

**Documentation of the NCES Common Core of Data,  
School District Finance Survey (F-33),  
School Year 1997-98,  
Fiscal Year (FY) 1998  
(Revised August 2003)**

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**I. Introduction to the NCES Common Core of Data, School District Finance Survey (F-33), School Year 1997-98, Fiscal Year (FY) 1998**

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

The file and documentation were revised in August 2003. Two items, Payments to Private Schools (V91) and Payments to Charter Schools (V92), were added to the data file.

Both NCES and the Governments Division of the U.S. Bureau of the Census collect public school system finance data and they collaborate in their efforts to gather these data. Census is required to collect government finance data under Title 13 U.S.C. Section 182. NCES is authorized to collect these data by Congress through the National Education Statistics Act of 1995, section 404(a), (20 U.S.C. 9003(a)). Census acts as the primary collection agent and produces two data files: one for distribution and reporting by Census 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 subtotals, and in the classification of certain revenues as being from local or state sources. This (NCES) file also includes some charter school districts that are not included on the Census file. In addition, the data files differ in name. Census refers to its data file as the *Annual Survey of Local Government Finances: School Systems* and NCES refers to theirs as the *Common Core of Data, School District Finance Survey*. This is the documentation of the CCD School District Finance Survey for FY 1998.

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

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

The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year in Alabama runs from October 1 through September 30, and the fiscal years for Nebraska and Texas run from September 1 through August 31. The City of Chicago School District, in Illinois, also runs from September 1 through August 31. These data are not adjusted to conform to a uniform fiscal year.

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

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

The 1997-98 CCD School District Finance Survey contains 15,728 records representing the public elementary and secondary education agencies in the 50 states and District of Columbia. This file contains 216 records that are not on the Census Bureau release of this file. These 216 records contain data for school districts made up of charter schools only. Variables include revenues by source, expenditures by function, indebtedness, student membership counts, and identification variables. For a complete list of variables please refer to Appendix A. The finance data are presented in full dollar amounts.

The remainder of this documentation includes a User's Guide and five appendices. The User's Guide contains information on methodology reflecting certain conditions that are unique to the data file covering the 1997-98 survey cycle. Information from other survey cycles that may be important to the user planning longitudinal analyses is included in part F of the User's Guide and in Appendix C.

**Appendix A—Record Layout and Data Elements Description** gives the variable names and labels of the data elements discussed throughout the documentation, as well as their location on the data file for the 1997-1998 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, and how those practices relate to this data release and to previous and subsequent releases.

**Appendix D—Frequencies of Categorical Variables and Ranges of Select Data Items** provides information about the frequency and distribution of data elements across local education agencies.

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

## **II. User's Guide**

### **A. Methodology**

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

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

In the 1997-98 collection, the following states sent in data in their own unique formats: Alabama, Alaska, Arizona, Arkansas, California, Delaware, Georgia, Indiana, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, North Dakota, Rhode Island, South Carolina, Tennessee, and Utah. All other states reported data in the F-33 format. Oklahoma sent data in the F-33 format for some districts, and in its own state format for other districts. The District of Columbia and Hawaii submitted supplemental data, and additional data were taken from the National Public Education Financial Survey (NPEFS) survey. All data are monitored by survey analysts and computer edits are used to check for internal and longitudinal consistency.

The F-33 is designed to provide finance data for each school district, and should not be used to create SEA totals. It is suggested that the data user look to other sources such as NPEFS for state aggregate data.

### **B. Accounting Methods**

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

Census collects and edits the data, and works with state data coordinators to resolve any inconsistent or unusual data. Some LEA data may not strictly adhere to the NCES finance manual or an LEA may be missing data for certain items. In these cases, supplemental information may be used by Census to impute or estimate 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. Census and NCES cooperate with the SEAs to assure that the data are comparable.

There are some instances when Census and NCES differ in their classification of tax items. If Census classifies a tax item as state and NCES classifies it as local, the amount is recorded in category C24 on the data file.

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

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

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

State Revenue on Behalf of School Districts—Employee Benefits (C38) and State Revenue on Behalf of School Districts—Other than Employee Benefits (C39) are included in the state revenue subtotal TSTREV and total revenue TOTALREV. State direct support expenditures for and on behalf of school districts are included in the detailed current expenditure items. The direct support data items on the survey form [State Payment on Behalf of the LEA: Instruction (J13), Pupil Support Services (J17), Instructional Staff Support (J07), General Administration (J08), School Administration (J09), Operation and Maintenance of Plant (J40), Student Transportation (J45), Business/Central/Other (J90), Other (J10), and Own Retirement System Transfer, Instruction (J12)] are not reported separately on the file, but have been included in the detail data items.

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

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

**Missing Data.** All missing data are indicated on the F-33 files as 0. It is not possible to determine whether a reported 0 represents *not applicable* or whether the data are expected but missing in the data cycles prior to FY 1999. Beginning with the 1999 data file, flags have been added which give the data user more information about whether the data were reported, adjusted, or not expected. In the cases where a 0 represents *non-applicable*, the district does not have that type of revenue or that type of expenditure. In small districts, staff and other costs may cross functions. For example, the principal of a school in a one-school LEA may serve as the LEA superintendent. In some cases, this person's salary is only reported under LEA administration instead of allocated to both LEA administration and school administration functions.

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

### **C. Unit Identifiers**

Five variables serve as the primary identification tools with which to examine the data in this release – the NCES identification code (NCESID), Census identification code (CENSUSID), FIPS state code (FIPST), FIPS county code (FIPSCO), and FIPS metropolitan statistical area codes (CMSA). In addition to these five, six other unit characterization codes exist (CCD, CHARTER, GSLO, GSHI, SCHLEV, and WEIGHT).

**NCESID.** Of the five identification variables, the NCESID is the most frequently used identifier within this data release. The NCESID code is an identification code assigned to each LEA on the fiscal CCD data files. The NCESID code has seven characters, a two-digit state code followed by a five-digit number that is unique to each agency within the

state. NCESID codes are used to identify districts. They remain the same across the years of data collection.

NCESID codes also allow users to match data from the CCD nonfiscal surveys. These surveys include the School Universe (school level), LEA Universe (school district level), and State Nonfiscal (state level) surveys. The NCESID is called the LEAID on the nonfiscal files. By matching the NCESID and LEAID codes, data users may get access to both nonfiscal and fiscal data for an LEA. It is also possible to link school data with district data using the NCES identification code system, although it is important to note that school level finance data are not available. Lastly, data users may use the NCESID and LEAID codes to match data from other NCES surveys.

***NCESID and LEAID Matching Issues.*** The NCESID originates from the LEA Universe Survey. Not every record on the F-33 file will have an NCESID code. The absence of an NCESID occurs when agencies are not included on, or could not be matched to, the nonfiscal LEA Universe file. Education service agencies (ESAs) may also lack an NCESID. These agencies provide education-related services and will typically show administrative data but no enrollment. They may or may not have an NCESID for a given F-33 survey cycle, depending upon whether or not the ESA is included in the LEA Universe for a given survey cycle.

The existence of an NCESID code does not guarantee that a match can be made with the LEA Universe file. In some cases the nonfiscal record may be dropped (by the state coordinator) from the LEA Universe file, but continued on the fiscal file because there is still some financial activity associated with that agency.

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

A CCD flag has been added to the F-33 file to indicate that the record matches a record on the LEA Universe file. In most NCES reports, only those F-33 records matching the LEA Universe are used in the analysis. For more information on the NCES identification code, please see the file documentation for the School Universe and LEA Universe surveys, available on the web at <http://nces.ed.gov/ccd/ccddata.asp>. Data from the most recent NCES file can be accessed on the web at the US Department of Education/NCES web site at <http://nces.ed.gov/ccdweb>.

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

- 1-2    Census state code
- 3      Agency type code (indicating ability to raise local taxes)

- 4-6 County area code
- 7-9 Parent school district government
- 10-14 Sub-unit of parent school district government

The CENSUSID may not remain the same throughout all survey years. The NCESID generally remains constant across survey years. The first two positions of CENSUSID (for all cycles) represent US Census Bureau/Governments Division state codes. The following table includes a complete listing of those codes.

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**Governments Division  
First Two Positions of the CENSUSID  
Census State Codes**

01 / ALABAMA	18 / KENTUCKY	36 / OHIO
02 / ALASKA	19 / LOUISIANA	37 / OKLAHOMA
03 / ARIZONA	20 / MAINE	38 / OREGON
04 / ARKANSAS	21 / MARYLAND	39 / PENNSYLVANIA
05 / CALIFORNIA	22 / MASSACHUSETTS	40 / RHODE ISLAND
06 / COLORADO	23 / MICHIGAN	41 / SOUTH CAROLINA
07 / CONNECTICUT	24 / MINNESOTA	42 / SOUTH DAKOTA
08 / DELAWARE	25 / MISSISSIPPI	43 / TENNESSEE
09 / DISTRICT OF COLUMBIA	26 / MISSOURI	44 / TEXAS
10 / FLORIDA	27 / MONTANA	45 / UTAH
11 / GEORGIA	28 / NEBRASKA	46 / VERMONT
12 / HAWAII	29 / NEVADA	47 / VIRGINIA
13 / IDAHO	30 / NEW HAMPSHIRE	48 / WASHINGTON
14 / ILLINOIS	31 / NEW JERSEY	49 / WEST VIRGINIA
15 / INDIANA	32 / NEW MEXICO	50 / WISCONSIN
16 / IOWA	33 / NEW YORK	51 / WYOMING
17 / KANSAS	34 / NORTH CAROLINA	
	35 / NORTH DAKOTA	

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The 3rd position of CENSUSID represents the unit's type of school government. This code tells whether a district is fiscally independent, and if not, what level of government controls its revenue-raising authority. This characteristic of the CENSUSID has not remained constant over all survey cycles (see section E on changes to the survey from 1990 to 1998). The agency type codes are:

- 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 alphabetical ordered numbering of counties for each state. Positions 7-9 uniquely identify a parent school district government, regardless of type. After the 1993 cycle, unique identifiers (digits 10 through 14) were added by Census to further specify sub-units of parent school district governments.

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

FIPST	FIPS State code
FIPSCO	FIPS County code
CMSA	FIPS Metropolitan Statistical Area code

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

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

<http://www.itl.nist.gov/fipspubs/co-codes/states.htm> (county),

<http://www.census.gov/population/estimates/metro-city/99mfips.txt> (metro).

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**Federal Information Processing Standards State Codes (FIPST)  
By State Name and State Abbreviation  
2 Digit State Codes**

State Abbreviation (STABBR)	State Name (STNAME)	FIPS State Code (FIPST)
AL	Alabama	01
AK	Alaska	02
AZ	Arizona	04
AR	Arkansas	05
CA	California	06
CO	Colorado	08
CT	Connecticut	09
DE	Delaware	10
DC	District of Columbia	11
FL	Florida	12
GA	Georgia	13
HI	Hawaii	15
ID	Idaho	16
IL	Illinois	17
IN	Indiana	18
IA	Iowa	19
KS	Kansas	20
KY	Kentucky	21
LA	Louisiana	22
ME	Maine	23
MD	Maryland	24
MA	Massachusetts	25
MI	Michigan	26
MN	Minnesota	27
MS	Mississippi	28
MO	Missouri	29

MT	Montana	30
NE	Nebraska	31
NV	Nevada	32
NH	New Hampshire	33
NJ	New Jersey	34
NM	New Mexico	35
NY	New York	36
NC	North Carolina	37
ND	North Dakota	38
OH	Ohio	39
OK	Oklahoma	40
OR	Oregon	41
PA	Pennsylvania	42
RI	Rhode Island	44
SC	South Carolina	45
SD	South Dakota	46
TN	Tennessee	47
TX	Texas	48
UT	Utah	49
VT	Vermont	50
VA	Virginia	51
WA	Washington	53
WV	West Virginia	54
WI	Wisconsin	55
WY	Wyoming	56

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

- 01 Elementary School System Only
- 02 Secondary School System Only
- 03 Elementary-Secondary School System
- 05 Vocational or Special Education System
- 06 Nonoperating School System
- 07 Educational Service Agency

Most educational service agencies are coded as 07 regardless of whether or not they provide general, special or vocational education services. Special, vocational, and alternative education schools are identified on the CCD School Universe file. These codes can be linked to the F-33 file to determine the type of services an agency provides. In addition, the grade range of the schools within each district is identified on the CCD Agency Universe file, which can also be linked to the F-33 file if more detailed grade ranges are required.

***Charter School 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 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, university or a private organization, or they may be self-governing entities. CCD standards require all schools to be associated with a school district (LEA). Many charter schools are not associated with a school district in fact. NCES creates a separate school district record for each of these charter schools.

A CHARTER code has been assigned to every record on the F-33 file. All school districts that operate non-charter schools, regardless of whether or not they also operate charter schools, have received a CHARTER code of '01.' Districts that only operate charter schools receive a CHARTER code of '02' or '03.' Records with a CHARTER code of '02' indicate that the school boards for these schools are elected or appointed by an elected official. Records with a CHARTER code of '03' indicate that the school boards of these schools are neither elected nor appointed by elected officials. Records with a CHARTER code of '04' are not considered to be charter schools, and do not have a school board that is elected or appointed by elected officials. CHARTER code '04' was assigned to 16 districts in New York that operate "Special ACT Schools" for institutionalized children. Records with a CHARTER code of '03' or '04' are not considered to be government agencies by the Census Bureau, and are not included on its release of the F-33 file.

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

The CHARTER codes are:

- 01 School District that may or may not operate Charter Schools, but does operate at least one Non-Charter school (either directly or indirectly)
- 02 Charter School District recognized as a government agency
- 03 Charter School District not recognized as a government agency
- 04 Other District not recognized as a government agency

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

**CCD.** When NCES produces reports using the F-33 data file, it usually limits the records to those that match the LEA Universe. The CCD variable indicates whether the record matches a record on the LEA Universe.

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

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

**D. Other Related Surveys**

***Common Core of Data (CCD).***

The CCD is a comprehensive, annual, national statistical database of information concerning all public elementary and secondary schools and school districts. As previously noted, CCD is made up of a set of five surveys: Public School Universe, Local Education Agency (School District) Universe, State Nonfiscal, NPEFS, and F-33 surveys. All CCD data are provided by the SEAs and are edited by NCES. When merging the F-33 data file with other CCD data files, data users are encouraged to use the F-33 count for student membership. The counts are directly linked to expenditure data.

***National Public Education Finance Survey (NPEFS).***

NPEFS is a key component of the CCD survey system. This survey collects state totals of school finance data. The NPEFS and F-33 surveys collect data from SEAs. NPEFS includes expenditures for special state-run schools and charter schools that may not be 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.

**E. Changes to the Survey 1990 to 1998**

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

**Sample Use**

Prior to fiscal year 1995, every F-33 survey was a sample survey except those years ending in 0, 2, and 7. Beginning with fiscal year 1995, data were collected and processed for every LEA. Such reporting constitutes a universe survey. In fiscal years 1991, 1993, and 1994 only sample data were submitted by some states. The following table illustrates which states have sample data on the CCD file for these years.

