

Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2008–09 (Fiscal Year 2009)

Final File Version 1a

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Stephen Q. Cornman
National Center for Education Statistics

Nanae Nakamoto
Education Statistics Services Institute-
American Institutes for Research

U.S. Department of Education

Arne Duncan
Secretary

Institute of Education Sciences

John Q. Easton
Director

National Center for Education Statistics

Jack Buckley
Commissioner

Elementary/Secondary & Libraries Studies Division

Jeffrey A. Owings
Associate Commissioner

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Content Contact

Stephen Q. Cornman
(202) 502-7338
stephen.cornman@ed.gov

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I. Introduction to the NCES Common Core of Data School District Finance Survey (F-33), School Year 2008–09 (Fiscal Year 2009) Final File Version 1a

This documentation is for the final file (Version 1a) of the National Center for Education Statistics' (NCES) Common Core of Data (CCD) School District Finance Survey (F-33) for school year 2008–09, fiscal year 2009 (FY 09). It contains a brief description of the data collection along with information required to understand and access the data file. The F-33 consists of data submitted annually to the NCES by state education agencies (SEAs) in the 50 states and the District of Columbia. The survey provides finance data for all local education agencies (LEAs) that provide free public elementary and secondary education in the United States. The F-33 data file does not include national and state totals.¹

NCES and the Governments Division of the U.S. Census Bureau collaborate to collect public school system finance data. The U.S. Census Bureau conducts a Census of Government Finances and an Annual Survey of Government Finances as authorized by title 13 U.S.C. §161 and 182. Congress authorizes NCES to collect these data through the Education Sciences Reform Act of 2002, section 151(b) (3), 20 U.S.C. 9541. The Census Bureau acts as the primary collection agent and produces two data files: one for distribution and reporting by the Census Bureau and the other for distribution and reporting by NCES. The Census Bureau refers to this data collection as the Survey of Local Governments: School Systems, and NCES refers to this data collection as the CCD School District Finance Survey (F-33). Specific differences between the collections include:

- ***Inclusion of independent charter school districts***—NCES requests that states report fiscal data in the F-33 for all independent charter school districts and all districts that include charter schools. Most states comply with this request. In contrast the Census Bureau data file and report includes only districts that meet the definition of an established government entity.²
- ***State payments on behalf of school districts***—NCES files include state government expenditures for and on behalf of school districts for all data items. In contrast, the Census Bureau aggregates these expenditures to total expenditures, current expenditures, total instructional expenditures, total support services, salaries across all functions, enterprise operations and benefits, total capital outlay, construction, land and buildings.
- ***Classification of state and local revenues***—The NCES file classifies revenues as being from local or state sources, as identified by each state submitting data. Some revenues which NCES categorizes as state are categorized as local by the Census Bureau.

¹ Refer to the CCD National Public Education Financial Survey (NPEFS) for national and state-level figures. The NPEFS, a key component of the CCD survey system, collects state totals of school finance data. Although both the NPEFS and the F-33 collect data from SEAs, the NPEFS includes expenditures for special state-run and federal-run schools that are not included in the F-33. NPEFS data represent the total spending on public elementary and secondary education for states and the nation, and are used in determining state funding allocations for a number of federal education programs, including those authorized by Title I of the Elementary and Secondary Education Act of 1965.

² U.S. Census Bureau, *Public Education Finances: 2009*, G09-ASPEF, U.S. Government Printing Office, Washington, DC, 2011.

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

The CCD is a national statistical database of information that describes all public elementary and secondary schools and school districts. The CCD consists of six annual surveys: the Public Elementary/Secondary School Universe Survey, the Local Education Agency Universe Survey, the State Nonfiscal Survey of Public Elementary/Secondary Education, the National Public Education Financial Survey (NPEFS), the School District Finance Survey (F-33), and the Teacher Compensation Survey (TCS). The CCD files include regular school districts, independent charter school districts, as well as a substantial number of records representing administrative and operating units that are unlike typical public schools and school districts. The CCD system provides features that enable SEAs and data users to identify and select records according to the categories of interest to them. The principal users of CCD fiscal data are the federal government, the education research community, state and local government officials (including school boards and LEA administrators), and the general public.

The NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009), provides a set of standards and guidance for school system accounting. The handbook gives common definitions for detailed account classifications, which are aggregated to form the data items collected in the F-33 survey. The use of the accounting handbook by SEAs facilitates the comparability of data across states and school districts.

The population universe changes from year to year. Districts may be newly incorporated, undergo boundary changes, consolidate, disaggregate, or dissolve. The nonfiscal CCD Local Education Agency Universe Survey files and documentation located at <http://nces.ed.gov/ccd/pubagency.asp> present more detailed information on these changes.

The data file for the FY 09 CCD School District Finance Survey (F-33) contains 16,563 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. The F-33 file includes variables for revenues by source, expenditures by function, indebtedness, assets, student membership counts, as well as identification variables. For a complete list of variables, see appendix A. Finance data are presented in whole dollar amounts.

The remainder of this documentation includes a user's guide and five appendixes. The user's guide contains information on the methodology of this survey, including certain conditions that are unique to the data file for the FY 09 survey cycle and information about changes to the survey that may be important to the user planning longitudinal analyses.

The five appendixes are as follows:

- **Appendix A—Record Layout and Descriptions of Data Items** gives the variable names and labels of the data items discussed throughout the documentation, as well as their location in the data file for the FY 09 survey cycle.
- **Appendix B—Glossary** defines terms and variables used in the F-33.
- **Appendix C—State Notes** provides comments related to unique state financial practices for FY 09 and how those practices relate to this data release.

- **Appendix D—Value Distribution and Field Frequencies** provides the frequency and distribution of data items across local education agencies.
- **Appendix E—Survey Form** includes a facsimile of the data collection instrument.

II. User’s Guide

A. Methodology

The F-33 collects finance data from the universe of LEAs 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 usually between March 15 and October 30 of the following year. The FY 09 F-33 collection opened on February 16, 2010 and closed on January 21, 2011. States report data to the Census Bureau in either the F-33 format or in the individual state agency’s format. When SEAs report in their state agency format, the Census Bureau staff manually evaluates the SEA’s chart of accounts and creates a “crosswalk” that edits state data to the F-33 format.

For the FY 09 collection, the following states submitted data in their own formats: Alabama, Arizona, California, Indiana, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Oregon, South Carolina, Tennessee, and Utah. Idaho and Oklahoma sent revenue data in the F-33 format and expenditure data in their own state format. All other states reported data in the F-33 format. Survey analysts monitor all data by 1) comparing the school district finance data to other CCD survey data and 2) performing internal and longitudinal consistency checks.

The F-33 is designed to provide finance data for each school district. The sum of school district data from F-33 to state totals may differ from state finance data provided from NPEFS, which collects total revenues and expenditures for public education at the state level. This is because NPEFS includes expenditures for schools and programs operated by the states and federal government that are not reported at the school district level.

B. Accounting and Collection Methods

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

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

There are some instances where the Census Bureau and NCES differ in their classification of tax items. For example, the variable NCES Local Revenue/Census Bureau State Revenue (C24)³ records items classified as local revenue by NCES, but as state revenue 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 year for Nebraska and Texas runs from September 1 through August 31. CCD survey personnel do not edit F-33 data 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 Revenues From Other School Systems (D11) consist of payments received from other school districts for providing services. Payments to Other School Systems (Q11) are expenditures made to other school districts for providing services. The summary revenue (TLOCREV and TOTALREV) and expenditure (TOTALEXP) items for each district include these items. Data users should refer to the NPEFS for state and national totals; compiling state and national totals from the F-33 survey data would result in double counting, due to the inclusion of the D11 and Q11 transfer items.

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

Special Exhibit Items

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

- Expenditures for teacher salaries are defined as base salaries paid to certified teachers and certified substitute teachers. Expenditures for teacher salaries are reported in four program areas: Regular (Z35), Special (Z36), Vocational (Z37), and Other (Z38). The broader instructional salaries (Z33) include both data expenditures for teacher salaries by program area and salaries for instructional assistants and aides. Textbook expenditures for instructional purposes (V93) are also reported as an exhibit item.
- Payments to Private Schools (V91) and Payments to Charter Schools (V92) are special exhibit items used to identify charter school and private school expenditures. The Payments to Private Schools (V91) and Payments to Charter Schools (V92) do not represent total charter school and private school expenditures. Prior to FY 09, V91 and V92 expenditures were included in Current Expenditures—Instruction (E13 and TCURINST), Total Current Expenditure for Elementary/Secondary Education

³ Variable names are included in parentheses following variable labels at first reference. Subsequent references use variable names only.

(TCURELSC), and TOTALEXP. Beginning with FY 09, E13, TCURINST, TCURELSC, and TOTALEXP do not include V91 and V92.

- State Payments on Behalf of the Local Education Agency—Employee Benefits (C38) and State Payments on Behalf of the Local Education Agency—Other than Employee Benefits (C39) are included in the state revenue subtotal (TSTREV) and total revenue (TOTALREV). State direct support expenditures for and on behalf of school districts are included in the detailed current expenditure items. State payments on behalf of the LEA are not reported separately in the file, but are included in the detailed data items, as shown in table 1.

Table 1. Destination of state payments on behalf of the Local Education Agency (LEA), by F-33 survey item: Fiscal year 2009

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

American Recovery and Reinvestment Act (ARRA) Data

In February of 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (ARRA). The Department of Education allocated funds to the states under this legislation.⁴ As a result of the ARRA, NCES added three data items to the F-33 in order to collect and analyze data

⁴ http://www.recovery.gov/About/Pages/The_Act.aspx; accessed June 6, 2011.

pertaining to Title I, Impact Aid, and other ED funds. The three additional data items provide the necessary detail to report total ARRA expenditures, Title I revenues, and their functional allocations, such as for classroom instruction or school construction. The three additional items are:

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

The F-33 is collecting ARRA data in the F-33 collection for FY 09, FY 10, and FY 11.

Data Item Flags

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

The flags are as follows:

- R—As reported by the state;
- A—Edited by the analyst or imputed (formerly labeled “Adjusted”);
- S—Edited to include data for state payments made on behalf of the school systems; and
- N—Not applicable.

Missing, Nonapplicable, and Suppressed Data

In the F-33 data files CCD identifies missing data by reporting the data value as “-1.” Because all fiscal data items on the FY 2009 F-33 data file (including student membership) have been either imputed or edited, there are no fiscal data variables on the file with missing data. Sometimes it is difficult to distinguish a reported zero from a state respondent represents a missing data item or a true zero. For example, small districts often have staff and other costs that cross functions. The principal of a school in a one-school LEA may also serve as the LEA superintendent. In some cases, the state might report this person’s salary under LEA administration instead of allocating the salary to both LEA administration and school administration functions. In this scenario, the zero data reported for school administration would be assigned a flag of “R.”

The original source for the student membership count (V33) in the FY 09 F-33 data file is the CCD nonfiscal 2008–09 LEA Universe Survey. Census and NCES may edit student membership counts from the CCD Local Education Agency Universe Survey if the state reports revised membership information for F-33. States generally report the nonfiscal membership information for the LEA Universe Survey in the spring of the school year. The timing of the F-33 collection is about one year after the nonfiscal LEA collection. Even though the membership data have the same reference date and definition, V33 values may not match student membership values from the CCD Local Education Agency Universe Survey for some LEAs. In the F-33 data files CCD identifies suppressed data by reporting the data value as “-3” and the data item flag as a value of “A.” NCES suppresses V33 values in cases where the student count in the CCD Local Education Agency Universe Survey does not reflect the number of students educated in the district. For

example, special education districts and vocational districts may have suppressed membership values if these districts provided instruction or support services for students not counted in the CCD Local Education Agency Universe.

In the F-33 data files CCD identifies non-applicable data by reporting the data value as “-2” and the data item flag as a value of “N.” Non-applicable data are cases where a district does not have a particular type of revenue or expenditure. For example, for fiscally independent districts, the value for Local Revenues—Parent Government Contributions (T02) is “-2,” and the Local Revenues—Parent Government Contributions Flag (FL_T02) is assigned a value of “N.”

Nonsampling Error

Nonsampling error is the error in an estimate arising at any stage in the survey from sources exclusive of sampling error. Nonsampling error includes coverage errors, nonresponse error; data processing or data entry errors, or reporting error because respondents misinterpret survey questions or do not follow survey instructions or do not follow the item definitions correctly. State education policies may differ in such a way that does not allow them to map their data exactly to the CCD definitions. For example, one state may report revenues from student activities while another may not report these revenues because the state prohibits districts from collecting such revenues. Another source of nonsampling error may be variations in the reference period for the reported data. For example, CCD requests student membership data for October 1 of each school year, but a state may report their information for another date because they were not able to capture the data for October 1.

The F-33 universe includes all public school districts in the 50 states and the District of Columbia. All 51 state-level respondents reported data for FY 09. Charter school systems’ reporting requirements vary from state to state. As a result, SEAs do not report finance data for charter schools uniformly. Some independent charter schools do not submit finance data to SEAs, and, as a result, fiscal data for these schools may be missing from the F-33 file.

Reference Sources for Data Definitions

Four reference sources are used in conjunction with F-33 variable description and state reporting.

- *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009) can be accessed online at <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2009325>. This publication contains standard account codes, classification criteria, and definitions for reporting school system financial information, providing a system by which fiscal data can be reported in a comprehensive and uniform manner.
- *Governmental Accounting, Auditing, and Financial Reporting* (Gauthier 2005) can be purchased from the Government Finance Officers Association.
- *Government Finance and Employment Classification Manual* (U.S. Census Bureau 2006) can be accessed online at <http://www.census.gov/govs/www/class06.html>.
- F-33 Survey Form “Basic Instructions and Suggestions” includes a summary of definitions needed to respond to the survey (see the survey form in appendix E).

C. Unit Identifiers

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

- NCES local education agency identification code (LEAID);
- Census Bureau identification code (CENSUSID);
- American National Standards Institute (ANSI)⁵ state code (FIPST);
- ANSI county number (CONUM);
- Consolidated Statistical Area code (CSA); and
- Core-Based Statistical Area code (CBSA).⁶

C.1. Identification Variables

LEAID

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

LEAID Matching Issues

Sometimes SEAs report agencies to the F-33 that cannot be matched to the nonfiscal LEA universe file. The result is that the agency may not have a valid LEAID. If F-33 survey staff cannot find a matching LEA on the nonfiscal universe file for the corresponding school year, they attempt to match the LEA to the nonfiscal universe files for the prior and subsequent school years. In the case a match occurs, F-33 will use the LEAID from the prior or subsequent year nonfiscal universe.

The existence of a valid LEAID code does not guarantee that a match can be made with the current year LEA universe file. For example, a closed LEA on the nonfiscal file will appear on the nonfiscal file as closed for the year it closes only. In the subsequent school year, the SEA may not report the LEA on the nonfiscal universe file but could report fiscal data on the F-33 file.

It is also possible for a district to receive start-up money in advance of having students and staff. Although NCES requests that states report “future” districts are on the nonfiscal LEA universe,

⁵ American National Standards Institute (ANSI) state codes replace the Federal Information Processing Standards (FIPS) codes previously issued by the National Institute of Standards and Technology (NIST) for the 50 states, the District of Columbia, and the U.S. Island Areas. ANSI state code values map directly to the retired FIPS code values.

