|  |
| --- |
|  |
| **Census of Governments: Finance - Survey of School System Finances  Public Elementary-Secondary Education Finance Data Technical Documentation (2017)** |

**INTRODUCTION**

The U.S. Census Bureau conducts the Census of Governments and the Annual Surveys of State and Local Government Finances as authorized by law under Title 13, U.S. Code, Sections 161 and 182. The Census of Governments has been conducted every 5 years since 1957, while the annual survey has been conducted annually since 1977 in years when the Census of Governments is not conducted. The 2017 Census of Governments and Survey of School System Finances, similar to previous annual surveys and censuses of governments, covers the entire range of government finance activities—revenue, expenditure, debt, and assets (cash and security holdings).

**SCOPE**

The 2017 summary tables and data files present information on the financial activity of public elementary and secondary school systems. Related data on public school system employment are available in the Census Bureau’s Annual Survey of Public Employment and Payroll—School Systems. Information for higher and other education systems can be found in separate annual and Census of Governments reports that focus on the finances of states, counties, cities and towns, and government finances in general. The universe consists of 14,860 public school systems (as counted for the 2016–2017 survey cycle in a May 2018 listing of school systems in the Governments Master Address File).

**GENERAL CONCEPTS**

Refer to Appendix A, Definitions of Selected Terms, for descriptions of the items appearing in the summary tables, data files, and on the data collection instrument.

**Public School Systems**

The term “public school systems” includes two types of government entities with responsibility for providing education services: (1) school districts that are administratively and fiscally independent of any other government and are counted as separate governments; and (2) public school systems that lack sufficient autonomy to be counted as separate governments and are classified as a dependent agency of some other government—a county, municipal, township, or state government.

Most public school systems included in the summary tables and data files operate to provide regular, special, and/or vocational programs for children in prekindergarten through grade 12. Some systems, known as “nonoperating” districts, only exist to collect tax revenue, which they then transfer to other school systems that actually provide the education services. Also included in the summary tables and data files are “educational service agencies.” These agencies typically provide regional special education services, vocational education programs, or financial services for member districts. They are classified as joint educational service agencies of the participating districts and are not counted as separate governments.

**Charter Schools**

In recent years, many states have passed legislation authorizing the formation of “charter” schools. While each state’s charter school provisions are unique, there are some common characteristics. In general, a “charter” constitutes a contract between a governmental body (the governmental body would be considered the “chartering” or “sponsoring” entity) and an “operator” entity that is responsible for delivering the education services.

In Census Bureau government finance statistics, only charter schools whose charters are held by operators that are governmental bodies are considered to be in scope. For example, if a city or county obtains a charter to operate a school from a sponsoring local school district, the finances of the resulting charter school are included in Census Bureau education finance statistics (and thus are included in the summary tables and data files). The finances for these charter schools are often included within the finances of the sponsoring school district.

Charter schools whose charters are held by operators that are not governmental are considered to be out of scope for the purposes of Census Bureau government finance statistics. In these cases, school district payments to charter schools are included (within the expenditures of the paying school district), but the finances of the charter schools themselves are excluded from the statistics (and thus are excluded from the summary tables and data files).

**Current Dollars**

The statistics in the summary tables and data files are presented in current dollars. They have not been adjusted for price and wage changes occurring through the years.

**Fiscal Years**

With the exception of school systems in Alabama, the District of Columbia, Nebraska, Texas, and Washington, the 2017 fiscal year for school systems in all states began on July 1, 2016, and ended on June 30, 2017. The fiscal year for school systems in Alabama and the District of Columbia ran from October 1, 2016, through September 30, 2017. The fiscal year for school systems in Nebraska, Texas, and Washington ran from September 1, 2016, through August 31, 2017. Survey data are not adjusted to conform school systems to a uniform fiscal year.

**Elementary-Secondary Education**

The summary tables and data files cover financial activity for the operation and support of public school systems providing elementary and/or secondary programs. These activities include the instruction of prekindergarten through grade 12 children, as well as support activities, such as guidance counseling, administration, transportation, plant operation and maintenance, and food services.

Public school systems also offer nonelementary-secondary programs. Adult education and community services are two types of programs operated in many public school systems that are not related to the education of prekindergarten through grade 12 children. Expenditures for these types of programs are excluded from the per pupil amounts for current spending in summary tables 8, 11, 14, 18, and 20. Expenditures made by public school systems for these nonelementary-secondary programs continue to be included in the expenditure data presented in the other tables.

**Educational Revenue from Federal, State, and Local Sources**

The data files and summary tables containing revenue data refer to revenue from federal, state, and local government sources. “Revenue from federal sources” includes monies passed through state governments, as well as federal outlays directly received. “Revenue from state sources” consists only of amounts originating from state governments. “Revenue from local sources” is comprised of revenue raised locally—including taxes, charges, and miscellaneous revenues. These terms and corresponding methodology are different from the Census of Governments taxonomy for “intergovernmental revenue.”

For the Census of Governments and the corresponding annual surveys, intergovernmental revenue comprises monies from other governments, including grants, shared taxes, and contingent loans and advances for support of particular functions. It also comprises monies for general financial support, such as any significant and identifiable amounts received as reimbursement for performance of governmental services for other governments and any other form of revenue representing the sharing by other governments in the financing of activities administered by the receiving government. All intergovernmental revenue is reported in the general government sector, even if it is used to support activities in other sectors (such as utilities). Intergovernmental revenue excludes amounts received from the sale of property, commodities, and utility services to other governments (which are reported in different revenue categories). It also excludes amounts received from other governments as the employer share or for support of public-employee retirement or other insurance trust funds of the recipient government, which are treated as insurance trust revenue.

Intergovernmental revenue is classified by function and by the level of government where it originated (i.e., federal, state, or local). The transfer of federal aid that is “passed-through” the state government to local governments is reported as state intergovernmental revenue at the local level, rather than direct federal intergovernmental revenue.

Revenue from city and county governments is included in both the individual and state totals tables that reference revenue from local sources. Revenue from other school systems, however, is only included in the individual unit tables. These amounts are excluded in the state totals data to avoid double counting.

**Tax Revenue of Dependent School Systems**

Dependent school systems receive most of their local revenue from appropriations by their parent government. Although most of these monies come from property tax collections, the exact amounts derived from taxes or other revenue sources available to parent governments for their school systems frequently cannot be determined from state education agency accounting records. Therefore, these revenue amounts are shown as “parent government contributions” instead of “property taxes” or “other taxes” in the tabulations.

**Current Operation and Current Spending**

Current operation, a standard Census Bureau expenditure category, consists of payments for salaries, employee benefits (including local school system employer contributions to state government retirement funds), purchased services, and supplies.

The Census Bureau introduced the concept of “current spending” in the 1987 Census of Governments. This concept, which is used only in the public school system finance data files and summary tables, allows for the inclusion of all public elementary-secondary outlays, regardless of the specific unit of government that actually makes the expenditure. “Current spending” is not presented in other Census Bureau tabular presentations because its inclusion with expenditures made at other levels of government would lead to double counting. As such, “current spending” as presented here should not be confused with “current operations” used in the Census of Governments or its related annual surveys of state and local governments. In the latter case, “current operations” refers to direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services, except any amounts for capital outlay (i.e., for personal services or other objects used in contract construction or government-employee construction of permanent structures and for acquisition of property and equipment).

In these data, payments to other public school systems are a component of “current spending” and are reported at the individual unit level only. These expenditures are excluded from the state totals tables to avoid double counting. Payments to other governments (e.g., cities, counties, and states) are included in both individual and state totals displays. This is distinct from the Census of Governments classification methodology and terminology in that payments to other school systems are considered “intergovernmental expenditures” and thus distinct from “current operations.” For further information on Census of Governments, specific classification, and definitions, see the Government Finance and Employment Classification Manual, found on the Census Bureau’s Web site at: <<http://www2.census.gov/govs/pubs/classification/2006_classification_manual.pdf>>.

**Instruction Expenditure**

This item relates to the instruction function (Function 1000) defined in the National Center for Education Statistics (NCES) publication, “Financial Accounting for Local and State School Systems: 2014 Edition.” Instruction expenditure covers expenditures for regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional support, student support, and other support activities, as well as adult education, community services, and student enterprise activities.

Since not all states prescribe the use of the above financial accounting handbook and its definition of instruction for their school systems, some interstate disparities exist. For example, some state accounting systems do not include fixed charges for employee benefits, group insurance, workers’ compensation, retirement, or unemployment compensation in “instruction.” Refer to Appendix B, Notes Relating to Education Finance Data, for descriptions of how the Census Bureau has dealt with these differences.

