

Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2015–16 (Fiscal Year 2016)

Provisional File Version 1a

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May 2019

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I. Introduction to the NCES School District Finance Survey (F-33), School Year 2015–16 (Fiscal Year 2016) Provisional File Version 1a

This documentation is for the provisional version 1a data file of the School District Finance Survey (F-33)¹ for school year (SY) 2015-16, fiscal year 2016 (FY 16) conducted by the National Center for Education Statistics (NCES). It contains a brief description of the data collection in conjunction with information required to understand and access the data file. The School District Finance Survey consists of data submitted annually to NCES by state education agencies (SEAs) in the 50 states and the District of Columbia. The survey provides finance data for all local education agencies (LEAs) that provide free public elementary and secondary (prekindergarten through grade 12) education in the United States. The School District Finance Survey data file does not include national and state totals.²

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

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

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

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

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

³ <https://www.census.gov/programs-surveys/school-finances.html>

meet the Census Bureau's definition of a government entity (U.S. Census Bureau 2018, pp. 1-2).⁴

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

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

The NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015), provides a set of standards and guidance for school system accounting. The handbook gives common definitions for detailed account classifications, which are aggregated to form the data items collected in the F-33 survey. The use of the accounting handbook by SEAs facilitates the comparability of data across states and school districts.

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

The FY 16 School District Finance Survey data file contains 18,708 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. The file includes variables for revenues by source, expenditures by function and object, indebtedness, assets, student membership counts, as well as identification variables. For a complete list of variables, see appendix A. Finance data are presented in whole dollar amounts.

⁴ Because independent charter school districts generally do not meet the Census Bureau's criteria for classification as government entities, the Census Bureau excludes them from the F-33 data file.

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

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

The remainder of this documentation includes a user's guide and five appendixes. The user's guide contains information on the methodology of this survey, including certain conditions that are unique to the data file for the FY 16 survey cycle and information about changes to the survey that may be important to any data user planning longitudinal analyses.

The five appendixes are as follows:

- **Appendix A—Record Layout and Descriptions of Data Items** gives the variable names and labels of the data items discussed throughout the documentation, as well as their location in the data file for the FY 16 survey cycle.
- **Appendix B—Glossary** defines terms and variables used in the F-33 survey.
- **Appendix C—State Notes** provides comments related to unique state financial reporting anomalies for FY 16 and how those anomalies relate to this data release.
- **Appendix D—Value Distribution and Field Frequencies** provides the frequency and distribution of data items across local education agencies.
- **Appendix E—Survey Form** includes a facsimile of the data collection instrument.

II. User's Guide

A. Methodology

The F-33 survey collects finance data from the entire universe of LEAs in each of the 50 states and the District of Columbia. In late January or early February of each year, the Census Bureau distributes the F-33 survey instrument to all SEAs. Representatives from each SEA collect and edit data from their LEAs and submit data to the Census Bureau usually between March 15th of the year that the collection opens, and October 31st of the following year. However, there is no official deadline for reporting data on the F-33 survey. The FY 16 F-33 collection opened on February 2, 2017 and closed on January 19, 2018. States report data to the Census Bureau in either the F-33 survey format or in the individual state agency's financial accounting format. When SEAs report in their state agency format, Census Bureau staff evaluates the SEA's chart of accounts and creates a "crosswalk" that translates the amounts states report in state agency format to amounts for each F-33 survey variable.

For the FY 16 collection, the following states submitted data in their own formats: Alabama, California, Indiana, Kentucky, Louisiana, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New York, North Carolina, Oregon, South Carolina, Tennessee, and Utah. Idaho sent revenue data in the F-33 survey format and expenditure data in their own state format. All other states reported data in the F-33 survey format. Survey analysts monitor data quality by comparing the school district finance data to other CCD survey data and performing internal and longitudinal consistency checks.

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

particularly for states where the data is subject to a “crosswalk” that conforms data in the state agency format to the F-33 data items.

B. Accounting and Collection Methods

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

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

Data Editing

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

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

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

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

Imputations

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

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

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

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

Crosswalk Procedures

The Census Bureau has developed “crosswalk” procedures to assist some states in their reporting of F-33 data and to improve the comparability of this data across states. The Census Bureau utilizes in-house SAS programs to convert state account code amounts that state education agency format-reporting states submit to F-33 survey variable amounts. These crosswalk procedures may also include imputation in cases where the state’s account codes are unable to be directly crosswalked to an F-33 survey variable (and the state is otherwise unable to report the variable).

Section II.A of this documentation (above) lists the states that report in a format requiring a crosswalk for conversion to F-33 survey format. Appendix C—State Notes documents any imputation procedures that may have occurred for these states during the crosswalk process.

Fiscal Years

The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama and the District of Columbia runs from October 1 through September 30; the fiscal year for

Nebraska, Texas, and Washington runs from September 1 through August 31. Survey analysts do not edit F-33 data to conform to a uniform fiscal year.

Transfer Items

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

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

Special Exhibit Items

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

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

Table 1. Destination of state payments on behalf of the Local Education Agency (LEA), by F-33 survey item: Fiscal year 2016

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)

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, "School District Finance Survey (F-33)," fiscal year 2016, Provisional Version 1a.

Data Item Flags

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

The data item flags are as follows:

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

Missing, Nonapplicable, and Suppressed Data

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

In the School District Finance Survey data files, the original source for the student membership count (V33) is the SY 2015-16 LEA Universe Survey. The Census Bureau and NCES may edit student membership counts from the LEA Universe Survey if the state reports revised membership information for the F-33 survey. States generally report nonfiscal October 1st membership information for the LEA Universe Survey in the spring of the school year (e.g., report SY 2015-16 membership data in the spring of 2016). The timing of the F-33 collection is about one year after the LEA Universe Survey collection. Even though the membership data have the same reference date and definition, V33 values may not match student membership values from the LEA Universe Survey for some LEAs. In the F-33 data files, CCD identifies suppressed membership data by reporting the membership as “-3” and the membership flag as a value of “A.” NCES suppresses V33 values in cases where reported LEA finances do not reflect the number of students the LEA is financially responsible for (as reported in the LEA Universe Survey). For example, special education and vocational LEAs may have suppressed membership values in the F-33 files if these LEAs report finance data associated with services provided to students that the LEAs are not financially responsible for.

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

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

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

Nonsampling Error

Nonsampling error is the error in an estimate arising at any stage in the survey from sources exclusive of sampling error. Nonsampling error includes coverage errors, nonresponse error, data processing or data entry errors, and reporting errors that occur because respondents misinterpret survey questions, do not follow survey instructions, or do not follow the item definitions correctly. State education policies may differ in such a way that does not allow them to map their data exactly to the CCD definitions. For example, most states can report adult education expenditures separately from instruction expenditures (as the F-33 survey instructions request), but a few states cannot report adult education expenditures separately because these states require that LEAs account for adult education expenditures within instruction. Another source of nonsampling error may be variations in the reference period for the reported data. For example, CCD requests student membership data for October 1 of each school year, but a state may report their information for another date because they were not able to capture the data for October 1.

The universe for the F-33 survey includes all public elementary and secondary LEAs in the 50 states and the District of Columbia. All 51 state-level respondents reported F-33 data for FY 16. There are 18,708 LEAs on the FY 16 School District Finance Survey file. Finance data were reported for 18,090, or 96.7 percent, of these LEAs. Most of the LEAs that did not report finance data for the FY 16 survey are either charter school districts or other nontraditional LEAs (e.g., education service agencies), which states often do not subject to the same financial reporting requirements as regular school districts.

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

Reference Sources for Data Definitions

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

- *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015) can be accessed online at <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>. This publication contains standard account codes, classification criteria, and definitions for reporting school system financial information, providing a system by which fiscal data can be reported in a comprehensive and uniform manner.
- *Governmental Accounting, Auditing, and Financial Reporting* (Gauthier 2005) can be purchased from the Government Finance Officers Association.
- *Government Finance and Employment Classification Manual* (U.S. Census Bureau 2006) can be accessed online at http://www2.census.gov/govs/pubs/classification/2006_classification_manual.pdf.
- F-33 Survey Form "Basic Instructions and Suggestions" includes a summary of definitions needed to respond to the survey (see the survey form in appendix E).

C. Unit Identifiers

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

- NCES local education agency identification code (LEAID);
- Census Bureau identification code (CENSUSID);
- American National Standards Institute (ANSI)⁷ state code (FIPST);
- ANSI county number (CONUM);
- Consolidated Statistical Area code (CSA); and
- Core-Based Statistical Area code (CBSA).

C.1. Identification Variables

LEAID

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

LEAID Matching Issues

The LEAs reported on the School District Finance Survey file are assigned valid LEAIDs by being matched against the LEA Universe Survey file. Matches are first attempted against the LEA universe file for the corresponding school year (SY 2015-16 for the FY 16 F-33 file). If survey staff cannot match the LEAs to the LEA universe file for the corresponding school year, they attempt to match the LEAs to prior and subsequent year universe files. Matching to prior and subsequent year universe files allows for closed and future LEAs to be reported on the School District Finance Survey file under valid LEAIDs. Closed LEAs can still have financial activity after they close, but they are included on the School District Finance Survey file as closed only in the year that they closed. Similarly, future LEAs may have had start-up costs in years before becoming operational, but may not have been reported in the LEA universe file for those years.

Starting in FY 06, the Census Bureau assigned unique dummy LEAIDs to the LEAs without a valid LEAID. There are 14 dummy LEAIDs on the FY 16 file. Dummy LEAIDs are distinguished by a “D” in the third position of the LEAID. Dummy LEAIDs will remain the same across the years of data collection, unless a matching LEA is found in the LEA Universe in the subsequent year.

The CCD Agency Nonfiscal File Match variable (CCDNF) indicates whether a record on the School District Finance Survey file matches a record on the LEA universe file. A value of “1” indicates that the record on the School District Finance Survey file matches a record on the LEA

⁷ 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.

universe file; a value of “0” indicates that the record on the School District Finance Survey file does not match any records on the SY 2015-16 LEA universe file. The School District Finance Survey staff attempt to match every LEA there is data for, regardless of membership, even if the membership is reported as zero.

There are 30 LEAs on the FY 16 School District Finance Survey file that do not appear on the SY 2015-16 LEA Universe Survey file (see table 2). (These LEAs are also identified on the F-33 file by having a CCDNF value equal to “0.”). All 30 of these LEAs have been confirmed as school systems by the reporting SEAs and the Census Bureau. (These are generally education service agencies and nonoperating LEAs that were not reported by SEA respondents for the CCD LEA Universe Survey.)

Table 2. LEAs on the F-33 file that do not appear on the school year 2015-16 LEA Universe Survey file, by state and LEAID:
Fiscal year 2016

State	LEAID	LEA name on the F-33 file
Connecticut	09D0001	COMMITTEE FOR SHARED SERVICES
	09D0002	PROJECT OCEANOLOGY
Illinois	17D0001	BUREAU COUNTY COOPERATIVE ALTERNATIVE SCHOOL
	17D0004	SALT CREEK ACADEMY
Maine	2314774	CENTRAL LINCOLN COUNTY SCHOOL SYSTEM
	2314781	HARMONY REGIONAL SCHOOL DISTRICT
	2314786	MOUNT DESERT ISLAND REGIONAL SCHOOL SYSTEM
	2314792	KENNEBEC VALLEY CONSOLIDATED SCHOOLS (AOS #92)
	2314798	SUNRISE COUNTY SCHOOL SYSTEM
	2314800	ROCKY CHANNELS SCHOOL SYSTEM
	2314801	MACHIAS BAY AREA SCHOOL SYSTEM
	2314804	EASTERN MAINE AREA SCHOOL SYSTEM
Minnesota	2700265	REGIONAL MANAGEMENT INFORMATION CENTER 5
	2700266	REGIONAL MANAGEMENT INFORMATION CENTER 4
	2700267	REGIONAL MANAGEMENT INFORMATION CENTER 3
	2700268	REGIONAL MANAGEMENT INFORMATION CENTER 2
	2700269	REGIONAL MANAGEMENT INFORMATION CENTER 1
	2700270	REGIONAL MANAGEMENT INFORMATION CENTER 7
New York	36D0001	SOUTH MOUNTAIN-HICKORY COMMON SCHOOL DIST
Ohio	39D0003	MIDWEST REGIONAL EDUCATIONAL SERVICE CENTER
Pennsylvania	4200002	LANCASTER COUNTY ACADEMY
Virginia	5101230	FAIRFAX CITY SCHOOLS
West Virginia	54D0001	REGIONAL EDUCATION SERVICE AGENCY 1
	54D0002	REGIONAL EDUCATION SERVICE AGENCY 2
	54D0003	REGIONAL EDUCATION SERVICE AGENCY 3
	54D0004	REGIONAL EDUCATION SERVICE AGENCY 4
	54D0005	REGIONAL EDUCATION SERVICE AGENCY 5
	54D0006	REGIONAL EDUCATION SERVICE AGENCY 6
	54D0007	REGIONAL EDUCATION SERVICE AGENCY 7
	54D0008	REGIONAL EDUCATION SERVICE AGENCY 8

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2016, Provisional Version 1a; “Local Education Agency Universe Survey,” school year 2015-16, Provisional Version 1a.

In most NCES research and publications, only those School District Finance Survey records matching the LEA universe file (CCDNF equal to “1” on the F-33 data file) and having student

counts greater than zero are used in analyses. For more information on the LEAID code, please see the file documentation for the CCD school universe and LEA universe surveys, available at <https://nces.ed.gov/ccd/pubagency.asp>.

CENSUSID

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

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

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

Table 3. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 2016

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 2016, Provisional Version 1a.

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

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

The Census Bureau uses extensive criteria to determine whether an LEA is a government entity and, if so, the agency type of the LEA. This criteria includes, but is not limited to, the LEA's authority to levy taxes, the LEA's ability to determine its own budget without review from other local governments, and how the members of the LEA's school board were appointed (U.S. Census Bureau 2006). If the Census Bureau determined an LEA should not be classified as a government entity, the CENSUSID for the LEA is reported as "N" in the F-33 file.

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

Geographic Variables

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

- **FIPST** is the two-digit ANSI state code. Each record on the School District Finance Survey file contains an ANSI state code based on the Federal Information Processing Series (FIPS). Table 4 presents ANSI state codes by state name and state abbreviation.
- **CONUM** is the five-digit ANSI county number. It consists of a 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.⁸
- **CSA** is the Combined Statistical Area code. A CSA consists of two or more adjacent CBSAs.

⁸ For additional information about CBSA and CSA definitions, see http://www.census.gov/geo/reference/gtc/gtc_cbsa.html.

For the CCD collections, ANSI state codes (FIPST) are assigned to LEAs based on the state or jurisdiction responsible for administration of the LEA, which is not necessarily the state or jurisdiction where the LEA is physically located (Geverdt, Nixon, and Snediker 2016). Examples of this situation include states that operate LEAs in a neighboring state and charter school LEA operators/administrators based in one state that operate charter schools in one or more states other than the state in which they are based. Additionally, ANSI county codes (CONUM) are assigned to LEAs based on the physical location of the LEA’s administrative offices; therefore, the two-digit ANSI state code within the CONUM may differ from FIPST in cases where the LEA’s administrative offices are physically located outside the reporting state.⁹

Table 4. State abbreviations and American National Standards Institute (ANSI) state codes, by state: Fiscal year 2016

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

⁹ For additional information on FIPST and CONUM discrepancies, see pages 3-5 of the CCD geographic file documentation, “Education Demographic and Geographic Estimates (EDGE) Program, Geographic Indicators and Identifiers 2014-15” (Geverdt, Nixon, and Snediker 2016).

School-level Codes

School-level codes (SCHLEV) describe the level of education provided within each school district:¹⁰ 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;
- 02 = Secondary school system only—the lowest grade with students is greater than grade 6 and the highest grade with students is greater than grade 8;
- 03 = Elementary/Secondary school system—the lowest grade with students is less than grade 7 and the highest grade with students is greater than grade 8;
- 05 = Vocational or special education system;
- 06 = Nonoperating school system that exists for administrative purposes only and does not operate its own schools. SCHLEV code “06” is also assigned for LEAs that closed shortly before the start of the fiscal year or are scheduled to open in a future fiscal year but still reported revenue or expenditure information for the current fiscal year; and
- 07 = Education service agency (ESA).

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

AGCHRT Codes

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

The AGCHRT code is used to identify districts with charter schools. The source of the AGCHRT code is the SY 2015-16 LEA Universe Survey, Provisional Version 1a. The codes are as follows:

¹⁰ Starting with FY 08, the assignment of SCHLEV codes for an LEA was changed to a new method to ensure that SCHLEV codes were consistent with student enrollments by grade. Prior to FY 08, the Census Bureau assigned SCHLEV codes using a different methodology. SCHLEV has a different definition than the school-level code (LEVEL) in the CCD School Universe file.

1 = All associated schools are charter schools;
2 = Some but not all associated schools are charters schools;
3 = No associated schools are charter schools; and
N = Not applicable or code could not be determined (assigned to school systems in the F-33 file, such as ESAs, that do not operate schools, as well as to districts that are not in the CCD LEA universe files).

CCDNF

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

CENFILE

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

GSLO and GSHI

Agency Low Grade Offered (GSLO) and Agency High Grade Offered (GSHI) comprise the grade span for the LEA. The GSLO variable indicates the lowest grade offered; the GSHI variable indicates the highest grade offered. The source of the GSLO and GSHI variables is the SY 2015-16 CCD LEA Universe Survey, Provisional Version 1a file.

As of FY 15, the GSLO and GSHI variables have additional possible values of “13” and “AE” to reflect that data for grade 13 and adult education are now included in the CCD.¹¹ Grade 13 is used to “designate high school students who are enrolled in programs where they can earn college credit in an extended high school environment, or CTE [career/technical] students in a high school program that continues beyond grade 12 (Glander 2017).” Corresponding enrollment counts for grade 13 students are also included in the V33 and MEMBERSCH student membership counts reported on the F-33 data file.

Although adult education is not part of public elementary/secondary education, “AE” is also now treated by the CCD as another grade level for LEAs that provide primarily adult education. Adult education students, however, are not included in the V33 and MEMBERSCH student membership counts reported on the F-33 data file.

D. Weights

¹¹ For additional information on grade 13 and the adult education grade level “AE,” see the CCD universe files documentation, “Documentation to the 2015-16 Common Core of Data (CCD) Universe Files” (Glander 2017).

The School District Finance Survey file includes a WEIGHT variable. For FY 91, FY 93, and FY 94 the F-33 survey was a sample survey, and the WEIGHT variable was used to create weighted estimates for these data releases. For FY 90, FY 92, and FY 95 through FY 16 the F-33 survey was a universe survey, and all records in these releases have a WEIGHT value of “1.” Despite F-33 being a universe survey in recent years, NCES maintains the WEIGHT variable to provide consistency across data files.

E. Changes to the F-33 Survey

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

Unit Identifiers

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

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

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

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

Special Exhibit Items

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

Federal Revenue Distributed by State Governments

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

Suppressed Data

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

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

Local Revenue Items

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

Missing Data

Starting in FY 07, “-1” was used in the data file to represent missing values in student membership count (V33). There are 212 LEAs with missing membership values in the FY 16 F-33 data file.

Starting in FY 10, the School District Finance Survey data file includes records for all LEAs in the CCD LEA universe file (excluding LEAs located in U.S. territories) that did not submit data for the F-33 survey. In previous fiscal years, nonresponding LEAs were omitted from the School District Finance Survey file. All finance data items for these LEAs are now reported as missing or nonapplicable as appropriate.

Payments to Private Schools and Charter Schools

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

ARRA Data

In FY 09, three data items related to the American Recovery and Reinvestment Act of 2009 (ARRA) were added to the survey form. They are ARRA Revenues—Title I (HR1), Current Expenditures—ARRA (HE1), and Capital Outlay—ARRA (HE2). These data items were collected in FY 09, FY 10, FY 11, FY 12, FY 13, and FY 14. (As of FY 15, NCES no longer collects these data items separately.)