<b>F-33 Survey Sample Data By Year and State</b>	
<b>Fiscal Year</b>	<b>States</b>

<b>1991</b>	<b>Arkansas, Arizona, Colorado, Georgia, Kentucky, Mississippi, Montana, New Jersey, New Mexico, Oregon, Oklahoma, South Dakota, and Utah</b>
<b>1993</b>	<b>Arkansas, Colorado, Georgia, Kentucky, Mississippi, New Jersey, New Mexico, Oklahoma, and South Dakota</b>
<b>1994</b>	<b>Arkansas, Colorado, Kentucky, New Jersey, New Mexico, Oklahoma, and South Dakota</b>

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

### Survey Changes

*Changes in Format.* The F-33 survey was significantly expanded beginning with the FY 1992 survey. In particular, more detailed data were collected for both revenues and expenditures. Also beginning with the FY 1992 expansion, some federal revenue detail data were pulled from the data collection associated with the General Education Provisions Act (GEPA). Under section 406a of GEPA, the U.S. Department of Education collects data for 29 education-related federal grant programs. These data were used to fill in missing data for federal revenues (F-33 items: B10, B11, B12, B13, C14, C15, C16, C17, C18, C19, C20, and C36). In nearly all cases the federal revenue subtotal (TFEDREV) was left unchanged. A Charter flag was added to the FY 1998 survey, and beginning with the FY 1997 survey, some administrative expenditure items were collapsed. These changes are summarized in the tables below.

<b>Changes in the F-33 Survey</b> Fiscal Years 1990-1996	
<b>1990 to 1991</b>	<b>1992 to 1996</b>
A10	A07+A08+A15
A12	A11+A13+A20
B26	B10+B11+B12+B13
C23	C01+C04+C05+C06+C07+C08+C09+C10+C11+C12+ C13+C35
C26	C14+C15+C16+C17+C18+C19+C20+C36
C27	C38+C39
E27	V35+V40+V45+V50+V55
E15	V85
K12	K09+K10+K11

<b>Changes in the F-33 Survey</b> Fiscal Years 1992-1997	
<b>1992 to 1996</b>	<b>1997</b>
V19+V25+V27	V37

V20+V26+V28	V38
V35+V50+V55	V90

**Additional Variables.** Beginning in FY 1997, two variables, Private School Expenditures (V91) and Charter School Expenditures (V92), were added.

*Payments to private schools (V91).* This item includes all expenditures to private schools for tuition and for any other purpose.

*Payments to public charter schools (V92).* This item includes charter school expenditures that are included in the reported amount for instruction (E13 and TCURINST), when the charter school students are not included in the student count (V33).

**Changes in Reporting.** *Payments made by States on Behalf of School Systems.* In the early years of the survey, it was decided that a different method for accounting for payments made by states on behalf of their school systems was needed. Prior to the FY 1993 survey, local education agencies reported state payments as expenditures made on behalf of school systems; these payments were categorized in items J13, J15, and J10 of the survey instrument. Local education agencies that did not have teacher retirement benefits paid for by the state would report this as an instructional employee benefit in item V10 of the survey instrument. Before this change was implemented, it wasn't possible to compare data between school systems that had teacher retirement benefits paid for by the state and those that had no state payments made on their behalf.

Still, 11 school systems fell outside the reporting changes mentioned above. Each maintained its own employee retirement system, and until FY 1995 employer contributions into the retirement systems of these school systems were assigned to items J11 and J12 (transfers into own retirement system) rather than coded into the functional expenditure items. Because this practice made the employee benefits expenditure data for these 11 systems vastly different from the other school districts on the files, it was discontinued beginning with the FY 1995 survey. These 11 school systems are listed in the table below.

<b>Retirement Systems</b>		
<b>State</b>	<b>City</b>	<b>Census ID#</b>
CO	Denver	06501600100000
GA	Fulton Co.	11506000200000
IL	Chicago	14501615800000
IA	Des Moines	16507700900000
KS	Wichita	17508703700000
MN	Minneapolis	24502703100000
MN	St. Paul	24506270100000
MN	Duluth	24506900600000
MO	Kansas City	26504801100000
MO	St. Louis	26509600100000
NE	Omaha	28502804200000

**Combined Financial Data.** For six districts in California, the state reports a single unified district on the F-33, but separate elementary and secondary districts on the CCD Agency Universe. California treats the two Elementary and High School districts as one district in its financial accounting, but as separate districts in managing student and staff data. An NCESID code is assigned to the combined district so that it may be matched with related items on the CCD file. Refer to the table in Appendix C under California for a list of the combined data by district, NCESID, enrollment and year.

**Changes in Unit Identifiers.** From 1990-1993, CENSUSID consisted of a 9-digit field where positions 1-2 represented the Census state code; position 3, the agency type code; positions 4-6, the country area code; and positions 7-9, the parent school district government. In the 1994-1998 cycles, positions 10-14 were added to further specify units of parent school district governments. Consequently, the CENSUSID was changed from a 9-digit field to a 14-digit field. Following the 1993 survey cycle, the type codes, position 3 of the CENSUSID, were changed and are detailed in the following table.

<b>Governments Division Third Position of CENSUSID Changes in Agency Type Code Over Years (Type / Description)</b>	
<b>Fiscal Years 1990 to 1993</b>	<b>Fiscal Years 1994 to 1998</b>
0 / State Dependent School Systems	0 / State Dependent School Systems
5 / Independent School Systems	5 / Independent School District
7 / County Dependent School Systems	1 / County Dependent School System
8 / City Dependent School System	2 / City Dependent School System
9 / Township Dependent School system	3 / Township Dependent School System

**Longitudinal Consistency.** Although longitudinal consistency is a key principle of CCD, it is impossible for NCES to guarantee, particularly when utilizing early data cycles. As previously discussed, in 1991, 1993, and 1994, and in previous data collection years not

ending in 0, 2, or 7, the F-33 survey utilized sample data. As a result, it is not possible to conduct a longitudinal study for every LEA across every survey cycle. This also influences the efficacy of the data used for imputations and adjustments in later years. For example, if Census needed supplemental information to impute or estimate a figure that was missing, it would draw upon data from the previous year. But if the preceding year was a sample year and the LEA in question was not part of the sample, the imputation might be based upon data that were two to six years old.

Files covering fiscal years 1994 and 1995 are missing a small amount of detail data within support services for a limited number of districts in California. The subtotals TCURSV, TCURELSC and TOTALEXP include these expenditures, but a detailed breakout within support services was not reported.

The data user should also note that the survey instrument changed significantly in 1990 and 1992. In some cases, variables were collapsed and expanded; new variables were created and methods for accounting for payments were changed.

Data files prior to FY 1994 contain an YRDATA variable. The variable was used to identify records that utilized data from a previous year. Prior to FY 1994, when entire records were missing, records from a previous year were copied into the current year file and inflated using the Municipal Cost Index.<sup>2</sup> YRDATA indicated which year the data were drawn for each record. Beginning with FY 1994 this method was no longer utilized.

## **F. File Formats and File Names**

**Data File Formats.** Data presented in this release are available in two formats - SAS data sets (.sd2), and comma separated values text files (.txt).

The names of those data sets are:

sdf98d1b.sas7bdat (*SAS - F-33 data for School Year 1997-1998, FY 1998*)

sdf98d1b.dat (*TEXT - F-33 data for School Year 1997-1998, FY 1998*)

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

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

The School District Finance Survey (F-33) data file for FY 1998 is titled sdf98d1a.sas7bdat. The first 5 characters indicate the file contents and year, and the last 3 characters indicate the file version. “sdf” stands for school district finance, “98” stands for FY 1998, “d” indicates this is the 4<sup>th</sup> version of this file produced by the Census Bureau, “1” indicates that the file is ready for release by NCES, and “b” indicates this is the second release of this file by NCES.

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<sup>2</sup> Refer to the “American City County” magazine for the Municipal Cost Index (<http://americancityandcounty.com/>). Data were inflated using the index to one decimal place.

***Survey Forms / Questionnaires.*** The F-33 survey form is provided in Appendix E in a portable document format (pdf) which can be viewed and printed using an Acrobat Reader. There are items on the survey form that do not appear on the data file. They are referred to as Special Processing Items and are used in processing the F-33 data. These items are listed in Part IX of the survey form and include: A15, T07, C24, C35, C36, J13, J17, J07 and J08. The survey form may be accessed in the following file folder:

F-33\_98q (*TIF - F-33 Survey for 1998*)

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

**Appendix A – Record Layout**  
**Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98 Revised**  
**August 2003**

File name=sdf98d1b.txt, 1997-1998  
 NVAR=128  
 NOBS= 15,728  
 LRECL=n/a (tab-delimited)  
 Release: 1b, August 2003  
 All finance data are in whole dollars.

Position	Variable Name	Type	Variable Description
1	NCESID	Char	NCES 7 DIGIT ID CODE
2	CENSUSID	Char	CENSUS 14 DIGIT ID CODE
3	FIPST	Char	FIPS 2 DIGIT STATE CODE
4	FIPSCO	Char	FIPS 3 DIGIT COUNTY CODE
5	CMSA	Char	CMSA CODE – digits 1 and 2 are ‘00’ or the code for the Consolidated Metropolitan Statistical Area; digits 3-6 are either the PMSA or MSA Code as appropriate.
6	NAME	Char	NAME OF SCHOOL DISTRICT
7	STNAME	Char	STATE NAME
8	STABBR	Char	STATE ABBREVIATION (2 DIGIT)
9	SCHLEV	Char	SCHOOL LEVEL CODE (2 DIGIT) 01 = Elementary School System only 02 = Secondary School System only 03 = Elementary-Secondary School System 05 = Vocational or Special Education School System 06 = Non-Operating School System 07 = Education Service Agency
10	CHARTER	Char	CHARTER DISTRICT (2 DIGIT) 01 = Not a Charter School District 02 = Charter School District recognized as a govt. agency 03 = Charter School District not recognized as a govt. agency 04 = Other District, not recognized as a govt. agency
11	YEAR	Char	SURVEY YEAR (98)
12	CCD	Char	CCD MATCH (1 DIGIT) 0 = Does not match CCD LEA Agency (Nonfiscal) 1 = Matches CCD LEA Agency Universe
13	GSLO	Char	LOW GRADE SPAN (2 DIGIT, FROM CCD SCHOOL UNIV)
14	GSHI	Char	HIGH GRADE SPAN (2 DIGIT FROM CCD SCHOOL UNIV)
15	V33	Num	FALL MEMBERSHIP
16	TOTALREV	Num	TOTAL REVENUE EQUALS TFEDREV + TSTREV + TLOCREV
17	TFEDREV	Num	TOTAL FEDERAL REVENUE EQUALS C25 + C14 + C15 + C16 + C17 + C18 + C19 + C20 + C36 + B10 + B11 + B12 + B13
18	C25	Num	FED AID THRU STATE SCHOOL LUNCH
19	C14	Num	FED AID THRU STATE CHAPTER 1
20	C15	Num	FED AID THRU STATE CHILD W/DISABILITI
21	C16	Num	FED AID THRU STATE EISENHOWER MATH & SCI
22	C17	Num	FED AID THRU STATE DRUG FREE SCHOOLS

**Appendix A – Record Layout**  
**Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98 Revised**  
**August 2003**

23	C18	Num	FED AID THRU CH.2 BLOCK GRANTS
24	C19	Num	FED AID THRU STATE VOCATIONAL ED
25	C20	Num	FED AID THRU STATE OTHER
26	C36	Num	FED AID THRU STATE UNSPECIFIED
27	B10	Num	REV DIR FROM FED GOVT IMPACT AID
28	B11	Num	REV DIR FROM FED GOVT BILINGUAL ED
29	B12	Num	REV DIR FROM FED GOVT INDIAN ED
30	B13	Num	REV DIR FROM FED GOVT OTHER
31	TSTREV	Num	TOTAL STATE REVENUE EQUALS C01 + C05 + C12 + C04 + C06 + C09 + C11 + C07 + C08 + C10 + C13 + C38 + C39 + C35
32	C01	Num	REV DIR FR ST GOVT GENERAL FORMULA AID
33	C05	Num	REV DIR FR ST GOVT SPEC ED PROGS
34	C12	Num	REV DIR FR ST GOVT TRANSPORTATION PROGS
35	C04	Num	REV DIR FR ST GOVT STAFF IMPROV PROGS
36	C06	Num	REV DIR FR ST GOVT COMP ED/BASIC SKILLS
37	C09	Num	REV DIR FR ST GOVT VOCATIONAL ED PROGS
38	C11	Num	REV DIR FR ST GOVT CAP OUT/DEBT SERVICE
39	C07	Num	REV DIR FR ST GOVT BILINGUAL EDUCATION
40	C08	Num	REV DIR FR ST GOVT GIFTED AND TALENTED
41	C10	Num	REV DIR FR ST GOVT SCHOOL LUNCH PROGS
42	C13	Num	REV DIR FR ST GOVT OTHER PROGRAMS
43	C38	Num	ST REV ON BEHALF OF SCH SYS EMPL BENEFIT
44	C39	Num	ST REV ON BEH OF SCH SYS NOT EMPL BENEF
45	C35	Num	REV DIR FR ST GOVT UNSPECIFIED
46	TLOCREV	Num	TOTAL LOCAL REVENUE EQUALS T06 + T09 + T15 + T40 + T99 + T02 + D23 + D11 + A07 + A08 + A09 + A11 + A13 + A20 + A15 + U22 + U97+C24
47	T06	Num	LOCAL PROPERTY TAXES
48	T09	Num	LOCAL GENERAL SALES TAXES
49	T15	Num	PUBLIC UTILITY TAXES
50	T40	Num	LOCAL INDIV & CORP NET INCOME TAXES
51	T99	Num	LOCAL ALL OTHER TAXES
52	T02	Num	LOC PARENT GOVT CONTRIB (DEP SCH SYS)
53	D23	Num	LOC INTERGOV REV FROM CITIES & COUNTIES
54	D11	Num	LOC INTERGOV REV INTERSCHOOL TRANSFER
55	A07	Num	LOCAL TUITION CHARGES
56	A08	Num	LCOAL TRANSPORTATION CHARGES
57	A09	Num	LOCAL SCHOOL LUNCH CHARGES
58	A11	Num	LOCAL TEXTBOOK SALES
59	A13	Num	LOCAL STUDENT ACTIVITY RECEIPTS
60	A20	Num	LOCAL REVENUE OTHER SALES REVENUE
61	A15	Num	LOCAL REVENUE STUDENT FEES UNSPECIFIED
62	U22	Num	LOCAL INTEREST EARNINGS
63	U97	Num	LOCAL MISC REVENUE
64	C24	Num	CENSUS STATE REV/NCES LOCAL REV