**Capital Outlay**

This category refers to the direct expenditure by public school systems for construction of buildings and roads; purchases of equipment, land, and existing structures; and for payments on capital leases. Amounts for additions, replacements, and major alterations to fixed works and structures are included. However, expenditure for maintenance and minor repairs to buildings and equipment is classified as current spending.

**Indebtedness**

Indebtedness data in the summary tables and data files pertain to debt issued in the name of an independent school district or by the parent government for a dependent school system. However, debt issued by some school building authorities and municipalities for the construction of education facilities is excluded. Also excluded is general obligation debt not issued distinctly for the support of schools, such as in the District of Columbia and Hawaii, as these debts cannot be separated from the assets of their parent government.

**Cash and Security Holdings**

Cash and security holdings of dependent school systems are excluded from the summary tables and data files, as these holdings cannot be separated from the assets of their parent governments.

**Data Collection Methodology**

The Census Bureau has made arrangements with state government departments of education to use data from existing finance information collection systems where the data are compatible with this survey's categories. Every state department of education obtains information annually on a wide variety of financial data from elementary-secondary school systems by requiring reports or conducting surveys. The Census Bureau is able to gain access to this information through cooperative agreements with each state as summarized below:

* Data compiled or reformatted by Census Bureau staff from state education agency electronic data files (18 states).
* Data reformatted by state education agency staff into survey categories before electronically transmitting data to the Census Bureau (32 states and DC).

A single office or database in the state departments of education did not always have all of the information needed for this survey. In these instances, other sources—most often different state offices—supplied information to supplement the basic data. The most common types of data needing supplementation were school lunch finances, indebtedness, cash and security holdings, and capital fund transactions.

**Enrollment, Population, and Personal Income Data**

Unless otherwise noted in Appendix B, the enrollments used to calculate the per pupil amounts in summary tables 8, 11, 14, 18, and 20 represent fall 2015 memberships collected by the NCES in its nonfiscal Common Core of Data (CCD) Local Education Agency (School District) Universe Survey: School Year 2016–17, Provisional File 1a. Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment by Census Bureau survey staff if the enrollments were inconsistent with the finances reported.

The population data contained in table 19 were obtained from the Census Bureau's Population Estimates Program. The personal income data in table 19, which were used to calculate the data for table 12, were taken from the Bureau of Economic Analysis’ 2016 Survey of Current Business.

**Notable Survey Cycle Dates**

|  |  |
| --- | --- |
| January 2018 | Initial mailout |
| March 2018 | Follow-up mailout |
| May 2018 | Begin data processing |
| May 2019 | Data editing complete |
| May 2019 | Data released to Census Bureau Internet |

**SURVEY METHODOLOGY**

The data collected in this survey encompass all public elementary and secondary school systems in the United States and are centrally collected from each state. The survey cycle begins in February when states begin submitting data for the previous fiscal year. The data collection process is typically completed by April of the following year. The information included is intended to provide a complete picture of a government's financial activity. All revenue (by source), expenditure (by function and object), indebtedness, and cash and security holdings are requested. The inclusion of all financial transactions, except for interfund transfers and some fiduciary activities, allows for effective review and editing. It enables respondents and Census Bureau staff to take a global view of government finance and to perform basic cash flow logic checks.

The Census Bureau attempts to identify all central sources for public elementary-secondary finance data. Most of these sources exist at the state government level. Many state agencies, especially state education agencies, collect financial data from the local agencies within their domains.

The collection arrangements have a number of distinct advantages. First, because the Census Bureau is able to use data from state government data systems, the respondent burden on local school system administrators is lessened. Second, the close relationship between local school systems and state departments of education minimizes nonresponse.

The extensive use of central collection of elementary-secondary finance data requires the maintenance of state-specific crosswalks that define the state data items, which comprise each of the items reported by the Census Bureau. In an effort to eliminate keying and response errors, several edit checks are made. These checks identify cash and debt flow problems, significant current year/prior year differences, illogical salary and current spending relationships, out-of-scope per pupil expenditure, and other peculiarities. Census Bureau staff resolve edit checks and other problems by rechecking data sources for entry errors, reviewing state and other reports that contain the same type of information, and making follow-up calls and e-mails to state and local officials.

Financial data for school systems are summed to create state aggregates. Census Bureau staff review the state aggregates for consistency with prior year information. The state aggregates are also compared with the financial data collected in the National Public Education Financial Survey (NPEFS) by NCES. During the review of state aggregates, Census Bureau technical staff request assistance from state officials and NCES to resolve differences. Most of these differences result from the inclusion of state payments on behalf of local education agencies in state education agency and NCES totals. The state education agencies and NCES furnish information about these payments that enable the Census Bureau to provide state source revenue and current spending categories shown in summary tables 1 through 8, 11 through 18, and 20.

**Data Quality**

Although the data collected for this survey are not subject to sampling error (because the Census Bureau attempts to collect data for every school system), the data are subject to various nonsampling errors, such as coverage error, nonresponse error, keying error, and classification error.

An incomplete listing of all school systems in the United States would result in coverage error. The Census Bureau tries to mitigate coverage error by performing checks against various other sources of school system data: the NPEFS state totals, NCES listing, and the Census Bureau’s Governments Integrated Directory. The Census Bureau also requests information from the departments of education in each state.

Nonresponse error results from incomplete responses to items on the survey forms. In order to produce complete data files, the Census Bureau attempts to contact nonrespondents, uses alternative data sources, and imputes missing data by pulling forward data from the prior year.

Various other nonsampling errors include response error which results from inaccurate reporting of the data, keying error which results from mistakes when entering the data, and from classification error which results from placing the data in the wrong categories. All of these errors are mitigated by editing of the individual unit data. Both the central collector and Census Bureau perform data quality checks.

**LIMITATIONS OF DATA**

Finance amounts presented in the summary tables and data files are statistical in nature and do not represent an accounting statement. Therefore, a difference between a school system's revenue and expenditure does not indicate a “budget” surplus or deficit. Large capital outlay expenditure, debt issuance or retirement, and changes in cash and security holdings are all factors that have important influences on the balance between revenue and expenditure.

In spite of efforts to identify and resolve errors, some mistakes and inconsistencies in official reporting and processing have undoubtedly escaped detection. Other inconsistencies have been detected and are published with the caveats shown in Appendix B. They arise from the fact that each state education agency collects at a different level of detail. Although states generally collect in much greater detail than what the Census Bureau collects, there are instances when certain states cannot provide some of the items requested. The use of different financial accounting handbooks by the state education agencies also contributes to inconsistencies in the data.

Beginning in FY 1992, survey respondents have reported state revenue within the following program categories: general formula assistance, compensatory and basic skills, special education, staff improvement, vocational, capital outlay/debt service, bilingual education, transportation, and school lunch. Users should be able to make valid comparisons of this detail when examining school systems within a given state. However, because the content of state aid programs greatly varies among the states, this information may not be comparable when making comparisons between school systems in different states. For example, state monies for special education and compensatory education may be in specific categorical aid programs in one state but be part of general formula assistance in another state.

# Note on Derived Statistics

This summary tables and data files include derived statistics, such as per pupil expenditure, amounts per $1,000 of personal income, and totals aggregated from survey categories (e.g., total current spending and total revenue). State rankings of selected derived statistics and major expenditure categories are shown in summary tables 11 and 12.

An analysis based on derived statistics can be misleading and misinterpreted because of differences between school systems in accounting methodology, governmental organization, and economic structure. For example, current spending or per pupil current spending as a measure of a school system’s current expenses can be misleading because different school systems have different criteria on what they classify as current expenses.

Most school systems in the United States have a capitalization threshold of $5,000 for supplies (meaning supplies with a unit cost of less than $5,000 are classified as a current expense, while supplies costing at least $5,000 are accounted for as capital outlay). Larger school systems, however, often have a capitalization threshold larger than $5,000 (thus will have more types of supplies classified as a current expense than smaller school districts). School systems in New Jersey, on the other hand, have a capitalization threshold of only $2,000 (thus will have fewer types of supplies classified as a current expense than most school districts). Any analysis involving current spending or per pupil current spending should note that school system and state disparities exist based on what is classified as a current expense.

