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Documentation for the NCES Common Core of Data, School District Finance Survey (F-33), School Year 2002–03, Fiscal Year (FY) 2003

Final File Version 1a



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Chip Berry
U.S. Census Bureau

Crecilla Cohen
Education Statistics Services Institute

Frank Johnson
Project Officer
National Center for
Education Statistics

U.S. Department of Education

Margaret Spellings
Secretary

Institute of Education Sciences

Grover J. Whitehurst
Director

National Center for Education Statistics

Mark Schneider
Commissioner

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National Center for Education Statistics
Institute of Education Sciences
U.S. Department of Education
1990 K Street NW
Washington, DC 20006-5651

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Content Contact

Frank Johnson
(202) 502-7362
frank.johnson@ed.gov

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U.S. Department of Education
INSTITUTE OF EDUCATION SCIENCES
NATIONAL CENTER FOR EDUCATION STATISTICS
1990 K Street NW, Washington, DC 20006

I. Introduction to the NCES Common Core of Data, School District Finance Survey (F-33), School Year 2002–03, Fiscal Year (FY) 2003 Final File Version 1a

This final file contains the same data that were released earlier as “Preliminary.”

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

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

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.

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

Data items are defined and referenced through the NCES accounting handbook, *Financial Accounting for Local and State School Systems* (<http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>). 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 Local Education Agency Universe files and documentation.

The 2002–03 CCD School District Finance Survey contains 16,342 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. This file contains 981 records that are not on the Census Bureau release of this file. These 981 records contain data for charter schools and other types of school districts that are not considered to be government entities by the Census Bureau. Variables include revenues by source, expenditures by function, indebtedness, assets, student membership counts, and identification variables. For a complete list of variables please refer to appendix A. The finance data are presented in whole dollar amounts. Values for non-applicable data are reported as “–2.”

The remainder of this documentation includes a User’s Guide and five appendixes. The User’s Guide contains information on methodology reflecting certain conditions that are unique to the data file covering the 2002–03 survey cycle. Information from other survey cycles that may be important to the user planning longitudinal analyses is included in Part E of the User’s Guide.

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

Appendix A—Record Layout and Descriptions of Data Elements gives the variable names and labels of the data elements discussed throughout the documentation, as well as their location on the data file for the 2002–03 survey cycle.

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

Appendix C—State Notes provides comments related to unique state financial practices for FY 2003 and how those practices relate to this data release.

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

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

II. User’s Guide

A. Methodology

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

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

In the 2002–03 collection, the following states sent in data in their own unique formats: Alabama, Alaska, Arizona, California, Georgia, Indiana, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Oregon, South Carolina, Tennessee, and Utah. Oklahoma and Idaho sent revenue data in the F-33 format and expenditure data in their own state format. All other states reported data in the F-33 format. The District of Columbia and Hawaii submitted supplemental data, and additional data were taken from the National Public Education Financial Survey (NPEFS). All data are monitored by survey analysts and computer edits are used to check for internal and longitudinal consistency.

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

B. Accounting Methods

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

The Census Bureau collects and edits the data, and works with state data coordinators to resolve any inconsistent or unusual data. Some LEA data may not strictly adhere to the NCES finance manual or an LEA may be missing data for certain items. In these cases, supplemental information may be used by the Census Bureau to impute the necessary figures. A general record

of data anomalies associated with state reporting and F-33 adaptation can be found in appendix C—State Notes.

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

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

Transfer Items. The F-33 file contains several items involving the transfer of funds among school districts. Local Intergovernmental Revenue from Other School Districts (D11) is payments received from other school districts for providing services. Payments to Other School Systems (Q11) are expenditures made to other school districts for providing services. These items are included in the summary revenue (TLOCREV and TOTALREV) and expenditure (TOALEXP) items for each district. Data users are encouraged to refer to the NPEFS survey for state and national totals. Compiling state and national totals from the F-33 survey data would result in double counting, due to the inclusion of the D11 and Q11 transfer items.

Other transfer items include Local Intergovernmental Revenue from Cities and Towns (D23), and expenditure items Payments to State Governments (L12), and Payments to Local Governments (M12). D23 is included in TLOCREV and TOTALREV. L12 and M12 are included in TOALEXP.

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

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

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

Data Item Flags. Beginning with FY 1999, the F-33 files include data item flags for each data variable. The flags identify whether each data item was reported by the state, adjusted, or not applicable to that district. These companion flags can be found at the end of the data file and are identified by the name of the original data item preceded by an “FL_,” e.g., FL_E13 or FL_19H. There are no flags for the summary variables, such as TOTALREV, TLOCREV, TOTALEXP, and TNONELSE.

A guide to the flags is displayed below.

Figure 1. Data Item Flag Description

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

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

This is a final release of the file. This final file contains the same data that were released earlier as “Preliminary.”

