	4,870,000	331,051
New Jersey	658	0	23,513,000	882,281
New Mexico	89	34,000	23,998,000	1,284,843
New York	702	0	349,727,000	1,211,094
North Carolina	210	0	43,812,000	2,429,881
North Dakota	239	0	4,546,000	236,126
Ohio	904	0	28,023,000	617,061
Oklahoma	573	0	17,659,000	476,412
Oregon	219	0	12,963,000	681,616
Pennsylvania	700	0	80,057,000	973,731
Rhode Island	41	0	9,958,000	1,068,390
South Carolina	96	0	29,237,000	2,823,104
South Dakota	172	0	6,168,000	238,517
Tennessee	136	0	44,670,000	2,129,103
Texas	1,245	0	79,807,000	1,229,357
Utah	62	0	23,320,000	2,400,306
Vermont	332	0	1,766,000	93,060
Virginia	134	0	75,139,000	2,916,888
Washington	296	0	14,807,000	1,245,635
West Virginia	55	447,000	15,276,000	2,453,527
Wisconsin	430	0	32,882,000	665,381
Wyoming	48	63,000	3,559,000	540,500

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 1a.

Table D-12. Minimum, maximum, and mean of districts' total current expenditures, by state: Fiscal year 2004

State	Number of districts	Minimum	Maximum	Mean
Total	16,498	$0	$13,682,193,000	$24,374,318
Alabama	130	1,712,000	416,592,000	36,836,377
Alaska	53	563,000	411,794,000	25,409,245
Arizona	569	6,000	431,197,000	10,636,032
Arkansas	328	321,000	212,788,000	9,339,204
California	1,089	0	6,509,341,000	44,757,412
Colorado	197	42,000	683,352,000	28,495,086
Connecticut	186	0	320,214,000	33,295,978
Delaware	32	1,156,000	214,124,000	37,209,188
District of Columbia	26	875,833	936,196,000	40,397,945
Florida	67	7,687,000	2,713,056,000	262,535,209
Georgia	196	1,960,000	974,076,000	60,064,612
Hawaii	1	1,566,793,000	1,566,793,000	1,566,793,000
Idaho	114	85,000	187,423,000	13,327,842
Illinois	1,024	15,000	3,629,795,000	17,620,772
Indiana	334	0	413,722,000	24,991,886
Iowa	382	497,000	264,717,000	9,612,681
Kansas	301	518,000	373,591,000	11,732,040
Kentucky	176	1,308,000	802,886,000	25,983,807
Louisiana	68	9,199,000	494,182,000	76,475,471
Maine	294	1,000	84,378,000	6,667,160
Maryland	24	26,088,000	1,553,788,000	333,609,792
Massachusetts	393	0	964,960,000	27,369,649
Michigan	804	94,000	1,646,167,000	19,829,552
Minnesota	512	7,000	501,590,000	13,746,508
Mississippi	152	2,343,000	208,144,000	20,210,586
Missouri	524	369,000	428,362,000	12,816,011
Montana	469	4,000	66,460,000	2,451,448
Nebraska	519	0	344,603,000	4,411,349
Nevada	17	1,466,000	1,652,435,000	145,066,529
New Hampshire	176	11,000	130,348,000	10,572,693
New Jersey	658	26,000	810,164,000	28,088,062
New Mexico	89	1,109,000	616,905,000	26,611,438
New York	702	89,000	13,682,193,000	53,304,167
North Carolina	210	289,000	813,972,000	43,378,943
North Dakota	239	37,000	86,918,000	3,292,301
Ohio	904	21,000	725,795,000	18,438,825
Oklahoma	573	0	275,357,000	6,745,209
Oregon	219	29,000	424,287,000	19,210,315
Pennsylvania	700	39,000	1,622,860,000	25,616,120
Rhode Island	41	684,000	316,686,000	40,171,976
South Carolina	96	634,000	410,169,000	52,322,667
South Dakota	172	7,000	130,911,000	5,057,343
Tennessee	136	1,849,000	869,868,000	43,599,434
Texas	1,245	30,000	1,524,250,000	24,658,757
Utah	62	2,000	339,542,000	39,569,855
Vermont	332	0	42,218,000	3,310,792
Virginia	134	606,000	1,668,533,000	73,120,955
Washington	296	153,000	411,881,000	24,981,912
West Virginia	55	8,476,000	239,991,000	43,230,673
Wisconsin	430	0	1,010,112,000	18,765,328
Wyoming	48	1,722,000	108,750,000	16,956,438

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 1a.

