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Documentation for the NCES Common Core of Data

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School District Finance Survey

(F-33), School Year 2013–14 (Fiscal Year 2014)

Provisional File Version 1a

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(F-33), School Year 2013–14 (Fiscal Year 2014)

Provisional File Version 1a

**February 2017**

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National Center for Education Statistics

**U.S. Department of Education**  
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# Contents

Page

Acknowledgments iii

List of Tables vi

I. Introduction to the NCES Common Core of Data School District Finance Survey (F-33), School Year 2013-–14 (Fiscal Year 2014) Provisional File Version 1a 1

II. User’s Guide 3

1. Methodology 3
2. Accounting and Collection Methods 4
3. Unit Identifiers 10

C.1. Identification Variables 11

C.2. Other Unit Characterization Codes 16

1. Weights 18
2. Changes to the F-33 Survey 18
3. Data File Formats, Names, and Versions 21
4. State Notes 22
5. Survey Form 22

References 23

**Appendixes**

Appendix A—Record Layout and Descriptions of Data Items A-1

Appendix B—Glossary B-1

Appendix C—State Notes C-1

Page

**Appendixes—Continued**

Appendix D—Value Distribution and Field Frequencies D-1

Appendix E—Survey Form E-1

# List of Tables

**Table Page**

1. Destination of state payments on behalf of the Local Education Agency (LEA), by F-33 survey item: Fiscal year 2014 …….. 7

2. LEAs on the F-33 file that do not appear on the school year 2013-14 CCD LEA Universe Survey file, by state and LEAID: Fiscal year 2014 12

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

year 2014 ……… 14

4. State abbreviations and American National Standards Institute (ANSI) state codes, by state: Fiscal year 2014 16

**Appendix C—State Notes­**

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 ……..... C-4

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 …….. C-11

**Appendix D—Value Distribution and Field Frequencies**

D-1. Frequencies of categorical variables: Fiscal year 2014 D-2

D-2. Number of districts with zero and positive values for revenues, by revenue source

and state: Fiscal year 2014 D-13

D-3. Number of districts with zero and positive values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 2014 D-14

D-4. Number of districts with zero and positive values for expenditures and membership,

by type of expenditure and state: Fiscal year 2014 D-15

D-5. Number of districts and minimum, maximum, and mean of districts’ local revenues,

by state: Fiscal year 2014 D-16

D-6. Number of districts and minimum, maximum, and mean of districts’ state revenues,

by state: Fiscal year 2014 D-17

D-7. Number of districts and minimum, maximum, and mean of districts’ federal

revenues, by state: Fiscal year 2014 D-18

**List of Tables⎯Continued**

**Page**

D-8. Number of districts and minimum, maximum, and mean of districts’ total revenues,

by state: Fiscal year 2014 D-19

D-9. Number of districts and minimum, maximum, and mean of districts’ current

expenditures for instruction, by state: Fiscal year 2014 D-20

D-10. Number of districts and minimum, maximum, and mean of districts’ current

expenditures for support services, by state: Fiscal year 2014 D-21

D-11. Number of districts and minimum, maximum, and mean of districts’ other current expenditures, by state: Fiscal year 2014 D-22

D-12. Number of districts and minimum, maximum, and mean of districts’ total current expenditures for elementary/secondary education, by state: Fiscal year 2014 D-23

D-13. Number of districts and minimum, maximum, and mean of districts’ capital outlays,

by state: Fiscal year 2014 D-24

D-14. Number of districts and minimum, maximum, and mean of districts’ non-elementary/secondary expenditures, by state: Fiscal year 2014 D-25

D-15. Number of districts and minimum, maximum, and mean of districts’ total

expenditures, by state: Fiscal year 2014 D-26

D-16. Number of districts and minimum, maximum, and mean of continuous variables:

Fiscal year 2014 D-27

# Introduction to the NCES School District Finance Survey (F-33), School Year 2013–14 (Fiscal Year 2014) Provisional File Version 1a

This documentation is for the provisional version 1a data file of the School District Finance Survey (F-33)[[1]](#footnote-1) for school year (SY) 2013-14, fiscal year 2014 (FY 14) conducted by the National Center for Education Statistics (NCES). It contains a brief description of the data collection in conjunction with information required to understand and access the data file. The School District Finance Survey consists of data submitted annually to NCES by state education agencies (SEAs) in the 50 states and the District of Columbia. The survey provides finance data for all local education agencies (LEAs) that provide free public elementary and secondary (prekindergarten through grade 12) education in the United States. The School District Finance Survey data file does not include national and state totals.[[2]](#footnote-2)