⁶ In addition to these variables, there are six other unit characterization codes: the school-level code (SCHLEV), the agency charter code (AGCHRT), the CCD Agency Nonfiscal File Match (CCDNF), the Census Bureau Fiscal File Match (CENFILE), Agency Low Grade Offered (GSLO), and Agency High Grade Offered (GSHI).

not all states are able to report districts until they become operational. This results in some future districts being reported in the F-33 survey but not in the LEA universe survey.

Starting in FY 06, the Census Bureau assigned unique dummy LEAIDs to the LEAs without a valid LEAID. There are 29 dummy LEAIDs on the FY 09 file. Dummy LEAIDs can be recognized by having “D” in the third position of the LEAID. Dummy LEAIDs will remain the same across the years of data collection, unless a matching LEA universe is found in a subsequent year.

The CCD Agency Nonfiscal File Match flag (CCDNF) indicates whether a record in the F-33 file matches a record in the LEA universe file. NCES matches every LEA there is F-33 data for, regardless of membership, even if it is 0. However in the F-33 First Look reports, only the LEAs that match to the current year nonfiscal LEA file and have a membership greater than zero in the F-33 file are included. In most NCES research and publications, only those F-33 records matching the LEA universe file and having student counts greater than zero are used in analyses. For more information on the LEAID code, please see the file documentation for the CCD school universe and LEA universe surveys, available at <http://nces.ed.gov/ccd/pubagency.asp>.

CENSUSID

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

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

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

Table 2. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 2009

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

NOTE: CENSUSID is the Census Bureau identification code.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

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

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

Positions 4–6 of CENSUSID represent the county area code. County area codes generally reflect alphabetically ordered numbering of counties for each state. Positions 7–9 uniquely identify a government unit, regardless of type. After the FY 93 survey cycle, the Census Bureau added unique identifiers (positions 10 through 14) to further specify subunits of parent governments.

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

Geographic Variables

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

- **FIPST** is the ANSI state code. Table 3 presents ANSI state codes by state name and state abbreviation.
- **CONUM** is the ANSI county number. It consists of the two-digit ANSI state code and a three-digit county identification number. County numbers for each state can be found at <http://www.census.gov/geo/www/ansi/countylookup.html>.
- **CBSA** is the Core-Based Statistical Area code. CBSA refers collectively to metropolitan and micropolitan statistical areas. Each metropolitan statistical area must have at least one urbanized area of 50,000 or more inhabitants. Each micropolitan statistical area must have at least one urban cluster of at least 10,000 but less than 50,000 population.⁷
- **CSA** is the Combined Statistical Area code. A CSA consists of two or more adjacent CBSAs.

⁷ For information about CBSA and CSA definitions, see http://www.census.gov/geo/www/2010census/gtc/gtc_cbsa.html.

Table 3. State abbreviations and American National Standards Institute (ANSI) state codes, by state: Fiscal year 2009

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

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

C. 2 Other Unit Characterization Codes

School-level Codes

School-level codes (SCHLEV) describe the level of education provided within each school district:⁸ SCHLEV codes “01,” “02,” and “03” are assigned based on the student membership reported on the CCD school universe file. The valid F-33 SCHLEV codes are defined as follows:

- 01 = Elementary school system only—the lowest grade with students is less than grade 9 and the highest grade with students is less than grade 9;

⁸ Starting with FY 08, the assignment of SCHLEV codes for an LEA was changed to a new method to ensure that SCHLEV codes were consistent with student enrollments by grade. Prior to FY 08, the Census Bureau assigned SCHLEV codes using a different methodology. SCHLEV has a different definition on the nonfiscal LEA universe file than on the F-33 file.

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

The ESAs are coded as “07” regardless of whether or not they provide general, special, or vocational education services. Special, vocational, and alternative education schools are identified in the CCD school universe file, which can be linked to the F-33 file to determine the type of services an agency provides.

AGCHRT Codes

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

The AGCHRT code is used to identify districts with charter schools. The codes are as follows:

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

CCDNF

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

CENFILE

The CENFILE variable identifies records in the F-33 data file released by NCES that are not found in the Census Bureau's version of the data file. All school districts in the Census Bureau release must meet the criteria for being a government entity or a dependent agency of a government entity. In certain cases, districts provide public education, but do not meet these criteria. As a result, CCD files include independent charter school districts that are not included in the Census Bureau data file. A CENFILE value of "0" identifies districts that are not in the Census Bureau file; a value of "1" identifies those that are in the Census Bureau file.

GSLO and GSHI

Agency Low Grade Offered (GSLO) and Agency High Grade Offered (GSHI) comprise the grade span for the LEA. The GSLO variable indicates the lowest grade offered; the GSHI variable indicates the highest grade offered.

D. Weights

The F-33 file includes a WEIGHT variable. For FY 91, FY 93, and FY 94 the F-33 was a sample survey, and the WEIGHT is used to create weighted estimates for these data releases. For FY 90, FY 92, and FY 95 through FY 09 the F-33 was a universe survey, and all records in these releases have a WEIGHT value of "1." Despite F-33 being a universe survey in recent years, NCES maintains the WEIGHT variable to provide consistency across data files.

E. Changes to the F-33 Survey

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

Unit Identifiers

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

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

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

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

City”). Starting with FY 09, the name of an LEA in CCD LEA Universe file was used as the name of the LEA in the F-33 file.

Special Exhibit Items

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

Federal Revenue Distributed by State Governments

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

Suppressed Data

Starting in FY 06, NCES suppressed Membership (V33) in cases where the student count in the CCD Local Education Agency Universe Survey did not reflect the number of students educated in the district. A value of “-3” was used in the data file to represent values suppressed by NCES (see section II. B).

Local Revenue Items

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

Missing Data

Starting in FY 07, “-1” was used in the data file to represent missing values in student membership count (V33). However, the 2008–09 does not contain any missing values.

Payments to Private Schools and Charter Schools

Starting with FY 09, the payments to private schools and charter schools (V91 and V92) were excluded from E13, TCURINST, TCURELSC, and TOTALEXP.

F. Data File Formats, Names, and Versions

File Formats

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

File Names

The names of the FY 09 releases are as follows:

- Sdf091a.sas7bdat (SAS dataset)
- Sdf091a.txt (text file)

The first five characters indicate the file contents and year, and the last two characters indicate the file version. “Sdf” stands for school district finance, “09” stands for FY 09, “1” indicates that the file is a final version by NCES, and “a” indicates this is the first version of this file by NCES.

File Versions

Starting in school year 1999–2000, CCD data file names include a two-digit version number. The final files are assigned a version number beginning with 1 (one). The character following 1 indicates the version number of the file (e.g., a “1a” file is the first (original) final file, and a “1b” file is the second (revised) final file).

NCES releases a final file (Version 1a) after a publication using the data has been released. (NCES standards require that an NCES publication using the data be released before the data are considered final.) If NCES receives revised data from states or discovers errors in the final data file, a revised file (Version 1b) is released. The documentation for the revised file indicates which states submitted revised data. The revised file is usually released one year after the original (Version 1a) final file.

Guidelines for Using the Flat ASCII Data File

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

G State Notes

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

H. Survey Form

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

References

- Allison, G.S., Honegger, S.D., and Johnson, F. (2009). *Financial Accounting for Local and State School Systems: 2009 Edition* (NCES 2009-325). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC.
- Berry, C. and Cohen, C. (2005). *Documentation for the NCES Common Core of Data, School District Finance Survey (F-33), School Year 2002-03, Fiscal Year (FY) 2003*, (NCES 2005-357). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC.
- Gauthier, Stephen J. (2005). *Governmental Accounting, Auditing, and Financial Reporting 2005*. Chicago, IL: Government Finance Officers Association.
- U.S. Census Bureau (2006). *Government Finance and Employment Classification Manual*. Retrieved July 14, 2011, from <http://www.census.gov/govs/www/class06.html>.

Appendix A—Record Layout and Descriptions of Data Items

Appendix A—Record Layout and Descriptions of Data Items

File name = Sdf091a.sas7bdat, Fiscal year 2009

Number of variables = 256

Number of observations = 16,563

Release: 1a, November 2011

Name	Order	Type	Label
LEAID	1	Character	NCES 7-DIGIT LOCAL EDUCATION AGENCY ID
CENSUSID	2	Character	CENSUS BUREAU 14-DIGIT GOVERNMENT ID
FIPST	3	Character	ANSI STATE NUMBER
CONUM	4	Character	ANSI COUNTY NUMBER – digits 1 and 2 are ANSI state numbers; digits 3–5 are ANSI numbers for county within the state
CSA	5	Character	CONSOLIDATED STATISTICAL AREA
CBSA	6	Character	CORE-BASED STATISTICAL AREA
NAME	7	Character	NAME OF LOCAL EDUCATION AGENCY
STNAME	8	Character	STATE NAME
STABBR	9	Character	STATE ABBREVIATION
SCHLEV	10	Character	SCHOOL-LEVEL CODE 01 = Elementary school system only 02 = Secondary school system only 03 = Elementary/secondary school system 05 = Vocational or special education school system 06 = Nonoperating school system 07 = Education service agency
AGCHRT	11	Character	AGENCY CHARTER CODE 1 = All associated schools are charter schools 2 = All associated schools are charter and noncharter schools 3 = All associated schools are noncharter schools N = Not applicable or code could not be determined
YEAR	12	Character	YEAR OF DATA
CCDNF	13	Character	CCD AGENCY NONFISCAL FILE MATCH 0 = Does not match CCD Local Education Agency Universe file 1 = Matches CCD Local Education Agency Universe file
CENFILE	14	Character	CENSUS BUREAU FISCAL FILE MATCH 0 = Does not match Census Bureau fiscal file 1 = Matches Census Bureau fiscal file
GSLO	15	Character	AGENCY LOW GRADE OFFERED
GSHI	16	Character	AGENCY HIGH GRADE OFFERED
V33	17	Numeric	FALL MEMBERSHIP
TOTALREV	18	Numeric	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
TFEDREV	19	Numeric	TOTAL FEDERAL REVENUE (equals C14 + C15 + C16 + C17 + C18 + C19 + B11 + C20 + C25 + C36 + B10 + B12 + B13)
C14	20	Numeric	FEDERAL REVENUE - THRU STATE TITLE I
C15	21	Numeric	FEDERAL REVENUE - THRU STATE CHILDREN WITH DISABILITIES IDEA

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
C16	22	Numeric	FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
C17	23	Numeric	FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
C18	24	Numeric	FEDERAL REVENUE - THRU STATE - TITLE V, PART A
C19	25	Numeric	FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
B11	26	Numeric	FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
C20	27	Numeric	FEDERAL REVENUE - THRU STATE - OTHER
C25	28	Numeric	FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
C36	29	Numeric	FEDERAL REVENUE - NONSPECIFIED
B10	30	Numeric	FEDERAL REVENUE - DIRECT - IMPACT AID
B12	31	Numeric	FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
B13	32	Numeric	FEDERAL REVENUE - DIRECT - OTHER
TSTREV	33	Numeric	TOTAL STATE REVENUE (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11+ C12 + C13 + C35 + C38 + C39)
C01	34	Numeric	STATE REVENUE - GENERAL FORMULA ASSISTANCE
C04	35	Numeric	STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
C05	36	Numeric	STATE REVENUE - SPECIAL EDUCATION PROGRAMS
C06	37	Numeric	STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
C07	38	Numeric	STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
C08	39	Numeric	STATE REVENUE - GIFTED AND TALENTED PROGRAMS
C09	40	Numeric	STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
C10	41	Numeric	STATE REVENUE - SCHOOL LUNCH PROGRAMS
C11	42	Numeric	STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
C12	43	Numeric	STATE REVENUE - TRANSPORTATION PROGRAMS
C13	44	Numeric	STATE REVENUE - OTHER PROGRAMS
C35	45	Numeric	STATE REVENUE - NONSPECIFIED
C38	46	Numeric	STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
C39	47	Numeric	STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
TLOCREV	48	Numeric	TOTAL LOCAL REVENUE (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + A40 + U11 + U22 + U30 + U50 + U97 + C24)
T02	49	Numeric	LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
T06	50	Numeric	LOCAL REVENUE - PROPERTY TAXES
T09	51	Numeric	LOCAL REVENUE - GENERAL SALES TAXES
T15	52	Numeric	LOCAL REVENUE - PUBLIC UTILITY TAXES
T40	53	Numeric	LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
T99	54	Numeric	LOCAL REVENUE - ALL OTHER TAXES
D11	55	Numeric	LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
D23	56	Numeric	LOCAL REVENUE - FROM CITIES AND COUNTIES
A07	57	Numeric	LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
A08	58	Numeric	LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS

Appendix A—Record Layout and Descriptions of Data Items

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

Appendix A—Record Layout and Descriptions of Data Items

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

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
_19H	130	Numeric	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_21F	131	Numeric	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
_31F	132	Numeric	LONG TERM DEBT - RETIRED DURING FISCAL YEAR
_41F	133	Numeric	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
_61V	134	Numeric	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_66V	135	Numeric	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
W01	136	Numeric	ASSETS - SINKING FUND
W31	137	Numeric	ASSETS - BOND FUND
W61	138	Numeric	ASSETS - OTHER FUNDS
HR1	139	Numeric	ARRA REV - TITLE I
HE1	140	Numeric	CURRENT EXP - ARRA
HE2	141	Numeric	CAPITAL OUTLAY - ARRA
WEIGHT	142	Numeric	WEIGHT
FL_V33	143	Character	FLAG - FALL MEMBERSHIP
FL_C14	144	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE I
FL_C15	145	Character	FLAG - FEDERAL REVENUE - THRU STATE - CHILDREN WITH DISABILITIES – IDEA
FL_C16	146	Character	FLAG - FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
FL_C17	147	Character	FLAG - FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
FL_C18	148	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE V, PART A
FL_C19	149	Character	FLAG - FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
FL_B11	150	Character	FLAG - FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
FL_C20	151	Character	FLAG - FEDERAL REVENUE - THRU STATE - OTHER
FL_C25	152	Character	FLAG - FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
FL_C36	153	Character	FLAG - FEDERAL REVENUE - NONSPECIFIED
FL_B10	154	Character	FLAG - FEDERAL REVENUE - DIRECT - IMPACT AID
FL_B12	155	Character	FLAG - FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
FL_B13	156	Character	FLAG - FEDERAL REVENUE - DIRECT - OTHER
FL_C01	157	Character	FLAG - STATE REVENUE - GENERAL FORMULA ASSISTANCE
FL_C04	158	Character	FLAG - STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
FL_C05	159	Character	FLAG - STATE REVENUE - SPECIAL EDUCATION PROGRAMS
FL_C06	160	Character	FLAG - STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
FL_C07	161	Character	FLAG - STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
FL_C08	162	Character	FLAG - STATE REVENUE - GIFTED AND TALENTED PROGRAMS
FL_C09	163	Character	FLAG - STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
FL_C10	164	Character	FLAG - STATE REVENUE - SCHOOL LUNCH PROGRAMS
FL_C11	165	Character	FLAG - STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
FL_C12	166	Character	FLAG - STATE REVENUE - TRANSPORTATION PROGRAMS
FL_C13	167	Character	FLAG - STATE REVENUE - OTHER PROGRAMS
FL_C35	168	Character	FLAG - STATE REVENUE - NONSPECIFIED
FL_C38	169	Character	FLAG - STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS

Appendix A—Record Layout and Descriptions of Data Items

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

education service agency (ESA): An agency created for the purposes of providing specialized educational services to other education agencies.