Revenue comparisons can also be misleading since programs funded by a local government in one state may be funded by the state or federal government in another. For example, transportation programs are primarily funded by the state government in some states, but are primarily funded by local governments in others. State differences in school system funding between various levels of government can often be attributed to the fiscal and structural relationships between local, state, and federal government in the state; thus, states that provide less transportation funding to school systems than other states are not necessarily less fiscally committed to school system transportation. A strict ranking or per pupil analysis that does not take into account varying fiscal and structural relationships between the local, state, and federal government in each state can lead to an invalid analysis and incorrect conclusions. Finance amounts in the summary tables and data files also do not take into account demographic, socioeconomic, or geographic differences between state and local governments.

**ACKNOWLEDGMENTS**

The generous cooperation of state education agency personnel is gratefully acknowledged. The time and effort extended by these individuals makes it possible to produce the summary tables and data files while imposing a minimum burden on local school officials. The Census Bureau also appreciates the dedication of local school officials in providing accurate fiscal data to their state education agencies.

**MEANING OF ABBREVIATIONS AND SYMBOLS**

The abbreviations and symbols in the summary tables have the following meanings:

N Not available.

X Not applicable.

Z Represents zero or rounds to zero.

LEA Local Education Agency.

**DATA FILE FORMATS**

Files containing all data items surveyed, data item flags, and summary variables displayed in the summary tables are available in Excel and comma-delimited formats. Beginning with 2006, files in SAS format are no longer available. However, please use the following code to read the comma-delimited files into SAS.

Note: This code uses the 'elsec16.txt' file as an example. You may change the library and file storage paths, as needed.    
  
         **libname** elsec16 'C:\temp';  
  
         **proc import** datafile='C:\temp\elsec16.txt'  
                                out=elsec16.elsec16  
                                dbms=dlm  
                                replace;  
                    delimiter=',';  
                    getnames=yes;  
         **run;**

The files may be downloaded from the Census Bureau's website under the [Annual Survey of School System Finances Tables webpage.](https://www.census.gov/programs-surveys/school-finances/data/tables.html)

**AVAILABLE DATA FILES**

**Summary Tables.** Users may download summary tables at the state and unit levels. Data are available in an Excel spreadsheet that contains a tab for each table.

|  |  |
| --- | --- |
| **File Type** | **File Name** |
| Excel | elsec17\_sumtables.xls |

**Individual Unit Tables.** These files contain data for all units for the variables presented in tables 15 through 18 of the Summary Tables file. Files in Excel and comma-delimited formats are available.

|  |  |
| --- | --- |
| **File Type** | **File Name** |
| Excel | elsec17t.xls |
| Comma-delimited | elsec17t.txt |
|  |  |

**All Data Items.** These files contain data for non-exhibit items on the Annual Survey of School System Finances survey form, as well as unit identifiers, descriptive variables, and summary data items. An Excel spreadsheet and a comma-delimited text file are available for download. Each file contains data for all school systems.

The comma-delimited file allows users to import data into a database application. When importing the comma-delimited file into a database, data users should specify the format of the following fields as 'text' (rather than 'general' or 'numeric'): STATE, IDCENSUS, CONUM, CSA, CBSA, SCHLEV, NCESID, and YRDATA. The file names are as follows:

|  |  |
| --- | --- |
| **File Type** | **File Name** |
| Excel | elsec17.xls |
| Comma-delimited | elsec17.txt |

**Data Item Flags.** Beginning with FY 1999, the Annual Survey of School System Finances data files include data item flags to indicate whether a data item was reported by the state education agency or adjusted by the Census Bureau. The data item flag files are presented in the same formats - Excel and comma-delimited - as the data item files described above. There are no flags for the summary data items, such as TOTALREV and TOTALEXP.

|  |  |
| --- | --- |
| **File Type** | **File Name** |
| Excel | elsec17f.xls |
| Comma-delimited | elsec17f.txt |

**RECORD LAYOUTS AND ITEM DESCRIPTIONS**

All data items are presented in the order in which they appear on the files. An asterisk (\*) next to an item indicates an alphanumeric character string; all other items are numeric. All amounts, except for fall membership and personal income, are expressed in thousands of dollars. Fall membership data are presented in whole amounts. Personal income totals are expressed in millions of dollars.

**INDIVIDUAL UNIT TABLES**

|  |  |  |
| --- | --- | --- |
| **Data Item** | **Summary Table Number, Column** | **Description** |
| IDCENSUS\* | - | School System Identification Number1 |
| NAME\* | - | School System Name1 |
| CONUM\* | - | ANSI State and County Code1 |
| CSA\* | - | Consolidated Statistical Area1 |
| CBSA\* | - | Core-Based Statistical Area1 |
| NCESID\* | - | NCES Identification Number1 |
| ENROLL | 15, 1 & 16, 1 & 17, 1 & 18, 1 | Fall Membership |
| TOTALREV | 15, 2 | TOTAL ELEMENTARY-SECONDARY REVENUE |
| TFEDREV | 15, 3 | Total Revenue from Federal Sources |
| FEDRCOMP | 15, 4 | Compensatory (Title I) |
| FEDRSPEC | 15, 5 | Children with disabilities |
| FEDRNUTR | 15, 6 | Child Nutrition Act |
| FEDROTHR | 15, 7 | All other federal aid |
| TSTREV | 15, 8 | Total Revenue from State Sources |
| STRFORM | 15, 9 | General formula assistance |
| STRSPEC | 15, 10 | Special education programs |
| STRTRANS | 15, 11 | Transportation programs |
| STROTHR | 15, 12 | All other state revenue |
| TLOCREV | 15, 13 | Total Revenue from Local Sources |
| LOCRTAX | 15, 14 | All taxes |
| LOCRPROP | 15, 15 | Property taxes |
| LOCRPAR | 15, 16 | Parent government contributions |
| LOCRCICO | 15, 17 | Revenue from cities and counties |
| LOCROSCH | 15, 18 | Revenue from other school systems |
| LOCRCHAR | 15, 19 | Charges |
| LOCROTHR | 15, 20 | Other local revenues |
| TOTALEXP | 16, 2 | TOTAL ELEMENTARY-SECONDARY EXPENDITURE |
| TCURSPND | 16, 3 | Total Current Spending |
| TSALWAGE | 16, 4 | Total salaries and wages |
| TEMPBENE | 16, 5 | Total employee benefit payments |
| TCURINST | 16, 6 | Total Current Spending for Instruction |
| TCURISAL | 16, 7 | Salaries and wages for instruction |
| TCURIBEN | 16, 8 | Employee benefits for instruction |
| TCURSSVC | 16, 9 | Total Current Spending for Support Services |
| TCURSPUP | 16, 10 | Pupil support |
| TCURSSTA | 16, 11 | Instructional staff support |
| TCURSGEN | 16, 12 | General administration |
| TCURSSCH | 16, 13 | School administration |
| TCURSOTH | 16, 14 | Other and nonspecified |
| TCURONON | 16, 15 | Other Current Spending |
| TCAPOUT | 16, 16 | Total Capital Outlay Expenditure |
| TPAYOTH | 16, 17 | Payments to Other Governments |
| TINTRST | 16, 18 | Interest on School System Indebtedness |
| DEBTOUT | - | Long-term debt outstanding at end of the fiscal year |
| LONGISSU | - | Long-term debt issued during the fiscal year |
| LONGRET | - | Long-term debt retired during the fiscal year |
| PCTTOTAL | 17, 2 | PERCENT - TOTAL ELEMENTARY-SECONDARY REVENUE |
| PCTFTOT | 17, 3 | Percent - Total Revenue from Federal Sources |
| PCTFCOMP | 17, 4 | Percent - Compensatory (Title I) |
| PCTSTOT | 17, 5 | Percent - Total Revenue from State Sources |
| PCTSFORM | 17, 6 | Percent - General formula assistance |
| PCTLTOT | 17, 7 | Percent - Total Revenue from Local Sources |
| PCTLTAXP | 17, 8 | Percent - Taxes and parent government contributions |
| PCTLOTHG | 17, 9 | Percent - Revenue from other local governments |
| PCTLCHAR | 17, 10 | Percent - Charges |
|  |  |  |
| PPCSTOT | 18, 2 | Per Pupil - Total Current Spending (Elementary-secondary)1 |
| PPSALWG | 18, 3 | Per Pupil - Total salaries and wages |
| PPEMPBEN | 18, 4 | Per Pupil - Total employee benefit payments |
| PPITOTAL | 18, 5 | Per Pupil - Total Current Spending for Instruction |
| PPISALWG | 18, 6 | Per Pupil - Salaries and wages |
| PPIEMBEN | 18, 7 | Per Pupil - Employee benefits |
| PPSTOTAL | 18, 8 | Per Pupil - Total Current Spending for Support Services |
| PPSPUPIL | 18, 9 | Per Pupil - Pupil support |
| PPSSTAFF | 18, 10 | Per Pupil - Instructional staff support |
| PPSGENAD | 18, 11 | Per Pupil - General administration |
| PPSSCHAD | 18, 12 | Per Pupil - School administration |

