

Documentation for the NCES Common Core of  
Data School District Finance Survey (F-33), School  
Year 2017–18 (Fiscal Year 2018)

Provisional File Version 1a

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# Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2017–18 (Fiscal Year 2018)

Provisional File Version 1a

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**Stephen Q. Cornman**  
National Center for Education Statistics

**Osei Ampadu**  
**Kaitlin S. Hanak**  
U.S. Census Bureau

**U.S. Department of Education**

Betsy DeVos  
*Secretary*

**Institute of Education Sciences**

Mark Schneider  
*Director*

**National Center for Education Statistics**

James L. Woodworth  
*Commissioner*

**Administrative Data Division**

Ross Santy  
*Associate Commissioner*

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**Content Contact**

Stephen Q. Cornman  
(202) 245-7753  
[stephen.cornman@ed.gov](mailto:stephen.cornman@ed.gov)

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## **I. Introduction to the NCES School District Finance Survey (F-33), School Year 2017–18 (Fiscal Year 2018) Provisional File Version 1a**

This documentation is for the provisional version 1a data file of the School District Finance Survey (F-33)<sup>1</sup> for school year (SY) 2017-18, fiscal year 2018 (FY 18) 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.<sup>2</sup>

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 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;<sup>3</sup> 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

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<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> <https://www.census.gov/programs-surveys/school-finances.html>



meet the Census Bureau’s definition of a government entity (U.S. Census Bureau 2019, pp. 1-2).<sup>4</sup>

- ***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.<sup>5</sup> 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)<sup>6</sup> 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 <https://nces.ed.gov/ccd/pubagency.asp> present more detailed information on these changes.

The FY 18 School District Finance Survey data file contains 18,715 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.

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<sup>4</sup> 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.

<sup>5</sup> The primary consideration is given to the government that imposed the tax (U.S. Census Bureau 2006).

<sup>6</sup> Variable names are included in parentheses following variable labels at first reference. Subsequent references use variable names only.

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 18 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 18 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 18 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. In late January or early February 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 15<sup>th</sup> of the year that the collection opens, and October 31<sup>st</sup> of the following year. However, there is no official deadline for reporting data on the F-33 survey. The FY 18 F-33 collection opened on January 31, 2019 and closed on November 12, 2019. 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.

For the FY 18 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, 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 are 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 2018

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) <sup>1</sup>	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) <sup>2</sup>	Capital Outlay - Instructional Equipment (K09) Capital Outlay - Other Equipment (K10)

<sup>1</sup>Included in one or more of the corresponding current expenditure functions, varying from state to state.

<sup>2</sup>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 2018, Provisional Version 1a.

## 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 missing data 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 2017-18 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 1<sup>st</sup> membership information for the LEA Universe Survey in the spring of the school year (e.g., report SY 2017-18 membership data in the spring of 2018). 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 reasonably reflect LEA universe survey student membership counts (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 are not included in their student membership counts (i.e., because the students are instead counted within the membership of the regular school districts financially responsible for educating those students).

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 have 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 18. There are 18,715 LEAs on the FY 18 School District Finance Survey file. Finance data were reported for 18,139, or 96.9 percent, of these LEAs. Most of the LEAs that did not report finance data for the FY 18 survey are either charter school districts or other nontraditional LEAs (e.g., education service agencies), which states often do not 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 <https://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](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)<sup>7</sup> 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 2017-18 for the FY 18 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 15 dummy LEAIDs on the FY 18 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.

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<sup>7</sup> 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.

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 2017-18 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 52 LEAs on the FY 18 School District Finance Survey file that do not appear on the SY 2017-18 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 52 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 2017-18 LEA Universe Survey file, by state and LEAID: Fiscal year 2018

State	LEAID	LEA name on the F-33 file
Connecticut	09D0001	COMMITTEE FOR SHARED SERVICES
	09D0002	PROJECT OCEANOLOGY
District of Columbia	1100109	DIGITAL PIONEERS ACADEMY PCS
Illinois	1700215	SCHOOL ASSOCIATION SPECIAL EDUCATION DUPAGE (SASED)
	1700253	CAREER PREPARATION NETWORK
Indiana	1800192	URBAN ACT ACADEMY
	1800200	EXCEL CENTER-GARY
Kansas	20D0001	SMOKY HILL-CENTRAL KANSAS EDUCATION SERVICE CENTER
	20D0002	TECHNOLOGY EXCELLENCE IN EDUCATION NETWORK
	20D0003	CENTRAL KANSAS EDUCATIONAL SERVICES AND STAFF DEVELOPMENT AS
Maine	20D0631	LEARNING CONSORTIUM EDUCATIONAL COOPERATIVE
	2300051	ME ED CTR FOR THE DEAF & HARD OF HEARING
	2314774	CENTRAL LINCOLN COUNTY SCHOOL SYSTEM
	2314781	HARMONY REGIONAL SCHOOL DISTRICT
	2314786	MOUNT DESERT ISLAND REGIONAL SCHOOL SYSTEM
	2314792	KENNEBEC VALLEY CONSOLIDATED SCHOOLS (AOS #92)
	2314798	SUNRISE COUNTY SCHOOL SYSTEM
	2314800	ROCKY CHANNELS SCHOOL SYSTEM
	2314801	MACHIAS BAY AREA SCHOOL SYSTEM
	2314804	EASTERN MAINE AREA SCHOOL SYSTEM
Michigan	2612000	DETROIT CITY SCHOOL DISTRICT
	2700265	REGIONAL MANAGEMENT INFORMATION CENTER 5
Minnesota	2700266	REGIONAL MANAGEMENT INFORMATION CENTER 4
	2700267	REGIONAL MANAGEMENT INFORMATION CENTER 3
	2700268	REGIONAL MANAGEMENT INFORMATION CENTER 2
	2700269	REGIONAL MANAGEMENT INFORMATION CENTER 1
	2700270	REGIONAL MANAGEMENT INFORMATION CENTER 7

See notes at end of table.

State	LEAID	LEA name on the F-33 file	
New Jersey	3400780	ALLENHURST	
	3402760	CAPE MAY POINT	
	3403030	CHESILHURST	
	3403510	CORBIN CITY	
	3407080	HI NELLA	
	3407650	INTERLAKEN	
	3408671	LONGPORT	
	3411370	NEWFIELD BORO	
	3414160	ROCKLEIGH	
	3415150	LAKE COMO	
	3417040	WASHINGTON TWP SCH DIST	
	3417670	WEST WILDWOOD	
	New York	36D0001	SOUTH MOUNTAIN-HICKORY COMMON SCHOOL DIST
	Pennsylvania	4200002	LANCASTER COUNTY ACADEMY
Virginia	5101230	FAIRFAX CITY SCHOOLS	
West Virginia	54D0001	REGIONAL EDUCATION SERVICE AGENCY 1	
	54D0002	REGIONAL EDUCATION SERVICE AGENCY 2	
	54D0003	REGIONAL EDUCATION SERVICE AGENCY 3	
	54D0004	REGIONAL EDUCATION SERVICE AGENCY 4	
	54D0005	REGIONAL EDUCATION SERVICE AGENCY 5	
	54D0006	REGIONAL EDUCATION SERVICE AGENCY 6	
	54D0007	REGIONAL EDUCATION SERVICE AGENCY 7	
	54D0008	REGIONAL EDUCATION SERVICE AGENCY 8	

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 2018, Provisional Version 1a; "Local Education Agency Universe Survey," school year 2017-18, 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 <https://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 2018

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 2018, 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 two-digit ANSI state code. Each record on the School District Finance Survey file contains an ANSI state code based on the Federal Information Processing Series (FIPS). Table 4 presents ANSI state codes by state name and state abbreviation.
- **CONUM** is the five-digit ANSI county number. It consists of a two-digit ANSI state code and a three-digit county identification number. County numbers for each state can be found at <https://www.census.gov/geographies/reference-files/2018/demo/popest/2018-fips.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.<sup>8</sup>
- **CSA** is the Combined Statistical Area code. A CSA consists of two or more adjacent CBSAs.

For the CCD collections, ANSI state codes (FIPST) are assigned to LEAs based on the state or jurisdiction responsible for administration of the LEA, which is not necessarily the state or jurisdiction where the LEA is physically located (Geverdt 2018). Examples of this situation include states that operate LEAs in a neighboring state and charter school LEA operators/administrators based in one state that operate charter schools in one or more states other than the state in which they are based. Additionally, ANSI county codes (CONUM) are assigned to LEAs based on the physical location of the LEA’s administrative offices; therefore, the two-digit ANSI state code within the CONUM may differ from FIPST in cases where the LEA’s administrative offices are physically located outside the reporting state.<sup>9</sup>

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<sup>8</sup> For additional information about CBSA and CSA definitions, see <https://www.census.gov/programs-surveys/geography/about/glossary.html>.

<sup>9</sup> For additional information on FIPST state code and CONUM county physical location discrepancies, see section 5.4 (pages 4-5) of the CCD geographic file documentation, “Education Demographic and Geographic Estimates (EDGE) Geocodes: Public Schools and Local Education Agencies” (Geverdt 2018).

Table 4. State abbreviations and American National Standards Institute (ANSI) state codes, by state: Fiscal year 2018

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:<sup>10</sup> 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;

<sup>10</sup> 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.



- 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 agency charter (AGCHRT) code is used to identify districts with charter schools. As of FY 17, the AGCHRT code is derived from the CHARTER\_TEXT charter school indicator variable in the CCD School Universe file.<sup>11</sup> The valid AGCHRT codes are as follows:

- 1 = All associated schools are charter schools;
- 2 = Some but not all associated schools are charters schools;
- 3 = No associated schools are charter 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 files).

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<sup>11</sup> Prior to FY 17, the source of the AGCHRT code was the CCD LEA Universe file. The AGCHRT code was removed from the CCD LEA Universe Survey after the SY 2015-16 (FY 16) collection.

## **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 2017-18 CCD LEA Universe Survey, Version 1a file.

As of FY 15, the GSLO and GSHI variables have additional possible values of “13” and “AE” to reflect that data for grade 13 and adult education are now included in the CCD.<sup>12</sup> Grade 13 is used to “designate high school students who are enrolled in programs where they can earn college credit in an extended high school environment, or CTE [career/technical] students in a high school program that continues beyond grade 12” (U.S. Department of Education 2018). Corresponding enrollment counts for grade 13 students are also included in the V33 and MEMBERSCH student membership counts reported on the F-33 data file.

Although adult education is not part of public elementary/secondary education, “AE” is also now treated by the CCD as another grade level for LEAs that provide primarily adult education. Adult education students, however, are not included in the V33 and MEMBERSCH student membership counts reported on the F-33 data 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 18 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.

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<sup>12</sup> For additional information on grade 13 and the adult education grade level “AE,” see the ED Facts technical guide, “FS052 – Membership File Specifications – V14.1 (SY 2017-18)” (U.S. Department of Education 2018).

## **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 <https://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 reasonably reflect CCD Local Education Agency Universe Survey student membership counts. A value of "-3" was used in the data file to represent student membership values suppressed by NCES if reported LEA finances did not reflect the student membership count for the LEA. (See section II. B for additional information on student membership suppression.)

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 was only one LEA with a missing membership value in the FY 18 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. (As of FY 15, NCES no longer collects these data items separately.)

### **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. Prior to SY 2017-18, SEAs reported student memberships for the CCD LEA Universe Survey based on the LEA that was financially responsible for the student; for SY 2017-18, LEA Universe Survey reporting guidance was revised to require that students “be reported in the LEA where [those] students are served” (rather than in the LEA financially responsible for the students) (NCES 2019). While some definitional differences still exist, this reporting change resulted in LEA membership (V33) aligning more closely with aggregated membership from the school universe (MEMBERSCH) than in previous years.<sup>13</sup> NCES calculates per pupil finance amounts using V33 student membership counts. However, some researchers may still prefer to calculate current expenditures per pupil using the MEMBERSCH counts. 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 (counts which V33 student membership still includes for certain students). 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.

### **Utilities and Technology-Related Expenditure Data**

In FY 15, three expenditure data items related to utilities and technology were added to the survey form. They are Utilities and Energy Services (V95), Technology-Related Supplies and Purchased Services (V02), and Technology-Related Equipment (K14).

### **Current Expenditures by Fund Type**

In FY 16, two data items were added to the survey form to report current expenditures by source of revenue. They are Current Expenditures – State and Local Funds (CE1) and Current Expenditures – Federal Funds (CE2). The break-out of current expenditures by revenue source funds is intended to be consistent with school finance reporting requirements for state and local education agencies that were implemented under the Every Student Succeeds Act (ESSA).<sup>14</sup>

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<sup>13</sup> For additional detail on differences between LEA and school student membership reporting, see section 2.4.4 of the EDFacts technical guide, “FS052 – Membership File Specifications – V14.1 (SY 2017-18)” (U.S. Department of Education 2018).

<sup>14</sup> Elementary Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act of 2015 (ESSA) 20 U.S.C. §6311(h)(1)(C)(x) and (h)(2)(C) (2015). Under this law, state and local education agencies receiving Title I, Part A funds will be required to report current expenditures disaggregated by (1) Federal funds and (2) state and local funds.

## Current Expenditures for Regional Education Service Agencies (RESAs)

In FY 18, a RESA Current Expenditures on Behalf of the LEA (CE3) data item was added to the survey form. This data item includes current expenditures made by regional education service agencies (RESAs) and other specialized service agencies (e.g., supervisory unions) that benefit the reporting LEA. This category was added to the survey form for the purpose of incorporating these on behalf current expenditures into the current expenditures per pupil amounts calculated for the reporting LEA.

As of FY 18, CE3 is included in the school district-level total current expenditures and current expenditure per pupil amounts displayed in the annual *Revenues and Expenditures for Public Elementary and Secondary School Districts* web table report compiled from F-33 data.

### 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 18 releases are as follows:

- Sdf18\_1a.sas7bdat (SAS dataset)
- Sdf18\_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, “18” stands for FY 18, “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.<sup>15</sup> For SY 2017-18 (FY 18), 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 web table report entitled *Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 18* is the FY 18 provisional data file. This report provides users with an opportunity to access provisional School District Finance Survey data that have been reviewed and edited.

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<sup>15</sup> Letters “b” through “z” are used for internal version control.

Provisional data are 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 18 data file is scheduled to be released next year at approximately the same time as the provisional FY 19 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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## **Appendix A—Record Layout and Descriptions of Data Items**

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

File name = Sdf18\_1a.sas7bdat, Fiscal year 2018

Number of variables = 262

Number of observations = 18,715

Release: Provisional 1a, September 2020

Name	Order	Type	Label
LEAID	1	Character	NATIONAL CENTER FOR EDUCATION STATISTICS (NCES) 7-DIGIT LOCAL EDUCATION AGENCY ID
CENSUSID	2	Character	CENSUS BUREAU 14-DIGIT GOVERNMENT ID
FIPST	3	Character	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE
CONUM	4	Character	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) COUNTY CODE – digits 1 and 2 are the ANSI state code; digits 3–5 are the ANSI county code
CSA	5	Character	CONSOLIDATED STATISTICAL AREA
CBSA	6	Character	CORE-BASED STATISTICAL AREA
NAME	7	Character	NAME OF LOCAL EDUCATION AGENCY
STNAME	8	Character	STATE NAME
STABBR	9	Character	STATE ABBREVIATION
SCHLEV	10	Character	SCHOOL-LEVEL CODE 01 = Elementary school system only 02 = Secondary school system only 03 = Elementary/secondary school system 05 = Vocational or special education school system 06 = Nonoperating school system 07 = Education service agency
AGCHRT	11	Character	AGENCY CHARTER CODE 1 = All associated schools are charter schools 2 = Some but not all associated schools are charter schools 3 = No associated schools are charter schools N = Not applicable or code could not be determined
YEAR	12	Character	YEAR OF DATA
CCDNF	13	Character	COMMON CORE OF DATA (CCD) AGENCY NONFISCAL FILE MATCH 0 = Does not match CCD Local Education Agency Universe file 1 = Matches CCD Local Education Agency Universe file
CENFILE	14	Character	CENSUS BUREAU FISCAL FILE MATCH 0 = Does not match Census Bureau fiscal file 1 = Matches Census Bureau fiscal file
GSLO	15	Character	AGENCY LOW GRADE OFFERED
GSHI	16	Character	AGENCY HIGH GRADE OFFERED
V33	17	Numeric	FALL MEMBERSHIP
MEMBERSCH	18	Numeric	FALL MEMBERSHIP - SCHOOL UNIVERSE
TOTALREV	19	Numeric	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
TFEDREV	20	Numeric	TOTAL FEDERAL REVENUE (equals C14 + C15 + C16 + C17 + C19 + B11 + C20 + C25 + C36 + B10 + B12 + B13)
C14	21	Numeric	FEDERAL REVENUE - THRU STATE TITLE I

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

Name	Order	Type	Label
C15	22	Numeric	FEDERAL REVENUE - THRU STATE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
C16	23	Numeric	FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
C17	24	Numeric	FEDERAL REVENUE - THRU STATE - NATIONAL ACTIVITIES FOR SCHOOL SAFETY
C19	25	Numeric	FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
B11	26	Numeric	FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
C20	27	Numeric	FEDERAL REVENUE - THRU STATE - OTHER
C25	28	Numeric	FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
C36	29	Numeric	FEDERAL REVENUE - NONSPECIFIED
B10	30	Numeric	FEDERAL REVENUE - DIRECT - IMPACT AID
B12	31	Numeric	FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
B13	32	Numeric	FEDERAL REVENUE - DIRECT - OTHER
TSTREV	33	Numeric	TOTAL STATE REVENUE (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11+ C12 + C13 + C35 + C38 + C39)
C01	34	Numeric	STATE REVENUE - GENERAL FORMULA ASSISTANCE
C04	35	Numeric	STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
C05	36	Numeric	STATE REVENUE - SPECIAL EDUCATION PROGRAMS
C06	37	Numeric	STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
C07	38	Numeric	STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
C08	39	Numeric	STATE REVENUE - GIFTED AND TALENTED PROGRAMS
C09	40	Numeric	STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
C10	41	Numeric	STATE REVENUE - SCHOOL LUNCH PROGRAMS
C11	42	Numeric	STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
C12	43	Numeric	STATE REVENUE - TRANSPORTATION PROGRAMS
C13	44	Numeric	STATE REVENUE - OTHER PROGRAMS
C35	45	Numeric	STATE REVENUE - NONSPECIFIED
C38	46	Numeric	STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
C39	47	Numeric	STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
TLOCREV	48	Numeric	TOTAL LOCAL REVENUE (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + A40 + U11 + U22 + U30 + U50 + U97 + C24)
T02	49	Numeric	LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
T06	50	Numeric	LOCAL REVENUE - PROPERTY TAXES
T09	51	Numeric	LOCAL REVENUE - GENERAL SALES TAXES
T15	52	Numeric	LOCAL REVENUE - PUBLIC UTILITY TAXES
T40	53	Numeric	LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
T99	54	Numeric	LOCAL REVENUE - ALL OTHER TAXES
D11	55	Numeric	LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
D23	56	Numeric	LOCAL REVENUE - FROM CITIES AND COUNTIES
A07	57	Numeric	LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS

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

Name	Order	Type	Label
A08	58	Numeric	LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS
A09	59	Numeric	LOCAL REVENUE - SCHOOL LUNCH
A11	60	Numeric	LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
A13	61	Numeric	LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
A15	62	Numeric	LOCAL REVENUE - STUDENTS FEES, NONSPECIFIED
A20	63	Numeric	LOCAL REVENUE - OTHER SALES AND SERVICES
A40	64	Numeric	LOCAL REVENUE - RENTS AND ROYALTIES
U11	65	Numeric	LOCAL REVENUE - SALE OF PROPERTY
U22	66	Numeric	LOCAL REVENUE - INTEREST EARNINGS
U30	67	Numeric	LOCAL REVENUE - FINES AND FORFEITS
U50	68	Numeric	LOCAL REVENUE - PRIVATE CONTRIBUTIONS
U97	69	Numeric	LOCAL REVENUE - MISCELLANEOUS
C24	70	Numeric	NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE
TOTALEXP	71	Numeric	TOTAL EXPENDITURES (equals TCURELSC + TNONELSE + TCAPOUT + L12 + M12 + Q11 + I86 + V91 + V92)
TCURELSC	72	Numeric	TOTAL CURRENT EXPENDITURES FOR ELEMENTARY/SECONDARY EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)
TCURINST	73	Numeric	TOTAL CURRENT EXPENDITURES - INSTRUCTION (equals E13)
E13	74	Numeric	CURRENT EXPENDITURES - INSTRUCTION
V91	75	Numeric	PAYMENTS TO PRIVATE SCHOOLS
V92	76	Numeric	PAYMENTS TO CHARTER SCHOOLS
TCURSSVC	77	Numeric	TOTAL CURRENT EXPENDITURES - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85)
E17	78	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
E07	79	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
E08	80	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
E09	81	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V40	82	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V45	83	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V90	84	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/OTHER
V85	85	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
TCUROTH	86	Numeric	TOTAL CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY (equals E11 + V60 + V65)
E11	87	Numeric	CURRENT EXPENDITURES - FOOD SERVICES
V60	88	Numeric	CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
V65	89	Numeric	CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY
TNONELSE	90	Numeric	TOTAL NON-ELEMENTARY/SECONDARY EXPENDITURES

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

Name	Order	Type	Label
			(equals V70 + V75 + V80)
V70	91	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
V75	92	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
V80	93	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - OTHER
TCAPOUT	94	Numeric	TOTAL CAPITAL OUTLAY EXPENDITURES (equals F12 + G15 + K09 + K10 + K11)
F12	95	Numeric	CAPITAL OUTLAY - CONSTRUCTION
G15	96	Numeric	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
K09	97	Numeric	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
K10	98	Numeric	CAPITAL OUTLAY - OTHER EQUIPMENT
K11	99	Numeric	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
L12	100	Numeric	PAYMENTS TO STATE GOVERNMENTS
M12	101	Numeric	PAYMENTS TO LOCAL GOVERNMENTS
Q11	102	Numeric	PAYMENTS TO OTHER SCHOOL SYSTEMS
I86	103	Numeric	INTEREST ON DEBT
Z32	104	Numeric	TOTAL SALARIES
Z33	105	Numeric	SALARIES - INSTRUCTION
Z35	106	Numeric	TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
Z36	107	Numeric	TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
Z37	108	Numeric	TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
Z38	109	Numeric	TEACHER SALARIES - OTHER EDUCATION PROGRAMS
V11	110	Numeric	SALARIES - SUPPORT SERVICES - PUPILS
V13	111	Numeric	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V15	112	Numeric	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
V17	113	Numeric	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V21	114	Numeric	SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V23	115	Numeric	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V37	116	Numeric	SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V29	117	Numeric	SALARIES - FOOD SERVICES
Z34	118	Numeric	TOTAL EMPLOYEE BENEFITS
V10	119	Numeric	EMPLOYEE BENEFITS - INSTRUCTION
V12	120	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
V14	121	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V16	122	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
V18	123	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V22	124	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V24	125	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
V38	126	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V30	127	Numeric	EMPLOYEE BENEFITS - FOOD SERVICES