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

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

A value of “-2” represents non-applicable data and has no numeric value. Therefore, it is recommended that data users remove values of “-2” from the data file before performing data analysis. The following SAS code can be used to convert “-2” to missing on the SAS data file:

```
data new;
set sdf031a;

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

Coverage, Response, and Nonsampling Error. The F-33 universe includes all public school districts in the 50 states and the District of Columbia. All 51 respondents reported data for the 2002–03 school year.

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

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

C. Unit Identifiers

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

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

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

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

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

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

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

The student membership count (V33) is derived from the LEA Universe survey, although in some cases it has been edited. This item is adjusted when the student count on the LEA Universe survey does not reflect the students educated in the district. In some cases the student count on the LEA Universe survey reflects the students that the district is responsible for and not the

students that are actually educated in the district. Agencies on the LEA Universe survey that cannot be matched to the F-33 survey usually do not have student counts.

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

Figure 2. CENSUSID Position Description

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

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

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

Figure 3. CENSUSID State Codes

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

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

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 present).

The agency type codes are:

Figure 4. CENSUSID Type of School Government

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

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

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

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

FIPS and Statistical Area Codes. Four codes on the file allow records to be identified with specific geographic areas. The codes included are:

Figure 5. FIPS and Statistical Area Code Description

Code	Description
FIPST	FIPS State code (2-digit)
CONUM	FIPS State and FIPS County code (5-digit)
CSA	Consolidated Statistical Area code (3-digit)
CBSA	Core-Based Statistical Area code (5-digit)

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

The following table outlines the Federal Information Processing (FIPS) state codes by state name and state abbreviation:

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

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

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

State Abbreviation (STABBR)	State Name (STNAME)	FIPS State Code (FIPST)
TX	Texas	48
UT	Utah	49
VT	Vermont	50
VA	Virginia	51
WA	Washington	53
WV	West Virginia	54
WI	Wisconsin	55
WY	Wyoming	56

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

The CONUM variable identifies the FIPS state and a three-digit county identification number. County numbers for each state can be found at the following web site:
<http://www.itl.nist.gov/fipspubs/co-codes/states.htm>

The Core-Based Statistical Area code (CBSA) indicates that an agency is associated with a recognized population nucleus and adjacent communities that have a high degree of integration with that nucleus, and designated by the U.S. Government as a metropolitan or micropolitan statistical area. The Consolidated Statistical Area code (CSA) indicates whether a school district’s location is associated with a combined statistical area. A CSA may comprise two or more metropolitan or micropolitan statistical areas.

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

Figure 7. SCHLEV Code Description

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

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Most educational service agencies are coded as “07” regardless of whether or not they provide general, special, or vocational education services. Special, vocational, and alternative education

schools are identified on the CCD School Universe file. These codes can be linked to the F-33 file to determine the type of services an agency provides.

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

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

Figure 8. AGCHRT Code Description

Code	Description
1	All associated schools are charter schools
2	All associated schools are charter and noncharter schools
3	All associated schools are noncharter schools
N	Not applicable or code could not be determined

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

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

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

CENFILE. Some records on the F-33 data file released by NCES may not be found on the similar Census Bureau data file. All school districts on the Census Bureau release must meet the

criteria for being a government entity or a dependent agency of a government entity. In certain cases, districts provide public education, but do not meet the standards for inclusion in Census Bureau datasets. Many charter schools, for example, are included in CCD files, but will not be found on Census Bureau files. A CENFILE code of “0” is assigned to those districts that are not on the Census Bureau’s file. A CENFILE code of “1” is given to those that match.

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

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

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

D. Common Core of Data (CCD)

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

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

E. Changes to the Survey, 1990 to Present

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

Sample Use

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

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

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

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

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 406(a) of GEPA, the U.S. Department of Education collects data for education-related federal grant programs. These data were used to fill in missing data for federal revenues in many states (F-33 items: B10, B11, B12, B13, C14, C15, C16, C17, C18, C19, C20, and C36). In nearly all cases the federal revenue subtotal (TFEDREV) was left unchanged. These changes are summarized in the tables below.

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

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

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

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

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

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

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

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

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

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

Changes in Unit Identifiers. Prior to 1994, CENSUSID consisted of a 9-digit field where positions 1–2 represented the Census state code; position 3, the agency type code; positions 4–6, the country area code; and positions 7–9, the parent school district government. In the 1994–2002 cycles, positions 10–14 were added to further specify units of parent school district governments. Consequently, the CENSUSID was changed from a 9-digit field to a 14-digit field. Following the 1993 survey cycle, the type codes, position 3 of the CENSUSID, were changed and are detailed in the following table.

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

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

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

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

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

Files covering fiscal years 1994 through 2003 are missing a small amount of detail data within support services for a limited number of districts in California. The subtotals TCURSSVC, TCURELSC, and TOTALEXP include these expenditures, but a detailed breakout within support services was not reported.

F. File Formats and File Names

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

Sdf031a.sas7bdat (*SAS-F-33 data for School Year 2002–03, FY 2003*)

Sdf031a.txt (*TEXT-F-33 data for School Year 2002–03, FY 2003*)

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, “03” stands for FY 2003, “1” indicates that the file is ready for release by NCES, and “a” indicates this is the first release of this file by NCES.

Complete information on layout (variable name, data type—alpha or numeric, and variable description) can be found in appendix A. Finance data included in these files are presented in whole dollar amounts.

G. Appendixes D and E

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

Survey Forms/Questionnaires. The F-33 survey form is provided in appendix E in a portable document format (.pdf), which can be viewed and printed using an Acrobat Reader. There are items on the survey form that do not appear on the data file. They are referred to as “Special Processing Items” and are used in processing the F-33 data. These items are listed in Part IX of the survey form and include: T07, J13, J17, J07, J08, J09, J40, J45, J90, J10, J12, J11, B23, J14, J95, J96, J97, J98, J99. The survey form may be accessed in the following file folder: F-33_03q (TIF—F-33 Survey for 2003).

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

Appendix A—Record Layout and Descriptions of Data Elements
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File name=sdf031a.txt, 2002–2003

Number of Variables=232

Number of Observations= 16,342

Release: 1a, December 2006

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

Position	Variable Name	Type	Variable Description
1	LEAID	Char	NCES 7 DIGIT LOCAL EDUCATION AGENCY ID
2	CENSUSID	Char	CENSUS 14 DIGIT GOVT ID
3	FIPST	Char	FIPS STATE NUMBER
4	CONUM	Char	FIPS COUNTY NUMBER – digits 1 and 2 are FIPS state numbers; digits 3-5 are FIPS numbers for county within the state
5	CSA	Char	CONSOLIDATED STATISTICAL AREA
6	CBSA	Char	CORE-BASED STATISTICAL AREA
7	NAME	Char	NAME OF LOCAL EDUCATION AGENCY
8	STNAME	Char	STATE NAME
9	STABBR	Char	STATE ABBREVIATION
10	SCHLEV	Char	SCHOOL LEVEL CODE 01 Elementary School System only 02 Secondary School System only 03 Elementary-Secondary School System 05 Vocational or Special Education School System 06 Non-Operating School System 07 Education Service Agency
11	AGCHRT	Char	AGENCY CHARTER CODE 1 All associated schools are charter schools 2 All associated schools are charter and noncharter schools 3 All associated schools are noncharter schools N Not applicable or code could not be determined
12	YEAR	Char	YEAR OF DATA
13	CCDNF	Char	CCD AGENCY NONFISCAL FILE MATCH 0 Does not match CCD Local Education Agency Universe file 1 Matches CCD Local Education Agency Universe file
14	CENFILE	Char	CENSUS FISCAL FILE MATCH 0 Does not match Census fiscal file 1 Matches Census fiscal file
15	GSLO	Char	AGENCY LOW GRADE OFFERED
16	GSHI	Char	AGENCY HIGH GRADE OFFERED
17	V33	Num	FALL MEMBERSHIP
18	TOTALREV	Num	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
19	TFEDREV	Num	TOTAL FEDERAL REVENUE (equals C14 + C15 + C16 + C17 + C18 + C19 + C20 + C25 + C36 + B10 + B11 + B12 + B13)
20	C14	Num	FED REV - THRU STATE - TITLE I
21	C15	Num	FED REV - THRU STATE - CHILDREN WITH DISABILITIES - IDEA
22	C16	Num	FED REV - THRU STATE - MATH, SCIENCE, AND PROFESSIONAL DEVELOPMENT
23	C17	Num	FED REV - THRU STATE - SAFE AND DRUG FREE SCHOOLS
24	C18	Num	FED REV - THRU STATE - TITLE V, PART A

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Position	Variable Name	Type	Variable Description
25	C19	Num	FED REV - THRU STATE - VOCATIONAL AND TECH EDUCATION
26	C20	Num	FED REV - THRU STATE - OTHER
27	C25	Num	FED REV - THRU STATE - CHILD NUTRITION ACT
28	C36	Num	FED REV - NONSPECIFIED
29	B10	Num	FED REV - DIRECT - IMPACT AID
30	B11	Num	FED REV - DIRECT - BILINGUAL EDUCATION
31	B12	Num	FED REV - DIRECT - INDIAN EDUCATION
32	B13	Num	FED REV - DIRECT - OTHER
33	TSTREV	Num	TOTAL STATE REVENUE (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11+ C12 + C13 + C35 + C38 + C39)
34	C01	Num	STATE REV - GENERAL FORMULA ASSISTANCE
35	C04	Num	STATE REV - STAFF IMPROVEMENT PROGRAMS
36	C05	Num	STATE REV - SPECIAL EDUCATION PROGRAMS
37	C06	Num	STATE REV - COMPENSATORY AND BASIC SKILLS PROGRAMS
38	C07	Num	STATE REV - BILINGUAL EDUCATION PROGRAMS
39	C08	Num	STATE REV - GIFTED AND TALENTED PROGRAMS
40	C09	Num	STATE REV - VOCATIONAL EDUCATION PROGRAMS
41	C10	Num	STATE REV - SCHOOL LUNCH PROGRAMS
42	C11	Num	STATE REV - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
43	C12	Num	STATE REV - TRANSPORTATION PROGRAMS
44	C13	Num	STATE REV - OTHER PROGRAMS
45	C35	Num	STATE REV - NONSPECIFIED
46	C38	Num	STATE REV ON BEHALF - EMPLOYEE BENEFITS
47	C39	Num	STATE REV ON BEHALF - NOT EMPLOYEE BENEFITS
48	TLOCREV	Num	TOTAL LOCAL REVENUE (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + U22 + U97 + C24)
49	T02	Num	LOCAL REV - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
50	T06	Num	LOCAL REV - PROPERTY TAXES
51	T09	Num	LOCAL REV - GENERAL SALES TAXES
52	T15	Num	LOCAL REV - PUBLIC UTILITY TAXES
53	T40	Num	LOCAL REV - INDIVIDUAL AND CORPORATE INCOME TAXES
54	T99	Num	LOCAL REV - ALL OTHER TAXES
55	D11	Num	LOCAL REV - FROM OTHER SCHOOL SYSTEMS
56	D23	Num	LOCAL REV - FROM CITIES AND COUNTIES
57	A07	Num	LOCAL REV - TUITION FEES FROM PUPILS AND PARENTS
58	A08	Num	LOCAL REV - TRANSPORTATION FEES FROM PUPILS AND PARENTS
59	A09	Num	LCOAL REV - SCHOOL LUNCH
60	A11	Num	LOCAL REV - TEXTBOOK SALES AND RENTALS
61	A13	Num	LOCAL REV - STUDENT ACTIVITY RECEIPTS
62	A15	Num	LOCAL REV - STUDENTS FEES, NONSPECIFIED
63	A20	Num	LOCAL REV - OTHER SALES AND SERVICES

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Position	Variable Name	Type	Variable Description
64	U22	Num	LOCAL REV - INTEREST EARNINGS
65	U97	Num	LOCAL REV - MISCELLANEOUS
66	C24	Num	NCES LOCAL REVENUE, CENSUS STATE REVENUE
67	TOTALEXP	Num	TOTAL EXPENDITURES (equals TCURELSC + TNONELSE + TCAPOUT + L12 + M12 + Q11 + I86)
68	TCURELSC	Num	TOTAL CURRENT EXP FOR ELSEC EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)
69	TCURINST	Num	TOTAL CURRENT EXP - INSTRUCTION (equals E13)
70	E13	Num	CURRENT EXP - INSTRUCTION
71	V91	Num	PAYMENTS TO PRIVATE SCHOOLS
72	V92	Num	PAYMENTS TO PUBLIC CHARTER SCHOOLS
73	TCURSSVC	Num	TOTAL CURRENT EXP - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85)
74	E17	Num	CURRENT EXP - SUPPORT SERVICES - PUPILS
75	E07	Num	CURRENT EXP - SUPPORT SERVICES - INSTRUCTIONAL STAFF
76	E08	Num	CURRENT EXP - SUPPORT SERVICES - GENERAL ADMINISTRATION
77	E09	Num	CURRENT EXP - SUPPORT SERVICES - SCHOOL ADMINISTRATION
78	V40	Num	CURRENT EXP - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
79	V45	Num	CURRENT EXP - SUPPORT SERVICES - STUDENT TRANSPORTATION
80	V90	Num	CURRENT EXP - SUPPORT SERVICES BUSINESS/CENTRAL/OTHER
81	V85	Num	CURRENT EXP - SUPPORT SERVICES NONSPECIFIED
82	TCUROTH	Num	TOTAL CURRENT EXPENDITURES - OTHER ELSEC (equals E11 + V60 + V65)
83	E11	Num	CURRENT EXP - FOOD SERVICES
84	V60	Num	CURRENT EXP - ENTERPRISE OPERATIONS