**Appendix A – Record Layout**  
**Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98 Revised**  
**August 2003**

65	TOTALEXP	Num	TOTAL EXPENDITURES EQUALS NONELSEC + TCURELSCE + TCAPOUT + L12 + M12 + Q11 + I86
66	TCURINST	Num	TOTAL CUR INSTRUCTION EXPENDITURES EQUALS E13
67	E13	Num	INSTRUCTION EXPEND
68	V91	Num	PAYMENTS TO PRIVATE SCHOOLS (OBJECT 563)
69	V92	Num	PAYMENTS TO PUBLIC CHARTER SCHOOLS
70	TCURSSVC	Num	TOTAL CUR SUPP SRVCS EXPENDITURES EQUALS E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85
71	E17	Num	PUPIL SUPPORT SERVICES
72	E07	Num	INSTRUCTIONAL STAFF SUPPORT SERVICES
73	E08	Num	GENERAL ADMINISTRATION
74	E09	Num	SCHOOL ADMINISTRATION
75	V40	Num	OPERATION & MAINTENANCE OF PLANT
76	V45	Num	PUPIL TRANSPORTATION
77	V90	Num	TOTAL BUSS CENTRAL OTH SUPP SRVCS
78	V85	Num	CUR EXPEND SUPPORT SERVICES UNSPEC
79	TCUROTH	Num	TOTAL CUR OTH ELEMSEC EXPENDITURES EQUALS E11 + V60 + V65
80	E11	Num	FOOD SERVICES EXPENDS
81	V60	Num	CUR EXPEND ENTERPRISE OPERATIONS
82	V65	Num	CUR EXPEND OTHER ELEMSEC EXPEND
83	NONELSEC	Num	TOTAL NON ELEMSEC EXPENDITURES EQUALS V70 + V75 + V80
84	V70	Num	CUR EXPEND COMMUNITY SERVICES
85	V75	Num	CUR EXPEND ADULT EDUCATION
86	V80	Num	CUR EXPEND OTHER NON ELEMSEC EXP
87	TCAPOUT	Num	TOTAL CAPITAL OUTLAY EXPENDITURE EQUALS F12 + K09 + K10 + K11 + G15
88	F12	Num	CAPITAL OUTLAY CONSTRUCTION
89	K09	Num	CAPITAL OUTLAY INSTRUCTIONAL EQUIPMENT
90	K10	Num	CAPITAL OUTLAY NON INSTRUCT EQUIPMENT
91	K11	Num	CAPITAL OUTLAY EQUIPMENT UNSPECIFIED
92	G15	Num	CAPITAL OUTLAY LAND & EXIST STRUCTURES
93	TCURELSC	Num	TOTAL CUR EXPEND FOR ELEMSEC EQUALS TCURINST + TCURSSVC + TCUROTH
94	L12	Num	INTERGOVT EXP PAYMENTS TO STATE GOVT
95	M12	Num	INTERGOVT EXP PAYMENT TO LOCAL GOVT
96	Q11	Num	INTERSCH TRANSF (PAYMNTS TO OTH SCH SYS
97	I86	Num	INTEREST ON DEBT
98	Z32	Num	TOTAL SALARIES FOR ELEMSEC EDUCATION
99	Z33	Num	SALARIES INSTRUCTION ONLY
100	V11	Num	SALARIES PUPIL SUPP SERVICES
101	V13	Num	SALARIES INSTRUCTION STAFF SUPP SRVCS
102	V15	Num	SALARIES GENERAL ADMINISTRATION
103	V17	Num	SALARIES SCHOOL ADM
104	V21	Num	SALARIES OPER & MAINTENANCE OF PLANT

**Appendix A – Record Layout**  
**Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98 Revised**  
**August 2003**

105	V23	Num	SALARIES PUPIL TRANSPORTATION SERVICES
106	V37	Num	SALARIES BUSS CENTRAL OTH SUPP SRVCS
107	V29	Num	SALARIES FOOD SERVICE
108	Z34	Num	TOTAL EMPLOYMENT BENEFITS
109	V10	Num	EMPL BENEFITS INSTRUCTION
110	V12	Num	EMPL BENEFITS PUPIL SUPPORT SRVCS
111	V14	Num	EMPL BENEFITS INSTRUCT STAFF SUPP SRVCS
112	V16	Num	EMPL BENEFITS GENERAL ADMINISTRATION
113	V18	Num	EMPL BENEFITS SCHOOL ADMIN
114	V22	Num	EMPL BENEFITS OPER & MAINT OF PLANT
115	V24	Num	EMPL BENEFITS PUPIL TRANSPORTATION
116	V38	Num	EMPL BENEFITS BUSS CENTRAL OTH SUPP SRVCS
117	V30	Num	EMPL BENEFITS FOOD SERVICES
118	V32	Num	EMPL BENEFITS ENTERPRISE OPERATIONS
119	_19H	Num	LONG TERM DEBT AT BEGINNING OF YR
120	_21F	Num	LONG TERM DEBT ISSUED FURING YR
121	_31F	Num	LONG TERM DEBT RETIRED DURING YR
122	_41F	Num	LONG TERM DEBT OUTSTANDING DURING YR
123	_61V	Num	SHORT TERM DEBT AT BEGINNING OF YR
124	_66V	Num	SHORT TERM DEBT AT END OF YR
125	W01	Num	SINKING FUND TOTAL ASSETS
126	W31	Num	BOND FUND TOTAL ASSETS
127	W61	Num	OTHER FUNDS TOTAL ASSETS
128	WEIGHT	Num	WEIGHT

## Appendix B – Glossary

### Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98

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

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

**CAPITAL OUTLAY.** Direct expenditure for contract or force account 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. [e.g. F12, G15, K09, K10, K11]

**CASH and DEPOSITS.** Cash on hand and on deposit, including any savings and other time deposits as well as demand deposits.

**CASH and SECURITY HOLDINGS.** 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. [e.g. W01, W31, W61]

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

**CENSUS STATE REVENUE (C24).** The C24 category is reserved for any tax item classified as state by the U.S. Census Bureau and as local by the NCES.

**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.

**CONSTRUCTION.** Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction. [e.g. F12]

**CURRENT OPERATION.** Direct expenditure for salaries, employee benefits, purchased property and other services, and supplies. It includes gross school expenditures for instruction, support services, and non-instructional functions. It excludes expenditures for debt service, capital outlay, and reimbursement to other governments (including other governments / school systems). Also excluded are payments made on behalf of the school systems by other governments including employee retirement payments made by state governments to state retirement funds and to social security. Employer contributions made by those few school systems that have their own retirement system/funds are excluded. (See state notes.)

**CURRENT SPENDING.** Comprises current operation expenditures (see above), payments made by the state on behalf of school systems, and transfers made by school systems into their own retirement funds. This expenditure type is useful in interstate comparisons. While expenditures made by the state on behalf of the school systems are available on a state aggregate basis, they are frequently not available for each school system in a given state. [e.g. TCURELSC]

## Appendix B – Glossary

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98

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

**DEBT OUTSTANDING.** All debt obligations remaining unpaid on the date specified. [e.g. **\_41F**]

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

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

**ENROLLMENT.** Count of pupils on pupil rolls in the fall of the school system's fiscal year. The term "membership" can also be used in place of "enrollment." [e.g. **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 expenditure for construction or for purchase of land and existing structures. [e.g. **K11, K09, K10**]

**EXPENDITURE.** All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans and agency transactions. Expenditure includes only external transactions of a school system and excludes non-cash transactions such as the provision of prerequisites or other payments in-kind.

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

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

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

**Compensatory Programs.** Revenues authorized by Chapter 1 of the Elementary-Secondary Education Act (PL 89-10). Includes basic, concentration, and migratory education grants. [e.g. **C14**]

**Handicapped Programs.** Revenues awarded under the Children with Disabilities Act (PL 91-230). Includes formula grants authorized in Part B of this legislation but excludes project grants authorized in Part C (Early Education and Severely Disabled Programs), Part E (Innovation and Development), and Part G (Technical Development). Revenues from these programs exclude project grants that are included in Federal Aid (Direct). [e.g. **C15**]

**Vocational Programs.** Revenues from the Carl D. Perkins Vocational Education Act (PL 101-392). Includes revenues from Title II (Basic Grants), Title III (Community Based Organizations), Title III-B (Consumer and Homemaking Education), and Title III-E (Tech-Prep Education). [e.g. **C19**]

## Appendix B – Glossary

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98

**Other Federal Aid Distributed by the State.** Includes revenues from other formula grant programs distributed through state governments, such as the Adult Education Act (Part B), Chapter 2 Block Grants sanctioned by the Education Consolidation Improvement Act (PL 100-297), Drug Free Schools (1986 Elementary-Secondary Education Act), and Eisenhower Math and Science (PL 89-10, Title II-A). [e.g. C16, C17, C18, C20]

**Nonspecified Federal Aid Distributed by the State.** Federal revenue amounts which pertain to more than one of the above categories but which reporting units could not break out into these categories. These revenues are included in “nonspecified” instead of “other.” [e.g. C36]

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

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

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

**INSTRUCTION EXPENDITURE.** Relates to the instruction function (series 1000) defined in Financial Accounting for Local and State School Systems (National Center for Education Statistics, 1990). Instruction presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid only by school system if under “current operation” or paid by both school and state if under “current spending”), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. Instruction covers regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional support activities as well as adult education and community services. [e.g. Z33, V10, E13]

**INSTRUCTIONAL EQUIPMENT (Only).** Includes expenditure for all equipment recorded by school systems in general or operating funds under the “instruction” function. [e.g. 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. [e.g. U22]

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

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

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

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

**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. [e.g. \_21F]

## Appendix B – Glossary

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98

**LONG-TERM DEBT RETIRED.** The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. [e.g. **\_31F**]

**NCES.** National Center for Education Statistics, an organization within the U.S. Department of Education. NCES is the primary federal entity for collecting, analyzing and reporting data related to education.

**NON ELEMENTARY-SECONDARY CURRENT SPENDING.** Current spending for non elementary–secondary education programs. Included in this category are community services, adult education, and other non elementary-secondary current expenditures. [e.g. **V70, V75, V80**]

**OTHER ELEMENTARY-SECONDARY CURRENT SPENDING.** Current spending for other than elementary–secondary education instruction and support service activities. Included in this category are food services, enterprise operations, and other elementary-secondary current expenditures. [e.g. **E11, V60, V65**]

**PAYMENTS TO OTHER GOVERNMENTS.** Payments made to school district, states, local, or municipal government agencies. These include tuition, transportation, and repayments of loans and debt service payments to entities that incur debt instead of the school system. [e.g. **L12, M12, Q11**]

**PAYMENTS TO PRIVATE SCHOOLS.** This item includes all expenditures to private schools for tuition and for any other purpose. [e.g. **V91**]

**PAYMENTS TO PUBLIC CHARTER SCHOOLS.** This item includes charter school expenditures that are included in the reported amount for instruction when the charter school students are not included in the student count. [e.g. **V92**]

**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 or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or on certain or all intangibles. [e.g. **T06**]

**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 as sub-units of some other governmental unit such as a county, municipality, township, or the state.

**PURCHASE of LAND and EXISTING STRUCTURES.** Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions. [e.g. **G15**]

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

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

**SALARIES and WAGES.** Amounts paid for compensation of school system officers and employees. Consists of gross compensation before deductions from withheld taxes, retirement contributions, or other purposes. [e.g. **Z32**]

**SCHOOL BREAKFAST and LUNCH.** Payments by the Department of Agriculture under the Child Nutrition Act for school lunch, special milk, and other programs. Excludes the value of commodities transferred under this program. [e.g. **C25**]

## Appendix B – Glossary

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98

**SCHOOL LUNCH CHARGES.** Gross collections from cafeteria sales to children and adults. [e.g. A09]

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

**STATE REVENUE.** State revenue paid to the school system for any purpose, restricted or unrestricted, including the following:

**Capital Outlay/Debt Service.** Revenue paid for school construction and building aid including amounts to help the school systems pay for servicing debt. [e.g. C11]

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

**Handicapped Programs.** Revenues for the education of physically and mentally handicapped students. [e.g. C05]

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

**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. [e.g. C04]

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

**Vocational Programs.** Revenues for state vocational education assistance programs, including career education programs. [e.g. C09]

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

**Nonspecified State Aid.** State revenue amounts which pertain to more than one of the above categories but for which reporting units could not provide distinct amounts by category. These revenues are included under “Nonspecified” instead of “other.” [e.g. C35, C13]

## Appendix B – Glossary

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**STUDENT 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.

**SUPPORT SERVICES EXPENDITURE.** Relates to support services functions (series 2000) defined in “Financial Accounting for Local and State School Systems” (National Center for Education Statistics, 1990). Support services presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid only by school systems if under “current operation” or paid by both school and state if under “current spending”), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. It includes expenditures for the following functions:

**Business/Central/Other Support Services.** Expenditures for business support, central support, and other support services. Business support services include payments for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Central support services include planning, research, development, and evaluation services. They also include information services, staff services (recruitment, staff accounting, non-instructional in-service training, staff health services), and data processing services. [e.g. V37, V38, V90]

**General Administration.** Expenditures for board of education and executive administration (office of the superintendent) services. [e.g. V15, V16, E08]

**Instructional Staff Support.** Expenditures for supervision and instruction service improvements, curriculum development, instructional staff training, and media, library, audiovisual, television, and computer-assisted instruction services. [e.g. V13, V14, E07]

**Operation and Maintenance.** Expenditures for building services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, non-student transportation vehicle operation and maintenance, and security services. [e.g. V21, V22, V40]

**Pupil Support Services.** Expenditures 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. [e.g. V11, V12, E17]

**Pupil Transportation Services.** Expenditures for the transportation of public school students including vehicle operation, monitoring riders, and vehicle servicing and maintenance. [e.g. V23, V24, V45]

**School Administration.** Expenditures for the office of the principal services. [e.g. V17, V18, E09]

**Nonspecified Support Services.** Expenditures which pertain to more than one of the above categories. In some cases reporting units could not provide distinct expenditure amounts for each support services category. These expenditures were included in “nonspecified” instead of “other support services.” [e.g. V85]

**TAXES.** Compulsory contributions exacted by a school system for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by government. School systems tax revenue excludes any amounts from shares of state imposed /collected taxes, which are classified as intergovernmental revenue. [e.g. T06, T09, T15, T40, T99]

**TOTAL EXPENDITURE.** Total expenditure is the sum of current expenditures, capital outlay, intergovernmental expenditures (i.e. payments to other state and local governments and other school systems), and debt service

## Appendix B – Glossary

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98

expenditures. [e.g. **TOTALEXP** (total expenditure) is the sum of: **TCURELSC**, **TNONELSE**, **TCAPOUT**, **L12**, **M12**, **Q11**, and **I86**. Component variables may differ in surveys of fiscal years preceding 1992.]

**TOTAL REVENUE.** The sum of compulsory revenue contributions emerging from local, state, and federal sources. [e.g. **TOTALREV** (Total revenue) is the composite variable and **TFEDREV**, **TSTREV**, and **TLOCREV**.]

## Appendix C – State Notes

### Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98

The following notes can be used to track anomalies in state data reported to the collection agent. Each anomaly recorded here specifies the fiscal year of applicability. The absence of "Finance Data Characteristics" for a state indicates that the state's data did not contain any anomalies.

#### Alabama

**State Abbreviation:** AL

**Finance Data Characteristics:**

- Fixed charges are estimated based on salaries and wages.  
'90, '91, '92, '93, '94, '95, '96
- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.  
'90, '91, '92, '93, '94, '95, '96
- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95,

#### Alaska

**State Abbreviation:** AK

**Finance Data Characteristics:**

- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.  
'97, '98
- Expenditures for pupil support services cannot be isolated in the state school finance reporting system and are missing in the individual LEA data.  
'98

#### Arizona

**State Abbreviation:** AZ

**Finance Data Characteristics:**

- Instructional equipment is combined with all equipment outlays.  
'92, '93, '94, '95, '96, '97
- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.  
'90, '91
- State expenditure made on behalf of the public school systems is reported in the data.  
'92, '93, '94, '95, '96, '97, '97, '98

#### Arkansas

**State Abbreviation:** AR

**Finance Data Characteristics:**

- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96, '97, '98

#### California

**State Abbreviation:** CA

**Finance Data Characteristics:**

- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96, '97, '98
- Instructional Equipment is combined with all equipment outlays.  
'90, '91, '92, '93
- Expenditures for support services are not broken out.  
'90, '91, '92, '93, '94, '95, '96, '97, '98
- Expenditures for pupil support services cannot be isolated and are estimated in the LEA data.  
'98
- For six districts in CA, the state reports a single unified district on the F-33, but separate

## Appendix C – State Notes

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elementary and secondary districts on the CCD Agency Universe. California treats the two Elementary and High School districts as one district in its financial accounting, but as separate districts in managing its student and staff data. An NCESID code is assigned to the combined district so that it may be matched with related items on the CCD file. The table below lists the combined data by district, NCESID and enrollment.