Table D-13. Minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 2004

State	Number of districts	Minimum	Maximum	Mean
Total	16,498	$0	$1,277,590,000	$3,176,191
Alabama	130	42,000	42,326,000	3,458,608
Alaska	53	2,000	126,767,000	4,826,906
Arizona	569	0	65,345,000	1,472,670
Arkansas	328	0	41,511,000	1,104,720
California	1,089	0	1,277,590,000	8,487,189
Colorado	197	0	75,991,000	4,361,365
Connecticut	186	0	80,240,000	3,180,000
Delaware	32	0	33,832,000	5,022,125
District of Columbia	26	0	128,227,000	5,810,026
Florida	67	379,000	466,077,000	50,231,552
Georgia	196	0	205,598,000	9,018,934
Hawaii	1	116,340,000	116,340,000	116,340,000
Idaho	114	0	39,726,000	1,606,991
Illinois	1,024	0	382,735,000	2,287,913
Indiana	334	0	55,013,000	2,747,943
Iowa	382	9,000	51,903,000	1,395,340
Kansas	301	4,000	30,194,000	952,478
Kentucky	176	17,000	21,684,000	2,835,392
Louisiana	68	118,000	48,151,000	5,476,088
Maine	294	0	22,724,000	644,279
Maryland	24	703,000	102,769,000	24,225,958
Massachusetts	393	0	52,967,000	1,451,809
Michigan	804	0	280,767,000	2,651,499
Minnesota	512	0	49,342,000	2,085,805
Mississippi	152	21,000	39,663,000	2,123,362
Missouri	524	0	43,655,000	1,411,067
Montana	469	0	3,239,000	136,780
Nebraska	519	0	85,939,000	571,054
Nevada	17	67,000	490,913,000	33,807,412
New Hampshire	176	0	25,502,000	1,132,369
New Jersey	658	0	113,346,000	3,012,725
New Mexico	89	78,000	100,230,000	4,987,573
New York	702	0	1,233,517,000	5,524,328
North Carolina	210	0	161,503,000	4,501,567
North Dakota	239	0	20,936,000	406,343
Ohio	904	0	68,543,000	2,384,958
Oklahoma	573	0	20,518,000	558,712
Oregon	219	0	43,914,000	2,222,580
Pennsylvania	700	0	147,005,000	2,795,604
Rhode Island	41	12,000	3,574,000	697,537
South Carolina	96	15,000	155,965,000	8,630,521
South Dakota	172	0	18,413,000	614,401
Tennessee	136	39,000	111,780,000	4,226,544
Texas	1,245	0	222,934,000	3,865,182
Utah	62	0	79,094,000	7,769,097
Vermont	332	0	17,372,000	232,792
Virginia	134	104,000	162,086,000	8,400,343
Washington	296	0	91,445,000	4,113,068
West Virginia	55	286,000	19,785,000	3,305,745
Wisconsin	430	0	110,702,000	1,257,837
Wyoming	48	117,000	14,573,000	2,636,958

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 1a.

Table D-14. Minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state: Fiscal year 2004