Title V, Part A Federal Revenue

In FY 10, the Federal Revenue—Thru State—Title V, Part A (C18) data item was removed from the F-33 survey form and data file. Federal funding for the Title V, Part A program expired

September 30, 2009. Any residual funding LEAs received for Title V, Part A is included in the Federal Revenue—Thru State—Other (C20) data item.

CCD School Universe Student Membership

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

Per CCD student membership collection specifications, SEAs report a student's membership for the CCD School Universe survey based on the school the student attends but report a student's membership for the CCD LEA Universe survey based on the LEA that is financially responsible for the student.¹² Some LEAs "tuition-out" some of the students they are financially responsible for to other LEAs or private schools. As a result, the aggregated membership from the school universe will differ from the LEA membership. NCES calculates per pupil finance amounts using the LEA membership (V33). However, some researchers may prefer to calculate current expenditures per pupil using the aggregated membership from the school universe (MEMBERSCH). The rationale for this is that current expenditures reflect the day-to-day costs of operating schools, so the denominator in calculations of per pupil current expenditures should be the count of students in schools within the reporting LEA and exclude students attending schools outside the reporting LEA. The MEMBERSCH variables does not include imputations for missing or suppressed data.

Data Item Flags

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

Utilities and Technology-Related Expenditure Data

In FY 15, three expenditure data items related to utilities and technology were added to the survey form. They are Utilities and Energy Services (V95), Technology-Related Supplies and Purchased Services (V02), and Technology-Related Equipment (K14).

Current Expenditures by Fund Type

In FY 16, two data items were added to the survey form to report current expenditures by source of revenue. They are Current Expenditures – State and Local Funds (CE1) and Current Expenditures – Federal Funds (CE2). The break-out of current expenditures by revenue source

¹² Students should be reported, for CCD purposes, in the membership of the LEA that initially receives funds for that student's education; and in the membership of the school he or she attends (EDFacts Membership File Specifications – C052-12-2 SY 2015-16).

funds is intended to be consistent with school finance reporting requirements for state and local education agencies that were implemented under the Every Student Succeeds Act (ESSA).¹³

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 16 releases are as follows:

- Sdf16_1a.sas7bdat (SAS dataset)
- Sdf16_1a.txt (text file)

The first five characters indicate the file contents and year, and the last two characters indicate the file version. “Sdf” stands for school district finance, “16” stands for FY 16, “1” indicates that the file is a provisional version by NCES, and “a” indicates this is the first version of this provisional file released by NCES.

File Versions

NCES maintains strict version control of CCD files. File versions are identified by one numeric character and one alphabetic character. The number corresponds with the release version (e.g., “1” is the first release, “2” is the second release, etc.). The letter “a” also corresponds to a public release.¹⁴ For SY 2015-16 (FY 16), the “1a” file is the first provisional file release.

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

The data source for the NCES First Look report entitled *Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2015-16 (Fiscal Year 2016)* is the FY 16 provisional data file. This report provides users with an opportunity to access provisional School District Finance Survey data that have been reviewed and edited.

Provisional data is released in an effort to provide earlier access to the data. Revisions submitted after the provisional data file has been finalized will be incorporated in the final data file for each fiscal year. Final School District Finance Survey data files will be released at approximately the same time as the release of provisional data for the following fiscal year (e.g., the final FY 16 data file is scheduled to be released next year at approximately the same time as the provisional FY 17 data file).

¹³ Elementary Secondary Education Act of 1965 (ESEA) §1111(h)(C)(x), as amended by the Every Student Succeeds Act of 2015 (ESSA) (2015). Under this law, state and local education agencies receiving Title I, Part A funds will be required to report current expenditures disaggregated by (1) Federal funds and (2) state and local funds.

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

Guidelines for Using the Flat ASCII Data File

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

G. State Notes

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

H. Survey Form

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

References

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Appendix A—Record Layout and Descriptions of Data Items

Appendix A—Record Layout and Descriptions of Data Items

File name = Sdf16_1a.sas7bdat, Fiscal year 2016

Number of variables = 260

Number of observations = 18,708

Release: Provisional 1a, May 2019

Name	Order	Type	Label
LEAID	1	Character	NATIONAL CENTER FOR EDUCATION STATISTICS (NCES) 7-DIGIT LOCAL EDUCATION AGENCY ID
CENSUSID	2	Character	CENSUS BUREAU 14-DIGIT GOVERNMENT ID
FIPST	3	Character	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE
CONUM	4	Character	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) COUNTY CODE – digits 1 and 2 are the ANSI state code; digits 3–5 are the ANSI county code
CSA	5	Character	CONSOLIDATED STATISTICAL AREA
CBSA	6	Character	CORE-BASED STATISTICAL AREA
NAME	7	Character	NAME OF LOCAL EDUCATION AGENCY
STNAME	8	Character	STATE NAME
STABBR	9	Character	STATE ABBREVIATION
SCHLEV	10	Character	SCHOOL-LEVEL CODE 01 = Elementary school system only 02 = Secondary school system only 03 = Elementary/secondary school system 05 = Vocational or special education school system 06 = Nonoperating school system 07 = Education service agency
AGCHRT	11	Character	AGENCY CHARTER CODE 1 = All associated schools are charter schools 2 = Some but not all associated schools are charter schools 3 = No associated schools are charter schools N = Not applicable or code could not be determined
YEAR	12	Character	YEAR OF DATA
CCDNF	13	Character	COMMON CORE OF DATA (CCD) AGENCY NONFISCAL FILE MATCH 0 = Does not match CCD Local Education Agency Universe file 1 = Matches CCD Local Education Agency Universe file
CENFILE	14	Character	CENSUS BUREAU FISCAL FILE MATCH 0 = Does not match Census Bureau fiscal file 1 = Matches Census Bureau fiscal file
GSLO	15	Character	AGENCY LOW GRADE OFFERED
GSHI	16	Character	AGENCY HIGH GRADE OFFERED
V33	17	Numeric	FALL MEMBERSHIP
MEMBERSCH	18	Numeric	FALL MEMBERSHIP - SCHOOL UNIVERSE
TOTALREV	19	Numeric	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
TFEDREV	20	Numeric	TOTAL FEDERAL REVENUE (equals C14 + C15 + C16 + C17 + C19 + B11 + C20 + C25 + C36 + B10 + B12 + B13)
C14	21	Numeric	FEDERAL REVENUE - THRU STATE TITLE I

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
C15	22	Numeric	FEDERAL REVENUE - THRU STATE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
C16	23	Numeric	FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
C17	24	Numeric	FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
C19	25	Numeric	FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
B11	26	Numeric	FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
C20	27	Numeric	FEDERAL REVENUE - THRU STATE - OTHER
C25	28	Numeric	FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
C36	29	Numeric	FEDERAL REVENUE - NONSPECIFIED
B10	30	Numeric	FEDERAL REVENUE - DIRECT - IMPACT AID
B12	31	Numeric	FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
B13	32	Numeric	FEDERAL REVENUE - DIRECT - OTHER
TSTREV	33	Numeric	TOTAL STATE REVENUE (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11+ C12 + C13 + C35 + C38 + C39)
C01	34	Numeric	STATE REVENUE - GENERAL FORMULA ASSISTANCE
C04	35	Numeric	STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
C05	36	Numeric	STATE REVENUE - SPECIAL EDUCATION PROGRAMS
C06	37	Numeric	STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
C07	38	Numeric	STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
C08	39	Numeric	STATE REVENUE - GIFTED AND TALENTED PROGRAMS
C09	40	Numeric	STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
C10	41	Numeric	STATE REVENUE - SCHOOL LUNCH PROGRAMS
C11	42	Numeric	STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
C12	43	Numeric	STATE REVENUE - TRANSPORTATION PROGRAMS
C13	44	Numeric	STATE REVENUE - OTHER PROGRAMS
C35	45	Numeric	STATE REVENUE - NONSPECIFIED
C38	46	Numeric	STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
C39	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 + V91 + V92)
TCURELSC	72	Numeric	TOTAL CURRENT EXPENDITURES FOR ELEMENTARY/SECONDARY EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)
TCURINST	73	Numeric	TOTAL CURRENT EXPENDITURES - INSTRUCTION (equals E13)
E13	74	Numeric	CURRENT EXPENDITURES - INSTRUCTION
V91	75	Numeric	PAYMENTS TO PRIVATE SCHOOLS
V92	76	Numeric	PAYMENTS TO CHARTER SCHOOLS
TCURSSVC	77	Numeric	TOTAL CURRENT EXPENDITURES - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85)
E17	78	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
E07	79	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
E08	80	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
E09	81	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V40	82	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V45	83	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V90	84	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/OTHER
V85	85	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
TCUROTH	86	Numeric	TOTAL CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY (equals E11 + V60 + V65)
E11	87	Numeric	CURRENT EXPENDITURES - FOOD SERVICES
V60	88	Numeric	CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
V65	89	Numeric	CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY
TNONELSE	90	Numeric	TOTAL NON-ELEMENTARY/SECONDARY EXPENDITURES (equals V70 + V75 + V80)

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
V70	91	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
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

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
V93	129	Numeric	TEXTBOOKS
_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
V95	139	Numeric	UTILITIES AND ENERGY SERVICES
V02	140	Numeric	TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES
K14	141	Numeric	TECHNOLOGY-RELATED EQUIPMENT
CE1	142	Numeric	CURRENT EXPENDITURES - STATE AND LOCAL FUNDS
CE2	143	Numeric	CURRENT EXPENDITURES - FEDERAL FUNDS
WEIGHT	144	Numeric	WEIGHT
FL_V33	145	Character	FLAG - FALL MEMBERSHIP
FL_MEMBERSCH	146	Character	FLAG - FALL MEMBERSHIP - SCHOOL UNIVERSE
FL_C14	147	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE I
FL_C15	148	Character	FLAG - FEDERAL REVENUE - THRU STATE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
FL_C16	149	Character	FLAG - FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
FL_C17	150	Character	FLAG - FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
FL_C19	151	Character	FLAG - FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
FL_B11	152	Character	FLAG - FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
FL_C20	153	Character	FLAG - FEDERAL REVENUE - THRU STATE - OTHER
FL_C25	154	Character	FLAG - FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
FL_C36	155	Character	FLAG - FEDERAL REVENUE - NONSPECIFIED
FL_B10	156	Character	FLAG - FEDERAL REVENUE - DIRECT - IMPACT AID
FL_B12	157	Character	FLAG - FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
FL_B13	158	Character	FLAG - FEDERAL REVENUE - DIRECT - OTHER
FL_C01	159	Character	FLAG - STATE REVENUE - GENERAL FORMULA ASSISTANCE
FL_C04	160	Character	FLAG - STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
FL_C05	161	Character	FLAG - STATE REVENUE - SPECIAL EDUCATION PROGRAMS
FL_C06	162	Character	FLAG - STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
FL_C07	163	Character	FLAG - STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
FL_C08	164	Character	FLAG - STATE REVENUE - GIFTED AND TALENTED PROGRAMS
FL_C09	165	Character	FLAG - STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
FL_C10	166	Character	FLAG - STATE REVENUE - SCHOOL LUNCH PROGRAMS
FL_C11	167	Character	FLAG - STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
FL_C12	168	Character	FLAG - STATE REVENUE - TRANSPORTATION PROGRAMS

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_C13	169	Character	FLAG - STATE REVENUE - OTHER PROGRAMS
FL_C35	170	Character	FLAG - STATE REVENUE - NONSPECIFIED
FL_C38	171	Character	FLAG - STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
FL_C39	172	Character	FLAG - STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
FL_T02	173	Character	FLAG - LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
FL_T06	174	Character	FLAG - LOCAL REVENUE - PROPERTY TAXES
FL_T09	175	Character	FLAG - LOCAL REVENUE - GENERAL SALES TAXES
FL_T15	176	Character	FLAG - LOCAL REVENUE - PUBLIC UTILITY TAXES
FL_T40	177	Character	FLAG - LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
FL_T99	178	Character	FLAG - LOCAL REVENUE - ALL OTHER TAXES
FL_D11	179	Character	FLAG - LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
FL_D23	180	Character	FLAG - LOCAL REVENUE - FROM CITIES AND COUNTIES
FL_A07	181	Character	FLAG - LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
FL_A08	182	Character	FLAG - LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS
FL_A09	183	Character	FLAG - LOCAL REVENUE - SCHOOL LUNCH
FL_A11	184	Character	FLAG - LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
FL_A13	185	Character	FLAG - LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
FL_A15	186	Character	FLAG - LOCAL REVENUE - STUDENT FEES, NONSPECIFIED
FL_A20	187	Character	FLAG - LOCAL REVENUE - OTHER SALES AND SERVICES
FL_A40	188	Character	FLAG - LOCAL REVENUE - RENTS AND ROYALTIES
FL_U11	189	Character	FLAG - LOCAL REVENUE - SALE OF PROPERTY
FL_U22	190	Character	FLAG - LOCAL REVENUE - INTEREST EARNINGS
FL_U30	191	Character	FLAG - LOCAL REVENUE - FINES AND FORFEITS
FL_U50	192	Character	FLAG - LOCAL REVENUE - PRIVATE CONTRIBUTIONS
FL_U97	193	Character	FLAG - LOCAL REVENUE - MISCELLANEOUS
FL_C24	194	Character	FLAG - NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE
FL_E13	195	Character	FLAG - CURRENT EXPENDITURES - INSTRUCTION
FL_V91	196	Character	FLAG - PAYMENTS TO PRIVATE SCHOOLS
FL_V92	197	Character	FLAG - PAYMENTS TO CHARTER SCHOOLS
FL_E17	198	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
FL_E07	199	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_E08	200	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_E09	201	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V40	202	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V45	203	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORT
FL_V90	204	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/ OTHER
FL_V85	205	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
FL_E11	206	Character	FLAG - CURRENT EXPENDITURES - FOOD SERVICES

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_V60	207	Character	FLAG - CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
FL_V65	208	Character	FLAG - CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY
FL_V70	209	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
FL_V75	210	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
FL_V80	211	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - OTHER
FL_F12	212	Character	FLAG - CAPITAL OUTLAY - CONSTRUCTION
FL_G15	213	Character	FLAG - CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
FL_K09	214	Character	FLAG - CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
FL_K10	215	Character	FLAG - CAPITAL OUTLAY - OTHER EQUIPMENT
FL_K11	216	Character	FLAG - CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
FL_L12	217	Character	FLAG - PAYMENTS TO STATE GOVERNMENTS
FL_M12	218	Character	FLAG - PAYMENTS TO LOCAL GOVERNMENTS
FL_Q11	219	Character	FLAG - PAYMENTS TO OTHER SCHOOL SYSTEMS
FL_I86	220	Character	FLAG - INTEREST ON DEBT
FL_Z32	221	Character	FLAG - TOTAL SALARIES
FL_Z33	222	Character	FLAG - SALARIES - INSTRUCTION
FL_Z35	223	Character	FLAG - TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
FL_Z36	224	Character	FLAG - TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
FL_Z37	225	Character	FLAG - TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
FL_Z38	226	Character	FLAG - TEACHER SALARIES - OTHER EDUCATION PROGRAMS
FL_V11	227	Character	FLAG - SALARIES - SUPPORT SERVICES - PUPILS
FL_V13	228	Character	FLAG - SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_V15	229	Character	FLAG - SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_V17	230	Character	FLAG - SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V21	231	Character	FLAG - SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V23	232	Character	FLAG - SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V37	233	Character	FLAG - SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V29	234	Character	FLAG - SALARIES - FOOD SERVICE
FL_Z34	235	Character	FLAG - TOTAL EMPLOYEE BENEFITS
FL_V10	236	Character	FLAG - EMPLOYEE BENEFITS - INSTRUCTION
FL_V12	237	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
FL_V14	238	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTION STAFF
FL_V16	239	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - GEN ADMIN
FL_V18	240	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V22	241	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V24	242	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V38	243	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V30	244	Character	FLAG - EMPLOYEE BENEFITS - FOOD SERVICES
FL_V32	245	Character	FLAG - EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_V93	246	Character	FLAG - TEXTBOOKS
FL_19H	247	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_21F	248	Character	FLAG - LONG TERM DEBT - ISSUED DURING FISCAL YEAR
FL_31F	249	Character	FLAG - LONG TERM DEBT - RETIRED DURING FISCAL YEAR
FL_41F	250	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_61V	251	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_66V	252	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_W01	253	Character	FLAG - ASSETS - SINKING FUND
FL_W31	254	Character	FLAG - ASSETS - BOND FUND
FL_W61	255	Character	FLAG - ASSETS - OTHER FUNDS
FL_V95	256	Character	FLAG - UTILITIES AND ENERGY SERVICES
FL_V02	257	Character	FLAG - TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES
FL_K14	258	Character	FLAG - TECHNOLOGY-RELATED EQUIPMENT
FL_CE1	259	Character	FLAG - CURRENT EXPENDITURES - STATE AND LOCAL FUNDS
FL_CE2	260	Character	FLAG - CURRENT EXPENDITURES – FEDERAL FUNDS

Appendix B—Glossary

Appendix B—Glossary

This glossary applies to the Common Core of Data School District Finance Survey (F-33). When applicable, corresponding F-33 variables are listed in brackets. For additional detail, it is suggested that the data user consult the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015).

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

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

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

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

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

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

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

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

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behalf of school districts. Also includes transfers made by school districts into their own retirement system. Excludes expenditure for Non-Elementary/Secondary Programs (TNONELSE), debt service, capital outlay, and transfers to other governments or school districts. Beginning with FY 09, current expenditure excludes Payments to Private Schools (V91) and Payments to Charter Schools (V92). This item is formally called “Current Expenditures for Public Elementary/Secondary Education.” [TCURELSC is the sum of TCURINST, TCURSSVC, and TCUROTH]

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Individuals with Disabilities Education Act (IDEA): Revenues awarded under the Individuals with Disabilities Education 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]

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

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

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

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

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

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

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

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

interest earnings: Interest earned on deposits and securities, including amounts for accrued interest on investment securities sold. Receipts for accrued interest on bonds issued are classified 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 Services [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). Beginning with FY 09, payments to private schools are excluded from

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instruction expenditure (TCURINST) and current expenditure (TCURELSC). (See “Special Exhibit Items” in the “User’s Guide” section of this documentation.) [V91]

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

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

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

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

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

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

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

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

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

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 students with disabilities as defined by IDEA. [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

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school systems), and debt service expenditure. [**TOTALEX** is the sum of **TCURELSC**, **TNONELSE**, **TCAPOUT**, **L12**, **M12**, **Q11**, **I86**, **V91**, and **V92**]

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

Appendix C—State Notes

Appendix C—State Notes

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

Alabama

Fiscal Year: October 1–September 30

Notes:

- Alabama reports F-33 data within the state education agency account codes documented in the Alabama State Department of Education’s accounting manual for local education agencies (https://web.alsde.edu/docs/documents/59/Accounting_Manual.zip). F-33 survey staff crosswalk Alabama’s reported account code amounts to each F-33 survey variable.
- Alabama local education agencies do not report long-term debt at the beginning of the fiscal year (19H) or long-term debt at the end of the fiscal year (41F). 19H is generally estimated for Alabama local education agencies by setting 19H equal to prior fiscal year 41F. 41F generally estimated for Alabama local education agencies by setting 41F equal to 19H + long-term debt issued during the fiscal year (21F) – long-term debt retired during the fiscal year (31F).
- Students do not pay transportation fees (A08) in Alabama.

Alaska

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data.
- The Alaska financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.
- The substantial decrease in employee benefits expenditures and State Payments on Behalf of the Local Education Agency – Employee Benefits state revenue (C38) for Alaska’s LEAs from FY 15 to FY 16 reflects a decrease in on-behalf contributions to the state’s Teachers’ Retirement System and Public Employees’ Retirement System by the Alaska state government during that time period. The Alaska Legislature appropriated a substantial, one-time increase in contributions to these retirement systems for FY 15, which decreased back to normal contribution amounts in FY 16.