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

<b>Name</b>	<b>Order</b>	<b>Type</b>	<b>Label</b>
V32	128	Numeric	EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS
V93	129	Numeric	TEXTBOOKS
_19H	130	Numeric	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_21F	131	Numeric	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
_31F	132	Numeric	LONG TERM DEBT - RETIRED DURING FISCAL YEAR
_41F	133	Numeric	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
_61V	134	Numeric	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_66V	135	Numeric	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
W01	136	Numeric	ASSETS - SINKING FUND
W31	137	Numeric	ASSETS - BOND FUND
W61	138	Numeric	ASSETS - OTHER FUNDS
V95	139	Numeric	UTILITIES AND ENERGY SERVICES
V02	140	Numeric	TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES
K14	141	Numeric	TECHNOLOGY-RELATED EQUIPMENT
CE1	142	Numeric	CURRENT EXPENDITURES - STATE AND LOCAL FUNDS
CE2	143	Numeric	CURRENT EXPENDITURES - FEDERAL FUNDS
CE3	144	Numeric	CURRENT EXPENDITURES - RESA CURRENT EXPENDITURES ON BEHALF OF THE LEA
WEIGHT	145	Numeric	WEIGHT
FL_V33	146	Character	FLAG - FALL MEMBERSHIP
FL_MEMBERSCH	147	Character	FLAG - FALL MEMBERSHIP - SCHOOL UNIVERSE
FL_C14	148	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE I
FL_C15	149	Character	FLAG - FEDERAL REVENUE - THRU STATE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
FL_C16	150	Character	FLAG - FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
FL_C17	151	Character	FLAG - FEDERAL REVENUE - THRU STATE - NATIONAL ACTIVITIES FOR SCHOOL SAFETY
FL_C19	152	Character	FLAG - FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
FL_B11	153	Character	FLAG - FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
FL_C20	154	Character	FLAG - FEDERAL REVENUE - THRU STATE - OTHER
FL_C25	155	Character	FLAG - FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
FL_C36	156	Character	FLAG - FEDERAL REVENUE - NONSPECIFIED
FL_B10	157	Character	FLAG - FEDERAL REVENUE - DIRECT - IMPACT AID
FL_B12	158	Character	FLAG - FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
FL_B13	159	Character	FLAG - FEDERAL REVENUE - DIRECT - OTHER
FL_C01	160	Character	FLAG - STATE REVENUE - GENERAL FORMULA ASSISTANCE
FL_C04	161	Character	FLAG - STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
FL_C05	162	Character	FLAG - STATE REVENUE - SPECIAL EDUCATION PROGRAMS
FL_C06	163	Character	FLAG - STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
FL_C07	164	Character	FLAG - STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
FL_C08	165	Character	FLAG - STATE REVENUE - GIFTED AND TALENTED PROGRAMS
FL_C09	166	Character	FLAG - STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
FL_C10	167	Character	FLAG - STATE REVENUE - SCHOOL LUNCH PROGRAMS



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

<b>Name</b>	<b>Order</b>	<b>Type</b>	<b>Label</b>
FL_C11	168	Character	FLAG - STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
FL_C12	169	Character	FLAG - STATE REVENUE - TRANSPORTATION PROGRAMS
FL_C13	170	Character	FLAG - STATE REVENUE - OTHER PROGRAMS
FL_C35	171	Character	FLAG - STATE REVENUE - NONSPECIFIED
FL_C38	172	Character	FLAG - STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
FL_C39	173	Character	FLAG - STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
FL_T02	174	Character	FLAG - LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
FL_T06	175	Character	FLAG - LOCAL REVENUE - PROPERTY TAXES
FL_T09	176	Character	FLAG - LOCAL REVENUE - GENERAL SALES TAXES
FL_T15	177	Character	FLAG - LOCAL REVENUE - PUBLIC UTILITY TAXES
FL_T40	178	Character	FLAG - LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
FL_T99	179	Character	FLAG - LOCAL REVENUE - ALL OTHER TAXES
FL_D11	180	Character	FLAG - LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
FL_D23	181	Character	FLAG - LOCAL REVENUE - FROM CITIES AND COUNTIES
FL_A07	182	Character	FLAG - LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
FL_A08	183	Character	FLAG - LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS
FL_A09	184	Character	FLAG - LOCAL REVENUE - SCHOOL LUNCH
FL_A11	185	Character	FLAG - LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
FL_A13	186	Character	FLAG - LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
FL_A15	187	Character	FLAG - LOCAL REVENUE - STUDENT FEES, NONSPECIFIED
FL_A20	188	Character	FLAG - LOCAL REVENUE - OTHER SALES AND SERVICES
FL_A40	189	Character	FLAG - LOCAL REVENUE - RENTS AND ROYALTIES
FL_U11	190	Character	FLAG - LOCAL REVENUE - SALE OF PROPERTY
FL_U22	191	Character	FLAG - LOCAL REVENUE - INTEREST EARNINGS
FL_U30	192	Character	FLAG - LOCAL REVENUE - FINES AND FORFEITS
FL_U50	193	Character	FLAG - LOCAL REVENUE - PRIVATE CONTRIBUTIONS
FL_U97	194	Character	FLAG - LOCAL REVENUE - MISCELLANEOUS
FL_C24	195	Character	FLAG - NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE
FL_E13	196	Character	FLAG - CURRENT EXPENDITURES - INSTRUCTION
FL_V91	197	Character	FLAG - PAYMENTS TO PRIVATE SCHOOLS
FL_V92	198	Character	FLAG - PAYMENTS TO CHARTER SCHOOLS
FL_E17	199	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
FL_E07	200	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_E08	201	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_E09	202	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V40	203	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V45	204	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORT
FL_V90	205	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/ OTHER

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

Name	Order	Type	Label
FL_V85	206	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
FL_E11	207	Character	FLAG - CURRENT EXPENDITURES - FOOD SERVICES
FL_V60	208	Character	FLAG - CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
FL_V65	209	Character	FLAG - CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY
FL_V70	210	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
FL_V75	211	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
FL_V80	212	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - OTHER
FL_F12	213	Character	FLAG - CAPITAL OUTLAY - CONSTRUCTION
FL_G15	214	Character	FLAG - CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
FL_K09	215	Character	FLAG - CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
FL_K10	216	Character	FLAG - CAPITAL OUTLAY - OTHER EQUIPMENT
FL_K11	217	Character	FLAG - CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
FL_L12	218	Character	FLAG - PAYMENTS TO STATE GOVERNMENTS
FL_M12	219	Character	FLAG - PAYMENTS TO LOCAL GOVERNMENTS
FL_Q11	220	Character	FLAG - PAYMENTS TO OTHER SCHOOL SYSTEMS
FL_I86	221	Character	FLAG - INTEREST ON DEBT
FL_Z32	222	Character	FLAG - TOTAL SALARIES
FL_Z33	223	Character	FLAG - SALARIES - INSTRUCTION
FL_Z35	224	Character	FLAG - TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
FL_Z36	225	Character	FLAG - TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
FL_Z37	226	Character	FLAG - TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
FL_Z38	227	Character	FLAG - TEACHER SALARIES - OTHER EDUCATION PROGRAMS
FL_V11	228	Character	FLAG - SALARIES - SUPPORT SERVICES - PUPILS
FL_V13	229	Character	FLAG - SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_V15	230	Character	FLAG - SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_V17	231	Character	FLAG - SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V21	232	Character	FLAG - SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V23	233	Character	FLAG - SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V37	234	Character	FLAG - SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V29	235	Character	FLAG - SALARIES - FOOD SERVICE
FL_Z34	236	Character	FLAG - TOTAL EMPLOYEE BENEFITS
FL_V10	237	Character	FLAG - EMPLOYEE BENEFITS - INSTRUCTION
FL_V12	238	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
FL_V14	239	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTION STAFF
FL_V16	240	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - GEN ADMIN
FL_V18	241	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V22	242	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V24	243	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION

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

<b>Name</b>	<b>Order</b>	<b>Type</b>	<b>Label</b>
FL_V38	244	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V30	245	Character	FLAG - EMPLOYEE BENEFITS - FOOD SERVICES
FL_V32	246	Character	FLAG - EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS
FL_V93	247	Character	FLAG - TEXTBOOKS
FL_19H	248	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_21F	249	Character	FLAG - LONG TERM DEBT - ISSUED DURING FISCAL YEAR
FL_31F	250	Character	FLAG - LONG TERM DEBT - RETIRED DURING FISCAL YEAR
FL_41F	251	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_61V	252	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_66V	253	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_W01	254	Character	FLAG - ASSETS - SINKING FUND
FL_W31	255	Character	FLAG - ASSETS - BOND FUND
FL_W61	256	Character	FLAG - ASSETS - OTHER FUNDS
FL_V95	257	Character	FLAG - UTILITIES AND ENERGY SERVICES
FL_V02	258	Character	FLAG - TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES
FL_K14	259	Character	FLAG - TECHNOLOGY-RELATED EQUIPMENT
FL_CE1	260	Character	FLAG - CURRENT EXPENDITURES - STATE AND LOCAL FUNDS
FL_CE2	261	Character	FLAG - CURRENT EXPENDITURES - FEDERAL FUNDS
FL_CE3	262	Character	FLAG - CURRENT EXPENDITURES - RESA CURRENT EXPENDITURES ON BEHALF OF THE LEA

## **Appendix B—Glossary**

## Appendix B—Glossary

This glossary applies to the Common Core of Data School District Finance Survey (F-33). When applicable, corresponding F-33 variables are listed in brackets. For additional detail, it is suggested that the data user consult the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015).

**bond funds:** Funds established to account for the proceeds of bond issues pending their disbursement. [W31]

**capital outlay:** Direct expenditure for construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current expenditure. [TCAPOUT is the sum of F12, G15, K09, K10, and K11]

**cash and investments:** Cash, deposits, and government and private securities (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets. [W01, W31, W61]

**CCD:** Common Core of Data. A group of public elementary/secondary education surveys of NCES. CCD data are collected from the administrative records systems of each state's department of education. The CCDNF variable in the F-33 file indicates whether a record in that file matches a record in the nonfiscal CCD Local Education Agency Universe file.

**Census Bureau state, NCES local revenue:** See “local revenue—NCES local, Census Bureau state revenue.”

**charter schools:** Charter schools are public schools that are exempt from significant state or local rules that normally govern the operation and management of public schools. A charter school is created by a developer as a public school or is adapted by a developer from an existing public school. It operates in pursuit of a specific set of education objectives determined by the school's developer and agreed to by the public chartering agency and provides a program of elementary or secondary education, or both. It meets all applicable federal, state, and local health and safety requirements; complies with federal civil rights laws; and operates in accordance with state law. Charter schools may be operated by a regular school district or they may be self-governing entities. [AGCHRT]

**construction:** Production of fixed works and structures and additions, replacements, and major alterations thereto, including the planning and design of specific projects, site improvements, and the provision of equipment and facilities that are integral parts of a structure. Includes construction undertaken either on a contractual basis by private contractors or through a government's own staff (i.e., force account). [F12]

**current expenditure:** Expenditure for Instruction (TCURINST), Support Services (TCURSSVC), and Other Elementary/Secondary Programs (TCUROTH). Includes salaries, employee benefits, purchased services, and supplies, as well as payments made by states on

## Appendix B—Glossary

behalf of school districts. Also includes transfers made by school districts into their own retirement system. Excludes expenditure for Non-Elementary/Secondary Programs (TNONELSE), debt service, capital outlay, and transfers to other governments or school districts. Beginning with FY 09, current expenditure excludes Payments to Private Schools (V91) and Payments to Charter Schools (V92). This item is formally called “Current Expenditures for Public Elementary/Secondary Education.” [TCURELSC is the sum of TCURINST, TCURSSVC, and TCUROTH]

**current operation expenditure:** Includes expenditure for instruction, support services, other elementary/secondary programs, and non-elementary/secondary programs. Excludes payments made by states on behalf of school districts and transfers by some school districts into their own retirement system.

**current spending:** Includes expenditure for instruction, support services, other elementary/secondary programs, and non-elementary/secondary programs. Also includes payments made by states on behalf of school districts and transfers by some school districts into their own retirement system.

**debt:** Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. Excludes non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from school system employee retirement funds. [\_19H, \_21F, \_31F, \_41F, \_61V, \_66V]

**debt outstanding:** All debt obligations remaining unpaid at the end of the fiscal year. [\_41F]

**dependent LEA:** A local education agency (LEA) that lacks either fiscal or administrative independence. Dependent LEAs are classified by the Census Bureau as subunits of other government units, such as a state, county, municipality, or township. (See “CENSUSID” in the “User’s Guide” section of this documentation.)

**education service agency (ESA):** An agency created for the purposes of providing specialized educational services to other education agencies. [Identified by a value of “07” for the SCHLEV variable]

**elementary/secondary education:** Programs providing instruction, or assisting in providing instruction, for students in prekindergarten, kindergarten, grades 1 through 12, and ungraded programs.

**employee benefits expenditure:** Amounts paid by the school system for fringe benefits. These amounts are not included in salaries and wages paid directly to employees. Includes contributions on behalf of employees for retirement coverage, social security, group health and life insurance, tuition reimbursement, worker’s compensation, and unemployment compensation. [Z34]

## Appendix B—Glossary

**enrollment:** Count of pupils on pupil rolls in the fall of the school system’s fiscal year. Also called fall membership or student membership. The F-33 file contains two values based on student enrollment: Fall Membership (V33) and Fall Membership—School Universe (MEMBERSCH). V33 is the count of students served by the reporting LEA (generally as reported on the CCD Local Education Agency Universe Survey), whereas MEMBERSCH is the sum of the student counts for all schools in the reporting LEA (as reported on the CCD School Universe Survey) aggregated to the LEA level. [V33, MEMBERSCH]

**equipment:** Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than five years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities that are integral parts of structures are classified as expenditures for construction or for purchase of land and existing structures. [K09, K10, K11]

**expenditure:** All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Includes only the external transactions of a school system; excludes noncash transactions such as the provision of perquisites or other payments in-kind.

**fall membership:** This comprises the total student enrollment on October 1 (or the closest school day to October 1) for all grade levels (including prekindergarten and kindergarten) and ungraded pupils. Membership includes students both present and absent on the measurement day. The F-33 file contains two membership values: Fall Membership (V33) and Fall Membership—School Universe (MEMBERSCH). V33 is the count of students served by the reporting LEA (generally as reported on the CCD Local Education Agency Universe Survey), whereas MEMBERSCH is the sum of the student counts for all schools in the reporting LEA (as reported on the CCD School Universe Survey) aggregated to the LEA level. [V33, MEMBERSCH]

**federal revenue—direct:** Aid from project grants for programs such as Impact Aid (P.L. 81-815 and P.L. 81-874), Indian Education, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted/Talented. [B10, B12, B13]

**federal revenue distributed by state governments:** Aid from formula grants distributed through state government agencies. This includes revenue from programs such as the following:

**bilingual education:** Includes project grants for bilingual education provided under Title III of the Elementary-Secondary Education Act (ESEA) (as amended through P.L. 115-224). These were formerly Title VII grants. [B11]

**Child Nutrition Act:** Includes revenues from National School Lunch, Special Milk, School Breakfast, and a la carte programs. Does not include the value of donated commodities. [C25]

**Individuals with Disabilities Education Act (IDEA):** Revenues awarded under the Individuals with Disabilities Education Act (P.L. 94-142) (20 U.S.C. §1400 et seq.). Includes formula grants authorized in Part B of this legislation. Excludes project grants

## Appendix B—Glossary

authorized in Part D. These project grants are reported in Federal Revenue—Direct. [C15]

**Title I:** Revenues authorized by Title I of the Elementary and Secondary Education Act of 1965 (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.). Includes basic, concentration, targeted, and finance incentive grants. [C14]

**vocational and technical education:** Revenues from the Carl D. Perkins Career and Technical Education Act (P.L. 109-270) (20 U.S.C. §2301 et seq.). Includes revenues from State Basic formula grants. [C19]

**other federal aid distributed by the state:** Includes revenues from other formula grant programs distributed through state governments, as teacher and other school leader quality grants authorized under Title II of the ESEA (20 U.S.C. §6601 et seq.), school safety grants authorized under Title IV, part F of the ESEA (20 U.S.C. §2301), and workforce development grants authorized under the Workforce Innovation and Opportunity Act (29 U.S.C. §3101 et seq.). [C16, C17, C20]

**nonspecified federal aid distributed by the state:** Federal revenue amounts that pertain to more than one of the above categories, but which reporting units could not break out into these categories. These revenues are included in “Nonspecified” instead of “Other.” [C36]

**fiscal year:** The 12-month period to which the annual operating budget applies. At the end of the fiscal year, the agency determines its financial condition and the results of its operations.

**independent LEA:** A local education agency that has both fiscal and administrative independence. (See “CENSUSID” in the “User’s Guide” section of this documentation.)

**instruction expenditure:** Includes payments from all funds for salaries, employee benefits, supplies, materials, and contractual services for elementary/secondary instruction; excludes capital outlay, debt service, and interfund transfers for elementary/secondary instruction. Instruction covers regular, special, and vocational programs offered in both the regular school year and summer school; excludes instructional support activities as well as adult education and community services. Instruction salaries (Z33) includes salaries for teachers and teacher aides and assistants. Beginning with FY 09, instruction expenditure excludes Payments to Private Schools (V91) and Payments to Charter Schools (V92). [TCURINST, E13]

**instructional equipment (only):** Includes expenditure for all equipment recorded by school systems in general or operating funds under the “instruction” function. [K09]

**interest earnings:** Interest earned on deposits and securities, including amounts for accrued interest on investment securities sold. Receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Interest earnings shown under general revenue do not include earnings on assets of employee retirement systems. [U22]



## Appendix B—Glossary

**interest expenditure:** Amounts paid for the use of borrowed money. [I86]

**land and existing structures:** Expenditure for the purchase of land, improvements to land, and existing buildings, including the purchase of rights-of-way, payments on capital leases, title searches, and similar activity associated with real property purchase transactions. [G15]

**local education agency (LEA):** The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

**local revenue:** Revenue raised within the boundaries of the LEA. These revenues are primarily raised through property taxes, but also come from other types of taxes and fees. [TLOCREV is the sum of A07, A08, A09, A11, A13, A15, A20, A40, C24, D11, D23, T02, T06, T09, T15, T40, T99, U11, U22, U30, U50, and U97]

**cities and counties:** Revenues from separate county and city governments that are transferred to the LEA. Assessments received by regional LEAs from independent school districts are included here. [D23]

**fees:** Fees and payments for services provided to students or the general public, including School Lunch [A09], District Activities [A13], Textbook Sales and Rentals [A11], Transportation Fees [A08], Tuition Fees [A07], Nonspecified Fees [A15], Rents and Royalties [A40], and Other Sales and Services [A20].

**finances and forfeits:** Revenues from penalties imposed for violations of law. [U30]

**interest earnings:** Interest earnings from all funds held by the LEA. [U22]

**NCES local, Census Bureau state revenue:** The C24 category is reserved for any tax item classified as state revenue by the U.S. Census Bureau and as local revenue by NCES. These taxes are identified in Appendix C—State Notes. [C24]

**other school systems:** Payments received from other school systems, both within and outside the state, for tuition, transportation, and other services. This item should be excluded from state and national totals. [D11]

**parent government contributions:** Tax receipts and any other amounts appropriated for the support of a dependent LEA by its parent government. This includes local property taxes collected. [T02]

**private contributions:** Gifts of cash or securities from private individuals or organizations. [U50]

**property taxes:** Taxes conditioned on ownership of property and measured by its value. This includes general property taxes relating to property as a whole, real and personal, tangible and intangible, whether taxed at a single rate or at classified rates. Property taxes reported here are from independent school districts. [T06] Property taxes collected by a

## Appendix B—Glossary

parent government for dependent LEAs are reported as Parent Government Contributions.

**rents and royalties:** Revenues received from allowing temporary possession or granting rights to the use of school district buildings, land, or other properties. [A40]

**sale of property:** Amounts received from sale of real property, buildings (and improvements to them), land easements, rights-of-way, and other capital assets (buses, automobiles, etc.). [U11]

**taxes (other than property taxes):** Revenues raised by school districts that set their own tax rates (independent LEAs). These include General Sales Taxes [T09], Individual and Corporate Taxes [T40], Other Taxes [T99], and Public Utility Taxes [T15].

**long-term debt:** Debt payable more than 1 year after the date of issue.

**long-term debt issued:** The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included. [\_21F]

**long-term debt retired:** The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. [\_31F]

**NCES:** National Center for Education Statistics, an organization within the Institute of Education Sciences (IES), part of the U.S. Department of Education. NCES is the primary federal entity for collecting, analyzing, and reporting data related to education.

**non-elementary/secondary expenditure:** Expenditure for non-elementary/secondary education programs. Included in this category are community services, adult education, and other non-elementary/secondary programs. [TNONELSE is the sum of V70, V75, and V80]

**other elementary/secondary current expenditure:** Current expenditure for other than instruction and support service activities. Included in this category are food services, enterprise operations, and other elementary/secondary current expenditure. [TCUROTH is the sum of E11, V60, and V65]

**payments to charter schools:** This item includes charter school expenditures that are included in the reported amount for instruction when charter school students are not included in the student count. (See “Special Exhibit Items” in the “User’s Guide” section of this documentation.) [V92]

**payments to other governments:** Payments to state and local governments (except LEAs), including debt service payments to agencies that incur debt instead of the LEA. [L12, M12]

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**payments to other school systems:** Payments made to other school systems within the state and outside of the state, for tuition, transportation, and other services. This item should be excluded from state and national totals. [Q11]

**payments to private schools:** Expenditures to private schools (for tuition and other purposes) that are also included in instruction expenditures (TCURINST) and related totals (TCURELSC and TOTALEXP). Beginning with FY 09, payments to private schools are excluded from instruction expenditure (TCURINST) and current expenditure (TCURELSC). (See “Special Exhibit Items” in the “User’s Guide” section of this documentation.) [V91]

**property taxes:** See “local revenue—property taxes.”

**public school system:** The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services. (Synonymous with “local education agency.”)

**revenue:** All amounts of money received by a school system from external sources, or net of refunds and other correcting transactions other than from issuance of debt, liquidation of investments, or as agency and private trust transactions. Revenue on the F-33 excludes noncash transactions such as receipt of services, commodities, or other “receipts in-kind.”

**salaries and wages:** Amounts paid for compensation of school system officers and employees. Consists of gross compensation before deductions from withheld taxes, retirement contributions, etc. [Z32]

**school lunch charges:** Gross collections from cafeteria sales to children and adults. [A09]

**short-term debt:** Interest-bearing debt payable within 1 year from the date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance. [\_61V, \_66V]

**state education agency (SEA):** An agency of the state charged with primary responsibility for coordinating and supervising public instruction, including setting standards for elementary and secondary instructional programs.