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

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contributions on behalf of employees for retirement coverage, social security, group health and life insurance, tuition reimbursement, worker’s compensation, and unemployment compensation. [Z34]

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

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

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

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

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

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

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

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

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

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

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ARRA revenues from Title I and Title V (Part A): ARRA revenues received for Title I and Title V (Part A). [HR1]

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

other federal aid distributed by the state: Includes revenues from other formula grant programs distributed through state governments, such as mathematics, science, and teacher quality under Title II (Parts A and B); safe and drug-free schools; Title V (Part A) grants; and the Adult Education Act (Part B). [C16, C17, C18, C20]

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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payments for textbooks and school buses that are provided to public school systems. [C38, C39]

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

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

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

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

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

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

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

business/central/other support services: Expenditure for business support, central support, and other support services. Business support services include payments for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and

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accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Central support services include planning, research, development, and evaluation services. They also include information services, staff services (recruitment, staff accounting, noninstructional in-service training, staff health services), and data processing services. [V90]

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

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

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

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

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

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

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

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

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

total expenditure: Total Expenditure is the sum of Current Expenditure (TCURELSC), Non-Elementary/Secondary Expenditure (TNONELSE), Capital Outlay (TCAPOUT), intergovernmental expenditure (i.e., payments to other state and local governments and other school systems), and debt service expenditure. Beginning with FY 09, total expenditure excludes

Appendix B—Glossary

Payments to Private Schools (V91) and Payments to Charter Schools (V92). [**TOTALEXP** is the sum of **TCURELSC**, **TNONELSE**, **TCAPOUT**, **L12**, **M12**, **Q11**, and **I86**]

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

Appendix C—State Notes

Appendix C—State Notes

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

Alabama

Fiscal Year: October 1–September 30

Alaska

Fiscal Year: July 1–June 30

Notes:

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

Arizona

Fiscal Year: July 1–June 30

Notes:

- The Arizona financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.
- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).

Arkansas

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

California

Fiscal Year: July 1–June 30

Notes:

- The state reported the State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- For six districts in California, the state reports a single unified district in the F-33 survey, but separate elementary and secondary districts in the Common Core of Data (CCD) Local Education Agency Universe Survey. California treats the two elementary and high school districts as one district in its financial accounting, but as separate districts in managing its student and staff data. The LEAID of the combined district in the F-33 file is the same as the LEAID of the administrative office for the component elementary and high school districts in the CCD LEA Universe file, so the combined district in the F-33 file may be matched to the CCD LEA Universe file. Table C-1 lists the combined districts, LEAIDs, and enrollment.

Table C-1. California combined school districts in the F-33 file and the corresponding component districts in the Common Core of Data (CCD) Local Education Agency (LEA) Universe file: Fiscal year 2009

Combined school district in the F-33 file			Corresponding component district in the CCD LEA Universe file		
District name	LEAID ¹	Enrollment	District name	LEAID	Enrollment
Arena Union Elementary/ Point Arena Joint Union High	0601325	485	Arena Union Elementary Point Arena Joint Union High	0603090 0631230	300 185
Modesto City Schools	0601330	31,067	Modesto City Elementary Modesto City High	0625130 0625150	15,672 15,395
Petaluma Elementary/ Joint Union High	0601328	7,957	Petaluma City Elementary Petaluma Joint Union High	0630230 0630250	2,302 5,655
Santa Barbara School Districts	0601326	15,696	Santa Barbara Elementary Santa Barbara High	0635360 0635370	5,791 9,905
Santa Cruz City Elementary/ High	0601327	6,924	Santa Cruz City Elementary Santa Cruz City High	0635590 0635600	2,165 4,759
City of Santa Rosa Elementary/ High	0601329	16,750	Santa Rosa Elementary Santa Rosa High	0635810 0635830	4,916 11,834

¹The LEAID of combined school district in the F-33 file can be used to match to in the CCD LEA Universe file.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2009, Version 1a; “Local Education Agency Universe Survey,” school year 2008–09, Version 1a.

Colorado

Fiscal Year: July 1–June 30

Appendix C—State Notes

Connecticut

Fiscal Year: July 1–June 30

Notes:

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

Delaware

Fiscal Year: July 1–June 30

Notes:

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

District of Columbia

Fiscal Year: July 1–June 30

Notes:

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

Florida

Fiscal Year: July 1–June 30

Notes:

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

Georgia

Fiscal Year: July 1–June 30

Notes:

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

Hawaii

Fiscal Year: July 1–June 30

Idaho

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

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

Illinois

Fiscal Year: July 1–June 30

Notes:

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reported the State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reported corporate personal property replacement tax revenues as NCES Local Revenue, Census State Revenue (C24) and included them in the local revenue subtotal.

Indiana

Fiscal Year: July 1–June 30

Notes:

- The state reported the State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reported property taxes collected on behalf of charter schools as NCES Local Revenue, Census State Revenue (C24) and included them in the local revenue subtotal.

Iowa

Fiscal Year: July 1–June 30

Kansas

Fiscal Year: July 1–June 30

Notes:

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

Kentucky

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

Louisiana

Fiscal Year: July 1–June 30

Maine

Fiscal Year: July 1–June 30

Notes:

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

Maryland

Fiscal Year: July 1–June 30

Notes:

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

Massachusetts

Fiscal Year: July 1–June 30

Notes:

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

Michigan

Fiscal Year: July 1–June 30

Notes:

- The state of Michigan's fiscal year begins on October 1 and ends on September 30, but public schools in Michigan begin their fiscal year on July 1 and end on June 30.

Minnesota

Fiscal Year: July 1–June 30

Notes:

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- For FY 09, the state of Minnesota allowed its school districts to issue bonds without voter approval for funding actuarial liabilities to pay retirement benefits for school district employees. This one-time expense explains why employee benefit expenditures increased significantly for many Minnesota school districts between FY 08 and FY 09.

Mississippi

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

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

Missouri

Fiscal Year: July 1–June 30

Notes:

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

Montana

Fiscal Year: July 1–June 30

Nebraska

Fiscal Year: September 1–August 31

Nevada

Fiscal Year: July 1–June 30

Notes:

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

New Hampshire

Fiscal Year: July 1–June 30

Notes:

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

New Jersey

Fiscal Year: July 1–June 30

Notes:

- The state reported the State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Significant increase in state general formula assistance (C01) and corresponding decrease in other state revenue categories for FY 09 are due to changes in line item reporting by the New Jersey Department of Education. State revenue previously reported under more detailed line items (e.g., bilingual education, transportation programs) are now reported by the state as general state revenue.

New Mexico

Fiscal Year: July 1–June 30

Appendix C—State Notes

New York

Fiscal Year: July 1–June 30

Notes:

- The enrollment amount (V33) for New York City Public Schools includes the enrollments for the New York City Special Schools district and the 32 New York City geographic districts, which are reported separately on the CCD Local Education Agency Universe file.
- The instructional expenditures of New York City Public Schools include guidance counselor expenditures.

North Carolina

Fiscal Year: July 1–June 30

Notes:

- The state reported the State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- North Carolina school districts report prekindergarten fiscal data, but do not include prekindergarten enrollments in their enrollment data. This will slightly inflate any per-pupil calculations involving Kentucky school districts with missing prekindergarten enrollments.

North Dakota

Fiscal Year: July 1–June 30

Ohio

Fiscal Year: July 1–June 30

Oklahoma

Fiscal Year: July 1–June 30

Notes:

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

Oregon

Fiscal Year: July 1–June 30

Pennsylvania

Fiscal Year: July 1–June 30

Appendix C—State Notes

Rhode Island

Fiscal Year: July 1–June 30

Notes:

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

South Carolina

Fiscal Year: July 1–June 30

Notes:

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

Table C-2. Oklahoma area combined vocational-technical districts in the F-33 file and the corresponding component districts in the Common Core of Data (CCD) Local Education Agency (LEA) Universe file: Fiscal year 2009

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2009, Version 1a; “Local Education Agency Universe Survey,” school year 2008–09, Version 1a.

Appendix C—State Notes

South Dakota

Fiscal Year: July 1–June 30

Notes:

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reported the State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.

Tennessee

Fiscal Year: July 1–June 30

Texas

Fiscal Year: September 1–August 31

Notes:

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

Utah

Fiscal Year: July 1–June 30

Notes:

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

Vermont

Fiscal Year: July 1–June 30

Notes:

- The state reported the State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- As of FY 09, Vermont's state education fund directly funds union school districts. Prior to FY 09, union school districts were funded by their member school districts. This explains the significant decrease in revenues from other school systems (D11) in union school districts and significant decrease in payments to other school systems (Q11) in member school districts.

Virginia

Fiscal Year: July 1–June 30

Washington

Fiscal Year: July 1–June 30

Appendix C—State Notes

West Virginia

Fiscal Year: July 1–June 30

Notes:

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

Wisconsin

Fiscal Year: July 1–June 30

Notes:

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

Wyoming

Fiscal Year: July 1–June 30

Appendix D—Value Distribution and Field Frequencies

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2009

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
School-level code (SCHLEV)				
01 Elementary School System Only	3,535	21.3	3,535	21.3
02 Secondary School System Only	853	5.2	4,388	26.5
03 Elementary/Secondary School System	10,994	66.4	15,382	92.9
05 Vocational or Special Education School System	269	1.6	15,651	94.5
06 Nonoperating School System	196	1.2	15,847	95.7
07 Education Service Agency	716	4.3	16,563	100.0
Agency charter code (AGCHRT)				
1 All associated schools are charter schools	1,905	11.5	1,905	11.5
2 All associated schools are charter and noncharter schools	693	4.2	2,598	15.7
3 All associated schools are noncharter schools	13,408	81.0	16,006	96.6
N Not applicable or code could not be determined	557	3.4	16,563	100.0
Survey year (YEAR)				
2009	16,563	100.0	16,563	100.0
CCD Agency Nonfiscal File Match (CCDNF)				
0 Record does not match CCD LEA Universe Survey	32	0.2	32	0.2
1 Record matches CCD LEA Universe Survey	16,531	99.8	16,563	100.0
Census Bureau fiscal file match (CENFILE)				
0 Does not match Census fiscal file	1,931	11.7	1,931	11.7
1 Matches Census fiscal file	14,632	88.3	16,563	100.0
Low Grade Span (GSLO)				
PK Kindergarten Students	9,748	58.9	9,748	58.9
KG Kindergarten Students	4,626	27.9	14,374	86.8
01 1st Grade Students	70	0.4	14,444	87.2
02 2nd Grade Students	19	0.1	14,463	87.3
03 3rd Grade Students	23	0.1	14,486	87.5
04 4th Grade Students	20	0.1	14,506	87.6
05 5th Grade Students	82	0.5	14,588	88.1
06 6th Grade Students	154	0.9	14,742	89.0
07 7th Grade Students	176	1.1	14,918	90.1
08 8th Grade Students	31	0.2	14,949	90.3
09 9th Grade Students	825	5.0	15,774	95.2
10 10th Grade Students	60	0.4	15,834	95.6
11 11th Grade Students	33	0.2	15,867	95.8
12 12th Grade Students	3	0.0	15,870	95.8
UG Students in Ungraded Classes	36	0.2	15,906	96.0
N Data are not applicable	657	4.0	16,563	100.0
High Grade Span (GSHI)				
PK Kindergarten Students	7	#	7	#
KG Kindergarten Students	10	0.1	17	0.1
01 1st Grade Students	8	#	25	0.2
02 2nd Grade Students	17	0.1	42	0.3
03 3rd Grade Students	19	0.1	61	0.4
04 4th Grade Students	44	0.3	105	0.6
05 5th Grade Students	142	0.9	247	1.5
06 6th Grade Students	570	3.4	817	4.9
07 7th Grade Students	55	0.3	872	5.3
08 8th Grade Students	2,648	16.0	3,520	21.3
09 9th Grade Students	65	0.4	3,585	21.6
10 10th Grade Students	47	0.3	3,632	21.9
11 11th Grade Students	44	0.3	3,676	22.2
12 12th Grade Students	12,194	73.6	15,870	95.8
UG Students in Ungraded Classes	36	0.2	15,906	96.0
N Data are not applicable	657	4.0	16,563	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2009—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Fall Membership (FL_V33)				
A—Edited by the analyst	206	1.2	206	1.2
N—Not applicable	815	4.9	1,021	6.2
R—As reported by the state	15,542	93.8	16,563	100.0
Flag - Fed Rev - Thru State - Title I (FL_C14)				
A—Edited by the analyst	10	0.1	10	0.1
R—As reported by the state	16,553	99.9	16,563	100.0
Flag - Fed Rev - Thru State - Children With Disabilities- IDEA (FL_C15)				
A—Edited by the analyst	4	#	4	#
R—As reported by the state	16,559	100.0	16,563	100.0
Flag - Fed Rev - Thru State - Math, Science, and Teacher Quality (FL_C16)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Fed Rev - Thru State - Safe and Drug Free Schools (FL_C17)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Fed Rev Thru State-Title V, Part A (FL_C18)				
A—Edited by the analyst	4	#	4	#
R—As reported by the state	16,559	100.0	16,563	100.0
Flag - Fed Rev - Thru State - Vocational and Technical Education (FL_C19)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Fed Rev - Thru State - Bilingual Education (FL_B11)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Fed Rev - Thru State - Other (FL_C20)				
A—Edited by the analyst	9	0.1	9	0.1
R—As reported by the state	16,554	100.0	16,563	100.0
Flag - Fed Rev - Thru State - Child Nutrition Act (FL_C25)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Fed Rev - Nonspecified (FL_C36)				
A—Edited by the analyst	10	0.1	10	0.1
R—As reported by the state	16,553	99.9	16,563	100.0
Flag - Fed Rev - Direct - Impact Aid (FL_B10)				
A—Edited by the analyst	3	#	3	#
R—As reported by the state	16,560	100.0	16,563	100.0
Flag - Fed Rev - Direct - Indian Education (FL_B12)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Fed Rev - Direct - Other (FL_B13)				
A—Edited by the analyst	4	#	4	#
R—As reported by the state	16,559	100.0	16,563	100.0
Flag - State Rev - General Formula Assistance (FL_C01)				
A—Edited by the analyst	13	0.1	13	0.1
R—As reported by the state	16,550	99.9	16,563	100.0
Flag - State Rev - Staff Improvement Programs (FL_C04)				
A—Edited by the analyst	6	#	6	#
R—As reported by the state	16,557	100.0	16,563	100.0
Flag - State Rev - Special Education Programs (FL_C05)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - State Rev - Compensatory and Basic Skills Programs (FL_C06)				
R—As reported by the state	16,563	100.0	16,563	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2009—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - State Rev - Bilingual Education Program (FL_C07) R—As reported by the state	16,563	100.0	16,563	100.0
Flag - State Rev - Gifted and Talented Programs (FL_C08) R—As reported by the state	16,563	100.0	16,563	100.0
Flag - State Rev - Vocational Education Programs (FL_C09) A—Edited by the analyst R—As reported by the state	15 16,548	0.1 99.9	15 16,563	0.1 100.0
Flag - State Rev - School Lunch Programs (FL_C10) R—As reported by the state	16,563	100.0	16,563	100.0
Flag - State Rev - Capital Outlay and Debt Services Programs (FL_C11) A—Edited by the analyst R—As reported by the state	1 16,562	# 100.0	1 16,563	# 100.0
Flag - State Rev - Transportation Programs (FL_C12) R—As reported by the state	16,563	100.0	16,563	100.0
Flag - State Rev - Other Programs (FL_C13) A—Edited by the analyst R—As reported by the state	15 16,548	0.1 99.9	15 16,563	0.1 100.0
Flag - State Rev - Nonspecified (FL_C35) A—Edited by the analyst R—As reported by the state	9 16,554	0.1 100.0	9 16,563	0.1 100.0
Flag - State Rev On Behalf - Employee Benefits (FL_C38) R—As reported by the state S—Edited to include state payments on behalf	13,593 2,970	82.1 17.9	13,593 16,563	82.1 100.0
Flag - State Rev On Behalf - Not Employee Benefits (FL_C39) R—As reported by the state S—Edited to include state payments on behalf	14,336 2,227	86.6 13.5	14,336 16,563	86.6 100.0
Flag - Local Rev - Parent Government Contributions Dependent School Systems (FL_T02) A—Edited by the analyst N—Not applicable R—As reported by the state	6 15,334 1,223	# 92.6 7.4	6 15,340 16,563	# 92.6 100.0
Flag - Local Rev - Property Taxes (FL_T06) A—Edited by the analyst N—Not applicable R—As reported by the state	11 3,134 13,418	0.1 18.9 81.0	11 3,145 16,563	0.1 19.0 100.0
Flag - Local Rev - General Sales Taxes (FL_T09) N—Not applicable R—As reported by the state	3,133 13,430	18.9 81.1	3,133 16,563	18.9 100.0
Flag - Local Rev - Public Utility Taxes (FL_T15) N—Not applicable R—As reported by the state	3,133 13,430	18.9 81.1	3,133 16,563	18.9 100.0
Flag - Local Rev - Individual And Corporate Income Taxes (FL_T40) N—Not applicable R—As reported by the state	3,133 13,430	18.9 81.1	3,133 16,563	18.9 100.0
Flag - Local Rev - All Other Taxes (FL_T99) A—Edited by the analyst N—Not applicable R—As reported by the state	2 3,133 13,428	# 18.9 81.1	2 3,135 16,563	# 18.9 100.0
Flag - Local Rev - From Other School Systems (FL_D11) A—Edited by the analyst R—As reported by the state	13 16,550	0.1 99.9	13 16,563	0.1 100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2009—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Local Rev - From Cities And Counties (FL_D23)				
A—Edited by the analyst	27	0.2	27	0.2
R—As reported by the state	16,536	99.8	16,563	100.0
Flag - Local Rev - Tuition Fees From Pupils and Parents (FL_A07)				
A—Edited by the analyst	1	#	1	#
R—As reported by the state	16,562	100.0	16,563	100.0
Flag - Local Rev - Transportation Fees From Pupils and Parents (FL_A08)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Local Rev - School Lunch (FL_A09)				
A—Edited by the analyst	10	0.1	10	0.1
R—As reported by the state	16,553	99.9	16,563	100.0
Flag - Local Rev - Textbook Sales and Rentals (FL_A11)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Local Rev - District Activity Receipts (FL_A13)				
A—Edited by the analyst	2	#	2	#
R—As reported by the state	16,561	100.0	16,563	100.0
Flag - Local Rev - Student Fees, Nonspecified (FL_A15)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Local Rev - Other Sales and Services (FL_A20)				
A—Edited by the analyst	6	#	6	#
R—As reported by the state	16,557	100.0	16,563	100.0
Flag - Local Rev - Rents and Royalties (FL_A40)				
A—Edited by the analyst	1	#	1	#
R—As reported by the state	16,562	100.0	16,563	100.0
Flag - Local Rev - Sale of Property (FL_U11)				
A—Edited by the analyst	8	#	8	#
R—As reported by the state	16,555	100.0	16,563	100.0
Flag - Local Rev - Interest Earnings (FL_U22)				
A—Edited by the analyst	8	#	8	#
R—As reported by the state	16,555	100.0	16,563	100.0
Flag - Local Rev - Fines and Forfeits (FL_U30)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Local Rev - Private Contribution (FL_U50)				
A—Edited by the analyst	2	#	2	#
R—As reported by the state	16,561	100.0	16,563	100.0
Flag - Local Rev - Miscellaneous (FL_U97)				
A—Edited by the analyst	19	0.1	19	0.1
R—As reported by the state	16,544	99.9	16,563	100.0
Flag - NCES Local Revenue, Census Bureau State Revenue (FL_C24)				
A—Edited by the analyst	1	#	1	#
R—As reported by the state	16,562	100.0	16,563	100.0
Flag - Current Exp - Instruction (FL_E13)				
A—Edited by the analyst	65	0.4	65	0.4
R—As reported by the state	9,721	58.7	9,786	59.1
S—Edited to include state payments on behalf	6,777	40.9	16,563	100.0
Flag - Payments to Private Schools (FL_V91)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Payments To Charter Schools (FL_V92)				
R—As reported by the state	16,563	100.0	16,563	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2009—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Current Exp - Support Services Pupils (FL_E17)				
A—Edited by the analyst	4	#	4	#
R—As reported by the state	10,837	65.4	10,841	65.5
S—Edited to include state payments on behalf	5,722	34.6	16,563	100.0
Flag - Current Exp - Support Services Instructional Staff (FL_E07)				
A—Edited by the analyst	2	#	2	#
R—As reported by the state	11,005	66.4	11,007	66.5
S—Edited to include state payments on behalf	5,556	33.5	16,563	100.0
Flag - Current Exp - Support Services General Administration (FL_E08)				
A—Edited by the analyst	3	#	3	#
R—As reported by the state	10,938	66.0	10,941	66.1
S—Edited to include state payments on behalf	5,622	33.9	16,563	100.0
Flag - Current Exp - Support Services - School Administration (FL_E09)				
A—Edited by the analyst	4	#	4	#
R—As reported by the state	10,745	64.9	10,749	64.9
S—Edited to include state payments on behalf	5,814	35.1	16,563	100.0
Flag - Current Exp - Support Services - Oper/Maintenance Of Plant (FL_V40)				
A—Edited by the analyst	3	#	3	#
R—As reported by the state	11,901	71.9	11,904	71.9
S—Edited to include state payments on behalf	4,659	28.1	16,563	100.0
Flag - Current Exp - Support Services Student Transportation (FL_V45)				
A—Edited by the analyst	4	#	4	#
R—As reported by the state	12,389	74.8	12,393	74.8
S—Edited to include state payments on behalf	4,170	25.2	16,563	100.0
Flag - Current Exp - Support Services Business/Central/Other (FL_V90)				
A—Edited by the analyst	3	#	3	#
R—As reported by the state	12,267	74.1	12,270	74.1
S—Edited to include state payments on behalf	4,293	25.9	16,563	100.0
Flag - Current Exp - Support Services Nonspecified (FL_V85)				
A—Edited by the analyst	6	#	6	#
R—As reported by the state	16,557	100.0	16,563	100.0
Flag - Current Exp - Food Services (FL_E11)				
R—As reported by the state	14,203	85.8	14,203	85.8
S—Edited to include state payments on behalf	2,360	14.3	16,563	100.0
Flag - Current Exp - Enterprise Operations (FL_V60)				
A—Edited by the analyst	3	#	3	#
R—As reported by the state	16,560	100.0	16,563	100.0
Flag - Current Exp - Other Elsec (FL_V65)				
A—Edited by the analyst	7	#	7	#
R—As reported by the state	16,556	100.0	16,563	100.0
Flag - Non-Elsec Exp - Community Services (FL_V70)				
A—Edited by the analyst	1	#	1	#
R—As reported by the state	16,562	100.0	16,563	100.0
Flag - Non-Elsec Exp - Adult Education (FL_V75)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Non-Elsec Exp - Other (FL_V80)				
A—Edited by the analyst	4	#	4	#
R—As reported by the state	16,559	100.0	16,563	100.0
Flag - Capital Outlay - Construction (FL_F12)				
A—Edited by the analyst	4	#	4	#
R—As reported by the state	16,559	100.0	16,563	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2009—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Capital Outlay - Land and Existing Structures (FL_G15)				
A—Edited by the analyst	3	#	3	#
R—As reported by the state	16,560	100.0	16,563	100.0
Flag - Capital Outlay - Instructional Equipment (FL_K09)				
R—As reported by the state	16,547	99.9	16,547	99.9
S—Edited to include state payments on behalf	16	0.1	16,563	100.0
Flag - Capital Outlay - Other Equipment (FL_K10)				
A—Edited by the analyst	4	#	4	#
R—As reported by the state	16,489	99.6	16,493	99.6
S—Edited to include state payments on behalf	70	0.4	16,563	100.0
Flag - Capital Outlay - Nonspecified Equipment (FL_K11)				
A—Edited by the analyst	10	0.1	10	0.1
R—As reported by the state	16,553	99.9	16,563	100.0
Flag - Payments To State Governments (FL_L12)				
A—Edited by the analyst	1	#	1	#
R—As reported by the state	16,562	100.0	16,563	100.0
Flag - Payments To Local Governments (FL_M12)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Payments To Other School Systems (FL_Q11)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Interest On Debt (FL_I86)				
A—Edited by the analyst	119	0.7	119	0.7
R—As reported by the state	16,444	99.3	16,563	100.0
Flag - Total Salaries (FL_Z32)				
A—Edited by the analyst	34	0.2	34	0.2
R—As reported by the state	16,529	99.8	16,563	100.0
Flag - Salaries - Instruction (FL_Z33)				
A—Edited by the analyst	27	0.2	27	0.2
R—As reported by the state	16,536	99.8	16,563	100.0
Flag - Teacher Salaries - Regular Education Programs (FL_Z35)				
A—Edited by the analyst	2	#	2	#
R—As reported by the state	16,561	100.0	16,563	100.0
Flag - Teacher Salaries - Special Education Programs (FL_Z36)				
A—Edited by the analyst	1	#	1	#
R—As reported by the state	16,562	100.0	16,563	100.0
Flag - Teacher Salaries - Vocational Education Programs (FL_Z37)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Teacher Salaries - Other Educational Programs (FL_Z38)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Salaries - Support Services Pupils (FL_V11)				
A—Edited by the analyst	1	#	1	#
R—As reported by the state	16,562	100.0	16,563	100.0
Flag - Salaries - Support Services Instructional Staff (FL_V13)				
A—Edited by the analyst	1	#	1	#
R—As reported by the state	16,562	100.0	16,563	100.0
Flag - Salaries - Support Services General Administration (FL_V15)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Salaries - Support Services School Administration (FL_V17)				
R—As reported by the state	16,563	100.0	16,563	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2009—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Salaries - Support Services Operation and Maintenance of Plant (FL_V21) R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Salaries - Support Services Student Transportation (FL_V23) R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Salaries - Support Services Business/Central/Other (FL_V37) A—Edited by the analyst R—As reported by the state	2 16,561	# 100.0	2 16,563	# 100.0
Flag - Salaries - Food Service (FL_V29) A—Edited by the analyst R—As reported by the state	1 16,562	# 100.0	1 16,563	# 100.0
Flag - Total Employee Benefits (FL_Z34) A—Edited by the analyst R—As reported by the state S—Edited to include state payments on behalf	16 9,886 6,661	0.1 59.7 40.2	16 9,902 16,563	0.1 59.8 100.0
Flag - Employee Benefits - Instruction (FL_V10) A—Edited by the analyst R—As reported by the state S—Edited to include state payments on behalf	7 9,944 6,612	# 60.0 39.9	7 9,951 16,563	# 60.1 100.0
Flag - Employee Benefits - Support Services Pupils (FL_V12) R—As reported by the state S—Edited to include state payments on behalf	10,927 5,636	66.0 34.0	10,927 16,563	66.0 100.0
Flag - Employee Benefits - Support Services Instructional Staff (FL_V14) A—Edited by the analyst R—As reported by the state S—Edited to include state payments on behalf	1 11,006 5,556	# 66.5 33.5	1 11,007 16,563	# 66.5 100.0
Flag - Employee Benefits - Support Services General Administration (FL_V16) A—Edited by the analyst R—As reported by the state S—Edited to include state payments on behalf	1 10,940 5,622	# 66.1 33.9	1 10,941 16,563	# 66.1 100.0
Flag - Employee Benefits - Support Services School Administration (FL_V18) R—As reported by the state S—Edited to include state payments on behalf	10,749 5,814	64.9 35.1	10,749 16,563	64.9 100.0
Flag - Employee Benefits - Support Services Operation and Maintenance of Plant (FL_V22) A—Edited by the analyst R—As reported by the state S—Edited to include state payments on behalf	1 11,903 4,659	# 71.9 28.1	1 11,904 16,563	# 71.9 100.0
Flag - Employee Benefits - Support Services Student Transportation (FL_V24) R—As reported by the state S—Edited to include state payments on behalf	12,657 3,906	76.4 23.6	12,657 16,563	76.4 100.0
Flag - Employee Benefits - Support Services Business/Central/Other (FL_V38) A—Edited by the analyst R—As reported by the state S—Edited to include state payments on behalf	3 12,431 4,129	# 75.1 24.9	3 12,434 16,563	# 75.1 100.0
Flag - Employee Benefits - Food Services (FL_V30) R—As reported by the state S—Edited to include state payments on behalf	14,203 2,360	85.8 14.3	14,203 16,563	85.8 100.0
Flag - Employee Benefits - Enterprise Operations (FL_V32) R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Textbooks (Function 1000) (FL_V93) R—As reported by the state	16,563	100.0	16,563	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2009—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year (FL_19H)				
A—Edited by the analyst	372	2.2	372	2.2
R—As reported by the state	16,191	97.8	16,563	100.0
Flag - Long Term Debt - Issued During Fiscal Year (FL_21F)				
A—Edited by the analyst	30	0.2	30	0.2
R—As reported by the state	16,533	99.8	16,563	100.0
Flag - Long Term Debt - Retired During Fiscal Year (FL_31F)				
A—Edited by the analyst	124	0.7	124	0.7
R—As reported by the state	16,439	99.3	16,563	100.0
Flag - Long Term Debt - Outstanding at End of Fiscal Year (FL_41F)				
A—Edited by the analyst	729	4.4	729	4.4
R—As reported by the state	15,834	95.6	16,563	100.0
Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year (FL_61V)				
A—Edited by the analyst	7	#	7	#
R—As reported by the state	16,556	100.0	16,563	100.0
Flag - Short Term Debt - Outstanding at End of Fiscal Year (FL_66V)				
A—Edited by the analyst	3	#	3	#
R—As reported by the state	16,560	100.0	16,563	100.0
Flag - Assets - Sinking Fund (FL_W01)				
A—Edited by the analyst	11	0.1	11	0.1
N—Not applicable	1,229	7.4	1,240	7.5
R—As reported by the state	15,323	92.5	16,563	100.0
Flag - Assets - Bond Fund (FL_W31)				
A—Edited by the analyst	36	0.2	36	0.2
N—Not applicable	1,229	7.4	1,265	7.6
R—As reported by the state	15,298	92.4	16,563	100.0
Flag - Assets - Other Funds (FL_W61)				
A—Edited by the analyst	36	0.2	36	0.2
N—Not applicable	1,229	7.4	1,265	7.6
R—As reported by the state	15,298	92.4	16,563	100.0
Flag - ARRA Rev - Title I (FL_HR1)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Current Exp - ARRA (FL_HE1)				
R—As reported by the state	16,563	100.0	16,563	100.0
Flag - Capital Outlay - ARRA (FL_HE2)				
R—As reported by the state	16,563	100.0	16,563	100.0

