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

## Alabama

### Fiscal Year: October 1–September 30

**Notes:**

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

## Alaska

**Fiscal Year:** July 1–June 30

**Notes:**

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

Arizona

### Fiscal Year: July 1–June 30

**Notes:**

* For FY 14, the Arizona Department of Education significantly revised its submission format and classification of many of their reported finances as they’ve become more educated about F-33 category definitions. The reporting and classification changes explain many of the large variances in some revenue and expenditure amounts from FY 13.

## Arkansas

**Fiscal Year:** July 1–June 30

**Notes:**

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

California

**Fiscal Year:** July 1–June 30

**Notes:**

* California reports F-33 data within the state education agency account codes documented in the California Department of Education’s accounting manual for local education agencies, *California School Accounting Manual* (http://www.cde.ca.gov/fg/ac/sa/). F-33 survey staff crosswalk California’s reported account code amounts to each F-33 survey variable.
* California’s F-33 revenue, expenditure, and asset data are crosswalked from unaudited, actual data files posted annually to the California Department of Education’s website (http://www.cde.ca.gov/ds/fd/fd/). Long-term debt data are reported for the survey within a supplemental data file submitted separately by the state respondent.
* The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state. State government payments on behalf of California school districts to the state’s retirement system were prorated to function-level expenditure totals based on the reporting of salaries at the function level.
* The state reports financial data for the Regional Occupational Programs (ROPs) and Joint Powers Authorities (JPAs) that do not report their financial data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
* California school districts do not derive revenues from the sale or rental of textbooks (A11).
* California school districts do not receive district activity revenues (A13). In California, revenues for extracurricular activities are collected and managed by student organizations rather than by school districts.
* For five school districts in California, the state reports a single unified school district in the F-33 survey, but separate elementary and secondary school districts in the Common Core of Data (CCD) Local Education Agency Universe Survey. California treats the two elementary and high school districts as one district in its financial accounting, but as separate districts in managing its student and staff data. The LEAID of the combined district in the F-33 file is the same as the LEAID of the administrative office for the component elementary and high school districts in the CCD LEA Universe file, so the combined district in the F-33 file may be matched to the CCD LEA Universe file.

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

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

Table C-1. California combined school districts in the F-33 file and the corresponding component districts in the Common Core of Data (CCD) Local Education Agency (LEA) Universe Survey file: Fiscal year 2014

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2014, Provisional Version 1a; “Local Education Agency Universe Survey,” school year 2013–14, Provisional Version 1a.

Colorado

**Fiscal Year:** July 1–June 30

**Notes:**

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

Connecticut

**Fiscal Year:** July 1–June 30

**Notes:**

* The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
* Debt information for some dependent city and town school districts was not available and thus not reported in the data.

Delaware

**Fiscal Year:** July 1–June 30

**Notes:**

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

District of Columbia

**Fiscal Year:** October 1–September 30

**Notes:**

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

Florida

**Fiscal Year:** July 1–June 30

**Notes:**

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

Georgia

**Fiscal Year:** July 1–June 30

**Notes:**

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

Hawaii

**Fiscal Year:** July 1–June 30

Idaho

**Fiscal Year:** July 1–June 30

**Notes:**

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

Illinois

**Fiscal Year:** July 1–June 30

**Notes:**

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

Indiana

**Fiscal Year:** July 1–June 30

**Notes:**

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

Iowa

**Fiscal Year:** July 1–June 30

Kansas

**Fiscal Year:** July 1–June 30

**Notes:**

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

Kentucky

**Fiscal Year:** July 1–June 30

**Notes:**

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

Louisiana

**Fiscal Year:** July 1–June 30

Maine

**Fiscal Year:** July 1–June 30

**Notes:**

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

#### Maryland

**Fiscal Year:** July 1–June 30

**Notes:**

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

Massachusetts

**Fiscal Year:** July 1–June 30

**Notes:**

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

Michigan

**Fiscal Year:** July 1–June 30

Minnesota

**Fiscal Year:** July 1–June 30

**Notes:**

* The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
* The state reports financial data for some area learning centers and other education service agencies that do not report data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
* Minnesota property tax revenues (T06) decreased substantially with a corresponding increase in total state revenues due to a $551 million property tax revenue recognition shift from FY 13 to FY 14.

Mississippi

**Fiscal Year:** July 1–June 30

**Notes:**

* Mississippi reports F-33 data within the state education agency account codes documented in the Mississippi Department of Education’s school district accounting manual (http://www.mde.k12.ms.us/OSFS/AMD). F-33 survey staff crosswalk Mississippi’s reported account code amounts to each F-33 survey variable.
* Long-term debt data are reported for the F-33 survey within a supplemental data file submitted separately by the state respondent. To supplement missing debt and debt of questionable quality, the F-33 survey also collects long-term debt directly from Mississippi school districts through supplemental survey forms mailed directly to these districts.
* For the first time, Mississippi was able to report capital outlay payments for land and existing structures (G15) separately from construction (F12).

Missouri

**Fiscal Year:** July 1–June 30

**Notes:**

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

Montana

**Fiscal Year:** July 1–June 30

**Notes:**

* The state reports financial data for supervisory unions within the financial data of the regular school districts they serve. The financial data for supervisory unions in Montana are reported as “-2” (nonapplicable) on the F-33 data file.