Arizona

Fiscal Year: July 1–June 30

Notes:

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

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Arkansas

Fiscal Year: July 1–June 30

Notes:

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

California

Fiscal Year: July 1–June 30

Notes:

- California reports F-33 data within the state education agency account codes documented in the California Department of Education’s accounting manual for local education agencies, *California School Accounting Manual* (<http://www.cde.ca.gov/fg/ac/sa/>). F-33 survey staff crosswalk California’s reported account code amounts to each F-33 survey variable.
- California’s F-33 revenue, expenditure, and asset data are crosswalked from unaudited, actual data files posted annually to the California Department of Education’s website (<http://www.cde.ca.gov/ds/fd/fd/>). Long-term debt data are reported for the survey within a supplemental data file submitted separately by the state respondent.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state. State government payments on behalf of California school districts to the state’s retirement system were prorated to function-level expenditure totals based on the reporting of salaries at the function level.
- The state reports financial data for the Regional Occupational Programs (ROPs) and Joint Powers Authorities (JPAs) that do not report their financial data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- State revenue for staff improvement programs (C04) increased substantially in California from FY 15 to FY 16 due to a one-time increase in state funding to LEAs for programs providing professional development, mentoring, and other support services to teachers and administrative staff identified as needing improvement or additional support. This state funding was part of an effort to promote educator quality and effectiveness in alignment with the state’s implementation of Common Core State Standards.
- California school districts do not derive revenues from the sale or rental of textbooks (A11).
- California school districts do not receive district activity revenues (A13). In California, revenues for extracurricular activities are collected and managed by student organizations rather than by school districts.

Appendix C—State Notes

- For five school districts in California, the state reports a single unified school district in the F-33 survey, but separate elementary and secondary school districts in the Common Core of Data (CCD) Local Education Agency Universe Survey. California treats the two elementary and high school districts as one district in its financial accounting, but as separate districts in managing its student and staff data. The LEAID of the combined district in the F-33 file is the same as the LEAID of the administrative office for the component elementary and high school districts in the CCD LEA Universe file, so the combined district in the F-33 file may be matched to the CCD LEA Universe file.

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

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

Table C-1. California combined school districts in the F-33 file and the corresponding component districts in the Common Core of Data (CCD) Local Education Agency (LEA) Universe Survey file: Fiscal year 2016

Combined school district in the F-33 file		Corresponding component district in the CCD LEA Universe Survey file	
District name	LEAID	District name	LEAID
Arena Union Elementary/ Point Arena Joint Union High	0601325	Arena Union Elementary Point Arena Joint Union High	0603090 0631230
Modesto City Schools	0601330	Modesto City Elementary Modesto City High	0625130 0625150
Petaluma City Elementary/Joint Union High	0601328	Petaluma City Elementary Petaluma Joint Union High	0630230 0630250
Santa Cruz City Elementary/High	0601327	Santa Cruz City Elementary Santa Cruz City High	0635590 0635600
City of Santa Rosa Elementary/High	0601329	Santa Rosa Elementary Santa Rosa High	0635810 0635830

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2016, Provisional Version 1a; "Local Education Agency Universe Survey," school year 2015–16, Provisional Version 1a.

Colorado

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

Connecticut

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- 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: October 1–September 30

Notes:

- District of Columbia Public Schools (LEAID = 1100030) reported capital outlay payments for land and existing structures (G15) under construction (F12).

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.

Hawaii

Fiscal Year: July 1–June 30

Idaho

Fiscal Year: July 1–June 30

Notes:

- Idaho reports F-33 expenditure, debt, and assets data within the state education agency account codes documented in the Idaho State Department of Education's accounting manual for public schools, *Idaho Financial Accounting Reporting Management System (IFARMS)* (<https://sde.idaho.gov/finance/files/general/manuals/IFARMS-Manual.pdf>). F-33 survey staff crosswalk Idaho's reported account code amounts to each F-33 survey variable.

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

Illinois

Fiscal Year: July 1–June 30

Notes:

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reports financial data for Regional Offices of Education (ROEs) and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- The state reported corporate personal property replacement tax revenues as NCES Local Revenue, Census State Revenue (C24) and included them in the local revenue subtotal (TLOCREV).

Indiana

Fiscal Year: July 1–June 30

Notes:

- Indiana reports F-33 data within the state education agency account codes documented in the Indiana State Board of Accounts’ accounting manual for local education agencies, *Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations* (<http://www.in.gov/sboa/4449.htm>). F-33 survey staff crosswalk Indiana’s reported account code amounts to each F-33 survey variable.
- F-33 survey staff estimate long-term debt at the beginning of the fiscal year (19H) for some Indiana local education agencies by setting 19H equal to long-term debt at the end of the fiscal year (41F) + long-term debt retired during the fiscal year (31F) - long-term debt issued during the fiscal year (21F).
- Per recommendation from the Indiana Department of Education, F-33 staff redistributed approximately 16.58% of local property tax revenue from Indiana’s General Fund and approximately 13.96% of local property tax revenue from all other school funds to state general formula assistance revenue (C01). This is due to Indiana’s State Property Tax Replacement Credit program, through which the state funds its school districts in lieu of local property tax revenue.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state. State government payments on behalf of Indiana school corporations to the

Appendix C—State Notes

state's retirement and health insurance systems were prorated to function-level expenditure totals based on the reporting of salaries at the function level.

Iowa

Fiscal Year: July 1–June 30

Kansas

Fiscal Year: July 1–June 30

Notes:

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

Kentucky

Fiscal Year: July 1–June 30

Notes:

- Kentucky reports F-33 data within the state education agency account codes documented in the Kentucky Department of Education's uniform chart of accounts for school districts ([http://education.ky.gov/districts/FinRept/Pages/Fund Balances, Revenues and Expenditures, Chart of Accounts, Indirect Cost Rates and Key Financial Indicators.aspx](http://education.ky.gov/districts/FinRept/Pages/Fund%20Balances,%20Revenues%20and%20Expenditures,%20Chart%20of%20Accounts,%20Indirect%20Cost%20Rates%20and%20Key%20Financial%20Indicators.aspx)). F-33 survey staff crosswalk Kentucky's reported account code amounts to each F-33 survey variable.
- The state reported State Payments on Behalf of the Local Education Agency data.
- The state reports financial data for education cooperatives and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- For FY 16, Kentucky was able to report certain federal revenue through the state items separately from the other federal revenue through the state category (C20) for the first time. This resulted in a substantial decrease in the C20 item and corresponding increases in various federal revenue through the state items (e.g., federal revenues through the state for the Individuals with Disabilities Education Act – C15; for math, science, and teacher quality – C16; and for vocational education – C19) from previous years.

Louisiana

Fiscal Year: July 1–June 30

Notes:

- Louisiana reports F-33 data within the state education agency account codes documented in the Louisiana Department of Education's accounting manual for local education agencies, *Louisiana Accounting and Uniform Governmental Handbook* (<https://www.louisianabelieves.com/docs/school-choice/guide---laugh-guide.pdf>). F-33 survey staff crosswalk Louisiana's reported account code amounts to each F-33 survey variable.

Appendix C—State Notes

- For FY 16, the finances (and corresponding enrollments) of numerous individual charter schools in Louisiana were reported under the LEAID of the Recovery School District charter school LEAs that the charter schools were reported under in previous fiscal years. The individual charter schools are identified with SY_STATUS (start of year agency status) = “3” (New agency) in the SY 2015-16 CCD LEA Universe Directory file, while the Recovery School District charter school LEAs that the finances and enrollments of the individual charter schools were aggregated to and included in are identified with SY_STATUS = “2” on the directory file (Closed agency). The Louisiana Department of Education accounted for these charter schools as individual charter schools in the CCD LEA Universe files but combined the finances for the charter schools into Recovery School District charter school units in reporting for the F-33 survey so the enrollments of the individual charter schools in the CCD universe files were aggregated to the combined Recovery School District charter school unit level to be consistent with the reported finances.

Maine

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data.
- At the state level, the other education teacher salaries item (Z37) in Maine contains some double counting. Salaries for Career and Technical Education (CTE) teachers are included within both the Z37 amounts of Maine’s CTE region vocational school LEAs and the Z37 amounts of the regular school district LEAs these CTE region vocational schools serve. This double counting is also reflected within the other current expenditure items on the survey that contain these teacher salary amounts.

Maryland

Fiscal Year: July 1–June 30

Notes:

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

Massachusetts

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Massachusetts school districts do not derive revenues from the sale or rental of textbooks (A11).

Michigan

Fiscal Year: July 1–June 30

Appendix C—State Notes

Minnesota

Fiscal Year: July 1–June 30

Notes:

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

Mississippi

Fiscal Year: July 1–June 30

Notes:

- Mississippi reports F-33 data within the state education agency account codes documented in the Mississippi Department of Education’s school district accounting manual (<https://www.mdek12.org/OSF/AccountingManual>). F-33 survey staff crosswalk Mississippi’s reported account code amounts to each F-33 survey variable.
- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- Long-term debt data are reported for the F-33 survey within a supplemental data file submitted separately by the state respondent. To supplement missing debt and debt of questionable quality, the F-33 survey also collects long-term debt directly from Mississippi school districts through supplemental survey forms mailed directly to these districts.

Missouri

Fiscal Year: July 1–June 30

Notes:

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

Montana

Fiscal Year: July 1–June 30

Notes:

- Montana reports F-33 data within the state education agency account codes documented in the Montana Office of Public Instruction’s chart of accounts and school district accounting manual (<http://opi.mt.gov/Leadership/Finance-Grants/School-Finance/School-Finance-Accounting>). F-33 survey staff crosswalk Montana’s reported account code amounts to each F-33 survey variable.
- The state reports financial data for supervisory unions within the financial data of the regular school districts they serve. The financial data for supervisory unions in Montana are reported as “-2” (nonapplicable) on the F-33 data file.

Appendix C—State Notes

Nebraska

Fiscal Year: September 1–August 31

Notes:

- Nebraska reports F-33 data within the state education agency account codes documented in the Nebraska Department of Education’s accounting manual for school districts, *Program Budgeting, Accounting, and Reporting System for Nebraska School Districts 2016 Users’ Manual* (<https://www.education.ne.gov/fos/Schoolfinance/AFR/Downloads/1516/2016UsersManual.pdf>). F-33 survey staff crosswalk Nebraska’s reported account code amounts to each F-33 survey variable.

Nevada

Fiscal Year: July 1–June 30

Notes:

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

New Hampshire

Fiscal Year: July 1–June 30

Notes:

- New Hampshire reports F-33 data within the state education agency account codes documented in the New Hampshire Department of Education’s accounting manual for local education agencies, *New Hampshire Financial Accounting Handbook for Local Education Agencies* (https://www.education.nh.gov/data/documents/fin_acct_handbk.pdf). F-33 survey staff crosswalk New Hampshire’s reported account code amounts to each F-33 survey variable.
- The state reports financial data for supervisory unions within the financial data of the regular school districts they serve. The financial data for supervisory unions in New Hampshire are reported as “-2” (nonapplicable) on the F-33 data file.

New Jersey

Fiscal Year: July 1–June 30

Notes:

- New Jersey reports F-33 data within the state education agency account codes documented in the New Jersey Department of Education’s uniform minimum chart of accounts for public schools (<http://www.nj.gov/education/finance/fp/af/coa/>). F-33 survey staff crosswalk New Jersey’s reported account code amounts to each F-33 survey variable.
- The state reported State Payments on Behalf of the Local Education Agency data. . The Census Bureau redistributed these data to the corresponding expenditure items for the state.

Appendix C—State Notes

New Mexico

Fiscal Year: July 1–June 30

- For FY 16, after an internal data review performed jointly with the Census Bureau, the New Mexico Public Education Department revised how some of their revenue and expenditure accounts were being crosswalked to F-33 survey variables. These changes explain many of the large variances in some of their revenue and expenditure amounts from FY 15.

New York

Fiscal Year: July 1–June 30

Notes:

- New York reports F-33 data within the state education agency account codes documented in the New York State Education Department’s accounting and reporting manual for school districts (http://osc.state.ny.us/localgov/pubs/arm_schools.pdf). F-33 survey staff crosswalk New York’s reported account code amounts to each F-33 survey variable.
- The state does not report financial data for charter school LEAs. The financial data for charter school LEAs in New York are reported as “-1” (missing) on the F-33 data file.
- The state reports financial data for Boards of Cooperative Educational Services (BOCES) and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- The financial data for New York City schools is reported as a single LEA on the F-33 data file. New York reports enrollment (V33, MEMBERSCH) and financial data for the New York City Special Schools district (LEAID = 3600135) and the 32 New York City geographic districts within the enrollment and financial data of NYC Chancellor’s Office (LEAID = 3620580), which is the administrative office record for the New York City Public Schools district. The financial data for the individual New York City Special Schools district and geographic districts’ records are reported as “-2” (nonapplicable) on the F-33 data file.
- The instructional expenditures for New York City Public Schools include guidance counselor expenditures. This will slightly overstate instructional expenditures and slightly understate pupil support services expenditures for New York City Public Schools.

North Carolina

Fiscal Year: July 1–June 30

Notes:

- North Carolina reports F-33 data within the state education agency account codes documented in the North Carolina Department of Public Instruction’s Uniform Chart of Accounts (<http://www.ncpublicschools.org/fbs/finance/reporting/>). F-33 survey staff crosswalk North Carolina’s reported account code amounts to each F-33 survey variable.
- Long-term debt data are reported for the F-33 survey within a supplemental data file submitted to the Census Bureau by the North Carolina Department of State Treasurer.

Appendix C—State Notes

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

North Dakota

Fiscal Year: July 1–June 30

Notes:

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

Ohio

Fiscal Year: July 1–June 30

Notes:

- Revenues for Ohio have been adjusted in the reported F-33 data to eliminate double counting of state funding for independent charter school LEAs. Ohio accounts for state funding of independent charter school LEAs within both the state revenues of those independent charter school LEAs and the state revenues of the (noncharter) regular local school districts that charter school students reside in. To mitigate this double counting, payments to charter schools (V92) were subtracted from general formula assistance state revenues (C01) for all regular, noncharter school districts. (Per the Ohio Department of Education, this adjustment fully eliminates the double counting in nearly all school districts where the double counting might occur.)

Oklahoma

Fiscal Year: July 1–June 30

Notes:

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

Oregon

Fiscal Year: July 1–June 30

Notes:

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

Pennsylvania

Fiscal Year: July 1–June 30

Notes:

- The state reports financial data for some career and technology centers and other education service agencies within the financial data of the regular school districts they

Appendix C—State Notes

serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

Rhode Island

Fiscal Year: July 1–June 30

Notes:

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

South Carolina

Fiscal Year: July 1–June 30

Notes:

- South Carolina reports F-33 data within the state education agency account codes documented in the South Carolina Department of Education’s accounting manual for local education agencies (<http://ed.sc.gov/finance/auditing/manuals-handbooks-and-guidelines/financial-accounting-handbook/>). F-33 survey staff crosswalk South Carolina’s reported account code amounts to each F-33 survey variable.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.

South Dakota

Fiscal Year: July 1–June 30

Notes:

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

Tennessee

Fiscal Year: July 1–June 30

Notes:

- Tennessee reports F-33 data within the state education agency account codes documented in the Tennessee Department of Education’s uniform chart of accounts for school districts (<https://www.tn.gov/education/finance-and-monitoring/finance.html>). F-33 survey staff crosswalk Tennessee’s reported account code amounts to each F-33 survey variable.

Appendix C—State Notes

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

Virginia

Fiscal Year: July 1–June 30

Notes:

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

Washington

Fiscal Year: September 1–August 31

West Virginia

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

Wisconsin

Fiscal Year: July 1–June 30

Notes:

- The state does not report financial data for charter school LEAs. The financial data for charter school LEAs in Wisconsin are reported as “-1” (missing) on the F-33 data file.
- The state reports financial data for education cooperatives and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- Because adult education cannot be isolated in expenditure data, instruction and support services data may be slightly inflated.
- Wisconsin reported revenues from the state’s School Levy Tax Credit property tax relief program as NCES Local Revenue, Census State Revenue (C24) and included them in the local revenue subtotal (TLOCREV).

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 2016

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
School-level Code (SCHLEV)				
01 Elementary School System Only	3,991	21.3	3,991	21.3
02 Secondary School System Only	1,088	5.8	5,079	27.1
03 Elementary/Secondary School System	11,345	60.6	16,424	87.8
05 Vocational or Special Education School System	295	1.6	16,719	89.4
06 Nonoperating School System	166	0.9	16,885	90.3
07 Education Service Agency	971	5.2	17,856	95.4
N Data are not applicable	852	4.6	18,708	100.0
Agency Charter Code (AGCHRT)				
1 All associated schools are charter schools	3,044	16.3	3,044	16.3
2 All associated schools are charter and noncharter schools	750	4.0	3,794	20.3
3 All associated schools are noncharter schools	13,596	72.7	17,390	93.0
M Missing	1	#	17,391	93.0
N Not applicable or code could not be determined	1,317	7.0	18,708	100.0
Survey Year (YEAR)				
2016	18,708	100.0	18,708	100.0
CCD Agency Nonfiscal File Match (CCDNF)				
0 Record does not match CCD LEA Universe Survey	30	0.2	30	0.2
1 Record matches CCD LEA Universe Survey	18,678	99.8	18,708	100.0
Census Bureau Fiscal File Match (CENFILE)				
0 Does not match Census fiscal file	3,996	21.4	3,996	21.4
1 Matches Census fiscal file	14,712	79	18,708	100
Agency Low Grade Offered (GSLO)				
PK Prekindergarten Students	10,919	58.4	10,919	58.4
KG Kindergarten Students	4,500	24.1	15,419	82.4
01 1st Grade Students	50	0.3	15,469	82.7
02 2nd Grade Students	25	0.1	15,494	82.8
03 3rd Grade Students	32	0.2	15,526	83.0
04 4th Grade Students	29	0.2	15,555	83.1
05 5th Grade Students	133	0.7	15,688	83.9
06 6th Grade Students	325	1.7	16,013	85.6
07 7th Grade Students	225	1.2	16,238	86.8
08 8th Grade Students	48	0.3	16,286	87.1
09 9th Grade Students	1,027	5.5	17,313	92.5
10 10th Grade Students	59	0.3	17,372	92.9
11 11th Grade Students	33	0.2	17,405	93.0
12 12th Grade Students	5	#	17,410	93.1
UG Students in Ungraded Classes	15	0.1	17,425	93.1
AE Adult Education Students	7	#	17,432	93.2
N Data are not applicable	1,276	6.8	18,708	100.0
Agency High Grade Offered (GSHI)				
PK Prekindergarten Students	60	0.3	60	0.3
KG Kindergarten Students	11	0.1	71	0.4
01 1st Grade Students	18	0.1	89	0.5
02 2nd Grade Students	32	0.2	121	0.6
03 3rd Grade Students	45	0.2	166	0.9
04 4th Grade Students	88	0.5	254	1.4
05 5th Grade Students	209	1.1	463	2.5
06 6th Grade Students	514	2.7	977	5.2
07 7th Grade Students	94	0.5	1,071	5.7
08 8th Grade Students	2,579	13.8	3,650	19.5
09 9th Grade Students	116	0.6	3,766	20.1
10 10th Grade Students	90	0.5	3,856	20.6
11 11th Grade Students	104	0.6	3,960	21.2
12 12th Grade Students	13,362	71.4	17,322	92.6
See notes at end of table.				