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

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

* ***Inclusion of*** ***independent charter school districts*—**NCES requests that states report fiscal data in the F-33 survey for all independent charter school districts and all regular school districts that include charter schools. Most states comply with this request. By contrast, the Census Bureau F-33 data file and report include only school districts that meet the Census Bureau’s definition of a government entity.[[4]](#footnote-4)
* ***State payments on behalf of school districts*—**NCES combines state government expenditures for and on behalf of school districts with expenditures school districts make directly for all applicable data items (see table 1). By contrast, the Census Bureau reports state government expenditures on behalf of school districts and expenditures that school districts make directly as separate data items.
* ***Classification of state and local tax revenues*—**NCES classifies tax revenues as being from local or state sources, as identified by each state submitting data. The Census Bureau classifies tax revenues as local or state depending on which level of government (local or state) imposed, collected, and distributed the tax revenue.[[5]](#footnote-5) Some tax revenues that NCES categorizes as state are categorized as local by the Census Bureau. (For example, the variable Local Revenue/Census Bureau State Revenue (C24)[[6]](#footnote-6) records items is classified as local tax revenues by NCES, but as state tax revenues by the Census Bureau).

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

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

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

The FY 14 School Districts Finance Survey data file contains 18,629 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. The file includes variables for revenues by source, expenditures by function and object, indebtedness, assets, student membership counts, as well as identification variables. For a complete list of variables, see appendix A. Finance data are presented in whole dollar amounts.

The remainder of this documentation includes a user’s guide and five appendixes. The user’s guide contains information on the methodology of this survey, including certain conditions that are unique to the data file for the FY 14 survey cycle and information about changes to the survey that may be important to any data user planning longitudinal analyses.

The five appendixes are as follows:

* **Appendix A—Record Layout and Descriptions of Data Items** gives the variable names and labels of the data items discussed throughout the documentation, as well as their location in the data file for the FY 14 survey cycle.
* **Appendix B—Glossary** defines terms and variables used in the F-33 survey.
* **Appendix C—State Notes** provides comments related to unique state financial reporting anomalies for FY 14 and how those anomalies relate to this data release.
* **Appendix D—Value Distribution and Field Frequencies** provides the frequency and distribution of data items across local education agencies.
* **Appendix E—Survey Form** includes a facsimile of the data collection instrument.

# 

# II. User’s Guide

## 

## A. Methodology

The F-33 survey collects finance data from the entire universe of LEAs in each of the 50 states and the District of Columbia. Between January 1st and February 28th of each year, the Census Bureau distributes the F-33 survey instrument to all SEAs. Representatives from each SEA collect and edit data from their LEAs and submit data to the Census Bureau usually between March 15th of the year that the collection opens, and October 30th of the following year. However, there is no official deadline for reporting data on the F-33 survey. The FY 14 F-33 collection opened on February 5, 2015 and closed on December 31, 2015. States report data to the Census Bureau in either the F-33 survey format or in the individual state agency’s financial accounting format. When SEAs report in their state agency format, Census Bureau staff evaluates the SEA’s chart of accounts and creates a “crosswalk” that translates the amounts states report in state agency format to amounts for each F-33 survey variable.

Forthe FY 14 collection, the following states submitted data in their own formats: Alabama, California, Indiana, Kentucky, Louisiana, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New York, North Carolina, North Dakota, Oregon, South Carolina, Tennessee, and Utah. Idaho sent revenue data in the F-33 survey format and expenditure data in their own state format. All other states reported data in the F-33 survey format. Survey analysts monitor data quality by comparing the school district finance data to other CCD survey data and performing internal and longitudinal consistency checks.

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

## B. Accounting and Collection Methods

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

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

Data Editing

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

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

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

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

Imputations

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

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

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

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

Crosswalk Procedures

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

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

Fiscal Years

The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama and the District of Columbia runs from October 1 through September 30; the fiscal year for Nebraska, Texas, and Washington runs from September 1 through August 31. Survey analysts do not edit F-33 data to conform to a uniform fiscal year.