85	V65	Num	CURRENT EXP - OTHER ELSEC
86	TNONELSE	Num	TOTAL NON-ELSEC EXPENDITURES (equals V70 + V75 + V80)
87	V70	Num	NON-ELSEC EXP - COMMUNITY SERVICES
88	V75	Num	NON-ELSEC EXP - ADULT EDUCATION
89	V80	Num	NON-ELSEC EXP - OTHER
90	TCAPOUT	Num	TOTAL CAPITAL OUTLAY EXPENDITURES (equals F12 + G15 + K09 + K10 + K11)
91	F12	Num	CAPITAL OUTLAY - CONSTRUCTION
92	G15	Num	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
93	K09	Num	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
94	K10	Num	CAPITAL OUTLAY - OTHER EQUIPMENT
95	K11	Num	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
96	L12	Num	PAYMENTS TO STATE GOVERNMENTS
97	M12	Num	PAYMENTS TO LOCAL GOVERNMENTS
98	Q11	Num	PAYMENTS TO OTHER SCHOOL SYSTEMS
99	I86	Num	INTEREST ON DEBT
100	Z32	Num	TOTAL SALARIES

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Position	Variable Name	Type	Variable Description
101	Z33	Num	SALARIES - INSTRUCTION
102	V11	Num	SALARIES - SUPPORT SERVICES - PUPILS
103	V13	Num	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
104	V15	Num	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
105	V17	Num	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
106	V21	Num	SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
107	V23	Num	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
108	V37	Num	SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
109	V29	Num	SALARIES - FOOD SERVICES
110	Z34	Num	TOTAL EMPLOYEE BENEFITS
111	V10	Num	EMPL BENEFITS - INSTRUCTION
112	V12	Num	EMPL BENEFITS - SUPPORT SERVICES - PUPILS
113	V14	Num	EMPL BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
114	V16	Num	EMPL BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
115	V18	Num	EMPL BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
116	V22	Num	EMPL BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
117	V24	Num	EMPL BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
118	V38	Num	EMPL BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
119	V30	Num	EMPL BENEFITS - FOOD SERVICES
120	V32	Num	EMPL BENEFITS - ENTERPRISE OPERATIONS
121	_19H	Num	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
122	_21F	Num	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
123	_31F	Num	LONG TERM DEBT - RETIRED DURING FISCAL YEAR
124	_41F	Num	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
125	_61V	Num	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
126	_66V	Num	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
127	W01	Num	ASSETS - SINKING FUND
128	W31	Num	ASSETS - BOND FUND
129	W61	Num	ASSETS - OTHER FUNDS
130	WEIGHT	Num	WEIGHT
131	FL_V33	Char	FLAG - FALL MEMBERSHIP
132	FL_C14	Char	FLAG - FED REV - THRU STATE - TITLE I
133	FL_C15	Char	FLAG - FED REV - THRU STATE - CHILDREN WITH DISABILITIES - IDEA
134	FL_C16	Char	FLAG - FED REV - THRU STATE - MATH, SCIENCE, AND PROFESSIONAL DEVELOPMENT
135	FL_C17	Char	FLAG - FED REV - THRU STATE - SAFE AND DRUG FREE SCHOOLS
136	FL_C18	Char	FLAG - FED REV - THRU STATE - TITLE V, PART A
137	FL_C19	Char	FLAG - FED REV - THRU STATE - VOCATIONAL AND TECH EDUCATION
138	FL_C20	Char	FLAG - FED REV - THRU STATE - OTHER
139	FL_C25	Char	FLAG - FED REV - THRU STATE - CHILD NUTRITION ACT

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Position	Variable Name	Type	Variable Description
140	FL_C36	Char	FLAG - FED REV - NONSPECIFIED
141	FL_B10	Char	FLAG - FED REV - DIRECT - IMPACT AID
142	FL_B11	Char	FLAG - FED REV - DIRECT - BILINGUAL EDUCATION
143	FL_B12	Char	FLAG - FED REV - DIRECT - INDIAN EDUCATION
144	FL_B13	Char	FLAG - FED REV - DIRECT - OTHER
145	FL_C01	Char	FLAG - STATE REV - GENERAL FORMULA ASSISTANCE
146	FL_C04	Char	FLAG - STATE REV - STAFF IMPROVEMENT PROGRAMS
147	FL_C05	Char	FLAG - STATE REV - SPECIAL EDUCATION PROGRAMS
148	FL_C06	Char	FLAG - STATE REV - COMPENSATORY AND BASIC SKILLS PROGRAMS
149	FL_C07	Char	FLAG - STATE REV - BILINGUAL EDUCATION PROGRAMS
150	FL_C08	Char	FLAG - STATE REV - GIFTED AND TALENTED PROGRAMS
151	FL_C09	Char	FLAG - STATE REV - VOCATIONAL EDUCATION PROGRAMS
152	FL_C10	Char	FLAG - STATE REV - SCHOOL LUNCH PROGRAMS
153	FL_C11	Char	FLAG - STATE REV - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
154	FL_C12	Char	FLAG - STATE REV - TRANSPORTATION PROGRAMS
155	FL_C13	Char	FLAG - STATE REV - OTHER PROGRAMS
156	FL_C35	Char	FLAG - STATE REV - NONSPECIFIED
157	FL_C38	Char	FLAG - STATE REV ON BEHALF - EMPLOYEE BENEFITS
158	FL_C39	Char	FLAG - STATE REV ON BEHALF - NOT EMPLOYEE BENEFITS
159	FL_T02	Char	FLAG - LOCAL REV - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
160	FL_T06	Char	FLAG - LOCAL REV - PROPERTY TAXES
161	FL_T09	Char	FLAG - LOCAL REV - GENERAL SALES TAXES
162	FL_T15	Char	FLAG - LOCAL REV - PUBLIC UTILITY TAXES
163	FL_T40	Char	FLAG - LOCAL REV - INDIVIDUAL AND CORPORATE INCOME TAXES
164	FL_T99	Char	FLAG - LOCAL REV - ALL OTHER TAXES
165	FL_D11	Char	FLAG - LOCAL REV - FROM OTHER SCHOOL SYSTEMS
166	FL_D23	Char	FLAG - LOCAL REV - FROM CITIES AND COUNTIES
167	FL_A07	Char	FLAG - LOCAL REV - TUITION FEES FROM PUPILS AND PARENTS
168	FL_A08	Char	FLAG - LOCAL REV - TRANSPORTATION FEES FROM PUPILS AND PARENTS
169	FL_A09	Char	FLAG - LOCAL REV - SCHOOL LUNCH
170	FL_A11	Char	FLAG - LOCAL REV - TEXTBOOK SALES AND RENTALS
171	FL_A13	Char	FLAG - LOCAL REV - STUDENT ACTIVITY RECEIPTS
172	FL_A15	Char	FLAG - LOCAL REV - STUDENT FEES, NONSPECIFIED
173	FL_A20	Char	FLAG - LOCAL REV - OTHER SALES AND SERVICES REVENUE
174	FL_U22	Char	FLAG - LOCAL REV - INTEREST EARNINGS
175	FL_U97	Char	FLAG - LOCAL REV - MISCELLANEOUS
176	FL_C24	Char	FLAG - NCES LOCAL REVENUE, CENSUS STATE REVENUE
177	FL_E13	Char	FLAG - CURRENT EXP - INSTRUCTION
178	FL_V91	Char	FLAG - PAYMENTS TO PRIVATE SCHOOLS
179	FL_V92	Char	FLAG - PAYMENTS TO PUBLIC CHARTER SCHOOLS

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Position	Variable Name	Type	Variable Description
180	FL_E17	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - PUPILS
181	FL_E07	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - INSTRUCTIONAL STAFF
182	FL_E08	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - GENERAL ADMINISTRATION
183	FL_E09	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - SCHOOL ADMINISTRATION
184	FL_V40	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
185	FL_V45	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - STUDENT TRANSPORTATION
186	FL_V90	Char	FLAG - CURRENT EXP - SUPPORT SERVICES BUSINESS/CENTRAL/ OTHER
187	FL_V85	Char	FLAG - CURRENT EXP - SUPPORT SERVICES NONSPECIFIED
188	FL_E11	Char	FLAG - CURRENT EXP - FOOD SERVICES
189	FL_V60	Char	FLAG - CURRENT EXP - ENTERPRISE OPERATIONS
190	FL_V65	Char	FLAG - CURRENT EXP - OTHER ELSEC
191	FL_V70	Char	FLAG - NON-ELSEC EXP - COMMUNITY SERVICES
192	FL_V75	Char	FLAG - NON-ELSEC EXP - ADULT EDUCATION
193	FL_V80	Char	FLAG - NON-ELSEC EXP - OTHER
194	FL_F12	Char	FLAG - CAPITAL OUTLAY - CONSTRUCTION
195	FL_G15	Char	FLAG - CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
196	FL_K09	Char	FLAG - CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
197	FL_K10	Char	FLAG - CAPITAL OUTLAY - OTHER EQUIPMENT
198	FL_K11	Char	FLAG - CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
199	FL_L12	Char	FLAG - PAYMENTS TO STATE GOVERNMENTS
200	FL_M12	Char	FLAG - PAYMENTS TO LOCAL GOVERNMENTS
201	FL_Q11	Char	FLAG - PAYMENTS TO OTHER SCHOOL SYSTEMS
202	FL_I86	Char	FLAG - INTEREST ON DEBT
203	FL_Z32	Char	FLAG - TOTAL SALARIES
204	FL_Z33	Char	FLAG - SALARIES - INSTRUCTION
205	FL_V11	Char	FLAG - SALARIES - SUPPORT SERVICES - PUPILS
206	FL_V13	Char	FLAG - SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
207	FL_V15	Char	FLAG - SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
208	FL_V17	Char	FLAG - SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
209	FL_V21	Char	FLAG - SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
210	FL_V23	Char	FLAG - SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
211	FL_V37	Char	FLAG - SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
212	FL_V29	Char	FLAG - SALARIES - FOOD SERVICE
213	FL_Z34	Char	FLAG - TOTAL EMPLOYEE BENEFITS
214	FL_V10	Char	FLAG - EMPL BENEFITS - INSTRUCTION
215	FL_V12	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - PUPILS

Appendix A—Record Layout and Descriptions of Data Elements
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Position	Variable Name	Type	Variable Description
216	FL_V14	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
217	FL_V16	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
218	FL_V18	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
219	FL_V22	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
220	FL_V24	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
221	FL_V38	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
222	FL_V30	Char	FLAG - EMPL BENEFITS - FOOD SERVICES
223	FL_V32	Char	FLAG - EMPL BENEFITS - ENTERPRISE OPERATIONS
224	FL_19H	Char	FLAG - LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
225	FL_21F	Char	FLAG - LONG TERM DEBT - ISSUED DURING FISCAL YEAR
226	FL_31F	Char	FLAG - LONG TERM DEBT - RETIRED DURING FISCAL YEAR
227	FL_41F	Char	FLAG - LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
228	FL_61V	Char	FLAG - SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
229	FL_66V	Char	FLAG - SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
230	FL_W01	Char	FLAG - ASSETS - SINKING FUND
231	FL_W31	Char	FLAG - ASSETS - BOND FUND
232	FL_W61	Char	FLAG - ASSETS - OTHER FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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rights of individuals to benefits from school system employee-retirement funds. [**19H, 21F, 31F, 41F, 61V, 66V**]

DEBT OUTSTANDING. All debt obligations remaining unpaid at the end of the fiscal year. [**41F**]

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

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

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

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

EQUIPMENT. Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditure for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures. [**K09, K10, K11**]

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

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

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

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

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

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

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

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

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

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

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

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

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

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

INSTRUCTION EXPENDITURE. Includes payments from all funds for salaries, employee benefits, supplies, materials, and contractual services for elementary/secondary instruction. It excludes capital outlay, debt service, and interfund transfers for elementary/secondary instruction. Instruction covers regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional support activities as well as adult education and community services. Instruction salaries (Z33) includes salaries for teachers and teacher aides and assistants. [TCURINST, E13]

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LONG-TERM DEBT. Debt payable more than 1 year after the date of issue.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Special Education Programs. Revenues for the education of physically and mentally disabled students. [C05]

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

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

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

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

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

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

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

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

Instructional Staff Support. Expenditure for supervision and instruction service improvements, curriculum development, instructional staff training, and instructional support services such as the library, multi-media centers, and computer stations for students that are outside of the classroom. [E07]

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

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

Pupil Transportation Services. Expenditure for the transportation of public school students including vehicle operation, monitoring riders, and vehicle servicing and maintenance. [V45]

School Administration. Expenditure for the office of the principal services. [E09]

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

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

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

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

Appendix C—State Notes

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

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

Alabama

State Abbreviation: AL

Alaska

State Abbreviation: AK

Notes:

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

Arizona

State Abbreviation: AZ

Notes:

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

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

Arkansas

State Abbreviation: AR

Notes:

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

-A 1/2-cent sales tax collected by the state to reimburse local governments for a tax credit is reported as NCES local revenue (C24) and included in the local revenue subtotal.

California

State Abbreviation: CA

Notes:

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

-Expenditures for support services cannot be isolated by function in some districts.

-For five districts in CA, the state reports a single unified district on the F-33, but separate elementary and secondary districts on the CCD Agency Universe. California treats the two elementary and high School districts as one district in its financial accounting, but as separate districts in managing its student and staff data. An NCESID code is assigned to the combined district so that it may be matched with related items on the CCD file. The table below lists the combined data by district, NCESID and enrollment.

Table C-1. California school districts’ combined financial data for the F-33 survey: 2002–03

School District	LEAID	Enrollment	Year
Alhambra (combined district)	0601910	19,786	2003
Alhambra City Elementary	0601910	11,434	2003
Alhambra City High	0601930	8,352	2003
Modesto (combined district)	0625130	34,498	2003
Modesto City Elementary	0625130	18,954	2003
Modesto City High	0625150	15,544	2003
Petaluma (combined district)	0630230	8,039	2003
Petaluma City Elementary	0630230	2,268	2003
Petaluma City High	0630250	5,771	2003

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**Table C-1. California School Districts Combined Financial Data for the F-33 Survey:
2002–03— Continued**

School District	LEAID	Enrollment	Year
Santa Cruz (combined district)	0635590	7,793	2003
Santa Cruz City Elementary	0635590	2,636	2003
Santa Cruz City High	0635600	5,157	2003
Santa Rosa (combined district)	0635810	17,749	2003
Santa Rosa Elementary	0635810	4,720	2003
Santa Rosa High	0635830	13,029	2003

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

-Six districts were designated by California as public charter districts, and thus have the authority to levy local taxes, as reported in variables T02, T06, and T09.

Table C-2. California Charter Districts: 2002–03

School District	LEAID
Alvina Elementary School District	0602370
Delta View Joint Union School District	0611010
Hickman Elementary School District	0617160