<b>CA School Districts Combined for the F-33 Survey</b>			
Combined Financial Data			
School District	NCESID	Enrollment	Year
<b>Alhambra (combined district)</b>	<b>0601910</b>	<b>19,583</b>	<b>1998</b>
Alhambra City Elementary	0601910	11,493	1998
Alhambra City High	0601930	8,090	1998
<b>Eureka (combined district)</b>	<b>0613060</b>	<b>6,102</b>	<b>1998</b>
Eureka City Elementary	0613040	2,808	1998
Eureka City High	0613060	3,294	1998
<b>Modesto (combined district)</b>	<b>0625130</b>	<b>31,392</b>	<b>1998</b>
Modesto City Elementary	0625130	18,212	1998
Modesto City High	0625150	13,180	1998
<b>Petaluma (combined district)</b>	<b>0630230</b>	<b>7,626</b>	<b>1998</b>
Petaluma City Elementary	0630230	2,590	1998
Petaluma City High	0630250	5,036	1998
<b>Santa Cruz (combined district)</b>	<b>0635590</b>	<b>8,919</b>	<b>1998</b>
Santa Cruz City Elementary	0635590	3,114	1998
Santa Cruz City High	0635600	5,805	1998
<b>Santa Rosa (combined district)</b>	<b>0635810</b>	<b>16,906</b>	<b>1998</b>
Santa Rosa Elementary	0635810	5,049	1998
Santa Rosa High	0635830	11,857	1998

### Colorado

**State Abbreviation:** CO

### Connecticut

**State Abbreviation:** CT

**Finance Data Characteristics:**

-State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96, '97, '98

### Delaware

**State Abbreviation:** DE

**Finance Data Characteristics:**

-State expenditure made on behalf of the public school systems is reported in the data.  
'92, '93, '94, '95, '96, '97, '98  
-Capital outlay payments for land and existing structures are reported under construction.  
'97, '98

### District of Columbia

**State Abbreviation:** DC

**Finance Data Characteristics:**

-Capital outlay payments for land and existing structures are reported under construction.  
'92, '93, '94, '95, '96  
-Instructional Equipment is combined with all equipment outlays.  
'97, '98

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Florida

**State Abbreviation:** FL

**Finance Data Characteristics:**

- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.  
'90, '91, '92, '93, '94, '95, '96, '97, '98

Georgia

**State Abbreviation:** GA

**Finance Data Characteristics:**

- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96, '97, '98

Hawaii

**State Abbreviation:** HI

Idaho

**State Abbreviation:** ID

**Finance Data Characteristics:**

- Capital outlay payments for land and existing structures are reported under construction.  
'90, '91, '92, '93, '97, '98
- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '98
- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.  
'90, '91, '92, '93, '94, '95, '96, '97, '98

Illinois

**State Abbreviation:** IL

**Finance Data Characteristics:**

- Capital outlay payments for land and existing structures are reported under construction.  
'90, '91, '92, '93, '94, '95, '96, '97, '98
- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96, '97, '98
- Corporate personal property replacement tax revenues are included in local revenue.  
'90, '91, '92, '93, '94, '95, '96, '97, '98

Indiana

**State Abbreviation:** IN

**Finance Data Characteristics:**

- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96, '97

Iowa

**State Abbreviation:** IA

Kansas

**State Abbreviation:** KS

**Finance Data Characteristics:**

- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96, '97, '98

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Kentucky

**State Abbreviation:** KY

**Finance Data Characteristics:**

- Fixed charges are estimated based on salaries and wages.  
'90, '91, '92, '93, '94, '95, '96, '97, '98
- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96, '97, '98
- Because adult education cannot be isolated in expenditure data, instruction and support services data may be slightly inflated.  
'98

Louisiana

**State Abbreviation:** LA

**Finance Data Characteristics:**

- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96

Maine

**State Abbreviation:** ME

**Finance Data Characteristics:**

- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96, '97, '98

Maryland

**State Abbreviation:** MD

**Finance Data Characteristics:**

- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96, '97, '98

Massachusetts

**State Abbreviation:** MA

**Finance Data Characteristics:**

- Fixed charges are estimated based on salaries and wages.  
'90, '91, '92, '93, '94, '95, '96, '97, '98
- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96, '97, '98
- Capital outlay payments for land and existing structures are reported under construction.  
'90, '91, '92, '93, '94, '95, '96, '97, '98

Michigan

**State Abbreviation:** MI

**Finance Data Characteristics:**

- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96

Minnesota

**State Abbreviation:** MN

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Mississippi

**State Abbreviation:** MS

**Finance Data Characteristics:**

- Capital outlay payments for land and existing structures are reported under construction  
'90, '91, '92, '93, '94, '95, '96, '97
- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.  
'90, '91, '92, '93, '94, '95, '96, '97
- State expenditure made on behalf of the public school systems is reported in the data.  
'91, '92, '93, '94, '95, '96

Missouri

**State Abbreviation:** MO

**Finance Data Characteristics:**

- State property taxes are obtained from state rather than local sources.  
'98

Montana

**State Abbreviation:** MT

Nebraska

**State Abbreviation:** NE

Nevada

**State Abbreviation:** NV

**Finance Data Characteristics:**

- Local school support and sales tax levied by the state are included in the total local revenue data (from sales, motor vehicle, and utility franchise tax).  
'92, '93, '94, '95, '96, '97, '98
- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.  
'92, '93, '94, '95, '96

New Hampshire

**State Abbreviation:** NH

New Jersey

**State Abbreviation:** NJ

**Finance Data Characteristics:**

- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96, '97, '98
- Fixed charges are estimated based on salaries and wages.  
'90, '91, '92

New Mexico

**State Abbreviation:** NM

**Finance Data Characteristics:**

- Fixed charges are estimated based on salaries and wages.  
'90, '91, '92, '93, '94, '95, '96, '97
- State expenditure made on behalf of the public school systems is reported in the data.  
'92, '93, '94, '95, '96, '97, '98
- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.  
'92, '93, '94, '95, '96, '97, '98

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New York

**State Abbreviation:** NY

**Finance Data Characteristics:**

- Fixed charges are estimated based on salaries and wages.  
'90, '91, '92, '93, '94, '95, '96, '97
- The state of NY created 16 “special act” school districts designed to be run by private organizations serving institutionalized children. They have neither tax bases nor student populations of their own, but serve children placed by other school districts or public agencies. Prior to Fiscal Year 1998, these districts were classified as regular public schools districts and included on the F-33 data file as such. Beginning with Fiscal Year 1998, these school districts were reclassified as private entities. They are currently included in the charter section of the F-33 data file and flagged *04 Other, not recognized as a government agency*.

North Carolina

**State Abbreviation:** NC

**Finance Data Characteristics:**

- State expenditure made on behalf of the public school systems is reported in the data.  
'92, '93, '94, '95, '96, '97, '98
- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.  
'90, '91, '92, '93, '94, '95, '96, '97, '98
- Capital outlay payments for land and existing structures are reported under construction  
'90, '91, '92, '93, '94, '95, '96

North Dakota

**State Abbreviation:** ND

Ohio

**State Abbreviation:** OH

Oklahoma

**State Abbreviation:** OK

**Finance Data Characteristics:**

- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96, '97, '98
- Fixed charges are estimated based on salaries and wages.  
'90, '91, '92, '93

Oregon

**State Abbreviation:** OR

**Finance Data Characteristics:**

- Capital outlay payments for land and existing structures are reported under construction  
'90, '91, '98

Pennsylvania

**State Abbreviation:** PA

**Finance Data Characteristics:**

- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96

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Rhode Island

**State Abbreviation:** RI

**Finance Data Characteristics:**

- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.  
'90, '91, '92
- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96, '97, '98
- Capital outlay payments for land and existing structures are reported under construction.  
'90, '91, '97, '98

South Carolina

**State Abbreviation:** SC

**Finance Data Characteristics:**

- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96, '97, '98

South Dakota

**State Abbreviation:** SD

**Finance Data Characteristics:**

- Capital outlay payments for land and existing structures are reported under construction.  
'90, '91, '92, '93, '94, '95, '96, '97, '98
- State expenditure made on behalf of the public school systems is reported in the data.  
'98

Tennessee

**State Abbreviation:** TN

**Finance Data Characteristics:**

- Fixed charges are estimated based on salaries and wages.  
'90, '91, '92, '93, '94, '95, '96

Texas

**State Abbreviation:** TX

**Finance Data Characteristics:**

- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96, '97, '98

Utah

**State Abbreviation:** UT

**Finance Data Characteristics:**

- Payments to other school systems are not separately included in expenditure data. These data may slightly inflate current spending amounts for individual school districts.  
'90, '91, '92, '93, '94, '95, '96, '97, '98

Vermont

**State Abbreviation:** VT

**Finance Data Characteristics:**

- State expenditure made on behalf of the public school systems is reported in the data.  
'91, '92, '93, '94, '95, '96, '97, '98

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Virginia

**State Abbreviation:** VA

**Finance Data Characteristics:**

- State taxes supporting schools (one cent sales tax) are included in the local revenue data.  
'90, '91, '92, '93, '94, '95, '96, '97, '98

Washington

**State Abbreviation:** WA

West Virginia

**State Abbreviation:** WV

**Finance Data Characteristics:**

- Fixed charges are estimated based on salaries and wages.  
'90, '91, '92, '93, '94, '95, '96
- State expenditure made on behalf of the public school systems is reported in the data.  
'90, '91, '92, '93, '94, '95, '96, '97, '98

Wisconsin

**State Abbreviation:** WI

**Finance Data Characteristics:**

- Instructional equipment is combined with all equipment outlays.  
'92, '93
- Local tax program is included in state revenue sources and not local property tax  
'97, '98

Wyoming

**State Abbreviation:** WY

**Finance Data Characteristics:**

- Capital outlay payments for land and existing structures are reported under construction.  
'90, '91

## Appendix D - Frequencies of Categorical Variables and Ranges of Select Data Items

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98, Revised August 2003

### Frequencies of Categorical Variables

<b>School Level Code</b>				
SCHLEV	Frequency	Percent	Cumulative Frequency	Cumulative Percent
01 Elementary School System Only	3,246	20.7	3,246	20.7
02 Secondary School system Only	557	3.6	3,803	24.2
03 Elementary-Secondary School System	10,649	67.9	14,452	92.1
05 Vocational or Special Education School System	259	1.7	14,711	93.8
06 Nonoperating School System	243	1.6	14,954	95.3
07 Educational Service Agency	733	4.7	15,687	99.9
Missing	41	0.3	15,728	100.0

<b>Charter School</b>				
CHARTER	Frequency	Percent	Cumulative Frequency	Cumulative Percent
01 Not a Charter School District	15,399	97.9	15,399	97.9
02 Charter School District Recognized as a Government Agency	113	0.7	15,512	98.6
03 Charter School District Not Recognized as a Government Agency	200	1.3	15,712	99.9
04 Other District, Not Recognized as a Government Agency	16	0.1	15,728	100.0

<b>Survey Year</b>				
YEAR	Frequency	Percent	Cumulative Frequency	Cumulative Percent
98	15,728	100.0	15,728	100.0

<b>CCD Match</b>				
CCD	Frequency	Percent	Cumulative Frequency	Cumulative Percent
0 Record does not match CCD LEA Universe Survey	242	1.5	242	1.5
1 Record matches CCD LEA Universe Survey	15,486	98.5	15,728	100.0

Source: F33 FY 1998, August 2003 Version (sdf98d1b.sd2)

## Appendix D - Frequencies of Categorical Variables and Ranges of Select Data Items

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98, Revised August 2003

### Frequencies of Categorical Variables, Part 2

<b>Low Grade Span (School Univ)</b>				
	Frequency	Percent	Cumulative	Cumulative
			Frequency	Percent
GSLO				
00 No students	677	4.3	677	4.3
01 1st Grade Students	150	1.0	827	5.3
02 2nd Grade Students	20	0.1	847	5.4
03 3rd Grade Students	19	0.1	866	5.5
04 4th Grade Students	13	0.1	879	5.6
05 5th Grade Students	15	0.1	894	5.7
06 6th Grade Students	47	0.3	941	6.0
07 7th Grade Students	139	0.9	1,080	6.9
08 8th Grade Students	21	0.1	1,101	7.0
09 9th Grade Students	491	3.1	1,592	10.1
10 10th Grade Students	10	0.1	1,602	10.2
11 11th Grade Students	6	0.0	1,608	10.2
12 12th Grade Students	2	0.0	1,610	10.2
KG Kindergarten Students	7,747	49.3	9,357	59.5
N Data are not Applicable	6	0.0	9,363	59.5
PK PreKindergarten Students	6,023	38.3	15,386	97.8
UG Students in Ungraded Classes	100	0.6	15,486	98.5
Missing	242	1.5	15,728	100.0

<b>High Grade Span (School Univ)</b>				
	Frequency	Percent	Cumulative	Cumulative
			Frequency	Percent
GSHI				
00 No students	677	4.3	677	4.3
01 1st Grade Students	4	1.0	681	5.3
02 2nd Grade Students	9	0.1	690	5.4
03 3rd Grade Students	21	0.1	711	5.5
04 4th Grade Students	42	0.1	753	5.6
05 5th Grade Students	114	0.1	867	5.7
06 6th Grade Students	638	0.3	1,505	6.0
07 7th Grade Students	94	0.9	1,599	6.9
08 8th Grade Students	2,335	0.1	3,934	7.0
09 9th Grade Students	24	3.1	3,958	10.1
10 10th Grade Students	25	0.1	3,983	10.2
11 11th Grade Students	24	0.0	4,007	10.2
12 12th Grade Students	11,338	0.0	15,345	10.2
KG Kindergarten Students	4	49.3	15,349	59.5
N Indicates Data are not Applicable	6	0.0	15,355	59.5
PK PreKindergarten Students	31	38.3	15,386	97.8
UG Students in Ungraded Classes	100	0.6	15,486	98.5
Missing	242	1.5	15,728	100.0

Source: F33 FY 1998, August 2003 Version (sdf98d1b.sd2)

## Appendix D - Frequencies of Categorical Variables and Ranges of Select Data Items

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98, Revised August 2003

Frequency counts of zero and non-zero revenue totals

State	Total Revenue		Total Federal Revenue		Total State Revenue		Total Local Revenue	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
NATIONAL TOTAL	15,701	27	14,932	796	15,585	143	15,582	146
ALABAMA	127	0	127	0	127	0	127	0
ALASKA	53	0	53	0	53	0	53	0
ARIZONA	335	0	283	52	334	1	266	69
ARKANSAS	326	0	326	0	326	0	326	0
CALIFORNIA	1,077	0	1,067	10	1,063	14	1,077	0
COLORADO	195	0	193	2	195	0	195	0
CONNECTICUT	184	0	183	1	183	1	182	2
DELAWARE	20	0	20	0	20	0	20	0
DISTRICT OF COLUMBIA	1	0	1	0	0	1	1	0
FLORIDA	67	0	67	0	67	0	67	0
GEORGIA	196	0	196	0	196	0	196	0
HAWAII	1	0	1	0	1	0	1	0
IDAHO	112	0	109	3	112	0	112	0
ILLINOIS	1,045	1	1,009	37	1,019	27	1,041	5
INDIANA	315	0	312	3	315	0	315	0
IOWA	392	0	392	0	392	0	392	0
KANSAS	304	0	304	0	304	0	304	0
KENTUCKY	176	0	176	0	176	0	176	0
LOUISIANA	66	0	66	0	66	0	66	0
MAINE	292	0	232	60	290	2	292	0
MARYLAND	24	0	24	0	24	0	24	0
MASSACHUSETTS	387	5	324	68	377	15	365	27
MICHIGAN	719	0	675	44	719	0	705	14
MINNESOTA	445	0	425	20	415	30	443	2
MISSISSIPPI	152	0	152	0	152	0	152	0
MISSOURI	525	0	525	0	525	0	525	0
MONTANA	482	1	392	91	482	1	481	2
NEBRASKA	657	0	451	206	657	0	656	1
NEVADA	17	0	17	0	17	0	17	0
NEW HAMPSHIRE	177	0	162	15	174	3	176	1
NEW JERSEY	615	0	593	22	613	2	615	0
NEW MEXICO	89	0	89	0	89	0	89	0
NEW YORK	706	0	698	8	704	2	706	0
NORTH CAROLINA	151	0	136	15	151	0	151	0
NORTH DAKOTA	260	0	250	10	257	3	260	0
OHIO	727	0	723	4	727	0	727	0
OKLAHOMA	586	0	584	2	584	2	586	0
OREGON	220	0	217	3	220	0	220	0
PENNSYLVANIA	609	0	598	11	605	4	609	0
RHODE ISLAND	36	0	36	0	36	0	36	0
SOUTH CAROLINA	98	0	96	2	98	0	98	0
SOUTH DAKOTA	176	0	174	2	176	0	176	0
TENNESSEE	138	0	138	0	138	0	138	0
TEXAS	1,060	20	1,050	30	1,060	20	1,057	23
UTAH	40	0	40	0	40	0	40	0
VERMONT	328	0	274	54	326	2	328	0
VIRGINIA	155	0	139	16	142	13	155	0
WASHINGTON	305	0	301	4	305	0	305	0
WEST VIRGINIA	55	0	55	0	55	0	55	0
WISCONSIN	430	0	429	1	430	0	430	0
WYOMING	48	0	48	0	48	0	48	0