Transfer Items

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

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

Special Exhibit Items

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

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

|  |  |
| --- | --- |
| Table 1. Destination of state payments on behalf of the Local Education Agency (LEA), by F-33 survey item: Fiscal year 2014 | |
| State payments on behalf item | Destination items |
| Instruction employee benefits (J13) | Employee Benefits - Instruction (V10) |
|  | Current Expenditures - Instruction (E13) |
|  |  |
| Pupil support services employee benefits (J17) | Employee Benefits - Support Services - Pupils (V12) |
|  | Current Expenditures - Support Services - Pupils (E17) |
|  |  |
| Instructional staff support employee benefits (J07) | Employee Benefits - Support Services - Instructional Staff (V14) |
|  | Current Expenditures - Support Services - Instructional Staff (E07) |
|  |  |
| General administration employee benefits (J08) | Employee Benefits - Support Services - General Administration (V16) |
|  | Current Expenditures - Support Services - General Administration (E08) |
|  |  |
| School administration employee benefits (J09) | Employee Benefits - Support Services - School Administration (V18) |
|  | Current Expenditures - Support Services - School Administration (E09) |
|  |  |
| Operation/maintenance of plant (J40) | Employee Benefits - Support Services - Operation/Maintenance of Plant (V22) |
|  | Current Expenditures - Support Services - Operation/Maintenance of Plant (V40) |
|  |  |
| Student transportation employee benefits (J45) | Employee Benefits - Support Services - Student Transportation (V24) |
|  | Current Expenditures - Support Services - Student Transportation (V45) |
|  |  |
| Business/central/other employee benefits (J90) | Employee Benefits - Support Services - Business/Central/Other (V38) |
|  | Current Expenditures - Support Services - Business/Central/Other (V90) |
|  |  |
| Other employee benefits (J10) | Employee Benefits - Food Services (V30) |
|  | Current Expenditures - Food Services (E11) |
|  |  |
| Instructional nonbenefits (J14) | Current Expenditures - Instruction (E13) |
|  |  |
| Support services nonbenefits (J96)1 | Current Expenditures - Support Services - Pupils (E17) |
|  | Current Expenditures - Support Services - Instructional Staff (E07) |
|  | Current Expenditures - Support Services - General Administration (E08) |
|  | Current Expenditures - Support Services - School Administration (E09) |
|  | Current Expenditures - Support Services - Operation/Maintenance of Plant (V40) |
|  | Current Expenditures - Support Services - Student Transportation (V45) |
|  | Current Expenditures - Support Services - Business/Central/Other (V90) |
|  |  |
| Capital outlay (J99)2 | Capital Outlay - Instructional Equipment (K09) |
|  | Capital Outlay - Other Equipment (K10) |
| 1 Included in one or more of the corresponding current expenditure functions, varying from state to state. | |
| 2 Included in one or more of the corresponding capital outlay categories, varying from state to state. | |
| SOURCE: U.S. Department of Education, National Center for Education Statistics, “School District | |
| Finance Survey (F-33),” fiscal year 2014, Provisional Version 1a. | |

**American Recovery and Reinvestment Act (ARRA) Data**

In February of 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA legislation allocated education funds directly to the states. As a result of the ARRA, NCES added three data items to the F-33 survey in order to collect and analyze data at the school district level.[[7]](#footnote-7) The three additional data items provide the necessary detail to report current ARRA expenditures, Title I revenues, and their functional allocations, such as for classroom instruction or school construction.

The three additional ARRA items are:

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

NCES collected ARRA data for FY 09 through FY 14 in the F-33 data collection. NCES will continue to collect these data items on the F-33 survey until SEAs expend all ARRA funds, received either through formula or competitive grants.[[8]](#footnote-8) At this juncture, FY 14 will be the final year ARRA data is collected separately.

Data Item Flags

Beginning with FY 99, the School District Finance Survey data file contains a flag for each data item (except summary items, such as TOTALREV, TLOCREV, and TOTALEXP). The flag identifies whether the item was reported by the state, missing, edited by F-33 survey staff, imputed, or was not applicable to that school district. These companion flags can be found at the end of the data file and are identified by the name of the original data item preceded by an “FL\_” (e.g., FL\_E13 or FL\_19H).

The data item flags are as follows:

R**—**As reported by the state;

A**—**Edited or suppressed by the analyst (formerly labeled “Adjusted”);

I**—**Imputed;

N**—**Not applicable; and

M**—**Missing.