**state revenue:** State revenue paid to the school system for any purpose, restricted or unrestricted, including the following: [TSTREV is the sum of C01, C04, C05, C06, C07, C08, C09, C10, C11, C12, C13, C35, C38, and C39]

**capital outlay/debt service:** Revenue paid for school construction and building aid, including amounts to help school systems pay for servicing debt. [C11]

**compensatory and basic skills programs:** Revenues for “at risk” or other economically disadvantaged students, including migratory children. Also includes monies from state programs directed toward the attainment of basic skills and categorical education

## Appendix B—Glossary

excellence and quality education programs that provide more than staff enhancements, such as materials, resource centers, and equipment. [C06]

**payments on behalf of LEA:** State payments that benefit school systems but are not paid directly to school systems. Includes amounts transferred into state teacher or public employee retirement funds as well as into funds for other kinds of employee benefits, such as group health, life, and unemployment compensation. This category includes state payments for textbooks and school buses that are provided to public school systems. [C38, C39]

**special education programs:** Revenues for the education of students with disabilities as defined by IDEA. [C05]

**staff improvement programs:** Revenues for programs designed to improve the quantity and quality of school system staff. Examples include programs for additional teacher units, teacher benefits such as retirement and social security contributions paid directly to the school system, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, and salaries for specific types of instructional and support staff. [C04]

**transportation programs:** Payments for various state transportation aid programs such as those that compensate the school system for part of its transportation expense and those that provide reimbursement for transportation salaries or school bus purchases. [C12]

**vocational programs:** Revenues for state vocational education assistance programs, including career education programs. [C09]

**other programs:** All other state revenues that are paid directly to school systems, including funds for bilingual education, gifted and talented programs, food services, instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services. Where these programs are covered under the state government's general formula assistance program, revenues are shown under "General Formula Assistance" instead of "Other State Aid." [C01, C07, C08, C10, C13]

**nonspecified:** State revenue amounts that pertain to more than one of the above categories, but for which reporting units could not provide distinct amounts by category. These revenues are included under "Nonspecified" instead of "Other." [C35]

**support services expenditure:** Relates to the support services functions (series 2000) defined in *Financial Accounting for Local and State School Systems* (National Center for Education Statistics 2009). Includes payments from all funds for salaries, employee benefits, supplies,

## Appendix B—Glossary

materials, and contractual services; excludes capital outlay, debt service, and interfund transfers. Includes expenditure for the following functions: [TCURSSVC is the sum of E17, E07, E08, E09, V40, V45, V90, and V85]

**business/central/other support services:** Expenditure for business support, central support, and other support services. Business support services include payments for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Central support services include planning, research, development, and evaluation services. They also include information services, staff services (recruitment, staff accounting, noninstructional in-service training, staff health services), and data processing services. [V90]

**general administration:** Expenditure for board of education and executive administration (office of the superintendent) services. [E08]

**instructional staff support:** Expenditure for supervision and instruction service improvements; curriculum development; instructional staff training; and instructional support services, such as libraries, multimedia centers, and computer stations for students that are outside of the classroom. [E07]

**nonspecified support services:** Expenditures that pertain to more than one of the above categories. In some cases, reporting units could not provide distinct expenditure amounts for each support services category. These expenditures are included in “nonspecified” instead of “other support services.” [V85]

**operation and maintenance:** Expenditure for building services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services. [V40]

**pupil support services:** Expenditure for attendance record keeping, social work, student accounting, counseling, student appraisal, record maintenance, and placement services. This category also includes medical, dental, nursing, psychological, and speech services. [E17]

**pupil transportation services:** Expenditure for the transportation of public school students, including vehicle operation, monitoring riders, and vehicle servicing and maintenance. [V45]

**school administration:** Expenditure for the office of the principal services. [E09]

**teacher salaries:** Base salaries paid to certified teachers and certified substitute teachers are reported by program as exhibit items. [Z35, Z36, Z37, Z38] Teacher salaries, along with salaries for instructional assistants and aides, are also included in the broader instruction salaries data. [Z33]

## Appendix B—Glossary

**textbooks:** Expenditures for books, textbooks, and periodicals used for classroom instruction. [V93] These items are also included in the total instruction data. [E13]

**total expenditure:** Total Expenditure is the sum of Current Expenditure (TCURELSC), Non-Elementary/Secondary Expenditure (TNONELSE), Capital Outlay (TCAPOUT), intergovernmental expenditure (i.e., payments to other state and local governments and other school systems), and debt service expenditure. [TOTALEXP is the sum of TCURELSC, TNONELSE, TCAPOUT, L12, M12, Q11, I86, V91, and V92]

**total revenue:** The sum of revenue contributions emerging from local, state, and federal sources. [TOTALREV is the sum of TFEDREV, TSTREV, and TLOCREV]

## Appendix C—State Notes

## Appendix C—State Notes

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://www.alsde.edu/sec/leaaccount/Pages/acctman-all.aspx>). F-33 survey staff crosswalk Alabama’s reported account code amounts to each F-33 survey variable.
- Alabama local education agencies (LEAs) 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 LEAs by setting 19H equal to prior fiscal year 41F. 41F is generally estimated for Alabama LEAs by setting 41F equal to 19H + long-term debt issued during the fiscal year (21F) – long-term debt retired during the fiscal year (31F).
- Students do not pay transportation fees (A08) in Alabama.

### Alaska

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Arizona

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Arkansas

**Fiscal Year:** July 1–June 30

**Notes:**

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



## Appendix C—State Notes

### 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 LEAs, *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.
- Finances and student membership (V33, MEMBERSCH) for prekindergarten students are not included in California’s data.
- 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.

## Appendix C—State Notes

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 2018

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/ Point Arena Joint Union High	0601325	Arena Union Elementary Point Arena Joint Union High	0603090 0631230
Modesto City Schools	0601330	Modesto City Elementary Modesto City High	0625130 0625150
Petaluma City Elementary/Joint Union High	0601328	Petaluma City Elementary  Petaluma Joint Union High	0630230  0630250
Santa Cruz City Elementary/High	0601327	Santa Cruz City Elementary Santa Cruz City High	0635590 0635600
City of Santa Rosa Elementary/High	0601329	Santa Rosa Elementary Santa Rosa High	0635810 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 2018, Provisional Version 1a; “Local Education Agency Universe Survey,” school year 2017–18, 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.
- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- 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).

## Appendix C—State Notes

- The substantial decrease in Miscellaneous Local Revenue (U97) for Delaware’s LEAs from FY 17 to FY 18 reflects more accurate reporting of these revenues compared to prior years. The Delaware Department of Education implemented stricter requirements for reporting these revenues within more appropriate local revenue categories, rather than reporting them as a lump sum within U97.

### 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.
- For FY 18, Georgia made corrections to how the state’s LEAs account for and report payments to local charter schools (V92). These corrections resulted in a notable increase to current expenditure per pupil amounts for several Georgia LEAs from FY 17 to FY 18, most notably Atlanta Public Schools (LEAID = 1300120).

### Hawaii

**Fiscal Year:** July 1–June 30

**Notes:** Hawaii’s school system (LEAID = 1500030) does not report finances for debt (19H, 21F, 31F, 41F, 61V, 66V) or interest on debt (I86). The state of Hawaii issues debt to fund various school capital projects; however, the responsibility for that debt lies with the state government not the school system. Hawaii’s financial reporting system does not isolate debt for school capital projects from non-school capital projects, thus there are no debt amounts available to report.

### Idaho

**Fiscal Year:** July 1–June 30

**Notes:**

- Idaho reports F-33 expenditure, debt, and assets data within the state education agency account codes documented in the Idaho State Department of Education’s uniform chart of accounts for public school districts, (<https://sde.idaho.gov/finance/files/financial-info/ifarms/Summary-of-Codes.doc>). F-33 survey staff crosswalk Idaho’s reported account code amounts to each F-33 survey variable.

## Appendix C—State 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 LEAs, *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 LEAs 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

## Appendix C—State Notes

state's retirement system 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.
- As of FY 17, Kansas reports financial data for education cooperatives and other education service agencies separately under the NCES LEAIDs for these LEAs. (In previous years these finances were reported only within the financial data of the regular school districts they serve.) Regular school districts in Kansas still include payments to these education service agencies within their own current expenditures which, in conjunction with the aforementioned separate education service agency reporting, results in minimal double counting when aggregating the expenditures of Kansas LEAs to the state level.

### Kentucky

**Fiscal Year:** July 1–June 30

**Notes:**

- Kentucky reports F-33 data within the state education agency account codes documented in the Kentucky Department of Education's uniform chart of accounts for school districts (<http://education.ky.gov/districts/FinRept/Pages/Fund Balances, Revenues and Expenditures, Chart of Accounts, Indirect Cost Rates and Key Financial Indicators.aspx>). F-33 survey staff crosswalk Kentucky's reported account code amounts to each F-33 survey variable.
- The state reported State Payments on Behalf of the Local Education Agency data.
- The state reports financial data for education cooperatives and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

### Louisiana

**Fiscal Year:** July 1–June 30

**Notes:**

- Louisiana reports F-33 data within the state education agency account codes documented in the Louisiana Department of Education's accounting manual for LEAs, *Louisiana Accounting and Uniform Governmental Handbook* (<https://www.louisianabelieves.com/docs/school-choice/guide---laugh-guide.pdf>). F-33 survey staff crosswalk Louisiana's reported account code amounts to each F-33 survey variable.

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### Maine

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data.
- At the state level, the other education teacher salaries item (Z37) in Maine contains some double counting. Salaries for Career and Technical Education (CTE) teachers are included within both the Z37 amounts of Maine’s CTE region vocational school LEAs and the Z37 amounts of the regular school district LEAs these CTE region vocational schools serve. This double counting is also reflected within the other current expenditure items on the survey that contain these teacher salary amounts.

### Maryland

**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

**Fiscal Year:** July 1–June 30

**Notes:**

- Massachusetts reports F-33 data within the line number account codes documented in the Massachusetts Department of Elementary and Secondary Education’s End of Year Financial Report for school districts (<http://www.doe.mass.edu/finance/accounting/eoy/>). F-33 survey staff crosswalk Massachusetts’s reported account code amounts to each F-33 survey variable.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- 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.

## Appendix C—State Notes

### 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 (<https://www.mdek12.org/OSF/AccountingManual>). F-33 survey staff crosswalk Mississippi’s reported account code amounts to each F-33 survey variable.
- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- Long-term debt data are reported for the F-33 survey within a supplemental data file submitted separately by the state respondent. To supplement missing debt and debt of questionable quality, the F-33 survey also collects long-term debt directly from Mississippi school districts through supplemental survey forms mailed directly to these districts.

### Missouri

**Fiscal Year:** July 1–June 30

**Notes:**

- Missouri’s Proposition C sales tax revenue is reported as NCES Local Revenue, Census State Revenue (C24) and included in the local revenue subtotal (TLOCREV).
- For the first time, Missouri was able to report local revenues for rents and royalties (A40) separately.

### Montana

**Fiscal Year:** July 1–June 30

**Notes:**

- Montana reports F-33 data within the state education agency account codes documented in the Montana Office of Public Instruction’s chart of accounts and school district accounting manual (<http://opi.mt.gov/Leadership/Finance-Grants/School-Finance/School-Finance-Accounting>). F-33 survey staff crosswalk Montana’s reported account code amounts to each F-33 survey variable.
- The state reports financial data for supervisory unions within the financial data of the regular school districts they serve. The financial data for supervisory unions in Montana are reported as “-2” (nonapplicable) on the F-33 data file.

### Nebraska

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

**Notes:**

- Nebraska reports F-33 data within the state education agency account codes documented in the Nebraska Department of Education’s accounting manual for school districts, *Program Budgeting, Accounting, and Reporting System for Nebraska School Districts & ESUs: Accounting Structure & Users’ Manual* (<https://www.education.ne.gov/FOS/users-manual>). F-33 survey staff crosswalk Nebraska’s reported account code amounts to each F-33 survey variable.

## Appendix C—State Notes

### Nevada

**Fiscal Year:** July 1–June 30

**Notes:**

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

### New Hampshire

**Fiscal Year:** July 1–June 30

**Notes:**

- New Hampshire reports F-33 data within the state education agency account codes documented in the New Hampshire Department of Education’s accounting manual for LEAs, *New Hampshire Financial Accounting Handbook for Local Education Agencies* ([https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/fin\\_acct\\_handbk.pdf](https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/fin_acct_handbk.pdf)). F-33 survey staff crosswalk New Hampshire’s reported account code amounts to each F-33 survey variable.
- The state reports financial data for supervisory unions within the financial data of the regular school districts they serve. The financial data for supervisory unions in New Hampshire are reported as “-2” (nonapplicable) on the F-33 data file.
- As of school year 2017-18 (FY 18), student membership (V33) reported by NCES on the CCD Local Education Agency Universe Survey require student membership counts to be reported in the LEA where the students are served (rather than in the LEA financially responsible for the students’ education). This reporting change affected district-level enrollments for New Hampshire substantially relative to other states, resulting in noticeable student membership and per pupil finance changes for several New Hampshire LEAs from the prior year.

### New Jersey

**Fiscal Year:** July 1–June 30

**Notes:**

- New Jersey reports F-33 data within the state education agency account codes documented in the New Jersey Department of Education’s uniform minimum chart of accounts for public schools (<http://www.nj.gov/education/finance/fp/af/coa/>). F-33 survey staff crosswalk New Jersey’s reported account code amounts to each F-33 survey variable.
- The state reported State Payments on Behalf of the Local Education Agency data. . The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Substantial revenues from state sources for debt service programs were not included in New Jersey’s revenue amounts. The state financial reporting system is not able to allocate these revenues to the LEA level.

### New Mexico

**Fiscal Year:** July 1–June 30



## Appendix C—State Notes

### New York

**Fiscal Year:** July 1–June 30

**Notes:**

- New York reports F-33 data within the state education agency account codes documented in the New York State Education Department’s accounting and reporting manual for school districts ([http://osc.state.ny.us/localgov/pubs/arm\\_schools.pdf](http://osc.state.ny.us/localgov/pubs/arm_schools.pdf)). F-33 survey staff crosswalk New York’s reported account code amounts to each F-33 survey variable.
- The state does not report financial data for charter school LEAs. The financial data for charter school LEAs in New York are reported as “-1” (missing) on the F-33 data file.
- The state reports financial data for Boards of Cooperative Educational Services (BOCES) and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- The financial data for New York City schools is reported as a single LEA on the F-33 data file. New York reports enrollment (V33, MEMBERSCH) and financial data for the New York City Special Schools district (LEAID = 3600135) and the 32 New York City geographic districts within the enrollment and financial data of NYC Chancellor’s Office (LEAID = 3620580), which is the administrative office record for the New York City Public Schools district. The financial data for the individual New York City Special Schools district and geographic districts’ records are reported as “-2” (nonapplicable) on the F-33 data file.
- The instructional expenditures for New York City Public Schools include guidance counselor expenditures. This will slightly overstate instructional expenditures and slightly understate pupil support services expenditures for New York City Public Schools.

### North Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- North Carolina reports F-33 data within the state education agency account codes documented in the North Carolina Department of Public Instruction’s Uniform Chart of Accounts (<https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/school-district-finance-operations/chart-accounts>). 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

## Appendix C—State Notes

regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

### Ohio

**Fiscal Year:** July 1–June 30

**Notes:**

- Revenues for Ohio have been adjusted in the reported F-33 data to eliminate double counting of state funding for independent charter school LEAs. Ohio accounts for state funding of independent charter school LEAs within both the state revenues of those independent charter school LEAs and the state revenues of the (noncharter) regular local school districts that charter school students reside in. To mitigate this double counting, payments to charter schools (V92) were subtracted from general formula assistance state revenues (C01) for all regular, noncharter school districts. (Per the Ohio Department of Education, this adjustment fully eliminates the double counting in nearly all school districts where the double counting might occur.)

### Oklahoma

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Oregon

**Fiscal Year:** July 1–June 30

**Notes:**

- Oregon reports F-33 data within the state education agency account codes documented in the Oregon Department of Education’s Program Budgeting and Accounting Manual for its school districts and education service districts (<https://www.oregon.gov/ode/schools-and-districts/grants/Pages/Financial-Budgeting-and-Accounting.aspx>). F-33 survey staff crosswalk Oregon’s reported account code amounts to each F-33 survey variable.
- Because the state does not report prekindergarten fiscal data, prekindergarten enrollments were subtracted from the enrollments (V33, MEMBERSCH) reported on the F-33 data file to make those enrollments consistent with the reported fiscal data.

### Pennsylvania

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reports financial data for some career and technology centers and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

## Appendix C—State Notes

### Rhode Island

**Fiscal Year:** July 1–June 30

**Notes:**

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

### South Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- South Carolina reports F-33 data within the state education agency account codes documented in the South Carolina Department of Education’s accounting manual for LEAs (<http://ed.sc.gov/finance/auditing/manuals-handbooks-and-guidelines/financial-accounting-handbook/>). F-33 survey staff crosswalk South Carolina’s reported account code amounts to each F-33 survey variable.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- South Carolina LEAs 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 typically derived for South Carolina LEAs based on the amount of interest on debt expenditure (I86) the LEA reported. 41F is then typically estimated for South Carolina LEAs by setting 41F equal to 19H + long-term debt issued during the fiscal year (21F) – long-term debt retired during the fiscal year (31F).

### South Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Tennessee

**Fiscal Year:** July 1–June 30

**Notes:**

- Tennessee reports F-33 data within the state education agency account codes documented in the Tennessee Department of Education’s uniform chart of accounts for school districts (<https://www.tn.gov/education/finance-and-monitoring/finance.html>). F-33 survey staff crosswalk Tennessee’s reported account code amounts to each F-33 survey variable.

## Appendix C—State Notes

### 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:**

- Utah reports F-33 data within the state education agency account codes documented in the Utah State Board of Education’s Uniform Chart of Accounts (<https://www.schools.utah.gov/financialoperations/reporting>). F-33 survey staff crosswalk Utah’s reported account code amounts to each F-33 survey variable.
- Because the state cannot isolate adult education in expenditure data, instruction and support services data may be slightly inflated.
- For FY 18, after an internal data review performed jointly with the Census Bureau, the Utah State Board of Education revised how some of their revenue and expenditure accounts were being crosswalked to F-33 survey variables. These changes explain many of the variances in some of their revenue and expenditure amounts from FY 17.

### 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

## Appendix C—State Notes

### 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.
- Small amounts of revenue were adjusted in West Virginia’s F-33 reporting to exclude accrued revenues. These finances were slightly adjusted to prevent reporting of negative amounts for some revenue items at the LEA level. This adjustment does not affect the aggregate amount of revenues these LEAs report across fiscal years, only the fiscal year in which the revenue is reported in a few instances.

### 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.
- For the first time, Wisconsin was able to report expenditures for adult education (V75) separately.
- 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

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

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2018

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>School-level Code (SCHLEV)</b>				
01 Elementary School System Only	3,937	21.0	3,937	21.0
02 Secondary School System Only	1,060	5.7	4,997	26.7
03 Elementary/Secondary School System	11,393	60.9	16,390	87.6
05 Vocational or Special Education School System	289	1.5	16,679	89.1
06 Nonoperating School System	153	0.8	16,832	89.9
07 Education Service Agency	1,111	5.9	17,943	95.9
N Data are not applicable	772	4.1	18,715	100.0
<b>Agency Charter Code (AGCHRT)</b>				
1 All associated schools are charter schools	3,089	16.5	3,089	16.5
2 All associated schools are charter and noncharter schools	754	4.0	3,843	20.5
3 All associated schools are noncharter schools	13,470	72.0	17,313	92.5
N Not applicable or code could not be determined	1,402	7.5	18,715	100.0
<b>Survey Year (YEAR)</b>				
2018	18,715	100.0	18,715	100.0
<b>Common Core of Data (Ccd) Agency Nonfiscal File Match (CCDNF)</b>				
0 Record does not match CCD LEA Universe Survey	52	0.3	52	0.3
1 Record matches CCD LEA Universe Survey	18,663	99.7	18,715	100.0
<b>Census Bureau Fiscal File Match (CENFILE)</b>				
0 Does not match Census fiscal file	4,090	21.9	4,090	21.9
1 Matches Census fiscal file	14,625	78.1	18,715	100.0
<b>Agency Low Grade Offered (GSLO)</b>				
M Missing	486	2.6	486	2.6
PK Prekindergarten Students	10,742	57.4	11,228	60.0
KG Kindergarten Students	4,667	24.9	15,895	84.9
01 1st Grade Students	46	0.2	15,941	85.2
02 2nd Grade Students	12	0.1	15,953	85.2
03 3rd Grade Students	28	0.1	15,981	85.4
04 4th Grade Students	29	0.2	16,010	85.5
05 5th Grade Students	104	0.6	16,114	86.1
06 6th Grade Students	328	1.8	16,442	87.9
07 7th Grade Students	217	1.2	16,659	89.0
08 8th Grade Students	28	0.1	16,687	89.2
09 9th Grade Students	1,037	5.5	17,724	94.7
10 10th Grade Students	53	0.3	17,777	95.0
11 11th Grade Students	28	0.1	17,805	95.1
12 12th Grade Students	7	#	17,812	95.2
UG Students in Ungraded Classes	17	0.1	17,829	95.3
AE Adult Education Students	7	#	17,836	95.3
N Data are not applicable	879	4.7	18,715	100.0
<b>Agency High Grade Offered (GSHI)</b>				
M Missing	486	2.6	486	2.6
PK Prekindergarten Students	56	0.3	542	2.9
KG Kindergarten Students	9	#	551	2.9
01 1st Grade Students	17	0.1	568	3.0
02 2nd Grade Students	26	0.1	594	3.2
03 3rd Grade Students	38	0.2	632	3.4
04 4th Grade Students	64	0.3	696	3.7
05 5th Grade Students	218	1.2	914	4.9
06 6th Grade Students	529	2.8	1,443	7.7
07 7th Grade Students	83	0.4	1,526	8.2
08 8th Grade Students	2,782	14.9	4,308	23.0
09 9th Grade Students	77	0.4	4,385	23.4
10 10th Grade Students	48	0.3	4,433	23.7
11 11th Grade Students	64	0.3	4,497	24.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2018—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
12 12th Grade Students	13,233	70.7	17,730	94.7
13 13th Grade Students	82	0.4	17,812	95.2
UG Students in Ungraded Classes	17	0.1	17,829	95.3
AE Adult Education Students	7	#	17,836	95.3
N Data are not applicable	879	4.7	18,715	100.0
Flag - Fall Membership (FL_V33)				
A—Edited or suppressed by the analyst	423	2.3	423	2.3
M—Missing	1	#	424	2.3
N—Not applicable	1,795	9.6	2,219	11.9
R—As reported by the state	16,496	88.1	18,715	100.0
Flag - Fall Membership - School Universe (FL_MEMBERSCH)				
A—Edited or suppressed by the analyst	198	1.1	198	1.1
M—Missing	483	2.6	681	3.6
N—Not applicable	1,201	6.4	1,882	10.1
R—As reported by the state	16,833	89.9	18,715	100.0
Flag - Fed Rev - Thru State - Title I (FL_C14)				
I—Imputed	1	#	1	#
M—Missing	576	3.1	577	3.1
N—Not applicable	1,140	6.1	1,717	9.2
R—As reported by the state	16,998	90.8	18,715	100.0
Flag - Fed Rev - Thru State - Individuals With Disabilities Education Act (Idea) (FL_C15)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	1	#	2	#
M—Missing	576	3.1	578	3.1
N—Not applicable	1,140	6.1	1,718	9.2
R—As reported by the state	16,997	90.8	18,715	100.0
Flag - Fed Rev - Thru State - Math, Science, and Teacher Quality (FL_C16)				
I—Imputed	1	#	1	#
M—Missing	3,167	16.9	3,168	16.9
N—Not applicable	1,140	6.1	4,308	23.0
R—As reported by the state	14,407	77.0	18,715	100.0
Flag - Fed Rev - Thru State - National Activities for School Safety (FL_C17)				
M—Missing	3,107	16.6	3,107	16.6
N—Not applicable	2,024	10.8	5,131	27.4
R—As reported by the state	13,584	72.6	18,715	100.0
Flag - Fed Rev - Thru State - Vocational and Technical Education (FL_C19)				
M—Missing	867	4.6	867	4.6
N—Not applicable	1,140	6.1	2,007	10.7
R—As reported by the state	16,708	89.3	18,715	100.0
Flag - Fed Rev - Thru State - Bilingual Education (FL_B11)				
M—Missing	3,726	19.9	3,726	19.9
N—Not applicable	1,140	6.1	4,866	26.0
R—As reported by the state	13,849	74.0	18,715	100.0
Flag - Fed Rev - Thru State - Other (FL_C20)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	1	#	2	#
M—Missing	576	3.1	578	3.1
N—Not applicable	1,140	6.1	1,718	9.2
R—As reported by the state	16,997	90.8	18,715	100.0
Flag - Fed Rev - Thru State - Child Nutrition Act (FL_C25)				
A—Edited or suppressed by the analyst	1	#	1	#

See notes at end of table.



## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2018—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
I—Imputed	319	1.7	320	1.7
M—Missing	576	3.1	896	4.8
N—Not applicable	1,140	6.1	2,036	10.9
R—As reported by the state	16,679	89.1	18,715	100.0
Flag - Fed Rev - Nonspecified (FL_C36)				
M—Missing	576	3.1	576	3.1
N—Not applicable	2,024	10.8	2,600	13.9
R—As reported by the state	16,115	86.1	18,715	100.0
Flag - Fed Rev - Direct - Impact Aid (FL_B10)				
M—Missing	925	4.9	925	4.9
N—Not applicable	1,140	6.1	2,065	11.0
R—As reported by the state	16,650	89.0	18,715	100.0
Flag - Fed Rev - Direct - Indian Education (FL_B12)				
M—Missing	5,843	31.2	5,843	31.2
N—Not applicable	2,024	10.8	7,867	42.0
R—As reported by the state	10,848	58.0	18,715	100.0
Flag - Fed Rev - Direct - Other (FL_B13)				
M—Missing	576	3.1	576	3.1
N—Not applicable	1,140	6.1	1,716	9.2
R—As reported by the state	16,999	90.8	18,715	100.0
Flag - State Rev - General Formula Assistance (FL_C01)				
I—Imputed	2	#	2	#
M—Missing	576	3.1	578	3.1
N—Not applicable	1,140	6.1	1,718	9.2
R—As reported by the state	16,997	90.8	18,715	100.0
Flag - State Rev - Staff Improvement Programs (FL_C04)				
M—Missing	4,040	21.6	4,040	21.6
N—Not applicable	1,140	6.1	5,180	27.7
R—As reported by the state	13,535	72.3	18,715	100.0
Flag - State Rev - Special Education Programs (FL_C05)				
M—Missing	1,502	8.0	1,502	8.0
N—Not applicable	1,140	6.1	2,642	14.1
R—As reported by the state	16,073	85.9	18,715	100.0
Flag - State Rev - Compensatory and Basic Skills Programs (FL_C06)				
M—Missing	2,962	15.8	2,962	15.8
N—Not applicable	1,140	6.1	4,102	21.9
R—As reported by the state	14,613	78.1	18,715	100.0
Flag - State Rev - Bilingual Education Programs (FL_C07)				
M—Missing	5,488	29.3	5,488	29.3
N—Not applicable	1,140	6.1	6,628	35.4
R—As reported by the state	12,087	64.6	18,715	100.0
Flag - State Rev - Gifted and Talented Programs (FL_C08)				
M—Missing	6,263	33.5	6,263	33.5
N—Not applicable	1,140	6.1	7,403	39.6
R—As reported by the state	11,312	60.4	18,715	100.0
Flag - State Rev - Vocational Education Programs (FL_C09)				
M—Missing	3,492	18.7	3,492	18.7
N—Not applicable	1,140	6.1	4,632	24.8
R—As reported by the state	14,083	75.2	18,715	100.0
Flag - State Rev - School Lunch Programs (FL_C10)				

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2018—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
M—Missing	1,852	9.9	1,852	9.9
N—Not applicable	1,140	6.1	2,992	16.0
R—As reported by the state	15,723	84.0	18,715	100.0
Flag - State Rev - Capital Outlay and Debt Services Programs (FL_C11)				
M—Missing	2,259	12.1	2,259	12.1
N—Not applicable	2,024	10.8	4,283	22.9
R—As reported by the state	14,432	77.1	18,715	100.0
Flag - State Rev - Transportation Programs (FL_C12)				
M—Missing	2,063	11.0	2,063	11.0
N—Not applicable	2,024	10.8	4,087	21.8
R—As reported by the state	14,628	78.2	18,715	100.0
Flag - State Rev - Other Programs (FL_C13)				
M—Missing	576	3.1	576	3.1
N—Not applicable	1,140	6.1	1,716	9.2
R—As reported by the state	16,999	90.8	18,715	100.0
Flag - State Rev - Nonspecified (FL_C35)				
I—Imputed	1	#	1	#
M—Missing	576	3.1	577	3.1
N—Not applicable	2,024	10.8	2,601	13.9
R—As reported by the state	16,114	86.1	18,715	100.0
Flag - State Rev on Behalf - Employee Benefits (FL_C38)				
I—Imputed	1,935	10.3	1,935	10.3
M—Missing	6,310	33.7	8,245	44.1
N—Not applicable	1,140	6.1	9,385	50.1
R—As reported by the state	9,330	49.9	18,715	100.0
Flag - State Rev on Behalf - Not Employee Benefits (FL_C39)				
I—Imputed	1,302	7.0	1,302	7.0
M—Missing	9,569	51.1	10,871	58.1
N—Not applicable	1,140	6.1	12,011	64.2
R—As reported by the state	6,704	35.8	18,715	100.0
Flag - Local Rev - Parent Government Contributions (Dependent School Systems) (FL_T02)				
I—Imputed	238	1.3	238	1.3
M—Missing	23	0.1	261	1.4
N—Not applicable	17,523	93.6	17,784	95.0
R—As reported by the state	931	5.0	18,715	100.0
Flag - Local Rev - Property Taxes (FL_T06)				
I—Imputed	522	2.8	522	2.8
M—Missing	111	0.6	633	3.4
N—Not applicable	6,174	33.0	6,807	36.4
R—As reported by the state	11,908	63.6	18,715	100.0
Flag - Local Rev - General Sales Taxes (FL_T09)				
M—Missing	3,916	20.9	3,916	20.9
N—Not applicable	6,780	36.2	10,696	57.2
R—As reported by the state	8,019	42.8	18,715	100.0
Flag - Local Rev - Public Utility Taxes (FL_T15)				
M—Missing	3,834	20.5	3,834	20.5
N—Not applicable	6,780	36.2	10,614	56.7
R—As reported by the state	8,101	43.3	18,715	100.0
Flag - Local Rev - Individual and Corporate Income Taxes (FL_T40)				
M—Missing	3,920	20.9	3,920	20.9
N—Not applicable	6,780	36.2	10,700	57.2
R—As reported by the state	8,015	42.8	18,715	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2018—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - Local Rev - All Other Taxes (FL_T99)</b>				
I—Imputed	1	#	1	#
M—Missing	3,887	20.8	3,888	20.8
N—Not applicable	6,778	36.2	10,666	57.0
R—As reported by the state	8,049	43.0	18,715	100.0
<b>Flag - Local Rev - From Other School Systems (FL_D11)</b>				
I—Imputed	14	0.1	14	0.1
M—Missing	956	5.1	970	5.2
N—Not applicable	1,140	6.1	2,110	11.3
R—As reported by the state	16,605	88.7	18,715	100.0
<b>Flag - Local Rev - From Cities and Counties (FL_D23)</b>				
I—Imputed	72	0.4	72	0.4
M—Missing	578	3.1	650	3.5
N—Not applicable	1,140	6.1	1,790	9.6
R—As reported by the state	16,925	90.4	18,715	100.0
<b>Flag - Local Rev - Tuition Fees From Pupils and Parents (FL_A07)</b>				
M—Missing	867	4.6	867	4.6
N—Not applicable	1,140	6.1	2,007	10.7
R—As reported by the state	16,708	89.3	18,715	100.0
<b>Flag - Local Rev - Transportation Fees From Pupils and Parents (FL_A08)</b>				
M—Missing	2,072	11.1	2,072	11.1
N—Not applicable	1,140	6.1	3,212	17.2
R—As reported by the state	15,503	82.8	18,715	100.0
<b>Flag - Local Rev - School Lunch (FL_A09)</b>				
I—Imputed	309	1.7	309	1.7
M—Missing	576	3.1	885	4.7
N—Not applicable	1,140	6.1	2,025	10.8
R—As reported by the state	16,690	89.2	18,715	100.0
<b>Flag - Local Rev - Textbook Sales and Rentals (FL_A11)</b>				
M—Missing	3,120	16.7	3,120	16.7
N—Not applicable	2,024	10.8	5,144	27.5
R—As reported by the state	13,571	72.5	18,715	100.0
<b>Flag - Local Rev - District Activity Receipts (FL_A13)</b>				
A—Edited or suppressed by the analyst	16	0.1	16	0.1
I—Imputed	1	#	17	0.1
M—Missing	867	4.6	884	4.7
N—Not applicable	1,140	6.1	2,024	10.8
R—As reported by the state	16,691	89.2	18,715	100.0
<b>Flag - Local Rev - Student Fees, Nonspecified (FL_A15)</b>				
M—Missing	576	3.1	576	3.1
N—Not applicable	2,024	10.8	2,600	13.9
R—As reported by the state	16,115	86.1	18,715	100.0
<b>Flag - Local Rev - Other Sales and Services (FL_A20)</b>				
M—Missing	1,677	9.0	1,677	9.0
N—Not applicable	1,140	6.1	2,817	15.1
R—As reported by the state	15,898	84.9	18,715	100.0
<b>Flag - Local Rev - Rents and Royalties (FL_A40)</b>				
M—Missing	968	5.2	968	5.2
N—Not applicable	1,140	6.1	2,108	11.3
R—As reported by the state	16,607	88.7	18,715	100.0
<b>Flag - Local Rev - Sale of Property (FL_U11)</b>				
M—Missing	2,125	11.4	2,125	11.4

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2018—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
N—Not applicable	1,140	6.1	3,265	17.4
R—As reported by the state	15,450	82.6	18,715	100.0
Flag - Local Rev - Interest Earnings (FL_U22)				
I—Imputed	1	#	1	#
M—Missing	576	3.1	577	3.1
N—Not applicable	1,140	6.1	1,717	9.2
R—As reported by the state	16,998	90.8	18,715	100.0
Flag - Local Rev - Fines and Forfeits (FL_U30)				
M—Missing	5,609	30.0	5,609	30.0
N—Not applicable	1,140	6.1	6,749	36.1
R—As reported by the state	11,966	63.9	18,715	100.0
Flag - Local Rev - Private Contributions (FL_U50)				
M—Missing	825	4.4	825	4.4
N—Not applicable	1,140	6.1	1,965	10.5
R—As reported by the state	16,750	89.5	18,715	100.0
Flag - Local Rev - Miscellaneous (FL_U97)				
I—Imputed	3	#	3	#
M—Missing	576	3.1	579	3.1
N—Not applicable	1,140	6.1	1,719	9.2
R—As reported by the state	16,996	90.8	18,715	100.0
Flag - NCES Local Revenue, Census State Revenue (FL_C24)				
I—Imputed	654	3.5	654	3.5
M—Missing	576	3.1	1,230	6.6
N—Not applicable	2,024	10.8	3,254	17.4
R—As reported by the state	15,461	82.6	18,715	100.0
Flag - Current Exp - Instruction (FL_E13)				
A—Edited or suppressed by the analyst	168	0.9	168	0.9
I—Imputed	1,028	5.5	1,196	6.4
M—Missing	576	3.1	1,772	9.5
N—Not applicable	1,140	6.1	2,912	15.6
R—As reported by the state	15,803	84.4	18,715	100.0
Flag - Payments to Private Schools (FL_V91)				
I—Imputed	6	#	6	#
M—Missing	4,002	21.4	4,008	21.4
N—Not applicable	2,024	10.8	6,032	32.2
R—As reported by the state	12,683	67.8	18,715	100.0
Flag - Payments to Charter Schools (FL_V92)				
A—Edited or suppressed by the analyst	1	#	1	#
M—Missing	5,313	28.4	5,314	28.4
N—Not applicable	2,024	10.8	7,338	39.2
R—As reported by the state	11,377	60.8	18,715	100.0
Flag - Current Exp - Support Services - Pupils (FL_E17)				
I—Imputed	831	4.4	831	4.4
M—Missing	576	3.1	1,407	7.5
N—Not applicable	1,140	6.1	2,547	13.6
R—As reported by the state	16,168	86.4	18,715	100.0
Flag - Current Exp - Support Services - Instructional Staff (FL_E07)				
I—Imputed	828	4.4	828	4.4
M—Missing	576	3.1	1,404	7.5
N—Not applicable	1,140	6.1	2,544	13.6
R—As reported by the state	16,171	86.4	18,715	100.0
Flag - Current Exp - Support Services - General Administration (FL_E08)				

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2018—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
I—Imputed	841	4.5	841	4.5
M—Missing	576	3.1	1,417	7.6
N—Not applicable	1,140	6.1	2,557	13.7
R—As reported by the state	16,158	86.3	18,715	100.0
Flag - Current Exp - Support Services - School Administration (FL_E09)				
I—Imputed	819	4.4	819	4.4
M—Missing	576	3.1	1,395	7.5
N—Not applicable	1,140	6.1	2,535	13.5
R—As reported by the state	16,180	86.5	18,715	100.0
Flag - Current Exp - Support Services - Operation and Maintenance of Plant (FL_V40)				
I—Imputed	833	4.5	833	4.5
M—Missing	576	3.1	1,409	7.5
N—Not applicable	1,140	6.1	2,549	13.6
R—As reported by the state	16,166	86.4	18,715	100.0
Flag - Current Exp - Support Services - Student Transportation (FL_V45)				
I—Imputed	775	4.1	775	4.1
M—Missing	576	3.1	1,351	7.2
N—Not applicable	1,140	6.1	2,491	13.3
R—As reported by the state	16,224	86.7	18,715	100.0
Flag - Current Exp - Support Services - Business/Central/Other (FL_V90)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	845	4.5	846	4.5
M—Missing	576	3.1	1,422	7.6
N—Not applicable	1,140	6.1	2,562	13.7
R—As reported by the state	16,153	86.3	18,715	100.0
Flag - Current Exp - Support Services Nonspecified (FL_V85)				
M—Missing	576	3.1	576	3.1
N—Not applicable	2,024	10.8	2,600	13.9
R—As reported by the state	16,115	86.1	18,715	100.0
Flag - Current Exp - Food Services (FL_E11)				
I—Imputed	334	1.8	334	1.8
M—Missing	576	3.1	910	4.9
N—Not applicable	1,140	6.1	2,050	11.0
R—As reported by the state	16,665	89.0	18,715	100.0
Flag - Current Exp - Enterprise Operations (FL_V60)				
I—Imputed	1	#	1	#
M—Missing	3,025	16.2	3,026	16.2
N—Not applicable	2,024	10.8	5,050	27.0
R—As reported by the state	13,665	73.0	18,715	100.0
Flag - Current Exp - Other Elementary/Secondary (FL_V65)				
M—Missing	7,680	41.0	7,680	41.0
N—Not applicable	1,140	6.1	8,820	47.1
R—As reported by the state	9,895	52.9	18,715	100.0
Flag - Non-Elementary/Secondary Exp - Community Services (FL_V70)				
M—Missing	576	3.1	576	3.1
N—Not applicable	1,140	6.1	1,716	9.2
R—As reported by the state	16,999	90.8	18,715	100.0
Flag - Non-Elementary/Secondary Exp - Adult Education (FL_V75)				
M—Missing	883	4.7	883	4.7
N—Not applicable	1,140	6.1	2,023	10.8
R—As reported by the state	16,692	89.2	18,715	100.0
Flag - Non-Elementary/Secondary Exp - Other (FL_V80)				

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2018—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
M—Missing	5,568	29.8	5,568	29.8
N—Not applicable	2,024	10.8	7,592	40.6
R—As reported by the state	11,123	59.4	18,715	100.0
Flag - Capital Outlay - Construction (FL_F12)				
A—Edited or suppressed by the analyst	317	1.7	317	1.7
M—Missing	578	3.1	895	4.8
N—Not applicable	1,140	6.1	2,035	10.9
R—As reported by the state	16,680	89.1	18,715	100.0
Flag - Capital Outlay - Land and Existing Structures (FL_G15)				
A—Edited or suppressed by the analyst	316	1.7	316	1.7
M—Missing	1,870	10.0	2,186	11.7
N—Not applicable	1,140	6.1	3,326	17.8
R—As reported by the state	15,389	82.2	18,715	100.0
Flag - Capital Outlay - Instructional Equipment (FL_K09)				
I—Imputed	3	#	3	#
M—Missing	1,237	6.6	1,240	6.6
N—Not applicable	1,140	6.1	2,380	12.7
R—As reported by the state	16,335	87.3	18,715	100.0
Flag - Capital Outlay - Other Equipment (FL_K10)				
I—Imputed	712	3.8	712	3.8
M—Missing	1,236	6.6	1,948	10.4
N—Not applicable	1,140	6.1	3,088	16.5
R—As reported by the state	15,627	83.5	18,715	100.0
Flag - Capital Outlay - Nonspecified Equipment (FL_K11)				
M—Missing	576	3.1	576	3.1
N—Not applicable	2,024	10.8	2,600	13.9
R—As reported by the state	16,115	86.1	18,715	100.0
Flag - Payments to State Governments (FL_L12)				
M—Missing	6,135	32.8	6,135	32.8
N—Not applicable	2,024	10.8	8,159	43.6
R—As reported by the state	10,556	56.4	18,715	100.0
Flag - Payments to Local Governments (FL_M12)				
M—Missing	6,956	37.2	6,956	37.2
N—Not applicable	2,024	10.8	8,980	48.0
R—As reported by the state	9,735	52.0	18,715	100.0
Flag - Payments to Other School Systems (FL_Q11)				
M—Missing	885	4.7	885	4.7
N—Not applicable	1,140	6.1	2,025	10.8
R—As reported by the state	16,690	89.2	18,715	100.0
Flag - Interest on Debt (FL_I86)				
A—Edited or suppressed by the analyst	7	#	7	#
I—Imputed	303	1.6	310	1.7
M—Missing	765	4.1	1,075	5.7
N—Not applicable	1,140	6.1	2,215	11.8
R—As reported by the state	16,500	88.2	18,715	100.0
Flag - Total Salaries (FL_Z32)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	1,042	5.6	1,043	5.6
M—Missing	576	3.1	1,619	8.7
N—Not applicable	1,140	6.1	2,759	14.7
R—As reported by the state	15,956	85.3	18,715	100.0
Flag - Salaries - Instruction (FL_Z33)				
A—Edited or suppressed by the analyst	2	#	2	#

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2018—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
I—Imputed	792	4.2	794	4.2
M—Missing	576	3.1	1,370	7.3
N—Not applicable	1,140	6.1	2,510	13.4
R—As reported by the state	16,205	86.6	18,715	100.0
Flag - Teacher Salaries - Regular Education Programs (FL_Z35)				
A—Edited or suppressed by the analyst	1	#	1	#
M—Missing	1,574	8.4	1,575	8.4
N—Not applicable	1,140	6.1	2,715	14.5
R—As reported by the state	16,000	85.5	18,715	100.0
Flag - Teacher Salaries - Special Education Programs (FL_Z36)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	1	#	2	#
M—Missing	1,574	8.4	1,576	8.4
N—Not applicable	1,140	6.1	2,716	14.5
R—As reported by the state	15,999	85.5	18,715	100.0
Flag - Teacher Salaries - Vocational Education Programs (FL_Z37)				
M—Missing	1,574	8.4	1,574	8.4
N—Not applicable	1,140	6.1	2,714	14.5
R—As reported by the state	16,001	85.5	18,715	100.0
Flag - Teacher Salaries - Other Educational Programs (FL_Z38)				
A—Edited or suppressed by the analyst	1	#	1	#
M—Missing	1,574	8.4	1,575	8.4
N—Not applicable	1,140	6.1	2,715	14.5
R—As reported by the state	16,000	85.5	18,715	100.0
Flag - Salaries - Support Services - Pupils (FL_V11)				
I—Imputed	336	1.8	336	1.8
M—Missing	576	3.1	912	4.9
N—Not applicable	1,140	6.1	2,052	11.0
R—As reported by the state	16,663	89.0	18,715	100.0
Flag - Salaries - Support Services - Instructional Staff (FL_V13)				
I—Imputed	674	3.6	674	3.6
M—Missing	576	3.1	1,250	6.7
N—Not applicable	1,140	6.1	2,390	12.8
R—As reported by the state	16,325	87.2	18,715	100.0
Flag - Salaries - Support Services - General Administration (FL_V15)				
I—Imputed	683	3.6	683	3.6
M—Missing	576	3.1	1,259	6.7
N—Not applicable	1,140	6.1	2,399	12.8
R—As reported by the state	16,316	87.2	18,715	100.0
Flag - Salaries - Support Services - School Administration (FL_V17)				
I—Imputed	152	0.8	152	0.8
M—Missing	576	3.1	728	3.9
N—Not applicable	1,140	6.1	1,868	10.0
R—As reported by the state	16,847	90.0	18,715	100.0
Flag - Salaries - Support Services - Operation and Maintenance of Plant (FL_V21)				
I—Imputed	514	2.7	514	2.7
M—Missing	576	3.1	1,090	5.8
N—Not applicable	1,140	6.1	2,230	11.9
R—As reported by the state	16,485	88.1	18,715	100.0
Flag - Salaries - Support Services - Student Transportation (FL_V23)				
I—Imputed	426	2.3	426	2.3
M—Missing	576	3.1	1,002	5.4
N—Not applicable	1,140	6.1	2,142	11.4

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2018—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
R—As reported by the state	16,573	88.6	18,715	100.0
Flag - Salaries - Support Services - Business/Central/Other (FL_V37)				
I—Imputed	677	3.6	677	3.6
M—Missing	576	3.1	1,253	6.7
N—Not applicable	1,140	6.1	2,393	12.8
R—As reported by the state	16,322	87.2	18,715	100.0
Flag - Salaries - Food Service (FL_V29)				
I—Imputed	200	1.1	200	1.1
M—Missing	576	3.1	776	4.1
N—Not applicable	1,140	6.1	1,916	10.2
R—As reported by the state	16,799	89.8	18,715	100.0
Flag - Total Employee Benefits (FL_Z34)				
I—Imputed	1,083	5.8	1,083	5.8
M—Missing	619	3.3	1,702	9.1
N—Not applicable	1,140	6.1	2,842	15.2
R—As reported by the state	15,873	84.8	18,715	100.0
Flag - Employee Benefits - Instruction (FL_V10)				
I—Imputed	886	4.7	886	4.7
M—Missing	576	3.1	1,462	7.8
N—Not applicable	1,140	6.1	2,602	13.9
R—As reported by the state	16,113	86.1	18,715	100.0
Flag - Employee Benefits - Support Services - Pupils (FL_V12)				
I—Imputed	815	4.4	815	4.4
M—Missing	586	3.1	1,401	7.5
N—Not applicable	1,140	6.1	2,541	13.6
R—As reported by the state	16,174	86.4	18,715	100.0
Flag - Employee Benefits - Support Services - Instructional Staff (FL_V14)				
I—Imputed	816	4.4	816	4.4
M—Missing	586	3.1	1,402	7.5
N—Not applicable	1,140	6.1	2,542	13.6
R—As reported by the state	16,173	86.4	18,715	100.0
Flag - Employee Benefits - Support Services - General Administration (FL_V16)				
I—Imputed	826	4.4	826	4.4
M—Missing	588	3.1	1,414	7.6
N—Not applicable	1,140	6.1	2,554	13.6
R—As reported by the state	16,161	86.4	18,715	100.0
Flag - Employee Benefits - Support Services - School Administration (FL_V18)				
I—Imputed	811	4.3	811	4.3
M—Missing	588	3.1	1,399	7.5
N—Not applicable	1,140	6.1	2,539	13.6
R—As reported by the state	16,176	86.4	18,715	100.0
Flag - Employee Benefits - Support Services - Operation and Maintenance of Plant (FL_V22)				
I—Imputed	823	4.4	823	4.4
M—Missing	588	3.1	1,411	7.5
N—Not applicable	1,140	6.1	2,551	13.6
R—As reported by the state	16,164	86.4	18,715	100.0
Flag - Employee Benefits - Support Services - Student Transportation (FL_V24)				
I—Imputed	743	4.0	743	4.0
M—Missing	588	3.1	1,331	7.1
N—Not applicable	1,140	6.1	2,471	13.2
R—As reported by the state	16,244	86.8	18,715	100.0
Flag - Employee Benefits - Support Services - Business/Central/Other (FL_V38)				

See notes at end of table.



## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2018—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
I—Imputed	821	4.4	821	4.4
M—Missing	588	3.1	1,409	7.5
N—Not applicable	1,140	6.1	2,549	13.6
R—As reported by the state	16,166	86.4	18,715	100.0
Flag - Employee Benefits - Food Services (FL_V30)				
I—Imputed	304	1.6	304	1.6
M—Missing	576	3.1	880	4.7
N—Not applicable	1,140	6.1	2,020	10.8
R—As reported by the state	16,695	89.2	18,715	100.0
Flag - Employee Benefits - Enterprise Operations (FL_V32)				
M—Missing	3,286	17.6	3,286	17.6
N—Not applicable	2,024	10.8	5,310	28.4
R—As reported by the state	13,405	71.6	18,715	100.0
Flag - Textbooks (Function 1000) (FL_V93)				
I—Imputed	3	#	3	#
M—Missing	2,028	10.8	2,031	10.9
N—Not applicable	1,140	6.1	3,171	16.9
R—As reported by the state	15,544	83.1	18,715	100.0
Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year (FL_19H)				
A—Edited or suppressed by the analyst	1,667	8.9	1,667	8.9
I—Imputed	326	1.7	1,993	10.6
M—Missing	1,454	7.8	3,447	18.4
N—Not applicable	1,140	6.1	4,587	24.5
R—As reported by the state	14,128	75.5	18,715	100.0
Flag - Long Term Debt - Issued During Fiscal Year (FL_21F)				
A—Edited or suppressed by the analyst	270	1.4	270	1.4
I—Imputed	37	0.2	307	1.6
M—Missing	1,263	6.7	1,570	8.4
N—Not applicable	1,140	6.1	2,710	14.5
R—As reported by the state	16,005	85.5	18,715	100.0
Flag - Long Term Debt - Retired During Fiscal Year (FL_31F)				
A—Edited or suppressed by the analyst	267	1.4	267	1.4
I—Imputed	193	1.0	460	2.5
M—Missing	1,250	6.7	1,710	9.1
N—Not applicable	1,140	6.1	2,850	15.2
R—As reported by the state	15,865	84.8	18,715	100.0
Flag - Long Term Debt - Outstanding at End of Fiscal Year (FL_41F)				
A—Edited or suppressed by the analyst	15	0.1	15	0.1
I—Imputed	1,811	9.7	1,826	9.8
M—Missing	1,405	7.5	3,231	17.3
N—Not applicable	1,140	6.1	4,371	23.4
R—As reported by the state	14,344	76.6	18,715	100.0
Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year (FL_61V)				
A—Edited or suppressed by the analyst	72	0.4	72	0.4
I—Imputed	5	#	77	0.4
M—Missing	4,282	22.9	4,359	23.3
N—Not applicable	1,140	6.1	5,499	29.4
R—As reported by the state	13,216	70.6	18,715	100.0
Flag - Short Term Debt - Outstanding at End of Fiscal Year (FL_66V)				
M—Missing	4,282	22.9	4,282	22.9
N—Not applicable	1,140	6.1	5,422	29.0
R—As reported by the state	13,293	71.0	18,715	100.0
Flag - Assets - Sinking Fund (FL_W01)				
See notes at end of table.				

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2018—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
I—Imputed	2	#	2	#
M—Missing	1,947	10.4	1,949	10.4
N—Not applicable	1,140	6.1	3,089	16.5
R—As reported by the state	15,626	83.5	18,715	100.0
Flag - Assets - Bond Fund (FL_W31)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	9	#	11	0.1
M—Missing	1,671	8.9	1,682	9.0
N—Not applicable	1,140	6.1	2,822	15.1
R—As reported by the state	15,893	84.9	18,715	100.0
Flag - Assets - Other Funds (FL_W61)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	19	0.1	20	0.1
M—Missing	1,357	7.3	1,377	7.4
N—Not applicable	1,140	6.1	2,517	13.4
R—As reported by the state	16,198	86.6	18,715	100.0
Flag - Utilities and Energy Services (FL_V95)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	15	0.1	16	0.1
M—Missing	5,604	29.9	5,620	30.0
N—Not applicable	1,140	6.1	6,760	36.1
R—As reported by the state	11,955	63.9	18,715	100.0
Flag - Technology-Related Supplies and Purchased Services (FL_V02)				
M—Missing	7,195	38.4	7,195	38.4
N—Not applicable	1,140	6.1	8,335	44.5
R—As reported by the state	10,380	55.5	18,715	100.0
Flag - Technology-Related Equipment (FL_K14)				
I—Imputed	31	0.2	31	0.2
M—Missing	7,609	40.7	7,640	40.8
N—Not applicable	1,140	6.1	8,780	46.9
R—As reported by the state	9,935	53.1	18,715	100.0
Flag - Current Expenditures - State and Local Funds (FL_CE1)				
I—Imputed	1,159	6.2	1,159	6.2
M—Missing	7,690	41.1	8,849	47.3
N—Not applicable	1,140	6.1	9,989	53.4
R—As reported by the state	8,726	46.6	18,715	100.0
Flag - Current Expenditures - Federal Funds (FL_CE2)				
I—Imputed	668	3.6	668	3.6
M—Missing	7,690	41.1	8,358	44.7
N—Not applicable	1,140	6.1	9,498	50.8
R—As reported by the state	9,217	49.2	18,715	100.0
Flag - Current Expenditures - RESA Current Expenditures on Behalf of the LEA (FL_CE3)				
I—Imputed	18	0.1	18	0.1
M—Missing	14,477	77.4	14,495	77.5
N—Not applicable	1,140	6.1	15,635	83.5
R—As reported by the state	3,080	16.5	18,715	100.0

# Rounds to zero.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2018, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2018

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Missing (-1)	Not applicable (-2)	Suppressed (-3)	Suppressed (-9)
V33	Fall Membership	16,661	0	976,771	3,027	1	1,795	258	0
MEMBERSCH	Fall Membership - School Universe	16,993	0	962,949	2,959	9	1,201	474	38
TOTALREV	Total Revenue	16,999	0	\$31,738,469,000	\$44,277,278	576	1,140	0	0
TFEDREV	Total Federal Revenue	16,999	0	1,475,819,000	3,352,290	576	1,140	0	0
C14	Fed Rev - Thru State - Title I	16,999	0	588,124,000	840,796	576	1,140	0	0
C15	Fed Rev - Thru State - Individuals With Disabilities Education Act (IDEA)	16,999	0	142,057,000	667,906	576	1,140	0	0
C16	Fed Rev - Thru State - Math, Science, and Teacher Quality	16,999	0	31,519,000	75,977	576	1,140	0	0
C17	Fed Rev - Thru State - National Activities for School Safety	16,999	0	4,726,000	5,298	576	1,140	0	0
C19	Fed Rev - Thru State - Vocational and Tech Education	16,999	0	10,006,000	31,994	576	1,140	0	0
B11	Fed Rev - Thru State - Bilingual Education	16,999	0	14,186,000	19,561	576	1,140	0	0
C20	Fed Rev - Thru State - Other	16,999	0	158,809,000	383,507	576	1,140	0	0
C25	Fed Rev - Thru State - Child Nutrition Act	16,999	0	492,426,000	989,413	576	1,140	0	0
C36	Fed Rev - Nonspecified	16,999	0	219,176,000	75,480	576	1,140	0	0
B10	Fed Rev - Direct - Impact Aid	16,999	0	58,540,000	86,665	576	1,140	0	0
B12	Fed Rev - Direct - Indian Education	16,999	0	4,401,000	5,780	576	1,140	0	0
B13	Fed Rev - Direct - Other	16,999	0	169,325,000	169,915	576	1,140	0	0
TSTREV	Total State Revenue	16,999	0	10,884,506,000	20,165,440	576	1,140	0	0
C01	State Rev - General Formula Assistance	16,999	0	7,929,654,000	14,018,653	576	1,140	0	0
C04	State Rev - Staff Improvement Programs	16,999	0	219,815,000	358,780	576	1,140	0	0
C05	State Rev - Special Education Programs	16,999	0	1,818,382,000	1,227,301	576	1,140	0	0
C06	State Rev - Compensatory and Basic Skills Programs	16,999	0	298,605,000	364,078	576	1,140	0	0
C07	State Rev - Bilingual Education Programs	16,999	0	94,281,000	78,896	576	1,140	0	0
C08	State Rev - Gifted and Talented Programs	16,999	0	90,070,000	74,724	576	1,140	0	0
C09	State Rev - Vocational Education Programs	16,999	0	20,511,000	79,604	576	1,140	0	0
C10	State Rev - School Lunch Programs	16,999	0	37,774,000	35,966	576	1,140	0	0
C11	State Rev - Capital Outlay and Debt Services Programs	16,999	0	520,634,000	368,925	576	1,140	0	0
C12	State Rev - Transportation Programs	16,999	0	81,885,000	263,243	576	1,140	0	0
C13	State Rev - Other Programs	16,999	0	1,128,941,000	1,852,531	576	1,140	0	0
C35	State Rev - Nonspecified	16,999	0	86,318,000	84,296	576	1,140	0	0
C38	State Rev On Behalf - Employee Benefits	16,999	0	348,811,000	1,314,803	576	1,140	0	0
C39	State Rev On Behalf - Not Employee Benefits	16,999	0	24,105,000	43,639	576	1,140	0	0
TLOCREV	Total Local Revenue	16,999	0	19,378,144,000	20,759,547	576	1,140	0	0
T02	Local Rev - Parent Government Contributions (Dependent School Systems)	1,177	0	16,725,812,000	52,013,805	15	17,523	0	0
T06	Local Rev - Property Taxes	12,515	0	2,897,871,000	16,975,040	26	6,174	0	0
T09	Local Rev - General Sales Taxes	11,909	0	439,081,000	450,164	26	6,780	0	0
T15	Local Rev - Public Utility Taxes	11,909	0	22,332,000	33,361	26	6,780	0	0
T40	Local Rev - Individual and Corporate Income Taxes	11,909	0	162,375,000	202,190	26	6,780	0	0
T99	Local Rev - All Other Taxes	11,911	0	105,568,000	157,416	26	6,778	0	0
D11	Local Rev - From Other School Systems	16,999	0	267,232,000	956,517	576	1,140	0	0
D23	Local Rev - From Cities and Counties	16,999	0	135,795,000	624,644	576	1,140	0	0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2018—Continued

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Missing	Not applicable	Suppressed	Suppressed
						(-1)	(-2)	(-3)	(-9)
A07	Local Rev - Tuition Fees From Pupils and Parents	16,999	0	33,729,000	77,495	576	1,140	0	0
A08	Local Rev - Transportation Fees From Pupils and Parents	16,999	0	5,845,000	6,972	576	1,140	0	0
A09	Local Rev - School Lunch	16,999	0	39,302,000	327,486	576	1,140	0	0
A11	Local Rev - Textbook Sales and Rentals	16,999	0	3,879,000	13,203	576	1,140	0	0
A13	Local Rev - District Activity Receipts	16,999	0	83,092,000	267,896	576	1,140	0	0
A15	Local Rev - Student Fees, Nonspecified	16,999	0	15,173,000	9,415	576	1,140	0	0
A20	Local Rev - Other Sales and Services	16,999	0	80,352,000	137,048	576	1,140	0	0
A40	Local Rev - Rents and Royalties	16,999	0	26,049,000	58,270	576	1,140	0	0
U11	Local Rev - Sale of Property	16,999	0	31,893,000	32,025	576	1,140	0	0
U22	Local Rev - Interest Earnings	16,999	0	62,077,000	193,017	576	1,140	0	0
U30	Local Rev - Fines and Forfeits	16,999	0	25,793,000	25,298	576	1,140	0	0
U50	Local Rev - Private Contributions	16,999	0	63,784,000	85,762	576	1,140	0	0
U97	Local Rev - Miscellaneous	16,999	0	2,540,792,000	916,869	576	1,140	0	0
C24	NCES Local Revenue, Census State Revenue	16,999	0	1,097,105,000	338,177	576	1,140	0	0
TOTALEXP	Total Expenditures	16,999	0	32,318,744,000	44,330,497	576	1,140	0	0
TCURELSC	Total Current Exp For Elementary/Secondary Education	16,999	0	25,969,907,000	37,038,637	576	1,140	0	0
TCURINST	Total Current Exp - Instruction	16,999	0	19,448,605,000	22,400,404	576	1,140	0	0
E13	Current Exp - Instruction	16,999	0	19,448,605,000	22,400,404	576	1,140	0	0
V91	Payments to Private Schools	16,999	0	923,321,000	249,247	576	1,140	0	0
V92	Payments to Charter Schools	16,999	0	1,880,740,000	391,110	576	1,140	0	0
TCURSSVC	Total Current Exp - Support Services	16,999	0	5,965,644,000	13,151,284	576	1,140	0	0
E17	Current Exp - Support Services - Pupils	16,999	0	475,007,000	2,207,423	576	1,140	0	0
E07	Current Exp - Support Services - Instructional Staff	16,999	0	603,094,000	1,760,449	576	1,140	0	0
E08	Current Exp - Support Services - General Administration	16,999	0	129,461,000	725,840	576	1,140	0	0
E09	Current Exp - Support Services - School Administration	16,999	0	1,152,072,000	2,108,974	576	1,140	0	0
V40	Current Exp - Support Services - Operation and Maintenance of Plant	16,999	0	2,306,828,000	3,416,950	576	1,140	0	0
V45	Current Exp - Support Services - Student Transportation	16,999	0	1,275,066,000	1,565,938	576	1,140	0	0
V90	Current Exp - Support Services - Business/Central/Other	16,999	0	766,007,000	1,363,508	576	1,140	0	0
V85	Current Exp - Support Services Nonspecified	16,999	0	12,011,000	2,202	576	1,140	0	0
TCUROTH	Total Current Expenditures - Other Elementary/Secondary	16,999	0	555,658,000	1,486,949	576	1,140	0	0
E11	Current Exp - Food Services	16,999	0	520,561,000	1,407,650	576	1,140	0	0
V60	Current Exp - Enterprise Operations	16,999	0	42,775,000	75,283	576	1,140	0	0
V65	Current Exp - Other Elementary/Secondary	16,999	0	12,704,000	4,015	576	1,140	0	0
TNONELSE	Total Non-Elementary/Secondary Expenditures	16,999	0	271,830,000	411,768	576	1,140	0	0
V70	Non-Elementary/Secondary Exp - Community Services	16,999	0	85,951,000	235,232	576	1,140	0	0
V75	Non-Elementary/Secondary Exp - Adult Education	16,999	0	185,879,000	114,582	576	1,140	0	0
V80	Non-Elementary/Secondary Exp - Other	16,999	0	54,335,000	61,953	576	1,140	0	0
TCAPOUT	Total Capital Outlay Expenditures	16,999	0	2,821,801,000	4,124,301	576	1,140	0	0
F12	Capital Outlay - Construction	16,999	0	2,694,898,000	3,255,840	576	1,140	0	0
G15	Capital Outlay - Land and Existing Structures	16,999	0	179,986,000	240,873	576	1,140	0	0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2018—Continued

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Missing	Not applicable	Suppressed	Suppressed
						(-1)	(-2)	(-3)	(-9)
K09	Capital Outlay - Instructional Equipment	16,999	0	70,750,000	130,913	576	1,140	0	0
K10	Capital Outlay - Other Equipment	16,999	0	64,669,000	470,762	576	1,140	0	0
K11	Capital Outlay - Nonspecified Equipment	16,999	0	56,177,000	25,913	576	1,140	0	0
L12	Payments to State Governments	16,999	0	540,291,000	158,289	576	1,140	0	0
M12	Payments to Local Governments	16,999	0	36,678,000	14,018	576	1,140	0	0
Q11	Payments to Other School Systems	16,999	0	394,971,000	812,692	576	1,140	0	0
I86	Interest On Debt	16,999	0	485,529,000	1,130,435	576	1,140	0	0
Z32	Total Salaries	16,999	0	11,816,403,000	21,087,273	576	1,140	0	0
Z33	Salaries - Instruction	16,999	0	10,046,117,000	14,061,135	576	1,140	0	0
Z35	Teacher Salaries - Regular Education Programs	16,999	0	4,035,653,000	8,574,146	576	1,140	0	0
Z36	Teacher Salaries - Special Education Programs	16,999	0	2,652,009,000	1,932,760	576	1,140	0	0
Z37	Teacher Salaries - Vocational Education Programs	16,999	0	711,055,000	363,268	576	1,140	0	0
Z38	Teacher Salaries - Other Educational Programs	16,999	0	119,949,000	598,789	576	1,140	0	0
V11	Salaries - Support Services - Pupils	16,999	0	297,578,000	1,366,360	576	1,140	0	0
V13	Salaries - Support Services - Instructional Staff	16,999	0	359,252,000	992,888	576	1,140	0	0
V15	Salaries - Support Services - General Administration	16,999	0	73,510,000	298,638	576	1,140	0	0
V17	Salaries - Support Services - School Administration	16,999	0	705,508,000	1,420,255	576	1,140	0	0
V21	Salaries - Support Services - Operation and Maintenance of Plant	16,999	0	315,331,000	1,097,284	576	1,140	0	0
V23	Salaries - Support Services - Student Transportation	16,999	0	79,310,000	517,311	576	1,140	0	0
V37	Salaries - Support Services - Business/Central/Other	16,999	0	333,753,000	606,859	576	1,140	0	0
V29	Salaries - Food Service	16,999	0	228,782,000	436,069	576	1,140	0	0
Z34	Total Employee Benefits	16,999	0	7,701,377,000	9,083,215	576	1,140	0	0
V10	Empl Benefits - Instruction	16,999	0	6,830,338,000	6,105,063	576	1,140	0	0
V12	Empl Benefits - Support Services - Pupils	16,999	0	165,864,000	577,603	576	1,140	0	0
V14	Empl Benefits - Support Services - Instructional Staff	16,999	0	180,017,000	397,341	576	1,140	0	0
V16	Empl Benefits - Support Services - General Administration	16,999	0	31,202,000	135,163	576	1,140	0	0
V18	Empl Benefits - Support Services - School Administration	16,999	0	446,564,000	588,060	576	1,140	0	0
V22	Empl Benefits - Support Services - Operation and Maintenance of Plant	16,999	0	198,970,000	510,950	576	1,140	0	0
V24	Empl Benefits - Support Services - Student Transportation	16,999	0	42,648,000	235,627	576	1,140	0	0
V38	Empl Benefits - Support Services - Business/Central/Other	16,999	0	211,255,000	281,171	576	1,140	0	0
V30	Empl Benefits - Food Services	16,999	0	93,904,000	190,277	576	1,140	0	0
V32	Empl Benefits - Enterprise Operations	16,999	0	21,702,000	7,825	576	1,140	0	0
V93	Textbooks (Function 1000)	16,999	0	112,345,000	162,219	576	1,140	0	0
_19H	Long Term Debt - Outstanding at Beginning of Fiscal Year	16,999	0	13,366,434,000	26,596,756	576	1,140	0	0
_21F	Long Term Debt - Issued During Fiscal Year	16,999	0	2,196,225,000	3,710,708	576	1,140	0	0
_31F	Long Term Debt - Retired During Fiscal Year	16,999	0	1,550,477,000	2,592,748	576	1,140	0	0
_41F	Long Term Debt - Outstanding at End of Fiscal Year	16,999	0	14,012,182,000	27,707,931	576	1,140	0	0
_61V	Short Term Debt - Outstanding at Beginning of Fiscal Year	16,999	0	1,336,994,000	575,415	576	1,140	0	0
_66V	Short Term Debt - Outstanding at End of Fiscal Year	16,999	0	599,911,000	508,277	576	1,140	0	0
W01	Assets - Sinking Fund	16,999	0	885,266,000	1,422,137	576	1,140	0	0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2018—Continued

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Not applicable			
						Missing (-1)	(-2)	Suppressed (-3)	Suppressed (-9)
W31	Assets - Bond Fund	16,999	0	1,591,297,000	4,384,831	576	1,140	0	0
W61	Assets - Other Funds	16,999	0	3,464,358,000	9,847,619	576	1,140	0	0
V95	Utilities and Energy Services	16,999	0	85,214,000	517,980	576	1,140	0	0
V02	Technology-Related Supplies and Purchased Services	16,999	0	156,493,000	285,584	576	1,140	0	0
K14	Technology-Related Equipment	16,999	0	24,507,000	84,167	576	1,140	0	0
CE1	Current Expenditures - State and Local Funds	9,885	0	2,928,478,000	28,862,965	7,690	1,140	0	0
CE2	Current Expenditures - Federal Funds	9,885	0	457,496,000	2,724,947	7,690	1,140	0	0
CE3	Current Expenditures - RESA Current Expenditures on Behalf of the LEA	16,999	0	444,618,000	91,360	576	1,140	0	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2018, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-3. Number of districts with zero and positive values for revenues, by revenue source and state: Fiscal year 2018