State	Number of districts	Minimum	Maximum	Mean
Total	16,498	$0	$192,910,000	$322,885
Alabama	130	13,000	6,195,000	777,246
Alaska	53	0	3,519,000	192,509
Arizona	569	0	6,903,000	96,329
Arkansas	328	0	1,947,000	73,357
California	1,089	0	192,910,000	1,167,152
Colorado	197	0	17,069,000	280,117
Connecticut	186	0	5,682,000	195,269
Delaware	32	0	3,080,000	394,938
District of Columbia	26	0	13,161,000	596,563
Florida	67	0	101,149,000	6,519,463
Georgia	196	0	23,142,000	278,724
Hawaii	1	51,458,000	51,458,000	51,458,000
Idaho	114	0	1,914,000	35,868
Illinois	1,024	0	59,152,000	129,841
Indiana	334	0	8,124,000	197,563
Iowa	382	0	5,834,000	54,550
Kansas	301	0	1,104,000	16,561
Kentucky	176	0	7,484,000	340,909
Louisiana	68	0	4,512,000	354,147
Maine	294	0	2,409,000	78,058
Maryland	24	0	6,028,000	983,042
Massachusetts	393	0	4,502,000	106,282
Michigan	804	0	12,734,000	414,583
Minnesota	512	0	23,003,000	641,818
Mississippi	152	0	1,727,000	77,691
Missouri	524	0	10,422,000	292,723
Montana	469	0	685,000	12,362
Nebraska	519	0	2,216,000	8,297
Nevada	17	0	9,420,000	1,042,353
New Hampshire	176	0	978,000	35,852
New Jersey	658	0	6,366,000	255,518
New Mexico	89	0	5,848,000	291,528
New York	702	0	141,373,000	462,275
North Carolina	210	0	5,471,000	219,981
North Dakota	239	0	1,598,000	26,703
Ohio	904	0	16,949,000	289,501
Oklahoma	573	0	24,701,000	287,503
Oregon	219	0	1,613,000	88,721
Pennsylvania	700	0	64,151,000	262,193
Rhode Island	41	0	4,108,000	602,878
South Carolina	96	0	5,618,000	638,146
South Dakota	172	0	890,000	22,041
Tennessee	136	0	7,429,000	491,463
Texas	1,245	0	34,886,000	230,816
Utah	62	0	15,131,000	1,228,403
Vermont	332	0	633,000	9,961
Virginia	134	0	17,937,000	492,284
Washington	296	0	6,062,000	131,753
West Virginia	55	3,000	9,875,000	617,473
Wisconsin	430	0	20,490,000	175,560
Wyoming	48	0	1,166,000	48,188

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 1a.

Table D-15. Minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 2004

State	Number of districts	Minimum	Maximum	Mean
Total	16,498	$0	$15,739,985,000	$29,313,596
Alabama	130	2,401,000	474,814,000	41,925,146
Alaska	53	589,000	559,627,000	31,080,189
Arizona	569	6,000	468,828,000	12,608,478