Missing, Nonapplicable, and Suppressed Data

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

In the School District Finance Survey data files, the original source for the student membership count (V33) is the SY 2013-14 LEA Universe Survey. The Census Bureau and NCES may edit student membership counts from the LEA Universe Survey if the state reports revised membership information for the F-33 survey. States generally report nonfiscal October 1st membership information for the LEA Universe Survey in the spring of the school year (e.g., report SY 2013-14 membership data in the spring of 2014). The timing of the F-33 collection is about one year after the LEA Universe Survey collection. Even though the membership data have the same reference date and definition, V33 values may not match student membership values from the LEA Universe Survey for some LEAs. In the F-33 data files, CCD identifies suppressed membership data by reporting the membership as “-3” and the membership flag as a value of “A.” NCES suppresses V33 values in cases where reported LEA finances do not reflect the number of students the LEA is financially responsible for (as reported in the LEA Universe Survey). For example, special education and vocational LEAs may have suppressed membership values in the F-33 files if these LEAs report finance data associated with services provided to students that the LEAs are not financially responsible for.

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

Nonapplicable data has a data value of “-2” and the data item flag as a value of “N.” Nonapplicable data are cases where a district does not have a particular type of revenue or expenditure. For example, for fiscally independent districts, the value for Local Revenues—Parent Government Contributions (T02) is “-2,” and the Local Revenues—Parent Government Contributions Flag (FL\_T02) is assigned a value of “N.”

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

**Nonsampling Error**

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

The universe for the F-33 survey includes all public elementary and secondary LEAs in the 50 states and the District of Columbia. All 51 state-level respondents reported F-33 data for FY 13. There are 18,629 LEAs on the FY 14 School District Finance Survey file. Finance data were reported for 18,007, or 97.0 percent, of these LEAs. Most of the LEAs that did not report finance data for the FY 14 survey are either charter school districts or other nontraditional LEAs (e.g., education service agencies), which states often don’t subject to the same financial reporting requirements as regular school districts.

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

Reference Sources for Data Definitions

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

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

## C. Unit Identifiers

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

* NCES local education agency identification code (LEAID);
* Census Bureau identification code (CENSUSID);
* American National Standards Institute (ANSI)[[9]](#footnote-9) state code (FIPST);
* ANSI county number (CONUM);
* Consolidated Statistical Area code (CSA); and
* Core-Based Statistical Area code (CBSA).

**C.1. Identification Variables**

**LEAID**

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

**LEAID Matching Issues**

The LEAs reported on the School District Finance Survey file are assigned valid LEAIDs by being matched against the LEA Universe Survey file. Matches are first attempted against the LEA universe file for the corresponding school year (SY 2013-14 for the FY 14 F-33 file). If survey staff cannot match the LEAs to the LEA universe file for the corresponding school year, they attempt to match the LEAs to prior and subsequent year universe files. Matching to prior and subsequent year universe files allows for closed and future LEAs to be reported on the School District Finance Survey file under valid LEAIDs. Closed LEAs can still have financial activity after they close, but they are included on the School District Finance Survey file as closed only in the year that they closed. Similarly, future LEAs may have had start-up costs in years before becoming operational, but may not have been reported in the LEA universe file for those years.

Starting in FY 06, the Census Bureau assigned unique dummy LEAIDs to the LEAs without a valid LEAID. There are 19 dummy LEAIDs on the FY 14 file. Dummy LEAIDs are distinguished by a “D” in the third position of the LEAID. Dummy LEAIDs will remain the same across the years of data collection, unless a matching LEA is found in the LEA Universe in the subsequent year.

The CCD Agency Nonfiscal File Match variable (CCDNF) indicates whether a record on the School District Finance Survey file matches a record on the LEA universe file. A value of “1” indicates that the record on the School District Finance Survey file matches a record on the LEA universe file; a value of “0” indicates that the record on the School District Finance Survey file does not match any records on the SY 2013-14 LEA universe file. The School District Finance Survey staff attempt to match every LEA there is data for, regardless of membership, even if the membership is reported as zero.