**ALL DATA ITEMS**

|  |  |
| --- | --- |
| **Data Item** | **Description** |
| STATE\* | State Identification Number |
| IDCENSUS\* | School System Identification Number1 |
| NAME\* | School System Name |
| CONUM\* | ANSI State and County Code1 |
| CSA\* | Consolidated Statistical Area1 |
| CBSA\* | Core-Based Statistical Area1 |
| SCHLEV\* | School Level Code1 |
| NCESID\* | NCES ID Code1 |
| YRDATA\* | Year of Data |
| V33 | Fall Membership |
|  |  |
| TOTALREV | TOTAL ELEMENTARY-SECONDARY REVENUE |
|  | (sum of TFEDREV + TSTREV + TLOCREV) |
| TFEDREV | Total Revenue from Federal Sources |
|  | (sum of C14 + C15 + C16 + C17 + C19 + B11 + C20 + C25 + C36 + B10 + B12 + B13) |
| C14 | Federal revenue through the state - Title I |
| C15 | Federal revenue through the state - Children with disabilities - IDEA |
| C16 | Federal revenue through the state - Math, science, and teacher quality |
| C17 | Federal revenue through the state - Safe and drug-free schools |
| C19 | Federal revenue through the state - Vocational and technical education |
| B11 | Federal revenue through the state - Bilingual education |
| C20 | Federal revenue through the state - All other |
| C25 | Federal revenue through the state - Child nutrition programs |
| C36 | Federal revenue - Nonspecified |
| B10 | Direct federal revenue - Impact aid (P.L. 81-815 and 81-874) |
| B12 | Direct federal revenue - Native American (Indian) education |
| B13 | Direct federal revenue - All other |
|  |  |
| TSTREV | Total Revenue from State Sources |
|  | (sum of C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11 + C12 + C13 + C24 + C35 + C38 + C39) |
| C01 | General formula assistance |
| C04 | Staff improvement programs |
| C05 | Special education programs |
| C06 | Compensatory and basic skills attainment programs |
| C07 | Bilingual education programs |
| C08 | Gifted and talented programs |
| C09 | Vocational education programs |
| C10 | School lunch programs |
| C11 | Capital outlay and debt service programs |
| C12 | Transportation programs |
| C13 | All other revenues from state sources |
| C24 | Census state, NCES local revenue |
| C35 | State revenue - Nonspecified |
| C38 | State payments on behalf - Benefits |
| C39 | State payments on behalf - Nonbenefits |
|  |  |
| TLOCREV | Total Revenue from Local Sources |
|  | (sum of T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + A40 +U11 + U22 + U30 + U50 + U97) |
| T02 | Parent government contributions |
| T06 | Property taxes |
| T09 | General sales or gross receipts taxes |
| T15 | Public utility taxes |
| T40 | Individual and corporate income taxes |
| T99 | All other taxes |
| D11 | Revenue from other school systems |
| D23 | Revenue from cities and counties |
| A07 | Tuition fees from pupils, parents, and other private sources |
| A08 | Transportation fees from pupils, parents, and other private sources |
| A09 | School lunch revenues |
| A11 | Textbook sales and rentals |
| A13 | District activity receipts |
| A15 | Student fees, nonspecified |
| A20 | Other sales and service revenues |
| A40 | Rents and royalties |
| U11 | Sale of property |
| U22 | Interest earnings |
| U30 | Fines and forfeits |
| U50 | Private contributions |
| U97 | Miscellaneous other local revenues |
| TOTALEXP | TOTAL ELEMENTARY-SECONDARY EXPENDITURE |
| TCURELSC | TOTAL CURRENT SPENDING FOR ELEMENTARY-SECONDARY PROGRAMS |
|  | (sum of TCURINST + TCURSSVC + TCUROTH) |
| TCURINST | TOTAL CURRENT SPENDING FOR INSTRUCTION |
|  | (sum of E13 + J13 + J12 + J14) |
| E13 | Current operation expenditure - Instruction |
| J13 | State payments on behalf - Instruction benefits |
| J12 | Own retirement system transfer - Instruction |
| J14 | State payments on behalf - Instruction nonbenefits |
| V91 | Exhibit - Payments to private schools |
| V92 | Exhibit - Payments to charter schools |
|  |  |
| TCURSSVC | TOTAL CURRENT SPENDING FOR SUPPORT SERVICES |
|  | (sum of E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85 + J17 + J07 + J08 + J09 + J40 + J45 + J90 + J11 + J96) |
| E17 | Current operation expenditure - Pupil support |
| E07 | Current operation expenditure - Instructional staff support |
| E08 | Current operation expenditure - General administration |
| E09 | Current operation expenditure - School administration |
| V40 | Current operation expenditure - Operation and maintenance of plant |
| V45 | Current operation expenditure - Student transportation |
| V90 | Current operation expenditure - Business/central/other support services |
| V85 | Current operation expenditure - Nonspecified support services |
| J17 | State payments on behalf - Pupil support benefits |
| J07 | State payments on behalf - Instructional staff support benefits |
| J08 | State payments on behalf - General administration benefits |
| J09 | State payments on behalf - School administration benefits |
| J40 | State payments on behalf - Operation and maintenance of plant benefits |
| J45 | State payments on behalf - Student transportation benefits |
| J90 | State payments on behalf - Business/central/other support services benefits |
| J11 | Own retirement system transfer - Support services |
| J96 | State payments on behalf - Support services, nonbenefits |
|  |  |
| TCUROTH | TOTAL CURRENT SPENDING FOR OTHER ELEMENTARY-SECONDARY PROGRAMS |
|  | (sum of E11 + V60 + V65 + J10 + J97) |
| E11 | Current operation expenditure - Food services |
| V60 | Current operation expenditure - Enterprise operations |
| V65 | Current operation expenditure - Other elementary-secondary programs |
| J10 | State payments on behalf - Other benefits |
| J97 | State payments on behalf - Noninstructional and nonbenefits |
|  |  |
| NONELSEC | TOTAL CURRENT SPENDING FOR NONELEMENTARY-SECONDARY PROGRAMS |
|  | (sum of V70 + V75 + V80 + J98) |
| V70 | Current operation expenditure - Community services |
| V75 | Current operation expenditure - Adult education |
| V80 | Current operation expenditure - Other nonelementary-secondary programs |
| J98 | State payments on behalf - Nonelementary-secondary programs |
|  |  |
| TCAPOUT | TOTAL CAPITAL OUTLAY EXPENDITURE |
|  | (sum of F12 + G15 + K09 + K10 + K11 + J99) |
| F12 | Construction |
| G15 | Purchase of land and existing structures |
| K09 | Instructional equipment |
| K10 | Other equipment |
| K11 | Nonspecified equipment |
| J99 | State payments on behalf - Capital outlay |
|  |  |
| L12 | Payments to state governments |
| M12 | Payments to local governments |
| Q11 | Payments to other school systems |
| I86 | Interest on school system debt |
|  |  |
| Z32 | Total salaries and wages |
| Z33 | Total salaries and wages - Instruction |
| V11 | Total salaries and wages - Pupil support |
| V13 | Total salaries and wages - Instructional staff support |
| V15 | Total salaries and wages - General administration |
| V17 | Total salaries and wages - School administration |
| V21 | Total salaries and wages - Operation and maintenance of plant |
| V23 | Total salaries and wages - Student transportation |
| V37 | Total salaries and wages - Business/central/other support services |
| V29 | Total salaries and wages - Food services |
|  |  |
| Z34 | Total employee benefit payments |
| V10 | Total employee benefit payments - Instruction |
| V12 | Total employee benefit payments - Pupil support |
| V14 | Total employee benefit payments - Instructional staff |
| V16 | Total employee benefit payments - General administration |
| V18 | Total employee benefit payments - School administration |
| V22 | Total employee benefit payments - Operation and maintenance of plant |
| V24 | Total employee benefit payments - Student transportation |
| V38 | Total employee benefit payments - Business/central/other support services |
| V30 | Total employee benefit payments - Food services |
| V32 | Total employee benefit payments - Enterprise operations |
|  |  |
| \_19H | Long-term debt outstanding at beginning of the fiscal year |
| \_21F | Long-term debt issued during the fiscal year |
| \_31F | Long-term debt retired during the fiscal year |
| \_41F | Long-term debt outstanding at end of fiscal year |
| \_61V | Short-term debt outstanding at beginning of the fiscal year |
| \_66V | Short-term debt outstanding at end of the fiscal year |
|  |  |
| W01 | Cash and deposits, held at end of fiscal year - Debt service funds |
| W31 | Cash and deposits, held at end of fiscal year - Bond funds |
| W61 | Cash and deposits, held at end of fiscal year - Other funds |
|  |  |

