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.

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.

## 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.
* Instructional textbook expenditures (V93) increased substantially in California from FY 14 to FY 15 due to increase in funding for implementation of Common Core State Standards in California. This resulted in one-time funding provided to school districts to support the integration of academic content standards for instruction, which largely included expenditures for instructional materials such as textbooks.
* 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.
* 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 2015

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 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/ | 0601325 |  |  | Arena Union Elementary | 0603090 |  |
| Point Arena Joint |  |  |  | Point Arena Joint Union High | 0631230 |  |
| Union High |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Modesto City Schools | 0601330 |  |  | Modesto City Elementary | 0625130 |  |
|  |  |  |  | Modesto City High | 0625150 |  |
|  |  |  |  |  |  |  |
| Petaluma City Elementary/Joint | 0601328 |  |  | Petaluma City Elementary | 0630230 |  |
| Union High |  |  |  | Petaluma Joint Union High | 0630250 |  |
|  |  |  |  |  |  |  |
| Santa Cruz City | 0601327 |  |  | Santa Cruz City Elementary | 0635590 |  |
| Elementary/High |  |  |  | Santa Cruz City High | 0635600 |  |
|  |  |  |  |  |  |  |
| City of Santa Rosa | 0601329 |  |  | Santa Rosa Elementary | 0635810 |  |
| Elementary/High |  |  |  | Santa Rosa High | 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 2015, Provisional Version 1a; “Local Education Agency Universe Survey,” school year 2014–15, 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.

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.
* 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 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). 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.

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.

Maine

**Fiscal Year:** July 1–June 30

**Notes:**

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

#### Maryland

**Fiscal Year:** July 1–June 30

**Notes:**

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

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

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.
* Minnesota property tax revenues (T06) increased substantially from FY 14 to FY 15 due to FY 14 property tax revenue amounts being distorted by a property tax recognition shift which caused a decline in property tax revenues from FY 13 to FY 14. In FY 15, Minnesota school districts recognized full property tax levy amounts, which increased property tax revenues by over $589 million.

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 (http://www.mde.k12.ms.us/OSFS/AMD). 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 school district accounting manual (http://opi.mt.gov/pdf/schoolfinance/SAM.pdf). 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.

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 2015 Users’ Manual* (https://www.education.ne.gov/fos/Schoolfinance/AFR/Downloads/1415/2015UsersManual.pdf). F-33 survey staff crosswalk Nebraska’s reported account code amounts to each F-33 survey variable.
* For the first time, Nebraska was able to report instructional textbooks (V93) and the teacher salary exhibit data items (Z35, Z36, Z37, and Z38) separately.

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.
* Due to errors detected on the provisional (version 1a) SY 2014-15 CCD LEA Universe Survey data file for New Jersey’s student membership data, the New Jersey Department of Education submitted revised student membership (V33) for reporting on the FY 15 F-33 data file. (This explains any discrepancies for New Jersey LEAs between student membership amounts reported on the SY 2014-15 CCD LEA Universe Survey and V33 amounts reported on the FY 15 F-33 survey.)

New Mexico

**Fiscal Year:** July 1–June 30

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.
* The state reported State Payments on Behalf of the Local Education Agency data.
* Revenues from parent government contributions (T02) decreased substantially in North Carolina from FY 14 to FY 15 due to a change in estimation method for this amount, which included removal of estimated amounts county and city governments in North Carolina paid on behalf of their school districts to retire long-term debt. (This change has resulted in North Carolina’s local and total revenue amounts being consistent with local and total revenue amounts reported on the National Public Education Financial Survey (NPEFS) when aggregated to the state level.)

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

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
* State payment on behalf of the LEA (SPOB), instructional nonbenefit expenditures (J14) increased substantially from FY 14 to FY 15 due to a correction Oklahoma made to the reporting of state career and technology instructional expenditures made on behalf Oklahoma LEAs, which were reported in previous fiscal years as SPOB support services nonbenefit expenditures (J96). (J96 correspondingly decreased from FY 14 to FY 15.)

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 serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
* As of FY 13, Pennsylvania is able to report payments to charter schools (V92) separately. This may result in a relative decrease in total instruction (E13), total current expenditure (TCURELSC), and total expenditure (TOTALEXP) per pupil amounts as these amounts were not reported in previous years.
* Revenues from general sales taxes (T09) increased substantially in Pennsylvania from FY 14 to FY 15 due to the imposition of a $2-per-pack cigarette tax in Philadelphia that was levied specifically to fund the Philadelphia Public School District (LEAID = 2803600).

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 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 (http://tn.gov/education/topic/finance). F-33 survey staff crosswalk Tennessee’s reported account code amounts to each F-33 survey variable

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.

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