Source: F33 FY 1998, August 2003 Version (sdf98d1b.sd2)

## Appendix D - Frequencies of Categorical Variables and Ranges of Select Data Items

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98, Revised August 2003

Frequency counts of zero and non-zero current expenditure totals

State	Total Current Instruction Expenditures		Total Support Services Expenditures		Total Current Other Expenditures		Total Current Elementary/Secondary Expenditures	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
NATIONAL TOTAL	15,489	239	15,658	70	13,978	1,750	15,670	58
ALABAMA	127	0	127	0	127	0	127	0
ALASKA	53	0	53	0	47	6	53	0
ARIZONA	327	8	335	0	220	115	335	0
ARKANSAS	326	0	326	0	316	10	326	0
CALIFORNIA	1,076	1	1,076	1	973	104	1,077	0
COLORADO	192	3	195	0	180	15	195	0
CONNECTICUT	176	8	176	8	148	36	176	8
DELAWARE	19	1	19	1	19	1	19	1
DISTRICT OF COLUMBIA	1	0	1	0	1	0	1	0
FLORIDA	67	0	67	0	67	0	67	0
GEORGIA	192	4	196	0	184	12	196	0
HAWAII	1	0	1	0	1	0	1	0
IDAHO	112	0	112	0	107	5	112	0
ILLINOIS	1,013	33	1,037	9	917	129	1,044	2
INDIANA	312	3	315	0	295	20	315	0
IOWA	392	0	392	0	380	12	392	0
KANSAS	304	0	304	0	304	0	304	0
KENTUCKY	176	0	176	0	176	0	176	0
LOUISIANA	66	0	66	0	66	0	66	0
MAINE	260	32	291	1	216	76	291	1
MARYLAND	24	0	24	0	24	0	24	0
MASSACHUSETTS	333	59	369	23	313	79	369	23
MICHIGAN	718	1	719	0	581	138	719	0
MINNESOTA	433	12	444	1	363	82	445	0
MISSISSIPPI	152	0	152	0	152	0	152	0
MISSOURI	525	0	525	0	524	1	525	0
MONTANA	479	4	483	0	331	152	483	0
NEBRASKA	649	8	657	0	406	251	657	0
NEVADA	17	0	17	0	17	0	17	0
NEW HAMPSHIRE	172	5	177	0	150	27	177	0
NEW JERSEY	608	7	615	0	568	47	615	0
NEW MEXICO	89	0	89	0	89	0	89	0
NEW YORK	705	1	706	0	677	29	706	0
NORTH CAROLINA	151	0	151	0	140	11	151	0
NORTH DAKOTA	258	2	260	0	223	37	260	0
OHIO	725	2	727	0	666	61	727	0
OKLAHOMA	586	0	586	0	573	13	586	0
OREGON	219	1	220	0	192	28	220	0
PENNSYLVANIA	606	3	609	0	552	57	609	0
RHODE ISLAND	36	0	36	0	36	0	36	0
SOUTH CAROLINA	98	0	98	0	92	6	98	0
SOUTH DAKOTA	173	3	176	0	169	7	176	0
TENNESSEE	138	0	138	0	138	0	138	0
TEXAS	1,060	20	1,060	20	1,039	41	1,060	20
UTAH	40	0	40	0	40	0	40	0
VERMONT	313	15	323	5	226	102	326	2
VIRGINIA	153	2	154	1	134	21	154	1
WASHINGTON	305	0	305	0	290	15	305	0
WEST VIRGINIA	55	0	55	0	55	0	55	0
WISCONSIN	429	1	430	0	426	4	430	0
WYOMING	48	0	48	0	48	0	48	0

Source: F33 FY 1998, August 2003 Version (sdf98d1b.sd2)

## Appendix D - Frequencies of Categorical Variables and Ranges of Select Data Items

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98, Revised August 2003

Frequency counts of zero and non-zero expenditure totals and student membership

State	Total Expenditures		Total Non-Elementary/Secondary Expenditures		Total Capital Outlay Expenditures		Membership	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
NATIONAL TOTAL	15,696	32	9,041	6,687	15,025	703	14,568	1,160
ALABAMA	127	0	127	0	127	0	127	0
ALASKA	53	0	52	1	53	0	53	0
ARIZONA	335	0	121	214	223	112	303	32
ARKANSAS	326	0	97	229	326	0	311	15
CALIFORNIA	1,077	0	395	682	1,075	2	1,043	34
COLORADO	195	0	85	110	194	1	176	19
CONNECTICUT	182	2	149	35	176	8	176	8
DELAWARE	19	1	18	2	19	1	20	0
DISTRICT OF COLUMBIA	1	0	1	0	1	0	1	0
FLORIDA	67	0	67	0	67	0	67	0
GEORGIA	196	0	114	82	196	0	180	16
HAWAII	1	0	1	0	1	0	1	0
IDAHO	112	0	34	78	112	0	112	0
ILLINOIS	1,044	2	433	613	1,014	32	898	148
INDIANA	315	0	296	19	315	0	292	23
IOWA	392	0	184	208	391	1	377	15
KANSAS	304	0	166	138	304	0	304	0
KENTUCKY	176	0	163	13	176	0	176	0
LOUISIANA	66	0	66	0	66	0	66	0
MAINE	291	1	153	139	232	60	227	65
MARYLAND	24	0	24	0	24	0	24	0
MASSACHUSETTS	386	6	153	239	330	62	330	62
MICHIGAN	719	0	465	254	693	26	661	58
MINNESOTA	445	0	367	78	425	20	372	73
MISSISSIPPI	152	0	105	47	152	0	152	0
MISSOURI	525	0	512	13	522	3	524	1
MONTANA	483	0	190	293	395	88	457	26
NEBRASKA	657	0	58	599	525	132	622	35
NEVADA	17	0	16	1	17	0	17	0
NEW HAMPSHIRE	177	0	43	134	164	13	163	14
NEW JERSEY	615	0	397	218	607	8	583	32
NEW MEXICO	89	0	73	16	89	0	89	0
NEW YORK	706	0	687	19	703	3	705	1
NORTH CAROLINA	151	0	116	35	149	2	137	14
NORTH DAKOTA	260	0	47	213	249	11	231	29
OHIO	727	0	558	169	726	1	611	116
OKLAHOMA	586	0	193	393	571	15	548	38
OREGON	220	0	114	106	217	3	198	22
PENNSYLVANIA	609	0	545	64	606	3	500	109
RHODE ISLAND	36	0	34	2	36	0	36	0
SOUTH CAROLINA	98	0	93	5	98	0	86	12
SOUTH DAKOTA	176	0	42	134	174	2	173	3
TENNESSEE	138	0	122	16	138	0	137	1
TEXAS	1,060	20	550	530	1,040	40	1,060	20
UTAH	40	0	40	0	40	0	40	0
VERMONT	328	0	34	294	284	44	245	83
VIRGINIA	155	0	131	24	152	3	132	23
WASHINGTON	305	0	158	147	299	6	296	9
WEST VIRGINIA	55	0	55	0	55	0	55	0
WISCONSIN	430	0	368	62	429	1	426	4
WYOMING	48	0	29	19	48	0	48	0

Source: F33 FY 1998, August 2003 Version (sdf98d1b.sd2)

## Appendix D - Frequencies of Categorical Variables and Ranges of Select Data Items

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98, Revised August 2003

### Range of Total Local Revenue Values

State	Number of districts	Minimum	Maximum	Mean
NATIONAL TOTAL	15,728	\$0	\$4,374,430,000	\$9,682,438
ALABAMA	127	\$932,000	\$75,947,000	\$9,264,291
ALASKA	53	\$40,000	\$103,261,000	\$5,717,849
ARIZONA	335	\$0	\$174,327,000	\$6,583,394
ARKANSAS	326	\$120,000	\$95,953,000	\$2,562,840
CALIFORNIA	1,077	\$27,000	\$1,203,888,000	\$12,250,007
COLORADO	195	\$2,000	\$295,741,000	\$11,610,769
CONNECTICUT	184	\$0	\$125,843,000	\$16,343,141
DELAWARE	20	\$957,000	\$58,939,000	\$14,045,750
DISTRICT OF COLUMBIA	1	\$590,572,000	\$590,572,000	\$590,572,000
FLORIDA	67	\$1,506,000	\$1,001,489,000	\$100,544,134
GEORGIA	196	\$265,000	\$360,428,000	\$19,774,143
HAWAII	1	\$30,975,000	\$30,975,000	\$30,975,000
IDAHO	112	\$4,000	\$82,265,000	\$3,561,893
ILLINOIS	1,046	\$0	\$1,562,897,000	\$8,992,695
INDIANA	315	\$53,000	\$142,049,000	\$11,246,324
IOWA	392	\$409,000	\$106,505,000	\$4,351,773
KANSAS	304	\$233,000	\$121,867,000	\$3,784,990
KENTUCKY	176	\$212,000	\$296,448,000	\$6,581,608
LOUISIANA	66	\$1,179,000	\$173,234,000	\$25,440,894
MAINE	292	\$1,000	\$43,250,000	\$2,852,914
MARYLAND	24	\$10,046,000	\$940,208,000	\$153,410,292
MASSACHUSETTS	392	\$0	\$424,325,000	\$10,652,212
MICHIGAN	719	\$0	\$178,285,000	\$6,080,348
MINNESOTA	445	\$0	\$252,175,000	\$6,736,676
MISSISSIPPI	152	\$418,000	\$79,027,000	\$4,995,079
MISSOURI	525	\$163,000	\$177,105,000	\$6,268,507
MONTANA	483	\$0	\$24,726,000	\$940,884
NEBRASKA	657	\$0	\$164,279,000	\$1,930,764
NEVADA	17	\$645,000	\$832,788,000	\$71,545,824
NEW HAMPSHIRE	177	\$0	\$78,208,000	\$7,008,486
NEW JERSEY	615	\$8,000	\$104,898,000	\$13,111,169
NEW MEXICO	89	\$86,000	\$84,954,000	\$3,107,640
NEW YORK	706	\$169,000	\$4,374,430,000	\$21,866,289
NORTH CAROLINA	151	\$14,000	\$242,497,000	\$14,446,272
NORTH DAKOTA	260	\$3,000	\$47,301,000	\$1,386,350
OHIO	727	\$10,000	\$295,979,000	\$10,016,473
OKLAHOMA	586	\$5,000	\$93,139,000	\$2,037,259
OREGON	220	\$14,000	\$195,127,000	\$6,547,618
PENNSYLVANIA	609	\$3,000	\$600,720,000	\$14,833,087
RHODE ISLAND	36	\$467,000	\$76,230,000	\$19,016,111
SOUTH CAROLINA	98	\$607,000	\$141,152,000	\$16,695,480
SOUTH DAKOTA	176	\$66,000	\$81,094,000	\$2,467,250
TENNESSEE	138	\$436,000	\$330,155,000	\$15,105,152
TEXAS	1,080	\$0	\$676,696,000	\$11,132,501
UTAH	40	\$405,000	\$109,611,000	\$18,368,325
VERMONT	328	\$5,000	\$26,136,000	\$2,412,552
VIRGINIA	155	\$140,000	\$1,063,345,000	\$31,693,006
WASHINGTON	305	\$6,000	\$157,305,000	\$6,374,449
WEST VIRGINIA	55	\$1,398,000	\$85,528,000	\$11,356,164
WISCONSIN	430	\$278,000	\$205,963,000	\$6,951,084
WYOMING	48	\$236,000	\$49,063,000	\$6,789,063

Source: F33 FY 1998, August 2003 Version (sdf98d1b.sd2)

## Appendix D - Frequencies of Categorical Variables and Ranges of Select Data Items

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98, Revised August 2003

### Range of Total State Revenue Values

State	Number of districts	Minimum	Maximum	Mean
NATIONAL TOTAL	15,728	\$0	\$3,910,582,000	\$10,040,207
ALABAMA	127	\$3,024,000	\$220,946,000	\$20,392,276
ALASKA	53	\$585,000	\$225,910,000	\$14,071,962
ARIZONA	335	\$0	\$189,593,000	\$6,234,767
ARKANSAS	326	\$247,000	\$70,574,000	\$4,617,850
CALIFORNIA	1,077	\$0	\$3,265,698,000	\$21,207,521
COLORADO	195	\$10,000	\$238,697,000	\$9,640,256
CONNECTICUT	184	\$0	\$189,002,000	\$9,968,440
DELAWARE	20	\$1,617,000	\$109,366,000	\$29,811,700
DISTRICT OF COLUMBIA	1	\$0	\$0	\$0
FLORIDA	67	\$3,490,000	\$1,352,586,000	\$115,561,299
GEORGIA	196	\$578,000	\$298,325,000	\$24,168,495
HAWAII	1	\$1,141,001,000	\$1,141,001,000	\$1,141,001,000
IDAHO	112	\$38,000	\$76,577,000	\$7,339,438
ILLINOIS	1,046	\$0	\$1,108,444,000	\$4,130,068
INDIANA	315	\$16,000	\$218,770,000	\$11,969,003
IOWA	392	\$100,000	\$118,946,000	\$4,376,816
KANSAS	304	\$162,000	\$176,542,000	\$6,145,141
KENTUCKY	176	\$703,000	\$303,752,000	\$13,703,614
LOUISIANA	66	\$4,829,000	\$226,582,000	\$34,337,682
MAINE	292	\$0	\$22,109,000	\$2,385,034
MARYLAND	24	\$8,145,000	\$499,861,000	\$104,754,208
MASSACHUSETTS	392	\$0	\$219,972,000	\$8,122,321
MICHIGAN	719	\$5,000	\$1,094,806,000	\$13,177,001
MINNESOTA	445	\$0	\$237,108,000	\$7,600,921
MISSISSIPPI	152	\$757,000	\$76,911,000	\$8,678,013
MISSOURI	525	\$86,000	\$231,786,000	\$4,404,758
MONTANA	483	\$0	\$26,365,000	\$990,362
NEBRASKA	657	\$1,000	\$101,321,000	\$1,009,772
NEVADA	17	\$219,000	\$336,357,000	\$35,640,118
NEW HAMPSHIRE	177	\$0	\$8,722,000	\$721,023
NEW JERSEY	615	\$0	\$413,357,000	\$8,530,938
NEW MEXICO	89	\$937,000	\$366,238,000	\$15,542,854
NEW YORK	706	\$0	\$3,910,582,000	\$15,630,678
NORTH CAROLINA	151	\$78,000	\$348,760,000	\$32,040,754
NORTH DAKOTA	260	\$0	\$24,685,000	\$1,096,038
OHIO	727	\$6,000	\$344,464,000	\$7,619,648
OKLAHOMA	586	\$0	\$121,335,000	\$3,504,160
OREGON	220	\$88,000	\$213,601,000	\$10,027,050
PENNSYLVANIA	609	\$0	\$771,302,000	\$9,497,808
RHODE ISLAND	36	\$168,000	\$121,962,000	\$13,979,639
SOUTH CAROLINA	98	\$25,000	\$176,230,000	\$21,883,286
SOUTH DAKOTA	176	\$4,000	\$26,671,000	\$1,601,455
TENNESSEE	138	\$893,000	\$261,762,000	\$16,435,145
TEXAS	1,080	\$0	\$396,889,000	\$9,859,708
UTAH	40	\$1,389,000	\$202,389,000	\$34,853,950
VERMONT	328	\$0	\$6,759,000	\$773,143
VIRGINIA	155	\$0	\$182,487,000	\$15,545,884
WASHINGTON	305	\$116,000	\$215,008,000	\$14,905,377
WEST VIRGINIA	55	\$5,378,000	\$115,637,000	\$24,576,745
WISCONSIN	430	\$19,000	\$568,280,000	\$8,781,679
WYOMING	48	\$126,000	\$56,131,000	\$6,879,250