**DATA ITEM FLAGS**

|  |  |
| --- | --- |
| **Data Item Flag** | **Description** |
| STATE\* | State Identification Number |
| IDCENSUS\* | School System Identification Number1 |
| NAME\* | School System Name |
| CONUM\* | ANSI State and County Code1 |
| CSA\* | Consolidated Statistical Area1 |
| CBSA\* | Core-Based Statistical Area1 |
| SCHLEV\* | School Level Code1 |
| NCESID\* | NCES ID Code1 |
| YRDATA\* | Year of Data |
| FL\_V33\* | FLAG - Fall Membership |
| FL\_C14\* | FLAG - Federal revenue through the state - Compensatory (Title I) |
| FL\_C15\* | FLAG - Federal revenue through the state - Children with disabilities IDEA |
| FL\_C16\* | FLAG - Federal revenue through the state - Math, science, and teacher quality |
| FL\_C17\* | FLAG - Federal revenue through the state - Safe and drug free schools |
| FL\_C19\* | FLAG - Federal revenue through the state - Vocational and technical education |
| FL\_B11\* | FLAG - Federal revenue through the state - Bilingual education |
| FL\_C20\* | FLAG - Federal revenue through the state - All other federal aid through state |
| FL\_C25\* | FLAG - Federal revenue through the state - Child nutrition act |
| FL\_C36\* | FLAG - Federal revenue - Nonspecified |
| FL\_B10\* | FLAG - Direct federal revenue - Impact aid (P.L. 815 and 874) |
| FL\_B12\* | FLAG - Direct federal revenue - Native American (Indian) education |
| FL\_B13\* | FLAG - Direct federal revenue - All other |
| FL\_C01\* | FLAG - General education programs |
| FL\_C04\* | FLAG - Staff improvement programs |
| FL\_C05\* | FLAG - Special education programs |
| FL\_C06\* | FLAG - Compensatory and basic skills programs |
| FL\_C07\* | FLAG - Bilingual education programs |
| FL\_C08\* | FLAG - Gifted and talented programs |
| FL\_C09\* | FLAG - Vocational education programs |
| FL\_C10\* | FLAG - School lunch programs |
| FL\_C11\* | FLAG - Capital outlay and debt service programs |
| FL\_C12\* | FLAG - Transportation programs |
| FL\_C13\* | FLAG - All other revenues from state sources |
| FL\_C24\* | FLAG - Census state, NCES local revenue |
| FL\_C35\* | FLAG - State revenue - Nonspecified |
| FL\_C38\* | FLAG - State payments - Benefits |
| FL\_C39\* | FLAG - State payments - Nonbenefits |
| FL\_T02\* | FLAG - Parent government contributions |
| FL\_T06\* | FLAG - Property taxes |
| FL\_T09\* | FLAG - General sales or gross receipts taxes |
| FL\_T15\* | FLAG - Public utility taxes |
| FL\_T40\* | FLAG - Individual and corporate income taxes |
| FL\_T99\* | FLAG - All other taxes |
| FL\_D11\* | FLAG - Revenue from other school systems |
| FL\_D23\* | FLAG - Revenue from cities and counties |
| FL\_A07\* | FLAG - Tuition fees from pupils and parents |
| FL\_A08\* | FLAG - Transportation fees from pupils and parents |
| FL\_A09\* | FLAG - School lunch revenues |
| FL\_A11\* | FLAG - Textbook sales and rentals |
| FL\_A13\* | FLAG - Student activity receipts |
| FL\_A15\* | FLAG - Student fees, nonspecified |
| FL\_A20\* | FLAG - Other sales and service revenues |
| FL\_A40\* | FLAG - Rents and royalties |
| FL\_U11\* | FLAG - Sale of property |
| FL\_U22\* | FLAG - Interest earnings |
| FL\_U30\* | FLAG - Fines and forfeits |
| FL\_U50\* | FLAG - Private Contributions |
| FL\_U97\* | FLAG - Miscellaneous other local revenues |
| FL\_E13\* | FLAG - Current operation expenditure - Instruction |
| FL\_J13\* | FLAG - State payments on behalf - Instruction |
| FL\_J12\* | FLAG - Own retirement system transfer - Instruction |
| FL\_J14\* | FLAG - State payments on behalf - Instruction, nonbenefits |
| FL\_V91\* | FLAG - Payments to private schools |
| FL\_V92\* | FLAG - Payments to charter schools |
| FL\_E17\* | FLAG - Current operation expenditure - Pupil support |
| FL\_E07\* | FLAG - Current operation expenditure - Instructional staff support |
| FL\_E08\* | FLAG - Current operation expenditure - General administration |
| FL\_E09\* | FLAG - Current operation expenditure - School administration |
| FL\_V40\* | FLAG - Current operation expenditure - Operation and maintenance of plant |
| FL\_V45\* | FLAG - Current operation expenditure - Student transportation |
| FL\_V90\* | FLAG - Current operation expenditure - Business/central/other support services |
| FL\_V85\* | FLAG - Current operation expenditure - Nonspecified |
| FL\_J17\* | FLAG - State payments on behalf - Pupil support |
| FL\_J07\* | FLAG - State payments on behalf - Instructional staff support |
| FL\_J08\* | FLAG - State payments on behalf - General administration |
| FL\_J09\* | FLAG - State payments on behalf - School administration |
| FL\_J40\* | FLAG - State payments on behalf - Operation and maintenance of plant |
| FL\_J45\* | FLAG - State payments on behalf - Student transportation |
| FL\_J90\* | FLAG - State payments on behalf - Business/central/other support services |
| FL\_J11\* | FLAG - Own retirement system transfer - Support services |
| FL\_J96\* | FLAG - State payments on behalf - Support services, nonbenefits |
| FL\_J85\* | FLAG - State payments on behalf - Nonspecified |
| FL\_E11\* | FLAG - Current operation expenditure - Food services |
| FL\_V60\* | FLAG - Current operation expenditure - Enterprise operations |
| FL\_V65\* | FLAG - Current operation expenditure - Other elementary-secondary programs |
| FL\_J10\* | FLAG - State payments on behalf - Other |
| FL\_J97\* | FLAG - State payments on behalf - Noninstructional, nonbenefits |
| FL\_V70\* | FLAG - Current operation expenditure - Community services |
| FL\_V75\* | FLAG - Current operation expenditure - Adult education |
| FL\_V80\* | FLAG - Current operation expenditure - Other |
| FL\_J98\* | FLAG - State payments on behalf - Nonelementary-secondary programs |
| FL\_F12\* | FLAG - Construction |
| FL\_G15\* | FLAG - Purchase of land and existing structures |
| FL\_K09\* | FLAG - Instructional equipment |
| FL\_K10\* | FLAG - Other equipment |
| FL\_K11\* | FLAG - Nonspecified equipment |
| FL\_J99\* | FLAG - State payments on behalf - Capital outlay |
| FL\_L12\* | FLAG - Payments to state governments |
| FL\_M12\* | FLAG - Payments to local governments |
| FL\_Q11\* | FLAG - Payments to other school systems |
| FL\_I86\* | FLAG - Interest on school system debt |
| FL\_Z32\* | FLAG - Total salaries and wages |
| FL\_Z33\* | FLAG - Total salaries and wages - Instruction |
| FL\_V11\* | FLAG - Total salaries and wages - Pupil support |
| FL\_V13\* | FLAG - Total salaries and wages - Instructional staff support |
| FL\_V15\* | FLAG - Total salaries and wages - General administration |
| FL\_V17\* | FLAG - Total salaries and wages - School administration |
| FL\_V21\* | FLAG - Total salaries and wages - Operation and maintenance of plant |
| FL\_V23\* | FLAG - Total salaries and wages - Student transportation |
| FL\_V37\* | FLAG - Total salaries and wages - Business/central/other support services |
| FL\_V29\* | FLAG - Total salaries and wages - Food services |
| FL\_Z34\* | FLAG - Total employee benefit payments |
| FL\_V10\* | FLAG - Total employee benefit payments - Instruction |
| FL\_V12\* | FLAG - Total employee benefit payments - Pupil support |
| FL\_V14\* | FLAG - Total employee benefit payments - Instructional staff |
| FL\_V16\* | FLAG - Total employee benefit payments - General administration |
| FL\_V18\* | FLAG - Total employee benefit payments - School administration |
| FL\_V22\* | FLAG - Total employee benefit payments - Operation and maintenance of plant |
| FL\_V24\* | FLAG - Total employee benefit payments - Student transportation |
| FL\_V38\* | FLAG - Total employee benefit payments - Business/central/other support services |
| FL\_V30\* | FLAG - Total employee benefit payments - Food services |
| FL\_V32\* | FLAG - Total employee benefit payments - Enterprise operations |
| FL\_19H\* | FLAG - Long-term debt at outstanding beginning of the fiscal year |
| FL\_21F\* | FLAG - Long-term debt issued during the fiscal year |
| FL\_31F\* | FLAG - Long-term debt retired during the fiscal year |
| FL\_41F\* | FLAG - Long-term debt outstanding at end of the fiscal year |
| FL\_61V\* | FLAG - Short-term debt outstanding at beginning of the fiscal year |
| FL\_66V\* | FLAG - Short-term debt outstanding at end of the fiscal year |
| FL\_W01\* | FLAG - Cash and deposits, held at end of the fiscal year - Debt service funds |
| FL\_W31\* | FLAG - Cash and deposits, held at end of the fiscal year - Bond funds |
| FL\_W61\* | FLAG - Cash and deposits, held at end of the fiscal year - Other funds |