Arkansas	328	352,000	269,709,000	10,806,732
California	1,089	3,000	8,206,329,000	57,527,964
Colorado	197	283,000	772,847,000	34,872,970
Connecticut	186	0	375,551,000	38,236,387
Delaware	32	1,156,000	231,797,000	44,371,813
District of Columbia	26	991,138	1,087,040,000	47,168,226
Florida	67	8,317,000	3,131,953,000	326,809,254
Georgia	196	2,117,000	1,215,701,000	70,304,490
Hawaii	1	1,734,591,000	1,734,591,000	1,734,591,000
Idaho	114	85,000	194,394,000	15,306,614
Illinois	1,024	15,000	4,224,772,000	21,175,483
Indiana	334	0	493,922,000	30,953,787
Iowa	382	661,000	331,919,000	11,631,647
Kansas	301	655,000	417,141,000	13,229,355
Kentucky	176	1,349,000	847,073,000	29,885,847
Louisiana	68	11,231,000	531,254,000	83,949,044
Maine	294	1,000	88,412,000	7,793,109
Maryland	24	27,839,000	1,720,288,000	371,747,417
Massachusetts	393	0	1,042,803,000	30,618,410
Michigan	804	96,000	2,021,123,000	24,982,274
Minnesota	512	7,000	614,401,000	17,799,350
Mississippi	152	2,504,000	225,201,000	22,854,789
Missouri	524	456,000	495,017,000	15,069,538
Montana	469	5,000	67,307,000	2,646,945
Nebraska	519	0	445,152,000	5,140,630
Nevada	17	1,611,000	2,291,888,000	189,918,765
New Hampshire	176	45,000	137,889,000	12,704,602
New Jersey	658	104,000	951,512,000	32,851,220
New Mexico	89	1,353,000	729,651,000	32,389,112
New York	702	338,000	15,739,985,000	61,369,272
North Carolina	210	289,000	1,019,823,000	49,582,657
North Dakota	239	65,000	95,874,000	4,006,192
Ohio	904	21,000	821,888,000	21,814,024
Oklahoma	573	0	301,359,000	7,679,003
Oregon	219	125,000	447,490,000	24,629,548
Pennsylvania	700	59,000	2,421,758,000	31,972,793
Rhode Island	41	761,000	331,800,000	42,772,268
South Carolina	96	649,000	621,286,000	63,939,906
South Dakota	172	129,000	155,307,000	5,884,279
Tennessee	136	2,270,000	950,659,000	49,548,537
Texas	1,245	30,000	1,749,949,000	30,959,336
Utah	62	14,000	419,246,000	49,712,081
Vermont	332	11,000	44,940,000	4,669,181
Virginia	134	3,042,000	1,887,675,000	85,104,888
Washington	296	161,000	484,167,000	30,439,122
West Virginia	55	8,772,000	266,933,000	47,345,382
Wisconsin	430	75,000	1,165,164,000	21,224,058
Wyoming	48	1,926,000	117,042,000	19,873,250