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2016—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
13 13th Grade Students	88	0.5	17,410	93.1
UG Students in Ungraded Classes	15	0.1	17,425	93.1
AE Adult Education Students	7	#	17,432	93.2
N Data are not applicable	1,276	6.8	18,708	100.0
Flag - Fall Membership (FL_V33)				
A—Edited or suppressed by the analyst	411	2.2	411	2.2
M—Missing	34	0.2	445	2.4
N—Not applicable	1,718	9.2	2,163	11.6
R—As reported by the state	16,545	88.4	18,708	100.0
Flag - Fall Membership - School Universe (FL_MEMBERSCH)				
A—Edited or suppressed by the analyst	269	1.4	269	1.4
M—Missing	559	3.0	828	4.4
N—Not applicable	1,229	6.6	2,057	11.0
R—As reported by the state	16,651	89.0	18,708	100.0
Flag - Fed Rev - Thru State - Title I (FL_C14)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	2	#	3	#
M—Missing	620	3.3	623	3.3
N—Not applicable	1,122	6.0	1,745	9.3
R—As reported by the state	16,963	90.7	18,708	100.0
Flag - Fed Rev - Thru State - Individuals with Disabilities Education Act (IDEA) (FL_C15)				
I—Imputed	3	#	3	#
M—Missing	620	3.3	623	3.3
N—Not applicable	1,122	6.0	1,745	9.3
R—As reported by the state	16,963	90.7	18,708	100.0
Flag - Fed Rev - Thru State - Math, Science, and Teacher Quality (FL_C16)				
M—Missing	3,364	18.0	3,364	18.0
N—Not applicable	1,122	6.0	4,486	24.0
R—As reported by the state	14,222	76.0	18,708	100.0
Flag - Fed Rev - Thru State - Safe and Drug Free Schools (FL_C17)				
I—Imputed	1	#	1	#
M—Missing	3,069	16.4	3,070	16.4
N—Not applicable	2,019	10.8	5,089	27.2
R—As reported by the state	13,619	72.8	18,708	100.0
Flag - Fed Rev - Thru State - Vocational and Technical Education (FL_C19)				
M—Missing	894	4.8	894	4.8
N—Not applicable	1,122	6.0	2,016	10.8
R—As reported by the state	16,692	89.2	18,708	100.0
Flag - Fed Rev - Thru State - Bilingual Education (FL_B11)				
M—Missing	4,004	21.4	4,004	21.4
N—Not applicable	1,122	6.0	5,126	27.4
R—As reported by the state	13,582	72.6	18,708	100.0
Flag - Fed Rev - Thru State - Other (FL_C20)				
M—Missing	620	3.3	620	3.3
N—Not applicable	1,122	6.0	1,742	9.3
R—As reported by the state	16,966	90.7	18,708	100.0
Flag - Fed Rev - Thru State - Child Nutrition Act (FL_C25)				
I—Imputed	322	1.7	322	1.7
M—Missing	620	3.3	942	5.0
N—Not applicable	1,122	6.0	2,064	11.0
R—As reported by the state	16,644	89.0	18,708	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2016—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Fed Rev - Nonspecified (FL_C36)				
I—Imputed	1	#	1	#
M—Missing	618	3.3	619	3.3
N—Not applicable	2,019	10.8	2,638	14.1
R—As reported by the state	16,070	85.9	18,708	100.0
Flag - Fed Rev - Direct - Impact Aid (FL_B10)				
M—Missing	968	5.2	968	5.2
N—Not applicable	1,122	6.0	2,090	11.2
R—As reported by the state	16,618	88.8	18,708	100.0
Flag - Fed Rev - Direct - Indian Education (FL_B12)				
M—Missing	6,076	32.5	6,076	32.5
N—Not applicable	2,019	10.8	8,095	43.3
R—As reported by the state	10,613	56.7	18,708	100.0
Flag - Fed Rev - Direct - Other (FL_B13)				
I—Imputed	1	#	1	#
M—Missing	619	3.3	620	3.3
N—Not applicable	1,122	6.0	1,742	9.3
R—As reported by the state	16,966	90.7	18,708	100.0
Flag - State Rev - General Formula Assistance (FL_C01)				
I—Imputed	1	#	1	#
M—Missing	620	3.3	621	3.3
N—Not applicable	1,122	6.0	1,743	9.3
R—As reported by the state	16,965	90.7	18,708	100.0
Flag - State Rev - Staff Improvement Programs (FL_C04)				
M—Missing	4,117	22.0	4,117	22.0
N—Not applicable	1,122	6.0	5,239	28.0
R—As reported by the state	13,469	72.0	18,708	100.0
Flag - State Rev - Special Education Programs (FL_C05)				
M—Missing	1,548	8.3	1,548	8.3
N—Not applicable	1,122	6.0	2,670	14.3
R—As reported by the state	16,038	85.7	18,708	100.0
Flag - State Rev - Compensatory and Basic Skills Programs (FL_C06)				
M—Missing	3,003	16.1	3,003	16.1
N—Not applicable	1,122	6.0	4,125	22.0
R—As reported by the state	14,583	78.0	18,708	100.0
Flag - State Rev - Bilingual Education Programs (FL_C07)				
I—Imputed	2	#	2	#
M—Missing	5,554	29.7	5,556	29.7
N—Not applicable	1,122	6.0	6,678	35.7
R—As reported by the state	12,030	64.3	18,708	100.0
Flag - State Rev - Gifted and Talented Programs (FL_C08)				
M—Missing	6,348	33.9	6,348	33.9
N—Not applicable	1,122	6.0	7,470	39.9
R—As reported by the state	11,238	60.1	18,708	100.0
Flag - State Rev - Vocational Education Programs (FL_C09)				
M—Missing	3,537	18.9	3,537	18.9
N—Not applicable	1,122	6.0	4,659	24.9
R—As reported by the state	14,049	75.1	18,708	100.0
Flag - State Rev - School Lunch Programs (FL_C10)				
M—Missing	1,891	10.1	1,891	10.1

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2016—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
N—Not applicable	1,122	6.0	3,013	16.1
R—As reported by the state	15,695	83.9	18,708	100.0
Flag - State Rev - Capital Outlay and Debt Services Programs (FL_C11)				
M—Missing	2,278	12.2	2,278	12.2
N—Not applicable	2,019	10.8	4,297	23.0
R—As reported by the state	14,411	77.0	18,708	100.0
Flag - State Rev - Transportation Programs (FL_C12)				
M—Missing	2,091	11.2	2,091	11.2
N—Not applicable	2,019	10.8	4,110	22.0
R—As reported by the state	14,598	78.0	18,708	100.0
Flag - State Rev - Other Programs (FL_C13)				
M—Missing	619	3.3	619	3.3
N—Not applicable	1,122	6.0	1,741	9.3
R—As reported by the state	16,967	90.7	18,708	100.0
Flag - State Rev - Nonspecified (FL_C35)				
M—Missing	618	3.3	618	3.3
N—Not applicable	2,019	10.8	2,637	14.1
R—As reported by the state	16,071	85.9	18,708	100.0
Flag - State Rev on Behalf - Employee Benefits (FL_C38)				
I—Imputed	1,935	10.3	1,935	10.3
M—Missing	6,172	33.0	8,107	43.3
N—Not applicable	1,122	6.0	9,229	49.3
R—As reported by the state	9,479	50.7	18,708	100.0
Flag - State Rev on Behalf - Not Employee Benefits (FL_C39)				
I—Imputed	1,324	7.1	1,324	7.1
M—Missing	9,492	50.7	10,816	57.8
N—Not applicable	1,122	6.0	11,938	63.8
R—As reported by the state	6,770	36.2	18,708	100.0
Flag - Local Rev - Parent Government Contributions (Dependent School Systems) (FL_T02)				
I—Imputed	386	2.1	386	2.1
M—Missing	20	0.1	406	2.2
N—Not applicable	17,525	93.7	17,931	95.8
R—As reported by the state	777	4.2	18,708	100.0
Flag - Local Rev - Property Taxes (FL_T06)				
I—Imputed	528	2.8	528	2.8
M—Missing	147	0.8	675	3.6
N—Not applicable	6,062	32.4	6,737	36.0
R—As reported by the state	11,971	64.0	18,708	100.0
Flag - Local Rev - General Sales Taxes (FL_T09)				
I—Imputed	2	#	2	#
M—Missing	4,002	21.4	4,004	21.4
N—Not applicable	6,675	35.7	10,679	57.1
R—As reported by the state	8,029	42.9	18,708	100.0
Flag - Local Rev - Public Utility Taxes (FL_T15)				
M—Missing	3,920	21.0	3,920	21.0
N—Not applicable	6,675	35.7	10,595	56.6
R—As reported by the state	8,113	43.4	18,708	100.0
Flag - Local Rev - Individual and Corporate Income Taxes (FL_T40)				
M—Missing	4,007	21.4	4,007	21.4
N—Not applicable	6,675	35.7	10,682	57.1
R—As reported by the state	8,026	42.9	18,708	100.0
Flag - Local Rev - All Other Taxes (FL_T99)				
I—Imputed	2	#	2	#
M—Missing	3,968	21.2	3,970	21.2

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2016—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
N—Not applicable	6,673	35.7	10,643	56.9
R—As reported by the state	8,065	43.1	18,708	100.0
Flag - Local Rev - From Other School Systems (FL_D11)				
I—Imputed	3	#	3	#
M—Missing	1,010	5.4	1,013	5.4
N—Not applicable	1,122	6.0	2,135	11.4
R—As reported by the state	16,573	88.6	18,708	100.0
Flag - Local Rev - From Cities and Counties (FL_D23)				
I—Imputed	67	0.4	67	0.4
M—Missing	662	3.5	729	3.9
N—Not applicable	1,122	6.0	1,851	9.9
R—As reported by the state	16,857	90.1	18,708	100.0
Flag - Local Rev - Tuition Fees From Pupils and Parents (FL_A07)				
I—Imputed	2	#	2	#
M—Missing	893	4.8	895	4.8
N—Not applicable	1,122	6.0	2,017	10.8
R—As reported by the state	16,691	89.2	18,708	100.0
Flag - Local Rev - Transportation Fees From Pupils and Parents (FL_A08)				
M—Missing	2,108	11.3	2,108	11.3
N—Not applicable	1,122	6.0	3,230	17.3
R—As reported by the state	15,478	82.7	18,708	100.0
Flag - Local Rev - School Lunch (FL_A09)				
I—Imputed	317	1.7	317	1.7
M—Missing	619	3.3	936	5.0
N—Not applicable	1,122	6.0	2,058	11.0
R—As reported by the state	16,650	89.0	18,708	100.0
Flag - Local Rev - Textbook Sales and Rentals (FL_A11)				
M—Missing	3,177	17.0	3,177	17.0
N—Not applicable	2,019	10.8	5,196	27.8
R—As reported by the state	13,512	72.2	18,708	100.0
Flag - Local Rev - District Activity Receipts (FL_A13)				
M—Missing	905	4.8	905	4.8
N—Not applicable	1,122	6.0	2,027	10.8
R—As reported by the state	16,681	89.2	18,708	100.0
Flag - Local Rev - Student Fees, Nonspecified (FL_A15)				
M—Missing	618	3.3	618	3.3
N—Not applicable	2,019	10.8	2,637	14.1
R—As reported by the state	16,071	85.9	18,708	100.0
Flag - Local Rev - Other Sales and Services (FL_A20)				
M—Missing	1,893	10.1	1,893	10.1
N—Not applicable	1,122	6.0	3,015	16.1
R—As reported by the state	15,693	83.9	18,708	100.0
Flag - Local Rev - Rents and Royalties (FL_A40)				
M—Missing	1,593	8.5	1,593	8.5
N—Not applicable	1,122	6.0	2,715	14.5
R—As reported by the state	15,993	85.5	18,708	100.0
Flag - Local Rev - Sale of Property (FL_U11)				
I—Imputed	2	#	2	#
M—Missing	2,181	11.7	2,183	11.7
N—Not applicable	1,122	6.0	3,305	17.7
R—As reported by the state	15,403	82.3	18,708	100.0
Flag - Local Rev - Interest Earnings (FL_U22)				
I—Imputed	3	#	3	#
M—Missing	619	3.3	622	3.3

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2016—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
N—Not applicable	1,122	6.0	1,744	9.3
R—As reported by the state	16,964	90.7	18,708	100.0
Flag - Local Rev - Fines and Forfeits (FL_U30)				
M—Missing	5,718	30.6	5,718	30.6
N—Not applicable	1,122	6.0	6,840	36.6
R—As reported by the state	11,868	63.4	18,708	100.0
Flag - Local Rev - Private Contributions (FL_U50)				
I—Imputed	1	#	1	#
M—Missing	1,457	7.8	1,458	7.8
N—Not applicable	1,122	6.0	2,580	13.8
R—As reported by the state	16,128	86.2	18,708	100.0
Flag - Local Rev - Miscellaneous (FL_U97)				
I—Imputed	4	#	4	#
M—Missing	659	3.5	663	3.5
N—Not applicable	1,122	6.0	1,785	9.5
R—As reported by the state	16,923	90.5	18,708	100.0
Flag - NCES Local Revenue, Census State Revenue (FL_C24)				
I—Imputed	650	3.5	650	3.5
M—Missing	618	3.3	1,268	6.8
N—Not applicable	2,019	10.8	3,287	17.6
R—As reported by the state	15,421	82.4	18,708	100.0
Flag - Current Exp - Instruction (FL_E13)				
A—Edited or suppressed by the analyst	138	0.7	138	0.7
I—Imputed	278	1.5	416	2.2
M—Missing	619	3.3	1,035	5.5
N—Not applicable	1,122	6.0	2,157	11.5
R—As reported by the state	16,551	88.5	18,708	100.0
Flag - Payments to Private Schools (FL_V91)				
I—Imputed	9	#	9	#
M—Missing	4,134	22.1	4,143	22.1
N—Not applicable	2,019	10.8	6,162	32.9
R—As reported by the state	12,546	67.1	18,708	100.0
Flag - Payments to Charter Schools (FL_V92)				
M—Missing	5,508	29.4	5,508	29.4
N—Not applicable	2,019	10.8	7,527	40.2
R—As reported by the state	11,181	59.8	18,708	100.0
Flag - Current Exp - Support Services - Pupils (FL_E17)				
I—Imputed	99	0.5	99	0.5
M—Missing	639	3.4	738	3.9
N—Not applicable	1,122	6.0	1,860	9.9
R—As reported by the state	16,848	90.1	18,708	100.0
Flag - Current Exp - Support Services - Instructional Staff (FL_E07)				
I—Imputed	77	0.4	77	0.4
M—Missing	639	3.4	716	3.8
N—Not applicable	1,122	6.0	1,838	9.8
R—As reported by the state	16,870	90.2	18,708	100.0
Flag - Current Exp - Support Services - General Administration (FL_E08)				
I—Imputed	85	0.5	85	0.5
M—Missing	619	3.3	704	3.8
N—Not applicable	1,122	6.0	1,826	9.8
R—As reported by the state	16,882	90.2	18,708	100.0
Flag - Current Exp - Support Services - School Administration (FL_E09)				
See notes at end of table.				

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2016—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
I—Imputed	80	0.4	80	0.4
M—Missing	619	3.3	699	3.7
N—Not applicable	1,122	6.0	1,821	9.7
R—As reported by the state	16,887	90.3	18,708	100.0
Flag - Current Exp - Support Services - Operation and Maintenance of Plant (FL_V40)				
I—Imputed	80	0.4	80	0.4
M—Missing	625	3.3	705	3.8
N—Not applicable	1,122	6.0	1,827	9.8
R—As reported by the state	16,881	90.2	18,708	100.0
Flag - Current Exp - Support Services - Student Transportation (FL_V45)				
I—Imputed	69	0.4	69	0.4
M—Missing	619	3.3	688	3.7
N—Not applicable	1,122	6.0	1,810	9.7
R—As reported by the state	16,898	90.3	18,708	100.0
Flag - Current Exp - Support Services - Business/Central/Other (FL_V90)				
I—Imputed	91	0.5	91	0.5
M—Missing	619	3.3	710	3.8
N—Not applicable	1,122	6.0	1,832	9.8
R—As reported by the state	16,876	90.2	18,708	100.0
Flag - Current Exp - Support Services Nonspecified (FL_V85)				
M—Missing	618	3.3	618	3.3
N—Not applicable	2,019	10.8	2,637	14.1
R—As reported by the state	16,071	85.9	18,708	100.0
Flag - Current Exp - Food Services (FL_E11)				
I—Imputed	78	0.4	78	0.4
M—Missing	619	3.3	697	3.7
N—Not applicable	1,122	6.0	1,819	9.7
R—As reported by the state	16,889	90.3	18,708	100.0
Flag - Current Exp - Enterprise Operations (FL_V60)				
I—Imputed	1	#	1	#
M—Missing	3,321	17.8	3,322	17.8
N—Not applicable	2,019	10.8	5,341	28.5
R—As reported by the state	13,367	71.5	18,708	100.0
Flag - Current Exp - Other Elementary/Secondary (FL_V65)				
M—Missing	7,634	40.8	7,634	40.8
N—Not applicable	1,122	6.0	8,756	46.8
R—As reported by the state	9,952	53.2	18,708	100.0
Flag - Non-Elementary/Secondary Exp - Community Services (FL_V70)				
I—Imputed	1	#	1	#
M—Missing	620	3.3	621	3.3
N—Not applicable	1,122	6.0	1,743	9.3
R—As reported by the state	16,965	90.7	18,708	100.0
Flag - Non-Elementary/Secondary Exp - Adult Education (FL_V75)				
I—Imputed	1	#	1	#
M—Missing	1,350	7.2	1,351	7.2
N—Not applicable	1,122	6.0	2,473	13.2
R—As reported by the state	16,235	86.8	18,708	100.0
Flag - Non-Elementary/Secondary Exp - Other (FL_V80)				
M—Missing	5,921	31.6	5,921	31.6
N—Not applicable	2,019	10.8	7,940	42.4
R—As reported by the state	10,768	57.6	18,708	100.0
Flag - Capital Outlay - Construction (FL_F12)				
See notes at end of table.				