1See additional notes on these variables in the “Additional Information” section.

**FILE RECORD COUNT**

|  |  |  |  |
| --- | --- | --- | --- |
| **State Code** | **State Name** | **State Abbreviation** | **Number of Records** |
| 01 | Alabama | AL | 137 |
| 02 | Alaska | AK | 54 |
| 03 | Arizona | AZ | 235 |
| 04 | Arkansas | AR | 250 |
| 05 | California | CA | 1,046 |
| 06 | Colorado | CO | 197 |
| 07 | Connecticut | CT | 174 |
| 08 | Delaware | DE | 19 |
| 09 | District of Columbia | DC | 1 |
| 10 | Florida | FL | 67 |
| 11 | Georgia | GA | 196 |
| 12 | Hawaii | HI | 1 |
| 13 | Idaho | ID | 116 |
| 14 | Illinois | IL | 983 |
| 15 | Indiana | IN | 313 |
| 16 | Iowa | IA | 342 |
| 17 | Kansas | KS | 310 |
| 18 | Kentucky | KY | 173 |
| 19 | Louisiana | LA | 69 |
| 20 | Maine | ME | 253 |
| 21 | Maryland | MD | 24 |
| 22 | Massachusetts | MA | 321 |
| 23 | Michigan | MI | 595 |
| 24 | Minnesota | MN | 392 |
| 25 | Mississippi | MS | 144 |
| 26 | Missouri | MO | 518 |
| 27 | Montana | MT | 420 |
| 28 | Nebraska | NE | 262 |
| 29 | Nevada | NV | 17 |
| 30 | New Hampshire | NH | 176 |
| 31 | New Jersey | NJ | 585 |
| 32 | New Mexico | NM | 89 |
| 33 | New York | NY | 682 |
| 34 | North Carolina | NC | 116 |
| 35 | North Dakota | ND | 207 |
| 36 | Ohio | OH | 713 |
| 37 | Oklahoma | OK | 517 |
| 38 | Oregon | OR | 216 |
| 39 | Pennsylvania | PA | 596 |
| 40 | Rhode Island | RI | 39 |
| 41 | South Carolina | SC | 89 |
| 42 | South Dakota | SD | 150 |
| 43 | Tennessee | TN | 142 |
| 44 | Texas | TX | 1,045 |
| 45 | Utah | UT | 41 |
| 46 | Vermont | VT | 301 |
| 47 | Virginia | VA | 133 |
| 48 | Washington | WA | 304 |
| 49 | West Virginia | WV | 63 |
| 50 | Wisconsin | WI | 425 |
| 51 | Wyoming | WY | 48 |
|  | **U.S. Total** |  | **14,306** |

**ADDITIONAL INFORMATION**

This section provides background information on the non-fiscal variables included on the available data files and clarification on the calculation of per pupil spending amounts in the summary tables and data files.

**CENSUS BUREAU UNIT IDENTIFICATION CODE (IDCENSUS)**

Identification Number (IDCENSUS field) Schema and Type of Government Code:

The first 2 characters of the IDCENSUS field stand for the state code. The 3rd character represents the "type of government" code, described below. Characters 4 through 6 represent the county code. Characters 7 through 14 uniquely identify the government unit. For an independent school system, this government unit is the system itself. For dependent school systems, characters 1 through 9 of the IDCENSUS field match that of the parent government on which the system is dependent. Characters 10 through 14 uniquely identify the dependent school system where more than one system is dependent on the parent government.

|  |  |
| --- | --- |
| **Description (3rd Character)** | **Value** |
| State Dependent School System | 0 |
| County Dependent School System | 1 |
| City Dependent School System | 2 |
| Township Dependent School System | 3 |
| Independent School System | 5 |

**NCESID**

In addition to the Census Bureau identifier (IDCENSUS) these files contain the unit identification code used by the National Center for Education Statistics (NCES). The first two digits of the NCESID are the state FIPS code (see the “ANSI and Statistical Area Codes” section below), followed by a five-digit number that is unique to each agency within the state.

**SCHOOL LEVEL CODES (SCHLEV)**

All school systems canvassed for the Annual Survey of School System Finances are identified as one of the following types using the SCHLEV code on the data files:

- Elementary School System Only: a public school system that typically serves grades pre-kindergarten through 8.

- Secondary School System Only: a public school system that typically serves grades 7 through 12.

- Elementary/Secondary School System: a public school system that serves grades pre-kindergarten through 12.

- Vocational Education: a locally operated public school system that provides education and training in one or more semiskilled or technical operations.

- Special Education: a locally operated public school system that focuses primarily on special education.

- Nonoperating School System: a system that only exists to collect tax revenue that it then transfers to other school systems that actually provide the education services.

- Educational Service Agency: a dependent agency of the school system or systems that it serves. It typically provides regional special education programs, vocational education programs, or administrative assistance.

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

**ANSI AND STATISTICAL AREA CODES**

Three codes allow data users to identify units with specific geographic areas. The codes included are:

|  |  |
| --- | --- |
| **Code** | **Description** |
| CONUM | American National Standards Institute (ANSI) state code and county number (5-digit) |
| CSA | Consolidated Statistical Area Code (3-digit) |
| CBSA | Core-Based Statistical Area Code (5-digit) |

Information on the ANSI state and county codes is available at: <<https://www.census.gov/library/reference/code-lists/ansi.html>>.

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

**DATA ITEM FLAGS**

For each data item collected on the Annual Survey of School System Finances there is a companion flag. These flag variables are identified by the name of the data item preceded by an "FL\_"; e.g. FL\_T06, FL\_E13. The guide to these flags is displayed below:

|  |  |
| --- | --- |
| **Flag** | **Description** |
| R | As reported by the state |
| S | Value from alternative source |
| A | Adjustment made by analyst |
| I  M | Imputed value  Missing value |
| N | Not applicable - A value was not expected. (For example, a dependent school system would report no taxes. An independent school district would report no parent government contributions.) |

**PER PUPIL SPENDING AMOUNTS**

The per pupil spending amounts included in the summary tables and data files are derived from current spending totals and the fall membership data. Per pupil expenditure does not include spending for nonelementary-secondary programs (community service, adult education), or spending by a school system for students not included in its fall membership counts.

**APPENDIX A: DEFINITIONS OF SELECTED TERMS**

Major categories for the U.S. Census Bureau's classification of government finances, as applicable to school systems, are defined below.

**Capital Outlay.** Direct expenditure for construction of buildings, roads, and other improvements undertaken either on a contractual basis by private contractors or through a government’s own staff (i.e., force account); for purchases of equipment, land, and existing structures; and for payments on capital leases. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for maintenance and repairs to such works and structures is classified as current spending.

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

**Cash and Security Holdings.** Cash, deposits, and government and private securities (bonds, notes, stocks, mortgages, etc.) except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets.