There are 58 LEAs on the FY 14 School District Finance Survey file that do not appear on the SY 2013-14 LEA Universe Survey file (see table 2). (These LEAs are also identified on the F-33 file by having a CCDNF value equal to “0.”). All 58 of these LEAs have been confirmed as school systems by the reporting SEAs and the Census Bureau. (These are generally education service agencies and nonoperating LEAs that were not reported by SEA respondents for the CCD LEA Universe Survey.)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Table 2. LEAs on the F-33 file that do not appear on the school year 2013-14 LEA Universe Survey file, by state and LEAID: Fiscal year 2014 | | | | | |
| State | LEAID | LEA name on the F-33 file |  |  |  |
| Alabama | 01001941 | PELHAM CITY |  |  |  |
| Connecticut | 09D00011 | COMMITTEE FOR SHARED SERVICES |  |  |  |
|  | 09D00021 | PROJECT OCEANOLOGY |  |  |  |
| Indiana | 18001521 | INDPLS ACAD OF EXCEL-CHLNG FND ACA |  |  |  |
| Illinois | 17D00011 | BUREAU COUNTY COOPERATIVE ALTERNATIVE SCHOOL |  |  |  |
|  | 17D00031 | ROCK RIVER ALTERNATIVE SCHOOL |  |  |  |
|  | 17D00041 | SALT CREEK ACADEMY |  |  |  |
|  | 17D00051 | CENTRAL VERMILLION COUNTY SCHOOL COOPERATIVE |  |  |  |
| Minnesota | 27002651 | REGIONAL MANAGEMENT INFORMATION CENTER 5 |  |  |  |
|  | 27002661 | REGIONAL MANAGEMENT INFORMATION CENTER 4 |  |  |  |
|  | 27002671 | REGIONAL MANAGEMENT INFORMATION CENTER 3 |  |  |  |
|  | 27002681 | REGIONAL MANAGEMENT INFORMATION CENTER 2 |  |  |  |
|  | 27002691 | REGIONAL MANAGEMENT INFORMATION CENTER 1 |  |  |  |
|  | 27002701 | REGIONAL MANAGEMENT INFORMATION CENTER 7 |  |  |  |
|  | 27002711 | REGIONAL MANAGEMENT INFORMATION CENTER 8 |  |  |  |
| New Mexico | 35001661 | LA ACADEMIA DOLORES HUERTA |  |  |  |
| New York | 36D00011 | SOUTH MOUNTAIN-HICKORY COMMON SCHOOL DIST |  |  |  |
| Ohio | 39000051 | HAMILTON-CLERMONT COOPERATIVE ASSOCIATION |  |  |  |
|  | 39000061 | STARK-PORTAGE AREA COMPUTER CONSORTIUM |  |  |  |
|  | 39900001 | AREA COOPERATIVE COMPUTERIZED EDUCATIONAL SERVICE SYSTEM |  |  |  |
|  | 39900201 | SOUTHWEST OHIO COMPUTER ASSOCIATION |  |  |  |
|  | 39900401 | LAKE ERIE EDUCATIONAL COMPUTER ASSOCIATION (LEECA) |  |  |  |
|  | 39900601 | LAKE-GEAUGA COMPUTER ASSOCIATION |  |  |  |
|  | 39900801 | LICKING AREA COMPUTER ASSOCIATION |  |  |  |
|  | 39901201 | METROPOLITAN DAYTON EDUCATIONAL COOPERATIVE ASSOCIATION |  |  |  |
|  | 39901401 | METROPOLITAN EDUCATIONAL COUNCIL |  |  |  |
|  | 39901601 | MIAMI VALLEY EDUCATIONAL COMPUTER ASSOCIATION |  |  |  |
|  | 39901801 | NORTH CENTRAL OHIO COMPUTER COOPERATIVE |  |  |  |
|  | 39902001 | NORTHEAST OHIO MANAGEMENT INFORMATION NETWORK |  |  |  |
|  | 39902201 | NORTHERN OHIO EDUCATIONAL COMPUTER ASSOCIATION |  |  |  |
|  | 39902401 | NORTHWEST OHIO AREA COMPUTER SERVICES COOPERATIVE |  |  |  |
|  | 39902801 | NORTHWEST OHIO COMPUTER ASSOCIATION |  |  |  |
|  | 39903001 | OHIO MID-EASTERN REGIONAL EDUCATION SERVICE AGENCY |  |  |  |
|  | 39903401 | SOUTH CENTRAL OHIO COMPUTER ASSOCIATION |  |  |  |
|  | 39903601 | SOUTHEASTERN OHIO VOLUNTARY EDUCATION COOPERATIVE |  |  |  |
|  | 39904001 | TRI-RIVERS EDUCATIONAL COMPUTER ASSOCIATION |  |  |  |
|  | 39904401 | WESTERN OHIO COMPUTER ORGANIZATION |  |  |  |
| See notes at end of table. | | | | | |
|  |  |  |  |  |  |
| Table 2. LEAs on the F-33 file that do not appear on the school year 2013-14 LEA Universe Survey file, by state and LEAID: Fiscal year 2014 — Continued | | | | | |
| State | LEAID | LEA name on the F-33 file |  |  |  |
| Ohio — | 39D00011 | NORTH COAST COUNCIL |  |  |  |
| continued | 39D00021 | NORTHEAST OHIO NETWORK FOR EDUCATIONAL TECHNOLOGY |  |  |  |
| Oklahoma | 40000231 | MCCURTAIN COUNTY EDUCATIONAL COOPERATIVE |  |  |  |
|  | 40000251 | OSAGE COUNTY INTERLOCAL COOP |  |  |  |
|  | 40000261 | SEMINOLE CO INTERLOCAL COOPERATIVE |  |  |  |
|  | 40000271 | TRI-COUNTY INTERLOCAL COOPERATIVE |  |  |  |
|  | 40000281 | ATOKA-COAL COUNTIES INTERLOCAL COOPERATIVES |  |  |  |
|  | 40000441 | FIVE STAR INTERLOCAL COOPERATIVE |  |  |  |
| Pennsylvania | 42000021 | LANCASTER COUNTY ACADEMY |  |  |  |
|  | 42268301 | YORK COUNTY HIGH SCHOOL |  |  |  |
|  | 42D00011 | EASTERN AREA SPECIAL SCHOOL |  |  |  |
|  | 42D00031 | SOUTH CENTRAL AREA SPECIAL SCHOOL |  |  |  |
|  | 42D00041 | SOUTHEASTERN AREA SPECIAL SCHOOL |  |  |  |
| West Virginia | 54D00011 | REGIONAL EDUCATION SERVICE AGENCY 1 |  |  |  |
|  | 54D00021 | REGIONAL EDUCATION SERVICE AGENCY 2 |  |  |  |
|  | 54D00031 | REGIONAL EDUCATION SERVICE AGENCY 3 |  |  |  |
|  | 54D00041 | REGIONAL EDUCATION SERVICE AGENCY 4 |  |  |  |
|  | 54D00051 | REGIONAL EDUCATION SERVICE AGENCY 5 |  |  |  |
|  | 54D00061 | REGIONAL EDUCATION SERVICE AGENCY 6 |  |  |  |
|  | 54D00071 | REGIONAL EDUCATION SERVICE AGENCY 7 |  |  |  |
|  | 54D00081 | REGIONAL EDUCATION SERVICE AGENCY 8 |  |  |  |
| 1 LEA was identified by the reporting SEA and the Census Bureau as a school system and reported FY 14 F-33 finance data, but were not reported for the SY 2013-14 LEA Universe Survey.  NOTE: LEAs listed in this table with valid LEAIDs (i.e., no “D” in the third position of the LEAID), appear in either a prior or future year of the LEA Universe Survey file.  SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2014, Provisional Version 1a; “Local Education Agency Universe Survey,” school year 2013-14, Provisional Version 1a. | | | | | |