Source: F33 FY 1998, August 2003 Version (sdf98d1b.sd2)

## Appendix D - Frequencies of Categorical Variables and Ranges of Select Data Items

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98, Revised August 2003

### Range of Total Federal Revenue Values

State	Number of districts	Minimum	Maximum	Mean
NATIONAL TOTAL	15,728	\$0	\$870,540,000	\$1,387,107
ALABAMA	127	\$281,000	\$38,822,000	\$2,946,087
ALASKA	53	\$41,000	\$31,550,000	\$2,968,585
ARIZONA	335	\$0	\$37,275,000	\$1,452,913
ARKANSAS	326	\$34,000	\$10,826,000	\$694,709
CALIFORNIA	1,077	\$0	\$454,279,000	\$2,924,104
COLORADO	195	\$0	\$39,100,000	\$1,102,928
CONNECTICUT	184	\$0	\$28,525,000	\$1,036,951
DELAWARE	20	\$77,000	\$10,983,000	\$3,001,600
DISTRICT OF COLUMBIA	1	\$116,366,000	\$116,366,000	\$116,366,000
FLORIDA	67	\$565,000	\$202,952,000	\$16,665,776
GEORGIA	196	\$103,000	\$45,122,000	\$3,032,684
HAWAII	1	\$107,149,000	\$107,149,000	\$107,149,000
IDAHO	112	\$0	\$6,708,000	\$803,670
ILLINOIS	1,046	\$0	\$412,494,000	\$920,045
INDIANA	315	\$0	\$33,704,000	\$1,091,813
IOWA	392	\$25,000	\$13,315,000	\$428,821
KANSAS	304	\$17,000	\$32,879,000	\$621,414
KENTUCKY	176	\$59,000	\$62,798,000	\$2,089,830
LOUISIANA	66	\$894,000	\$67,919,000	\$7,546,697
MAINE	292	\$0	\$3,591,000	\$282,346
MARYLAND	24	\$1,673,000	\$98,481,000	\$13,555,042
MASSACHUSETTS	392	\$0	\$42,659,000	\$935,918
MICHIGAN	719	\$0	\$147,128,000	\$1,204,751
MINNESOTA	445	\$0	\$33,849,000	\$710,137
MISSISSIPPI	152	\$149,000	\$19,817,000	\$2,120,724
MISSOURI	525	\$3,000	\$47,211,000	\$737,210
MONTANA	483	\$0	\$7,186,000	\$212,928
NEBRASKA	657	\$0	\$27,647,000	\$199,245
NEVADA	17	\$60,000	\$54,219,000	\$4,982,294
NEW HAMPSHIRE	177	\$0	\$7,727,000	\$293,655
NEW JERSEY	615	\$0	\$41,961,000	\$775,699
NEW MEXICO	89	\$45,000	\$37,033,000	\$2,852,685
NEW YORK	706	\$0	\$870,540,000	\$2,162,507
NORTH CAROLINA	151	\$0	\$34,181,000	\$3,449,675
NORTH DAKOTA	260	\$0	\$9,209,000	\$330,627
OHIO	727	\$0	\$64,503,000	\$1,039,729
OKLAHOMA	586	\$0	\$24,206,000	\$533,631
OREGON	220	\$0	\$32,193,000	\$1,116,655
PENNSYLVANIA	609	\$0	\$182,186,000	\$1,406,862
RHODE ISLAND	36	\$12,000	\$25,185,000	\$1,873,139
SOUTH CAROLINA	98	\$0	\$25,202,000	\$3,351,133
SOUTH DAKOTA	176	\$0	\$9,142,000	\$437,551
TENNESSEE	138	\$62,000	\$69,954,000	\$2,935,348
TEXAS	1,080	\$0	\$123,456,000	\$1,696,692
UTAH	40	\$167,000	\$26,281,000	\$4,174,475
VERMONT	328	\$0	\$2,816,000	\$136,433
VIRGINIA	155	\$0	\$35,995,000	\$2,591,716
WASHINGTON	305	\$0	\$30,939,000	\$1,437,348
WEST VIRGINIA	55	\$698,000	\$17,311,000	\$3,684,109
WISCONSIN	430	\$0	\$98,438,000	\$740,853
WYOMING	48	\$42,000	\$6,371,000	\$983,354

Source: F33 FY 1998, August 2003 Version (sdf98d1b.sd2)

## Appendix D - Frequencies of Categorical Variables and Ranges of Select Data Items

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98, Revised August 2003

### Range of Total Revenue Values

State	Number of districts	Minimum	Maximum	Mean
NATIONAL TOTAL	15,728	\$0	\$9,155,552,000	\$21,109,742
ALABAMA	127	\$4,857,000	\$330,778,000	\$32,602,654
ALASKA	53	\$711,000	\$360,721,000	\$22,758,396
ARIZONA	335	\$8,000	\$387,000,000	\$14,271,075
ARKANSAS	326	\$564,000	\$175,449,000	\$7,875,399
CALIFORNIA	1,077	\$114,000	\$4,923,865,000	\$36,381,632
COLORADO	195	\$177,000	\$549,776,000	\$22,353,954
CONNECTICUT	184	\$126,000	\$271,054,000	\$27,348,549
DELAWARE	20	\$2,651,000	\$176,730,000	\$46,859,050
DISTRICT OF COLUMBIA	1	\$706,938,000	\$706,938,000	\$706,938,000
FLORIDA	67	\$7,240,000	\$2,557,027,000	\$232,771,209
GEORGIA	196	\$1,277,000	\$658,850,000	\$46,975,321
HAWAII	1	\$1,279,125,000	\$1,279,125,000	\$1,279,125,000
IDAHO	112	\$52,000	\$165,550,000	\$11,705,000
ILLINOIS	1,046	\$0	\$3,083,835,000	\$14,042,808
INDIANA	315	\$331,000	\$394,523,000	\$24,307,140
IOWA	392	\$841,000	\$238,766,000	\$9,157,411
KANSAS	304	\$907,000	\$305,038,000	\$10,551,546
KENTUCKY	176	\$1,257,000	\$662,998,000	\$22,375,051
LOUISIANA	66	\$8,362,000	\$467,735,000	\$67,325,273
MAINE	292	\$1,000	\$68,950,000	\$5,520,295
MARYLAND	24	\$22,364,000	\$1,239,055,000	\$271,719,542
MASSACHUSETTS	392	\$0	\$686,956,000	\$19,710,452
MICHIGAN	719	\$35,000	\$1,420,219,000	\$20,462,100
MINNESOTA	445	\$6,000	\$523,132,000	\$15,047,728
MISSISSIPPI	152	\$1,919,000	\$175,755,000	\$15,793,816
MISSOURI	525	\$374,000	\$431,754,000	\$11,410,474
MONTANA	483	\$0	\$54,632,000	\$2,144,174
NEBRASKA	657	\$1,000	\$293,247,000	\$3,139,781
NEVADA	17	\$1,460,000	\$1,223,364,000	\$112,168,235
NEW HAMPSHIRE	177	\$41,000	\$94,657,000	\$8,023,164
NEW JERSEY	615	\$8,000	\$560,216,000	\$22,417,807
NEW MEXICO	89	\$1,169,000	\$487,210,000	\$21,503,180
NEW YORK	706	\$169,000	\$9,155,552,000	\$39,659,244
NORTH CAROLINA	151	\$109,000	\$625,438,000	\$49,936,722
NORTH DAKOTA	260	\$38,000	\$76,151,000	\$2,813,015
OHIO	727	\$72,000	\$657,834,000	\$18,675,850
OKLAHOMA	586	\$61,000	\$233,499,000	\$6,075,051
OREGON	220	\$135,000	\$440,921,000	\$17,691,323
PENNSYLVANIA	609	\$122,000	\$1,554,208,000	\$25,737,759
RHODE ISLAND	36	\$2,030,000	\$223,377,000	\$34,868,889
SOUTH CAROLINA	98	\$632,000	\$337,977,000	\$41,929,898
SOUTH DAKOTA	176	\$143,000	\$110,091,000	\$4,506,256
TENNESSEE	138	\$1,419,000	\$661,871,000	\$34,475,645
TEXAS	1,080	\$0	\$1,197,041,000	\$22,688,902
UTAH	40	\$2,449,000	\$329,067,000	\$57,396,750
VERMONT	328	\$5,000	\$31,673,000	\$3,322,128
VIRGINIA	155	\$140,000	\$1,249,778,000	\$49,830,606
WASHINGTON	305	\$144,000	\$403,252,000	\$22,717,174
WEST VIRGINIA	55	\$8,603,000	\$218,476,000	\$39,617,018
WISCONSIN	430	\$635,000	\$872,681,000	\$16,473,616
WYOMING	48	\$1,399,000	\$83,654,000	\$14,651,667

Source: F33 FY 1998, August 2003 Version (sdf98d1b.sd2)

## Appendix D - Frequencies of Categorical Variables and Ranges of Select Data Items

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98, Revised August 2003

### Range of Current Expenditures - Instruction Values

State	Number of districts	Minimum	Maximum	Mean
NATIONAL TOTAL	15,728	\$0	\$6,273,098,000	\$11,123,969
ALABAMA	127	\$2,306,000	\$178,375,000	\$17,470,024
ALASKA	53	\$359,000	\$207,432,000	\$12,846,189
ARIZONA	335	\$0	\$203,610,000	\$6,397,982
ARKANSAS	326	\$226,000	\$92,577,000	\$4,195,129
CALIFORNIA	1,077	\$0	\$2,573,965,000	\$18,648,016
COLORADO	195	\$0	\$276,773,000	\$11,557,041
CONNECTICUT	184	\$0	\$174,397,000	\$15,479,060
DELAWARE	20	\$0	\$96,069,000	\$25,580,900
DISTRICT OF COLUMBIA	1	\$283,484,000	\$283,484,000	\$283,484,000
FLORIDA	67	\$2,837,000	\$1,218,251,000	\$106,872,149
GEORGIA	196	\$0	\$349,031,000	\$24,605,760
HAWAII	1	\$712,023,000	\$712,023,000	\$712,023,000
IDAHO	112	\$41,000	\$93,393,000	\$6,378,295
ILLINOIS	1,046	\$0	\$1,748,125,000	\$7,066,143
INDIANA	315	\$0	\$201,722,000	\$11,889,419
IOWA	392	\$51,000	\$135,592,000	\$4,662,393
KANSAS	304	\$446,000	\$160,556,000	\$5,054,901
KENTUCKY	176	\$665,000	\$329,088,000	\$12,025,330
LOUISIANA	66	\$4,514,000	\$258,507,000	\$36,179,500
MAINE	292	\$0	\$40,490,000	\$3,251,791
MARYLAND	24	\$13,428,000	\$656,675,000	\$149,361,583
MASSACHUSETTS	392	\$0	\$417,776,000	\$12,371,436
MICHIGAN	719	\$0	\$784,638,000	\$9,590,876
MINNESOTA	445	\$0	\$259,998,000	\$7,635,157
MISSISSIPPI	152	\$898,000	\$92,065,000	\$8,688,243
MISSOURI	525	\$129,000	\$182,403,000	\$5,873,989
MONTANA	483	\$0	\$33,167,000	\$1,190,712
NEBRASKA	657	\$0	\$145,343,000	\$1,653,892
NEVADA	17	\$687,000	\$581,113,000	\$55,490,882
NEW HAMPSHIRE	177	\$0	\$59,243,000	\$4,565,576
NEW JERSEY	615	\$0	\$311,377,000	\$11,817,307
NEW MEXICO	89	\$386,000	\$256,440,000	\$10,576,101
NEW YORK	706	\$0	\$6,273,098,000	\$24,529,340
NORTH CAROLINA	151	\$89,000	\$334,502,000	\$27,430,040
NORTH DAKOTA	260	\$0	\$40,703,000	\$1,410,150
OHIO	727	\$0	\$284,700,000	\$9,200,037
OKLAHOMA	586	\$28,000	\$115,889,000	\$3,091,981
OREGON	220	\$0	\$234,307,000	\$9,397,168
PENNSYLVANIA	609	\$0	\$733,824,000	\$13,707,049
RHODE ISLAND	36	\$1,227,000	\$127,678,000	\$21,187,389
SOUTH CAROLINA	98	\$355,000	\$168,481,000	\$21,152,643
SOUTH DAKOTA	176	\$0	\$56,008,000	\$2,291,119
TENNESSEE	138	\$731,000	\$374,696,000	\$20,502,717
TEXAS	1,080	\$0	\$659,676,000	\$11,864,239
UTAH	40	\$1,019,000	\$188,723,000	\$31,271,650
VERMONT	328	\$0	\$16,876,000	\$1,408,235
VIRGINIA	155	\$0	\$663,521,000	\$26,514,923
WASHINGTON	305	\$79,000	\$183,566,000	\$11,543,741
WEST VIRGINIA	55	\$4,411,000	\$121,670,000	\$21,250,782
WISCONSIN	430	\$0	\$509,228,000	\$9,177,974
WYOMING	48	\$782,000	\$46,798,000	\$7,627,167

Source: F33 FY 1998, August 2003 Version (sdf98d1b.sd2)