Island Union Elementary School District	0618510
Kingsburg Joint Union Elementary School District	0619800
Pioneer Union Elementary School District	0630510

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Colorado

State Abbreviation: CO

Connecticut

State Abbreviation: CT

Notes:

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

Delaware

State Abbreviation: DE

Notes:

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

District of Columbia

State Abbreviation: DC

Notes:

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

Florida

State Abbreviation: FL

Notes:

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

Georgia

State Abbreviation: GA

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- Two districts were designated by Georgia as public charter districts, and thus have the authority to levy local taxes, as reported in variables T02, T06, and T09.

Table C-3. Georgia Charter Districts: 2002–03

School District	LEAID
Cartersville Independent School District	1300900
Taliaferro Country School District	1304680

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Hawaii

State Abbreviation: HI

Idaho

State Abbreviation: ID

Notes:

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

Illinois

State Abbreviation: IL

Notes:

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

Indiana

State Abbreviation: IN

Notes:

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

Iowa

State Abbreviation: IA

Kansas

State Abbreviation: KS

Notes:

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

Appendix C—State Notes
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Kentucky

State Abbreviation: KY

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- Because adult education cannot be isolated in expenditure data, instruction and support services data may be slightly inflated.

Louisiana

State Abbreviation: LA

Maine

State Abbreviation: ME

Notes:

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

Maryland

State Abbreviation: MD

Notes:

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

Massachusetts

State Abbreviation: MA

Notes:

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

Michigan

State Abbreviation: MI

Minnesota

State Abbreviation: MN

Notes:

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

Mississippi

State Abbreviation: MS

Notes:

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

Missouri

State Abbreviation: MO

Notes:

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

Montana

State Abbreviation: MT

Nebraska

State Abbreviation: NE

Appendix C—State Notes
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Nevada

State Abbreviation: NV

Notes:

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

New Hampshire

State Abbreviation: NH

Notes:

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

New Jersey

State Abbreviation: NJ

Notes:

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

New Mexico

State Abbreviation: NM

Notes:

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

New York

State Abbreviation: NY

Notes:

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

North Carolina

State Abbreviation: NC

Notes:

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

North Dakota

State Abbreviation: ND

Ohio

State Abbreviation: OH

Oklahoma

State Abbreviation: OK

Notes:

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

Appendix C—State Notes
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Oregon

State Abbreviation: OR

Pennsylvania

State Abbreviation: PA

Rhode Island

State Abbreviation: RI

Notes:

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

South Carolina

State Abbreviation: SC

Notes:

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

South Dakota

State Abbreviation: SD

Notes:

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

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

Tennessee

State Abbreviation: TN

Texas

State Abbreviation: TX

Notes:

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

Utah

State Abbreviation: UT

Notes:

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

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

Vermont

State Abbreviation: VT

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

Virginia

State Abbreviation: VA

Washington

State Abbreviation: WA

Notes:

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

Appendix C—State Notes
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

West Virginia

State Abbreviation: WV

Notes:

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

Wisconsin

State Abbreviation: WI

Notes:

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

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

Wyoming

State Abbreviation: WY

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-1. Frequencies of categorical variables: 2002–03

School Level Code				
SCHLEV	Frequency	Percent	Cumulative frequency	Cumulative percent
01 Elementary School System Only	3,476	21.3	3,476	21.3
02 Secondary School System Only	729	4.5	4,205	25.7
03 Elementary-Secondary School System	10,904	66.7	15,109	92.5
05 Vocational or Special Education School System	255	1.6	15,364	94.0
06 Nonoperating School System	249	1.5	15,613	95.5
07 Educational Service Agency	705	4.3	16,318	99.9
Missing	24	0.2	16,342	100.0

Agency Charter Code				
AGCHRT	Frequency	Percent	Cumulative frequency	Cumulative percent
1 All associated schools are charter schools	1,042	6.4	1,042	6.4
2 All associated schools are charter and non-charter schools	488	3.0	1,530	9.4
3 All associated schools are non-charter schools	14,173	86.7	15,703	96.1
N Not applicable or code could not be determined	639	3.9	16,342	100.0

Year				
YEAR	Frequency	Percent	Cumulative frequency	Cumulative percent
03	16,342	100.0	16,342	100.0

CCD Agency Nonfiscal File Match				
CCDNF	Frequency	Percent	Cumulative frequency	Cumulative percent
0 Record does not match CCD LEA Universe Survey	146	0.9	146	0.9
1 Record matches CCD LEA Universe Survey	16,196	99.1	16,342	100.0

Census Fiscal File Match				
CENFILE	Frequency	Percent	Cumulative frequency	Cumulative percent
0 Does not match Census fiscal file	981	6.0	981	6.0
1 Matches Census fiscal file	15,361	94.0	16,342	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-1. Frequencies of categorical variables: 2002–03—Continued

Low Grade Span (School Univ)				
GSLO	Frequency	Percent	Cumulative Frequency	Cumulative Percent
PK PreKindergarten Students	8,930	54.6	8,930	54.6
KG Kindergarten Students	5,481	33.5	14,411	88.2
01 1st Grade Students	63	0.4	14,474	88.6
02 2nd Grade Students	17	0.1	14,491	88.7
03 3rd Grade Students	16	0.1	14,507	88.8
04 4th Grade Students	19	0.1	14,526	88.9
05 5th Grade Students	35	0.2	14,561	89.1
06 6th Grade Students	106	0.6	14,667	89.8
07 7th Grade Students	158	1.0	14,825	90.7
08 8th Grade Students	31	0.2	14,856	90.9
09 9th Grade Students	657	4.0	15,513	94.9
10 10th Grade Students	20	0.1	15,533	95.0
11 11th Grade Students	8	0.0	15,541	95.1
12 12th Grade Students	3	0.0	15,544	95.1
UG Students in Ungraded Classes	106	0.6	15,650	95.8
00 No students	517	3.2	16,167	98.9
N Data are not Applicable	29	0.2	16,196	99.1
Missing	146	0.9	16,342	100.0

High Grade Span (School Univ)				
GSHI	Frequency	Percent	Cumulative frequency	Cumulative percent
PK PreKindergarten Students	36	0.2	36	0.2
KG Kindergarten Students	5	0.0	41	0.3
01 1st Grade Students	2	0.0	43	0.3
02 2nd Grade Students	8	0.0	51	0.3
03 3rd Grade Students	18	0.1	69	0.4
04 4th Grade Students	32	0.2	101	0.6
05 5th Grade Students	101	0.6	202	1.2
06 6th Grade Students	580	3.5	782	4.8
07 7th Grade Students	53	0.3	835	5.1
08 8th Grade Students	2,657	16.3	3,492	21.4
09 9th Grade Students	46	0.3	3,538	21.6
10 10th Grade Students	38	0.2	3,576	21.9
11 11th Grade Students	22	0.1	3,598	22.0
12 12th Grade Students	11,946	73.1	15,544	95.1
UG Students in Ungraded Classes	106	0.6	15,650	95.8
00 No students	517	3.2	16,167	98.9
N Data are not Applicable	29	0.2	16,196	99.1
Missing	146	0.9	16,342	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-1. Frequencies of categorical variables: 2002–03—Continued

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

Flag - Fall Membership

FL_V33	Frequency	Percent	Cumulative frequency	Cumulative percent
A	92	0.6	92	0.6
R	16,250	99.4	16,342	100.0

Flag - Fed Rev - Thru State - Title I

FL_C14	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

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

FL_C15	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	16,341	100.0	16,342	100.0

**Flag - Fed Rev - Thru State - Math, Science,
And Professional Development**

FL_C16	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

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

FL_C17	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

Flag - Fed Rev - Thru State - Title V, Part A

FL_C18	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-1. Frequencies of categorical variables: 2002–03—Continued

Flag - Fed Rev - Thru State - Vocational And Technical Education				
FL_C19	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	16,341	100.0	16,342	100.0
Flag - Fed Rev - Thru State - Other				
FL_C20	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	16,341	100.0	16,342	100.0
Flag - Fed Rev - Thru State - Child Nutrition Act				
FL_C25	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	16,340	100.0	16,342	100.0
Flag - Fed Rev - Nonspecified				
FL_C36	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0
Flag - Fed Rev - Direct - Impact Aid				
FL_B10	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0
Flag - Fed Rev - Direct - Bilingual Education				
FL_B11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0
Flag - Fed Rev - Direct - Indian Education				
FL_B12	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0
Flag - Fed Rev - Direct - Other				
FL_B13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	16340	100	16342	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-1. Frequencies of categorical variables: 2002–03—Continued

Flag - State Rev - General Formula Assistance

FL_C01	Frequency	Percent	Cumulative frequency	Cumulative percent
A	4	0.0	4	0.0
R	16,338	100.0	16,342	100.0

Flag - State Rev - Staff Improvement Programs

FL_C04	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100	16,342	100.0

Flag - State Rev - Special Education Programs

FL_C05	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

**Flag - State Rev - Compensatory and
Basic Skills Programs**

FL_C06	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	16,341	100.0	16,342	100.0

Flag - State Rev - Bilingual Education Program

FL_C07	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

Flag - State Rev - Gifted and Talented Programs

FL_C08	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

**Flag - State Rev - Vocational Education
Programs**

FL_C09	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

Flag - State Rev - School Lunch Programs

FL_C10	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-1. Frequencies of categorical variables: 2002–03—Continued

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

FL_C11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	16,341	100.0	16,342	100.0

Flag - State Rev - Transportation Programs

FL_C12	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

Flag - State Rev - Other Programs

FL_C13	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

Flag - State Rev - Nonspecified

FL_C35	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

Flag - State Rev On Behalf - Employee Benefits

FL_C38	Frequency	Percent	Cumulative frequency	Cumulative percent
R	11,762	72.0	11,762	72.0
S	4,580	28.0	16,342	100.0

Flag - State Rev On Behalf - Not Employee Benefits

FL_C39	Frequency	Percent	Cumulative frequency	Cumulative percent
A	55	0.3	55	0.3
R	13,250	81.1	13,305	81.4
S	3,037	18.6	16,342	100.0

**Flag - Local Rev - Parent Government
Contributions (Dependent School Systems)**

FL_T02	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
N	14,908	91.2	14,909	91.2
R	1,433	8.8	16,342	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-1. Frequencies of categorical variables: 2002–03—Continued

Flag - Local Rev - Property Taxes

FL_T06	Frequency	Percent	Cumulative frequency	Cumulative percent
A	313	1.9	313	1.9
N	2,415	14.8	2,728	16.7
R	13,614	83.3	16,342	100.0

Flag - Local Rev - General Sales Taxes

FL_T09	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
N	2,415	14.8	2,417	14.8
R	13,925	85.2	16,342	100.0

Flag - Local Rev - Public Utility Taxes

FL_T15	Frequency	Percent	Cumulative frequency	Cumulative percent
N	2,415	14.8	2,415	14.8
R	13,927	85.2	16,342	100.0

**Flag - Local Rev - Individual And
Corporate Income Taxes**

FL_T40	Frequency	Percent	Cumulative frequency	Cumulative percent
N	2,415	14.8	2,415	14.8
R	13,927	85.2	16,342	100.0

Flag - Local Rev - All Other Taxes

FL_T99	Frequency	Percent	Cumulative frequency	Cumulative percent
N	2,415	14.8	2,415	14.8
R	13,927	85.2	16,342	100.0

**Flag - Local Rev - From Other School
Systems**

FL_D11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

**Flag - Local Rev - From Cities And
Counties**

FL_D23	Frequency	Percent	Cumulative frequency	Cumulative percent
A	9	0.1	9	0.1
R	16,333	99.9	16,342	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-1. Frequencies of categorical variables: 2002–03—Continued

Flag - Local Rev - Tuition Fees From Pupils and Parents				
FL_A07	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0
Flag - Local Rev - Transportation Fees From Pupils and Parents				
FL_A08	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0
Flag - Local Rev - School Lunch				
FL_A09	Frequency	Percent	Cumulative frequency	Cumulative percent
A	9	0.1	9	0.1
R	16,333	99.9	16,342	100.0
Flag - Local Rev - Textbook Sales and Rentals				
FL_A11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0
Flag - Local Rev - Student Activity Receipts				
FL_A13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0	1	0
R	16,341	100.0	16,342	100.0
Flag - Local Rev - Student Fees, Nonspecified				
FL_A15	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0
Flag - Local Rev - Other Sales and Services				
FL_A20	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0
Flag - Local Rev - Interest Earnings				
FL_U22	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-1. Frequencies of categorical variables: 2002–03—Continued

Flag - Local Rev - Miscellaneous

FL_U97	Frequency	Percent	Cumulative frequency	Cumulative percent
A	21	0.1	21	0.1
R	16,321	99.9	16,342	100.0

**Flag - Nces Local Revenue, Census
State Revenue**

FL_C24	Frequency	Percent	Cumulative frequency	Cumulative percent
A	310	1.9	310	1.9
R	16,032	98.1	16,342	100.0

Flag - Current Exp - Instruction

FL_E13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	6	0.0	6	0.0
R	9,627	58.9	9,633	59.0
S	6,709	41.1	16,342	100.0

Flag - Payments to Private Schools

FL_V91	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	16,341	100.0	16,342	100.0

Flag - Payments To Public Charter Schools

FL_V92	Frequency	Percent	Cumulative frequency	Cumulative percent
A	101	0.6	101	0.6
R	16,241	99.4	16,342	100.0

Flag - Current Exp - Support Services Pupils

FL_E17	Frequency	Percent	Cumulative frequency	Cumulative percent
A	11	0.1	11	0.1
R	10,551	64.6	10,562	64.6
S	5,780	35.4	16,342	100.0

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

FL_E07	Frequency	Percent	Cumulative frequency	Cumulative percent
A	5	0.0	5	0.0
R	10,872	66.5	10,877	66.6
S	5,465	33.4	16,342	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-1. Frequencies of categorical variables: 2002–03—Continued

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

FL_E08	Frequency	Percent	Cumulative frequency	Cumulative percent
A	14	0.1	14	0.1
R	10,676	65.3	10,690	65.4
S	5,652	34.6	16,342	100.0

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