In most NCES research and publications, only those School District Finance Survey records matching the LEA universe file (CCDNF equal to “1” on the F-33 data file) and having student counts greater than zero are used in analyses. For more information on the LEAID code, please see the file documentation for the CCD school universe and LEA universe surveys, available at <http://nces.ed.gov/ccd/pubagency.asp>.

**CENSUSID**

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

1–2 = Census Bureau state code;

3 = Agency type code;

4–6 = County area code;

7–9 = Parent school district government identifier; and

10–14 = Subunit of parent school district government identifier.

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

Table 3. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 2014

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

NOTE: CENSUSID is the Census Bureau identification code.

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

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

0 = State government school system;

1 = County-dependent school system;

2 = City-dependent school system;

3 = Township-dependent school system; and

5 = Independent school system.

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

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

**Geographic Variables**

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

* ***FIPST*** is the ANSI state code. Table 4 presents ANSI state codes by state name and state abbreviation.
* ***CONUM*** is the ANSI county number. It consists of the two-digit ANSI state code and a three-digit county identification number. County numbers for each state can be found at <http://www.census.gov/geo/www/ansi/countylookup.html>.
* ***CBSA*** is the Core-Based Statistical Area code. CBSA refers collectively to metropolitan and micropolitan statistical areas. Each metropolitan statistical area must have at least one urbanized area of 50,000 or more inhabitants. Each micropolitan statistical area must have at least one urban cluster of at least 10,000 but less than 50,000 population.[[10]](#footnote-10)
* ***CSA*** istheCombined Statistical Area code. A CSA consists of two or more adjacent CBSAs.