## Appendix D - Frequencies of Categorical Variables and Ranges of Select Data Items

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98, August 2003

### Range of Total Current Expenditures - Support Services Values

State	Number of districts	Minimum	Maximum	Mean
NATIONAL TOTAL	15,728	\$0	\$2,112,372,000	\$6,083,050
ALABAMA	127	\$1,438,000	\$91,319,000	\$9,098,362
ALASKA	53	\$321,000	\$103,432,000	\$7,102,792
ARIZONA	335	\$1,000	\$109,304,000	\$4,050,713
ARKANSAS	326	\$232,000	\$56,353,000	\$2,244,230
CALIFORNIA	1,077	\$0	\$1,314,139,000	\$10,156,974
COLORADO	195	\$51,000	\$262,075,000	\$7,541,636
CONNECTICUT	184	\$0	\$76,737,000	\$7,865,364
DELAWARE	20	\$0	\$52,738,000	\$13,794,900
DISTRICT OF COLUMBIA	1	\$339,972,000	\$339,972,000	\$339,972,000
FLORIDA	67	\$2,355,000	\$734,254,000	\$68,727,836
GEORGIA	196	\$503,000	\$190,737,000	\$12,642,643
HAWAII	1	\$328,519,000	\$328,519,000	\$328,519,000
IDAHO	112	\$14,000	\$45,146,000	\$3,370,393
ILLINOIS	1,046	\$0	\$875,914,000	\$4,344,227
INDIANA	315	\$31,000	\$134,088,000	\$6,634,254
IOWA	392	\$178,000	\$60,511,000	\$2,608,378
KANSAS	304	\$295,000	\$104,883,000	\$3,333,030
KENTUCKY	176	\$404,000	\$230,246,000	\$6,703,534
LOUISIANA	66	\$2,631,000	\$127,591,000	\$19,168,727
MAINE	292	\$0	\$21,235,000	\$1,445,274
MARYLAND	24	\$7,735,000	\$331,981,000	\$79,282,583
MASSACHUSETTS	392	\$0	\$213,026,000	\$5,543,740
MICHIGAN	719	\$4,000	\$462,183,000	\$6,322,744
MINNESOTA	445	\$0	\$141,880,000	\$3,884,330
MISSISSIPPI	152	\$523,000	\$52,735,000	\$4,463,763
MISSOURI	525	\$83,000	\$141,075,000	\$3,226,598
MONTANA	483	\$1,000	\$17,183,000	\$634,408
NEBRASKA	657	\$1,000	\$93,326,000	\$804,703
NEVADA	17	\$600,000	\$362,759,000	\$33,823,529
NEW HAMPSHIRE	177	\$5,000	\$22,416,000	\$2,137,621
NEW JERSEY	615	\$2,000	\$200,020,000	\$7,223,507
NEW MEXICO	89	\$378,000	\$147,007,000	\$6,973,472
NEW YORK	706	\$44,000	\$2,112,372,000	\$10,504,938
NORTH CAROLINA	151	\$13,000	\$175,280,000	\$12,890,510
NORTH DAKOTA	260	\$6,000	\$18,923,000	\$711,215
OHIO	727	\$26,000	\$182,775,000	\$5,871,268
OKLAHOMA	586	\$52,000	\$84,224,000	\$1,841,584
OREGON	220	\$4,000	\$191,221,000	\$5,931,245
PENNSYLVANIA	609	\$38,000	\$429,163,000	\$7,250,821
RHODE ISLAND	36	\$515,000	\$65,405,000	\$9,869,694
SOUTH CAROLINA	98	\$230,000	\$93,847,000	\$12,077,755
SOUTH DAKOTA	176	\$2,000	\$31,058,000	\$1,221,494
TENNESSEE	138	\$258,000	\$188,091,000	\$9,356,471
TEXAS	1,080	\$0	\$406,078,000	\$6,438,293
UTAH	40	\$897,000	\$82,827,000	\$13,405,400
VERMONT	328	\$0	\$10,716,000	\$733,110
VIRGINIA	155	\$0	\$399,257,000	\$14,680,097
WASHINGTON	305	\$32,000	\$133,462,000	\$6,881,810
WEST VIRGINIA	55	\$2,304,000	\$59,772,000	\$11,019,182
WISCONSIN	430	\$203,000	\$282,193,000	\$4,868,240
WYOMING	48	\$430,000	\$25,066,000	\$4,502,125

Source: F33 FY 1998, August 2003 Version (sdf98d1b.sd2)

## Appendix D - Frequencies of Categorical Variables and Ranges of Select Data Items

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98, Revised August 2003

### Range of Total Other Current Expenditure Values

State	Number of districts	Minimum	Maximum	Mean
NATIONAL TOTAL	15,728	\$0	\$303,198,000	\$780,927
ALABAMA	127	\$286,000	\$19,559,000	\$2,019,157
ALASKA	53	\$0	\$9,229,000	\$700,321
ARIZONA	335	\$0	\$19,055,000	\$722,346
ARKANSAS	326	\$0	\$8,874,000	\$478,580
CALIFORNIA	1,077	\$0	\$201,521,000	\$1,191,430
COLORADO	195	\$0	\$15,376,000	\$692,282
CONNECTICUT	184	\$0	\$9,999,000	\$731,484
DELAWARE	20	\$0	\$4,422,000	\$1,568,400
DISTRICT OF COLUMBIA	1	\$30,004,000	\$30,004,000	\$30,004,000
FLORIDA	67	\$312,000	\$106,466,000	\$9,412,015
GEORGIA	196	\$0	\$30,190,000	\$2,269,439
HAWAII	1	\$71,983,000	\$71,983,000	\$71,983,000
IDAHO	112	\$0	\$5,601,000	\$453,848
ILLINOIS	1,046	\$0	\$209,224,000	\$502,654
INDIANA	315	\$0	\$12,366,000	\$832,063
IOWA	392	\$0	\$10,997,000	\$347,974
KANSAS	304	\$30,000	\$10,757,000	\$545,444
KENTUCKY	176	\$58,000	\$27,245,000	\$1,129,199
LOUISIANA	66	\$668,000	\$31,485,000	\$4,496,848
MAINE	292	\$0	\$1,578,000	\$156,966
MARYLAND	24	\$1,093,000	\$51,325,000	\$11,721,542
MASSACHUSETTS	392	\$0	\$25,491,000	\$608,161
MICHIGAN	719	\$0	\$33,321,000	\$493,873
MINNESOTA	445	\$0	\$15,362,000	\$494,930
MISSISSIPPI	152	\$135,000	\$12,212,000	\$1,092,276
MISSOURI	525	\$0	\$15,442,000	\$424,168
MONTANA	483	\$0	\$2,719,000	\$74,114
NEBRASKA	657	\$0	\$11,799,000	\$115,667
NEVADA	17	\$61,000	\$30,792,000	\$2,917,118
NEW HAMPSHIRE	177	\$0	\$3,089,000	\$235,723
NEW JERSEY	615	\$0	\$23,170,000	\$593,732
NEW MEXICO	89	\$24,000	\$19,017,000	\$973,056
NEW YORK	706	\$0	\$303,198,000	\$998,785
NORTH CAROLINA	151	\$0	\$32,098,000	\$2,710,344
NORTH DAKOTA	260	\$0	\$3,114,000	\$190,150
OHIO	727	\$0	\$22,398,000	\$595,360
OKLAHOMA	586	\$0	\$14,227,000	\$339,995
OREGON	220	\$0	\$11,719,000	\$548,523
PENNSYLVANIA	609	\$0	\$50,683,000	\$781,233
RHODE ISLAND	36	\$39,000	\$8,240,000	\$1,157,806
SOUTH CAROLINA	98	\$0	\$18,972,000	\$2,214,214
SOUTH DAKOTA	176	\$0	\$5,010,000	\$189,557
TENNESSEE	138	\$9,000	\$32,201,000	\$1,687,710
TEXAS	1,080	\$0	\$61,006,000	\$997,784
UTAH	40	\$89,000	\$17,447,000	\$2,772,500
VERMONT	328	\$0	\$1,062,000	\$69,284
VIRGINIA	155	\$0	\$36,533,000	\$1,721,968
WASHINGTON	305	\$0	\$11,689,000	\$918,357
WEST VIRGINIA	55	\$356,000	\$12,126,000	\$2,063,291
WISCONSIN	430	\$0	\$25,361,000	\$461,093
WYOMING	48	\$56,000	\$2,458,000	\$440,625

Source: F33 FY 1998, August 2003 Version (sdf98d1b.sd2)

## Appendix D - Frequencies of Categorical Variables and Ranges of Select Data Items

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98, Revised August 2003

### Range of Total Current Expenditures for Public Elementary and Secondary Education Values

State	Number of districts	Minimum	Maximum	Mean
NATIONAL TOTAL	15,728	\$0	\$8,688,668,000	\$17,987,946
ALABAMA	127	\$4,095,000	\$289,253,000	\$28,587,543
ALASKA	53	\$680,000	\$320,093,000	\$20,649,302
ARIZONA	335	\$2,000	\$322,482,000	\$11,171,015
ARKANSAS	326	\$515,000	\$156,973,000	\$6,917,939
CALIFORNIA	1,077	\$80,000	\$4,089,625,000	\$29,996,420
COLORADO	195	\$66,000	\$554,224,000	\$19,790,959
CONNECTICUT	184	\$0	\$251,134,000	\$24,075,897
DELAWARE	20	\$0	\$153,229,000	\$40,944,200
DISTRICT OF COLUMBIA	1	\$653,460,000	\$653,460,000	\$653,460,000
FLORIDA	67	\$5,504,000	\$2,058,971,000	\$185,012,000
GEORGIA	196	\$1,191,000	\$569,958,000	\$39,517,842
HAWAII	1	\$1,112,525,000	\$1,112,525,000	\$1,112,525,000
IDAHO	112	\$57,000	\$144,140,000	\$10,202,536
ILLINOIS	1,046	\$0	\$2,833,263,000	\$11,913,024
INDIANA	315	\$31,000	\$348,176,000	\$19,355,737
IOWA	392	\$531,000	\$207,100,000	\$7,618,745
KANSAS	304	\$827,000	\$276,196,000	\$8,933,375
KENTUCKY	176	\$1,159,000	\$586,579,000	\$19,858,063
LOUISIANA	66	\$7,813,000	\$414,691,000	\$59,845,076
MAINE	292	\$0	\$63,303,000	\$4,854,031
MARYLAND	24	\$22,256,000	\$1,036,090,000	\$240,365,708
MASSACHUSETTS	392	\$0	\$656,293,000	\$18,523,337
MICHIGAN	719	\$7,000	\$1,280,142,000	\$16,407,494
MINNESOTA	445	\$5,000	\$417,240,000	\$12,014,413
MISSISSIPPI	152	\$1,690,000	\$157,012,000	\$14,244,283
MISSOURI	525	\$261,000	\$338,920,000	\$9,524,754
MONTANA	483	\$3,000	\$50,350,000	\$1,899,234
NEBRASKA	657	\$1,000	\$250,468,000	\$2,574,262
NEVADA	17	\$1,348,000	\$974,664,000	\$92,231,529
NEW HAMPSHIRE	177	\$5,000	\$84,748,000	\$6,938,921
NEW JERSEY	615	\$2,000	\$534,567,000	\$19,634,546
NEW MEXICO	89	\$855,000	\$422,464,000	\$18,522,629
NEW YORK	706	\$44,000	\$8,688,668,000	\$36,033,062
NORTH CAROLINA	151	\$103,000	\$541,880,000	\$43,030,914
NORTH DAKOTA	260	\$30,000	\$62,740,000	\$2,311,515
OHIO	727	\$43,000	\$489,873,000	\$15,666,666
OKLAHOMA	586	\$122,000	\$212,288,000	\$5,273,560
OREGON	220	\$7,000	\$437,247,000	\$15,876,936
PENNSYLVANIA	609	\$46,000	\$1,213,670,000	\$21,739,103
RHODE ISLAND	36	\$1,804,000	\$201,323,000	\$32,214,889
SOUTH CAROLINA	98	\$601,000	\$281,300,000	\$35,444,612
SOUTH DAKOTA	176	\$2,000	\$92,076,000	\$3,702,170
TENNESSEE	138	\$1,108,000	\$594,988,000	\$31,546,899
TEXAS	1,080	\$0	\$1,126,760,000	\$19,300,316
UTAH	40	\$2,005,000	\$285,511,000	\$47,449,550
VERMONT	328	\$0	\$28,654,000	\$2,210,628
VIRGINIA	155	\$0	\$1,099,311,000	\$42,916,987
WASHINGTON	305	\$111,000	\$328,717,000	\$19,343,908
WEST VIRGINIA	55	\$7,071,000	\$193,568,000	\$34,333,255
WISCONSIN	430	\$203,000	\$816,782,000	\$14,507,307
WYOMING	48	\$1,268,000	\$74,322,000	\$12,569,917

Source: F33 FY 1998, August 2003 Version (sdf98d1b.sd2)

## Appendix D - Frequencies of Categorical Variables and Ranges of Select Data Items

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98, Revised August 2003

### Range of Total Capital Outlay Values

State	Number of districts	Minimum	Maximum	Mean
NATIONAL TOTAL	15,728	\$0	\$1,183,546,000	\$2,282,143
ALABAMA	127	\$128,000	\$50,315,000	\$3,609,063
ALASKA	53	\$19,000	\$58,232,000	\$1,979,302
ARIZONA	335	\$0	\$65,205,000	\$2,265,994
ARKANSAS	326	\$1,000	\$7,628,000	\$590,767
CALIFORNIA	1,077	\$0	\$388,648,000	\$4,025,747
COLORADO	195	\$0	\$60,086,000	\$3,192,482
CONNECTICUT	184	\$0	\$15,353,000	\$798,380
DELAWARE	20	\$0	\$19,320,000	\$3,057,650
DISTRICT OF COLUMBIA	1	\$59,891,000	\$59,891,000	\$59,891,000
FLORIDA	67	\$245,000	\$262,181,000	\$29,097,597
GEORGIA	196	\$3,000	\$88,671,000	\$5,219,444
HAWAII	1	\$121,486,000	\$121,486,000	\$121,486,000
IDAHO	112	\$1,000	\$38,738,000	\$1,476,107
ILLINOIS	1,046	\$0	\$499,983,000	\$1,832,697
INDIANA	315	\$8,000	\$29,335,000	\$2,433,756
IOWA	392	\$0	\$9,779,000	\$831,224
KANSAS	304	\$12,000	\$13,116,000	\$621,283
KENTUCKY	176	\$28,000	\$79,341,000	\$2,273,420
LOUISIANA	66	\$201,000	\$30,440,000	\$4,698,727
MAINE	292	\$0	\$15,759,000	\$284,305
MARYLAND	24	\$945,000	\$119,828,000	\$23,258,417
MASSACHUSETTS	392	\$0	\$54,408,000	\$1,197,436
MICHIGAN	719	\$0	\$45,216,000	\$2,396,755
MINNESOTA	445	\$0	\$69,688,000	\$1,757,169
MISSISSIPPI	152	\$46,000	\$46,250,000	\$2,191,908
MISSOURI	525	\$0	\$37,850,000	\$1,053,505
MONTANA	483	\$0	\$9,612,000	\$152,890
NEBRASKA	657	\$0	\$25,642,000	\$325,441
NEVADA	17	\$51,000	\$290,018,000	\$20,024,412
NEW HAMPSHIRE	177	\$0	\$12,293,000	\$534,548
NEW JERSEY	615	\$0	\$39,405,000	\$1,806,187
NEW MEXICO	89	\$24,000	\$58,281,000	\$2,775,652
NEW YORK	706	\$0	\$1,183,546,000	\$3,878,799
NORTH CAROLINA	151	\$0	\$154,513,000	\$6,594,596
NORTH DAKOTA	260	\$0	\$10,064,000	\$220,008
OHIO	727	\$0	\$28,820,000	\$1,549,006
OKLAHOMA	586	\$0	\$62,784,000	\$561,186
OREGON	220	\$0	\$27,167,000	\$1,450,736
PENNSYLVANIA	609	\$0	\$49,950,000	\$2,725,325
RHODE ISLAND	36	\$58,000	\$9,616,000	\$670,444
SOUTH CAROLINA	98	\$7,000	\$67,479,000	\$6,330,571
SOUTH DAKOTA	176	\$0	\$20,565,000	\$611,244
TENNESSEE	138	\$15,000	\$59,012,000	\$3,582,543
TEXAS	1,080	\$0	\$89,359,000	\$3,297,487
UTAH	40	\$209,000	\$86,352,000	\$7,691,850
VERMONT	328	\$0	\$8,445,000	\$193,552
VIRGINIA	155	\$0	\$105,188,000	\$5,137,026
WASHINGTON	305	\$0	\$79,944,000	\$3,268,852
WEST VIRGINIA	55	\$196,000	\$16,568,000	\$3,121,600
WISCONSIN	430	\$0	\$39,272,000	\$2,204,814
WYOMING	48	\$78,000	\$14,530,000	\$1,762,417

Source: F33 FY 1998, August 2003 Version (sdf98d1b.sd2)