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2016—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
A—Edited or suppressed by the analyst	332	1.8	332	1.8
I—Imputed	4	#	336	1.8
M—Missing	622	3.3	958	5.1
N—Not applicable	1,122	6.0	2,080	11.1
R—As reported by the state	16,628	88.9	18,708	100.0
Flag - Capital Outlay - Land and Existing Structures (FL_G15)				
A—Edited or suppressed by the analyst	330	1.8	330	1.8
M—Missing	1,907	10.2	2,237	12.0
N—Not applicable	1,122	6.0	3,359	18.0
R—As reported by the state	15,349	82.0	18,708	100.0
Flag - Capital Outlay - Instructional Equipment (FL_K09)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	1	#	2	#
M—Missing	1,278	6.8	1,280	6.8
N—Not applicable	1,122	6.0	2,402	12.8
R—As reported by the state	16,306	87.2	18,708	100.0
Flag - Capital Outlay - Other Equipment (FL_K10)				
I—Imputed	1	#	1	#
M—Missing	1,278	6.8	1,279	6.8
N—Not applicable	1,122	6.0	2,401	12.8
R—As reported by the state	16,307	87.2	18,708	100.0
Flag - Capital Outlay - Nonspecified Equipment (FL_K11)				
I—Imputed	2	#	2	#
M—Missing	618	3.3	620	3.3
N—Not applicable	2,019	10.8	2,639	14.1
R—As reported by the state	16,069	85.9	18,708	100.0
Flag - Payments to State Governments (FL_L12)				
M—Missing	6,131	32.8	6,131	32.8
N—Not applicable	2,019	10.8	8,150	43.6
R—As reported by the state	10,558	56.4	18,708	100.0
Flag - Payments to Local Governments (FL_M12)				
M—Missing	6,957	37.2	6,957	37.2
N—Not applicable	2,019	10.8	8,976	48.0
R—As reported by the state	9,732	52.0	18,708	100.0
Flag - Payments to Other School Systems (FL_Q11)				
M—Missing	1,003	5.4	1,003	5.4
N—Not applicable	1,122	6.0	2,125	11.4
R—As reported by the state	16,583	88.6	18,708	100.0
Flag - Interest on Debt (FL_l86)				
A—Edited or suppressed by the analyst	4	#	4	#
I—Imputed	282	1.5	286	1.5
M—Missing	618	3.3	904	4.8
N—Not applicable	1,544	8.3	2,448	13.1
R—As reported by the state	16,260	86.9	18,708	100.0
Flag - Total Salaries (FL_Z32)				
I—Imputed	165	0.9	165	0.9
M—Missing	619	3.3	784	4.2
N—Not applicable	1,122	6.0	1,906	10.2
R—As reported by the state	16,802	89.8	18,708	100.0
Flag - Salaries - Instruction (FL_Z33)				
I—Imputed	71	0.4	71	0.4
M—Missing	619	3.3	690	3.7
N—Not applicable	1,122	6.0	1,812	9.7
R—As reported by the state	16,896	90.3	18,708	100.0
Flag - Teacher Salaries - Regular Education Programs (FL_Z35)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	2	#	3	#

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2016—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
M—Missing	2,036	10.9	2,039	10.9
N—Not applicable	1,122	6.0	3,161	16.9
R—As reported by the state	15,547	83.1	18,708	100.0
Flag - Teacher Salaries - Special Education Programs (FL_Z36)				
I—Imputed	2	#	2	#
M—Missing	2,036	10.9	2,038	10.9
N—Not applicable	1,122	6.0	3,160	16.9
R—As reported by the state	15,548	83.1	18,708	100.0
Flag - Teacher Salaries - Vocational Education Programs (FL_Z37)				
I—Imputed	2	#	2	#
M—Missing	2,036	10.9	2,038	10.9
N—Not applicable	1,122	6.0	3,160	16.9
R—As reported by the state	15,548	83.1	18,708	100.0
Flag - Teacher Salaries - Other Educational Programs (FL_Z38)				
I—Imputed	3	#	3	#
M—Missing	2,036	10.9	2,039	10.9
N—Not applicable	1,122	6.0	3,161	16.9
R—As reported by the state	15,547	83.1	18,708	100.0
Flag - Salaries - Support Services - Pupils (FL_V11)				
I—Imputed	1	#	1	#
M—Missing	670	3.6	671	3.6
N—Not applicable	1,122	6.0	1,793	9.6
R—As reported by the state	16,915	90.4	18,708	100.0
Flag - Salaries - Support Services - Instructional Staff (FL_V13)				
M—Missing	670	3.6	670	3.6
N—Not applicable	1,122	6.0	1,792	9.6
R—As reported by the state	16,916	90.4	18,708	100.0
Flag - Salaries - Support Services - General Administration (FL_V15)				
M—Missing	619	3.3	619	3.3
N—Not applicable	1,122	6.0	1,741	9.3
R—As reported by the state	16,967	90.7	18,708	100.0
Flag - Salaries - Support Services - School Administration (FL_V17)				
M—Missing	619	3.3	619	3.3
N—Not applicable	1,122	6.0	1,741	9.3
R—As reported by the state	16,967	90.7	18,708	100.0
Flag - Salaries - Support Services - Operation and Maintenance of Plant (FL_V21)				
M—Missing	636	3.4	636	3.4
N—Not applicable	1,122	6.0	1,758	9.4
R—As reported by the state	16,950	90.6	18,708	100.0
Flag - Salaries - Support Services - Student Transportation (FL_V23)				
I—Imputed	60	0.3	60	0.3
M—Missing	813	4.3	873	4.7
N—Not applicable	1,122	6.0	1,995	10.7
R—As reported by the state	16,713	89.3	18,708	100.0
Flag - Salaries - Support Services - Business/Central/Other (FL_V37)				
M—Missing	619	3.3	619	3.3
N—Not applicable	1,122	6.0	1,741	9.3
R—As reported by the state	16,967	90.7	18,708	100.0
Flag - Salaries - Food Service (FL_V29)				
I—Imputed	158	0.8	158	0.8
M—Missing	619	3.3	777	4.2
N—Not applicable	1,122	6.0	1,899	10.2
R—As reported by the state	16,809	89.8	18,708	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2016—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Total Employee Benefits (FL_Z34)				
I—Imputed	77	0.4	77	0.4
M—Missing	622	3.3	699	3.7
N—Not applicable	1,122	6.0	1,821	9.7
R—As reported by the state	16,887	90.3	18,708	100.0
Flag - Employee Benefits - Instruction (FL_V10)				
I—Imputed	140	0.7	140	0.7
M—Missing	619	3.3	759	4.1
N—Not applicable	1,122	6.0	1,881	10.1
R—As reported by the state	16,827	89.9	18,708	100.0
Flag - Employee Benefits - Support Services - Pupils (FL_V12)				
I—Imputed	78	0.4	78	0.4
M—Missing	681	3.6	759	4.1
N—Not applicable	1,122	6.0	1,881	10.1
R—As reported by the state	16,827	89.9	18,708	100.0
Flag - Employee Benefits - Support Services - Instructional Staff (FL_V14)				
I—Imputed	77	0.4	77	0.4
M—Missing	680	3.6	757	4.0
N—Not applicable	1,122	6.0	1,879	10.0
R—As reported by the state	16,829	90.0	18,708	100.0
Flag - Employee Benefits - Support Services - General Administration (FL_V16)				
I—Imputed	78	0.4	78	0.4
M—Missing	629	3.4	707	3.8
N—Not applicable	1,122	6.0	1,829	9.8
R—As reported by the state	16,879	90.2	18,708	100.0
Flag - Employee Benefits - Support Services - School Administration (FL_V18)				
I—Imputed	77	0.4	77	0.4
M—Missing	629	3.4	706	3.8
N—Not applicable	1,122	6.0	1,828	9.8
R—As reported by the state	16,880	90.2	18,708	100.0
Flag - Employee Benefits - Support Services - Operation and Maintenance of Plant (FL_V22)				
I—Imputed	78	0.4	78	0.4
M—Missing	650	3.5	728	3.9
N—Not applicable	1,122	6.0	1,850	9.9
R—As reported by the state	16,858	90.1	18,708	100.0
Flag - Employee Benefits - Support Services - Student Transportation (FL_V24)				
I—Imputed	56	0.3	56	0.3
M—Missing	629	3.4	685	3.7
N—Not applicable	1,122	6.0	1,807	9.7
R—As reported by the state	16,901	90.3	18,708	100.0
Flag - Employee Benefits - Support Services - Business/Central/Other (FL_V38)				
I—Imputed	78	0.4	78	0.4
M—Missing	629	3.4	707	3.8
N—Not applicable	1,122	6.0	1,829	9.8
R—As reported by the state	16,879	90.2	18,708	100.0
Flag - Employee Benefits - Food Services (FL_V30)				
I—Imputed	236	1.3	236	1.3
M—Missing	621	3.3	857	4.6
N—Not applicable	1,122	6.0	1,979	10.6
R—As reported by the state	16,729	89.4	18,708	100.0
Flag - Employee Benefits - Enterprise Operations (FL_V32)				
I—Imputed	2	#	2	#
M—Missing	3,345	17.9	3,347	17.9
N—Not applicable	2,019	10.8	5,366	28.7
R—As reported by the state	13,342	71.3	18,708	100.0
See notes at end of table.				

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2016—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Textbooks (Function 1000) (FL_V93)				
I—Imputed	2	#	2	#
M—Missing	2,265	12.1	2,267	12.1
N—Not applicable	1,122	6.0	3,389	18.1
R—As reported by the state	15,319	81.9	18,708	100.0
Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year (FL_19H)				
A—Edited or suppressed by the analyst	1,311	7.0	1,311	7.0
I—Imputed	475	2.5	1,786	9.5
M—Missing	1,245	6.7	3,031	16.2
N—Not applicable	1,544	8.3	4,575	24.5
R—As reported by the state	14,133	75.5	18,708	100.0
Flag - Long Term Debt - Issued During Fiscal Year (FL_21F)				
A—Edited or suppressed by the analyst	264	1.4	264	1.4
I—Imputed	18	0.1	282	1.5
M—Missing	1,071	5.7	1,353	7.2
N—Not applicable	1,544	8.3	2,897	15.5
R—As reported by the state	15,811	84.5	18,708	100.0
Flag - Long Term Debt - Retired During Fiscal Year (FL_31F)				
A—Edited or suppressed by the analyst	266	1.4	266	1.4
I—Imputed	45	0.2	311	1.7
M—Missing	1,069	5.7	1,380	7.4
N—Not applicable	1,544	8.3	2,924	15.6
R—As reported by the state	15,784	84.4	18,708	100.0
Flag - Long Term Debt - Outstanding at End of Fiscal Year (FL_41F)				
A—Edited or suppressed by the analyst	247	1.3	247	1.3
I—Imputed	1,658	8.9	1,905	10.2
M—Missing	1,242	6.6	3,147	16.8
N—Not applicable	1,544	8.3	4,691	25.1
R—As reported by the state	14,017	74.9	18,708	100.0
Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year (FL_61V)				
I—Imputed	5	#	5	#
M—Missing	4,161	22.2	4,166	22.3
N—Not applicable	1,544	8.3	5,710	30.5
R—As reported by the state	12,998	69.5	18,708	100.0
Flag - Short Term Debt - Outstanding at End of Fiscal Year (FL_66V)				
I—Imputed	2	#	2	#
M—Missing	4,161	22.2	4,163	22.3
N—Not applicable	1,544	8.3	5,707	30.5
R—As reported by the state	13,001	69.5	18,708	100.0
Flag - Assets - Sinking Fund (FL_W01)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	10	0.1	11	0.1
M—Missing	1,783	9.5	1,794	9.6
N—Not applicable	1,122	6.0	2,916	15.6
R—As reported by the state	15,792	84.4	18,708	100.0
Flag - Assets - Bond Fund (FL_W31)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	224	1.2	225	1.2
M—Missing	2,041	10.9	2,266	12.1
N—Not applicable	1,122	6.0	3,388	18.1
R—As reported by the state	15,320	81.9	18,708	100.0
Flag - Assets - Other Funds (FL_W61)				
A—Edited or suppressed by the analyst	3	#	3	#
I—Imputed	63	0.3	66	0.4
M—Missing	1,718	9.2	1,784	9.5
N—Not applicable	1,122	6.0	2,906	15.5
R—As reported by the state	15,802	84.5	18,708	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2016—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Utilities and Energy Services (FL_V95)				
I—Imputed	7	#	7	#
M—Missing	7,460	39.9	7,467	39.9
N—Not applicable	1,122	6.0	8,589	45.9
R—As reported by the state	10,119	54.1	18,708	100.0
Flag - Technology-Related Supplies and Purchased Services (FL_V02)				
I—Imputed	1	#	1	#
M—Missing	11,360	60.7	11,361	60.7
N—Not applicable	1,122	6.0	12,483	66.7
R—As reported by the state	6,225	33.3	18,708	100.0
Flag - Technology-Related Equipment (FL_K14)				
I—Imputed	13	0.1	13	0.1
M—Missing	12,523	66.9	12,536	67.0
N—Not applicable	1,122	6.0	13,658	73.0
R—As reported by the state	5,050	27.0	18,708	100.0
Flag - Current Expenditures - State and Local Funds (FL_CE1)				
I—Imputed	518	2.8	518	2.8
M—Missing	9,261	49.5	9,779	52.3
N—Not applicable	1,122	6.0	10,901	58.3
R—As reported by the state	7,807	41.7	18,708	100.0
Flag - Current Expenditures - Federal Funds (FL_CE2)				
I—Imputed	328	1.8	328	1.8
M—Missing	9,261	49.5	9,589	51.3
N—Not applicable	1,122	6.0	10,711	57.3
R—As reported by the state	7,997	42.7	18,708	100.0

Rounds to zero.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2016, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2016

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Missing (-1)	Not applicable (-2)	Suppressed (-3)	Suppressed (-9)
V33	Fall Membership	16,545	0	981,667	3,034	212	1,718	233	0
MEMBERSCH	Fall Membership - School Universe	16,780	0	981,290	2,975	88	1,229	471	140
TOTALREV	Total Revenue	16,968	0	\$27,448,356,000	\$41,145,097	618	1,122	0	0
TFEDREV	Total Federal Revenue	16,968	0	1,739,101,000	3,276,918	618	1,122	0	0
C14	Fed Rev - Thru State - Title I	16,968	0	656,226,000	825,669	618	1,122	0	0
C15	Fed Rev - Thru State - Individuals with Disabilities Education Act (IDEA)	16,968	0	291,052,000	658,526	618	1,122	0	0
C16	Fed Rev - Thru State - Math, Science, and Teacher Quality	16,968	0	38,351,000	86,355	618	1,122	0	0
C17	Fed Rev - Thru State - Safe and Drug Free Schools	16,968	0	2,936,000	4,861	618	1,122	0	0
C19	Fed Rev - Thru State - Vocational and Tech Education	16,968	0	13,209,000	32,013	618	1,122	0	0
B11	Fed Rev - Thru State - Bilingual Education	16,968	0	17,482,000	19,728	618	1,122	0	0
C20	Fed Rev - Thru State - Other	16,968	0	176,896,000	350,650	618	1,122	0	0
C25	Fed Rev - Thru State - Child Nutrition Act	16,968	0	442,300,000	950,037	618	1,122	0	0
C36	Fed Rev - Nonspecified	16,968	0	290,070,000	84,675	618	1,122	0	0
B10	Fed Rev - Direct - Impact Aid	16,968	0	65,651,000	78,095	618	1,122	0	0
B12	Fed Rev - Direct - Indian Education	16,968	0	3,373,000	5,524	618	1,122	0	0
B13	Fed Rev - Direct - Other	16,968	0	138,968,000	180,783	618	1,122	0	0
TSTREV	Total State Revenue	16,968	0	10,568,010,000	19,015,620	618	1,122	0	0
C01	State Rev - General Formula Assistance	16,968	0	7,028,675,000	13,343,405	618	1,122	0	0
C04	State Rev - Staff Improvement Programs	16,968	0	168,183,000	330,802	618	1,122	0	0
C05	State Rev - Special Education Programs	16,968	0	1,547,222,000	1,169,143	618	1,122	0	0
C06	State Rev - Compensatory and Basic Skills Programs	16,968	0	322,246,000	307,367	618	1,122	0	0
C07	State Rev - Bilingual Education Programs	16,968	0	81,883,000	65,762	618	1,122	0	0
C08	State Rev - Gifted and Talented Programs	16,968	0	84,702,000	67,857	618	1,122	0	0
C09	State Rev - Vocational Education Programs	16,968	0	19,146,000	72,846	618	1,122	0	0
C10	State Rev - School Lunch Programs	16,968	0	36,427,000	35,393	618	1,122	0	0
C11	State Rev - Capital Outlay and Debt Services Programs	16,968	0	540,697,000	371,047	618	1,122	0	0
C12	State Rev - Transportation Programs	16,968	0	72,169,000	241,491	618	1,122	0	0
C13	State Rev - Other Programs	16,968	0	1,323,495,000	1,817,598	618	1,122	0	0
C35	State Rev - Nonspecified	16,968	0	657,676,000	113,264	618	1,122	0	0
C38	State Rev On Behalf - Employee Benefits	16,968	0	206,858,000	1,024,583	618	1,122	0	0
C39	State Rev On Behalf - Not Employee Benefits	16,968	0	20,246,000	55,061	618	1,122	0	0
TLOCREV	Total Local Revenue	16,968	0	15,141,245,000	18,852,560	618	1,122	0	0
T02	Local Rev - Parent Government Contributions (Dependent School Systems)	1,172	0	13,372,335,000	46,123,125	11	17,525	0	0
T06	Local Rev - Property Taxes	12,584	0	2,408,416,000	15,548,448	62	6,062	0	0
T09	Local Rev - General Sales Taxes	11,971	0	381,930,000	391,423	62	6,675	0	0
T15	Local Rev - Public Utility Taxes	11,971	0	20,903,000	32,149	62	6,675	0	0
T40	Local Rev - Individual and Corporate Income Taxes	11,971	0	151,822,000	190,382	62	6,675	0	0
T99	Local Rev - All Other Taxes	11,973	0	95,650,000	149,504	62	6,673	0	0
D11	Local Rev - From Other School Systems	16,968	0	221,249,000	774,478	618	1,122	0	0
D23	Local Rev - From Cities and Counties	16,968	0	115,650,000	564,838	618	1,122	0	0
A07	Local Rev - Tuition Fees From Pupils and Parents	16,968	0	28,089,000	103,183	618	1,122	0	0
A08	Local Rev - Transportation Fees From Pupils and Parents	16,968	0	30,028,000	8,630	618	1,122	0	0
A09	Local Rev - School Lunch	16,968	0	39,618,000	334,746	618	1,122	0	0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2016—Continued

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Missing (-1)	Not applicable (-2)	Suppressed (-3)	Suppressed (-9)
A11	Local Rev - Textbook Sales and Rentals	16,968	0	3,943,000	12,757	618	1,122	0	0
A13	Local Rev - District Activity Receipts	16,968	0	81,082,000	265,117	618	1,122	0	0
A15	Local Rev - Student Fees, Nonspecified	16,968	0	14,994,000	8,926	618	1,122	0	0
A20	Local Rev - Other Sales and Services	16,968	0	102,571,000	132,627	618	1,122	0	0
A40	Local Rev - Rents and Royalties	16,968	0	23,747,000	55,456	618	1,122	0	0
U11	Local Rev - Sale of Property	16,968	0	20,659,000	33,945	618	1,122	0	0
U22	Local Rev - Interest Earnings	16,968	0	30,342,000	79,499	618	1,122	0	0
U30	Local Rev - Fines and Forfeits	16,968	0	18,595,000	21,749	618	1,122	0	0
U50	Local Rev - Private Contributions	16,968	0	55,537,000	77,042	618	1,122	0	0
U97	Local Rev - Miscellaneous	16,968	0	1,644,765,000	810,678	618	1,122	0	0
C24	NCES Local Revenue, Census State Revenue	16,968	0	1,001,412,000	313,253	618	1,122	0	0
TOTALEXP	Total Expenditures	16,968	0	29,620,098,000	40,812,570	618	1,122	0	0
TCURELSC	Total Current Exp For Elementary/Secondary Education	16,968	0	23,666,714,000	34,524,177	618	1,122	0	0
TCURINST	Total Current Exp - Instruction	16,968	0	18,314,034,000	20,974,276	618	1,122	0	0
E13	Current Exp - Instruction	16,968	0	18,314,034,000	20,974,276	618	1,122	0	0
V91	Payments to Private Schools	16,968	0	991,831,000	233,612	618	1,122	0	0
V92	Payments to Charter Schools	16,968	0	1,460,584,000	345,552	618	1,122	0	0
TCURSSVC	Total Current Exp - Support Services	16,968	0	4,786,795,000	12,099,071	618	1,122	0	0
E17	Current Exp - Support Services - Pupils	16,968	0	472,443,000	1,986,028	618	1,122	0	0
E07	Current Exp - Support Services - Instructional Staff	16,968	0	587,805,000	1,636,510	618	1,122	0	0
E08	Current Exp - Support Services - General Administration	16,968	0	183,754,000	688,507	618	1,122	0	0
E09	Current Exp - Support Services - School Administration	16,968	0	598,100,000	1,939,833	618	1,122	0	0
V40	Current Exp - Support Services - Operation and Maintenance of Plant	16,968	0	2,153,994,000	3,112,564	618	1,122	0	0
V45	Current Exp - Support Services - Student Transportation	16,968	0	1,169,953,000	1,461,362	618	1,122	0	0
V90	Current Exp - Support Services - Business/Central/Other	16,968	0	600,242,000	1,273,315	618	1,122	0	0
V85	Current Exp - Support Services Nonspecified	16,968	0	15,159,000	952	618	1,122	0	0
TCUROTH	Total Current Expenditures - Other Elementary/Secondary	16,968	0	565,885,000	1,450,829	618	1,122	0	0
E11	Current Exp - Food Services	16,968	0	529,873,000	1,370,458	618	1,122	0	0
V60	Current Exp - Enterprise Operations	16,968	0	38,200,000	72,606	618	1,122	0	0
V65	Current Exp - Other Elementary/Secondary	16,968	0	12,094,000	7,765	618	1,122	0	0
TNONELSE	Total Non-Elementary/Secondary Expenditures	16,968	0	141,523,000	353,530	618	1,122	0	0
V70	Non-Elementary/Secondary Exp - Community Services	16,968	0	88,107,000	218,467	618	1,122	0	0
V75	Non-Elementary/Secondary Exp - Adult Education	16,968	0	90,111,000	100,404	618	1,122	0	0
V80	Non-Elementary/Secondary Exp - Other	16,968	0	53,693,000	34,659	618	1,122	0	0
TCAPOUT	Total Capital Outlay Expenditures	16,968	0	2,601,694,000	3,433,727	618	1,122	0	0
F12	Capital Outlay - Construction	16,968	0	2,475,122,000	2,628,733	618	1,122	0	0
G15	Capital Outlay - Land and Existing Structures	16,968	0	72,454,000	216,178	618	1,122	0	0
K09	Capital Outlay - Instructional Equipment	16,968	0	78,412,000	126,180	618	1,122	0	0
K10	Capital Outlay - Other Equipment	16,968	0	86,458,000	437,606	618	1,122	0	0
K11	Capital Outlay - Nonspecified Equipment	16,968	0	15,708,000	25,030	618	1,122	0	0
L12	Payments to State Governments	16,968	0	332,281,000	125,717	618	1,122	0	0
M12	Payments to Local Governments	16,968	0	78,480,000	17,253	618	1,122	0	0
Q11	Payments to Other School Systems	16,968	0	343,645,000	702,677	618	1,122	0	0
I86	Interest On Debt	16,968	0	733,000,000	1,076,325	618	1,122	0	0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2016—Continued