Table 4. State abbreviations and American National Standards Institute (ANSI) state codes, by state: Fiscal year 2014

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

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

**C. 2 Other Unit Characterization Codes**

**School-level Codes**

School-level codes (SCHLEV) describe the level of education provided within each school district:[[11]](#footnote-11) SCHLEV codes “01,” “02,” and “03” are assigned based on the student membership reported on the CCD school universe file. The valid F-33 SCHLEV codes are defined as follows:

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

02 = Secondary school system only—the lowest grade with students is greater than grade 6 and the highest grade with students is greater than grade 8;

03 = Elementary/Secondary school system—the lowest grade with students is less than grade 7 and the highest grade with students is greater than grade 8;

05 = Vocational or special education system;

06 = Nonoperating school system that exists for administrative purposes only and does not operate its own schools. SCHLEV code “06” is also assigned for LEAs that closed shortly before the start of the fiscal year or are scheduled to open in a future fiscal year but still reported revenue or expenditure information for the current fiscal year; and

07 = Education service agency (ESA).

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

**AGCHRT Codes**

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

The AGCHRT code is used to identify districts with charter schools. The source of the AGCHRT code is the SY 2013-14 LEA Universe Survey, Provisional Version 1a. The codes are as follows:

1 = All associated schools are charter schools;

2 = All associated schools are charter and noncharter schools;

3 = All associated schools are noncharter schools; and

N = Not applicable or code could not be determined (assigned to school systems in the F-33 file, such as ESAs, that do not operate schools, as well as to districts that are not in the CCD LEA universe file~~s~~).

CCDNF

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

CENFILE

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

GSLO and GSHI

Agency Low Grade Offered (GSLO) and Agency High Grade Offered (GSHI) comprise the grade span for the LEA. The GSLO variable indicates the lowest grade offered; the GSHI variable indicates the highest grade offered. The source of the GSLO and GSHI variables is the SY 2013-14 CCD LEA Universe Survey, Provisional Version 1a file.

## D. Weights

## The School District Finance Survey file includes a WEIGHT variable. For FY 91, FY 93, and FY 94 the F-33 survey was a sample survey, and the WEIGHT variable was used to create weighted estimates for these data releases. For FY 90, FY 92, and FY 95 through FY 14 the F-33 survey was a universe survey, and all records in these releases have a WEIGHT value of “1.” Despite F-33 being a universe survey in recent years, NCES maintains the WEIGHT variable to provide consistency across data files.

## E. Changes to the F-33 Survey

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

Unit Identifiers

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

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

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

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

Special Exhibit Items

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

Federal Revenue Distributed by State Governments

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

Suppressed Data

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

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

Local Revenue Items

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

Missing Data

Starting in FY 07, “-1” was used in the data file to represent missing values in student membership count (V33). There are 98 LEAs with missing membership values in the FY 14 F-33 data file.

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

Payments to Private Schools and Charter Schools

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

ARRA Data

In FY 09, three data items related to the American Recovery and Reinvestment Act of 2009 (ARRA) were added to the survey form. They are ARRA Revenues—Title I (HR1), Current Expenditures—ARRA (HE1), and Capital Outlay—ARRA (HE2). These data items were collected in FY 09, FY 10, FY 11, FY 12, FY 13, and FY 14.

Title V, Part A Federal Revenue

In FY 10, the Federal Revenue—Thru State—Title V, Part A (C18) data item was removed from the F-33 survey form and data file. Federal funding for the Title V, Part A program expired September 30, 2009. Any residual funding LEAs received for Title V, Part A is included in the Federal Revenue—Thru State—Other (C20) data item.

CCD School Universe Student Membership

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

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

Data Item Flags

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

## F. Data File Formats, Names, and Versions

File Formats

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

File Names

The names of the FY 14 releases are as follows:

* Sdf14\_1a.sas7bdat (SAS dataset)
* Sdf14\_1a.txt (text file)

The first five characters indicate the file contents and year, and the last two characters indicate the file version. “Sdf” stands for school district finance, “14” stands for FY 14, “1” indicates that the file is a provisional version by NCES, and “a” indicates this is the first version of this provisional file released by NCES.

****File Versions****

NCES maintains strict version control of CCD files. File versions are identified by one numeric character and one alphabetic character. The number corresponds with the release version (e.g., “1” is the first release, “2” is the second release, etc.). The letter “a” also corresponds to a public release.[[13]](#footnote-13) For SY 2013-14 (FY 14), the “1a” file is the first provisional file release.