State	Revenues							
	Total		Federal		State		Local	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
<b>Total</b>	<b>16,985</b>	<b>14</b>	<b>16,585</b>	<b>414</b>	<b>16,825</b>	<b>174</b>	<b>16,851</b>	<b>148</b>
Alabama	139	0	138	1	139	0	138	1
Alaska	54	0	54	0	54	0	54	0
Arizona	660	0	613	47	659	1	638	22
Arkansas	275	0	273	2	274	1	275	0
California	1,046	1	1,015	32	1,024	23	1,045	2
Colorado	199	0	196	3	198	1	199	0
Connecticut	201	0	198	3	198	3	198	3
Delaware	43	0	43	0	43	0	43	0
District of Columbia	61	0	60	1	0	61	61	0
Florida	67	0	67	0	67	0	67	0
Georgia	224	0	224	0	223	1	224	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	158	0	156	2	158	0	158	0
Illinois	986	0	973	13	984	2	981	5
Indiana	426	0	412	14	422	4	421	5
Iowa	342	0	342	0	342	0	342	0
Kansas	313	0	312	1	299	14	313	0
Kentucky	173	0	173	0	173	0	173	0
Louisiana	192	0	189	3	192	0	190	2
Maine	273	0	241	32	269	4	270	3
Maryland	24	0	24	0	24	0	24	0
Massachusetts	401	0	401	0	387	14	401	0
Michigan	883	1	872	12	883	1	880	4
Minnesota	557	6	540	23	540	23	555	8
Mississippi	147	3	147	3	147	3	147	3
Missouri	557	0	557	0	557	0	557	0
Montana	424	0	418	6	422	2	424	0
Nebraska	261	0	260	1	260	1	261	0
Nevada	19	0	18	1	19	0	19	0
New Hampshire	176	0	170	6	176	0	175	1
New Jersey	689	0	669	20	689	0	685	4
New Mexico	149	0	147	2	149	0	149	0
New York	692	0	687	5	692	0	691	1
North Carolina	289	2	285	6	288	3	289	2
North Dakota	206	0	200	6	202	4	206	0
Ohio	1,063	0	1,048	15	1,062	1	1,019	44
Oklahoma	545	0	544	1	544	1	545	0
Oregon	216	0	214	2	216	0	216	0
Pennsylvania	774	0	767	7	769	5	774	0
Rhode Island	60	0	58	2	60	0	59	1
South Carolina	93	0	93	0	93	0	92	1
South Dakota	149	0	149	0	149	0	149	0
Tennessee	143	0	143	0	143	0	143	0
Texas	1,229	0	1,213	16	1,229	0	1,218	11
Utah	157	1	152	6	157	1	154	4
Vermont	266	0	148	118	266	0	246	20
Virginia	133	0	132	1	133	0	133	0
Washington	315	0	314	1	315	0	314	1
West Virginia	65	0	65	0	65	0	65	0
Wisconsin	422	0	422	0	422	0	422	0
Wyoming	48	0	48	0	48	0	48	0

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2018, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-4. Number of districts with zero and positive values for current elementary/secondary expenditures, by type of expenditure and state:  
Fiscal year 2018

State	Current expenditures							
	Total		Instruction		Support services		Other	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
<b>Total</b>	<b>16,969</b>	<b>30</b>	<b>16,844</b>	<b>155</b>	<b>16,943</b>	<b>56</b>	<b>15,249</b>	<b>1,750</b>
Alabama	139	0	139	0	139	0	138	1
Alaska	54	0	54	0	54	0	52	2
Arizona	660	0	658	2	659	1	463	197
Arkansas	275	0	274	1	275	0	262	13
California	1,044	3	1,025	22	1,042	5	963	84
Colorado	199	0	198	1	199	0	181	18
Connecticut	199	2	199	2	196	5	171	30
Delaware	43	0	43	0	43	0	37	6
District of Columbia	61	0	61	0	61	0	58	3
Florida	67	0	67	0	67	0	67	0
Georgia	224	0	224	0	224	0	202	22
Hawaii	1	0	1	0	1	0	1	0
Idaho	158	0	158	0	157	1	131	27
Illinois	986	0	979	7	984	2	880	106
Indiana	425	1	412	14	425	1	390	36
Iowa	342	0	342	0	342	0	333	9
Kansas	313	0	311	2	313	0	292	21
Kentucky	173	0	173	0	173	0	173	0
Louisiana	192	0	192	0	192	0	190	2
Maine	273	0	251	22	273	0	188	85
Maryland	24	0	24	0	24	0	24	0
Massachusetts	401	0	401	0	401	0	313	88
Michigan	884	0	884	0	884	0	735	149
Minnesota	563	0	550	13	551	12	485	78
Mississippi	150	0	150	0	150	0	147	3
Missouri	557	0	557	0	557	0	556	1
Montana	424	0	415	9	424	0	309	115
Nebraska	261	0	261	0	261	0	244	17
Nevada	19	0	19	0	19	0	18	1
New Hampshire	176	0	168	8	176	0	161	15
New Jersey	685	4	677	12	685	4	645	44
New Mexico	149	0	149	0	149	0	134	15
New York	690	2	689	3	690	2	666	26
North Carolina	291	0	291	0	291	0	243	48
North Dakota	206	0	206	0	206	0	171	35
Ohio	1,063	0	1,063	0	1,062	1	963	100
Oklahoma	545	0	545	0	545	0	537	8
Oregon	216	0	215	1	216	0	184	32
Pennsylvania	774	0	773	1	774	0	678	96
Rhode Island	59	1	59	1	59	1	53	7
South Carolina	93	0	93	0	93	0	87	6
South Dakota	149	0	149	0	149	0	148	1
Tennessee	143	0	143	0	143	0	142	1
Texas	1,220	9	1,217	12	1,219	10	1,177	52
Utah	158	0	156	2	158	0	122	36
Vermont	258	8	248	18	256	10	178	88
Virginia	133	0	132	1	133	0	132	1
Washington	315	0	315	0	315	0	300	15
West Virginia	65	0	64	1	64	1	58	7
Wisconsin	422	0	422	0	422	0	419	3
Wyoming	48	0	48	0	48	0	48	0

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2018, Provisional Version 1a.



## Appendix D—Value Distribution and Field Frequencies

Table D-5. Number of districts with zero and positive values for expenditures and membership, by type of expenditure and state: Fiscal year 2018

State	Expenditures						Membership (V33)	
	Total		Non-elementary/secondary		Capital outlay		Positive	Zero
	Positive	Zero	Positive	Zero	Positive	Zero		
<b>Total</b>	<b>16,981</b>	<b>18</b>	<b>9,702</b>	<b>7,297</b>	<b>15,533</b>	<b>1,466</b>	<b>15,931</b>	<b>82</b>
Alabama	139	0	137	2	137	2	138	0
Alaska	54	0	25	29	51	3	54	0
Arizona	660	0	104	556	440	220	645	0
Arkansas	275	0	144	131	270	5	259	1
California	1,047	0	628	419	949	98	976	6
Colorado	199	0	79	120	197	2	179	0
Connecticut	199	2	149	52	189	12	193	0
Delaware	43	0	21	22	37	6	43	0
District of Columbia	61	0	3	58	54	7	60	0
Florida	67	0	65	2	67	0	67	0
Georgia	224	0	68	156	199	25	207	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	158	0	32	126	152	6	156	0
Illinois	986	0	593	393	960	26	853	1
Indiana	425	1	324	102	422	4	394	0
Iowa	342	0	102	240	342	0	333	0
Kansas	313	0	56	257	310	3	287	0
Kentucky	173	0	169	4	173	0	173	0
Louisiana	192	0	61	131	164	28	192	0
Maine	273	0	113	160	216	57	198	5
Maryland	24	0	23	1	24	0	24	0
Massachusetts	401	0	180	221	378	23	401	0
Michigan	884	0	653	231	771	113	825	1
Minnesota	563	0	395	168	547	16	498	0
Mississippi	150	0	105	45	149	1	149	0
Missouri	557	0	531	26	534	23	555	1
Montana	424	0	189	235	320	104	399	0
Nebraska	261	0	47	214	260	1	244	6
Nevada	19	0	15	4	18	1	19	0
New Hampshire	176	0	43	133	164	12	161	0
New Jersey	685	4	398	291	643	46	651	0
New Mexico	149	0	38	111	149	0	145	0
New York	691	1	620	72	689	3	682	0
North Carolina	291	0	119	172	266	25	291	0
North Dakota	206	0	79	127	196	10	175	0
Ohio	1,063	0	602	461	887	176	956	50
Oklahoma	545	0	166	379	497	48	539	0
Oregon	216	0	124	92	197	19	196	0
Pennsylvania	774	0	677	97	761	13	676	2
Rhode Island	59	1	46	14	59	1	57	0
South Carolina	93	0	84	9	92	1	84	0
South Dakota	149	0	106	43	149	0	149	0
Tennessee	143	0	124	19	143	0	142	0
Texas	1,220	9	679	550	1,003	226	1,200	0
Utah	158	0	59	99	145	13	153	1
Vermont	266	0	46	220	207	59	189	8
Virginia	133	0	91	42	133	0	132	0
Washington	315	0	188	127	290	25	306	0
West Virginia	65	0	62	3	62	3	55	0
Wisconsin	422	0	313	109	422	0	422	0
Wyoming	48	0	26	22	48	0	48	0

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey. The Membership (V33) column in this table also excludes school districts that submitted finance data, but had a membership value of missing, nonapplicable, or suppressed.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2018, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-6. Number of districts and minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 2018

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,999</b>	<b>\$0</b>	<b>\$19,378,144,000</b>	<b>\$20,759,547</b>
Alabama	139	0	187,271,000	20,112,266
Alaska	54	10,000	222,480,000	10,171,833
Arizona	660	0	238,684,000	6,551,062
Arkansas	275	4,000	177,214,000	7,926,516
California	1,047	0	2,875,883,000	33,565,281
Colorado	199	33,000	1,000,803,000	29,391,156
Connecticut	201	0	277,223,000	34,202,781
Delaware	43	7,000	122,408,000	17,178,023
District of Columbia	61	358,000	1,371,786,000	38,484,607
Florida	67	2,406,000	2,190,178,000	223,565,672
Georgia	224	18,000	941,928,000	43,650,080
Hawaii	1	60,790,000	60,790,000	60,790,000
Idaho	158	2,000	102,787,000	4,066,215
Illinois	986	0	3,470,143,000	20,885,567
Indiana	426	0	136,984,000	9,635,437
Iowa	342	107,000	154,197,000	9,098,123
Kansas	313	8,000	179,436,000	6,641,403
Kentucky	173	465,000	705,466,000	16,241,861
Louisiana	192	0	382,533,000	22,804,901
Maine	273	0	86,844,000	6,133,201
Maryland	24	11,384,000	2,420,845,000	348,895,750
Massachusetts	401	605,000	1,145,053,000	29,101,152
Michigan	884	0	244,994,000	9,115,673
Minnesota	563	0	222,586,000	7,084,698
Mississippi	150	0	101,960,000	11,473,160
Missouri	557	163,000	315,825,000	12,848,618
Montana	424	2,000	55,482,000	2,051,351
Nebraska	261	219,000	296,300,000	10,755,261
Nevada	19	1,061,000	2,116,833,000	153,462,053
New Hampshire	176	0	100,834,000	12,085,006
New Jersey	689	0	217,510,000	26,693,054
New Mexico	149	1,000	207,788,000	4,961,812
New York	692	0	19,378,144,000	59,663,322
North Carolina	291	0	501,142,000	14,575,151
North Dakota	206	8,000	64,753,000	3,272,801
Ohio	1,063	0	592,535,000	13,243,236
Oklahoma	545	2,000	213,960,000	5,100,382
Oregon	216	4,000	511,800,000	15,908,620
Pennsylvania	774	172,000	1,434,601,000	27,456,293
Rhode Island	60	0	130,874,000	22,761,550
South Carolina	93	0	532,924,000	48,159,419
South Dakota	149	186,000	132,733,000	5,769,349
Tennessee	143	466,000	672,602,000	31,592,056
Texas	1,229	0	2,078,551,000	28,560,784
Utah	158	0	232,071,000	14,063,354
Vermont	266	0	15,357,000	1,119,726
Virginia	133	2,341,000	2,155,579,000	70,657,008
Washington	315	0	478,906,000	16,458,813
West Virginia	65	54,000	116,423,000	18,310,754
Wisconsin	422	310,000	355,286,000	14,284,092
Wyoming	48	616,000	141,211,000	13,990,313

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2018, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-7. Number of districts and minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 2018

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,999</b>	<b>\$0</b>	<b>\$10,884,506,000</b>	<b>\$20,165,440</b>
Alabama	139	320,000	322,077,000	31,892,058
Alaska	54	519,000	434,558,000	29,249,407
Arizona	660	0	266,357,000	7,513,985
Arkansas	275	0	146,528,000	10,686,622
California	1,047	0	6,240,975,000	49,289,117
Colorado	199	0	375,023,000	23,515,854
Connecticut	201	0	391,404,000	22,059,179
Delaware	43	2,116,000	173,109,000	35,241,047
District of Columbia	61	0	0	0
Florida	67	3,127,000	1,143,699,000	176,311,030
Georgia	224	0	991,350,000	44,636,987
Hawaii	1	2,940,903,000	2,940,903,000	2,940,903,000
Idaho	158	157,000	223,445,000	11,295,728
Illinois	986	0	2,312,774,000	15,159,611
Indiana	426	0	288,218,000	19,908,364
Iowa	342	563,000	299,587,000	10,973,994
Kansas	313	0	475,406,000	13,923,396
Kentucky	173	1,268,000	606,106,000	27,465,607
Louisiana	192	272,000	227,993,000	20,009,542
Maine	273	0	58,066,000	4,155,619
Maryland	24	10,864,000	1,241,229,000	277,625,250
Massachusetts	401	0	397,785,000	17,866,788
Michigan	884	0	485,387,000	14,275,346
Minnesota	563	0	453,944,000	16,129,398
Mississippi	150	0	160,680,000	16,054,867
Missouri	557	93,000	95,786,000	6,757,953
Montana	424	0	57,651,000	1,952,995
Nebraska	261	0	353,152,000	5,751,598
Nevada	19	391,000	1,089,847,000	97,630,000
New Hampshire	176	20,000	82,079,000	5,683,273
New Jersey	689	1,000	975,311,000	18,449,488
New Mexico	149	320,000	720,303,000	18,196,866
New York	692	1,000	10,884,506,000	41,758,425
North Carolina	291	0	908,023,000	32,460,533
North Dakota	206	0	113,870,000	4,932,461
Ohio	1,063	0	428,548,000	10,019,141
Oklahoma	545	0	167,451,000	5,655,455
Oregon	216	13,000	355,337,000	20,756,102
Pennsylvania	774	0	1,624,753,000	15,917,128
Rhode Island	60	78,000	289,227,000	18,492,583
South Carolina	93	218,000	453,918,000	56,551,548
South Dakota	149	2,000	106,862,000	3,791,262
Tennessee	143	1,462,000	599,968,000	34,289,476
Texas	1,229	4,000	388,879,000	19,139,180
Utah	158	0	395,874,000	21,303,728
Vermont	266	29,000	80,547,000	6,434,199
Virginia	133	1,647,000	655,784,000	51,090,293
Washington	315	264,000	520,297,000	34,690,987
West Virginia	65	219,000	169,862,000	29,669,923
Wisconsin	422	65,000	686,852,000	13,073,803
Wyoming	48	608,000	179,407,000	21,567,375

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2018, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-8. Number of districts and minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 2018

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,999</b>	<b>\$0</b>	<b>\$1,475,819,000</b>	<b>\$3,352,290</b>
Alabama	139	0	78,268,000	6,076,647
Alaska	54	21,000	84,654,000	7,372,315
Arizona	660	0	69,318,000	2,010,695
Arkansas	275	0	40,096,000	2,190,684
California	1,047	0	1,083,978,000	7,627,787
Colorado	199	0	116,759,000	3,536,608
Connecticut	201	0	49,339,000	2,409,144
Delaware	43	121,000	21,650,000	3,564,860
District of Columbia	61	0	136,050,000	3,410,590
Florida	67	2,000	484,090,000	49,985,343
Georgia	224	38,000	143,164,000	8,176,022
Hawaii	1	270,487,000	270,487,000	270,487,000
Idaho	158	0	20,773,000	1,607,234
Illinois	986	0	728,804,000	2,345,491
Indiana	426	0	62,129,000	2,429,338
Iowa	342	81,000	55,421,000	1,433,313
Kansas	313	0	71,634,000	1,682,220
Kentucky	173	140,000	154,994,000	5,282,237
Louisiana	192	0	94,143,000	5,874,865
Maine	273	0	9,868,000	690,286
Maryland	24	3,284,000	154,968,000	35,413,917
Massachusetts	401	16,000	81,913,000	2,177,294
Michigan	884	0	171,621,000	1,934,009
Minnesota	563	0	68,959,000	1,273,808
Mississippi	150	0	47,379,000	4,390,920
Missouri	557	35,000	54,418,000	1,697,817
Montana	424	0	15,295,000	566,491
Nebraska	261	0	78,473,000	1,260,816
Nevada	19	0	301,545,000	22,716,579
New Hampshire	176	0	21,528,000	956,852
New Jersey	689	0	82,953,000	1,902,845
New Mexico	149	0	104,481,000	3,485,315
New York	692	0	1,475,819,000	4,485,285
North Carolina	291	0	148,357,000	5,504,938
North Dakota	206	0	15,140,000	831,947
Ohio	1,063	0	101,305,000	1,647,650
Oklahoma	545	0	52,764,000	1,255,360
Oregon	216	0	50,796,000	2,763,088
Pennsylvania	774	0	357,628,000	2,895,306
Rhode Island	60	0	48,397,000	3,007,367
South Carolina	93	12,000	71,309,000	9,471,731
South Dakota	149	74,000	23,982,000	1,499,537
Tennessee	143	14,000	242,648,000	8,146,895
Texas	1,229	0	346,235,000	5,390,778
Utah	158	0	66,247,000	2,835,462
Vermont	266	0	7,875,000	425,932
Virginia	133	0	122,948,000	8,280,880
Washington	315	0	43,513,000	3,352,806
West Virginia	65	340,000	41,177,000	5,657,354
Wisconsin	422	38,000	187,472,000	1,887,592
Wyoming	48	21,000	15,029,000	2,412,333

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2018, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-9. Number of districts and minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 2018

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,999</b>	<b>\$0</b>	<b>\$31,738,469,000</b>	<b>\$44,277,278</b>
Alabama	139	320,000	568,437,000	58,080,971
Alaska	54	578,000	741,692,000	46,793,556
Arizona	660	5,000	566,139,000	16,075,742
Arkansas	275	667,000	360,448,000	20,803,822
California	1,047	0	10,200,836,000	90,482,184
Colorado	199	732,000	1,421,594,000	56,443,618
Connecticut	201	3,000	526,587,000	58,671,104
Delaware	43	2,968,000	317,113,000	55,983,930
District of Columbia	61	390,000	1,507,836,000	41,895,197
Florida	67	8,054,000	3,817,967,000	449,862,045
Georgia	224	1,352,000	2,076,442,000	96,463,089
Hawaii	1	3,272,180,000	3,272,180,000	3,272,180,000
Idaho	158	179,000	326,936,000	16,969,177
Illinois	986	262,000	6,511,721,000	38,390,668
Indiana	426	40,000	487,331,000	31,973,138
Iowa	342	2,295,000	509,205,000	21,505,430
Kansas	313	8,000	676,045,000	22,247,019
Kentucky	173	1,979,000	1,466,566,000	48,989,705
Louisiana	192	639,000	624,275,000	48,689,307
Maine	273	16,000	119,166,000	10,979,106
Maryland	24	31,992,000	3,439,735,000	661,934,917
Massachusetts	401	1,242,000	1,611,738,000	49,145,234
Michigan	884	0	736,965,000	25,325,028
Minnesota	563	0	717,000,000	24,487,904
Mississippi	150	0	286,387,000	31,918,947
Missouri	557	641,000	452,938,000	21,304,388
Montana	424	4,000	123,209,000	4,570,837
Nebraska	261	2,150,000	721,198,000	17,767,674
Nevada	19	2,693,000	3,508,225,000	273,808,632
New Hampshire	176	20,000	193,380,000	18,725,131
New Jersey	689	26,000	1,211,774,000	47,045,386
New Mexico	149	529,000	1,032,572,000	26,643,993
New York	692	16,000	31,738,469,000	105,907,032
North Carolina	291	0	1,498,437,000	52,540,622
North Dakota	206	65,000	187,857,000	9,037,209
Ohio	1,063	1,000	939,858,000	24,910,027
Oklahoma	545	372,000	411,037,000	12,011,196
Oregon	216	49,000	826,525,000	39,427,810
Pennsylvania	774	225,000	3,416,982,000	46,268,727
Rhode Island	60	242,000	468,498,000	44,261,500
South Carolina	93	1,716,000	909,850,000	114,182,699
South Dakota	149	430,000	263,577,000	11,060,148
Tennessee	143	2,458,000	1,373,692,000	74,028,427
Texas	1,229	4,000	2,678,729,000	53,090,741
Utah	158	0	665,240,000	38,202,544
Vermont	266	29,000	91,592,000	7,979,857
Virginia	133	4,299,000	2,934,311,000	130,028,180
Washington	315	274,000	1,042,716,000	54,502,606
West Virginia	65	2,141,000	327,462,000	53,638,031
Wisconsin	422	447,000	1,229,610,000	29,245,488
Wyoming	48	3,515,000	245,321,000	37,970,021

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2018, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-10. Number of districts and minimum, maximum, and mean of districts' current expenditures for instruction, by state: Fiscal year 2018

