Annual Survey of School System Finances U.S. Census Data:
Dataset Information and Item Descriptions

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

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

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

ITEM DESCRIPTIONS

Data Item	Description
STATE*	State Identification Number
IDCENSUS*	School System Identification Number[1]
NAME*	School System Name
CONUM*	ANSI State and County Code[1]
CSA*	Consolidated Statistical Area[1]
CBSA*	Core-Based Statistical Area[1]
SCHLEV*	School Level Code[1]
NCESID*	NCES ID Code[1]
YRDATA*	Year of Data
V33	Fall Membership
TOTALREV	TOTAL ELEMENTARY-SECONDARY REVENUE
	(sum of TFEDREV + TSTREV + TLOCREV)
TFEDREV	Total Revenue from Federal Sources
	(sum of C14 + C15 + C16 + C17 + C19 + B11 + C20 + C25 + C36 + B10 + B12 + B13)

C14	Federal revenue through the state - Title I
C15	Federal revenue through the state - Children with disabilities - IDEA
C16	Federal revenue through the state - Math, science, and teacher quality
C17	Federal revenue through the state - Safe and drug-free schools
C19	Federal revenue through the state - Vocational and technical education
B11	Federal revenue through the state - Bilingual education
C20	Federal revenue through the state - All other
C25	Federal revenue through the state - Child nutrition programs
C36	Federal revenue - Nonspecified
B10	Direct federal revenue - Impact aid (P.L. 81-815 and 81-874)
B12	Direct federal revenue - Native American (Indian) education
B13	Direct federal revenue - All other

TSTREV	Total Revenue from State Sources
	(sum of C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11 + C12 + C13 + C24 + C35 + C38 + C39)
C01	General formula assistance
C04	Staff improvement programs
C05	Special education programs
C06	Compensatory and basic skills attainment programs
C07	Bilingual education programs
C08	Gifted and talented programs
C09	Vocational education programs
C10	School lunch programs
C11	Capital outlay and debt service programs
C12	Transportation programs
C13	All other revenues from state sources
C24	Census state, NCES local revenue
C35	State revenue - Nonspecified
C38	State payments on behalf - Benefits
C39	State payments on behalf - Nonbenefits

TLOCREV	Total Revenue from Local Sources
	(sum of T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + A40 +U11 + U22 + U30 + U50 + U97)
T02	Parent government contributions

T06	Property taxes
T09	General sales or gross receipts taxes
T15	Public utility taxes
T40	Individual and corporate income taxes
T99	All other taxes
D11	Revenue from other school systems
D23	Revenue from cities and counties
A07	Tuition fees from pupils, parents, and other private sources
A08	Transportation fees from pupils, parents, and other private sources
A09	School lunch revenues
A11	Textbook sales and rentals
A13	District activity receipts
A15	Student fees, nonspecified
A20	Other sales and service revenues
A40	Rents and royalties
U11	Sale of property
U22	Interest earnings
U30	Fines and forfeits
U50	Private contributions
U97	Miscellaneous other local revenues
TOTALEXP	TOTAL ELEMENTARY-SECONDARY EXPENDITURE
TCURELSC	TOTAL CURRENT SPENDING FOR ELEMENTARY-SECONDARY PROGRAMS (sum of TCURINST + TCURSSVC + TCUROTH)
TCURINST	TOTAL CURRENT SPENDING FOR INSTRUCTION (sum of E13 + J13 + J12 + J14)
E13	Current operation expenditure - Instruction
J13	State payments on behalf - Instruction benefits
J12	Own retirement system transfer - Instruction
J14	State payments on behalf - Instruction nonbenefits
V91	Exhibit - Payments to private schools
V92	Exhibit - Payments to charter schools

TCURSSVC	TOTAL CURRENT SPENDING FOR SUPPORT SERVICES
	(sum of E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85 + J17 + J07 + J08 + J09 + J40 + J45 + J90 + J11 + J96)
E17	Current operation expenditure - Pupil support
E07	Current operation expenditure - Instructional staff support
E08	Current operation expenditure - General administration
E09	Current operation expenditure - School administration
V40	Current operation expenditure - Operation and maintenance of plant
V45	Current operation expenditure - Student transportation
V90	Current operation expenditure - Business/central/other support services
V85	Current operation expenditure - Nonspecified support services
J17	State payments on behalf - Pupil support benefits
J07	State payments on behalf - Instructional staff support benefits
J08	State payments on behalf - General administration benefits
J09	State payments on behalf - School administration benefits
J40	State payments on behalf - Operation and maintenance of plant benefits
J45	State payments on behalf - Student transportation benefits
J90	State payments on behalf - Business/central/other support services benefits
J11	Own retirement system transfer - Support services
J96	State payments on behalf - Support services, nonbenefits