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

**Contributions from Parent Government.** Tax receipts and other amounts appropriated by a parent government and transferred to its dependent school system. Excludes intergovernmental revenue, current charges, and miscellaneous general revenue.

**Current Charges.** Amounts received from the public for performance of specific services benefitting the person charged and from sales of commodities and services. Includes school lunch sales (gross), tuition paid by individuals, revenue from the sale and rental of textbooks, transportation fees, and receipts from centrally-administered student activity funds. Excludes amounts received from other governments and interfund transfers.

**Current Operation.** Direct expenditure for salaries, employee benefits, purchased professional and technical services, purchased property and other services, and supplies. It includes gross school system expenditure for instruction, support services, and noninstructional functions. It excludes expenditure for debt service, capital outlay, and reimbursement to other governments (including other school systems). Also excluded are payments made on behalf of the school system by other governments including employee retirement payments made by state governments to state retirement funds and to social security. Employer contributions made by those few school systems that have their own retirement systems (such as the Chicago Board of Education and the Denver Public School System) into their own retirement funds are excluded. Current operation expenditure is a standard classification item used in all Census Bureau government finance reports.

**Current Spending.** Comprises current operation expenditure (as defined above), payments made by the state government on behalf of school systems, and transfers made by school systems into their own retirement funds. This classification is used only in Census Bureau education reports in an effort to provide statistics for users who wish to make interstate comparisons. It is not used in other government finance reports to avoid double counting expenditure between levels of government and funds. While expenditure made by the state government on behalf of the school systems is available on a state aggregate basis, it is frequently not available for each school system in given states. Therefore, these payments are included under current spending in the tables which display state totals and are often estimated for the local school systems to be included in the tables which display individual school units. Appendix B identifies this anomaly on a state-by-state basis.

**Debt.** Short-and long-term credit obligations of a school system or that portion of a parent government’s credit obligations devoted to a dependent system. Excludes non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, leases, advances, and contingent loans from other governments, and rights of individuals to benefits from school system employee-retirement funds.

**Debt Outstanding at the End of Fiscal Year.** All debt obligations remaining unpaid at the end of the fiscal year.

**Elementary-Secondary Education.** Prekindergarten through twelfth grade regular, special, and vocational education, as well as cocurricular, community service, and adult education programs provided by a public school system. The financial activities of these systems for all instruction, support service, and noninstructional activities are included in this category.

**Employee Benefit 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.

**Enrollment.** Count of pupils on pupil rolls in the fall of the school system's fiscal year for which data are shown.

**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. Expenditure for facilities that are integral parts of structures is classified as expenditure for construction or for purchase of land and existing structures.

**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. Note that expenditure includes only external transactions of a school system and excludes noncash transactions, such as the provision of perquisites or other payments in-kind.

**Federal Aid—Direct.** Aid from project grants for programs such as Impact Aid, Indian Education, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted and Talented.

*Impact Aid.*Revenue authorized to assist in the construction (P.L. 81-815) and operation (P.L. 81-874) of schools in areas affected by federal activities.

**Federal Aid Distributed by State Governments.** Aid from formula grants distributed through state government agencies. Includes revenue from such programs as:

*Child Nutrition Programs.* Payments by the Department of Agriculture for the National School Lunch, Special Milk, School Breakfast, and a la carte programs. Excludes the value of donated commodities.

*Compensatory (Title I) Programs.* Revenue authorized by Title I of the Elementary-Secondary Education Act (PL 102-382). Includes basic, concentration, and migratory education grants.

*Special Education Programs.* Revenue awarded under the Individuals with Disabilities Act (PL 105-17). Includes formula grants authorized in Part B of this legislation, but excludes project grants authorized in Part D. Revenue from this excluded project grant is included in Federal Aid—Direct.

*Vocational Programs.* Revenue from the Carl D. Perkins Vocational Career and Technical Education Act. Includes revenue from Title II (Basic Grants) and Title III-E (Tech-Prep Education).

*Other Federal Aid Distributed by the State.* Includes revenue from other formula grant programs distributed through state governments, such as the Workforce Investment Act, the Safe and Drug-Free Schools and Community Act authorized by Title IV-A of the Elementary-Secondary Education Act, andMathematics, Science, and Teacher Quality grants (Title II-A and Title II-B of the Elementary-Secondary Education Act).

*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 provide distinct amounts into these categories. This revenue is included in “nonspecified” instead of “other.”

**Fiscal Year.** The 12-month period at the end of which the school district determines its financial condition and the results of its operations and closes its books.

**Fixed Charges.** Charges of a generally recurrent nature which are not readily allocable to another function. Such charges include employee benefits, retirement and insurance programs, and worker’s compensation.

**Instruction Expenditure.** Relates to the instruction function (Function 1000) defined in “Financial Accounting for Local and State School Systems,” National Center for Education Statistics, 2014. Instruction presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid by school system only if under “current operation” or paid by both school and state if under “current spending”), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. Instruction covers regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional, student, and other support activities, as well as adult education, community services, and student enterprise activities.

**Instructional Equipment.** Expenditure for all equipment recorded by school systems in general or operating funds under the “instruction” function.

**Interest Earnings**. Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under elementary-secondary revenue do not include earnings on assets of employee-retirement systems.

**Interest Expenditure.** Amounts paid for use of borrowed money.

**Long-Term Debt.** Debt payable more than one year after 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.

**Long-Term Debt Retired.** The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

**Nonelementary-Secondary Programs.** Comprises expenditure by a school district for the operation of community services (e.g., swimming pools, public libraries, programs for the elderly, and child care centers); adult education classes; and other activities not related to elementary-secondary education, such as community college programs.

**Other Current Spending.** Current spending for other than elementary-secondary education instruction and support services activities. Included in this category are food services, enterprise operations, community services, and adult education expenditure.

**Payments to Other Governments.** Payments made to states, counties, cities, and special district school housing authorities including repayment of loans and debt service payments to entities that incur debt instead of the school system. “Payments to Other School Systems” is included in this category in the tables that display individual school systems but excluded (to avoid double counting) in the state aggregate tables.

**Payments to Other School Systems.** Payments to in-state and out-of-state public school systems for tuition, transportation, data processing, or other purchased services. These amounts are excluded from state aggregate tables but included in “Payments to Other Governments” in the individual unit tables.

**Property Taxes.** Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, taxed at a single rate or at classified rates according to the class of property. Property refers to real property (e.g., land and structures), as well as personal property. Personal property can be either tangible (e.g., automobiles and boats) or intangible (e.g., bank accounts and stocks and bonds).

**Public School Systems.** Includes independent school district governments and dependent school systems. Independent school district governments are organized local entities providing public elementary, secondary, special, and vocational-technical education which, under the law, have sufficient administrative and fiscal autonomy to qualify as governments. Dependent school systems lack sufficient autonomy to be counted as separate governments and are classified as dependent agencies of some other government—a county, municipality, township, or state government.

**Purchase of Land and Existing Structures.** Expenditure for the acquisition of land and existing buildings including purchases of rights-of-way, payments on capital leases, title searches, and similar activities associated with real property purchase transactions.

**Revenue.** All amounts of money received by a school system from external sources—net of refunds and other correcting transactions—other than from issuance of debt, liquidation of investments, or as agency and private trust transactions. Note that revenue 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 for withheld taxes, retirement contributions, or other purposes.

**School Lunch Charges.** Gross collections from cafeteria sales to children and adults.

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

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

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

*Compensatory Programs.* Revenue 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.

*General Formula Assistance.* Revenue from general noncategorical state assistance programs such as foundation, minimum or basic formula support, apportionment, equalization, flat or block grants, and state public school fund distributions. This category also includes revenue dedicated from major state taxes, such as income and sales taxes.

*Payments on Behalf of Local Education Agency (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 also includes state payments for textbooks, school buses, and telecommunications that are provided to public school systems.

*Special Education Programs.* Revenue for the education of physically- and mentally-handicapped students.

*Staff Improvement Programs.* Revenue 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, in-service training, health insurance, principal leadership, teacher quality contracts, and salaries for specific types of instructional and support staff.

*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 purchase.

*Vocational Programs.* Revenue for state vocational education assistance programs including career education programs.

*Other State Aid.* All other state revenue that is paid directly to the school systems including funds for bilingual education, gifted and talented programs, food services, debt 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. In cases where these programs are covered under a state government's general formula assistance program, revenue will be shown under “general formula assistance” instead of under this category.

*Nonspecified State Aid.* State revenue amounts that pertain to more than one of the above categories, but which reporting units could not provide distinct amounts into these categories. This revenue is included in “nonspecified” instead of “other.”