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,999</b>	<b>\$0</b>	<b>\$19,448,605,000</b>	<b>\$22,400,404</b>
Alabama	139	212,000	279,468,000	29,486,914
Alaska	54	168,000	407,663,000	23,364,407
Arizona	660	0	277,709,000	7,407,423
Arkansas	275	0	170,042,000	10,228,331
California	1,047	0	4,804,342,000	44,062,394
Colorado	199	0	538,549,000	25,836,638
Connecticut	201	0	272,035,000	30,601,970
Delaware	43	324,000	174,708,000	29,833,767
District of Columbia	61	134,000	644,264,000	17,163,541
Florida	67	6,259,000	2,197,426,000	242,269,791
Georgia	224	85,000	1,069,860,000	51,578,116
Hawaii	1	1,636,072,000	1,636,072,000	1,636,072,000
Idaho	158	75,000	157,998,000	8,770,987
Illinois	986	0	3,602,846,000	19,454,860
Indiana	426	0	199,936,000	14,439,178
Iowa	342	220,000	263,681,000	10,612,073
Kansas	313	0	330,806,000	11,363,962
Kentucky	173	945,000	747,080,000	25,644,624
Louisiana	192	247,000	306,902,000	23,867,604
Maine	273	0	62,863,000	5,466,784
Maryland	24	18,221,000	1,679,393,000	345,298,000
Massachusetts	401	482,000	756,686,000	25,148,409
Michigan	884	13,000	324,504,000	11,492,001
Minnesota	563	0	394,116,000	13,083,540
Mississippi	150	809,000	149,623,000	16,100,293
Missouri	557	185,000	277,012,000	10,702,251
Montana	424	0	73,000,000	2,379,250
Nebraska	261	104,000	467,166,000	10,180,226
Nevada	19	967,000	1,757,218,000	135,799,684
New Hampshire	176	0	124,439,000	10,294,148
New Jersey	689	0	385,664,000	22,807,422
New Mexico	149	183,000	481,098,000	12,038,336
New York	692	0	19,448,605,000	62,325,305
North Carolina	291	271,000	955,283,000	31,140,313
North Dakota	206	9,000	100,584,000	4,453,194
Ohio	1,063	2,000	421,626,000	12,036,859
Oklahoma	545	8,000	174,534,000	5,786,433
Oregon	216	0	363,682,000	18,626,134
Pennsylvania	774	0	975,392,000	21,897,195
Rhode Island	60	0	192,461,000	22,562,200
South Carolina	93	924,000	405,008,000	51,767,667
South Dakota	149	189,000	144,995,000	5,500,141
Tennessee	143	1,030,000	722,946,000	40,655,916
Texas	1,229	0	1,148,041,000	24,819,740
Utah	158	0	368,986,000	19,990,918
Vermont	266	0	50,436,000	3,795,658
Virginia	133	0	1,759,248,000	72,386,308
Washington	315	120,000	493,587,000	26,586,432
West Virginia	65	0	179,980,000	27,571,877
Wisconsin	422	685,000	586,809,000	14,431,751
Wyoming	48	1,717,000	130,727,000	18,811,438

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2018, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-11. Number of districts and minimum, maximum, and mean of districts' current expenditures for support services, by state: Fiscal year 2018

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,999</b>	<b>\$0</b>	<b>\$5,965,644,000</b>	<b>\$13,151,284</b>
Alabama	139	73,000	208,898,000	18,839,568
Alaska	54	349,000	269,949,000	18,647,944
Arizona	660	0	199,844,000	5,651,412
Arkansas	275	1,000	118,211,000	6,970,720
California	1,047	0	3,032,998,000	27,264,685
Colorado	199	377,000	514,423,000	18,777,688
Connecticut	201	0	170,737,000	19,083,453
Delaware	43	1,026,000	116,998,000	16,469,907
District of Columbia	61	324,000	408,547,000	13,631,852
Florida	67	1,223,000	1,024,701,000	130,002,896
Georgia	224	506,000	687,166,000	28,582,339
Hawaii	1	980,415,000	980,415,000	980,415,000
Idaho	158	0	92,129,000	5,210,019
Illinois	986	0	1,472,266,000	11,570,411
Indiana	426	0	186,164,000	9,425,148
Iowa	342	269,000	154,611,000	6,222,991
Kansas	313	7,000	231,569,000	6,380,089
Kentucky	173	710,000	561,585,000	15,364,977
Louisiana	192	346,000	238,238,000	16,621,943
Maine	273	3,000	42,652,000	3,736,491
Maryland	24	11,095,000	849,229,000	188,053,417
Massachusetts	401	260,000	462,984,000	14,044,993
Michigan	884	25,000	300,656,000	7,822,687
Minnesota	563	0	187,176,000	6,205,560
Mississippi	150	751,000	93,690,000	10,656,567
Missouri	557	182,000	148,416,000	6,506,912
Montana	424	8,000	39,663,000	1,484,821
Nebraska	261	694,000	190,447,000	4,644,904
Nevada	19	1,285,000	1,069,331,000	87,074,526
New Hampshire	176	5,000	54,445,000	5,738,028
New Jersey	689	0	362,854,000	15,558,419
New Mexico	149	266,000	295,062,000	8,311,738
New York	692	0	5,965,644,000	25,762,863
North Carolina	291	60,000	434,585,000	15,969,780
North Dakota	206	17,000	50,792,000	2,473,879
Ohio	1,063	0	326,457,000	7,735,352
Oklahoma	545	164,000	146,907,000	3,885,776
Oregon	216	8,000	275,501,000	12,207,403
Pennsylvania	774	60,000	596,694,000	12,441,207
Rhode Island	60	0	177,232,000	15,101,650
South Carolina	93	649,000	277,165,000	36,086,559
South Dakota	149	161,000	73,252,000	3,307,785
Tennessee	143	780,000	416,165,000	22,626,860
Texas	1,229	0	770,659,000	15,037,801
Utah	158	1,000	190,024,000	10,260,165
Vermont	266	0	28,063,000	2,362,090
Virginia	133	865,000	956,676,000	41,698,774
Washington	315	98,000	305,873,000	17,444,787
West Virginia	65	0	99,974,000	17,365,831
Wisconsin	422	480,000	435,188,000	9,472,784
Wyoming	48	1,210,000	79,320,000	11,900,667

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2018, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-12. Number of districts and minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 2018

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,999</b>	<b>\$0</b>	<b>\$555,658,000</b>	<b>\$1,486,949</b>
Alabama	139	0	36,802,000	3,466,403
Alaska	54	0	22,591,000	1,603,963
Arizona	660	0	28,247,000	724,403
Arkansas	275	0	12,808,000	969,484
California	1,047	0	394,762,000	2,826,713
Colorado	199	0	38,571,000	1,698,065
Connecticut	201	0	22,777,000	1,579,463
Delaware	43	0	12,138,000	2,157,605
District of Columbia	61	0	44,280,000	1,186,934
Florida	67	258,000	163,847,000	20,027,701
Georgia	224	0	88,032,000	4,640,304
Hawaii	1	139,831,000	139,831,000	139,831,000
Idaho	158	0	10,427,000	697,228
Illinois	986	0	206,866,000	885,506
Indiana	426	0	27,823,000	1,216,232
Iowa	342	0	19,809,000	723,997
Kansas	313	0	25,611,000	804,409
Kentucky	173	126,000	71,688,000	2,712,399
Louisiana	192	0	30,846,000	2,289,703
Maine	273	0	4,759,000	385,850
Maryland	24	1,161,000	71,484,000	16,087,042
Massachusetts	401	0	53,577,000	1,188,696
Michigan	884	0	36,487,000	715,170
Minnesota	563	0	34,130,000	917,595
Mississippi	150	0	17,920,000	1,792,347
Missouri	557	0	16,282,000	772,354
Montana	424	0	6,113,000	174,366
Nebraska	261	0	35,833,000	1,054,172
Nevada	19	0	128,995,000	9,163,895
New Hampshire	176	0	5,340,000	394,960
New Jersey	689	0	31,819,000	1,278,938
New Mexico	149	0	36,051,000	1,094,315
New York	692	0	555,658,000	1,850,819
North Carolina	291	0	63,731,000	2,456,921
North Dakota	206	0	11,710,000	544,898
Ohio	1,063	0	28,378,000	673,707
Oklahoma	545	0	26,921,000	731,661
Oregon	216	0	18,722,000	1,095,778
Pennsylvania	774	0	88,712,000	1,354,381
Rhode Island	60	0	17,410,000	1,037,150
South Carolina	93	0	51,077,000	4,777,430
South Dakota	149	0	14,712,000	488,416
Tennessee	143	0	73,931,000	3,536,783
Texas	1,229	0	116,934,000	2,155,749
Utah	158	0	33,052,000	1,576,646
Vermont	266	0	2,882,000	192,530
Virginia	133	0	99,614,000	4,512,188
Washington	315	0	19,923,000	1,710,790
West Virginia	65	0	18,411,000	2,990,323
Wisconsin	422	0	47,499,000	896,962
Wyoming	48	99,000	6,602,000	939,833

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2018, Provisional Version 1a.



## Appendix D—Value Distribution and Field Frequencies

Table D-13. Number of districts and minimum, maximum, and mean of districts' total current expenditures for elementary/secondary education, by state: Fiscal year 2018

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,999</b>	<b>\$0</b>	<b>\$25,969,907,000</b>	<b>\$37,038,637</b>
Alabama	139	285,000	525,168,000	51,792,885
Alaska	54	522,000	700,203,000	43,616,315
Arizona	660	7,000	505,800,000	13,783,238
Arkansas	275	1,000	300,967,000	18,168,535
California	1,047	0	8,232,102,000	74,153,793
Colorado	199	594,000	1,091,543,000	46,312,392
Connecticut	201	0	413,135,000	51,264,886
Delaware	43	2,995,000	301,986,000	48,461,279
District of Columbia	61	464,000	1,097,091,000	31,982,328
Florida	67	7,740,000	3,385,974,000	392,300,388
Georgia	224	1,141,000	1,845,058,000	84,800,759
Hawaii	1	2,756,318,000	2,756,318,000	2,756,318,000
Idaho	158	130,000	260,175,000	14,678,234
Illinois	986	67,000	5,281,978,000	31,910,777
Indiana	426	0	413,923,000	25,080,559
Iowa	342	1,486,000	438,101,000	17,559,061
Kansas	313	7,000	587,986,000	18,548,460
Kentucky	173	1,786,000	1,380,353,000	43,722,000
Louisiana	192	603,000	561,545,000	42,779,250
Maine	273	3,000	109,716,000	9,589,125
Maryland	24	30,477,000	2,585,611,000	549,438,458
Massachusetts	401	742,000	1,273,247,000	40,382,097
Michigan	884	97,000	661,647,000	20,029,857
Minnesota	563	18,000	602,479,000	20,206,694
Mississippi	150	1,937,000	250,438,000	28,549,207
Missouri	557	392,000	405,353,000	17,981,517
Montana	424	8,000	112,663,000	4,038,436
Nebraska	261	1,905,000	693,446,000	15,879,303
Nevada	19	2,309,000	2,955,544,000	232,038,105
New Hampshire	176	5,000	174,857,000	16,427,136
New Jersey	689	0	775,118,000	39,644,779
New Mexico	149	540,000	812,211,000	21,444,389
New York	692	0	25,969,907,000	89,938,987
North Carolina	291	331,000	1,436,207,000	49,567,014
North Dakota	206	76,000	161,135,000	7,471,971
Ohio	1,063	15,000	776,461,000	20,445,918
Oklahoma	545	416,000	347,012,000	10,403,870
Oregon	216	8,000	657,905,000	31,929,315
Pennsylvania	774	60,000	1,660,798,000	35,692,783
Rhode Island	60	0	387,103,000	38,701,000
South Carolina	93	1,630,000	733,250,000	92,631,656
South Dakota	149	350,000	232,959,000	9,296,342
Tennessee	143	2,282,000	1,210,378,000	66,819,559
Texas	1,229	0	2,035,634,000	42,013,290
Utah	158	1,000	549,873,000	31,827,728
Vermont	266	0	80,755,000	6,350,278
Virginia	133	865,000	2,815,538,000	118,597,271
Washington	315	218,000	819,383,000	45,742,010
West Virginia	65	1,568,000	298,365,000	47,928,031
Wisconsin	422	1,233,000	1,069,496,000	24,801,498
Wyoming	48	3,048,000	216,649,000	31,651,938

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2018, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-14. Number of districts and minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 2018

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,999</b>	<b>\$0</b>	<b>\$2,821,801,000</b>	<b>\$4,124,301</b>
Alabama	139	0	83,032,000	4,683,324
Alaska	54	0	44,000,000	2,483,759
Arizona	660	0	187,213,000	1,649,632
Arkansas	275	0	55,387,000	2,128,120
California	1,047	0	866,360,000	8,641,779
Colorado	199	0	220,768,000	9,259,307
Connecticut	201	0	73,828,000	2,554,244
Delaware	43	0	26,052,000	3,002,628
District of Columbia	61	0	371,911,000	7,225,410
Florida	67	195,000	352,608,000	34,774,642
Georgia	224	0	137,472,000	8,938,063
Hawaii	1	297,171,000	297,171,000	297,171,000
Idaho	158	0	45,821,000	974,835
Illinois	986	0	321,584,000	2,242,834
Indiana	426	0	50,089,000	2,733,427
Iowa	342	29,000	53,252,000	2,349,462
Kansas	313	0	66,995,000	2,759,233
Kentucky	173	1,000	97,956,000	4,319,231
Louisiana	192	0	59,205,000	3,041,734
Maine	273	0	43,197,000	689,264
Maryland	24	805,000	310,360,000	65,725,333
Massachusetts	401	0	88,034,000	2,439,307
Michigan	884	0	47,436,000	1,802,208
Minnesota	563	0	183,045,000	4,104,826
Mississippi	150	0	19,633,000	2,309,227
Missouri	557	0	72,489,000	1,533,639
Montana	424	0	37,496,000	672,514
Nebraska	261	0	132,740,000	2,056,529
Nevada	19	0	464,422,000	38,069,105
New Hampshire	176	0	42,558,000	938,074
New Jersey	689	0	41,792,000	1,848,145
New Mexico	149	4,000	183,133,000	3,579,725
New York	692	0	2,821,801,000	8,249,548
North Carolina	291	0	307,704,000	4,773,210
North Dakota	206	0	40,805,000	1,222,044
Ohio	1,063	0	102,819,000	1,907,076
Oklahoma	545	0	59,489,000	1,310,901
Oregon	216	0	117,184,000	4,910,704
Pennsylvania	774	0	159,056,000	2,590,756
Rhode Island	60	0	7,858,000	1,035,633
South Carolina	93	0	145,602,000	15,532,473
South Dakota	149	5,000	37,350,000	1,438,812
Tennessee	143	36,000	185,548,000	6,557,385
Texas	1,229	0	665,061,000	8,259,255
Utah	158	0	139,209,000	6,172,816
Vermont	266	0	17,696,000	280,718
Virginia	133	3,000	205,650,000	9,011,632
Washington	315	0	186,121,000	9,589,079
West Virginia	65	0	27,060,000	3,115,877
Wisconsin	422	1,000	108,853,000	3,587,607
Wyoming	48	189,000	36,773,000	4,187,500

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2018, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-15. Number of districts and minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state: Fiscal year 2018

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,999</b>	<b>\$0</b>	<b>\$271,830,000</b>	<b>\$411,768</b>
Alabama	139	0	5,640,000	907,978
Alaska	54	0	1,750,000	142,389
Arizona	660	0	9,440,000	151,521
Arkansas	275	0	2,842,000	113,051
California	1,047	0	133,340,000	1,317,326
Colorado	199	0	46,693,000	408,869
Connecticut	201	0	4,900,000	205,587
Delaware	43	0	32,873,000	1,234,047
District of Columbia	61	0	8,269,000	245,738
Florida	67	0	88,182,000	8,529,373
Georgia	224	0	6,571,000	161,049
Hawaii	1	17,370,000	17,370,000	17,370,000
Idaho	158	0	1,902,000	28,063
Illinois	986	0	62,569,000	183,527
Indiana	426	0	5,456,000	195,028
Iowa	342	0	7,133,000	101,269
Kansas	313	0	651,000	15,115
Kentucky	173	0	9,293,000	373,775
Louisiana	192	0	2,488,000	58,177
Maine	273	0	3,085,000	115,604
Maryland	24	0	8,205,000	1,163,917
Massachusetts	401	0	6,002,000	177,404
Michigan	884	0	7,153,000	337,945
Minnesota	563	0	37,110,000	959,684
Mississippi	150	0	2,430,000	104,187
Missouri	557	0	14,946,000	306,831
Montana	424	0	1,302,000	22,179
Nebraska	261	0	520,000	7,659
Nevada	19	0	15,511,000	1,188,895
New Hampshire	176	0	1,112,000	32,295
New Jersey	689	0	54,335,000	646,242
New Mexico	149	0	569,000	12,644
New York	692	0	271,830,000	692,072
North Carolina	291	0	13,820,000	231,612
North Dakota	206	0	2,740,000	59,117
Ohio	1,063	0	24,843,000	288,976
Oklahoma	545	0	5,580,000	47,881
Oregon	216	0	4,045,000	152,153
Pennsylvania	774	0	55,029,000	788,598
Rhode Island	60	0	11,548,000	899,317
South Carolina	93	0	10,953,000	449,183
South Dakota	149	0	2,250,000	49,409
Tennessee	143	0	10,846,000	607,601
Texas	1,229	0	21,172,000	303,857
Utah	158	0	12,294,000	458,962
Vermont	266	0	4,440,000	43,293
Virginia	133	0	28,405,000	580,218
Washington	315	0	11,585,000	269,048
West Virginia	65	0	8,725,000	603,077
Wisconsin	422	0	30,531,000	294,602
Wyoming	48	0	2,103,000	107,271

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2018, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies


Table D-16. Number of districts and minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 2018

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,999</b>	<b>\$0</b>	<b>\$32,318,744,000</b>	<b>\$44,330,497</b>
Alabama	139	320,000	558,760,000	58,768,626
Alaska	54	539,000	758,378,000	47,027,556
Arizona	660	7,000	555,272,000	16,088,585
Arkansas	275	612,000	357,377,000	21,044,465
California	1,047	9,000	9,755,903,000	90,144,387
Colorado	199	674,000	1,500,887,000	59,192,739
Connecticut	201	0	524,913,000	57,846,647
Delaware	43	2,998,000	321,314,000	53,941,140
District of Columbia	61	531,000	1,547,292,000	41,093,951
Florida	67	8,127,000	3,838,450,000	445,351,433
Georgia	224	1,218,000	2,018,037,000	94,986,571
Hawaii	1	3,070,859,000	3,070,859,000	3,070,859,000
Idaho	158	130,000	297,167,000	16,084,506
Illinois	986	212,000	6,248,079,000	36,704,114
Indiana	426	0	483,313,000	29,460,286
Iowa	342	2,065,000	496,550,000	21,200,579
Kansas	313	7,000	638,456,000	22,142,556
Kentucky	173	2,150,000	1,505,518,000	49,610,382
Louisiana	192	613,000	637,007,000	48,327,109
Maine	273	7,000	129,563,000	11,121,626
Maryland	24	31,865,000	2,945,414,000	633,198,833
Massachusetts	401	1,137,000	1,620,024,000	47,707,309
Michigan	884	161,000	670,844,000	24,846,871
Minnesota	563	18,000	818,767,000	26,494,782
Mississippi	150	2,004,000	270,087,000	31,339,907
Missouri	557	541,000	420,262,000	20,497,609
Montana	424	8,000	119,579,000	4,878,663
Nebraska	261	2,058,000	851,855,000	18,421,211
Nevada	19	2,524,000	3,562,847,000	280,811,579
New Hampshire	176	10,000	184,038,000	18,733,784
New Jersey	689	0	1,184,898,000	46,502,894
New Mexico	149	588,000	1,020,117,000	25,544,047
New York	692	0	32,318,744,000	106,735,150
North Carolina	291	332,000	1,805,268,000	55,583,220
North Dakota	206	83,000	204,313,000	9,239,500
Ohio	1,063	15,000	1,033,987,000	24,563,054
Oklahoma	545	420,000	415,144,000	11,876,147
Oregon	216	30,000	859,335,000	40,185,417
Pennsylvania	774	252,000	3,318,600,000	45,845,840
Rhode Island	60	0	453,051,000	44,160,683
South Carolina	93	1,684,000	850,198,000	113,966,634
South Dakota	149	383,000	254,911,000	11,117,503
Tennessee	143	2,504,000	1,361,881,000	75,744,853
Texas	1,229	0	3,052,391,000	55,335,943
Utah	158	1,000	697,997,000	39,663,373
Vermont	266	18,000	97,604,000	8,093,797
Virginia	133	4,303,000	3,106,293,000	132,294,241
Washington	315	218,000	995,413,000	57,550,584
West Virginia	65	2,150,000	317,860,000	52,084,323
Wisconsin	422	1,294,000	1,269,299,000	30,594,573
Wyoming	48	3,274,000	232,323,000	36,379,833

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2018, Provisional Version 1a.

## **Appendix E—Survey Form**

	<b>RETURN BY FAX TO</b>  Educational Finance Branch at 888-891-2099	FORM <b>F-33</b> (11-15-2018)	U.S. DEPARTMENT OF COMMERCE Economics and Statistics Administration U.S. CENSUS BUREAU  <b>2018 ANNUAL SURVEY OF SCHOOL SYSTEM FINANCES</b>
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In correspondence pertaining to this report, please refer to the Census File Number above your address.

(Please correct any error in name, address, and ZIP Code)

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their financial accounts. We estimate public reporting burden for this collection of information to be an average of 86.5 hours if responding using the codes on this form, or 14.5 hours using state education agency account codes, including time for reviewing instructions, searching existing data sources, gathering and maintaining data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: ECRD Survey Comments 0607-0700, U.S. Census Bureau, 4600 Silver Hill Road, ERD-6H151, Washington, D.C. 20233. You may e-mail comments to erd.surveys@census.gov. Be sure to use "ERD Survey Comments 0607-0700" as the subject.

**NOTE** → Please read the instructions on pages 6 through 9 before completing this form.


Reference numbers pertain to revenue and expenditure codes contained in **Financial Accounting for Local and State School Systems**, National Center for Education Statistics, 2014.