Rounds to zero.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Number of districts with zero and nonzero values for revenues, by revenue source and state: Fiscal year 2009

State	Revenues							
	Total		Federal		State		Local	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	16,559	4	16,252	311	16,408	155	16,398	165
Alabama	132	0	132	0	132	0	132	0
Alaska	53	0	53	0	53	0	53	0
Arizona	589	0	521	68	586	3	570	19
Arkansas	277	0	276	1	277	0	277	0
California	1,074	1	1,046	29	1,054	21	1,073	2
Colorado	215	0	213	2	215	0	215	0
Connecticut	195	0	193	2	193	2	191	4
Delaware	37	0	37	0	37	0	37	0
District of Columbia	56	0	54	2	0	56	56	0
Florida	67	0	67	0	67	0	67	0
Georgia	197	0	197	0	197	0	197	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	131	0	130	1	131	0	129	2
Illinois	1,005	1	998	8	1,000	6	990	16
Indiana	330	0	330	0	330	0	330	0
Iowa	372	0	372	0	372	0	372	0
Kansas	293	0	293	0	293	0	293	0
Kentucky	174	0	174	0	174	0	174	0
Louisiana	104	0	104	0	104	0	103	1
Maine	286	2	270	18	282	6	285	3
Maryland	24	0	24	0	24	0	24	0
Massachusetts	392	0	390	2	378	14	390	2
Michigan	839	0	829	10	834	5	835	4
Minnesota	560	0	549	11	537	23	556	4
Mississippi	152	0	152	0	152	0	152	0
Missouri	551	0	551	0	551	0	551	0
Montana	447	0	439	8	447	0	447	0
Nebraska	271	0	270	1	271	0	271	0
Nevada	17	0	17	0	17	0	17	0
New Hampshire	175	0	170	5	175	0	175	0
New Jersey	673	0	655	18	673	0	673	0
New Mexico	93	0	93	0	93	0	93	0
New York	696	0	691	5	696	0	695	1
North Carolina	212	0	210	2	212	0	211	1
North Dakota	217	0	211	6	210	7	215	2
Ohio	1,040	0	1,011	29	1,040	0	977	63
Oklahoma	563	0	563	0	563	0	563	0
Oregon	217	0	216	1	217	0	217	0
Pennsylvania	730	0	718	12	726	4	730	0
Rhode Island	44	0	44	0	44	0	44	0
South Carolina	97	0	96	1	97	0	97	0
South Dakota	161	0	159	2	160	1	161	0
Tennessee	136	0	136	0	136	0	136	0
Texas	1,251	0	1,247	4	1,251	0	1,237	14
Utah	112	0	112	0	105	7	104	8
Vermont	331	0	271	60	331	0	312	19
Virginia	134	0	132	2	134	0	134	0
Washington	304	0	304	0	304	0	304	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	429	0	428	1	429	0	429	0
Wyoming	48	0	48	0	48	0	48	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-3. Number of districts with zero and nonzero values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 2009

State	Current expenditures							
	Total		Instruction		Support services		Other	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	16,541	22	16,362	201	16,495	68	14,852	1,711
Alabama	132	0	132	0	132	0	132	0
Alaska	53	0	53	0	53	0	51	2
Arizona	589	0	587	2	588	1	337	252
Arkansas	277	0	277	0	277	0	266	11
California	1,073	2	1,055	20	1,071	4	984	91
Colorado	215	0	209	6	215	0	183	32
Connecticut	194	1	194	1	184	11	177	18
Delaware	37	0	37	0	37	0	31	6
District of Columbia	55	1	53	3	55	1	48	8
Florida	67	0	67	0	67	0	67	0
Georgia	197	0	196	1	197	0	182	15
Hawaii	1	0	1	0	1	0	1	0
Idaho	131	0	131	0	131	0	121	10
Illinois	1,005	1	994	12	1,002	4	894	112
Indiana	330	0	329	1	330	0	309	21
Iowa	372	0	372	0	372	0	365	7
Kansas	293	0	293	0	293	0	293	0
Kentucky	174	0	174	0	174	0	174	0
Louisiana	104	0	104	0	104	0	104	0
Maine	281	7	249	39	281	7	219	69
Maryland	24	0	24	0	24	0	24	0
Massachusetts	392	0	391	1	392	0	379	13
Michigan	839	0	839	0	839	0	730	109
Minnesota	560	0	543	17	549	11	475	85
Mississippi	152	0	152	0	152	0	152	0
Missouri	551	0	551	0	551	0	550	1
Montana	447	0	440	7	447	0	322	125
Nebraska	271	0	270	1	271	0	267	4
Nevada	17	0	17	0	17	0	17	0
New Hampshire	175	0	168	7	175	0	154	21
New Jersey	673	0	659	14	673	0	628	45
New Mexico	93	0	93	0	93	0	92	1
New York	695	1	694	2	695	1	672	24
North Carolina	212	0	212	0	212	0	177	35
North Dakota	216	1	213	4	215	2	174	43
Ohio	1,040	0	1,022	18	1,022	18	853	187
Oklahoma	563	0	563	0	563	0	562	1
Oregon	217	0	216	1	217	0	185	32
Pennsylvania	730	0	726	4	730	0	633	97
Rhode Island	44	0	44	0	44	0	43	1
South Carolina	97	0	97	0	97	0	90	7
South Dakota	160	1	158	3	160	1	156	5
Tennessee	136	0	136	0	136	0	135	1
Texas	1,251	0	1,249	2	1,251	0	1,201	50
Utah	111	1	108	4	111	1	74	38
Vermont	326	5	303	28	326	5	220	111
Virginia	134	0	132	2	134	0	132	2
Washington	304	0	304	0	304	0	290	14
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	428	1	428	1	428	1	424	5
Wyoming	48	0	48	0	48	0	48	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Number of districts with zero and nonzero values for expenditures and membership, by type of expenditure and state: Fiscal year 2009

State	Expenditures							
	Total		Non-elementary/secondary		Capital outlay		Membership	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	16,552	11	9,892	6,671	15,234	1,329	16,479	84
Alabama	132	0	132	0	132	0	132	0
Alaska	53	0	30	23	52	1	53	0
Arizona	589	0	293	296	293	296	588	1
Arkansas	277	0	237	40	277	0	277	0
California	1,075	0	664	411	984	91	1,069	6
Colorado	215	0	90	125	213	2	215	0
Connecticut	194	1	149	46	184	11	195	0
Delaware	37	0	19	18	37	0	37	0
District of Columbia	56	0	8	48	42	14	56	0
Florida	67	0	67	0	67	0	67	0
Georgia	197	0	78	119	190	7	197	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	131	0	33	98	128	3	131	0
Illinois	1,006	0	517	489	983	23	1,006	0
Indiana	330	0	277	53	328	2	329	1
Iowa	372	0	121	251	372	0	372	0
Kansas	293	0	58	235	293	0	293	0
Kentucky	174	0	170	4	174	0	174	0
Louisiana	104	0	69	35	100	4	104	0
Maine	281	7	139	149	210	78	282	6
Maryland	24	0	23	1	24	0	24	0
Massachusetts	392	0	172	220	386	6	392	0
Michigan	839	0	598	241	760	79	834	5
Minnesota	560	0	394	166	547	13	560	0
Mississippi	152	0	121	31	152	0	152	0
Missouri	551	0	522	29	537	14	550	1
Montana	447	0	192	255	344	103	447	0
Nebraska	271	0	53	218	269	2	262	9
Nevada	17	0	14	3	17	0	17	0
New Hampshire	175	0	38	137	164	11	175	0
New Jersey	673	0	470	203	631	42	672	1
New Mexico	93	0	37	56	93	0	93	0
New York	695	1	642	54	694	2	696	0
North Carolina	212	0	112	100	200	12	212	0
North Dakota	216	1	44	173	210	7	217	0
Ohio	1,040	0	583	457	907	133	991	49
Oklahoma	563	0	258	305	531	32	563	0
Oregon	217	0	125	92	202	15	215	2
Pennsylvania	730	0	596	134	719	11	730	0
Rhode Island	44	0	30	14	44	0	44	0
South Carolina	97	0	89	8	97	0	97	0
South Dakota	161	0	75	86	153	8	161	0
Tennessee	136	0	123	13	136	0	136	0
Texas	1,251	0	678	573	1,015	236	1,251	0
Utah	111	1	49	63	107	5	112	0
Vermont	331	0	45	286	284	47	328	3
Virginia	134	0	102	32	134	0	134	0
Washington	304	0	164	140	286	18	304	0
West Virginia	55	0	54	1	55	0	55	0
Wisconsin	429	0	313	116	428	1	429	0
Wyoming	48	0	24	24	48	0	48	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-5. Number of districts and minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 2009

State	Number of districts	Minimum	Maximum	Mean
Total	16,563	\$0	\$9,307,205,000	\$16,572,262
Alabama	132	895,000	156,845,000	17,397,667
Alaska	53	62,000	199,037,000	9,218,038
Arizona	589	0	266,062,000	6,798,406
Arkansas	277	1,000	144,472,000	5,791,357
California	1,075	0	1,861,177,000	22,446,757
Colorado	215	1,000	530,652,000	19,312,074
Connecticut	195	0	239,386,000	29,221,497
Delaware	37	294,000	101,719,000	15,828,649
District of Columbia	56	94,000	725,152,000	20,238,214
Florida	67	2,080,000	2,093,165,000	220,184,299
Georgia	197	228,000	859,176,000	43,601,183
Hawaii	1	91,889,000	91,889,000	91,889,000
Idaho	131	0	95,043,000	3,857,504
Illinois	1,006	0	2,332,938,000	16,371,085
Indiana	330	145,000	182,588,000	17,606,867
Iowa	372	101,000	161,284,000	7,408,129
Kansas	293	288,000	189,446,000	6,637,928
Kentucky	174	336,000	518,283,000	12,163,707
Louisiana	104	0	306,164,000	31,268,279
Maine	288	0	72,090,000	4,412,889
Maryland	24	11,891,000	1,814,037,000	281,492,833
Massachusetts	392	0	860,047,000	21,612,140
Michigan	839	0	313,482,000	8,866,180
Minnesota	560	0	165,174,000	5,724,295
Mississippi	152	730,000	95,525,000	9,093,171
Missouri	551	9,000	259,857,000	10,580,279
Montana	447	1,000	31,909,000	1,447,546
Nebraska	271	139,000	259,082,000	7,534,956
Nevada	17	826,000	2,022,816,000	156,160,941
New Hampshire	175	4,000	76,728,000	9,526,034
New Jersey	673	30,000	176,654,000	22,604,316
New Mexico	93	26,000	182,413,000	6,111,667
New York	696	0	9,307,205,000	38,864,003
North Carolina	212	0	1,139,434,000	27,759,486
North Dakota	217	0	78,864,000	2,684,507
Ohio	1,040	0	445,072,000	10,616,079
Oklahoma	563	61,000	159,783,000	3,989,062
Oregon	217	7,000	265,384,000	10,991,442
Pennsylvania	730	39,000	864,614,000	21,747,464
Rhode Island	44	558,000	134,871,000	27,720,477
South Carolina	97	969,000	318,997,000	33,831,330
South Dakota	161	11,000	110,899,000	3,930,702
Tennessee	136	570,000	448,361,000	25,306,257
Texas	1,251	0	1,301,088,000	18,818,309
Utah	112	0	245,224,000	13,368,804
Vermont	331	0	12,953,000	755,622
Virginia	134	2,038,000	1,815,250,000	59,845,224
Washington	304	4,000	295,898,000	11,490,707
West Virginia	55	1,460,000	110,425,000	17,235,818
Wisconsin	429	586,000	320,452,000	11,532,615
Wyoming	48	488,000	109,112,000	12,951,313

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-6. Number of districts and minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 2009

State	Number of districts	Minimum	Maximum	Mean
Total	16,563	\$0	\$10,040,718,000	\$16,731,299
Alabama	132	4,147,000	346,746,000	31,523,508
Alaska	53	463,000	384,905,000	25,617,868
Arizona	589	0	288,647,000	7,672,351
Arkansas	277	241,000	150,632,000	9,547,397
California	1,075	0	6,407,786,000	37,292,487
Colorado	215	10,000	361,080,000	17,172,712
Connecticut	195	0	352,542,000	18,726,610
Delaware	37	716,000	127,329,000	29,897,189
District of Columbia	56	†	†	†
Florida	67	3,939,000	982,432,000	135,038,597
Georgia	197	512,000	695,935,000	39,315,827
Hawaii	1	2,205,032,000	2,205,032,000	2,205,032,000
Idaho	131	120,000	173,721,000	11,435,908
Illinois	1,006	0	1,512,820,000	7,129,397
Indiana	330	5,000	302,274,000	17,676,821
Iowa	372	292,000	192,816,000	6,842,347
Kansas	293	356,000	360,830,000	11,233,737
Kentucky	174	734,000	457,431,000	22,243,908
Louisiana	104	179,000	235,325,000	35,235,702
Maine	288	0	34,740,000	3,844,278
Maryland	24	12,804,000	1,062,593,000	237,385,708
Massachusetts	392	0	309,135,000	15,248,041
Michigan	839	0	731,678,000	12,997,609
Minnesota	560	0	409,775,000	12,350,071
Mississippi	152	1,036,000	137,146,000	15,357,651
Missouri	551	56,000	104,137,000	5,555,243
Montana	447	1,000	43,438,000	1,711,805
Nebraska	271	183,000	216,843,000	4,364,487
Nevada	17	315,000	869,809,000	80,131,294
New Hampshire	175	33,000	76,522,000	5,727,080
New Jersey	673	3,000	936,843,000	15,674,596
New Mexico	93	1,264,000	743,864,000	28,218,699
New York	696	1,000	10,040,718,000	37,026,003
North Carolina	212	11,000	728,334,000	39,720,689
North Dakota	217	0	41,410,000	1,880,194
Ohio	1,040	3,000	554,610,000	10,460,708
Oklahoma	563	87,000	180,640,000	5,355,227
Oregon	217	6,000	239,709,000	14,365,507
Pennsylvania	730	0	1,479,741,000	13,571,841
Rhode Island	44	470,000	219,352,000	17,837,682
South Carolina	97	27,000	341,555,000	37,837,639
South Dakota	161	0	60,157,000	2,507,391
Tennessee	136	1,624,000	447,301,000	27,947,574
Texas	1,251	48,000	509,180,000	16,394,161
Utah	112	0	315,917,000	22,498,920
Vermont	331	10,000	47,205,000	4,067,299
Virginia	134	1,901,000	461,033,000	47,147,119
Washington	304	277,000	302,756,000	23,507,947
West Virginia	55	5,628,000	171,375,000	32,616,673
Wisconsin	429	13,000	631,991,000	11,154,009
Wyoming	48	592,000	215,196,000	19,703,438