FL_E09	Frequency	Percent	Cumulative frequency	Cumulative percent
A	15	0.1	15	0.1
R	10,481	64.1	10,496	64.2
S	5,846	35.8	16,342	100.0

**Flag - Current Exp - Support Services
Operation and Maintenance of Plant**

FL_V40	Frequency	Percent	Cumulative frequency	Cumulative percent
A	4	0.0	4	0.0
R	11,598	71.0	11,602	71.0
S	4,740	29.0	16,342	100.0

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

FL_V45	Frequency	Percent	Cumulative frequency	Cumulative percent
A	28	0.2	28	0.2
R	12,076	73.9	12,104	74.1
S	4,238	25.9	16,342	100.0

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

FL_V90	Frequency	Percent	Cumulative frequency	Cumulative percent
A	35	0.2	35	0.2
R	12,224	74.8	12,259	75.0
S	4,083	25.0	16,342	100.0

Flag - Current Exp - Support Services Nonspecified

FL_V85	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,318	99.9	16,318	99.9
S	24	0.2	16,342	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-1. Frequencies of categorical variables: 2002–03—Continued

Flag - Current Exp - Food Services

FL_E11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	9	0.1	9	0.1
R	14,310	87.6	14,319	87.6
S	2,023	12.4	16,342	100.0

Flag - Current Exp - Enterprise Operations

FL_V60	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	16,339	100.0	16,342	100.0

Flag - Current Exp - Other Elsec

FL_V65	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	16,341	100.0	16,342	100.0

Flag - Non-Elsec Exp - Community Services

FL_V70	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	16,339	100.0	16,342	100.0

Flag - Non-Elsec Exp - Adult Education

FL_V75	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	16,341	100.0	16,342	100.0

Flag - Non-Elsec Exp - Other

FL_V80	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

Flag - Capital Outlay - Construction

FL_F12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	11	0.1	11	0.1
R	16,331	99.9	16,342	100.0

Flag - Capital Outlay - Land and Existing Structures

FL_G15	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	16,334	100.0	16,342	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-1. Frequencies of categorical variables: 2002–03—Continued

**Flag - Capital Outlay - Instructional
Equipment**

FL_K09	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	16,170	99.0	16,171	99.0
S	171	1.1	16,342	100.0

Flag - Capital Outlay - Other Equipment

FL_K10	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

**Flag - Capital Outlay - Nonspecified
Equipment**

FL_K11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

Flag - Payments To State Governments

FL_L12	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,342	100.0	16,342	100.0

Flag - Payments To Local Governments

FL_M12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	16,340	100.0	16,342	100.0

Flag - Payments To Other School Systems

FL_Q11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	16,341	100.0	16,342	100.0

Flag - Interest On Debt

FL_I86	Frequency	Percent	Cumulative frequency	Cumulative percent
A	578	3.6	578	3.5
R	15,764	96.5	16,342	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-1. Frequencies of categorical variables: 2002–03—Continued

Flag - Total Salaries

FL_Z32	Frequency	Percent	Cumulative frequency	Cumulative percent
A	86	0.5	86	0.5
R	16,256	99.5	16,342	100.0

Flag - Salaries - Instruction

FL_Z33	Frequency	Percent	Cumulative frequency	Cumulative percent
A	5	0.0	5	0.0
R	16,337	100.0	16,342	100.0

Flag - Salaries - Support Services Pupils

FL_V11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	9	0.1	9	0.1
R	16,333	99.9	16,342	100.0

**Flag - Salaries - Support Services
Instructional Staff**

FL_V13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	14	0.1	14	0.1
R	16,328	99.9	16,342	100.0

**Flag - Salaries - Support Services
General Administration**

FL_V15	Frequency	Percent	Cumulative frequency	Cumulative percent
A	33	0.2	33	0.2
R	16,309	99.8	16,342	100.0

**Flag - Salaries - Support Services
School Administration**

FL_V17	Frequency	Percent	Cumulative frequency	Cumulative percent
A	20	0.1	20	0.1
R	16,322	99.9	16,342	100.0

**Flag - Salaries - Support Services
Operation and Maintenance of Plant**

FL_V21	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	16,334	100.0	16,342	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-1. Frequencies of categorical variables: 2002–03—Continued

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

FL_V23	Frequency	Percent	Cumulative frequency	Cumulative percent
A	16	0.1	16	0.1
R	16,326	99.9	16,342	100.0

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

FL_V37	Frequency	Percent	Cumulative frequency	Cumulative percent
A	30	0.2	30	0.2
R	16,312	99.8	16,342	100.0

Flag - Salaries - Food Service

FL_V29	Frequency	Percent	Cumulative frequency	Cumulative percent
A	17	0.1	17	0.1
R	16,325	99.9	16,342	100.0

Flag - Total Employee Benefits

FL_Z34	Frequency	Percent	Cumulative frequency	Cumulative percent
A	48	0.3	48	0.3
R	9,599	58.7	9,647	59.0
S	6,695	41.0	16,342	100.0

Flag - Empl Benefits - Instruction

FL_V10	Frequency	Percent	Cumulative frequency	Cumulative percent
A	6	0.0	6	0.0
R	9,831	60.2	9,837	60.2
S	6,505	39.8	16,342	100.0

Flag - Empl Benefits - Support Services Pupils

FL_V12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	11	0.1	11	0.1
R	10,900	66.7	10,911	66.8
S	5,431	33.2	16,342	100.0

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

FL_V14	Frequency	Percent	Cumulative frequency	Cumulative percent
A	17	0.1	17	0.1
R	10,995	67.3	11,012	67.4
S	5,330	32.6	16,342	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-1. Frequencies of categorical variables: 2002–03—Continued

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

FL_V16	Frequency	Percent	Cumulative frequency	Cumulative percent
A	30	0.2	30	0.2
R	10,898	66.7	10,928	66.9
S	5,414	33.1	16,342	100.0

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

FL_V18	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	10,620	65.0	10,628	65.0
S	5,714	35.0	16,342	100.0

**Flag - Empl Benefits - Support Services
Operation and Maintenance of Plant**

FL_V22	Frequency	Percent	Cumulative frequency	Cumulative percent
A	9	0.1	9	0.1
R	11,794	72.2	11,803	72.2
S	4,539	27.8	16,342	100.0

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

FL_V24	Frequency	Percent	Cumulative frequency	Cumulative percent
A	15	0.1	15	0.1
R	16,327	99.9	16,342	100.0

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

FL_V38	Frequency	Percent	Cumulative frequency	Cumulative percent
A	30	0.2	30	0.2
R	12,488	76.4	12,518	76.6
S	3,824	23.4	16,342	100.0

Flag - Empl Benefits - Food Services

FL_V30	Frequency	Percent	Cumulative frequency	Cumulative percent
A	22	0.1	22	0.1
R	14,297	87.5	14,319	87.6
S	2,023	12.4	16,342	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-1. Frequencies of categorical variables: 2002–03—Continued

Flag - Empl Benefits - Enterprise Operations				
FL_V32	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	16,339	100.0	16,342	100.0
Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year				
FL_19H	Frequency	Percent	Cumulative frequency	Cumulative percent
A	202	1.2	202	1.2
R	16,410	98.8	16,342	100.0
Flag - Long Term Debt - Issued During Fiscal Year				
FL_21F	Frequency	Percent	Cumulative frequency	Cumulative percent
A	58	0.4	58	0.4
R	16,284	99.7	16,342	100.0
Flag - Long Term Debt - Retired During Fiscal Year				
FL_31F	Frequency	Percent	Cumulative frequency	Cumulative percent
A	124	0.8	124	0.8
R	16,218	99.2	16,342	100.0
Flag - Long Term Debt - Outstanding at End of Fiscal Year				
FL_41F	Frequency	Percent	Cumulative frequency	Cumulative percent
A	358	2.2	358	2.2
R	15,984	97.8	16,342	100.0
Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year				
FL_61V	Frequency	Percent	Cumulative frequency	Cumulative percent
A	9	0.1	9	0.1
R	16,333	99.9	16,342	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-1. Frequencies of categorical variables: 2002–03—Continued

Flag - Short Term Debt - Outstanding at End of Fiscal Year				
FL_66V	Frequency	Percent	Cumulative frequency	Cumulative percent
A	7	0.0	7	0.0
R	16,335	100.0	16,342	100.0

Flag - Assets - Sinking Fund				
FL_W01	Frequency	Percent	Cumulative frequency	Cumulative percent
A	36	0.2	36	0.2
N	1,434	8.8	1,470	9.0
R	14,872	91.0	16,342	100.0

Flag - Assets - Bond Fund				
FL_W31	Frequency	Percent	Cumulative frequency	Cumulative percent
A	170	1.0	170	1.0
N	1,434	8.8	1,604	9.8
R	14,738	90.2	16,342	100.0

Flag - Assets - Other Funds				
FL_W61	Frequency	Percent	Cumulative frequency	Cumulative percent
A	182	1.1	182	1.1
N	1,434	8.8	1,616	9.9
R	14,726	90.1	16,342	100.0

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

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-2. Count of districts with zero and non-zero values for revenues, by type of revenue and state: 2002–03

State	Total Revenue		Total Federal Revenue		Total State Revenue		Total Local Revenue	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
Total	16321	21	15827	515	16234	108	16164	178
Alabama	129	0	129	0	128	1	129	0
Alaska	53	0	53	0	53	0	53	0
Arizona	530	1	468	63	527	4	483	48
Arkansas	329	0	328	1	328	1	329	0
California	1089	0	1060	29	1073	16	1088	1
Colorado	198	0	196	2	197	1	198	0
Connecticut	189	0	187	2	188	1	188	1
Delaware	32	0	32	0	30	2	31	1
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	114	0	112	2	114	0	114	0
Illinois	1034	0	1021	13	1027	7	1032	2
Indiana	327	0	324	3	326	1	327	0
Iowa	386	0	386	0	386	0	386	0
Kansas	302	0	302	0	302	0	302	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	293	0	256	37	291	2	291	2
Maryland	24	0	24	0	24	0	24	0
Massachusetts	361	16	327	50	361	16	329	48
Michigan	798	0	779	19	798	0	791	7
Minnesota	491	2	475	18	451	42	489	4
Mississippi	152	0	152	0	152	0	152	0
Missouri	524	0	524	0	524	0	524	0
Montana	471	0	457	14	471	0	470	1
Nebraska	535	0	449	86	535	0	535	0
Nevada	17	0	17	0	17	0	17	0
New Hampshire	176	0	172	4	176	0	176	0
New Jersey	661	0	629	32	660	1	661	0
New Mexico	89	0	89	0	89	0	89	0
New York	702	0	698	4	701	1	702	0
North Carolina	210	0	210	0	210	0	210	0
North Dakota	247	0	240	7	243	4	247	0
Ohio	841	2	832	11	841	2	813	30
Oklahoma	570	0	570	0	570	0	570	0
Oregon	219	0	216	3	219	0	219	0
Pennsylvania	693	0	671	22	689	4	693	0
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	96	0	93	3	96	0	96	0
South Dakota	174	0	170	4	174	0	174	0
Tennessee	138	0	138	0	138	0	138	0
Texas	1236	0	1229	7	1236	0	1208	28
Utah	53	0	50	3	52	1	52	1
Vermont	332	0	260	72	332	0	328	4
Virginia	134	0	133	1	134	0	134	0
Washington	296	0	294	2	296	0	296	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	429	1	430	0	430	0
Wyoming	48	0	48	0	48	0	48	0

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-3. Count of districts with zero and non-zero values for current elementary/secondary expenditures, by type of expenditures and state: 2002-03

State	Total Current Instruction Expenditures		Total Support Services Expenditures		Total Other Current Expenditures		Total Current Elementary/Secondary Expenditures	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
Total	16108	234	16284	58	14436	1906	16301	41
Alabama	129	0	129	0	129	0	129	0
Alaska	53	0	53	0	50	3	53	0
Arizona	525	6	531	0	280	251	531	0
Arkansas	329	0	329	0	315	14	329	0
California	1068	21	1082	7	986	103	1087	2
Colorado	195	3	198	0	182	16	198	0
Connecticut	179	10	179	10	168	21	180	9
Delaware	31	1	32	0	26	6	32	0
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	195	1	196	0	184	12	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	114	0	114	0	110	4	114	0
Illinois	1025	9	1029	5	912	122	1033	1
Indiana	325	2	327	0	301	26	327	0
Iowa	386	0	386	0	379	7	386	0
Kansas	302	0	302	0	302	0	302	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	266	27	293	0	217	76	293	0
Maryland	24	0	24	0	24	0	24	0
Massachusetts	329	48	359	18	320	57	360	17
Michigan	798	0	798	0	671	127	798	0
Minnesota	475	18	489	4	397	96	491	2
Mississippi	152	0	152	0	152	0	152	0
Missouri	524	0	524	0	523	1	524	0
Montana	463	8	471	0	324	147	471	0
Nebraska	530	5	534	1	359	176	535	0
Nevada	17	0	17	0	17	0	17	0
New Hampshire	173	3	176	0	153	23	176	0
New Jersey	654	7	661	0	598	63	661	0
New Mexico	89	0	89	0	89	0	89	0
New York	701	1	702	0	675	27	702	0
North Carolina	210	0	210	0	189	21	210	0
North Dakota	242	5	247	0	205	42	247	0
Ohio	811	32	841	2	737	106	841	2
Oklahoma	570	0	570	0	565	5	570	0
Oregon	217	2	219	0	187	32	219	0
Pennsylvania	691	2	693	0	584	109	693	0
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	96	0	96	0	89	7	96	0
South Dakota	173	1	174	0	166	8	174	0
Tennessee	138	0	138	0	136	2	138	0
Texas	1235	1	1236	0	1181	55	1236	0
Utah	53	0	53	0	42	11	53	0
Vermont	314	18	323	9	214	118	326	6
Virginia	132	2	133	1	132	2	133	1
Washington	296	0	296	0	291	5	296	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	429	1	429	1	425	5	429	1
Wyoming	48	0	48	0	48	0	48	0

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

**Table D-4. Count of districts with zero and non-zero values for expenditures or membership,
by type of expenditures and state: 2002–03**

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
Total	16330	12	9608	6734	15075	1267	15198	1144
Alabama	129	0	129	0	129	0	128	1
Alaska	53	0	52	1	52	1	53	0
Arizona	531	0	223	308	228	303	510	21
Arkansas	329	0	107	222	328	1	314	15
California	1089	0	680	409	1053	36	1024	65
Colorado	198	0	92	106	195	3	178	20
Connecticut	185	4	149	40	183	6	181	8
Delaware	32	0	19	13	29	3	30	2
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	64	3	67	0	67	0
Georgia	196	0	121	75	196	0	180	16
Hawaii	1	0	1	0	1	0	1	0
Idaho	114	0	34	80	113	1	114	0
Illinois	1034	0	493	541	1023	11	890	144
Indiana	327	0	287	40	327	0	303	24
Iowa	386	0	170	216	386	0	371	15
Kansas	302	0	67	235	302	0	302	0
Kentucky	176	0	166	10	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	293	0	161	132	230	63	227	66
Maryland	24	0	24	0	24	0	24	0
Massachusetts	373	4	161	216	333	44	329	48
Michigan	798	0	526	272	735	63	736	62
Minnesota	491	2	371	122	481	12	417	76
Mississippi	152	0	112	40	152	0	152	0
Missouri	524	0	519	5	523	1	522	2
Montana	471	0	179	292	364	107	442	29
Nebraska	535	0	49	486	432	103	503	32
Nevada	17	0	14	3	17	0	17	0
New Hampshire	176	0	47	129	163	13	162	14
New Jersey	661	0	400	261	651	10	617	44
New Mexico	89	0	73	16	89	0	89	0
New York	702	0	656	46	702	0	701	1
North Carolina	210	0	112	98	125	85	210	0
North Dakota	247	0	41	206	233	14	217	30
Ohio	841	2	564	279	794	49	726	117
Oklahoma	570	0	367	203	545	25	541	29
Oregon	219	0	115	104	206	13	197	22
Pennsylvania	693	0	554	139	680	13	588	105
Rhode Island	36	0	28	8	36	0	36	0
South Carolina	96	0	89	7	96	0	85	11
South Dakota	174	0	70	104	170	4	171	3
Tennessee	138	0	126	12	138	0	137	1
Texas	1236	0	642	594	1014	222	1215	21
Utah	53	0	40	13	50	3	51	2
Vermont	332	0	35	297	283	49	240	92
Virginia	134	0	114	20	133	1	132	2
Washington	296	0	148	148	290	6	296	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	264	166	428	2	426	4
Wyoming	48	0	31	17	48	0	48	0

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-5. Minimum, maximum and mean of districts' local revenues, by state: 2002–03

State	Number of districts	Minimum	Maximum	Mean
Total	16342	\$0	\$5,591,339,000	\$12,151,228
Alabama	129	\$699,000	\$130,020,000	\$12,878,829
Alaska	53	\$75,000	\$132,123,000	\$6,663,283
Arizona	531	\$0	\$231,846,000	\$5,466,153
Arkansas	329	\$51,000	\$112,148,000	\$3,302,769
California	1089	\$0	\$1,545,394,000	\$18,735,017
Colorado	198	\$1,000	\$380,052,000	\$16,069,717
Connecticut	189	\$0	\$173,696,000	\$21,854,339
Delaware	32	\$0	\$65,804,000	\$11,563,281
District of Columbia	1	\$961,462,000	\$961,462,000	\$961,462,000
Florida	67	\$1,451,000	\$1,241,872,000	\$132,893,896
Georgia	196	\$141,000	\$572,193,000	\$30,209,872
Hawaii	1	\$35,182,000	\$35,182,000	\$35,182,000
Idaho	114	\$5,000	\$110,031,000	\$4,644,140
Illinois	1034	\$0	\$1,756,996,000	\$11,228,185
Indiana	327	\$2,000	\$110,800,000	\$9,470,798
Iowa	386	\$20,000	\$147,201,000	\$5,428,516