**Support Services Expenditure.** Relates to support services functions (Function 2000) defined in “Financial Accounting for Local and State School Systems,” National Center for Education Statistics, 2014. Support services presented under the current operation or current spending headings include payments from all funds for salaries, employee benefits (paid by school system only if under “current operation” or paid by both school and state if under “current spending”), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. It includes expenditure for the following functions:

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

*Instructional Staff Support.* (Function 2200) Expenditure for supervision of instruction service improvements, curriculum development, instructional staff training, and media, library, audiovisual, television, and computer-assisted instruction services.

*Operation and Maintenance of Plant.* (Function 2600) 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.

*Pupil Support Services.* (Function 2100) 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.

*Pupil Transportation Services.* (Function 2700) Expenditure for the transportation of public school students including vehicle operation, monitoring riders, and vehicle servicing and maintenance.

*School Administration.* (Function 2400) Expenditure for the office of principal services.

*Other Support Services.* Expenditure for central/business support (Function 2500) and other support (Function 2900) services. Business support services include payments for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Central support services include planning, research, development, and evaluation services. They also include information services, staff services (recruitment, staff accounting, noninstructional in-service training, staff health services), and data processing services.

*Nonspecified Support Services.* Expenditure that pertains to more than one of the above categories. In some cases, reporting units could not provide distinct expenditure amounts for each support services category. This expenditure is included in “nonspecified” instead of “other support services.”

**Taxes.** Compulsory contributions exacted by a school system for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that school system tax revenue excludes any amounts from shares of state-imposed-and-collected taxes, which are classified as intergovernmental revenue.

**APPENDIX B: NOTES RELATING TO EDUCATION FINANCE DATA**

The characteristics of elementary-secondary school finance data are influenced by accounting requirements mandated by each state education agency. The level of financial detail that school systems must maintain varies from state to state. Different state financing methods, such as making payments on behalf of school systems to fund teacher retirement, and the use of different accounting handbooks also cause variation. This variation creates differences in the content of information presented in the summary tables and data files. This appendix describes, on a state-by-state basis, these differences and adjustments made to improve data comparability.

**ALASKA**

“Payments to other school systems” cannot be isolated in the Alaska school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending and per pupil current spending amounts presented for both state aggregates and individual school systems.

Payments made by the state government into the state retirement system on behalf of Alaska school systems are included in the tables that display state totals of elementary-secondary education finances.

**ARKANSAS**

Changes to state and local revenue, effective in FY 1999, reflect consistency with the classification of the 25-mill uniform rate of ad valorem property tax (Amendment 74 of the Arkansas Constitution) as state revenue in the state and local government finance survey.

Payments made by the state government into the state retirement system on behalf of Arkansas school systems, as well as payments for various state-supported programs are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

**CALIFORNIA**

California’s prekindergarten finance and enrollment amounts are not included in the data.

Payments made by the state government into the state retirement system on behalf of California school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

The substantial decrease in revenue from state sources for staff improvement programs for California’s school systems from FY 2016 to FY 2017 reflects a decrease in state funding associated with the implementation of Common Core State Standards – an initiative promoting a consistent set of educational standards for the state’s school systems. There was a one-time substantial increase in funding for these staff improvement programs in FY 2016, which reverted to normal funding amounts in FY 2017.

**CONNECTICUT**

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.”

Payments made by the state government into the state retirement system on behalf of Connecticut school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

Debt information for some dependent city and town school districts in Connecticut is not available and thus not reported in the data.

**DELAWARE**

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.”

**DISTRICT OF COLUMBIA**

The District of Columbia's financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These payments are included in “construction.”

**FLORIDA**

“Payments to other school systems” cannot be isolated in the Florida school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending and per pupil current spending amounts presented for both state aggregates and individual school systems.

**GEORGIA**

Payments made by the state government into the state retirement system on behalf of Georgia school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

**IDAHO**

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.”

“Payments to other school systems” cannot be isolated in the Idaho school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending and per pupil current spending amounts presented for both state aggregates and individual school systems.

Payments made by the state government for unemployment insurance on behalf of Idaho school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

**ILLINOIS**

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.”

Payments made by the state government into the state’s public school retirement systems on behalf of Illinois school districts are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

The substantial increase in payments made by the state government into the state’s public school retirement systems on behalf of Illinois school districts from FY 2016 to FY 2017 reflects improved reporting of these finances as a result of increased audit training.

Illinois corporate personal property replacement tax revenue is included as a state revenue source rather than local revenue in the summary tables and data files.

**INDIANA**

Payments made by the state government into the state retirement system on behalf of Indiana school corporations are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

**KANSAS**

Some federal grants requested as separate data items for the survey (e.g., Individuals with Disabilities Education Act grants) cannot be isolated in the Kansas accounting structure. These amounts are included in “Other and nonspecified” federal revenue in Tables 2 and 15 of the summary tables.

Payments made by the state government into the state retirement system for school employees on behalf of Kansas school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

**KENTUCKY**

Payments made by the state government into the state teachers' retirement system and for health and life insurance on behalf of Kentucky school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

**MAINE**

Payments made by the state government for instructional technology and into the state retirement system for school employees on behalf of Maine school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

**MARYLAND**

Payments made by the state government into state retirement funds on behalf of Maryland school systems are included in the financial statements sent to the state education agency. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

**MASSACHUSETTS**

Payments made by the state government into the state retirement system on behalf of Massachusetts school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

**MICHIGAN**

As of FY 2009, the data for Michigan exclude data for public school academies (PSAs) that are chartered by state universities and community colleges. PSAs are publicly-financed schools, but do not meet Census Bureau criteria for inclusion in the survey as they have been classified by the Census Bureau as nongovernmental entities.

**MINNESOTA**

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.”

**MISSISSIPPI**

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.”

**MISSOURI**

Missouri’s Proposition C sales tax revenue is included as a state revenue source rather than local revenue in the summary tables and data files.

**NEVADA**

Revenues from the Local School Support sales tax and Governmental Services motor vehicle privilege tax levied by the state of Nevada are classified as revenue from state sources rather than as local taxes in this report. The public utility franchise tax is classified as a public utility tax of the local school districts.

**NEW JERSEY**

Payments made by the state government for employer contributions to the Teachers’ Pension and Annuity Fund and for social security payments on behalf of New Jersey school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are also included in the tabular detail for state revenue and expenditure of individual school systems.

Substantial revenues from state sources for debt service programs are not included in the data. The state financial reporting system is not able to allocate these revenues to the school district level.

**NEW YORK**

Instructional expenditure for the New York City School District includes expenditure for guidance counselors. This will slightly overstate instructional expenditure and slightly understate pupil support services expenditure for the New York City School District.

**NORTH CAROLINA**

State payments on behalf of North Carolina school systems for textbooks and the purchase of school buses are included in the financial statements sent to the state education agency. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

**OHIO**

As of FY 2016, revenues from state sources for Ohio school systems have been adjusted in this report to eliminate state funding transferred by Ohio school systems to charter schools outside those school systems. (Those revenues are considered to be revenues of the charter schools rather than as revenues of the school systems included in the summary tables and data files.)

**OKLAHOMA**

Payments made by the state government for the state retirement fund, career training instructional expenditures, and student testing on behalf of Oklahoma school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

**RHODE ISLAND**

Payments made by the state government into the state retirement fund on behalf of Rhode Island school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

**SOUTH CAROLINA**

Payments made by the state government for student testing, transportation, and textbooks on behalf of South Carolina school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

**SOUTH DAKOTA**

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.

Payments made by the state government on behalf of South Dakota school systems for telecommunications are included in the tables that display state totals of elementary-secondary education finances. These payments are also included in the tabular detail for state revenue and expenditure of individual school systems.

**TEXAS**

Payments made by the state government on behalf of Texas school systems into the state school employees' retirement fund, and payments for textbooks and transportation are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

**UTAH**

Expenditure for adult education in Utah cannot be isolated in the state finance reporting system. These amounts will slightly inflate the “instruction,” “support services,” and per pupil current spending amounts presented at both the state aggregate and individual school system levels.

**VERMONT**

Payments made by the state government for employee benefits on behalf of Vermont school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for the local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

**WEST VIRGINIA**

Payments made by the state government into the state teachers' and public employees' retirement funds on behalf of West Virginia school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

**WISCONSIN**

School district receipts from Wisconsin’s School Levy Tax Credit property tax relief program are included as revenue from state sources rather than as local property taxes in this summary tables and data files.