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-7. Number of districts and minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 2009

State	Number of districts	Minimum	Maximum	Mean
Total	16,563	\$0	\$1,817,770,000	\$3,424,460
Alabama	132	738,000	76,629,000	5,521,174
Alaska	53	55,000	65,775,000	5,899,377
Arizona	589	0	60,749,000	1,897,545
Arkansas	277	0	30,493,000	1,944,715
California	1,075	0	1,427,027,000	9,065,857
Colorado	215	0	88,281,000	2,799,763
Connecticut	195	0	44,779,000	2,090,251
Delaware	37	2,000	18,657,000	3,139,162
District of Columbia	56	0	75,856,000	2,182,964
Florida	67	1,658,000	455,555,000	40,217,403
Georgia	197	26,000	112,405,000	8,348,091
Hawaii	1	392,837,000	392,837,000	392,837,000
Idaho	131	0	17,528,000	1,703,420
Illinois	1,006	0	1,182,403,000	3,326,696
Indiana	330	10,000	97,388,000	4,281,418
Iowa	372	53,000	44,929,000	1,158,984
Kansas	293	18,000	58,211,000	1,292,867
Kentucky	174	107,000	119,409,000	4,137,914
Louisiana	104	36,000	199,469,000	12,364,529
Maine	288	0	10,786,000	850,913
Maryland	24	3,099,000	152,921,000	28,951,917
Massachusetts	392	0	118,739,000	3,081,263
Michigan	839	0	249,063,000	2,651,572
Minnesota	560	0	64,173,000	1,095,377
Mississippi	152	285,000	42,573,000	4,444,579
Missouri	551	25,000	56,736,000	1,417,042
Montana	447	0	11,107,000	437,819
Nebraska	271	0	74,603,000	1,098,642
Nevada	17	467,000	286,412,000	25,007,824
New Hampshire	175	0	21,346,000	839,240
New Jersey	673	0	78,379,000	1,546,435
New Mexico	93	28,000	103,711,000	5,606,108
New York	696	0	1,817,770,000	4,605,741
North Carolina	212	0	113,623,000	6,575,656
North Dakota	217	0	12,741,000	744,212
Ohio	1,040	0	128,877,000	1,567,927
Oklahoma	563	27,000	73,010,000	1,365,847
Oregon	217	0	75,690,000	3,024,415
Pennsylvania	730	0	326,710,000	2,563,362
Rhode Island	44	54,000	66,506,000	4,758,500
South Carolina	97	0	63,278,000	7,597,113
South Dakota	161	0	23,934,000	1,239,571
Tennessee	136	119,000	150,238,000	6,399,809
Texas	1,251	0	288,212,000	4,016,360
Utah	112	12,000	70,568,000	5,123,821
Vermont	331	0	7,867,000	309,798
Virginia	134	0	94,869,000	6,824,679
Washington	304	2,000	67,989,000	4,557,306
West Virginia	55	1,160,000	37,905,000	6,460,455
Wisconsin	429	0	287,789,000	2,933,611
Wyoming	48	162,000	15,098,000	2,256,938

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-8. Number of districts and minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 2009

State	Number of districts	Minimum	Maximum	Mean
Total	16,563	\$0	\$21,165,693,000	\$36,728,021
Alabama	132	6,016,000	580,220,000	54,442,348
Alaska	53	580,000	649,717,000	40,735,283
Arizona	589	5,000	611,366,000	16,368,302
Arkansas	277	400,000	325,597,000	17,283,469
California	1,075	0	9,695,990,000	68,805,100
Colorado	215	183,000	879,654,000	39,284,549
Connecticut	195	417,000	492,080,000	50,038,359
Delaware	37	1,472,000	246,625,000	48,865,000
District of Columbia	56	726,000	801,008,000	22,421,179
Florida	67	11,183,000	3,531,152,000	395,440,299
Georgia	197	2,319,000	1,666,446,000	91,265,102
Hawaii	1	2,689,758,000	2,689,758,000	2,689,758,000
Idaho	131	124,000	252,623,000	16,996,832
Illinois	1,006	0	5,028,161,000	26,827,178
Indiana	330	585,000	582,250,000	39,565,106
Iowa	372	1,249,000	399,029,000	15,409,460
Kansas	293	816,000	583,235,000	19,164,532
Kentucky	174	1,578,000	1,095,123,000	38,545,529
Louisiana	104	240,000	576,623,000	78,868,510
Maine	288	0	106,699,000	9,108,080
Maryland	24	36,068,000	2,508,088,000	547,830,458
Massachusetts	392	76,000	1,232,829,000	39,941,444
Michigan	839	6,000	1,294,223,000	24,515,361
Minnesota	560	6,000	609,475,000	19,169,743
Mississippi	152	2,345,000	275,244,000	28,895,401
Missouri	551	567,000	400,567,000	17,552,564
Montana	447	4,000	84,480,000	3,597,170
Nebraska	271	1,418,000	550,528,000	12,998,085
Nevada	17	2,254,000	3,179,037,000	261,300,059
New Hampshire	175	65,000	174,596,000	16,092,354
New Jersey	673	60,000	1,136,008,000	39,825,348
New Mexico	93	1,679,000	1,029,988,000	39,936,473
New York	696	1,000	21,165,693,000	80,495,747
North Carolina	212	13,000	1,945,241,000	74,055,830
North Dakota	217	90,000	127,988,000	5,308,912
Ohio	1,040	21,000	912,022,000	22,644,713
Oklahoma	563	281,000	401,159,000	10,710,137
Oregon	217	85,000	519,563,000	28,381,364
Pennsylvania	730	64,000	2,671,065,000	37,882,667
Rhode Island	44	2,574,000	420,729,000	50,316,659
South Carolina	97	996,000	687,992,000	79,266,082
South Dakota	161	59,000	194,990,000	7,677,665
Tennessee	136	2,568,000	1,045,848,000	59,653,640
Texas	1,251	76,000	2,098,480,000	39,228,830
Utah	112	13,000	631,709,000	40,991,545
Vermont	331	30,000	61,850,000	5,132,719
Virginia	134	4,466,000	2,371,152,000	113,817,022
Washington	304	336,000	666,643,000	39,555,961
West Virginia	55	10,075,000	319,705,000	56,312,945
Wisconsin	429	1,231,000	1,240,232,000	25,620,235
Wyoming	48	2,869,000	265,012,000	34,911,688

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-9. Number of districts and minimum, maximum, and mean of districts' current expenditures for instruction, by state: Fiscal year 2009

State	Number of districts	Minimum	Maximum	Mean
Total	16,563	\$0	\$14,248,869,000	\$18,770,743
Alabama	132	2,781,000	308,442,000	29,045,848
Alaska	53	287,000	361,875,000	21,316,151
Arizona	589	0	312,014,000	7,911,025
Arkansas	277	62,000	165,329,000	8,774,874
California	1,075	0	4,403,066,000	33,131,753
Colorado	215	0	432,195,000	19,258,842
Connecticut	195	0	208,117,000	25,119,318
Delaware	37	468,000	145,178,000	24,824,541
District of Columbia	56	0	330,698,000	8,907,179
Florida	67	5,473,000	1,945,975,000	207,228,030
Georgia	197	0	942,831,000	50,697,203
Hawaii	1	1,402,305,000	1,402,305,000	1,402,305,000
Idaho	131	76,000	137,698,000	9,058,046
Illinois	1,006	0	2,730,872,000	13,321,343
Indiana	330	0	250,530,000	16,883,745
Iowa	372	218,000	219,297,000	7,833,806
Kansas	293	350,000	286,661,000	9,833,311
Kentucky	174	796,000	528,192,000	19,932,132
Louisiana	104	132,000	297,517,000	40,041,019
Maine	288	0	60,149,000	4,641,948
Maryland	24	18,042,000	1,383,678,000	287,472,750
Massachusetts	392	0	583,679,000	21,190,003
Michigan	839	14,000	689,064,000	11,732,564
Minnesota	560	0	352,194,000	10,725,027
Mississippi	152	996,000	142,928,000	15,248,092
Missouri	551	143,000	245,431,000	9,560,713
Montana	447	0	52,605,000	1,914,548
Nebraska	271	0	280,894,000	6,964,675
Nevada	17	1,086,000	1,505,395,000	126,222,294
New Hampshire	175	0	108,499,000	8,408,103
New Jersey	673	0	446,342,000	19,105,603
New Mexico	93	640,000	505,045,000	19,492,452
New York	696	0	14,248,869,000	48,643,760
North Carolina	212	226,000	746,335,000	38,274,179
North Dakota	217	0	70,033,000	2,673,521
Ohio	1,040	0	396,196,000	10,282,684
Oklahoma	563	209,000	183,587,000	5,038,920
Oregon	217	0	284,383,000	14,735,654
Pennsylvania	730	0	956,638,000	18,112,678
Rhode Island	44	1,047,000	210,490,000	26,742,318
South Carolina	97	585,000	322,228,000	39,313,598
South Dakota	161	0	104,913,000	3,936,342
Tennessee	136	1,010,000	613,732,000	35,366,243
Texas	1,251	0	1,080,710,000	19,465,149
Utah	112	0	308,511,000	20,221,018
Vermont	331	0	37,420,000	2,472,036
Virginia	134	0	1,359,944,000	61,105,037
Washington	304	153,000	303,591,000	19,684,447
West Virginia	55	5,702,000	177,039,000	31,989,036
Wisconsin	429	0	651,653,000	13,653,345
Wyoming	48	1,662,000	104,882,000	15,518,271

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-10. Number of districts and minimum, maximum, and mean of districts' current expenditures for support services, by state: Fiscal year 2009

State	Number of districts	Minimum	Maximum	Mean
Total	16,563	\$0	\$4,114,881,000	\$10,957,610
Alabama	132	2,388,000	206,921,000	17,663,273
Alaska	53	334,000	262,186,000	15,712,887
Arizona	589	0	215,699,000	5,588,139
Arkansas	277	166,000	109,241,000	5,432,762
California	1,075	0	2,902,137,000	20,182,843
Colorado	215	89,000	315,965,000	12,886,944
Connecticut	195	0	158,928,000	14,500,026
Delaware	37	744,000	84,531,000	14,383,081
District of Columbia	56	0	370,127,000	9,585,000
Florida	67	4,697,000	1,062,453,000	120,408,209
Georgia	197	1,098,000	479,614,000	26,075,569
Hawaii	1	718,309,000	718,309,000	718,309,000
Idaho	131	31,000	73,384,000	5,018,565
Illinois	1,006	0	1,675,821,000	8,713,001
Indiana	330	49,000	191,442,000	11,202,997
Iowa	372	254,000	105,858,000	4,341,906
Kansas	293	234,000	210,203,000	5,387,089
Kentucky	174	555,000	408,705,000	11,785,534
Louisiana	104	75,000	219,268,000	25,305,231
Maine	288	0	34,522,000	2,978,146
Maryland	24	12,996,000	688,361,000	166,003,000
Massachusetts	392	70,000	427,572,000	12,092,676
Michigan	839	11,000	484,856,000	8,085,235
Minnesota	560	0	151,026,000	5,030,602
Mississippi	152	33,000	89,802,000	9,158,678
Missouri	551	119,000	185,877,000	5,633,488
Montana	447	6,000	27,493,000	1,140,714
Nebraska	271	380,000	160,366,000	3,341,996
Nevada	17	904,000	947,857,000	80,240,176
New Hampshire	175	11,000	44,086,000	4,697,606
New Jersey	673	21,000	401,983,000	13,063,645
New Mexico	93	672,000	309,238,000	12,597,806
New York	696	0	4,114,881,000	20,298,684
North Carolina	212	194,000	367,082,000	18,559,599
North Dakota	217	0	31,756,000	1,430,972
Ohio	1,040	0	319,891,000	7,386,129
Oklahoma	563	165,000	142,585,000	3,366,945
Oregon	217	14,000	187,335,000	9,775,935
Pennsylvania	730	27,000	694,245,000	10,918,764
Rhode Island	44	746,000	169,025,000	17,830,818
South Carolina	97	360,000	193,094,000	25,439,351
South Dakota	161	0	52,396,000	2,322,410
Tennessee	136	687,000	366,725,000	18,237,426
Texas	1,251	20,000	652,102,000	11,317,339
Utah	112	0	155,573,000	9,518,509
Vermont	331	0	19,004,000	1,490,601
Virginia	134	760,000	790,700,000	35,923,179
Washington	304	60,000	210,769,000	11,397,766
West Virginia	55	3,744,000	93,944,000	18,078,273
Wisconsin	429	0	450,605,000	7,884,660
Wyoming	48	732,000	65,572,000	10,055,021

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-11. Number of districts and minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 2009

State	Number of districts	Minimum	Maximum	Mean
Total	16,563	\$0	\$431,347,000	\$1,251,827
Alabama	132	448,000	37,204,000	3,397,523
Alaska	53	0	15,367,000	1,186,189
Arizona	589	0	28,843,000	689,929
Arkansas	277	0	12,729,000	820,769
California	1,075	0	331,669,000	2,083,881
Colorado	215	0	33,769,000	1,278,642
Connecticut	195	0	16,366,000	1,496,405
Delaware	37	0	7,866,000	1,740,568
District of Columbia	56	0	26,544,000	789,768
Florida	67	507,000	135,864,000	15,334,985
Georgia	197	0	70,038,000	4,062,558
Hawaii	1	104,823,000	104,823,000	104,823,000
Idaho	131	0	9,586,000	740,939
Illinois	1,006	0	195,426,000	765,253
Indiana	330	0	15,769,000	1,251,821
Iowa	372	0	13,450,000	546,478
Kansas	293	40,000	18,363,000	747,386
Kentucky	174	67,000	46,448,000	1,989,402
Louisiana	104	10,000	27,034,000	3,803,894
Maine	288	0	3,974,000	422,618
Maryland	24	1,416,000	79,437,000	19,365,125
Massachusetts	392	0	43,333,000	1,022,444
Michigan	839	0	35,361,000	671,877
Minnesota	560	0	19,977,000	707,727
Mississippi	152	128,000	17,345,000	1,687,138
Missouri	551	0	13,078,000	679,064
Montana	447	0	4,824,000	131,494
Nebraska	271	0	20,642,000	522,897
Nevada	17	27,000	86,234,000	7,053,059
New Hampshire	175	0	5,220,000	390,366
New Jersey	673	0	27,344,000	1,109,449
New Mexico	93	0	28,601,000	1,379,022
New York	696	0	431,347,000	1,476,517
North Carolina	212	0	59,933,000	3,225,387
North Dakota	217	0	7,200,000	325,567
Ohio	1,040	0	25,865,000	630,901
Oklahoma	563	0	22,850,000	621,107
Oregon	217	0	14,164,000	881,005
Pennsylvania	730	0	80,142,000	1,161,181
Rhode Island	44	0	11,936,000	1,096,159
South Carolina	97	0	41,489,000	3,676,825
South Dakota	161	0	7,524,000	314,901
Tennessee	136	0	47,111,000	2,775,088
Texas	1,251	0	102,648,000	1,622,135
Utah	112	0	32,233,000	1,871,438
Vermont	331	0	2,166,000	118,571
Virginia	134	0	82,297,000	3,710,866
Washington	304	0	16,268,000	1,466,533
West Virginia	55	598,000	19,111,000	3,069,764
Wisconsin	429	0	45,629,000	852,226
Wyoming	48	98,000	5,280,000	830,875