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Missing (-1)	Not applicable (-2)	Suppressed (-3)	Suppressed (-9)
Z32	Total Salaries	16,968	0	11,912,977,000	20,031,109	618	1,122	0	0
Z33	Salaries - Instruction	16,968	0	10,044,302,000	13,436,598	618	1,122	0	0
Z35	Teacher Salaries - Regular Education Programs	16,968	0	4,427,062,000	8,099,737	618	1,122	0	0
Z36	Teacher Salaries - Special Education Programs	16,968	0	2,484,360,000	1,783,039	618	1,122	0	0
Z37	Teacher Salaries - Vocational Education Programs	16,968	0	698,654,000	337,214	618	1,122	0	0
Z38	Teacher Salaries - Other Educational Programs	16,968	0	107,162,000	556,567	618	1,122	0	0
V11	Salaries - Support Services - Pupils	16,968	0	330,575,000	1,256,874	618	1,122	0	0
V13	Salaries - Support Services - Instructional Staff	16,968	0	364,395,000	939,731	618	1,122	0	0
V15	Salaries - Support Services - General Administration	16,968	0	73,711,000	277,807	618	1,122	0	0
V17	Salaries - Support Services - School Administration	16,968	0	342,531,000	1,324,296	618	1,122	0	0
V21	Salaries - Support Services - Operation and Maintenance of Plant	16,968	0	838,412,000	1,085,025	618	1,122	0	0
V23	Salaries - Support Services - Student Transportation	16,968	0	77,319,000	486,004	618	1,122	0	0
V37	Salaries - Support Services - Business/Central/Other	16,968	0	232,076,000	561,684	618	1,122	0	0
V29	Salaries - Food Service	16,968	0	288,569,000	423,055	618	1,122	0	0
Z34	Total Employee Benefits	16,968	0	7,141,127,000	8,136,794	618	1,122	0	0
V10	Empl Benefits - Instruction	16,968	0	6,258,743,000	5,470,046	618	1,122	0	0
V12	Empl Benefits - Support Services - Pupils	16,968	0	132,875,000	494,123	618	1,122	0	0
V14	Empl Benefits - Support Services - Instructional Staff	16,968	0	143,771,000	347,188	618	1,122	0	0
V16	Empl Benefits - Support Services - General Administration	16,968	0	25,423,000	118,682	618	1,122	0	0
V18	Empl Benefits - Support Services - School Administration	16,968	0	200,287,000	512,043	618	1,122	0	0
V22	Empl Benefits - Support Services - Operation and Maintenance of Plant	16,968	0	490,243,000	491,025	618	1,122	0	0
V24	Empl Benefits - Support Services - Student Transportation	16,968	0	39,858,000	215,526	618	1,122	0	0
V38	Empl Benefits - Support Services - Business/Central/Other	16,968	0	135,701,000	246,315	618	1,122	0	0
V30	Empl Benefits - Food Services	16,968	0	89,554,000	174,429	618	1,122	0	0
V32	Empl Benefits - Enterprise Operations	16,968	0	6,877,000	6,315	618	1,122	0	0
V93	Textbooks (Function 1000)	16,968	0	87,807,000	171,107	618	1,122	0	0
_19H	Long Term Debt - Outstanding at Beginning of Fiscal Year	16,968	0	13,522,896,000	25,022,428	618	1,122	0	0
_21F	Long Term Debt - Issued During Fiscal Year	16,968	0	1,485,256,000	4,061,268	618	1,122	0	0
_31F	Long Term Debt - Retired During Fiscal Year	16,968	0	1,474,805,000	3,373,752	618	1,122	0	0
_41F	Long Term Debt - Outstanding at End of Fiscal Year	16,968	0	13,192,672,000	25,699,426	618	1,122	0	0
_61V	Short Term Debt - Outstanding at Beginning of Fiscal Year	16,968	0	700,000,000	503,423	618	1,122	0	0
_66V	Short Term Debt - Outstanding at End of Fiscal Year	16,968	0	870,000,000	487,168	618	1,122	0	0
W01	Assets - Sinking Fund	16,968	0	872,484,000	1,214,263	618	1,122	0	0
W31	Assets - Bond Fund	16,968	0	1,085,345,000	3,400,476	618	1,122	0	0
W61	Assets - Other Funds	16,968	0	2,887,956,000	9,038,383	618	1,122	0	0
V95	Utilities and Energy Services	16,968	0	79,666,000	363,645	618	1,122	0	0
V02	Technology-Related Supplies and Purchased Services	16,968	0	155,673,000	195,179	618	1,122	0	0
K14	Technology-Related Equipment	16,968	0	15,779,000	52,962	618	1,122	0	0
CE1	Current Expenditures - State and Local Funds	8,325	0	2,768,580,000	28,285,761	9,261	1,122	0	0
CE2	Current Expenditures - Federal Funds	8,325	0	427,344,000	2,696,457	9,261	1,122	0	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 2016, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-3. Number of districts with zero and positive values for revenues, by revenue source and state: Fiscal year 2016

State	Revenues							
	Total		Federal		State		Local	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
Total	16,955	13	16,539	429	16,801	167	16,794	174
Alabama	137	0	137	0	137	0	137	0
Alaska	54	0	54	0	54	0	54	0
Arizona	658	0	604	54	656	2	638	20
Arkansas	271	0	270	1	271	0	271	0
California	1,050	2	1,018	34	1,029	23	1,049	3
Colorado	198	0	196	2	197	1	198	0
Connecticut	201	0	199	2	199	2	198	3
Delaware	50	0	47	3	46	4	50	0
District of Columbia	65	0	62	3	0	65	65	0
Florida	67	0	67	0	67	0	67	0
Georgia	216	0	214	2	216	0	215	1
Hawaii	1	0	1	0	1	0	1	0
Idaho	155	0	153	2	155	0	154	1
Illinois	987	1	972	16	982	6	980	8
Indiana	407	0	397	10	405	2	400	7
Iowa	345	0	345	0	345	0	345	0
Kansas	286	0	286	0	286	0	286	0
Kentucky	173	0	173	0	173	0	173	0
Louisiana	139	0	137	2	139	0	138	1
Maine	266	0	237	29	262	4	265	1
Maryland	24	0	24	0	24	0	24	0
Massachusetts	398	0	397	1	379	19	398	0
Michigan	897	1	885	13	897	1	891	7
Minnesota	558	6	545	19	542	22	554	10
Mississippi	144	0	144	0	144	0	144	0
Missouri	557	0	557	0	557	0	557	0
Montana	429	0	422	7	429	0	429	0
Nebraska	262	0	262	0	262	0	262	0
Nevada	19	0	18	1	19	0	19	0
New Hampshire	176	0	170	6	176	0	174	2
New Jersey	691	0	675	16	691	0	688	3
New Mexico	151	0	150	1	151	0	148	3
New York	692	0	687	5	692	0	692	0
North Carolina	273	1	269	5	273	1	273	1
North Dakota	207	0	202	5	201	6	206	1
Ohio	1,086	2	1,060	28	1,084	4	1,031	57
Oklahoma	554	0	552	2	553	1	552	2
Oregon	216	0	215	1	216	0	216	0
Pennsylvania	767	0	758	9	763	4	767	0
Rhode Island	62	0	62	0	62	0	62	0
South Carolina	93	0	93	0	93	0	92	1
South Dakota	150	0	150	0	150	0	150	0
Tennessee	142	0	142	0	142	0	142	0
Texas	1,231	0	1,216	15	1,231	0	1,217	14
Utah	152	0	145	7	152	0	148	4
Vermont	318	0	193	125	318	0	297	21
Virginia	133	0	132	1	133	0	133	0
Washington	307	0	306	1	307	0	304	3
West Virginia	65	0	65	0	65	0	65	0
Wisconsin	427	0	426	1	427	0	427	0
Wyoming	48	0	48	0	48	0	48	0

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2016, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Number of districts with zero and positive values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 2016

State	Current expenditures							
	Total		Instruction		Support services		Other	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
Total	16,943	25	16,793	175	16,907	61	15,211	1,757
Alabama	137	0	137	0	137	0	137	0
Alaska	54	0	54	0	54	0	52	2
Arizona	657	1	656	2	656	2	456	202
Arkansas	271	0	271	0	271	0	259	12
California	1,049	3	1,031	21	1,047	5	967	85
Colorado	198	0	197	1	198	0	182	16
Connecticut	200	1	200	1	190	11	190	11
Delaware	50	0	50	0	49	1	41	9
District of Columbia	63	2	63	2	63	2	59	6
Florida	67	0	67	0	67	0	67	0
Georgia	216	0	216	0	216	0	196	20
Hawaii	1	0	1	0	1	0	1	0
Idaho	155	0	155	0	155	0	130	25
Illinois	987	1	978	10	984	4	880	108
Indiana	407	0	396	11	407	0	376	31
Iowa	345	0	345	0	345	0	336	9
Kansas	286	0	286	0	286	0	286	0
Kentucky	173	0	173	0	173	0	173	0
Louisiana	139	0	139	0	139	0	137	2
Maine	265	1	228	38	265	1	188	78
Maryland	24	0	24	0	24	0	24	0
Massachusetts	398	0	398	0	398	0	317	81
Michigan	897	1	895	3	897	1	745	153
Minnesota	564	0	552	12	554	10	483	81
Mississippi	144	0	144	0	144	0	144	0
Missouri	557	0	557	0	557	0	556	1
Montana	429	0	423	6	429	0	316	113
Nebraska	262	0	262	0	262	0	256	6
Nevada	19	0	19	0	19	0	18	1
New Hampshire	176	0	167	9	176	0	159	17
New Jersey	688	3	679	12	688	3	650	41
New Mexico	151	0	151	0	151	0	134	17
New York	692	0	691	1	692	0	666	26
North Carolina	274	0	274	0	274	0	226	48
North Dakota	206	1	204	3	206	1	172	35
Ohio	1,087	1	1,086	2	1,087	1	926	162
Oklahoma	554	0	553	1	554	0	545	9
Oregon	216	0	215	1	216	0	182	34
Pennsylvania	767	0	766	1	767	0	682	85
Rhode Island	62	0	62	0	62	0	54	8
South Carolina	93	0	93	0	93	0	87	6
South Dakota	150	0	150	0	150	0	149	1
Tennessee	142	0	142	0	142	0	141	1
Texas	1,226	5	1,222	9	1,219	12	1,173	58
Utah	152	0	150	2	152	0	118	34
Vermont	313	5	292	26	312	6	219	99
Virginia	133	0	132	1	133	0	132	1
Washington	307	0	307	0	307	0	293	14
West Virginia	65	0	65	0	64	1	59	6
Wisconsin	427	0	427	0	427	0	424	3
Wyoming	48	0	48	0	48	0	48	0

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2016, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-5. Number of districts with zero and positive values for expenditures and membership, by type of expenditure and state: Fiscal year 2016

State	Expenditures						Membership (V33)	
	Total		Non-elementary/secondary		Capital outlay		Positive	Zero
	Positive	Zero	Positive	Zero	Positive	Zero		
Total	16,955	13	9,464	7,504	15,521	1,447	15,889	73
Alabama	137	0	137	0	135	2	137	0
Alaska	54	0	26	28	52	2	54	0
Arizona	657	1	98	560	424	234	634	0
Arkansas	271	0	152	119	270	1	256	0
California	1,052	0	614	438	950	102	972	0
Colorado	198	0	81	117	194	4	178	0
Connecticut	200	1	149	52	190	11	193	0
Delaware	50	0	21	29	40	10	45	2
District of Columbia	65	0	5	60	63	2	56	0
Florida	67	0	65	2	67	0	67	0
Georgia	216	0	67	149	194	22	199	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	155	0	36	119	149	6	153	0
Illinois	988	0	549	439	955	33	849	0
Indiana	407	0	315	92	407	0	381	0
Iowa	345	0	101	244	345	0	336	0
Kansas	286	0	64	222	286	0	286	0
Kentucky	173	0	169	4	173	0	173	0
Louisiana	139	0	62	77	131	8	139	0
Maine	265	1	114	152	205	61	204	0
Maryland	24	0	23	1	24	0	24	0
Massachusetts	398	0	180	218	368	30	398	0
Michigan	898	0	659	239	780	118	838	0
Minnesota	564	0	392	172	551	13	494	1
Mississippi	144	0	108	36	144	0	144	0
Missouri	557	0	535	22	539	18	556	0
Montana	429	0	189	240	332	97	401	0
Nebraska	262	0	43	219	262	0	245	6
Nevada	19	0	14	5	19	0	19	0
New Hampshire	176	0	41	135	163	13	161	0
New Jersey	688	3	403	288	648	43	646	0
New Mexico	151	0	36	115	150	1	151	0
New York	692	0	617	75	691	1	682	0
North Carolina	274	0	114	160	251	23	274	0
North Dakota	206	1	76	131	196	11	175	0
Ohio	1,087	1	575	513	914	174	984	49
Oklahoma	554	0	167	387	513	41	548	0
Oregon	216	0	124	92	199	17	195	8
Pennsylvania	767	0	576	191	756	11	668	3
Rhode Island	62	0	43	19	61	1	57	0
South Carolina	93	0	84	9	92	1	84	1
South Dakota	150	0	109	41	150	0	150	0
Tennessee	142	0	122	20	142	0	141	0
Texas	1,226	5	665	566	1,009	222	1,207	0
Utah	152	0	26	126	133	19	145	0
Vermont	318	0	36	282	255	63	232	3
Virginia	133	0	95	38	133	0	132	0
Washington	307	0	182	125	283	24	296	0
West Virginia	65	0	62	3	60	5	57	0
Wisconsin	427	0	316	111	424	3	424	0
Wyoming	48	0	26	22	48	0	48	0

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2016, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-6. Number of districts and minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 2016

State	Number of districts	Minimum	Maximum	Mean
Total	16,968	\$0	\$15,141,245,000	\$18,852,560
Alabama	137	1,192,000	176,177,000	19,375,380
Alaska	54	9,000	217,192,000	10,624,000
Arizona	658	0	221,512,000	6,095,179
Arkansas	271	2,000	171,097,000	7,489,085
California	1,052	0	2,506,605,000	29,091,839
Colorado	198	29,000	790,597,000	25,563,939
Connecticut	201	0	266,726,000	32,636,716
Delaware	50	2,000	138,614,000	15,977,280
District of Columbia	65	376,000	1,174,797,000	29,914,308
Florida	67	2,600,000	2,058,336,000	209,171,075
Georgia	216	0	830,720,000	40,916,606
Hawaii	1	59,027,000	59,027,000	59,027,000
Idaho	155	0	93,261,000	3,744,342
Illinois	988	0	2,849,460,000	19,406,531
Indiana	407	0	137,041,000	9,927,717
Iowa	345	103,000	145,131,000	8,323,162
Kansas	286	250,000	164,348,000	5,825,608
Kentucky	173	450,000	641,480,000	15,008,855
Louisiana	139	0	349,527,000	30,049,331
Maine	266	0	82,207,000	5,961,241
Maryland	24	11,710,000	1,952,053,000	302,115,458
Massachusetts	398	601,000	1,034,173,000	26,610,176
Michigan	898	0	213,903,000	8,012,313
Minnesota	564	0	221,299,000	6,560,073
Mississippi	144	596,000	103,474,000	11,479,542
Missouri	557	41,000	297,200,000	11,859,957
Montana	429	1,000	48,648,000	1,724,394
Nebraska	262	213,000	310,771,000	9,980,676
Nevada	19	991,000	1,938,496,000	136,778,474
New Hampshire	176	0	92,321,000	11,230,420
New Jersey	691	0	224,475,000	25,051,990
New Mexico	151	0	189,197,000	4,478,040
New York	692	197,000	15,141,245,000	52,371,270
North Carolina	274	0	476,534,000	13,875,956
North Dakota	207	0	67,597,000	3,130,101
Ohio	1,088	0	516,473,000	11,824,552
Oklahoma	554	0	190,744,000	4,548,874
Oregon	216	2,000	409,521,000	13,768,782
Pennsylvania	767	32,000	1,283,208,000	25,566,387
Rhode Island	62	216,000	132,955,000	21,484,548
South Carolina	93	0	465,560,000	43,804,054
South Dakota	150	185,000	130,284,000	5,469,760
Tennessee	142	526,000	609,916,000	28,832,106
Texas	1,231	0	1,842,859,000	24,740,175
Utah	152	0	219,627,000	13,503,395
Vermont	318	0	23,506,000	1,232,013
Virginia	133	2,169,000	2,005,304,000	66,943,917
Washington	307	0	406,360,000	15,164,427
West Virginia	65	50,000	113,155,000	18,011,215
Wisconsin	427	444,000	357,114,000	13,540,806
Wyoming	48	759,000	137,449,000	15,536,625

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2016, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-7. Number of districts and minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 2016

State	Number of districts	Minimum	Maximum	Mean
Total	16,968	\$0	\$10,568,010,000	\$19,015,620
Alabama	137	3,617,000	310,545,000	30,282,949
Alaska	54	530,000	463,256,000	29,882,870
Arizona	658	0	256,023,000	7,093,524
Arkansas	271	431,000	150,977,000	10,629,948
California	1,052	0	6,731,375,000	48,393,644
Colorado	198	0	386,655,000	22,612,015
Connecticut	201	0	390,661,000	22,430,244
Delaware	50	0	143,611,000	25,600,100
District of Columbia	65	0	0	0
Florida	67	2,909,000	1,100,918,000	163,638,910
Georgia	216	595,000	919,702,000	41,470,134
Hawaii	1	2,710,361,000	2,710,361,000	2,710,361,000
Idaho	155	131,000	189,762,000	10,019,955
Illinois	988	0	1,630,788,000	11,548,911
Indiana	407	0	275,467,000	19,869,794
Iowa	345	534,000	289,237,000	10,385,896
Kansas	286	827,000	427,935,000	13,809,500
Kentucky	173	1,134,000	525,939,000	24,676,879
Louisiana	139	330,000	222,872,000	27,268,266
Maine	266	0	50,264,000	4,096,523
Maryland	24	11,750,000	1,153,386,000	263,956,292
Massachusetts	398	0	375,974,000	17,039,719
Michigan	898	0	430,745,000	13,293,061
Minnesota	564	0	460,782,000	15,079,264
Mississippi	144	1,331,000	156,240,000	16,747,368
Missouri	557	95,000	83,377,000	6,523,133
Montana	429	2,000	58,200,000	1,959,916
Nebraska	262	9,000	279,425,000	5,484,916
Nevada	19	287,000	1,004,560,000	87,689,368
New Hampshire	176	18,000	83,069,000	5,708,824
New Jersey	691	27,000	921,852,000	17,742,674
New Mexico	151	247,000	729,311,000	18,117,265
New York	692	1,000	10,568,010,000	39,652,831
North Carolina	274	0	838,578,000	31,893,380
North Dakota	207	0	107,389,000	4,760,217
Ohio	1,088	0	336,333,000	9,399,324
Oklahoma	554	0	170,450,000	5,440,888
Oregon	216	5,000	319,424,000	17,877,028
Pennsylvania	767	0	1,476,387,000	14,616,991
Rhode Island	62	76,000	272,789,000	16,598,903
South Carolina	93	168,000	428,494,000	48,410,140
South Dakota	150	3,000	77,231,000	2,924,193
Tennessee	142	1,514,000	498,729,000	30,956,035
Texas	1,231	1,000	433,807,000	19,599,720
Utah	152	53,000	351,092,000	19,364,546
Vermont	318	22,000	73,191,000	5,123,730
Virginia	133	1,554,000	602,568,000	47,350,278
Washington	307	65,000	422,596,000	30,027,205
West Virginia	65	890,000	167,190,000	29,070,415
Wisconsin	427	59,000	650,346,000	12,023,628
Wyoming	48	878,000	226,330,000	24,497,896