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 1a.

Table D-16. Minimum, maximum and mean of continuous variables: Fiscal year 2004

Variable	Label	Number of districts	Minimum	Maximum	Mean
V33	Fall Membership	16,498	0	1,041,976	2,919
C14	Fed Rev - Thru State - Title I	16,498	$0	$740,607,000	$620,986
C15	Fed Rev - Thru State - Children With Disabilities	16,498	0	284,992,000	481,950
C16	Fed Rev - Thru State - Math, Science, and Teachers	16,498	0	53,708,000	84,684
C17	Fed Rev - Thru State - Safe and Drug Free Schools	16,498	0	8,991,000	19,128
C18	Fed Rev - Thru State - Title V, Part A	16,498	0	11,750,000	17,956
C19	Fed Rev - Thru State - Vocational and Tech Ed	16,498	0	12,155,000	36,416
C20	Fed Rev - Thru State - Other	16,498	0	151,579,000	387,593
C25	Fed Rev - Thru State - Child Nutrition Act	16,498	0	266,163,000	481,570
C36	Fed Rev - Nonspecified	16,498	0	256,950,000	164,143
B10	Fed Rev - Direct - Impact Aid	16,498	0	48,750,000	70,221
B11	Fed Rev - Direct - Bilingual Education	16,498	0	26,583,000	12,688
B12	Fed Rev - Direct - Indian Education	16,498	0	2,317,000	5,772
B13	Fed Rev - Direct - Other	16,498	0	188,110,000	137,708
C01	State Rev - General Formula Assistance	16,498	0	3,772,653,000	9,066,084
C04	State Rev - Staff Improvement Programs	16,498	0	553,070,000	225,113
C05	State Rev - Special Education Programs	16,498	0	964,874,000	865,709
C06	State Rev - Compensatory And Basic Skill	16,498	0	284,587,000	292,356
C07	State Rev - Bilingual Education Programs	16,498	0	108,414,000	36,880
C08	State Rev - Gifted And Talented Programs	16,498	0	93,226,000	31,055
C09	State Rev - Vocational Education Programs	16,498	0	31,173,000	51,000
C10	State Rev - School Lunch Programs	16,498	0	13,911,000	23,174
C11	State Rev - Capital Outlay And Debt Service	16,498	0	606,502,000	615,904
C12	State Rev - Transportation Programs	16,498	0	82,986,000	233,274
C13	State Rev - Other Programs	16,498	0	907,788,000	1,110,779
C35	State Rev - Nonspecified	16,498	0	501,398,000	138,023
C38	State Rev On Behalf - Employee Benefits	16,498	0	93,125,000	426,731
C39	State Rev On Behalf - Not Employee Benefits	16,498	0	8,617,000	24,488
T02	Local Rev - Parent Government Contributions	1,472	0	6,249,027,000	23,856,152
T06	Local Rev - Property Taxes	13,904	0	1,587,292,000	9,553,474
T09	Local Rev - General Sales Taxes	13,904	0	150,538,000	193,294
T15	Local Rev - Public Utility Taxes	13,904	0	16,601,000	16,508
T40	Local Rev - Individual And Corporate Income	13,904	0	92,595,000	95,363
T99	Local Rev - All Other Taxes	13,904	0	104,730,000	75,591
D11	Local Rev - From Other School Systems	16,498	0	170,474,000	494,252
D23	Local Rev - From Cities and Counties	16,498	0	315,240,000	295,051
A07	Local Rev - Tuition Fees From Pupils	16,498	0	12,207,000	54,766
A08	Local Rev - Transportation Fees From Pupils	16,498	0	11,303,000	6,107
A09	Local Rev - School Lunch	16,498	0	38,441,000	383,785
A11	Local Rev - Textbook Sales And Rentals	16,498	0	2,108,000	11,545
A13	Local Rev - District Activity Receipts	16,498	0	85,050,000	180,918
A15	Local Rev - Student Fees, Nonspecified	16,498	0	8,071,000	7,511
A20	Local Rev - Other Sales And Services	16,498	0	27,032,000	78,609
U22	Local Rev - Interest Earnings	16,498	0	65,273,000	132,808
U97	Local Rev - Miscellaneous	16,498	0	578,057,000	692,202
C24	NCES Local Revenue, Census State Revenue	16,498	0	699,495,000	170,464
E13	Current Exp - Instruction	16,498	0	10,247,313,000	14,931,646
V91	Payments To Private Schools	16,498	0	459,726,000	121,693
V92	Payments To Charter Schools	16,498	0	48,203,000	60,406
E17	Current Exp - Support Services - Pupils	16,498	0	287,947,000	1,264,476
E07	Current Exp - Support Services - Instruction	16,498	0	706,942,000	1,151,717
E08	Current Exp - Support Services - General	16,498	0	185,639,000	490,713
E09	Current Exp - Support Services - School	16,498	0	561,063,000	1,370,830
V40	Current Exp - Support Services - Operation	16,498	0	1,092,328,000	2,329,190
V45	Current Exp - Support Services - Student	16,498	0	686,852,000	1,021,458
V90	Current Exp - Support Services - Business	16,498	0	288,165,000	823,868
V85	Current Exp - Support Services Nonspecific	16,498	0	14,260,154	2,327
E11	Current Exp - Food Services	16,498	0	349,727,000	930,088