Kansas	302	\$218,000	\$126,671,000	\$4,503,268
Kentucky	176	\$313,000	\$379,131,000	\$8,317,955
Louisiana	66	\$1,637,000	\$224,942,000	\$31,822,091
Maine	293	\$0	\$58,601,000	\$3,839,184
Maryland	24	\$10,092,000	\$1,308,034,000	\$200,519,500
Massachusetts	377	\$0	\$590,943,000	\$16,237,966
Michigan	798	\$0	\$246,284,000	\$7,397,929
Minnesota	493	\$0	\$116,845,000	\$3,991,341
Mississippi	152	\$407,000	\$87,328,000	\$6,733,000
Missouri	524	\$187,000	\$216,184,000	\$8,332,445
Montana	471	\$0	\$26,424,000	\$1,020,200
Nebraska	535	\$1,000	\$210,884,000	\$2,796,738
Nevada	17	\$705,000	\$1,272,959,000	\$102,871,765
New Hampshire	176	\$19,000	\$51,407,000	\$5,510,438
New Jersey	661	\$19,000	\$141,474,000	\$16,488,191
New Mexico	89	\$68,000	\$95,644,000	\$3,790,225
New York	702	\$271,000	\$5,591,339,000	\$25,688,610
North Carolina	210	\$2,000	\$394,272,000	\$14,709,314
North Dakota	247	\$23,000	\$71,393,000	\$1,822,846
Ohio	843	\$0	\$348,110,000	\$10,786,707
Oklahoma	570	\$38,000	\$137,542,000	\$2,789,607
Oregon	219	\$5,000	\$245,493,000	\$8,385,922
Pennsylvania	693	\$63,000	\$701,504,000	\$16,907,929
Rhode Island	36	\$650,000	\$98,072,000	\$25,162,417
South Carolina	96	\$685,000	\$225,907,000	\$25,129,167
South Dakota	174	\$43,000	\$90,266,000	\$2,808,644
Tennessee	138	\$482,000	\$441,169,000	\$19,836,232
Texas	1236	\$0	\$1,137,126,000	\$14,660,875
Utah	53	\$0	\$170,317,000	\$18,988,925
Vermont	332	\$0	\$18,747,000	\$1,783,407
Virginia	134	\$1,331,000	\$1,292,917,000	\$42,669,634
Washington	296	\$4,000	\$222,953,000	\$8,543,578
West Virginia	55	\$1,339,000	\$100,098,000	\$12,916,164
Wisconsin	430	\$364,000	\$252,333,000	\$8,695,170
Wyoming	48	\$354,000	\$64,154,000	\$8,098,604

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-6. Minimum, maximum and mean of districts' state revenues, by state: 2002–03

State	Number of districts	Minimum	Maximum	Mean
Total	16342	\$0	\$6,111,619,000	\$13,098,413
Alabama	129	\$0	\$253,660,000	\$22,999,853
Alaska	53	\$400,000	\$232,053,000	\$15,346,623
Arizona	531	\$0	\$264,853,000	\$6,161,435
Arkansas	329	\$0	\$99,383,000	\$5,405,222
California	1089	\$0	\$4,608,751,000	\$30,870,309
Colorado	198	\$0	\$305,314,000	\$13,713,227
Connecticut	189	\$0	\$228,943,000	\$13,216,561
Delaware	32	\$0	\$116,969,000	\$25,589,688
District of Columbia	1	\$0	\$0	\$0
Florida	67	\$1,736,000	\$1,398,809,000	\$129,688,672
Georgia	196	\$552,000	\$525,230,000	\$33,427,036
Hawaii	1	\$1,873,318,000	\$1,873,318,000	\$1,873,318,000
Idaho	114	\$63,000	\$96,770,000	\$8,719,491
Illinois	1034	\$0	\$1,478,169,000	\$6,188,278
Indiana	327	\$0	\$261,951,000	\$13,993,777
Iowa	386	\$172,000	\$152,873,000	\$5,115,824
Kansas	302	\$149,000	\$244,514,000	\$7,939,275
Kentucky	176	\$706,000	\$349,114,000	\$16,501,881
Louisiana	66	\$4,631,000	\$239,011,000	\$39,984,621
Maine	293	\$0	\$23,090,000	\$2,983,645
Maryland	24	\$7,248,000	\$611,834,000	\$138,225,125
Massachusetts	377	\$0	\$328,667,000	\$12,619,714
Michigan	798	\$1,000	\$1,176,357,000	\$14,076,080
Minnesota	493	\$0	\$465,533,000	\$12,506,590
Mississippi	152	\$926,000	\$94,882,000	\$11,542,441
Missouri	524	\$84,000	\$202,962,000	\$5,146,313
Montana	471	\$2,000	\$32,168,000	\$1,174,669
Nebraska	535	\$1,000	\$145,393,000	\$1,642,458
Nevada	17	\$655,000	\$497,223,000	\$49,288,529
New Hampshire	176	\$29,000	\$73,707,000	\$5,440,176
New Jersey	661	\$0	\$758,974,000	\$12,417,924
New Mexico	89	\$1,134,000	\$484,466,000	\$21,409,202
New York	702	\$0	\$6,111,619,000	\$24,944,282
North Carolina	210	\$160,000	\$578,628,000	\$28,848,257
North Dakota	247	\$0	\$29,355,000	\$1,241,486
Ohio	843	\$0	\$380,834,000	\$9,541,509
Oklahoma	570	\$56,000	\$138,639,000	\$3,987,342
Oregon	219	\$50,000	\$187,554,000	\$10,721,781
Pennsylvania	693	\$0	\$1,020,091,000	\$9,995,205
Rhode Island	36	\$208,000	\$199,593,000	\$19,811,028
South Carolina	96	\$50,000	\$225,076,000	\$28,770,323
South Dakota	174	\$4,000	\$39,019,000	\$1,888,368
Tennessee	138	\$1,054,000	\$314,156,000	\$19,194,993
Texas	1236	\$10,000	\$367,529,000	\$11,351,939
Utah	53	\$0	\$228,702,000	\$30,428,170
Vermont	332	\$6,000	\$27,195,000	\$2,346,759
Virginia	134	\$1,317,000	\$306,914,000	\$30,505,373
Washington	296	\$113,000	\$241,802,000	\$18,021,176
West Virginia	55	\$5,711,000	\$138,711,000	\$27,633,600
Wisconsin	430	\$11,000	\$683,126,000	\$10,843,163
Wyoming	48	\$429,000	\$83,536,000	\$10,191,646

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-7. Minimum, maximum and mean of districts' federal revenues, by state: 2002–03

State	Number of districts	Minimum	Maximum	Mean
Total	16342	\$0	\$1,437,401,000	\$2,265,427
Alabama	129	\$56,000	\$65,632,000	\$4,400,806
Alaska	53	\$65,000	\$49,899,000	\$4,894,774
Arizona	531	\$0	\$56,080,000	\$1,481,333
Arkansas	329	\$0	\$26,809,000	\$1,156,581
California	1089	\$0	\$824,683,000	\$5,321,997
Colorado	198	\$0	\$68,940,000	\$2,021,308
Connecticut	189	\$0	\$52,537,000	\$1,867,804
Delaware	32	\$29,000	\$14,143,000	\$2,958,406
District of Columbia	1	\$152,599,000	\$152,599,000	\$152,599,000
Florida	67	\$1,507,000	\$335,837,000	\$29,206,015
Georgia	196	\$237,000	\$69,171,000	\$5,367,209
Hawaii	1	\$170,377,000	\$170,377,000	\$170,377,000
Idaho	114	\$0	\$13,147,000	\$1,425,702
Illinois	1034	\$0	\$602,702,000	\$1,565,497
Indiana	327	\$0	\$54,537,000	\$1,788,963
Iowa	386	\$61,000	\$26,899,000	\$789,347
Kansas	302	\$10,000	\$49,101,000	\$1,030,305
Kentucky	176	\$84,000	\$45,700,000	\$2,862,125
Louisiana	66	\$976,000	\$94,142,000	\$11,198,152
Maine	293	\$0	\$8,405,000	\$558,075
Maryland	24	\$3,137,000	\$143,103,000	\$23,796,167
Massachusetts	377	\$0	\$97,365,000	\$1,889,886
Michigan	798	\$0	\$236,429,000	\$1,701,401
Minnesota	493	\$0	\$57,443,000	\$968,783
Mississippi	152	\$275,000	\$30,898,000	\$3,177,000
Missouri	524	\$19,000	\$65,361,000	\$1,068,191
Montana	471	\$0	\$8,905,000	\$364,796
Nebraska	535	\$0	\$49,185,000	\$422,170
Nevada	17	\$129,000	\$122,989,000	\$11,284,647
New Hampshire	176	\$0	\$13,345,000	\$575,534
New Jersey	661	\$0	\$65,928,000	\$1,224,912
New Mexico	89	\$37,000	\$58,432,000	\$4,309,135
New York	702	\$0	\$1,437,401,000	\$3,701,815
North Carolina	210	\$1,000	\$66,067,000	\$4,281,162
North Dakota	247	\$0	\$10,510,000	\$510,215
Ohio	843	\$0	\$139,462,000	\$1,330,912
Oklahoma	570	\$6,000	\$48,260,000	\$989,428
Oregon	219	\$0	\$47,612,000	\$1,860,420
Pennsylvania	693	\$0	\$283,834,000	\$2,091,328
Rhode Island	36	\$39,000	\$32,668,000	\$3,028,083
South Carolina	96	\$0	\$38,899,000	\$5,576,625
South Dakota	174	\$0	\$14,985,000	\$853,437
Tennessee	138	\$163,000	\$109,676,000	\$4,409,036
Texas	1236	\$0	\$205,044,000	\$2,768,869
Utah	53	\$0	\$41,947,000	\$5,002,736
Vermont	332	\$0	\$5,822,000	\$240,831
Virginia	134	\$0	\$66,801,000	\$5,214,299
Washington	296	\$0	\$48,581,000	\$2,373,206
West Virginia	55	\$788,000	\$28,505,000	\$4,863,091
Wisconsin	430	\$0	\$164,362,000	\$1,232,591
Wyoming	48	\$45,000	\$10,316,000	\$1,756,417

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-8. Minimum, maximum and mean of districts' total revenues, by state: 2002–03

State	Number of districts	Minimum	Maximum	Mean
Total	16342	\$0	\$13,140,359,000	\$27,515,068
Alabama	129	\$1,109,000	\$449,312,000	\$40,279,488
Alaska	53	\$540,000	\$414,075,000	\$26,904,679
Arizona	531	\$0	\$538,798,000	\$13,108,921
Arkansas	329	\$652,000	\$238,340,000	\$9,864,571
California	1089	\$5,000	\$6,978,828,000	\$54,927,323
Colorado	198	\$114,000	\$715,561,000	\$31,804,253
Connecticut	189	\$121,000	\$353,856,000	\$36,938,704
Delaware	32	\$42,000	\$196,916,000	\$40,111,375
District of Columbia	1	\$1,114,061,000	\$1,114,061,000	\$1,114,061,000
Florida	67	\$7,979,000	\$2,976,518,000	\$291,788,582
Georgia	196	\$1,946,000	\$1,139,910,000	\$69,004,117
Hawaii	1	\$2,078,877,000	\$2,078,877,000	\$2,078,877,000
Idaho	114	\$83,000	\$207,976,000	\$14,789,333
Illinois	1034	\$62,000	\$3,837,867,000	\$18,981,959
Indiana	327	\$330,000	\$415,778,000	\$25,253,538
Iowa	386	\$1,100,000	\$326,973,000	\$11,333,687
Kansas	302	\$667,000	\$418,629,000	\$13,472,848
Kentucky	176	\$1,341,000	\$773,945,000	\$27,681,960
Louisiana	66	\$9,958,000	\$529,221,000	\$83,004,864
Maine	293	\$1,000	\$90,096,000	\$7,380,904
Maryland	24	\$28,231,000	\$1,717,136,000	\$362,540,792
Massachusetts	377	\$0	\$1,016,975,000	\$30,747,565
Michigan	798	\$101,000	\$1,659,070,000	\$23,175,410
Minnesota	493	\$0	\$639,821,000	\$17,466,714
Mississippi	152	\$2,255,000	\$213,108,000	\$21,452,441
Missouri	524	\$442,000	\$484,507,000	\$14,546,948
Montana	471	\$2,000	\$66,620,000	\$2,559,665
Nebraska	535	\$6,000	\$405,462,000	\$4,861,366
Nevada	17	\$1,489,000	\$1,893,171,000	\$163,444,941
New Hampshire	176	\$81,000	\$138,459,000	\$11,526,148
New Jersey	661	\$45,000	\$930,827,000	\$30,131,027
New Mexico	89	\$1,360,000	\$638,542,000	\$29,508,562
New York	702	\$306,000	\$13,140,359,000	\$54,334,707
North Carolina	210	\$207,000	\$1,038,967,000	\$47,838,733
North Dakota	247	\$51,000	\$107,484,000	\$3,574,547
Ohio	843	\$0	\$784,024,000	\$21,659,128
Oklahoma	570	\$329,000	\$311,873,000	\$7,766,377
Oregon	219	\$55,000	\$480,659,000	\$20,968,123
Pennsylvania	693	\$73,000	\$2,005,429,000	\$28,994,462
Rhode Island	36	\$2,764,000	\$326,928,000	\$48,001,528
South Carolina	96	\$735,000	\$485,956,000	\$59,476,115
South Dakota	174	\$100,000	\$143,237,000	\$5,550,448
Tennessee	138	\$1,850,000	\$865,001,000	\$43,440,261
Texas	1236	\$10,000	\$1,709,699,000	\$28,781,683
Utah	53	\$71,000	\$425,717,000	\$54,419,830
Vermont	332	\$10,000	\$41,801,000	\$4,370,997
Virginia	134	\$3,156,000	\$1,666,632,000	\$78,389,306
Washington	296	\$119,000	\$513,336,000	\$28,937,959
West Virginia	55	\$8,820,000	\$267,314,000	\$45,412,855
Wisconsin	430	\$802,000	\$1,099,821,000	\$20,770,923
Wyoming	48	\$1,987,000	\$115,826,000	\$20,046,667

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-9. Minimum, maximum and mean of districts' current expenditures for instruction, by state: 2002–03

State	Number of districts	Minimum	Maximum	Mean
Total	16342	\$0	\$10,072,803,000	\$14,521,337
Alabama	129	\$453,000	\$240,639,000	\$21,838,070
Alaska	53	\$270,000	\$232,179,000	\$14,406,132
Arizona	531	\$0	\$242,174,000	\$5,603,367
Arkansas	329	\$166,000	\$110,422,000	\$5,383,076
California	1089	\$0	\$3,699,595,000	\$27,145,604
Colorado	198	\$0	\$375,997,000	\$16,003,763
Connecticut	189	\$0	\$195,614,000	\$19,738,571
Delaware	32	\$0	\$131,310,000	\$21,670,094
District of Columbia	1	\$473,414,000	\$473,414,000	\$473,414,000
Florida	67	\$3,639,000	\$1,585,259,000	\$143,620,866
Georgia	196	\$0	\$601,668,000	\$37,514,888
Hawaii	1	\$888,473,000	\$888,473,000	\$888,473,000
Idaho	114	\$29,000	\$118,900,000	\$8,109,070
Illinois	1034	\$0	\$2,152,692,000	\$10,067,633
Indiana	327	\$0	\$211,975,000	\$14,650,664
Iowa	386	\$89,000	\$169,066,000	\$5,588,666
Kansas	302	\$288,000	\$203,947,000	\$6,848,970
Kentucky	176	\$760,000	\$403,467,000	\$15,275,432
Louisiana	66	\$4,865,000	\$285,095,000	\$45,599,864
Maine	293	\$0	\$55,118,000	\$4,283,601
Maryland	24	\$15,756,000	\$942,679,000	\$197,440,792
Massachusetts	377	\$0	\$536,070,000	\$17,297,156
Michigan	798	\$45,000	\$884,202,000	\$10,936,664
Minnesota	493	\$0	\$343,019,000	\$8,882,118
Mississippi	152	\$1,084,000	\$108,428,000	\$11,198,638
Missouri	524	\$169,000	\$240,868,000	\$7,801,496
Montana	471	\$0	\$42,978,000	\$1,458,820
Nebraska	535	\$0	\$195,061,000	\$2,644,708
Nevada	17	\$681,000	\$919,269,000	\$82,744,706
New Hampshire	176	\$0	\$85,579,000	\$6,362,636
New Jersey	661	\$0	\$438,976,000	\$15,490,755
New Mexico	89	\$411,000	\$333,055,000	\$13,927,764
New York	702	\$0	\$10,072,803,000	\$35,403,360
North Carolina	210	\$164,000	\$487,449,000	\$26,630,371
North Dakota	247	\$0	\$52,411,000	\$1,816,680
Ohio	843	\$0	\$414,074,000	\$10,740,992
Oklahoma	570	\$183,000	\$144,529,000	\$3,786,972
Oregon	219	\$0	\$252,622,000	\$11,225,639
Pennsylvania	693	\$0	\$834,962,000	\$14,844,195
Rhode Island	36	\$1,860,000	\$166,509,000	\$26,991,667
South Carolina	96	\$488,000	\$239,500,000	\$30,088,208
South Dakota	174	\$0	\$75,099,000	\$2,870,575
Tennessee	138	\$974,000	\$503,041,000	\$26,243,486
Texas	1236	\$0	\$907,062,000	\$14,707,882
Utah	53	\$11,000	\$212,595,000	\$28,544,528
Vermont	332	\$0	\$25,220,000	\$1,996,985
Virginia	134	\$0	\$936,061,000	\$42,248,440
Washington	296	\$90,000	\$240,605,000	\$14,636,780
West Virginia	55	\$4,893,000	\$146,254,000	\$25,825,382
Wisconsin	430	\$0	\$598,937,000	\$11,266,949
Wyoming	48	\$1,011,000	\$65,204,000	\$9,863,479

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-10. Minimum, maximum and mean of districts' current expenditures for support services, by state: 2002–03

State	Number of districts	Minimum	Maximum	Mean
Total	16342	\$0	\$2,831,325,000	\$8,183,494
Alabama	129	\$607,000	\$135,915,000	\$11,794,279
Alaska	53	\$256,000	\$148,153,000	\$9,699,094
Arizona	531	\$3,000	\$158,493,000	\$4,041,362
Arkansas	329	\$238,000	\$86,452,000	\$2,959,739
California	1089	\$0	\$2,438,808,000	\$15,638,508
Colorado	198	\$57,000	\$329,705,000	\$10,857,379
Connecticut	189	\$0	\$106,917,000	\$10,366,571
Delaware	32	\$43,000	\$71,282,000	\$11,911,781
District of Columbia	1	\$406,078,000	\$406,078,000	\$406,078,000
Florida	67	\$3,116,000	\$888,382,000	\$88,630,313
Georgia	196	\$917,000	\$287,702,000	\$18,448,500
Hawaii	1	\$521,929,000	\$521,929,000	\$521,929,000
Idaho	114	\$31,000	\$66,281,000	\$4,476,175
Illinois	1034	\$0	\$1,140,844,000	\$6,127,974
Indiana	327	\$38,000	\$166,087,000	\$8,724,049
Iowa	386	\$237,000	\$82,369,000	\$3,130,573
Kansas	302	\$281,000	\$145,676,000	\$3,960,560
Kentucky	176	\$507,000	\$301,480,000	\$8,373,710
Louisiana	66	\$3,677,000	\$151,320,000	\$24,931,167
Maine	293	\$1,000	\$26,063,000	\$1,942,478
Maryland	24	\$9,776,000	\$462,525,000	\$109,617,958
Massachusetts	377	\$0	\$330,332,000	\$9,135,637
Michigan	798	\$9,000	\$646,816,000	\$7,703,387
Minnesota	493	\$0	\$161,581,000	\$4,390,621
Mississippi	152	\$122,000	\$70,446,000	\$6,350,454
Missouri	524	\$131,000	\$203,690,000	\$4,455,193
Montana	471	\$4,000	\$21,025,000	\$817,036
Nebraska	535	\$0	\$121,265,000	\$1,277,028
Nevada	17	\$739,000	\$514,401,000	\$45,166,765
New Hampshire	176	\$8,000	\$32,763,000	\$3,238,841
New Jersey	661	\$23,000	\$322,076,000	\$9,802,828
New Mexico	89	\$524,000	\$209,117,000	\$9,569,674
New York	702	\$2,000	\$2,831,325,000	\$14,298,573
North Carolina	210	\$43,000	\$260,283,000	\$13,242,595
North Dakota	247	\$8,000	\$25,565,000	\$969,372
Ohio	843	\$0	\$286,980,000	\$7,379,547
Oklahoma	570	\$86,000	\$109,923,000	\$2,459,661
Oregon	219	\$15,000	\$151,153,000	\$7,060,073
Pennsylvania	693	\$13,000	\$548,727,000	\$8,484,799
Rhode Island	36	\$718,000	\$114,344,000	\$14,603,528
South Carolina	96	\$264,000	\$136,062,000	\$18,034,667
South Dakota	174	\$2,000	\$42,946,000	\$1,698,092
Tennessee	138	\$404,000	\$278,191,000	\$12,441,710
Texas	1236	\$4,000	\$553,535,000	\$8,431,096
Utah	53	\$10,000	\$102,383,000	\$13,351,057
Vermont	332	\$0	\$12,995,000	\$1,039,720
Virginia	134	\$0	\$540,386,000	\$23,763,679
Washington	296	\$50,000	\$158,806,000	\$8,494,456
West Virginia	55	\$2,850,000	\$74,618,000	\$13,852,491
Wisconsin	430	\$0	\$373,750,000	\$6,412,937
Wyoming	48	\$639,000	\$38,354,000	\$6,088,979

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-11. Minimum, maximum and mean of districts' other current expenditures, by state: 2002–03

State	Number of districts	Minimum	Maximum	Mean
Total	16342	\$0	\$357,663,000	\$951,467
Alabama	129	\$103,000	\$27,316,000	\$2,463,744
Alaska	53	\$0	\$11,407,000	\$842,660
Arizona	531	\$0	\$20,532,000	\$496,277
Arkansas	329	\$0	\$7,173,000	\$443,562
California	1089	\$0	\$215,836,000	\$1,564,003
Colorado	198	\$0	\$19,381,000	\$926,303
Connecticut	189	\$0	\$13,039,000	\$1,152,254
Delaware	32	\$0	\$5,298,000	\$1,283,906
District of Columbia	1	\$22,825,000	\$22,825,000	\$22,825,000
Florida	67	\$351,000	\$123,704,000	\$11,942,910
Georgia	196	\$0	\$41,306,000	\$2,982,092