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-12. Number of districts and minimum, maximum, and mean of districts' total current expenditures for elementary/secondary education, by state: Fiscal year 2009

State	Number of districts	Minimum	Maximum	Mean
Total	16,563	\$0	\$18,795,097,000	\$30,980,180
Alabama	132	5,619,000	552,567,000	50,106,644
Alaska	53	621,000	639,428,000	38,215,226
Arizona	589	5,000	556,556,000	14,189,093
Arkansas	277	296,000	287,299,000	15,028,404
California	1,075	0	7,636,872,000	55,398,477
Colorado	215	89,000	738,732,000	33,424,428
Connecticut	195	0	376,899,000	41,115,749
Delaware	37	1,277,000	237,514,000	40,948,189
District of Columbia	56	0	727,369,000	19,281,946
Florida	67	10,677,000	3,144,292,000	342,971,224
Georgia	197	2,120,000	1,492,483,000	80,835,330
Hawaii	1	2,225,437,000	2,225,437,000	2,225,437,000
Idaho	131	107,000	219,875,000	14,817,550
Illinois	1,006	0	4,602,119,000	22,799,597
Indiana	330	49,000	457,741,000	29,338,564
Iowa	372	671,000	338,605,000	12,722,191
Kansas	293	633,000	515,227,000	15,967,785
Kentucky	174	1,426,000	983,345,000	33,707,069
Louisiana	104	222,000	538,621,000	69,150,144
Maine	288	0	97,788,000	8,042,712
Maryland	24	32,454,000	2,151,476,000	472,840,875
Massachusetts	392	110,000	1,054,584,000	34,305,122
Michigan	839	29,000	1,209,281,000	20,489,676
Minnesota	560	7,000	522,689,000	16,463,355
Mississippi	152	2,278,000	250,075,000	26,093,908
Missouri	551	417,000	392,646,000	15,873,265
Montana	447	6,000	80,483,000	3,186,756
Nebraska	271	1,372,000	461,902,000	10,829,568
Nevada	17	2,017,000	2,539,486,000	213,515,529
New Hampshire	175	11,000	157,198,000	13,496,074
New Jersey	673	21,000	875,669,000	33,278,697
New Mexico	93	1,460,000	842,884,000	33,469,280
New York	696	0	18,795,097,000	70,418,961
North Carolina	212	562,000	1,173,350,000	60,059,165
North Dakota	217	0	108,989,000	4,430,060
Ohio	1,040	18,000	685,973,000	18,299,713
Oklahoma	563	431,000	349,022,000	9,026,972
Oregon	217	14,000	485,882,000	25,392,594
Pennsylvania	730	27,000	1,731,025,000	30,192,623
Rhode Island	44	1,800,000	391,451,000	45,669,295
South Carolina	97	949,000	556,811,000	68,429,773
South Dakota	161	0	164,833,000	6,573,652
Tennessee	136	2,497,000	1,027,568,000	56,378,757
Texas	1,251	82,000	1,835,460,000	32,404,623
Utah	112	0	492,390,000	31,610,964
Vermont	331	0	58,590,000	4,081,208
Virginia	134	760,000	2,232,941,000	100,739,082
Washington	304	213,000	530,628,000	32,548,747
West Virginia	55	10,044,000	290,094,000	53,137,073
Wisconsin	429	0	1,147,887,000	22,390,231
Wyoming	48	2,492,000	175,734,000	26,404,167

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-13. Number of districts and minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 2009

State	Number of districts	Minimum	Maximum	Mean
Total	16,563	\$0	\$2,685,267,000	\$4,135,250
Alabama	132	72,000	138,830,000	7,007,242
Alaska	53	0	68,107,000	5,720,094
Arizona	589	0	68,361,000	2,236,862
Arkansas	277	1,000	22,351,000	1,499,498
California	1,075	0	2,330,098,000	8,261,642
Colorado	215	0	102,772,000	4,864,777
Connecticut	195	0	95,641,000	3,934,544
Delaware	37	3,000	37,967,000	6,926,784
District of Columbia	56	0	66,023,000	2,368,839
Florida	67	405,000	601,376,000	67,670,343
Georgia	197	0	323,176,000	13,767,056
Hawaii	1	68,584,000	68,584,000	68,584,000
Idaho	131	0	19,901,000	854,160
Illinois	1,006	0	649,521,000	2,867,786
Indiana	330	0	65,168,000	2,768,318
Iowa	372	4,000	39,522,000	1,807,363
Kansas	293	5,000	151,557,000	3,272,904
Kentucky	174	6,000	52,376,000	4,138,586
Louisiana	104	0	128,238,000	7,971,904
Maine	288	0	11,885,000	375,056
Maryland	24	2,696,000	125,688,000	40,048,375
Massachusetts	392	0	77,979,000	1,560,699
Michigan	839	0	48,940,000	1,583,855
Minnesota	560	0	76,357,000	2,225,475
Mississippi	152	20,000	53,066,000	3,248,507
Missouri	551	0	50,210,000	2,048,606
Montana	447	0	19,176,000	353,805
Nebraska	271	0	115,704,000	1,801,819
Nevada	17	41,000	480,316,000	37,267,353
New Hampshire	175	0	16,627,000	642,051
New Jersey	673	0	93,330,000	2,246,538
New Mexico	93	24,000	359,336,000	8,444,075
New York	696	0	2,685,267,000	7,851,329
North Carolina	212	0	332,909,000	7,919,764
North Dakota	217	0	13,234,000	443,359
Ohio	1,040	0	127,921,000	2,474,481
Oklahoma	563	0	44,299,000	1,010,160
Oregon	217	0	121,219,000	3,700,903
Pennsylvania	730	0	249,282,000	3,379,214
Rhode Island	44	6,000	4,205,000	570,250
South Carolina	97	3,000	219,709,000	13,599,804
South Dakota	161	0	26,631,000	952,093
Tennessee	136	43,000	73,566,000	4,795,662
Texas	1,251	0	259,967,000	7,432,134
Utah	112	0	148,467,000	7,984,321
Vermont	331	0	11,496,000	194,381
Virginia	134	92,000	179,556,000	10,588,910
Washington	304	0	146,915,000	5,983,493
West Virginia	55	173,000	26,736,000	2,855,436
Wisconsin	429	0	59,047,000	1,512,371
Wyoming	48	277,000	82,388,000	7,760,563

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-14. Number of districts and minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state: Fiscal year 2009

State	Number of districts	Minimum	Maximum	Mean
Total	16,563	\$0	\$209,254,000	\$401,956
Alabama	132	44,000	6,782,000	852,621
Alaska	53	0	1,579,000	150,321
Arizona	589	0	7,688,000	139,659
Arkansas	277	0	12,430,000	1,121,740
California	1,075	0	209,254,000	1,413,267
Colorado	215	0	29,421,000	266,093
Connecticut	195	0	4,519,000	208,979
Delaware	37	0	9,487,000	502,405
District of Columbia	56	0	11,970,000	456,232
Florida	67	3,000	111,152,000	7,745,910
Georgia	197	0	4,769,000	186,492
Hawaii	1	24,650,000	24,650,000	24,650,000
Idaho	131	0	1,724,000	32,176
Illinois	1,006	0	76,895,000	162,132
Indiana	330	0	5,766,000	198,621
Iowa	372	0	3,341,000	61,003
Kansas	293	0	615,000	16,952
Kentucky	174	0	8,460,000	375,707
Louisiana	104	0	4,392,000	215,538
Maine	288	0	2,867,000	92,583
Maryland	24	0	6,922,000	1,065,542
Massachusetts	392	0	12,622,000	166,763
Michigan	839	0	10,838,000	404,315
Minnesota	560	0	26,413,000	753,604
Mississippi	152	0	3,451,000	128,092
Missouri	551	0	12,799,000	311,662
Montana	447	0	1,245,000	18,333
Nebraska	271	0	1,122,000	12,140
Nevada	17	0	13,265,000	1,311,294
New Hampshire	175	0	985,000	37,177
New Jersey	673	0	12,770,000	320,993
New Mexico	93	0	866,000	44,204
New York	696	0	174,215,000	566,915
North Carolina	212	0	16,078,000	351,392
North Dakota	217	0	2,969,000	42,074
Ohio	1,040	0	16,379,000	279,160
Oklahoma	563	0	31,008,000	405,300
Oregon	217	0	2,138,000	108,392
Pennsylvania	730	0	98,470,000	447,027
Rhode Island	44	0	7,783,000	968,386
South Carolina	97	0	5,154,000	432,196
South Dakota	161	0	794,000	31,280
Tennessee	136	0	21,043,000	618,029
Texas	1,251	0	21,258,000	242,863
Utah	112	0	15,334,000	935,473
Vermont	331	0	4,086,000	31,807
Virginia	134	0	21,438,000	579,119
Washington	304	0	9,036,000	209,148
West Virginia	55	0	9,078,000	511,764
Wisconsin	429	0	23,679,000	251,026
Wyoming	48	0	3,033,000	151,729

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-15. Number of districts and minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 2009

State	Number of districts	Minimum	Maximum	Mean
Total	16,563	\$0	\$23,296,966,000	\$37,680,260
Alabama	132	6,630,000	595,423,000	59,208,083
Alaska	53	624,000	737,118,000	45,215,321
Arizona	589	5,000	624,717,000	17,469,008
Arkansas	277	365,000	341,579,000	18,255,776
California	1,075	6,000	10,541,504,000	69,555,957
Colorado	215	286,000	880,900,000	41,028,200
Connecticut	195	0	489,852,000	48,193,754
Delaware	37	1,282,000	289,817,000	50,904,568
District of Columbia	56	294,000	805,362,000	22,107,018
Florida	67	11,324,000	3,993,706,000	430,857,149
Georgia	197	2,120,000	1,878,490,000	96,602,289
Hawaii	1	2,318,671,000	2,318,671,000	2,318,671,000
Idaho	131	107,000	247,794,000	16,190,321
Illinois	1,006	189,000	5,543,642,000	27,551,404
Indiana	330	285,000	547,158,000	34,186,258
Iowa	372	1,084,000	381,696,000	15,409,102
Kansas	293	827,000	584,111,000	19,889,935
Kentucky	174	1,886,000	1,063,418,000	39,258,655
Louisiana	104	233,000	593,265,000	79,523,452
Maine	288	0	103,805,000	9,177,601
Maryland	24	35,706,000	2,252,176,000	531,566,625
Massachusetts	392	207,000	1,195,636,000	39,508,133
Michigan	839	32,000	1,326,638,000	24,987,771
Minnesota	560	7,000	615,654,000	20,666,480
Mississippi	152	2,514,000	289,148,000	29,952,342
Missouri	551	530,000	457,251,000	18,913,020
Montana	447	6,000	82,962,000	3,629,720
Nebraska	271	1,396,000	508,044,000	13,002,963
Nevada	17	2,058,000	3,290,531,000	269,287,118
New Hampshire	175	80,000	165,095,000	15,756,577
New Jersey	673	32,000	1,151,866,000	39,290,088
New Mexico	93	1,678,000	1,213,761,000	42,536,452
New York	696	0	23,296,966,000	83,322,361
North Carolina	212	613,000	1,620,152,000	71,528,179
North Dakota	217	0	122,550,000	5,249,143
Ohio	1,040	18,000	928,171,000	22,330,941
Oklahoma	563	443,000	394,776,000	10,553,817
Oregon	217	96,000	518,628,000	30,944,751
Pennsylvania	730	79,000	2,762,022,000	38,670,830
Rhode Island	44	1,811,000	436,426,000	50,952,523
South Carolina	97	952,000	712,303,000	87,080,732
South Dakota	161	97,000	192,635,000	7,779,913
Tennessee	136	2,717,000	1,124,229,000	63,317,485
Texas	1,251	82,000	2,081,971,000	43,520,056
Utah	112	0	667,668,000	41,613,741
Vermont	331	9,000	61,937,000	5,064,432
Virginia	134	4,337,000	2,490,174,000	115,748,642
Washington	304	218,000	697,142,000	40,265,237
West Virginia	55	10,318,000	309,692,000	56,758,691
Wisconsin	429	1,296,000	1,232,115,000	25,362,424
Wyoming	48	2,780,000	258,398,000	34,544,917