## Appendix D - Frequencies of Categorical Variables and Ranges of Select Data Items

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98, Revised August 2003

### Range of Total Non-Elementary-Secondary Expenditures

State	Number of districts	Minimum	Maximum	Mean
NATIONAL TOTAL	15,728	\$0	\$130,229,000	\$253,850
ALABAMA	127	\$8,000	\$7,376,000	\$797,622
ALASKA	53	\$0	\$1,593,000	\$100,736
ARIZONA	335	\$0	\$3,855,000	\$112,833
ARKANSAS	326	\$0	\$2,434,000	\$43,748
CALIFORNIA	1,077	\$0	\$130,229,000	\$538,072
COLORADO	195	\$0	\$8,730,000	\$122,015
CONNECTICUT	184	\$0	\$3,303,000	\$151,451
DELAWARE	20	\$0	\$2,397,000	\$483,350
DISTRICT OF COLUMBIA	1	\$3,389,000	\$3,389,000	\$3,389,000
FLORIDA	67	\$17,000	\$99,714,000	\$6,603,358
GEORGIA	196	\$0	\$15,638,000	\$222,250
HAWAII	1	\$32,367,000	\$32,367,000	\$32,367,000
IDAHO	112	\$0	\$1,752,000	\$26,420
ILLINOIS	1,046	\$0	\$61,455,000	\$107,176
INDIANA	315	\$0	\$4,886,000	\$287,321
IOWA	392	\$0	\$1,901,000	\$22,495
KANSAS	304	\$0	\$5,325,000	\$91,724
KENTUCKY	176	\$0	\$1,733,000	\$244,148
LOUISIANA	66	\$11,000	\$8,458,000	\$382,955
MAINE	292	\$0	\$1,304,000	\$51,380
MARYLAND	24	\$13,000	\$5,278,000	\$902,375
MASSACHUSETTS	392	\$0	\$3,464,000	\$42,605
MICHIGAN	719	\$0	\$20,470,000	\$429,391
MINNESOTA	445	\$0	\$15,485,000	\$523,076
MISSISSIPPI	152	\$0	\$1,093,000	\$48,520
MISSOURI	525	\$0	\$10,295,000	\$199,537
MONTANA	483	\$0	\$452,000	\$7,166
NEBRASKA	657	\$0	\$898,000	\$4,581
NEVADA	17	\$0	\$5,214,000	\$653,941
NEW HAMPSHIRE	177	\$0	\$490,000	\$18,384
NEW JERSEY	615	\$0	\$6,685,000	\$245,922
NEW MEXICO	89	\$0	\$2,574,000	\$104,236
NEW YORK	706	\$0	\$122,656,000	\$490,001
NORTH CAROLINA	151	\$0	\$9,436,000	\$338,166
NORTH DAKOTA	260	\$0	\$1,307,000	\$18,608
OHIO	727	\$0	\$11,550,000	\$317,099
OKLAHOMA	586	\$0	\$40,797,000	\$270,928
OREGON	220	\$0	\$7,125,000	\$87,441
PENNSYLVANIA	609	\$0	\$38,003,000	\$228,984
RHODE ISLAND	36	\$0	\$1,430,000	\$196,778
SOUTH CAROLINA	98	\$0	\$3,108,000	\$386,776
SOUTH DAKOTA	176	\$0	\$264,000	\$5,534
TENNESSEE	138	\$0	\$3,704,000	\$298,833
TEXAS	1,080	\$0	\$13,018,000	\$122,383
UTAH	40	\$34,000	\$12,592,000	\$1,405,975
VERMONT	328	\$0	\$290,000	\$7,052
VIRGINIA	155	\$0	\$22,586,000	\$913,503
WASHINGTON	305	\$0	\$4,190,000	\$103,695
WEST VIRGINIA	55	\$3,000	\$8,231,000	\$502,145
WISCONSIN	430	\$0	\$7,195,000	\$98,460
WYOMING	48	\$0	\$663,000	\$30,958

Source: F33 FY 1998, August 2003 Version (sdf98d1b.sd2)

## Appendix D - Frequencies of Categorical Variables and Ranges of Select Data Items

Common Core of Data, School District Finance Survey, FY 1998, SY 1997-98, Revised August 2003

### Range of Total Expenditure Values

State	Number of districts	Minimum	Maximum	Mean
NATIONAL TOTAL	15,728	\$0	\$10,799,265,000	\$21,405,162
ALABAMA	127	\$4,555,000	\$349,729,000	\$33,425,457
ALASKA	53	\$794,000	\$388,045,000	\$23,073,453
ARIZONA	335	\$2,000	\$404,187,000	\$14,384,269
ARKANSAS	326	\$687,000	\$173,617,000	\$7,779,224
CALIFORNIA	1,077	\$96,000	\$4,618,160,000	\$35,364,592
COLORADO	195	\$162,000	\$613,875,000	\$24,303,262
CONNECTICUT	184	\$0	\$264,529,000	\$26,192,429
DELAWARE	20	\$0	\$181,056,000	\$45,760,350
DISTRICT OF COLUMBIA	1	\$716,740,000	\$716,740,000	\$716,740,000
FLORIDA	67	\$6,176,000	\$2,501,659,000	\$226,199,746
GEORGIA	196	\$1,210,000	\$635,429,000	\$45,871,923
HAWAII	1	\$1,266,378,000	\$1,266,378,000	\$1,266,378,000
IDAHO	112	\$59,000	\$188,536,000	\$11,988,563
ILLINOIS	1,046	\$0	\$3,446,592,000	\$14,538,305
INDIANA	315	\$316,000	\$411,438,000	\$24,282,867
IOWA	392	\$884,000	\$232,287,000	\$9,311,954
KANSAS	304	\$891,000	\$290,060,000	\$10,155,651
KENTUCKY	176	\$1,239,000	\$678,960,000	\$22,832,455
LOUISIANA	66	\$8,494,000	\$451,291,000	\$66,360,561
MAINE	292	\$0	\$65,134,000	\$5,484,284
MARYLAND	24	\$23,817,000	\$1,202,495,000	\$271,641,208
MASSACHUSETTS	392	\$0	\$733,174,000	\$20,660,000
MICHIGAN	719	\$8,000	\$1,345,361,000	\$20,731,245
MINNESOTA	445	\$6,000	\$525,377,000	\$15,363,634
MISSISSIPPI	152	\$1,776,000	\$186,553,000	\$16,733,250
MISSOURI	525	\$384,000	\$381,947,000	\$11,142,187
MONTANA	483	\$3,000	\$51,952,000	\$2,085,188
NEBRASKA	657	\$1,000	\$280,752,000	\$2,993,003
NEVADA	17	\$1,432,000	\$1,356,279,000	\$119,415,588
NEW HAMPSHIRE	177	\$35,000	\$91,088,000	\$8,070,322
NEW JERSEY	615	\$8,000	\$597,254,000	\$22,720,652
NEW MEXICO	89	\$1,123,000	\$486,554,000	\$21,725,146
NEW YORK	706	\$169,000	\$10,799,265,000	\$42,439,589
NORTH CAROLINA	151	\$109,000	\$657,885,000	\$51,069,689
NORTH DAKOTA	260	\$41,000	\$71,895,000	\$2,750,485
OHIO	727	\$69,000	\$542,906,000	\$17,888,997
OKLAHOMA	586	\$122,000	\$280,623,000	\$6,173,956
OREGON	220	\$78,000	\$462,026,000	\$17,907,827
PENNSYLVANIA	609	\$113,000	\$1,510,785,000	\$26,987,282
RHODE ISLAND	36	\$2,047,000	\$216,712,000	\$33,932,167
SOUTH CAROLINA	98	\$608,000	\$355,325,000	\$43,277,173
SOUTH DAKOTA	176	\$142,000	\$117,244,000	\$4,439,085
TENNESSEE	138	\$1,127,000	\$660,359,000	\$36,146,435
TEXAS	1,080	\$0	\$1,231,086,000	\$23,835,740
UTAH	40	\$2,404,000	\$368,897,000	\$58,165,275
VERMONT	328	\$26,000	\$32,728,000	\$3,245,085
VIRGINIA	155	\$169,000	\$1,259,058,000	\$50,411,013
WASHINGTON	305	\$118,000	\$411,155,000	\$23,644,593
WEST VIRGINIA	55	\$8,356,000	\$218,909,000	\$38,197,109
WISCONSIN	430	\$618,000	\$871,670,000	\$17,516,535
WYOMING	48	\$1,507,000	\$80,446,000	\$14,725,021

Source: F33 FY 1998, August 2003 Version (sdf98d1b.sd2)

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

FORM **F-33**  
 (10-14-98)

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

**1998 ANNUAL SURVEY OF  
 LOCAL GOVERNMENT FINANCES  
 School Systems**

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

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

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

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

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

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

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

CONTINUE WITH PART II ON PAGE 3 

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

<b>Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12</b>	Salaries only (Object 100) (1)	Employee benefits only (Object 200) (2)	TOTAL (ALL current operation objects) (3)
1. Instruction (1000)	Z33	V1Ø	E13
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	EØ7
4. Support services, general administration (2300)	V15	V16	EØ8
5. Support services, school administration (2400)	V17	V18	EØ9
6. Support services, operation and maintenance of plant (2600)	V21	V22	V4Ø
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500, 2800, and 2900)	V37	V38	V9Ø
<b>Section B – ELEMENTARY-SECONDARY NON-INSTRUCTIONAL PROGRAMS</b>	V29	V3Ø	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V6Ø
11. Other			V65
<b>Section C – NON-ELEMENTARY-SECONDARY PROGRAMS</b>			V7Ø
12. Community services (3300)			
13. Adult education			V75
14. Other			V8Ø
<b>Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B</b>			V91
15. Payments to private schools (object 563)			
16. Payments to public charter schools			V92
<b>Part III CAPITAL OUTLAY EXPENDITURES</b>			Amount <i>Omit cents</i>
1. Construction (object code 450)			F12
2. Land and existing structures (object codes 710, 720)			G15
3. Instructional equipment (object code 730, function 1000)			KØ9
4. All other equipment (object code 730, functions 2000, 3000, 4000)			K1Ø
<b>Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY</b>			Z32
1. Total salaries and wages (object 100 – ALL functions)			
2. Total employee benefit payments (object 200 – ALL functions)			Z34

CONTINUE WITH PART IV ON PAGE 4 

<b>Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY - Continued</b>		Amount <i>Omit cents</i>	
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 592, 593)		Q11	
4. Payments to State governments (object code 569)		L12	
5. Payments to local governments (object code 920)		M12	
6. Interest on school system indebtedness (object code 830)		I86	
<b>Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)</b>		C38	
1. For employee benefits			
2. All other (textbooks, school bus purchase, etc.)		C39	
<b>Part VI DEBT</b>		19H	
<b>Section A - LONG TERM - Term of more than one year</b>			
1. Outstanding at beginning of the fiscal year			
2. Issued during fiscal year (revenue code 5110)		21F	
3. Retired during fiscal year (object 910)		31F	
4. Outstanding at end of fiscal year (1 plus 2 minus 3)		41F	
<b>Section B - SHORT TERM - Term of one year or less</b>		61V	
1. Outstanding at beginning of fiscal year			
2. Outstanding at end of fiscal year		66V	
<b>Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
<b>Part VIII FALL MEMBERSHIP - October 1997</b>		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 1997		V33	
<b>Part IX SPECIAL PROCESSING ITEMS</b>			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES State revenue	T07		
3. Census State, NCES local revenue	C24		
4. State revenue, nonspecified	C35		
5. Federal revenue, nonspecified	C36		
6. State payment on behalf of the LEA, instruction	J13		
7. State payment on behalf of the LEA, pupil support services	J17		
8. State payment on behalf of the LEA, instructional staff support	J07		
9. State payment on behalf of the LEA, general administration	J08		

CONTINUE WITH PART IX ON PAGE 5 

**Part IX SPECIAL PROCESSING ITEMS - Continued**

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

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

**Part X DATA SUPPLIED BY**

Name	Telephone		
	Area code	Number	Extension
Title			

## BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

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

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

3. Please describe in the "Remarks" section the basis of any estimates or prorations used to report amounts requested on this form.

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

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

### Part I – REVENUE

#### Section A – FROM LOCAL SOURCES

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

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

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

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

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

**Line 15.** Include interest earnings from all funds held by the school system.

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

#### Section B – FROM STATE SOURCES

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

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

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

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

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

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

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

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

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

#### Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

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

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

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

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

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

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

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

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

#### Section D – FROM FEDERAL SOURCES DIRECTLY

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

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

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

**Line 4.** Report the total of all other federal grants awarded directly to the local education agency. Include project grants for Handicapped Education (see instructions for Part I-C2), Head Start, Magnet Schools, and Gifted and Talented.

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

CONTINUE ON PAGE 7 

**Part II – CURRENT OPERATION EXPENDITURE**

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

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

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

**Handbook references pertain to function codes contained in Financial Accounting for Local and State School Systems, National Center for Education Statistics, 1990.**

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

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

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

**Line 3. Instructional staff support (2200).** Include expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, and media, library, audiovisual, television, and computer-assisted instruction services.

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

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

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

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

**Line 8. Business/central/other support services (2500, 2800, and 2900).** Include business support expenditures for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Also include central support expenditures for planning, research and development, evaluation, information, management services, and expenditures for other support services not included on lines 2 through 7. Report in Part IX, line 15 (support service expenditures, nonspecified) any item that cannot be reported because it covers more than one of the items in lines 2 through 8, such as "total support services" not broken down by function.

**Section B – Elementary-secondary Non-instructional Programs**

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

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

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

**Section C – Non-elementary-secondary Programs**

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

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

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

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

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

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

**Part III – CAPITAL OUTLAY EXPENDITURES**

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

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

**Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY**

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

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

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

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

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

**CONTINUE ON PAGE 8** 

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

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

**Part VI – DEBT**

Include in section A bonded indebtedness and any other school district interest-bearing debt with a term of more than one year. Report in section B interest-bearing tax anticipation and bond anticipation note balances and other short-term debt with a term of one year or less. Exclude accounts payable and other non-interest-bearing obligations.

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

Report the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, state and local government and nongovernment securities. Report all investments at par value. Exclude accounts receivable, value of real property, and all non-security assets.

**Part VIII – FALL MEMBERSHIP – OCTOBER, 1997**

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 1997 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

**Part IX – SPECIAL PROCESSING ITEMS**

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

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

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

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

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

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

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

**Line 7. State payment on behalf of the LEA, pupil support services.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, lines 1 and 2, for pupil support services. It also may include any employer contributions to the school system's own retirement system. See definitions for Part II-A, line 2.

**Line 8. State payment on behalf of the LEA, instructional staff services.** This item consists of the actual or estimated expenditure from the revenue reported in Part V, lines 1 and 2, for instructional staff services. It also may include any employer contributions to the school system's own retirement system. See definitions for Part II-A, line 3.

**Line 9. State payment on behalf of the LEA, general administration.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, lines 1 and 2, for general administration. It also may include any employer contributions to the school system's own retirement system. See definitions for Part II-A, line 4.

**Line 10. State payment on behalf of the LEA, school administration.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, lines 1 and 2, for school administration. It also may include any employer contributions to the school system's own retirement system. See definitions for Part II-A, line 5.

**Line 11. State payment on behalf of the LEA, operation and maintenance of plant.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, lines 1 and 2, for operation and maintenance of plant. It also may include any employer contributions to the school system's own retirement system. See definitions for Part II-A, line 6.

**Line 12. State payment on behalf of the LEA, student transportation.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, lines 1 and 2, for student transportation. It also may include any employer contributions to the school system's own retirement system. See definitions for Part II-A, line 7.

**Line 13. State payment on behalf of the LEA, business/central/other.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, lines 1 and 2, for business, central and other support services. It also may include any employer contributions to the school system's own retirement system. See definitions for Part II-A, line 8.

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

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

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

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

**Line 18. Federal revenue on behalf of school system.** Report any item in your chart of accounts identified as received through federal payments made on behalf of the school system.