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

The data source for the NCES First Look report entitled *Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2013-14 (Fiscal Year 2014)*is the FY 14 provisional data file. This report provides users with an opportunity to access provisional School District Finance Survey data that have been reviewed and edited.

Provisional data is released in an effort to provide earlier access to the data. Revisions submitted after the provisional data file has been finalized will be incorporated in the final data file for each fiscal year. Final School District Finance Survey data files will be released at approximately the same time as the release of provisional data for the following fiscal year (e.g., the final FY 14 data file is scheduled to be released next year at approximately the same time as the provisional FY 15 data file).

Guidelines for Using the Flat ASCII Data File

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

## G. State Notes

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

## H. Survey Form

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

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Retrieved May 31, 2016, from http://www2.census.gov/govs/pubs/classification/2006\_classification\_manual.pdf**.**

**Appendix A—Record Layout and Descriptions of Data Items**

**Appendix B—Glossary**

**Appendix C—State Notes**

**Appendix D—Value Distribution and Field Frequencies**

**Appendix E—Survey Form**

1. The term “F-33”' is the form number utilized for the School District Finance Survey collection instrument. The School District Finance Survey is commonly called the F-33. [↑](#footnote-ref-1)
2. Refer to the CCD National Public Education Financial Survey (NPEFS) for national- and state-level figures. The NPEFS, a key component of the CCD survey system, collects state totals of school finance data. Although both the NPEFS and the F-33 survey collect data from SEAs, the NPEFS includes expenditures for special state-run and federal-run schools that are not included in the F-33 survey. NPEFS data represent the total spending on public elementary and secondary education for states and the nation, and are used in determining state funding allocations for a number of federal education programs, including those authorized by Title I of the Elementary and Secondary Education Act of 1965. [↑](#footnote-ref-2)
3. <http://www.census.gov/govs/school> [↑](#footnote-ref-3)
4. U.S. Census Bureau, *Public Education Finances*: 2014, G14-ASPEF, U.S. Government Printing Office, Washington, DC, 2016. Because independent charter school districts generally do not meet the Census Bureau’s criteria for classification as government entities, the Census Bureau excludes them from the F-33 data file. [↑](#footnote-ref-4)
5. The primary consideration is given to the government that imposed the tax (U.S. Census Bureau 2006). [↑](#footnote-ref-5)
6. Variable names are included in parentheses following variable labels at first reference. Subsequent references use variable names only. [↑](#footnote-ref-6)
7. NCES added seven data items to the NPEFS survey in order to collect and analyze data pertaining to Title I, Impact Aid, and other ED funds. The seven additional data items provide the necessary detail to report total ARRA expenditures and their functional allocations, such as for classroom instruction or school construction. “Department of Education, Notice of Proposed Information Collection Requests” 74 Federal Register 154 (12 August 2009) pp. 40573-40574; “Department of Education, Submission for OMB Review; Comment Request” 74 Federal Register 197 (14 October 2009) p. 52752. [↑](#footnote-ref-7)
8. The Education Department General Administrative Regulations (EDGAR) allows grantees to carry over 1 additional year any Federal Education funds that were not obligated in the period for which they were appropriated. For grants that are forward-funded, grantees can have up to 27 months to obligate appropriated funds beginning as early as July 1of the federal fiscal year. [↑](#footnote-ref-8)
9. American National Standards Institute (ANSI) state codes replace the Federal Information Processing Standards (FIPS) codes previously issued by the National Institute of Standards and Technology (NIST) for the 50 states, the District of Columbia, and the U.S. Island Areas. ANSI state code values map directly to the retired FIPS code values. [↑](#footnote-ref-9)
10. For information about CBSA and CSA definitions, see <http://www.census.gov/geo/reference/gtc/gtc_cbsa.html>. [↑](#footnote-ref-10)
11. Starting with FY 08, the assignment of SCHLEV codes for an LEA was changed to a new method to ensure that SCHLEV codes were consistent with student enrollments by grade. Prior to FY 08, the Census Bureau assigned SCHLEV codes using a different methodology. SCHLEV has a different definition than the school-level code (LEVEL) in the CCD School Universe file. [↑](#footnote-ref-11)
12. Students should be reported, for CCD purposes, in the membership of the LEA that initially receives funds for that student’s education; and in the membership of the school he or she attends (EDFacts Membership File Specifications – C052-10-0 SY 2013-14). [↑](#footnote-ref-12)
13. Letters “b” through “z” are used for internal version control. [↑](#footnote-ref-13)