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2009

Variable	Label	Number of districts	Minimum	Maximum	Mean
V33	Fall Membership	15,570	0	981,690	3,146
C14	Fed Rev - Thru State - Title I	16,563	\$0	\$839,467,000	\$759,020
C15	Fed Rev - Thru State - Children With Disabilities	16,563	0	268,809,000	649,109
C16	Fed Rev - Thru State - Math, Science, and Teachers	16,563	0	50,979,000	102,757
C17	Fed Rev - Thru State - Safe and Drug Free Schools	16,563	0	18,733,000	17,221
C18	Fed Rev - Thru State - Title V, Part A	16,563	0	6,877,000	4,395
C19	Fed Rev - Thru State - Vocational and Tech Ed	16,563	0	29,217,000	39,048
B11	Fed Rev - Thru State - Bilingual Education	16,563	0	13,786,000	20,844
C20	Fed Rev - Thru State - Other	16,563	0	507,525,000	821,890
C25	Fed Rev - Thru State - Child Nutrition Act	16,563	0	310,964,000	652,410
C36	Fed Rev - Nonspecified	16,563	0	316,067,000	118,038
B10	Fed Rev - Direct - Impact Aid	16,563	0	68,359,000	76,981
B12	Fed Rev - Direct - Indian Education	16,563	0	2,841,000	5,947
B13	Fed Rev - Direct - Other	16,563	0	201,201,000	156,800
C01	State Rev - General Formula Assistance	16,563	0	6,495,934,000	11,522,848
C04	State Rev - Staff Improvement Programs	16,563	0	157,778,000	249,801
C05	State Rev - Special Education Programs	16,563	0	1,418,192,000	1,000,114
C06	State Rev - Compensatory and Basic Skill	16,563	0	274,658,000	379,020
C07	State Rev - Bilingual Education Programs	16,563	0	55,117,000	36,634
C08	State Rev - Gifted and Talented Programs	16,563	0	65,791,000	28,285
C09	State Rev - Vocational Education Programs	16,563	0	21,144,000	53,643
C10	State Rev - School Lunch Programs	16,563	0	46,152,000	30,707
C11	State Rev - Capital Outlay and Debt Service	16,563	0	914,270,000	512,815
C12	State Rev - Transportation Programs	16,563	0	98,394,000	277,354
C13	State Rev - Other Programs	16,563	0	1,812,094,000	1,798,396
C35	State Rev - Nonspecified	16,563	0	303,093,000	148,930
C38	State Rev on Behalf - Employee Benefits	16,563	0	138,952,000	654,087
C39	State Rev on Behalf - Not Employee Benefits	16,563	0	11,780,000	38,666
T02	Local Rev - Parent Government Contributions	1,229	0	8,422,195,000	37,287,365
T06	Local Rev - Property Taxes	13,429	0	1,896,540,000	12,566,683
T09	Local Rev - General Sales Taxes	13,430	0	171,558,000	271,335
T15	Local Rev - Public Utility Taxes	13,430	0	21,807,000	28,349
T40	Local Rev - Individual and Corporate Income	13,430	0	113,319,000	136,077
T99	Local Rev - All Other Taxes	13,430	0	129,820,000	95,445
D11	Local Rev - From Other School Systems	16,563	0	192,720,000	646,936
D23	Local Rev - From Cities and Counties	16,563	0	346,767,000	394,597
A07	Local Rev - Tuition Fees From Pupils	16,563	0	20,501,000	86,056
A08	Local Rev - Transportation Fees From Pupils	16,563	0	4,724,000	6,401
A09	Local Rev - School Lunch	16,563	0	48,238,000	422,647
A11	Local Rev - Textbook Sales and Rentals	16,563	0	2,848,000	12,518
A13	Local Rev - District Activity Receipts	16,563	0	83,221,000	226,573
A15	Local Rev - Student Fees, Nonspecified	16,563	0	16,157,000	8,045
A20	Local Rev - Other Sales and Services	16,563	0	39,954,000	101,444
A40	Local Rev - Rents and Royalties	16,563	0	19,501,000	45,832
U11	Local Rev - Sale of Property	16,563	0	22,674,000	23,629
U22	Local Rev - Interest Earnings	16,563	0	96,848,000	244,049
U30	Local Rev - Fines and Forfeits	16,563	0	19,321,000	22,298
U50	Local Rev - Private Contributions	16,563	0	51,241,000	57,670

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2009—Continued

Variable	Label	Number of districts	Minimum	Maximum	Mean
U97	Local Rev - Miscellaneous	16,563	0	778,666,000	672,441
C24	NCES Local Revenue, Census Bureau State Revenue	16,563	0	691,937,000	214,766
E13	Current Exp - Instruction	16,563	0	14,248,869,000	18,770,743
V91	Payments to Private Schools	16,563	0	655,943,000	182,359
V92	Payments to Charter Schools	16,563	0	310,882,000	100,015
E17	Current Exp - Support Services - Pupils	16,563	0	362,146,000	1,679,349
E07	Current Exp - Support Services - Instruction	16,563	0	649,961,000	1,502,742
E08	Current Exp - Support Services - General	16,563	0	142,314,000	606,204
E09	Current Exp - Support Services - School	16,563	0	605,424,000	1,720,684
V40	Current Exp - Support Services - Operation	16,563	0	1,536,996,000	3,028,904
V45	Current Exp - Support Services - Student	16,563	0	1,007,540,000	1,337,850
V90	Current Exp - Support Services - Business	16,563	0	585,831,000	1,071,816
V85	Current Exp - Support Services Nonspecific	16,563	0	23,584,000	10,061
E11	Current Exp - Food Services	16,563	0	431,347,000	1,173,697
V60	Current Exp - Enterprise Operations	16,563	0	35,351,000	69,210
V65	Current Exp - Other Elementary/Secondary Ed	16,563	0	9,097,000	8,920
V70	Non-Elsec Exp - Community Services	16,563	0	97,692,000	220,790
V75	Non-Elsec Exp - Adult Education	16,563	0	176,718,000	125,532
V80	Non-Elsec Exp - Other	16,563	0	30,706,000	55,634
F12	Capital Outlay - Construction	16,563	0	2,569,961,000	3,311,001
G15	Capital Outlay - Land and Existing Structures	16,563	0	274,301,000	260,148
K09	Capital Outlay - Instructional Equipment	16,563	0	51,959,000	137,287
K10	Capital Outlay - Other Equipment	16,563	0	98,549,000	402,275
K11	Capital Outlay - Nonspecified Equipment	16,563	0	12,802,000	24,539
L12	Payments to State Governments	16,563	0	177,665,000	110,461
M12	Payments to Local Governments	16,563	0	5,528,000	8,529
Q11	Payments to Other School Systems	16,563	0	598,544,000	722,103
I86	Interest on Debt	16,563	0	405,080,000	1,039,407
Z32	Total Salaries	16,563	0	10,231,765,000	18,913,840
Z33	Salaries - Instruction	16,563	0	8,435,509,000	12,738,529
Z35	Teacher Salaries - Regular Education Program	16,563	0	4,176,639,000	6,571,911
Z36	Teacher Salaries - Special Education Programs	16,563	0	1,887,107,000	1,478,109
Z37	Teacher Salaries - Vocational Education Programs	16,563	0	525,845,000	263,219
Z38	Teacher Salaries - Other Education Programs	16,563	0	88,307,000	348,173
V11	Salaries - Support Services - Pupils	16,563	0	277,270,000	1,125,150
V13	Salaries - Support Services - Instruction	16,563	0	427,027,000	892,960
V15	Salaries - Support Services - General Administration	16,563	0	81,025,000	261,844
V17	Salaries - Support Services - School Administration	16,563	0	413,108,000	1,231,544
V21	Salaries - Support Services - Operation	16,563	0	663,931,000	1,079,091
V23	Salaries - Support Services - Student Transportation	16,563	0	67,853,000	463,101
V37	Salaries - Support Services - Business/Central/Other	16,563	0	242,238,000	487,794
V29	Salaries - Food Service	16,563	0	219,003,000	395,288
Z34	Total Employee Benefits	16,563	0	4,977,955,000	6,633,919
V10	Empl Benefits - Instruction	16,563	0	4,292,082,000	4,258,408
V12	Empl Benefits - Support Services - Pupil	16,563	0	77,950,000	359,203
V14	Empl Benefits - Support Services - Instruction Staff	16,563	0	116,895,000	285,234
V16	Empl Benefits - Support Services - General Admin	16,563	0	23,411,000	98,304
V18	Empl Benefits - Support Services - School Admin	16,563	0	192,316,000	399,138

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2009—Continued

Variable	Label	Number of districts	Minimum	Maximum	Mean
V22	Empl Benefits - Support Services - Operation/Maint	16,563	0	309,082,000	415,245
V24	Empl Benefits - Support Services - Student Transport	16,563	0	29,162,000	179,227
V38	Empl Benefits - Support Services - Business/Central	16,563	0	112,770,000	200,451
V30	Empl Benefits - Food Services	16,563	0	63,883,000	142,960
V32	Empl Benefits - Enterprise Operations	16,563	0	3,909,000	5,104
V93	Textbooks	16,563	0	130,917,000	181,418
_19H	Long Term Debt - Outstanding at Beginning of FY	16,563	0	11,573,705,000	22,708,272
_21F	Long Term Debt - Issued During FY	16,563	0	1,070,950,000	2,567,923
_31F	Long Term Debt - Retired During FY	16,563	0	661,257,000	1,724,595
_41F	Long Term Debt - Outstanding at End of FY	16,563	0	11,615,908,000	23,643,577
_61V	Short Term Debt - Outstanding at Beginning of FY	16,563	0	178,927,000	414,523
_66V	Short Term Debt - Outstanding at End of FY	16,563	0	284,000,000	515,122
W01	Assets - Sinking Fund	15,334	0	583,875,000	1,042,126
W31	Assets - Bond Fund	15,334	0	1,115,268,000	3,423,811
W61	Assets - Other Funds	15,334	0	2,248,468,000	6,994,028
HR1	ARRA Rev - Title I	16,563	0	34,019,000	13,915
HE1	Current Exp - ARRA	16,563	0	260,053,000	256,714
HE2	Capital Outlay - ARRA	16,563	0	1,653,000	1,825

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Appendix E—Survey Form

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

FORM **F-33**
 (11-4-2009)

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

2009 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, 4600 Silver Hill Road, AMSD-3K138, Washington, DC 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0700" as the subject.

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

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

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

Part I REVENUE – Continued	Amount Omit cents
Section A – FROM LOCAL SOURCES – Continued	U22
17. Interest earnings (1500)	U30
18. Fines and forfeits	U50
19. Private contributions (1920)	U97
20. Miscellaneous other local revenue (1980, 1990)	C01
Section B – FROM STATE SOURCES (3100, 3200, 3800)	C04
1. General formula assistance	C05
2. Staff improvement programs	C06
3. Special education programs	C07
4. Compensatory and basic skills attainment programs	C08
5. Bilingual education programs	C09
6. Gifted and talented programs	C10
7. Vocational education programs	C11
8. School lunch programs	C12
9. Capital outlay and debt service programs	C13
10. Transportation programs	C14
11. All other revenues from state sources	C15
Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)	C16
1. Title I	C17
2. Children with disabilities – IDEA	C18
3. Math, science, and teacher quality	C19
4. Safe and drug-free schools	C25
5. Title V, Part A	B11
6. Vocational and technical education	C20
7. Child nutrition act – exclude commodities	B10
8. Bilingual education	B12
9. All other federal aid through the state	B13
Section D – FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)	
1. Impact aid (Public Law 81–815 and Public Law 81–874)	
2. Indian education	
3. All other direct federal aid	

CONTINUE WITH PART II ON PAGE 3 

Part II CURRENT OPERATION EXPENDITURE

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

CONTINUE WITH PART III ON PAGE 4 

Part III CAPITAL OUTLAY EXPENDITURES - Continued		Amount <i>Omit cents</i>	
3. Instructional equipment (object 730, function 1000)		K09	
4. All other equipment (object 730, functions 2000, 3000, 4000)		K10	
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY		Z32	
1. Total salaries and wages (object 100 - ALL functions)		Z34	
2. Total employee benefit payments (object 200 - ALL functions)		Q11	
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 567, 591, 592)		L12	
4. Payments to state governments (object 569)		M12	
5. Payments to local governments (object 920)		I86	
6. Interest on school system indebtedness (object 832)			
Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		C38	
1. For employee benefits		C39	
2. All other (textbooks, school bus purchase, etc.)			
Part VI DEBT		19H	
Section A - LONG TERM - Term of more than one year			
1. Outstanding at beginning of the fiscal year		21F	
2. Issued during fiscal year (revenue code 5110)		31F	
3. Retired during fiscal year (object 831)		41F	
4. Outstanding at end of fiscal year (line 1 plus line 2 minus line 3)			
Section B - SHORT TERM - Term of one year or less		61V	
1. Outstanding at beginning of fiscal year		66V	
2. Outstanding at end of fiscal year			
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP - October 2008		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 2008		V33	
Part IX SPECIAL PROCESSING ITEMS			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		

CONTINUE WITH PART IX ON PAGE 5 

Part IX SPECIAL PROCESSING ITEMS - Continued

Item	Code	Amount
4. State revenue, nonspecified	C35	
5. Federal revenue, nonspecified	C36	
6. State payment on behalf of the LEA, instruction employee benefits	J13	
7. State payment on behalf of the LEA, pupil support services employee benefits	J17	
8. State payment on behalf of the LEA, instructional staff support employee benefits	J07	
9. State payment on behalf of the LEA, general administration employee benefits	J08	
10. State payment on behalf of the LEA, school administration employee benefits	J09	
11. State payment on behalf of the LEA, operation and maintenance of plant employee benefits	J40	
12. State payment on behalf of the LEA, student transportation employee benefits	J45	
13. State payment on behalf of the LEA, business/central/other employee benefits	J90	
14. State payment on behalf of the LEA, other employee benefits	J10	
15. Support services expenditures, nonspecified	V85	
16. Equipment expenditure, nonspecified	K11	
17. Own retirement system transfer, instruction	J12	
18. Own retirement system transfer, support services	J11	
19. Federal revenue on behalf of school system	B23	
20. State payment on behalf of the LEA, instructional nonbenefits	J14	
21. State payment on behalf of the LEA, support services nonbenefits	J96	
22. State payment on behalf of the LEA, noninstructional programs nonbenefits	J97	
23. State payment on behalf of the LEA, nonelementary-secondary programs	J98	
24. State payment on behalf of the LEA, capital outlay	J99	

**Part X ARRA FUNDS REPORTING
(Exhibits of selected items reported in Sections I-C, II-A, II-B, and III)**

1. ARRA revenues – Title I and Title V, Part A	HR1	
2. ARRA expenditures – Current operation expenditures for elementary-secondary education programs (objects 100–600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200)	HE1	
3. ARRA expenditures – Capital outlay expenditures (objects 700, 710, 720, and 730 for functions 1000, 2000, 3100, and 3200, and ALL objects for function 4000)	HE2	

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

BASIC INSTRUCTIONS AND SUGGESTIONS

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

4. For help with questions, contact the Elementary-Secondary Education Statistics Branch of the U.S. Census Bureau, at 1-800-622-6193.

Part I – REVENUE

Section A – FROM LOCAL SOURCES

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

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

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

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

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

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

Section B – FROM STATE SOURCES

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

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

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

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

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

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

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

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

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

Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

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

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

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

Line 4. Include formula and project grants for safe and drug-free schools distributed under Title IV-A of the Elementary-Secondary Education Act (ESEA) as reauthorized by the 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 Career and Technical Education Improvement Act of 2006 (Public Law 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 Public Law 79-396 and Public Law 89-642. **Report cash payments only -- Exclude the value of donated commodities.**

Line 8. 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 9. Enter the total of all other federal funds disbursed through the state to the local education agency. Include formula grants authorized by the Workforce Investment Act of 1998.

Section D – FROM FEDERAL SOURCES DIRECTLY

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

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

CONTINUE ON PAGE 7 

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

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

Part II – CURRENT OPERATION EXPENDITURE

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

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

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

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

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

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

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

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

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

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

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

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

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

Section B – Elementary-secondary Noninstructional Programs

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

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

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

Section C – Nonelementary-secondary Programs

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

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

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

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

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

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

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

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

Part III – CAPITAL OUTLAY EXPENDITURES

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

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

Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

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

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

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

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

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

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

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

Part VI – DEBT

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

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

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

Part VIII – FALL MEMBERSHIP – OCTOBER, 2008

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2008 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

Part IX – SPECIAL PROCESSING ITEMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Line 1. Enter ARRA revenues received for Title I (see detailed instructions at I-C-Line1) and Title V, Part A (see detailed instructions at I-C-Line 5).

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

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