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2016, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-8. Number of districts and minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 2016

State	Number of districts	Minimum	Maximum	Mean
Total	16,968	\$0	\$1,739,101,000	\$3,276,918
Alabama	137	326,000	78,217,000	5,867,934
Alaska	54	27,000	78,331,000	5,691,111
Arizona	658	0	67,416,000	1,978,739
Arkansas	271	0	35,368,000	2,239,653
California	1,052	0	1,091,400,000	7,328,208
Colorado	198	0	128,902,000	3,645,045
Connecticut	201	0	61,284,000	2,408,886
Delaware	50	0	19,379,000	2,894,140
District of Columbia	65	0	154,922,000	3,480,031
Florida	67	1,535,000	431,519,000	46,975,060
Georgia	216	0	142,728,000	8,403,898
Hawaii	1	261,131,000	261,131,000	261,131,000
Idaho	155	0	20,706,000	1,603,523
Illinois	988	0	792,420,000	2,363,305
Indiana	407	0	60,333,000	2,495,027
Iowa	345	5,000	48,186,000	1,347,397
Kansas	286	35,000	73,972,000	1,587,140
Kentucky	173	133,000	155,985,000	5,088,416
Louisiana	139	0	102,276,000	8,026,036
Maine	266	0	9,367,000	701,214
Maryland	24	1,912,000	160,881,000	34,316,625
Massachusetts	398	0	77,195,000	2,021,595
Michigan	898	0	193,905,000	1,927,655
Minnesota	564	0	67,911,000	1,214,637
Mississippi	144	675,000	50,479,000	4,796,694
Missouri	557	28,000	65,764,000	1,723,479
Montana	429	0	12,584,000	513,613
Nebraska	262	25,000	96,897,000	1,323,763
Nevada	19	0	277,628,000	21,357,316
New Hampshire	176	0	21,580,000	961,170
New Jersey	691	0	75,073,000	1,808,598
New Mexico	151	0	102,693,000	3,419,132
New York	692	0	1,739,101,000	4,876,870
North Carolina	274	0	146,058,000	5,795,533
North Dakota	207	0	14,131,000	750,981
Ohio	1,088	0	120,458,000	1,689,304
Oklahoma	554	0	62,119,000	1,269,359
Oregon	216	0	54,051,000	2,697,037
Pennsylvania	767	0	271,369,000	2,656,213
Rhode Island	62	68,000	51,943,000	3,035,548
South Carolina	93	19,000	72,818,000	9,256,634
South Dakota	150	70,000	23,125,000	1,310,960
Tennessee	142	13,000	212,572,000	7,719,592
Texas	1,231	0	293,958,000	5,031,939
Utah	152	0	62,079,000	2,760,803
Vermont	318	0	7,930,000	351,858
Virginia	133	0	126,061,000	7,955,985
Washington	307	0	56,099,000	3,577,629
West Virginia	65	547,000	34,922,000	5,542,815
Wisconsin	427	0	178,749,000	1,832,897
Wyoming	48	61,000	15,224,000	2,562,750

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2016, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-9. Number of districts and minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 2016

State	Number of districts	Minimum	Maximum	Mean
Total	16,968	\$0	\$27,448,356,000	\$41,145,097
Alabama	137	5,672,000	564,939,000	55,526,263
Alaska	54	583,000	758,779,000	46,197,981
Arizona	658	3,000	542,277,000	15,167,442
Arkansas	271	546,000	357,442,000	20,358,686
California	1,052	0	10,329,380,000	84,813,692
Colorado	198	667,000	1,271,873,000	51,821,000
Connecticut	201	5,000	527,210,000	57,475,846
Delaware	50	2,000	290,091,000	44,471,520
District of Columbia	65	454,000	1,329,719,000	33,394,338
Florida	67	10,933,000	3,590,773,000	419,785,045
Georgia	216	1,504,000	1,893,150,000	90,790,639
Hawaii	1	3,030,519,000	3,030,519,000	3,030,519,000
Idaho	155	151,000	281,989,000	15,367,819
Illinois	988	0	5,272,668,000	33,318,747
Indiana	407	186,000	472,841,000	32,292,538
Iowa	345	1,178,000	482,554,000	20,056,455
Kansas	286	1,334,000	666,255,000	21,222,248
Kentucky	173	2,157,000	1,323,404,000	44,774,150
Louisiana	139	1,049,000	611,400,000	65,343,633
Maine	266	1,000	115,925,000	10,758,977
Maryland	24	32,002,000	2,898,647,000	600,388,375
Massachusetts	398	894,000	1,481,699,000	45,671,490
Michigan	898	0	838,553,000	23,233,029
Minnesota	564	0	716,799,000	22,853,973
Mississippi	144	3,347,000	291,442,000	33,023,604
Missouri	557	575,000	424,059,000	20,106,569
Montana	429	3,000	117,079,000	4,197,923
Nebraska	262	1,926,000	687,093,000	16,789,355
Nevada	19	2,507,000	3,220,684,000	245,825,158
New Hampshire	176	18,000	186,461,000	17,900,415
New Jersey	691	58,000	1,143,241,000	44,603,262
New Mexico	151	294,000	1,021,201,000	26,014,437
New York	692	198,000	27,448,356,000	96,900,971
North Carolina	274	0	1,389,280,000	51,564,869
North Dakota	207	87,000	177,525,000	8,641,300
Ohio	1,088	0	840,528,000	22,913,180
Oklahoma	554	242,000	400,820,000	11,259,121
Oregon	216	55,000	697,501,000	34,342,847
Pennsylvania	767	91,000	3,030,964,000	42,839,591
Rhode Island	62	921,000	457,687,000	41,119,000
South Carolina	93	1,490,000	855,902,000	101,470,828
South Dakota	150	382,000	230,640,000	9,704,913
Tennessee	142	2,587,000	1,218,671,000	67,507,732
Texas	1,231	1,000	2,480,131,000	49,371,834
Utah	152	58,000	603,204,000	35,628,743
Vermont	318	22,000	84,611,000	6,707,601
Virginia	133	4,095,000	2,733,933,000	122,250,180
Washington	307	67,000	881,789,000	48,769,261
West Virginia	65	3,324,000	315,267,000	52,624,446
Wisconsin	427	1,004,000	1,186,209,000	27,397,330
Wyoming	48	3,726,000	300,067,000	42,597,271

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2016, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-10. Number of districts and minimum, maximum, and mean of districts' current expenditures for instruction, by state:
Fiscal year 2016

State	Number of districts	Minimum	Maximum	Mean
Total	16,968	\$0	\$18,314,034,000	\$20,974,276
Alabama	137	2,772,000	276,162,000	28,573,343
Alaska	54	169,000	411,183,000	23,180,333
Arizona	658	0	274,568,000	6,821,786
Arkansas	271	279,000	176,128,000	9,985,882
California	1,052	0	4,949,740,000	40,480,253
Colorado	198	0	483,829,000	24,413,949
Connecticut	201	0	272,007,000	29,331,542
Delaware	50	2,000	164,274,000	24,095,540
District of Columbia	65	0	594,396,000	14,470,431
Florida	67	4,921,000	2,055,410,000	227,046,448
Georgia	216	97,000	1,011,847,000	48,389,366
Hawaii	1	1,468,044,000	1,468,044,000	1,468,044,000
Idaho	155	79,000	137,830,000	7,985,735
Illinois	988	0	3,612,722,000	17,858,839
Indiana	407	0	199,916,000	14,501,808
Iowa	345	31,000	249,489,000	9,993,354
Kansas	286	805,000	298,143,000	10,505,909
Kentucky	173	824,000	646,476,000	22,647,214
Louisiana	139	276,000	291,671,000	31,936,381
Maine	266	0	62,280,000	5,356,526
Maryland	24	17,449,000	1,532,954,000	324,146,000
Massachusetts	398	426,000	704,911,000	23,299,779
Michigan	898	0	303,011,000	10,875,771
Minnesota	564	0	402,775,000	12,251,211
Mississippi	144	2,120,000	144,380,000	16,719,701
Missouri	557	208,000	262,006,000	10,085,352
Montana	429	0	66,876,000	2,268,529
Nebraska	262	1,236,000	405,514,000	9,644,935
Nevada	19	841,000	1,646,168,000	126,430,263
New Hampshire	176	0	119,995,000	9,811,472
New Jersey	691	0	393,799,000	21,756,821
New Mexico	151	90,000	483,585,000	11,976,834
New York	692	0	18,314,034,000	59,076,779
North Carolina	274	168,000	882,400,000	30,819,047
North Dakota	207	0	93,514,000	4,191,546
Ohio	1,088	0	393,225,000	10,943,649
Oklahoma	554	0	193,252,000	5,639,906
Oregon	216	0	340,607,000	16,820,778
Pennsylvania	767	0	915,032,000	20,621,893
Rhode Island	62	267,000	197,285,000	21,165,823
South Carolina	93	786,000	382,985,000	46,043,882
South Dakota	150	144,000	124,651,000	4,790,047
Tennessee	142	914,000	663,751,000	38,040,930
Texas	1,231	0	1,140,582,000	23,559,961
Utah	152	0	330,479,000	18,619,480
Vermont	318	0	45,914,000	2,995,437
Virginia	133	0	1,603,286,000	67,220,030
Washington	307	147,000	425,533,000	23,102,723
West Virginia	65	12,000	176,410,000	27,992,431
Wisconsin	427	76,000	501,924,000	13,454,396
Wyoming	48	1,696,000	133,150,000	19,197,792

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2016, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-11. Number of districts and minimum, maximum, and mean of districts' current expenditures for support services, by state: Fiscal year 2016

State	Number of districts	Minimum	Maximum	Mean
Total	16,968	\$0	\$4,786,795,000	\$12,099,071
Alabama	137	2,151,000	203,328,000	18,026,474
Alaska	54	332,000	263,280,000	18,219,944
Arizona	658	0	185,472,000	5,239,340
Arkansas	271	249,000	125,178,000	6,827,827
California	1,052	0	3,094,879,000	24,773,394
Colorado	198	333,000	486,757,000	17,114,444
Connecticut	201	0	167,850,000	16,715,109
Delaware	50	0	105,933,000	13,142,680
District of Columbia	65	0	369,131,000	11,133,492
Florida	67	4,507,000	979,953,000	123,673,731
Georgia	216	497,000	572,058,000	25,961,787
Hawaii	1	901,508,000	901,508,000	901,508,000
Idaho	155	45,000	79,818,000	4,663,858
Illinois	988	0	1,401,967,000	10,556,076
Indiana	407	150,000	170,562,000	9,360,545
Iowa	345	129,000	142,196,000	5,734,087
Kansas	286	371,000	216,571,000	5,892,678
Kentucky	173	685,000	497,372,000	14,020,069
Louisiana	139	366,000	226,130,000	21,939,129
Maine	266	0	40,107,000	3,550,737
Maryland	24	11,582,000	788,772,000	180,786,167
Massachusetts	398	295,000	434,800,000	13,131,779
Michigan	898	0	348,266,000	7,296,521
Minnesota	564	0	188,335,000	5,710,156
Mississippi	144	818,000	92,352,000	10,772,736
Missouri	557	183,000	150,508,000	6,140,472
Montana	429	7,000	36,117,000	1,396,443
Nebraska	262	488,000	192,702,000	4,385,905
Nevada	19	1,150,000	1,038,886,000	82,710,421
New Hampshire	176	5,000	52,318,000	5,452,580
New Jersey	691	0	332,873,000	14,277,974
New Mexico	151	120,000	320,227,000	8,433,543
New York	692	4,000	4,786,795,000	23,020,621
North Carolina	274	48,000	405,401,000	15,773,153
North Dakota	207	0	51,798,000	2,293,135
Ohio	1,088	0	308,568,000	7,193,429
Oklahoma	554	129,000	148,004,000	3,711,780
Oregon	216	9,000	242,088,000	10,960,231
Pennsylvania	767	13,000	536,439,000	11,893,596
Rhode Island	62	415,000	167,968,000	14,185,113
South Carolina	93	613,000	254,377,000	33,078,108
South Dakota	150	137,000	63,975,000	2,937,200
Tennessee	142	665,000	382,969,000	20,529,528
Texas	1,231	0	820,517,000	12,954,600
Utah	152	12,000	144,516,000	8,903,592
Vermont	318	0	24,983,000	1,850,459
Virginia	133	883,000	900,978,000	38,832,323
Washington	307	62,000	268,302,000	15,982,557
West Virginia	65	0	99,809,000	17,496,800
Wisconsin	427	260,000	408,950,000	8,645,770
Wyoming	48	1,267,000	81,794,000	12,202,083

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2016, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-12. Number of districts and minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 2016

State	Number of districts	Minimum	Maximum	Mean
Total	16,968	\$0	\$565,885,000	\$1,450,829
Alabama	137	448,000	40,849,000	3,579,759
Alaska	54	0	21,253,000	1,556,556
Arizona	658	0	28,675,000	703,740
Arkansas	271	0	15,677,000	979,221
California	1,052	0	413,860,000	2,687,494
Colorado	198	0	39,938,000	1,645,995
Connecticut	201	0	22,010,000	1,777,413
Delaware	50	0	11,931,000	1,847,540
District of Columbia	65	0	36,968,000	1,019,446
Florida	67	441,000	160,560,000	18,983,134
Georgia	216	0	85,026,000	4,631,963
Hawaii	1	132,566,000	132,566,000	132,566,000
Idaho	155	0	10,124,000	698,910
Illinois	988	0	195,619,000	842,347
Indiana	407	0	21,296,000	1,260,396
Iowa	345	0	17,856,000	691,287
Kansas	286	64,000	23,926,000	858,231
Kentucky	173	103,000	62,957,000	2,467,393
Louisiana	139	0	29,632,000	3,173,273
Maine	266	0	3,337,000	322,128
Maryland	24	1,170,000	73,080,000	15,470,000
Massachusetts	398	0	50,159,000	1,120,342
Michigan	898	0	42,510,000	699,243
Minnesota	564	0	38,200,000	891,078
Mississippi	144	218,000	19,840,000	1,891,125
Missouri	557	0	18,009,000	756,219
Montana	429	0	5,936,000	177,054
Nebraska	262	0	40,629,000	781,450
Nevada	19	0	121,470,000	8,637,789
New Hampshire	176	0	5,389,000	397,091
New Jersey	691	0	36,239,000	1,401,919
New Mexico	151	0	37,484,000	1,052,225
New York	692	0	565,885,000	1,832,910
North Carolina	274	0	61,196,000	2,580,339
North Dakota	207	0	10,459,000	517,271
Ohio	1,088	0	27,705,000	643,709
Oklahoma	554	0	26,386,000	714,401
Oregon	216	0	17,776,000	1,042,157
Pennsylvania	767	0	76,078,000	1,269,065
Rhode Island	62	0	16,723,000	955,355
South Carolina	93	0	47,819,000	4,582,914
South Dakota	150	0	14,934,000	472,500
Tennessee	142	0	72,261,000	3,424,915
Texas	1,231	0	116,037,000	2,137,611
Utah	152	0	28,422,000	1,677,053
Vermont	318	0	3,230,000	146,101
Virginia	133	0	95,572,000	4,273,459
Washington	307	0	18,888,000	1,664,941
West Virginia	65	0	19,121,000	3,031,062
Wisconsin	427	0	52,227,000	914,159
Wyoming	48	99,000	6,503,000	974,042

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2016, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-13. Number of districts and minimum, maximum, and mean of districts' total current expenditures for elementary/secondary education, by state: Fiscal year 2016

State	Number of districts	Minimum	Maximum	Mean
Total	16,968	\$0	\$23,666,714,000	\$34,524,177
Alabama	137	5,392,000	520,339,000	50,179,577
Alaska	54	507,000	695,716,000	42,956,833
Arizona	658	0	488,715,000	12,764,866
Arkansas	271	550,000	316,983,000	17,792,930
California	1,052	0	8,458,479,000	67,941,142
Colorado	198	530,000	1,010,524,000	43,174,389
Connecticut	201	0	419,944,000	47,824,065
Delaware	50	2,000	280,410,000	39,085,760
District of Columbia	65	0	1,000,495,000	26,623,369
Florida	67	10,087,000	3,195,923,000	369,703,313
Georgia	216	1,521,000	1,668,931,000	78,983,116
Hawaii	1	2,502,118,000	2,502,118,000	2,502,118,000
Idaho	155	124,000	227,413,000	13,348,503
Illinois	988	0	5,210,308,000	29,257,262
Indiana	407	181,000	391,521,000	25,122,749
Iowa	345	160,000	409,541,000	16,418,728
Kansas	286	1,261,000	538,640,000	17,256,818
Kentucky	173	1,648,000	1,206,805,000	39,134,676
Louisiana	139	724,000	544,105,000	57,048,784
Maine	266	0	105,525,000	9,229,391
Maryland	24	30,201,000	2,376,165,000	520,402,167
Massachusetts	398	721,000	1,189,870,000	37,551,899
Michigan	898	0	693,787,000	18,871,535
Minnesota	564	67,000	612,489,000	18,852,445
Mississippi	144	3,197,000	249,856,000	29,383,563
Missouri	557	485,000	379,267,000	16,982,043
Montana	429	18,000	102,993,000	3,842,026
Nebraska	262	1,824,000	638,845,000	14,812,290
Nevada	19	2,035,000	2,806,524,000	217,778,474
New Hampshire	176	5,000	170,579,000	15,661,142
New Jersey	691	0	747,267,000	37,436,713
New Mexico	151	259,000	841,296,000	21,462,603
New York	692	4,000	23,666,714,000	83,930,311
North Carolina	274	216,000	1,333,585,000	49,172,540
North Dakota	207	0	151,891,000	7,001,952
Ohio	1,088	0	729,498,000	18,780,787
Oklahoma	554	216,000	361,949,000	10,066,087
Oregon	216	9,000	600,471,000	28,823,167
Pennsylvania	767	34,000	1,527,549,000	33,784,554
Rhode Island	62	759,000	381,976,000	36,306,290
South Carolina	93	1,438,000	685,181,000	83,704,903
South Dakota	150	281,000	203,560,000	8,199,747
Tennessee	142	2,227,000	1,118,981,000	61,995,373
Texas	1,231	0	2,077,136,000	38,652,171
Utah	152	12,000	490,611,000	29,200,125
Vermont	318	0	74,127,000	4,991,997
Virginia	133	883,000	2,599,836,000	110,325,812
Washington	307	209,000	712,723,000	40,750,221
West Virginia	65	2,722,000	295,340,000	48,520,292
Wisconsin	427	336,000	963,101,000	23,014,326
Wyoming	48	3,315,000	221,447,000	32,373,917

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2016, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-14. Number of districts and minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 2016