See notes at end of table.

Table D-16. Minimum, maximum, and mean of continuous variables: Fiscal year 2004—Continued

Variable	Label	Number of districts	Minimum	Maximum	Mean
V60	Current Exp - Enterprise Operations	16,498	0	31,928,000	51,420
V65	Current Exp - Other Elementary/Secondary Ed	16,498	0	9,271,000	6,585
V70	Non-Elsec Exp - Community Services	16,498	0	62,829,000	174,098
V75	Non-Elsec Exp - Adult Education	16,498	0	163,838,000	120,221
V80	Non-Elsec Exp - Other	16,498	0	24,453,000	28,566
F12	Capital Outlay - Construction	16,498	0	1,111,916,000	2,460,271
G15	Capital Outlay - Land And Existing Structures	16,498	0	155,076,000	235,619
K09	Capital Outlay - Instructional Equipment	16,498	0	69,076,000	137,967
K10	Capital Outlay - Other Equipment	16,498	0	84,026,000	312,912
K11	Capital Outlay - Nonspecified Equipment	16,498	0	25,591,000	29,422
L12	Payments To State Governments	16,498	0	153,221,000	107,528
M12	Payments To Local Governments	16,498	0	24,224,000	51,753
Q11	Payments To Other School Systems	16,498	0	430,228,000	543,686
I86	Interest On Debt	16,498	0	509,083,000	737,233
Z32	Total Salaries	16,498	0	7,563,753,000	15,324,010
Z33	Salaries - Instruction	16,498	0	6,191,374,000	10,383,816
Z35	Teacher Salaries - Regular Education Program	16,498	0	3,282,240,000	6,024,352
Z36	Teacher Salaries - Special Education Programs	16,498	0	968,808,000	1,264,273
Z37	Teacher Salaries - Vocational Education Programs	16,498	0	325,581,000	228,584
Z38	Teacher Salaries - Other Education Programs	16,498	0	69,232,000	257,660
V11	Salaries - Support Services - Pupils	16,498	0	215,256,000	872,546
V13	Salaries - Support Services - Instruction	16,498	0	391,429,000	689,239
V15	Salaries - Support Services - General Administration	16,498	0	91,531,000	224,418
V17	Salaries - Support Services - School Administration	16,498	0	419,098,000	1,004,673
V21	Salaries - Support Services - Operation	16,498	0	403,661,000	893,561
V23	Salaries - Support Services - Student Transportation	16,498	0	64,669,000	375,176
V37	Salaries - Support Services - Business/Central/Other	16,498	0	115,037,000	377,547
V29	Salaries - Food Service	16,498	0	175,465,000	330,457
Z34	Total Employee Benefits	16,498	0	2,873,517,000	4,552,315
V10	Empl Benefits - Instruction	16,498	0	2,496,683,000	3,015,869
V12	Empl Benefits - Support Services - Pupil	16,498	0	58,652,000	244,673
V14	Empl Benefits - Support Services - Instruction Staff	16,498	0	102,555,000	194,068
V16	Empl Benefits - Support Services - General Admin	16,498	0	31,005,000	73,572
V18	Empl Benefits - Support Services - School Admin	16,498	0	141,964,000	289,008
V22	Empl Benefits - Support Services - Operation/Maint	16,498	0	136,735,000	299,720
V24	Empl Benefits - Support Services - Student Transport	16,498	0	36,635,000	129,595
V38	Empl Benefits - Support Services - Business/Central	16,498	0	55,867,000	134,804
V30	Empl Benefits - Food Services	16,498	0	33,511,000	108,712
V32	Empl Benefits - Enterprise Operations	16,498	0	9,718,000	4,352
V93	Textbooks	16,498	0	107,796,000	144,260
_19H	Long Term Debt - Outstanding At Beginning of FY	16,498	0	8,713,578,000	14,925,811
_21F	Long Term Debt - Issued During FY	16,498	0	2,396,537,000	2,718,128
_31F	Long Term Debt - Retired During FY	16,498	0	1,460,637,000	1,550,409
_41F	Long Term Debt - Outstanding At End of FY	16,498	0	8,911,495,000	16,087,742
_61V	Short Term Debt - Outstanding At Beginning of FY	16,498	0	244,000,000	521,054
_66V	Short Term Debt - Outstanding At End Of FY	16,498	0	200,000,000	554,428
W01	Assets - Sinking Fund	15,051	0	482,559,000	703,613
W31	Assets - Bond Fund	15,051	0	2,309,720,000	2,915,473
W61	Assets - Other Funds	15,051	0	2,230,342,000	4,928,507

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), fiscal year 2004, Version 1a.

Appendix E—Survey Form

OMB No. 0607-0700: Approval Expires 06/30/2006

RETURN TO **FAX to ESES Branch at 877-574-6549**

FORM **F-33**
(9-29-2004)

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

2004 ANNUAL SURVEY OF LOCAL GOVERNMENT FINANCES School Systems

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

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

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their financial accounts. This form has been approved by the Office of Management and Budget (OMB) and has been given the number 0607-0700. Please note that we have displayed this number in the upper right hand corner of this form. Display of this number confirms that we have approval from OMB to conduct this survey. If this number was not displayed, we could not request your participation in this survey. We estimate public reporting burden for this collection of information to vary from 1.5 to 2.5 hours per response, with an average of 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0700, U.S. Census Bureau, 4700 Silver Hill Road, Stop 1500, Washington, DC 20233-1500. 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, expenditure function and object codes contained in **Financial Accounting for Local and State School Systems**, National Center for Education Statistics, 2003.