Hawaii	1	\$78,689,000	\$78,689,000	\$78,689,000
Idaho	114	\$0	\$6,932,000	\$569,474
Illinois	1034	\$0	\$180,671,000	\$560,985
Indiana	327	\$0	\$13,107,000	\$965,716
Iowa	386	\$0	\$14,678,000	\$691,751
Kansas	302	\$10,000	\$13,839,000	\$538,159
Kentucky	176	\$52,000	\$28,037,000	\$1,307,222
Louisiana	66	\$559,000	\$27,584,000	\$4,735,697
Maine	293	\$0	\$2,110,000	\$202,464
Maryland	24	\$1,256,000	\$65,183,000	\$15,109,792
Massachusetts	377	\$0	\$32,367,000	\$835,631
Michigan	798	\$0	\$43,548,000	\$570,525
Minnesota	493	\$0	\$15,990,000	\$582,815
Mississippi	152	\$113,000	\$13,648,000	\$1,260,546
Missouri	524	\$0	\$17,961,000	\$554,355
Montana	471	\$0	\$3,498,000	\$92,352
Nebraska	535	\$0	\$14,187,000	\$201,389
Nevada	17	\$32,000	\$47,852,000	\$4,320,941
New Hampshire	176	\$0	\$4,361,000	\$311,330
New Jersey	661	\$0	\$23,985,000	\$767,396
New Mexico	89	\$29,000	\$23,068,000	\$1,222,921
New York	702	\$0	\$357,663,000	\$1,195,752
North Carolina	210	\$0	\$41,250,000	\$2,313,457
North Dakota	247	\$0	\$3,794,000	\$217,729
Ohio	843	\$0	\$29,370,000	\$633,423
Oklahoma	570	\$0	\$18,198,000	\$463,379
Oregon	219	\$0	\$13,390,000	\$645,881
Pennsylvania	693	\$0	\$71,912,000	\$920,488
Rhode Island	36	\$26,000	\$10,251,000	\$1,173,750
South Carolina	96	\$0	\$28,027,000	\$2,702,771
South Dakota	174	\$0	\$5,433,000	\$223,494
Tennessee	138	\$0	\$45,610,000	\$1,982,174
Texas	1236	\$0	\$74,060,000	\$1,190,028
Utah	53	\$0	\$22,365,000	\$2,535,208
Vermont	332	\$0	\$1,613,000	\$85,253
Virginia	134	\$0	\$66,144,000	\$2,706,291
Washington	296	\$0	\$14,453,000	\$1,209,034
West Virginia	55	\$454,000	\$15,108,000	\$2,394,800
Wisconsin	430	\$0	\$34,529,000	\$635,763
Wyoming	48	\$58,000	\$3,461,000	\$527,458

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-12. Minimum, maximum and mean of districts' total current expenditures, by state: 2002–03

State	Number of districts	Minimum	Maximum	Mean
Total	16342	\$0	\$13,261,791,000	\$23,656,298
Alabama	129	\$1,163,000	\$403,870,000	\$36,096,093
Alaska	53	\$526,000	\$391,739,000	\$24,947,887
Arizona	531	\$5,000	\$398,106,000	\$10,141,006
Arkansas	329	\$404,000	\$204,047,000	\$8,786,377
California	1089	\$0	\$6,354,239,000	\$44,348,115
Colorado	198	\$57,000	\$723,655,000	\$27,787,444
Connecticut	189	\$0	\$312,889,000	\$31,257,397
Delaware	32	\$43,000	\$207,890,000	\$34,865,781
District of Columbia	1	\$902,317,000	\$902,317,000	\$902,317,000
Florida	67	\$7,514,000	\$2,597,345,000	\$244,194,090
Georgia	196	\$1,788,000	\$924,738,000	\$58,945,480
Hawaii	1	\$1,489,091,000	\$1,489,091,000	\$1,489,091,000
Idaho	114	\$60,000	\$192,113,000	\$13,154,719
Illinois	1034	\$0	\$3,474,207,000	\$16,756,592
Indiana	327	\$38,000	\$391,169,000	\$24,340,428
Iowa	386	\$606,000	\$266,113,000	\$9,410,990
Kansas	302	\$579,000	\$363,462,000	\$11,347,689
Kentucky	176	\$1,391,000	\$732,984,000	\$24,956,364
Louisiana	66	\$9,258,000	\$460,824,000	\$75,266,727
Maine	293	\$1,000	\$83,291,000	\$6,428,543
Maryland	24	\$26,788,000	\$1,470,387,000	\$322,168,542
Massachusetts	377	\$0	\$898,769,000	\$27,268,424
Michigan	798	\$62,000	\$1,574,566,000	\$19,210,576
Minnesota	493	\$0	\$520,409,000	\$13,855,554
Mississippi	152	\$2,327,000	\$192,522,000	\$18,809,638
Missouri	524	\$361,000	\$462,519,000	\$12,811,044
Montana	471	\$4,000	\$64,003,000	\$2,368,208
Nebraska	535	\$4,000	\$330,513,000	\$4,123,125
Nevada	17	\$1,458,000	\$1,481,522,000	\$132,232,412
New Hampshire	176	\$8,000	\$122,565,000	\$9,912,807
New Jersey	661	\$23,000	\$785,037,000	\$26,060,979
New Mexico	89	\$964,000	\$565,240,000	\$24,720,360
New York	702	\$2,000	\$13,261,791,000	\$50,897,685
North Carolina	210	\$207,000	\$788,982,000	\$42,186,424
North Dakota	247	\$14,000	\$81,770,000	\$3,003,781
Ohio	843	\$0	\$730,424,000	\$18,753,962
Oklahoma	570	\$304,000	\$267,106,000	\$6,710,012
Oregon	219	\$15,000	\$417,165,000	\$18,931,594
Pennsylvania	693	\$31,000	\$1,455,601,000	\$24,249,482
Rhode Island	36	\$2,641,000	\$291,104,000	\$42,768,944
South Carolina	96	\$757,000	\$403,589,000	\$50,825,646
South Dakota	174	\$8,000	\$123,478,000	\$4,792,161
Tennessee	138	\$1,671,000	\$826,842,000	\$40,667,370
Texas	1236	\$36,000	\$1,534,657,000	\$24,329,006
Utah	53	\$21,000	\$333,577,000	\$44,430,792
Vermont	332	\$0	\$39,828,000	\$3,121,958
Virginia	134	\$0	\$1,542,591,000	\$68,718,410
Washington	296	\$140,000	\$413,864,000	\$24,340,270
West Virginia	55	\$8,416,000	\$235,980,000	\$42,072,673
Wisconsin	430	\$0	\$1,007,216,000	\$18,315,649
Wyoming	48	\$1,749,000	\$107,019,000	\$16,479,917

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-13. Minimum, maximum and mean of districts' capital outlays, by state: 2002–03

State	Number of districts	Minimum	Maximum	Mean
Total	16342	\$0	\$1,392,882,000	\$3,095,431
Alabama	129	\$37,000	\$52,909,000	\$3,351,000
Alaska	53	\$0	\$120,199,000	\$4,660,472
Arizona	531	\$0	\$55,251,000	\$1,628,369
Arkansas	329	\$0	\$36,461,000	\$752,310
California	1089	\$0	\$900,485,000	\$6,741,544
Colorado	198	\$0	\$109,336,000	\$4,147,116
Connecticut	189	\$0	\$63,777,000	\$2,866,058
Delaware	32	\$0	\$29,743,000	\$5,523,906
District of Columbia	1	\$194,278,000	\$194,278,000	\$194,278,000
Florida	67	\$253,000	\$419,848,000	\$43,643,791
Georgia	196	\$3,000	\$173,376,000	\$8,701,439
Hawaii	1	\$63,049,000	\$63,049,000	\$63,049,000
Idaho	114	\$0	\$37,674,000	\$1,630,263
Illinois	1034	\$0	\$487,458,000	\$2,638,279
Indiana	327	\$7,000	\$40,485,000	\$2,633,884
Iowa	386	\$14,000	\$47,608,000	\$1,189,228
Kansas	302	\$2,000	\$17,104,000	\$780,308
Kentucky	176	\$13,000	\$17,656,000	\$721,653
Louisiana	66	\$138,000	\$48,739,000	\$6,207,652
Maine	293	\$0	\$16,218,000	\$470,020
Maryland	24	\$800,000	\$139,546,000	\$28,118,833
Massachusetts	377	\$0	\$75,791,000	\$1,125,645
Michigan	798	\$0	\$363,583,000	\$3,074,721
Minnesota	493	\$0	\$61,944,000	\$2,488,195
Mississippi	152	\$34,000	\$24,254,000	\$1,759,191
Missouri	524	\$0	\$62,835,000	\$1,463,870
Montana	471	\$0	\$10,310,000	\$161,323
Nebraska	535	\$0	\$84,960,000	\$616,348
Nevada	17	\$32,000	\$479,245,000	\$33,918,235
New Hampshire	176	\$0	\$43,041,000	\$1,220,494
New Jersey	661	\$0	\$109,891,000	\$2,468,451
New Mexico	89	\$5,000	\$77,257,000	\$4,487,708
New York	702	\$1,000	\$1,392,882,000	\$6,409,097
North Carolina	210	\$0	\$176,360,000	\$4,484,105
North Dakota	247	\$0	\$13,810,000	\$327,992
Ohio	843	\$0	\$59,107,000	\$2,770,372
Oklahoma	570	\$0	\$19,081,000	\$538,970
Oregon	219	\$0	\$45,645,000	\$2,767,342
Pennsylvania	693	\$0	\$78,612,000	\$2,688,701
Rhode Island	36	\$27,000	\$9,242,000	\$871,111
South Carolina	96	\$1,000	\$130,924,000	\$9,015,229
South Dakota	174	\$0	\$11,995,000	\$702,569
Tennessee	138	\$1,000	\$106,679,000	\$4,608,333
Texas	1236	\$0	\$192,503,000	\$3,854,494
Utah	53	\$0	\$81,902,000	\$8,893,075
Vermont	332	\$0	\$3,868,000	\$139,792
Virginia	134	\$0	\$174,423,000	\$7,980,410
Washington	296	\$0	\$107,555,000	\$4,019,530
West Virginia	55	\$370,000	\$23,204,000	\$3,022,418
Wisconsin	430	\$0	\$88,056,000	\$1,705,014
Wyoming	48	\$137,000	\$9,975,000	\$2,298,167

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

**Table D-14. Minimum, maximum and mean of districts' non-elementary/secondary expenditures, by state:
2002–03**

State	Number of districts	Minimum	Maximum	Mean
Total	16342	\$0	\$193,821,000	\$330,940
Alabama	129	\$16,000	\$8,692,000	\$828,209
Alaska	53	\$0	\$3,834,000	\$208,566
Arizona	531	\$0	\$6,836,000	\$105,625
Arkansas	329	\$0	\$2,181,000	\$76,003
California	1089	\$0	\$193,821,000	\$1,186,931
Colorado	198	\$0	\$15,339,000	\$268,040
Connecticut	189	\$0	\$5,772,000	\$184,921
Delaware	32	\$0	\$3,504,000	\$408,156
District of Columbia	1	\$9,368,000	\$9,368,000	\$9,368,000
Florida	67	\$0	\$92,485,000	\$6,344,761
Georgia	196	\$0	\$21,610,000	\$333,622
Hawaii	1	\$50,252,000	\$50,252,000	\$50,252,000
Idaho	114	\$0	\$1,872,000	\$41,684
Illinois	1034	\$0	\$51,801,000	\$122,534
Indiana	327	\$0	\$5,548,000	\$190,972
Iowa	386	\$0	\$4,830,000	\$46,062
Kansas	302	\$0	\$994,000	\$15,699
Kentucky	176	\$0	\$2,705,000	\$297,739
Louisiana	66	\$3,000	\$5,008,000	\$381,106
Maine	293	\$0	\$2,016,000	\$68,836
Maryland	24	\$17,000	\$5,134,000	\$970,833
Massachusetts	377	\$0	\$5,031,000	\$109,698
Michigan	798	\$0	\$21,505,000	\$488,409
Minnesota	493	\$0	\$24,912,000	\$671,333
Mississippi	152	\$0	\$1,924,000	\$78,908
Missouri	524	\$0	\$14,105,000	\$302,042
Montana	471	\$0	\$639,000	\$10,769
Nebraska	535	\$0	\$1,660,000	\$8,228
Nevada	17	\$0	\$6,947,000	\$913,471
New Hampshire	176	\$0	\$1,055,000	\$34,295
New Jersey	661	\$0	\$7,456,000	\$262,083
New Mexico	89	\$0	\$5,041,000	\$250,978
New York	702	\$0	\$143,253,000	\$461,339
North Carolina	210	\$0	\$6,759,000	\$220,829
North Dakota	247	\$0	\$1,891,000	\$25,219
Ohio	843	\$0	\$15,133,000	\$322,955
Oklahoma	570	\$0	\$24,990,000	\$332,772
Oregon	219	\$0	\$14,985,000	\$156,251
Pennsylvania	693	\$0	\$61,691,000	\$255,229
Rhode Island	36	\$0	\$4,590,000	\$611,194
South Carolina	96	\$0	\$5,641,000	\$674,740
South Dakota	174	\$0	\$1,065,000	\$21,874
Tennessee	138	\$0	\$8,627,000	\$489,239
Texas	1236	\$0	\$26,839,000	\$224,037
Utah	53	\$0	\$14,505,000	\$1,341,566
Vermont	332	\$0	\$642,000	\$12,003
Virginia	134	\$0	\$15,716,000	\$472,313
Washington	296	\$0	\$6,270,000	\$129,088
West Virginia	55	\$3,000	\$9,552,000	\$595,618
Wisconsin	430	\$0	\$22,910,000	\$169,644
Wyoming	48	\$0	\$1,136,000	\$47,708

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-15. Minimum, maximum and mean of districts' total expenditures, by state: 2002–03

State	Number of districts	Minimum	Maximum	Mean
Total	16342	\$0	\$15,233,917,000	\$28,398,919
Alabama	129	\$1,413,000	\$471,711,000	\$41,076,992
Alaska	53	\$558,000	\$528,943,000	\$30,382,811
Arizona	531	\$5,000	\$470,406,000	\$12,377,043
Arkansas	329	\$498,000	\$252,263,000	\$9,868,419
California	1089	\$4,000	\$7,554,624,000	\$54,866,745
Colorado	198	\$62,000	\$827,039,000	\$33,762,773
Connecticut	189	\$0	\$343,611,000	\$35,825,175
Delaware	32	\$43,000	\$220,609,000	\$42,401,500
District of Columbia	1	\$1,105,963,000	\$1,105,963,000	\$1,105,963,000
Florida	67	\$8,600,000	\$3,008,568,000	\$301,196,149
Georgia	196	\$2,120,000	\$1,131,938,000	\$68,963,179
Hawaii	1	\$1,602,392,000	\$1,602,392,000	\$1,602,392,000
Idaho	114	\$60,000	\$197,441,000	\$15,148,605
Illinois	1034	\$13,000	\$4,159,228,000	\$20,578,508
Indiana	327	\$250,000	\$465,628,000	\$29,935,572
Iowa	386	\$1,084,000	\$337,023,000	\$11,704,637
Kansas	302	\$643,000	\$392,510,000	\$12,644,834
Kentucky	176	\$1,428,000	\$770,624,000	\$26,707,352
Louisiana	66	\$9,556,000	\$507,741,000	\$83,565,485
Maine	293	\$1,000	\$86,836,000	\$7,351,935
Maryland	24	\$28,199,000	\$1,675,750,000	\$363,854,917
Massachusetts	377	\$0	\$1,000,697,000	\$30,192,037
Michigan	798	\$85,000	\$2,005,909,000	\$24,668,811
Minnesota	493	\$0	\$646,658,000	\$18,378,874
Mississippi	152	\$2,532,000	\$220,620,000	\$21,086,796
Missouri	524	\$492,000	\$554,826,000	\$15,086,796
Montana	471	\$4,000	\$67,930,000	\$2,579,361
Nebraska	535	\$4,000	\$427,678,000	\$4,904,609
Nevada	17	\$1,518,000	\$2,107,939,000	\$177,001,647
New Hampshire	176	\$55,000	\$148,835,000	\$12,060,250
New Jersey	661	\$61,000	\$923,035,000	\$30,169,920
New Mexico	89	\$1,224,000	\$652,752,000	\$29,866,742
New York	702	\$231,000	\$15,233,917,000	\$59,442,313
North Carolina	210	\$207,000	\$996,960,000	\$48,228,771
North Dakota	247	\$49,000	\$98,024,000	\$3,624,607
Ohio	843	\$0	\$808,400,000	\$22,534,458
Oklahoma	570	\$304,000	\$290,073,000	\$7,678,074
Oregon	219	\$97,000	\$448,060,000	\$22,734,082
Pennsylvania	693	\$47,000	\$2,039,389,000	\$30,155,540
Rhode Island	36	\$2,843,000	\$303,740,000	\$45,728,833
South Carolina	96	\$758,000	\$554,595,000	\$62,757,781
South Dakota	174	\$141,000	\$141,439,000	\$5,711,626
Tennessee	138	\$1,870,000	\$944,116,000	\$46,975,877
Texas	1236	\$36,000	\$1,815,578,000	\$30,486,282
Utah	53	\$29,000	\$404,544,000	\$55,982,075
Vermont	332	\$12,000	\$42,175,000	\$4,340,244
Virginia	134	\$2,889,000	\$1,776,771,000	\$80,199,097
Washington	296	\$154,000	\$480,198,000	\$29,737,794
West Virginia	55	\$8,884,000	\$269,978,000	\$45,898,982
Wisconsin	430	\$791,000	\$1,152,989,000	\$21,228,556
Wyoming	48	\$1,944,000	\$112,689,000	\$19,073,229

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2003, (sdf031a).

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-16. Minimum, maximum and mean of continuous variables: 2002–03

Variable	Label	N	Minimum	Maximum	Mean
V33	Fall Membership	16,342	\$0	\$1,077,381	\$2,928
C14	Fed Rev - Thru State - Title I	16,342	\$0	\$502,532,000	\$533,371
C15	Fed Rev - Thru State - Children With Disabilities	16,342	\$0	\$202,368,000	\$408,740
C16	Fed Rev - Thru State - Math, Science, and Profe	16,342	\$0	\$60,331,000	\$54,387
C17	Fed Rev - Thru State - Safe and Drug Free Schoo	16,342	\$0	\$7,838,000	\$17,591
C18	Fed Rev - Thru State - Title V, Part A	16,342	\$0	\$14,946,000	\$31,094
C19	Fed Rev - Thru State - Vocational and Tech Edu	16,342	\$0	\$12,728,000	\$36,763
C20	Fed Rev - Thru State - Other	16,342	\$0	\$138,361,000	\$326,957
C25	Fed Rev - Thru State - Child Nutrition Act	16,342	\$0	\$258,513,000	\$456,077
C36	Fed Rev - Nonspecified	16,342	\$0	\$310,455,000	\$186,001
B10	Fed Rev - Direct - Impact Aid	16,342	\$0	\$40,926,000	\$67,082
B11	Fed Rev - Direct - Bilingual Education	16,342	\$0	\$17,478,000	\$8,868
B12	Fed Rev - Direct - Indian Education	16,342	\$0	\$2,071,000	\$4,917
B13	Fed Rev - Direct - Other	16,342	\$0	\$202,372,000	\$133,580
C01	State Rev - General Formula Assistance	16,342	\$0	\$3,834,721,000	\$8,980,794
C04	State Rev - Staff Improvement Programs	16,342	\$0	\$575,084,000	\$223,743
C05	State Rev - Special Education Programs	16,342	\$0	\$898,405,000	\$841,070
C06	State Rev - Compensatory And Basic Skill	16,342	\$0	\$244,703,000	\$281,806
C07	State Rev - Bilingual Education Programs	16,342	\$0	\$116,604,000	\$35,656
C08	State Rev - Gifted And Talented Programs	16,342	\$0	\$91,027,000	\$32,072
C09	State Rev - Vocational Education Program	16,342	\$0	\$44,670,000	\$57,579
C10	State Rev - School Lunch Programs	16,342	\$0	\$21,546,000	\$24,980
C11	State Rev - Capital Outlay And Debt Serv	16,342	\$0	\$204,205,000	\$634,153
C12	State Rev - Transportation Programs	16,342	\$0	\$84,855,000	\$225,248
C13	State Rev - Other Programs	16,342	\$0	\$1,003,276,000	\$1,164,195
C35	State Rev - Nonspecified	16,342	\$0	\$363,658,000	\$144,645
C38	State Rev On Behalf - Employee Benefits	16,342	\$0	\$122,518,000	\$424,661
C39	State Rev On Behalf - Not Employee Benef	16,342	\$0	\$12,393,000	\$27,809
T02	Local Rev - Parent Government Contributi	1,434	\$0	\$5,512,933,000	\$22,673,226
T06	Local Rev - Property Taxes	13,927	\$0	\$1,552,917,000	\$8,753,191
T09	Local Rev - General Sales Taxes	13,927	\$0	\$146,098,000	\$179,850
T15	Local Rev - Public Utility Taxes	13,927	\$0	\$15,217,000	\$15,726
T40	Local Rev - Individual And Corporate Inc	13,927	\$0	\$90,517,000	\$91,566
T99	Local Rev - All Other Taxes	13,927	\$0	\$105,688,000	\$68,383
D11	Local Rev - From Other School Systems	16,342	\$0	\$163,874,000	\$467,833
D23	Local Rev - From Cities and Counties	16,342	\$0	\$311,104,000	\$266,754
A07	Local Rev - Tuition Fees From Pupils And	16,342	\$0	\$11,641,000	\$54,420
A08	Local Rev - Transportation Fees From Pup	16,342	\$0	\$8,348,000	\$5,216
A09	Local Rev - School Lunch	16,342	\$0	\$34,627,000	\$373,029
A11	Local Rev - Textbook Sales And Rentals	16,342	\$0	\$2,101,000	\$11,012
A13	Local Rev - Student Activity Receipts	16,342	\$0	\$81,143,000	\$173,342
A15	Local Rev - Student Fees, Nonspecified	16,342	\$0	\$7,647,000	\$6,952
A20	Local Rev - Other Sales And Services	16,342	\$0	\$32,790,000	\$66,946
U22	Local Rev - Interest Earnings	16,342	\$0	\$58,362,000	\$177,240
U97	Local Rev - Miscellaneous	16,342	\$0	\$222,814,000	\$628,169
C24	Nces Local Revenue, Census State Revenue	16,342	\$0	\$604,193,000	\$168,114
E13	Current Exp - Instruction	16,342	\$0	\$10,072,803,000	\$14,521,337