TCUROTH	TOTAL CURRENT SPENDING FOR OTHER ELEMENTARY-SECONDARY PROGRAMS
	(sum of E11 + V60 + V65 + J10 + J97)
E11	Current operation expenditure - Food services
V60	Current operation expenditure - Enterprise operations
V65	Current operation expenditure - Other elementary-secondary programs
J10	State payments on behalf - Other benefits
J97	State payments on behalf - Noninstructional and nonbenefits

NONELSEC	TOTAL CURRENT SPENDING FOR NONELEMENTARY-SECONDARY PROGRAMS
	(sum of V70 + V75 + V80 + J98)
V70	Current operation expenditure - Community services
V75	Current operation expenditure - Adult education
V80	Current operation expenditure - Other nonelementary-secondary programs
J98	State payments on behalf - Nonelementary-secondary programs

TCAPOUT	TOTAL CAPITAL OUTLAY EXPENDITURE
	(sum of F12 + G15 + K09 + K10 + K11 + J99)
F12	Construction
G15	Purchase of land and existing structures
K09	Instructional equipment
K10	Other equipment
K11	Nonspecified equipment
J99	State payments on behalf - Capital outlay
L12	Payments to state governments
M12	Payments to local governments
Q11	Payments to other school systems
I86	Interest on school system debt
Z32	Total salaries and wages
Z33	Total salaries and wages - Instruction
V11	Total salaries and wages - Pupil support
V13	Total salaries and wages - Instructional staff support
V15	Total salaries and wages - General administration
V17	Total salaries and wages - School administration
V21	Total salaries and wages - Operation and maintenance of plant
V23	Total salaries and wages - Student transportation
V37	Total salaries and wages - Business/central/other support services
V29	Total salaries and wages - Food services
Z34	Total employee benefit payments
V10	Total employee benefit payments - Instruction
V12	Total employee benefit payments - Pupil support
V14	Total employee benefit payments - Instructional staff
V16	Total employee benefit payments - General administration
V18	Total employee benefit payments - School administration
V22	Total employee benefit payments - Operation and maintenance of plant
V24	Total employee benefit payments - Student transportation
V38	Total employee benefit payments - Business/central/other support services

V30	Total employee benefit payments - Food services
V32	Total employee benefit payments - Enterprise operations
_19H	Long-term debt outstanding at beginning of the fiscal year
_21F	Long-term debt issued during the fiscal year
_31F	Long-term debt retired during the fiscal year
_41F	Long-term debt outstanding at end of fiscal year
_61V	Short-term debt outstanding at beginning of the fiscal year
_66V	Short-term debt outstanding at end of the fiscal year
W01	Cash and deposits, held at end of fiscal year - Debt service funds
W31	Cash and deposits, held at end of fiscal year - Bond funds
W61	Cash and deposits, held at end of fiscal year - Other funds

[1]See additional notes on these variables in the "Additional Information" section.

ADDITIONAL INFORMATION

This section provides background information on the non-fiscal variables included on the available data files.

CENSUS BUREAU UNIT IDENTIFICATION CODE (IDCENSUS)

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

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

Description (3rd Character)	Value
State Dependent School System	0
County Dependent School System	1
City Dependent School System	2
Township Dependent School System	3

NCESID

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

SCHOOL LEVEL CODES (SCHLEV)

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

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

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

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

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

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

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

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

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

ANSI AND STATISTICAL AREA CODES

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

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

Information on the ANSI state and county codes is available at:
http://www.census.gov/geo/reference/ansi.html.

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

STATES KEY

State Code	State Name	State Abbreviation
01	Alabama	AL
02	Alaska	AK
03	Arizona	AZ
04	Arkansas	AR
05	California	CA
06	Colorado	CO
07	Connecticut	CT
08	Delaware	DE
09	District of Columbia	DC
10	Florida	FL
11	Georgia	GA
12	Hawaii	HI
13	Idaho	ID
14	Illinois	IL
15	Indiana	IN
16	Iowa	IA

17	Kansas	KS
18	Kentucky	KY
19	Louisiana	LA
20	Maine	ME
21	Maryland	MD
22	Massachusetts	MA
23	Michigan	MI
24	Minnesota	MN
25	Mississippi	MS
26	Missouri	MO
27	Montana	MT
28	Nebraska	NE
29	Nevada	NV
30	New Hampshire	NH
31	New Jersey	NJ
32	New Mexico	NM
33	New York	NY
34	North Carolina	NC
35	North Dakota	ND
36	Ohio	OH
37	Oklahoma	OK
38	Oregon	OR
39	Pennsylvania	PA
40	Rhode Island	RI
41	South Carolina	SC
42	South Dakota	SD
43	Tennessee	TN
44	Texas	TX
45	Utah	UT
46	Vermont	VT
47	Virginia	VA
48	Washington	WA
49	West Virginia	WV
50	Wisconsin	WI
51	Wyoming	WY