Part I REVENUE

	Amount ***Omit cents***
Section A – FROM LOCAL SOURCES	TØ6
1. Property taxes (1110, 1140)	TØ9
2. General sales or gross receipts tax (1120)	T15
3. Public utility taxes (1190)	T4Ø
4. Individual and corporate income taxes (1130)	T99
5. All other taxes (1190)	TØ2
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)	AØ7
9. Tuition fees from pupils, parents, and other private sources (1310, 1340)	AØ8
10. Transportation fees from pupils, parents, and other private sources (1410, 1440)	A11
11. Textbook sales and rentals (1940)	AØ9
12. School lunch revenues (1600)	A13
13. District activity receipts (1700)	

Part I **REVENUE – Continued**	Amount ***Omit cents***
Section A – FROM LOCAL SOURCES – Continued	A2Ø
14. Other sales and service revenues (1800)	
15. Interest earnings (1500)	U22
16. Miscellaneous other local revenue (1910, 1920, 1930, 1980, 1990)	U97
Section B – FROM STATE SOURCES (3100, 3200, 3800)	CØ1
1. General formula assistance	
2. Staff improvement programs	CØ4
3. Special education programs	CØ5
4. Compensatory and basic skills attainment programs	CØ6
5. Bilingual education programs	CØ7
6. Gifted and talented programs	CØ8
7. Vocational education programs	CØ9
8. School lunch programs	C1Ø
9. Capital outlay and debt service programs	C11
10. Transportation programs	C12
11. All other revenues from state sources	C13
Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)	C14
1. Title I	
2. Children with disabilities – IDEA	C15
3. Math, science, and teacher quality	C16
4. Safe and drug-free schools	C17
5. Title V, Part A	C18
6. Vocational and technical education	C19
7. Child nutrition act – **exclude commodities**	C25
8. All other federal aid through the state	C2Ø
Section D – FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)	B1Ø
1. Impact aid (P.L. 815 and 874)	
2. Bilingual education	B11
3. Indian education	B12
4. All other direct federal aid	B13

CONTINUE WITH PART II ON PAGE 3

Part II CURRENT OPERATION EXPENDITURE

Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object series 100) (1)	Employee benefits only (Object series 200, except 240) (2)	TOTAL (ALL current operation objects) (3)
1. Instruction (1000)	Z33	V1Ø	E13
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	EØ7
4. Support services, general administration (2300)	V15	V16	EØ8
5. Support services, school administration (2400)	V17	V18	EØ9
6. Support services, operation and maintenance of plant (2600)	V21	V22	V4Ø
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500 and 2900)	V37	V38	V9Ø
Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS			
9. Food services (3100)	V29	V3Ø	E11
10. Enterprise operations (3200)		V32	V6Ø
11. Other			V65
Section C – NONELEMENTARY-SECONDARY PROGRAMS			
12. Community services (3300)			V7Ø
13. Adult education			V75
14. Other			V8Ø

Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B	
15. Payments to private schools (object 563)	V91
16. Payments to charter schools	V92
17. Teacher salaries – Regular education programs (Program #100)	Z35
18. Teacher salaries – Special education programs (Program #200)	Z36
19. Teacher salaries – Vocational education programs (Program #300)	Z37
20. Teacher salaries – Other education programs (Program #400)	Z38
21. Textbooks (Function 1000)	V93

Part III CAPITAL OUTLAY EXPENDITURES

	Amount ***Omit cents***
1. Construction (object code 450)	F12
2. Land and existing structures (object codes 710, 720)	G15

CONTINUE WITH PART III ON PAGE 4

Part III CAPITAL OUTLAY EXPENDITURES – Continued	Amount *Omit cents*
3. Instructional equipment (object code 730, function 1000)	KØ9
4. All other equipment (object code 730, functions 2000, 3000, 4000)	K1Ø
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY	
1. Total salaries and wages (object 100 – ALL functions)	Z32
2. Total employee benefit payments (object 200 – ALL functions)	Z34
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 567, 591, 592)	Q11
4. Payments to state governments (object code 569)	L12
5. Payments to local governments (object code 920)	M12
6. Interest on school system indebtedness (object code 832)	I86
Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)	
1. For employee benefits	C38
2. All other (textbooks, school bus purchase, etc.)	C39
Part VI DEBT	
Section A – LONG TERM – Term of more than one year	
1. Outstanding at beginning of the fiscal year	19H
2. Issued during fiscal year (revenue code 5110)	21F
3. Retired during fiscal year (object 831)	31F
4. Outstanding at end of fiscal year (1 plus 2 minus 3)	41F
Section B – SHORT TERM – Term of one year or less	
1. Outstanding at beginning of fiscal year	61V
2. Outstanding at end of fiscal year	66V

Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	WØ1	W31	W61

Part VIII FALL MEMBERSHIP – October 2003	Membership
Enter the count of pupils enrolled on the school day closest to October 1, 2003	V33

Part IX SPECIAL PROCESSING ITEMS

Item	Code	Amount
1. Student fees, nonspecified	A15	
2. Census local, NCES state revenue	TØ7	
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	JØ7	
9. State payment on behalf of the LEA, general administration employee benefits	JØ8	
10. State payment of behalf of the LEA, school administration employee benefits	JØ9	
11. State payment on behalf of the LEA, operation and maintenance of plant employee benefits	J4Ø	
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	J9Ø	
14. State payment on behalf of the LEA, other employee benefits	J1Ø	
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	

FOR CENSUS USE ONLY					

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

Part X DATA SUPPLIED BY

Name	Telephone		
	Area code	Number	Extension
Title			

BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

- **a.** General fund
- **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. Please describe in the "Remarks" section the basis of any estimates or prorations used to report amounts requested on this form.

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

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

Part I – REVENUE

Section A – FROM LOCAL SOURCES

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

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

Line 7. Report taxes for education levied by separate county and city governments and transferred to the school system. Include debt issued in the name of a local (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 in item 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. Include interest earnings from all funds held by the school system.

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

Section B – FROM STATE SOURCES

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

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

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

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

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

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

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

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

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

Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

Line 1. Include federal revenues distributed through Title I of the Elementary-Secondary Education Act (ESEA) as reauthorized by the 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 97). Include formula grants authorized in Part B of this legislation. Exclude project grants authorized in Part D. Report these project grants instead in Part I-D4.

Line 3. Report math, 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 No Child Left Behind Act of 2001 (NCLB).

Line 5. Enter Title V-A Innovative Programs (formerly Title VI) grants sanctioned by the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

Line 6. Report formula grants authorized by the Carl D. Perkins Vocational and Technical Education Act Amendments of 1998 (P.L. 105-332). Include revenues from State Basic and Tech-Prep formula grants.

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

Line 8. Enter the total of all other federal funds disbursed through the state to the local education agency. Include formula grants authorized by the Adult Education Act (Part B).

Section D – FROM FEDERAL SOURCES DIRECTLY

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

Line 2. Include project grants for bilingual education 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.

Line 3. 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.

Line 4. Report the total of all other federal grants awarded directly to the local education agency. Include project grants authorized under IDEA, Part D, Head Start, Magnet Schools, and Gifted and Talented.

Report in Part IX the amount of any federal revenue item that cannot be reported because the item covers more than one of the items in Part IC1-8 and ID1-4, such as "total federal revenues" not broken down by program.

CONTINUE ON PAGE 7

Part II – CURRENT OPERATION EXPENDITURE

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

Exclude from Part II	Include instead in:
Capital outlay expenditures	Part III
Payments to other school systems	Part IV, item 3
Payments to the state, cities, counties, or special districts	Part IV, items 4 and 5
Debt service payments	Part IV, item 6 and Part VIA3
State payments on behalf of school systems	Part IX, items 6–14

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

Handbook references pertain to function codes contained in Financial Accounting for Local and State School Systems, National Center for Education Statistics, 2003.

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 in 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 noninstructional 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, or 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 in 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. 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 (Program 400) 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 in line 2 any other payments on behalf of the school system, such as for the purchase of textbooks or school buses purchased by the state and given to the local education agency.

Part VI – DEBT

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, 2003

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2003 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

Part IX – SPECIAL PROCESSING ITEMS

These are special use items. Amounts should only be reported in this part if all pertinent financial data cannot be reported in Parts I through VIII. Before entering data in this part, please contact the Elementary-Secondary Education Statistics Branch, U.S. 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, Line 9 (tuition), 10 (transportation), 11 (textbook sales), 12 (school food service sales), or 13 (student activities). An example would be total student fees not broken down into these separate categories.

Line 2. Census local, NCES state revenue. This category is reserved for any tax item classified as local by the 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 definition 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 definition 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 definition for Part II-C.

Line 24. Capital Outlay. Report expenditures from the revenues reported in Part V, line 2, that were made for capital outlay. See definitions for Part III.