V91	Payments To Private Schools	16,342	\$0	\$383,006,000	\$107,372
V92	Payments To Public Charter Schools	16,342	\$0	\$45,753,000	\$47,516
E17	Current Exp - Support Services - Pupils	16,342	\$0	\$303,221,000	\$1,210,482
E07	Current Exp - Support Services - Instruc	16,342	\$0	\$714,007,000	\$1,131,493
E08	Current Exp - Support Services - General	16,342	\$0	\$163,377,000	\$473,768
E09	Current Exp - Support Services - School	16,342	\$0	\$411,985,000	\$1,328,818
V40	Current Exp - Support Services - Operation	16,342	\$0	\$1,003,536,000	\$2,239,769
V45	Current Exp - Support Services - Student	16,342	\$0	\$631,478,000	\$981,595
V90	Current Exp - Support Services - Business	16,342	\$0	\$441,605,000	\$810,590
V85	Current Exp - Support Services Nonspecific	16,342	\$0	\$29,726,000	\$6,980
E11	Current Exp - Food Services	16,342	\$0	\$357,663,000	\$893,953

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2002–03, FY 2003

Table D-16. Minimum, maximum and mean of continuous variables: 2002–03—Continued

Variable	Label	N	Minimum	Maximum	Mean
V60	Current Exp - Enterprise Operations	16,342	\$0	\$30,494,000	\$51,429
V65	Current Exp - Other Elsec	16,342	\$0	\$11,807,000	\$6,084
V70	Non-Elsec Exp - Community Services	16,342	\$0	\$60,518,000	\$175,052
V75	Non-Elsec Exp - Adult Education	16,342	\$0	\$163,751,000	\$135,803
V80	Non-Elsec Exp - Other	16,342	\$0	\$14,505,000	\$20,084
F12	Capital Outlay - Construction	16,342	\$0	\$1,297,378,000	\$2,344,876
G15	Capital Outlay - Land And Existing Struc	16,342	\$0	\$223,156,000	\$243,659
K09	Capital Outlay - Instructional Equipment	16,342	\$0	\$46,465,000	\$148,084
K10	Capital Outlay - Other Equipment	16,342	\$0	\$119,028,000	\$328,623
K11	Capital Outlay - Nonspecified Equipment	16,342	\$0	\$19,758,000	\$30,190
L12	Payments To State Governments	16,342	\$0	\$139,493,000	\$72,781
M12	Payments To Local Governments	16,342	\$0	\$24,088,000	\$48,166
Q11	Payments To Other School Systems	16,342	\$0	\$382,718,000	\$508,825
I86	Interest On Debt	16,342	\$0	\$279,123,000	\$686,478
Z32	Total Salaries	16,342	\$0	\$7,784,660,000	\$15,155,202
Z33	Salaries - Instruction	16,342	\$0	\$6,509,950,000	\$10,248,345
V11	Salaries - Support Services - Pupils	16,342	\$0	\$222,899,000	\$849,651
V13	Salaries - Support Services - Instructio	16,342	\$0	\$396,713,000	\$686,880
V15	Salaries - Support Services - General Ad	16,342	\$0	\$85,304,000	\$222,338
V17	Salaries - Support Services - School Adm	16,342	\$0	\$320,218,000	\$986,317
V21	Salaries - Support Services - Operation	16,342	\$0	\$432,804,000	\$887,853
V23	Salaries - Support Services - Student Tr	16,342	\$0	\$67,439,000	\$368,258
V37	Salaries - Support Services - Business/C	16,342	\$0	\$111,337,000	\$374,539
V29	Salaries - Food Service	16,342	\$0	\$177,625,000	\$328,368
Z34	Total Employee Benefits	16,342	\$0	\$2,532,444,000	\$4,203,381
V10	Empl Benefits - Instruction	16,342	\$0	\$2,240,165,000	\$2,797,255
V12	Empl Benefits - Support Services - Pupil	16,342	\$0	\$66,753,000	\$222,414
V14	Empl Benefits - Support Services - Instr	16,342	\$0	\$102,152,000	\$180,365
V16	Empl Benefits - Support Services - Gener	16,342	\$0	\$24,415,000	\$67,178
V18	Empl Benefits - Support Services - Schoo	16,342	\$0	\$92,641,000	\$265,625
V22	Empl Benefits - Support Services - Opera	16,342	\$0	\$123,871,000	\$271,576
V24	Empl Benefits - Support Services - Stude	16,342	\$0	\$24,560,000	\$116,010
V38	Empl Benefits - Support Services - Busin	16,342	\$0	\$38,399,000	\$119,563
V30	Empl Benefits - Food Services	16,342	\$0	\$29,299,000	\$98,875
V32	Empl Benefits - Enterprise Operations	16,342	\$0	\$9,974,000	\$3,402
19H	Long Term Debt - Outstanding At Beginnin	16,342	\$0	\$7,987,467,000	\$13,473,509
21F	Long Term Debt - Issued During Fiscal Ye	16,342	\$0	\$2,877,533,000	\$2,941,902
31F	Long Term Debt - Retired During Fiscal Y	16,342	\$0	\$205,913,000	\$1,593,523
41F	Long Term Debt - Outstanding At End Of F	16,342	\$0	\$9,039,592,000	\$14,808,324
61V	Short Term Debt - Outstanding At Beginnin	16,342	\$0	\$170,551,000	\$376,117
66V	Short Term Debt - Outstanding At End Of	16,342	\$0	\$309,280,000	\$613,849
W01	Assets - Sinking Fund	14,908	\$0	\$491,586,000	\$632,781
W31	Assets - Bond Fund	14,908	\$0	\$2,997,243,000	\$3,105,977
W61	Assets - Other Funds	14,908	\$0	\$2,134,152,000	\$4,786,818

RETURN TO

FAX to ESES Branch at 877-574-6549

2003 ANNUAL SURVEY OF LOCAL GOVERNMENT FINANCES School Systems

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

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

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their financial accounts. This form has been approved by the Office of Management and Budget (OMB) and has been given the number 0607-0700. Please note that we have displayed this number in the upper right hand corner of this form. Display of this number confirms that we have approval from OMB to conduct this survey. If this number was not displayed, we could not request your participation in this survey. We estimate public reporting burden for this collection of information to vary from 1.5 to 2.5 hours per response, with an average of 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0700, U.S. Census Bureau, 4700 Silver Hill Road, Stop 1500, Washington, D.C. 20233-1500. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0700" as the subject.

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

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

Part I REVENUE

Amount
Omit cents

Section A - FROM LOCAL SOURCES

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

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

CONTINUE WITH PART II ON PAGE 3 

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

Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object 100) (1)	Employee benefits only (Object 200) (2)	TOTAL (ALL current operation objects) (3)
1. Instruction (1000)	Z33	V10	E13
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	E07
4. Support services, general administration (2300)	V15	V16	E08
5. Support services, school administration (2400)	V17	V18	E09
6. Support services, operation and maintenance of plant (2600)	V21	V22	V40
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500, 2800, and 2900)	V37	V38	V90
Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS	V29	V30	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V60
11. Other			V65
Section C – NONELEMENTARY-SECONDARY PROGRAMS			V70
12. Community services (3300)			
13. Adult education			V75
14. Other			V80
Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B			V91
15. Payments to private schools (object 563)			
16. Payments to public charter schools			V92

Part III CAPITAL OUTLAY EXPENDITURES

	Amount <i>Omit cents</i>
1. Construction (object code 450)	F12
2. Land and existing structures (object codes 710, 720)	G15
3. Instructional equipment (object code 730, function 1000)	K09
4. All other equipment (object code 730, functions 2000, 3000, 4000)	K10

Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

1. Total salaries and wages (object 100 – ALL functions)	Z32
2. Total employee benefit payments (object 200 – ALL functions)	Z34

CONTINUE WITH PART IV ON PAGE 4 

Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY – Continued		Amount <i>Omit cents</i>	
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 592, 593)		Q11	
4. Payments to state governments (object code 569)		L12	
5. Payments to local governments (object code 920)		M12	
6. Interest on school system indebtedness (object code 830)		I86	
Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		C38	
1. For employee benefits			
2. All other (textbooks, school bus purchase, etc.)		C39	
Part VI DEBT		19H	
Section A – LONG TERM – Term of more than one year			
1. Outstanding at beginning of the fiscal year			
2. Issued during fiscal year (revenue code 5110)		21F	
3. Retired during fiscal year (object 910)		31F	
4. Outstanding at end of fiscal year (1 plus 2 minus 3)		41F	
Section B – SHORT TERM – Term of one year or less			
1. Outstanding at beginning of fiscal year		61V	
2. Outstanding at end of fiscal year		66V	
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP – October 2002			Membership
Enter the count of pupils enrolled on the school day closest to October 1, 2002			V33
Part IX SPECIAL PROCESSING ITEMS			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		
4. State revenue, nonspecified	C35		
5. Federal revenue, nonspecified	C36		
6. State payment on behalf of the LEA, instruction employee benefits	J13		
7. State payment on behalf of the LEA, pupil support services employee benefits	J17		
8. State payment on behalf of the LEA, instructional staff support employee benefits	J07		
9. State payment on behalf of the LEA, general administration employee benefits	J08		

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 employee benefits	J09	
11. State payment on behalf of the LEA, operation and maintenance of plant employee benefits	J40	
12. State payment on behalf of the LEA, student transportation employee benefits	J45	
13. State payment on behalf of the LEA, business/central/other employee benefits	J90	
14. State payment on behalf of the LEA, other employee benefits	J10	
15. Support services expenditures, nonspecified	V85	
16. Equipment expenditure, nonspecified	K11	
17. Own retirement system transfer, instruction	J12	
18. Own retirement system transfer, support services	J11	
19. Federal revenue on behalf of school system	B23	
20. State payment on behalf of the LEA, instructional nonbenefits	J14	
21. State payment on behalf of the LEA, support services nonbenefits	J96	
22. State payment on behalf of the LEA, noninstructional programs nonbenefits	J97	
23. State payment on behalf of the LEA, nonelementary-secondary programs	J98	
24. State payment on behalf of the LEA, capital outlay	J99	

FOR CENSUS USE ONLY

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

Part X DATA SUPPLIED BY

Name	Telephone		
	Area code	Number	Extension
Title			

BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

- | | |
|----------------------------------|----------------------------------|
| a. General fund | 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, U.S. Census Bureau at 1-800-622-6193 for help with questions.

Part I - REVENUE

Section A - FROM LOCAL SOURCES

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

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

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

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

Lines 9-14. Report all student fees on these lines. Gross receipts from sale of school breakfasts, lunches, and milk (from students, teachers, adults, but not from state or federal funds) should be entered in item 12. Gross 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 noncategorical state assistance programs such as foundation, minimum or basic formula support, principal apportionment, equalization, flat or block grants, and state public school fund distributions. Also include state revenue dedicated from major state taxes, such as income and sales taxes. Revenues from minor state taxes should be included on line 11.

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

Line 3. Enter revenues for the education of physically and mentally 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) as reauthorized by the No Child Left Behind Act of 2001 (NCLB). Report basic, concentration, targeted, and finance incentive grants.

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

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

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

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

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

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

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

Section D - FROM FEDERAL SOURCES DIRECTLY

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

Line 2. Include project grants for bilingual education provided under Title III of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB). These were formerly Title VII grants.

Line 3. Include both project and formula grants for Indian education distributed under Title VII (formerly Title IX) of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB) and the Johnson O' Malley Act.

Line 4. Report the total of all other federal grants awarded directly to the local education agency. Include project grants 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.

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, nonstudent transportation vehicle operation and maintenance, and security services.

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

Line 8. Business/central/other support services (2500, 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 Noninstructional Programs

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

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

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

Section C – Nonelementary-secondary Programs

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

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

Line 14. Other. All other nonelementary-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 nonelementary-secondary program activities.

Line 2. Total employee benefit payments. Enter the total expenditure for all employee benefits paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 2, the employer share of state or local employee retirement contributions, social security contributions, group life and health insurance, unemployment and 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 nonelementary-secondary program activities.

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

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 

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 noninterest-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 market value. Exclude accounts receivable, value of real property, and all nonsecurity assets.

Part VIII – FALL MEMBERSHIP – OCTOBER, 2002

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2002 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

Part IX – SPECIAL PROCESSING ITEMS

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

Line 1. Student fees, nonspecified. Report here any item in your chart of accounts 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 U.S. Census Bureau and as state by the National Center for Education Statistics.

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

Line 4. State revenue, nonspecified. Report here any item in your chart of accounts 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, line 1, for pupil support services. See definitions for Part II-A, line 2.

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

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

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

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

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

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

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

Line 15. Support services, nonspecified. Report here any item in your chart of accounts 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. Own retirement system transfer, support services. If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for support services and other noninstructional employees.

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

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

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

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

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

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