State	Number of districts	Minimum	Maximum	Mean
Total	16,968	\$0	\$2,601,694,000	\$3,433,727
Alabama	137	0	130,238,000	4,871,431
Alaska	54	0	90,609,000	4,722,981
Arizona	658	0	34,882,000	1,165,296
Arkansas	271	0	65,745,000	1,932,196
California	1,052	0	582,529,000	6,450,705
Colorado	198	0	164,279,000	4,514,747
Connecticut	201	0	78,772,000	3,168,791
Delaware	50	0	33,461,000	2,172,780
District of Columbia	65	0	315,283,000	6,224,862
Florida	67	268,000	265,483,000	29,602,433
Georgia	216	0	207,054,000	8,531,574
Hawaii	1	216,650,000	216,650,000	216,650,000
Idaho	155	0	22,742,000	523,374
Illinois	988	0	291,208,000	2,040,304
Indiana	407	7,000	47,912,000	2,675,071
Iowa	345	27,000	62,087,000	2,578,542
Kansas	286	8,000	147,244,000	3,370,972
Kentucky	173	13,000	87,738,000	4,254,792
Louisiana	139	0	50,570,000	4,285,554
Maine	266	0	16,761,000	362,132
Maryland	24	1,473,000	226,886,000	43,986,042
Massachusetts	398	0	51,374,000	2,478,362
Michigan	898	0	49,727,000	1,241,540
Minnesota	564	0	115,553,000	3,203,323
Mississippi	144	23,000	27,172,000	2,326,854
Missouri	557	0	37,892,000	1,626,858
Montana	429	0	40,859,000	418,214
Nebraska	262	6,000	95,636,000	2,450,260
Nevada	19	11,000	123,011,000	14,119,000
New Hampshire	176	0	22,270,000	779,432
New Jersey	691	0	52,044,000	2,085,347
New Mexico	151	0	173,690,000	3,762,914
New York	692	0	2,601,694,000	6,733,952
North Carolina	274	0	272,646,000	3,640,799
North Dakota	207	0	51,129,000	1,990,565
Ohio	1,088	0	83,718,000	1,737,458
Oklahoma	554	0	65,510,000	1,160,729
Oregon	216	0	152,404,000	3,176,407
Pennsylvania	767	0	124,193,000	2,433,340
Rhode Island	62	0	6,426,000	816,919
South Carolina	93	0	126,160,000	11,824,559
South Dakota	150	5,000	27,367,000	1,283,360
Tennessee	142	56,000	91,756,000	3,901,387
Texas	1,231	0	484,139,000	6,768,978
Utah	152	0	92,227,000	4,981,605
Vermont	318	0	3,401,000	136,094
Virginia	133	2,000	226,141,000	8,731,752
Washington	307	0	218,688,000	7,179,345
West Virginia	65	0	15,503,000	2,790,646
Wisconsin	427	0	53,889,000	2,535,946
Wyoming	48	237,000	100,353,000	9,464,625

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2016, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-15. Number of districts and minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state: Fiscal year 2016

State	Number of districts	Minimum	Maximum	Mean
Total	16,968	\$0	\$141,523,000	\$353,530
Alabama	137	17,000	5,642,000	884,146
Alaska	54	0	1,725,000	138,556
Arizona	658	0	8,218,000	132,901
Arkansas	271	0	2,628,000	107,915
California	1,052	0	100,099,000	1,110,938
Colorado	198	0	45,288,000	388,268
Connecticut	201	0	4,879,000	204,746
Delaware	50	0	25,755,000	978,580
District of Columbia	65	0	24,227,000	660,662
Florida	67	0	109,438,000	8,503,328
Georgia	216	0	5,137,000	145,574
Hawaii	1	14,326,000	14,326,000	14,326,000
Idaho	155	0	2,024,000	29,839
Illinois	988	0	64,666,000	162,394
Indiana	407	0	4,739,000	193,327
Iowa	345	0	5,221,000	86,536
Kansas	286	0	626,000	14,573
Kentucky	173	0	9,285,000	368,682
Louisiana	139	0	2,754,000	97,165
Maine	266	0	2,861,000	115,895
Maryland	24	0	7,658,000	1,098,875
Massachusetts	398	0	4,586,000	149,173
Michigan	898	0	6,916,000	313,587
Minnesota	564	0	35,539,000	854,076
Mississippi	144	0	2,061,000	103,632
Missouri	557	0	18,797,000	405,865
Montana	429	0	1,384,000	21,900
Nebraska	262	0	479,000	7,011
Nevada	19	0	14,783,000	1,128,632
New Hampshire	176	0	1,117,000	36,028
New Jersey	691	0	53,693,000	633,838
New Mexico	151	0	529,000	13,258
New York	692	0	141,523,000	485,744
North Carolina	274	0	12,031,000	230,281
North Dakota	207	0	2,745,000	52,676
Ohio	1,088	0	19,312,000	266,414
Oklahoma	554	0	6,064,000	47,161
Oregon	216	0	4,556,000	141,000
Pennsylvania	767	0	15,954,000	212,188
Rhode Island	62	0	7,755,000	539,790
South Carolina	93	0	9,783,000	420,742
South Dakota	150	0	2,083,000	48,493
Tennessee	142	0	11,798,000	586,430
Texas	1,231	0	15,192,000	279,249
Utah	152	0	13,810,000	401,901
Vermont	318	0	2,241,000	33,327
Virginia	133	0	23,802,000	564,932
Washington	307	0	8,349,000	217,749
West Virginia	65	0	8,866,000	614,815
Wisconsin	427	0	27,453,000	275,618
Wyoming	48	0	2,872,000	142,000

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2016, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies


Table D-16. Number of districts and minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 2016

State	Number of districts	Minimum	Maximum	Mean
Total	16,968	\$0	\$29,620,098,000	\$40,812,570
Alabama	137	5,448,000	606,882,000	57,406,102
Alaska	54	547,000	800,058,000	48,574,333
Arizona	658	0	537,276,000	14,411,603
Arkansas	271	686,000	351,597,000	20,459,483
California	1,052	10,000	9,686,165,000	81,109,815
Colorado	198	673,000	1,336,061,000	50,608,571
Connecticut	201	0	526,440,000	54,655,532
Delaware	50	2,000	312,629,000	44,366,900
District of Columbia	65	652,000	1,396,978,000	35,042,631
Florida	67	11,009,000	3,654,722,000	417,091,284
Georgia	216	1,521,000	1,830,204,000	89,614,606
Hawaii	1	2,733,094,000	2,733,094,000	2,733,094,000
Idaho	155	127,000	258,215,000	14,275,168
Illinois	988	29,000	5,963,039,000	33,552,982
Indiana	407	193,000	457,633,000	29,487,287
Iowa	345	790,000	489,020,000	20,209,890
Kansas	286	1,360,000	594,322,000	21,450,476
Kentucky	173	1,838,000	1,323,487,000	45,007,405
Louisiana	139	961,000	587,679,000	64,144,813
Maine	266	0	111,244,000	10,425,282
Maryland	24	32,524,000	2,699,290,000	583,007,958
Massachusetts	398	1,058,000	1,432,818,000	44,411,503
Michigan	898	33,000	807,406,000	21,672,059
Minnesota	564	93,000	783,292,000	23,994,668
Mississippi	144	3,322,000	278,202,000	32,162,194
Missouri	557	566,000	397,426,000	19,755,269
Montana	429	18,000	152,276,000	4,381,793
Nebraska	262	1,881,000	729,299,000	17,711,534
Nevada	19	2,282,000	3,081,183,000	242,381,579
New Hampshire	176	7,000	180,558,000	17,754,420
New Jersey	691	0	1,160,380,000	44,100,077
New Mexico	151	288,000	1,037,039,000	25,744,060
New York	692	132,000	29,620,098,000	98,879,409
North Carolina	274	217,000	1,686,851,000	54,422,077
North Dakota	207	0	184,473,000	9,486,135
Ohio	1,088	0	991,416,000	22,538,528
Oklahoma	554	216,000	426,257,000	11,399,448
Oregon	216	64,000	806,528,000	34,731,269
Pennsylvania	767	145,000	2,824,311,000	42,677,778
Rhode Island	62	804,000	446,462,000	40,928,823
South Carolina	93	1,499,000	785,835,000	100,916,355
South Dakota	150	286,000	240,887,000	9,839,093
Tennessee	142	2,497,000	1,252,659,000	68,172,620
Texas	1,231	0	2,736,150,000	49,847,104
Utah	152	12,000	597,896,000	35,388,336
Vermont	318	4,000	83,941,000	6,612,406
Virginia	133	4,049,000	2,911,340,000	124,041,504
Washington	307	209,000	934,358,000	49,709,827
West Virginia	65	3,075,000	311,244,000	52,239,615
Wisconsin	427	1,081,000	1,172,662,000	27,608,000
Wyoming	48	3,557,000	300,832,000	42,379,771

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2016, Provisional Version 1a.

Appendix E—Survey Form

	<p>RETURN BY FAX TO</p> <p>Educational Finance Branch at 888-891-2099</p>	<p>FORM F-33 (12-13-2016)</p> <p>U.S. DEPARTMENT OF COMMERCE Economics and Statistics Administration U.S. CENSUS BUREAU</p> <p>2016 ANNUAL SURVEY OF SCHOOL SYSTEM FINANCES</p>
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In correspondence pertaining to this report,
please refer to the Census File Number above
your address.

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

You are not required to respond to this collection of information if it does not display a valid approval number from the Office of Management and Budget (OMB). The eight-digit OMB number is 0607-0700 and appears in the upper right corner of this report form.

Title 13, United States Code, Sections 8(b), 161, and 182; and Title 20, United States Code, Sections 9543-44 authorize the Census Bureau to conduct this collection jointly with the National Center for Education Statistics and to request your voluntary assistance. Public records retained from this collection do not require confidentiality under provisions of Title 13, United States Code, Section 9(a).

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. We estimate public reporting burden for this collection of information to be an average of 86 hours if responding using the codes on this form, or 14 hours using state education agency account codes, 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: ECON Survey Comments 0607-0700, U.S. Census Bureau, 4600 Silver Hill Road, EMD-8K122, Washington, D.C. 20233. You may e-mail comments to ECON.Survey.Comments@census.gov; use "ECON Survey Comments 0607-0700" as the subject.

NOTE → Please read the instructions on pages 6 through 9 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, 2014.

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

Part I	REVENUE – Continued	Amount Omit cents
Section A – FROM LOCAL SOURCES – Continued		U22
17.	Interest earnings (1510)	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	C19
3.	Math, science, and teacher quality	C25
4.	Safe and drug-free schools	B11
5.	Vocational and technical education	C20
6.	Child nutrition act – exclude commodities	
7.	Bilingual education	
8.	All other federal aid through the state	B10
Section D – FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)		B12
1.	Impact aid (Public Law 81–815 and Public Law 81–874)	B13
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)
	Z33	V10	E13
1. Instruction (1000)	V11	V12	E17
2. Support services, pupils (2100)	V13	V14	E07
3. Support services, instructional staff (2200)	V15	V16	E08
4. Support services, general administration (2300)	V17	V18	E09
5. Support services, school administration (2400)	V21	V22	V40
6. Support services, operation and maintenance of plant (2600)	V23	V24	V45
7. Support services, student transportation (2700)	V37	V38	V90
8. Business/central/other support services (2500 and 2900)	V29	V30	E11
Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS			
9. Food services (3100)		V32	V60
10. Enterprise operations (3200)			V65
11. Other			V70
Section C – NONELEMENTARY-SECONDARY PROGRAMS			
12. Community services (3300)			V75
13. Adult education			V80
14. Other			

Part III CAPITAL OUTLAY EXPENDITURES

	Amount <i>Omit cents</i>
1. Construction (object 450)	F12
2. Land and existing structures (objects 710, 720, 740)	G15
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

	Q11
1. Payments to other school systems (objects 511, 512, 561, 562, 566, 567)	L12
2. Payments to state governments (objects 565, 569)	M12
3. Payments to local governments (objects 565, 569)	I86
4. Interest on school system indebtedness (object 832)	

CONTINUE WITH PART V ON PAGE 4 

Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		Amount Omit cents	
1. For employee benefits		C38	
2. All other (textbooks, school bus purchase, etc.)		C39	
Part VI DEBT		19H	
Section A – LONG TERM – Term of more than one year			
1. Outstanding at beginning of the fiscal year		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)		61V	
Section B – SHORT TERM – Term of one year or less			
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 CDs and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP – October 2015			Membership
Enter the count of pupils enrolled on the school day closest to October 1, 2015			V33
Part IX SPECIAL PROCESSING ITEMS			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		
4. State revenue, nonspecified	C35		
5. Federal revenue, nonspecified	C36		
6. State payment on behalf of the LEA, instruction employee benefits	J13		
7. State payment on behalf of the LEA, pupil support services employee benefits	J17		
8. State payment on behalf of the LEA, instructional staff support employee benefits	J07		
9. State payment on behalf of the LEA, general administration employee benefits	J08		
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		

CONTINUE WITH PART IX ON PAGE 5 

Part IX SPECIAL PROCESSING ITEMS – Continued		
Item	Code	Amount
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 EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A, II-B, and III		
1. Payments to private schools (objects 563, 566)	V91	
2. Payments to charter schools (objects 562, 564, 567)	V92	
3. Total salaries and wages (object 100 – ALL functions)	Z32	
4. Total employee benefit payments (object 200 – ALL functions)	Z34	
5. Teacher salaries – Regular education programs (program 100)	Z35	
6. Teacher salaries – Special education programs (program 200)	Z36	
7. Teacher salaries – Vocational education programs (program 300)	Z37	
8. Teacher salaries – Other education programs (programs 400, 900)	Z38	
9. Textbooks (object 640, function 1000)	V93	
10. Utilities and energy services (objects 410, 620 – function 2600)	V95	
11. Technology-related supplies and purchased services (objects 351, 352, 432, 443, 530, 650 – ALL functions)	VØ2	
12. Technology-related equipment (objects 734, 735 – ALL functions)	K14	
Part XI ESSA: CURRENT EXPENDITURES BY FUND TYPE		
1. Current expenditures for elementary-secondary education programs paid from state and local funds, excluding private funds, and including current expenditures paid from federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - state funds, local funds, and federal funds intended to replace local tax revenues only, excluding private funds)	CE1	
2. Current expenditures for elementary-secondary education programs paid from federal funds, excluding federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - federal funds only, excluding federal funds intended to replace local tax revenues)	CE2	
Remarks – Please use this space for any explanation that may be essential in understanding your reported data. If additional space is required, please attach a separate sheet.		

BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

- | | |
|----------------------------------|-----------------------------------|
| a. General fund | 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 Educational Finance Branch of the U.S. Census Bureau at 1-800-622-6193 or erd.f33.list@census.gov.

Part I – REVENUE

Section A – FROM LOCAL SOURCES

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

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

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

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

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

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

Section B – FROM STATE SOURCES

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

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

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

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

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

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

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

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

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

Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

Line 1. Include federal revenues distributed through Title I 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. Report formula grants authorized by the Carl D. Perkins Career and Technical Education Improvement Act of 2006 (Public Law 105-332). Include revenues from State Basic and Tech-Prep formula grants.

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

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

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

Section D – FROM FEDERAL SOURCES DIRECTLY

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

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

CONTINUE ON PAGE 7 ➔

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

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

Part II – CURRENT OPERATION EXPENDITURE

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

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

Also exclude interfund 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, 2014.

Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTION PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12

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

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

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

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

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

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

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

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

Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS

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

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

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

Section C – NONELEMENTARY-SECONDARY PROGRAMS

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

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

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

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. 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. Please only report applicable portions of object codes 562, 566, and 567 here. Amounts for private or charter schools utilizing these object codes should be reported in either Part X, Line 1 or Part X, Line 2.

Lines 2 and 3. 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. Report amounts for tuition to post-secondary institutions operated by state governments on line 2. Report amounts for tuition for tuition to post-secondary institutions operated by local governments on line 3.

Line 4. 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, 2015

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2015 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 Local Education Agency Universe Survey.*

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Part IX – SPECIAL PROCESSING ITEMS

These are special use items. Amounts should only be reported in this part if all pertinent financial data cannot be reported in Parts I through VIII. Before entering data in this part, please contact the Educational Finance Branch of the U.S. Census Bureau at 1-800-622-6193 or erd.f33.list@census.gov.

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

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

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

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

Line 5. Federal revenue, nonspecified. Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I-C, lines 1 through 8, and Part I-D, lines 1 through 3. An example would be total federal aid not broken down into separate federal grant programs.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part X – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A, II-B, AND III

Line 1. Payments to private schools (objects 563, 566). 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. Please only report applicable portions of object code 566 here. Amounts for other public school systems should be reported in Part IV, Line 1.

Line 2. Payments to charter schools (objects 562, 564, 567). 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 Local Education Agency Universe 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. Please only report applicable portions of object codes 562 and 567 here. Amounts for other public school systems should be reported in Part IV, Line 1.

Line 3. 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 4. 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.

Lines 5-8. 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 5, special education programs (program 200) on line 6, vocational programs (program 300) on line 7, and other programs (programs 400, 900) on line 8. These amounts should also be included with the instruction salaries and total instruction amounts reported in Part II-A.

Line 9. Textbooks. Report expenditures for textbooks used for classroom instruction (object 640, function 1000).

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Line 10. Utilities and energy services (objects 410, 620 – function 2600). Report expenditures for utility services (object 410), such as water and sewerage services, and energy expenditures (object 620), such as gas, oil, coal, and gasoline. Services received from public or private utility companies should also be included here. Exclude expenditures for telephone or internet services.

Line 11. Technology-related supplies and purchased services (objects 351, 352, 432, 443, 530, 650 – ALL functions). Report expenditures for supplies and purchased services that are technology-related. For technology-related supplies, include expenditures on supplies that are typically used in conjunction with technology-related hardware or software (e.g., compact discs, flash drives, cables, and monitor stands). Technology-related hardware and software costs below the capitalization threshold (e.g., laptop, Kindle, and iPad costs that fall below the capitalization threshold) should also be reported here.

For technology-related purchased services, include expenditures on data processing, coding, and other technical services; repairs and maintenance services for technology equipment that are not directly provided by school district personnel; and rentals or leases of computers and related equipment. Purchased communications services, such as all costs associated with voice, data (i.e., Internet), and video communications charges should also be reported here.

Expenditures for technology-related equipment should not be reported here, but instead be reported in the "Technology-related equipment" category (Part X, line 12).

Line 12. Technology-related equipment (objects 734, 735 – ALL functions). Report expenditures for technology-related hardware and software used for educational or administrative purposes that exceed the capitalization threshold. Include purchases of network equipment, servers, personal computers, printers, scanners, other peripherals, and other electronic devices. Do not include expenditures for nontechnology-related equipment such as machinery (object 731), vehicles (object 732), and furniture (object 733). Expenditures for technology-related supplies should not be reported here, but instead be reported in the "Technology-related supplies and purchased services" category (Part X, line 11).

Part XI – ESSA: CURRENT EXPENDITURES BY FUND TYPE

Line 1. Current expenditures for elementary-secondary education programs paid from state and local funds, excluding private funds, and including current expenditures paid from federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - state funds, local funds, and federal funds intended to replace local tax revenues only, excluding private funds) Report all current expenditures for the LEA paid from state and local funds, including federal funds intended to replace local tax revenues. Include both current expenditures paid directly by the LEA from state and local funds and expenditures paid by the state on behalf of the LEA. Exclude current expenditures for the LEA paid from federal funds, current expenditures paid from private funds, and state and local fund payments to charter schools outside the LEA and to private schools.

Line 2. Current expenditures for elementary-secondary education programs paid from federal funds, excluding federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - federal funds only, excluding federal funds intended to replace local tax revenues) Report all current expenditures for the LEA paid from federal funds, excluding federal funds intended to replace local tax revenues. Include current expenditures paid directly by the LEA from federal funds, excluding federal funds intended to replace local tax revenues. Exclude current expenditures for the LEA from state and local funds, as well as federal fund payments to charter schools outside the LEA and to private schools. This amount should be equal to the sum of all federal fund expenditures reported in column (3) of Part II - Sections A and B of this form, less federal fund payments to charter schools outside the LEA and to private schools.