Nebraska

**Fiscal Year:** September 1–August 31

Nevada

**Fiscal Year:** July 1–June 30

**Notes:**

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

New Hampshire

**Fiscal Year:** July 1–June 30

**Notes:**

* The state reports financial data for supervisory unions within the financial data of the regular school districts they serve. The financial data for supervisory unions in New Hampshire are reported as “-2” (nonapplicable) on the F-33 data file.

New Jersey

**Fiscal Year:** July 1–June 30

**Notes:**

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

New Mexico

**Fiscal Year:** July 1–June 30

New York

**Fiscal Year:** July 1–June 30

**Notes:**

* The state does not report financial data for charter school LEAs. The financial data for charter school LEAs in New York are reported as “-1” (missing) on the F-33 data file.
* The state reports financial data for Boards of Cooperative Educational Services (BOCES) and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
* The state reports enrollment (V33, MEMBERSCH) and financial data for the New York City Special Schools district (LEAID = 3600135) and the 32 New York City geographic districts within the enrollment and financial data of New York City Public Schools (LEAID = 3620580). The financial data for the New York City Special Schools district and geographic districts are reported as “-2” (nonapplicable) on the F-33 data file.
* The instructional expenditures for New York City Public Schools include guidance counselor expenditures. This will slightly overstate instructional expenditures and slightly understate pupil support services expenditures for New York City Public Schools.

North Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

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

North Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

* The state reports financial data for some special education units and other education service agencies that do not report data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
* State general formula assistance (C01) increased substantially in North Dakota from FY 13 to FY 14 due to the state’s implementation of a revised K-12 funding formula tied to the cost of providing an adequate education. State taxes and state appropriations increased by a few hundred million dollars to fund the newly implemented formula.

Ohio

**Fiscal Year:** July 1–June 30

Oklahoma

**Fiscal Year:** July 1–June 30

**Notes:**

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

Table C-2. Oklahoma combined vocational-technical districts in the F-33 file and the corresponding component districts in the CCD LEA Universe Survey file: Fiscal year 2014

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Combined vocational-technical district in the F-33 file | |  | Corresponding component district in the CCD LEA Universe Survey file | |
| District name | LEAID |  | District name | LEAID |
| Canadian Valley - Canadian County | 4000052 |  | Canadian Valley - Canadian County | 4000052 |
|  |  |  | Canadian Valley - Chickasha | 4000062 |
|  |  |  |  |  |
| Great Plains - Frederick | 4000091 |  | Great Plains - Lawton | 4000057 |
|  |  |  | Great Plains - Frederick | 4000091 |
|  |  |  |  |  |
| Indian Capital - Stilwell | 4000047 |  | Indian Capital - Stilwell | 4000047 |
|  |  |  | Indian Capital - Tahlequah | 4000054 |
|  |  |  | Indian Capital - Muskogee | 4000077 |
|  |  |  | Indian Capital - Sallisaw | 4000089 |
|  |  |  |  |  |
| Kiamichi Technology Center - Atoka | 4000048 |  | Kiamichi Technology Center - Atoka | 4000048 |
|  |  |  | Kiamichi Technology Center - Durant | 4000050 |
|  |  |  | Kiamichi Technology Center - Hugo | 4000055 |
|  |  |  | Kiamichi Technology Center - Stigler | 4000064 |
|  |  |  | Kiamichi Technology Center - Talihina | 4000069 |
|  |  |  | Kiamichi Technology Center - Poteau | 4000070 |
|  |  |  | Kiamichi Technology Center - Idabel | 4000074 |
|  |  |  | Kiamichi Technology Center - McAlester | 4000086 |
|  |  |  |  |  |
| Northeast Technology Center - Kansas | 4000060 |  | Northeast Technology Center - Kansas | 4000060 |
|  |  |  | Northeast Technology Center - Pryor | 4000072 |
|  |  |  | Northeast Technology Center - Afton  Northeast Technology Center - Claremore | 40000834000754 |
|  |  |  |  |  |
| Northwest Technology Center - Fairview | 4000071 |  | Northwest Technology Center - Fairview | 4000071 |
|  |  |  | Northwest Technology Center - Alva | 4000095 |
|  |  |  |  |  |
| Western Technology Center - Sayre | 4000049 |  | Western Technology Center - Sayre | 4000049 |
|  |  |  | Western Technology Center - Burns Flat | 4000094 |

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2014, Provisional Version 1a;“Local Education Agency Universe Survey,” school year 2013–14, Provisional Version 1a.

Oregon

**Fiscal Year:** July 1–June 30

Pennsylvania

**Fiscal Year:** July 1–June 30

**Notes:**

* The state reports financial data for some career and technology centers and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
* As of FY 13, Pennsylvania is able to report payments to charter schools (V92) separately. This may result in a relative decrease in total instruction (E13), total current expenditure (TCURELSC), and total expenditure (TOTALEXP) per pupil amounts as these amounts were not reported in previous years.

Rhode Island

**Fiscal Year:** July 1–June 30

**Notes:**

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

South Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

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

South Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

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

Tennessee

**Fiscal Year:** July 1–June 30

Texas

**Fiscal Year:** September 1–August 31

**Notes:**

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

Utah

**Fiscal Year:** July 1–June 30

**Notes:**

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

Vermont

**Fiscal Year:** July 1–June 30

**Notes:**

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

Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

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

Washington

**Fiscal Year:** September 1–August 31

West Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

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

Wisconsin

**Fiscal Year:** July 1–June 30

**Notes:**

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

Wyoming

**Fiscal Year:** July 1–June 30

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