<b>Part I</b>	<b>REVENUE</b>	<i>Amount Omit cents</i>
<b>Section A – FROM LOCAL SOURCES</b>		T06
1.	Property taxes (1110, 1140)	T09
2.	General sales or gross receipts tax (1120)	T15
3.	Public utility taxes (1190)	T40
4.	Individual and corporate income taxes (1130)	T99
5.	All other taxes (1190)	T02
6.	Parent government contributions (dependent school systems only 1200)	D23
7.	Revenue from cities and counties (1200, 1320, 1330, 1420, 1430, 1960, 2100, 2200, 2800)	D11
8.	Revenue from other school systems (within state 1321, 1421, 1951; out of state 1331, 1350, 1431, 1952)	A07
9.	Tuition fees from pupils, parents, and other private sources (1310, 1340)	A08
10.	Transportation fees from pupils, parents, and other private sources (1410, 1440)	A11
11.	Textbook sales and rentals (1940)	A09
12.	School lunch revenues (1600)	A13
13.	District activity receipts (1700)	A20
14.	Other sales and service revenues (1800)	A40
15.	Rents and royalties (1910)	U11
16.	Sale of property	

<b>Part I REVENUE – Continued</b>	<b>Amount Omit cents</b>
<b>Section A – FROM LOCAL SOURCES – Continued</b>	U22
17. Interest earnings (1510)	U30
18. Fines and forfeits	U50
19. Private contributions (1920)	U97
20. Miscellaneous other local revenue (1980, 1990)	C01
<b>Section B – FROM STATE SOURCES (3100, 3200, 3800)</b>	
1. General formula assistance	C04
2. Staff improvement programs	C05
3. Special education programs	C06
4. Compensatory and basic skills attainment programs	C07
5. Bilingual education programs	C08
6. Gifted and talented programs	C09
7. Vocational education programs	C10
8. School lunch programs	C11
9. Capital outlay and debt service programs	C12
10. Transportation programs	C13
11. All other revenues from state sources	C14
<b>Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)</b>	
1. Title I	C15
2. Children with disabilities – IDEA	C16
3. Math, science, and teacher quality	C17
4. National activities for school safety	C19
5. Vocational and technical education	C25
6. Child nutrition act – <b>exclude commodities</b>	B11
7. Bilingual education	C20
8. All other federal aid through the state	B10
<b>Section D – FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)</b>	
1. Impact aid	B12
2. Indian education	B13
3. All other direct federal aid	

CONTINUE WITH PART II ON PAGE 3



<b>Part II CURRENT OPERATION EXPENDITURE</b>			
<b>Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12</b>	Salaries only (Object series 100)	Employee benefits only (Object series 200, except 240)	TOTAL (ALL current operation objects)
	(1)	(2)	(3)
1. Instruction (1000)	Z33	V10	E13
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	E07
4. Support services, general administration (2300)	V15	V16	E08
5. Support services, school administration (2400)	V17	V18	E09
6. Support services, operation and maintenance of plant (2600)	V21	V22	V40
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500 and 2900)	V37	V38	V90
<b>Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS</b>	V29	V30	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V60
11. Other			V65
<b>Section C – NONELEMENTARY-SECONDARY PROGRAMS</b>			V70
12. Community services (3300)			
13. Adult education			V75
14. Other			V80
<b>Part III CAPITAL OUTLAY EXPENDITURES</b>			Amount <i>Omit cents</i>
1. Construction (object 450)			F12
2. Land and existing structures (objects 710, 720, 740)			G15
3. Instructional equipment (object 730, function 1000)			K09
4. All other equipment (object 730, functions 2000, 3000, 4000)			K10
<b>Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY</b>			Q11
1. Payments to other school systems (objects 511, 512, 561, 562, 566, 567)			
2. Payments to state governments (objects 565, 569)			L12
3. Payments to local governments (objects 565, 569)			M12
4. Interest on school system indebtedness (object 832)			I86
<b>CONTINUE WITH PART V ON PAGE 4</b>			



<b>Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)</b>		<b>Amount Omit cents</b>	
1. For employee benefits		C38	
2. All other (textbooks, school bus purchase, etc.)		C39	
<b>Part VI DEBT</b>		19H	
<b>Section A – LONG TERM – Term of more than one year</b>			
1. Outstanding at beginning of the fiscal year		21F	
2. Issued during fiscal year (revenue code 5110)		31F	
3. Retired during fiscal year (object 831)		41F	
4. Outstanding at end of fiscal year (line 1 plus line 2 minus line 3)		61V	
<b>Section B – SHORT TERM – Term of one year or less</b>			
1. Outstanding at beginning of fiscal year		66V	
2. Outstanding at end of fiscal year			
<b>Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CDs and security holdings)	W01	W31	W61
<b>Part VIII FALL MEMBERSHIP – October 2017</b>			<b>Membership</b>
Enter the count of pupils enrolled on the school day closest to October 1, 2017			V33
<b>Part IX SPECIAL PROCESSING ITEMS</b>			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		
4. State revenue, nonspecified	C35		
5. Federal revenue, nonspecified	C36		
6. State payment on behalf of the LEA, instruction employee benefits	J13		
7. State payment on behalf of the LEA, pupil support services employee benefits	J17		
8. State payment on behalf of the LEA, instructional staff support employee benefits	J07		
9. State payment on behalf of the LEA, general administration employee benefits	J08		
10. State payment on behalf of the LEA, school administration employee benefits	J09		
11. State payment on behalf of the LEA, operation and maintenance of plant employee benefits	J40		
12. State payment on behalf of the LEA, student transportation employee benefits	J45		
13. State payment on behalf of the LEA, business/central/other employee benefits	J90		
14. State payment on behalf of the LEA, other employee benefits	J10		
15. Support services expenditures, nonspecified	V85		

CONTINUE WITH PART IX ON PAGE 5 

<b>Part IX SPECIAL PROCESSING ITEMS – Continued</b>		
Item	Code	Amount
16. Equipment expenditure, nonspecified	K11	
17. Own retirement system transfer, instruction	J12	
18. Own retirement system transfer, support services	J11	
19. Federal revenue on behalf of school system	B23	
20. State payment on behalf of the LEA, instructional nonbenefits	J14	
21. State payment on behalf of the LEA, support services nonbenefits	J96	
22. State payment on behalf of the LEA, noninstructional programs nonbenefits	J97	
23. State payment on behalf of the LEA, nonelementary-secondary programs	J98	
24. State payment on behalf of the LEA, capital outlay	J99	
<b>Part X EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A, II-B, and III</b>		
1. Payments to private schools (objects 563, 566)	V91	
2. Payments to charter schools (objects 562, 564, 567)	V92	
3. Total salaries and wages (object 100 – ALL functions)	Z32	
4. Total employee benefit payments (object 200 – ALL functions)	Z34	
5. Teacher salaries – Regular education programs (program 100)	Z35	
6. Teacher salaries – Special education programs (program 200)	Z36	
7. Teacher salaries – Vocational education programs (program 300)	Z37	
8. Teacher salaries – Other education programs (programs 400, 900)	Z38	
9. Textbooks (object 640, function 1000)	V93	
10. Utilities and energy services (objects 410, 620 – function 2600)	V95	
11. Technology-related supplies and purchased services (objects 351, 352, 432, 443, 530, 650 – ALL functions)	V02	
12. Technology-related equipment (objects 734, 735 – ALL functions)	K14	
13. RESA current expenditures on behalf of the LEA (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200)	CE3	
<b>Part XI ESSA: CURRENT EXPENDITURES BY FUND TYPE</b>		
1. Current expenditures for elementary-secondary education programs paid from state and local funds, excluding private funds, and including current expenditures paid from federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - state funds, local funds, and federal funds intended to replace local tax revenues only, excluding private funds)	CE1	
2. Current expenditures for elementary-secondary education programs paid from federal funds, excluding federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - federal funds only, excluding federal funds intended to replace local tax revenues)	CE2	
<b>Remarks – Please use this space for any explanation that may be essential in understanding your reported data. If additional space is required, please attach a separate sheet.</b>		

## BASIC INSTRUCTIONS AND SUGGESTIONS

FINAL AUDITED FIGURES ARE UNNECESSARY. If substantially accurate figures can be supplied on a preliminary basis, please do not delay submitting this report.

1. INCLUDE the unduplicated revenues and expenditures from all funds:
  - a. General fund
  - b. Special revenue funds
  - c. Federal projects funds
  - d. Debt service fund
  - e. Capital projects funds
  - f. Food service fund
  - g. District activity funds
2. EXCLUDE transfers of monies between funds, agency transactions, transactions of private trust funds, purchase of commodities, and purchase of securities for investment purposes.
3. In cases where revenues were not received, no expenditures made, or no debt or assets, report "0" for the items. Please describe the basis of any estimates or prorations used to report amounts requested on this form in the "Remarks" section.
4. For help with questions, contact the Educational Finance Branch of the U.S. Census Bureau at 1-800-622-6193 or [erd.f33.list@census.gov](mailto:erd.f33.list@census.gov).

### Part I – REVENUE

#### Section A – FROM LOCAL SOURCES

**Lines 1–5.** Independent school districts should report their tax receipts here. Line 1 (property taxes) will be applicable to most independent school districts. Lines 2 through 5 will be applicable to only a relatively small number of districts. Taxes reported here should be those which the district has the power to levy. State taxes and state property tax relief payments should be excluded here and reported instead in section B. Include current and delinquent tax revenues and penalties.

**Line 6.** Dependent school systems should report their tax receipts and any other amounts appropriated by their parent government on line 6 (Census code T02).

**Line 7.** Report taxes for education levied by separate county and city governments and transferred to the school system. Include monies received from debt issued in the name of a local (nonschool system) government and transferred to the school system. Regional school systems should report assessments received from cities and towns here. Assessments received from independent school districts should be reported on line 8.

**Line 8.** Report payments received from other school systems, both within and outside the state, for tuition, transportation, and other services (such as purchasing and data processing). Regional school systems should report assessments received from independent school districts here. Assessments received from cities and towns should be reported on line 7.

**Lines 9–14.** Report all student fees on these lines. Gross receipts from sale of school breakfasts, lunches, and milk (from students, teachers, adults, but not from state or federal funds) should be entered on line 12. Gross district activity receipts for those funds under control of the custodian of district funds should be included on line 13. Revenues from other sales and services, including community services activities should be entered on line 14. Report in Part IX the amount of any student fee that cannot be reported because the fee covers more than one of the items on lines 9 through 14, such as lump sum fees for both tuition and transportation.

**Line 15–20.** Include revenues received from allowing temporary possession or granting rights to the use of school district buildings, land, or other properties on line 15. Report amounts received from sale of real property, buildings (and improvements to them), land easements, rights-of-way, and other capital assets (buses, automobiles, etc.) on line 16. Include interest earnings from all funds held by the school system on line 17. Report revenues from penalties imposed for violations of law on line 18. Report gifts of cash or securities from private individuals or organizations on line 19. Report receipts from refunds of prior year expenditures and other revenue from local sources not provided for elsewhere on line 20. Report in Part VI the amount of monies from debt issuances.

#### Section B – FROM STATE SOURCES

**Include all state payments made directly to the local education agency. Exclude state payments made on behalf of the local education agency and report instead in Part V.**

**Line 1.** Include revenue from general noncategorical state assistance programs such as foundation, minimum or basic formula support, principal apportionment, equalization, flat or block grants, and state public school fund distributions. Also include state revenue dedicated from major state taxes, such as income and sales taxes. Revenues from minor state taxes should be included on line 11.

**Line 2.** Report revenues from programs designed to improve the quality and quantity of local education agency staff. Examples include additional teacher units, teacher benefits, retirement and social security paid directly to local education agencies, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, in-service training, health insurance, principal leadership, teacher quality contracts, and salaries for specific types of instructional and support staff (other than for staff directly associated with the programs described on lines 3 through 10).

**Line 3.** Enter revenues for the education of physically and mentally disabled students.

**Line 4.** Include revenues from state compensatory education for "at risk" or other economically disadvantaged students, including migratory children (unless bilingual – see line 5) and orphans. Also include amounts from state programs directed toward the attainment of basic skills. Include categorical education excellence and quality education programs that provide more than staff enhancements – such as materials, resource centers, and equipment. Programs that focus on staff should be reported on line 2.

**Lines 5–10.** Enter state revenues for the type of program indicated. Include career education programs on line 7; school lunch matching payments on line 8; school construction, building aid, and interest and principal payments on line 9; and bus driver salaries and bus replacements on line 10.

**Line 11.** Report amounts for specific programs not described above on lines 1 through 10 including instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services.

Also include on line 11 those items financed by relatively minor state taxes, licenses, fees, and funds such as severance and license taxes, timber and motor vehicle excise taxes, payments in lieu of taxes, refunds, land reimbursement, and forest funds.

Report in Part IX the amount of any state revenue item that cannot be reported because the item covers more than one of the items on lines 1 through 11, such as "total state revenues" not broken down by program.

#### Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

**Line 1.** Include federal revenues distributed through Title I of the Elementary-Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA). Report basic, concentration, targeted, and education finance incentive grants.

**Line 2.** Report federal revenues awarded under the Individuals with Disabilities Education Act (IDEA 2004). Include formula grants authorized in Part B of this legislation. Exclude project grants authorized in Part D of this law; report these grants in Part I-D3 of this form instead.

**Line 3.** Report math, science, and teacher quality formula and project grants provided under Title II-A and B of the Elementary-Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

**Line 4.** Report National Activities for School Safety grants distributed under Title IV-F, subpart 3, section 4631 of the Elementary-Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

**Line 5.** Report formula grants authorized by the Carl D. Perkins Career and Technical Education Improvement Act of 2006. Include revenues from Basic State and Tech Prep Education formula grants authorized under this law.

**Line 6.** Report revenues from Child Nutrition Act programs (e.g., National School Lunch Act, School Breakfast Program, Special Milk Program, a la carte sales, etc.). **Report cash payments only – exclude the value of donated commodities.**

**Line 7.** Include project grants for bilingual education provided under Title III of the Elementary-Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

**Line 8.** Enter the total of all other federal funds disbursed through the state to the local education agency not included in lines 1 through 7 above. Include grants for the 21st Century Community Learning Center programs provided under Title IV-B of the Elementary-Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA) and formula grants authorized by the Workforce Innovation and Opportunity Act.

#### Section D – FROM FEDERAL SOURCES DIRECTLY

**Line 1.** Include federal Impact Aid payments for construction and for maintenance and operation provided under Title VIII of the Elementary-Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

**Line 2.** Include both project and formula grants for Indian education distributed under Title VI of the Elementary-Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

**CONTINUE ON PAGE 7**



**Line 3.** Report the total of all other federal grants awarded directly to the local education agency not included in lines 1 or 2 above. Include project grants authorized under Part D of IDEA, as well as federal Head Start, magnet schools, and gifted and talented program grants provided directly to the local education agency. Report in Part IX the amount of any federal revenue item that cannot be reported because the item covers more than one of the items in Part IC1-9 and ID1-3, such as "total federal revenues" not broken down by program.

**Part II – CURRENT OPERATION EXPENDITURE**

Include for the functions shown on lines 1 through 14 expenditures for salaries and wages only (column (1)), employee benefits only (column (2)), and all current operation expenditure (column (3)). **Column (3) totals should include amounts entered in columns (1) and (2).** Additionally, column (3) totals should include such objects as contracts, rent, insurance, utilities, maintenance services, printing, tuition paid to private schools, purchase of food, supplies, and materials.

Exclude from Part II	Include instead in:
Capital outlay expenditures	Part III
Payments to other school systems	Part IV, line 3
Payments to the state, cities, counties, or special districts	Part IV, lines 4 and 5
Debt service payments	Part IV, line 6 and Part VI, Section, A line 3
State payments on behalf of school systems	Part IX, lines 6 14

Also exclude interfund transfers and the purchase of stocks, bonds, securities, and other investment assets.

Handbook references pertain to function codes contained in **Financial Accounting for Local and State School Systems, National Center for Education Statistics, 2014.**

**Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTION PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12**

**Line 1. Instruction (1000).** Total current operation expenditure for activities dealing with the interaction of teachers and students in the classroom, home, or hospital as well as co-curricular activities. Report amounts for activities of teachers and instructional aides or assistants engaged in regular instruction, special education, and vocational education programs. Exclude adult education programs (report on line 13).

**Line 2. Pupil support (2100).** Report expenditures for administrative, guidance, health, and logistical support that enhance instruction. Include attendance, social work, student accounting, counseling, student appraisal, information, record maintenance, and placement services. Also include medical, dental, nursing, psychological, and speech services.

**Line 3. Instructional staff support (2200).** Include expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, academic assessment, and media, library, and instruction-related technology services.

**Line 4. General administration (2300).** Expenditure for board of education and executive administration (office of the superintendent) services.

**Line 5. School administration (2400).** Report expenditure for the office of the principal services.

**Line 6. Operation and maintenance of plant (2600).** Expenditure for buildings services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services.

**Line 7. Student transportation (2700).** Report expenditure for vehicle operation, monitoring riders, and vehicle servicing and maintenance.

**Line 8. Business/central/other support services (2500 and 2900).** Include business support expenditures for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Also include central support expenditures for planning, research and development, evaluation, information, management services, and expenditures for other support services not included on lines 2 through 7. Report in Part IX, line 15 (support service expenditures, nonspecified) any item that cannot be reported because it covers more than one of the items on lines 2 through 8, such as "total support services" not broken down by function.

**Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS**

**Line 9. Food services (3100).** Gross expenditure for cafeteria operations to include the purchase of food but excluding the value of donated commodities and purchase of food service equipment (report equipment in Part III-4).

**Line 10. Enterprise operations (3200).** Include expenditure for business-like activities (such as a bookstore) where the costs are recouped largely with user charges.

**Line 11. Other.** Report the expenditure for other elementary-secondary non-instructional activities not related to food services or enterprise operations. Non-instructional student activities should be included with "instruction" on line 1.

**Section C – NONELEMENTARY-SECONDARY PROGRAMS**

**Line 12. Community services (3300).** Include any local education agency expenditure for providing noneducation services such as, operation of a swimming pool, public library, programs for the elderly, and child care centers.

**Line 13. Adult education.** Expenditures for basic adult education classes, such as GED or high school equivalency. Post-secondary programs for adults should be reported on line 14.

**Line 14. Other.** All other nonelementary-secondary programs such as any post-secondary programs for adults. Nonpublic school program expenditures should also be reported here - payments made directly to private schools should be reported in Parts II-A and II-B, as well as Part X, line 1 of this form, but include all other payments associated with nonpublic school programs (e.g., payments made to private businesses for the transportation of nonpublic school students) here.

**Part III – CAPITAL OUTLAY EXPENDITURES**

Include expenditures for construction of fixed assets (line 1); purchasing fixed assets including land and existing buildings and grounds (line 2); and equipment (lines 3 and 4). Instructional equipment (line 3) consists of all equipment (or capital outlay) recorded in general and operating funds under "instruction" – function code 1000.

Report in Part IX the amount of any equipment expenditure that cannot be broken down into the categories of "instructional" and "other equipment."

**Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY**

**Line 1. Payments to other school systems.** Report payments to in-state and out-of-state public school systems for tuition, transportation, computer and purchasing services, etc. Payments made to dependent school systems or to parent governments of dependent school systems should be included here. Please only report applicable portions of object codes 562, 566, and 567 here. Amounts for private or charter schools utilizing these object codes should be reported in either Part X, Line 1 or Part X, Line 2.

**Lines 2 and 3.** Report payments to state and local governments, including repayments of loans. Also include debt service payments to state and local governments and school building authorities that incur debt instead of the school system. Report amounts for tuition to post-secondary institutions operated by state governments on line 2. Report amounts for tuition for tuition to post-secondary institutions operated by local governments on line 3.

**Line 4. Interest on school system debt.** Expenditure for interest incurred on both long-term and short-term indebtedness of the school system. Exclude principal payments, which should be reported in Part VI.

**Part V – STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY**

Include state payments that benefit the local education agency but which are not paid directly. Report on line 1 amounts transferred by the state into state teacher or public employee retirement funds. Also include other employee benefit transfers, such as health, life, or unemployment compensation insurance payments. Include on line 2 any other payments on behalf of the school system, such as for the purchase of textbooks or school buses purchased by the state and given to the local education agency.

**Part VI – DEBT**

Report in section A bonded indebtedness and any other school district interest-bearing debt with a term of more than one year. Include general obligation bonds, revenue bonds, refunding bonds, and certificates of participation. Do not include lease purchase agreements, compensated absences, accounts payable, or any noninterest-bearing obligations. Report in section B interest-bearing tax anticipation and bond anticipation note balances and other short-term debt with a term of one year or less.

**Part VII – CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

Report the total amount of cash on hand and on deposit and investments in federal government, federal agency, state and local government and nongovernment securities. Report all investments at market value. Exclude accounts receivable, value of real property, and all nonsecurity assets.

**Part VIII – FALL MEMBERSHIP – OCTOBER, 2017**

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2017 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Local Education Agency Universe Survey.*

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## Part IX – SPECIAL PROCESSING ITEMS

These are special use items. Amounts should only be reported in this part if all pertinent financial data cannot be reported in Parts I through VIII. Before entering data in this part, please contact the Educational Finance Branch of the U.S. Census Bureau at 1-800-622-6193 or erd.f33.list@census.gov.

**Line 1. Student fees, nonspecified.** Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I, Lines 9 (tuition), 10 (transportation), 11 (textbook sales), 12 (school food service sales), or 13 (district activities). An example would be total student fees not broken down into these separate categories.

**Line 2. Census local, NCES state revenue.** This category is reserved for any tax item classified as local by the U.S. Census Bureau and as state by the National Center for Education Statistics.

**Line 3. Census state, NCES local revenue.** This category is reserved for any tax item classified as state by the U.S. Census Bureau and as local by the National Center for Education Statistics.

**Line 4. State revenue, nonspecified.** Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I-B, lines 1 through 11. An example would be total state revenue not broken down into separate state aid programs.

**Line 5. Federal revenue, nonspecified.** Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I-C, lines 1 through 8, and Part I-D, lines 1 through 3. An example would be total federal aid not broken down into separate federal grant programs.

**Line 6. State payment on behalf of the LEA, instruction.** Report expenditures from the revenues reported in Part V, lines 1 and 2, that were made for instruction. See definition for Part II-A, line 1.

**Line 7. State payment on behalf of the LEA, pupil support services.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for pupil support services. See definitions for Part II-A, line 2.

**Line 8. State payment on behalf of the LEA, instructional staff services.** This item consists of the actual or estimated expenditure from the revenue reported in Part V, line 1, for instructional staff services. See definitions for Part II-A, line 3.

**Line 9. State payment on behalf of the LEA, general administration.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for general administration. See definitions for Part II-A, line 4.

**Line 10. State payment on behalf of the LEA, school administration.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for school administration. See definitions for Part II-A, line 5.

**Line 11. State payment on behalf of the LEA, operation and maintenance of plant.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for operation and maintenance of plant. See definitions for Part II-A, line 6.

**Line 12. State payment on behalf of the LEA, student transportation.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for student transportation. See definitions for Part II-A, line 7.

**Line 13. State payment on behalf of the LEA, business/central/other.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for business, central and other support services. See definitions for Part II-A, line 8.

**Line 14. State payment on behalf of the LEA, other.** Report expenditures from the revenues reported in Part V, line 1, that were made for other than instruction or support services. See definitions for Part II-B.

**Line 15. Support services, nonspecified.** Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part II-A, lines 2 through 8.

**Line 16. Equipment expenditure, nonspecified.** Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part III, line 3 (instructional equipment) or line 4 (other equipment). An example would be total equipment not broken down by function.

**Line 17. Own retirement system transfer, instruction.** If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for instructional employees.

**Line 18. Own retirement system transfer, support services.** If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for support services and other noninstructional employees.

**Line 19. Federal revenue on behalf of school system.** Report any item in your chart of accounts identified as received through federal payments made on behalf of the school system.

**Line 20. State payment on behalf of the LEA, instructional nonbenefits.** Report expenditures from the revenues reported in Part V, line 2, that were made for instruction. See definition for Part II-A, line 1.

**Line 21. State payment on behalf of the LEA, support services nonbenefits.** Report expenditures from the revenues reported in Part V, line 2, that were made for support services. See definitions for Part II-A, lines 2 through 8.

**Line 22. State payment on behalf of the LEA, noninstructional programs nonbenefits.** Report expenditures from the revenues reported in Part V, line 2, that were made for noninstructional programs. See definitions for Part II-B.

**Line 23. State payment on behalf of the LEA, nonelementary-secondary programs.** Report expenditures from the revenues reported in Part V, lines 1 and 2, that were made for nonelementary-secondary programs. See definitions for Part II-C.

**Line 24. State payment on behalf of the LEA, capital outlay.** Report expenditures from the revenues reported in Part V, line 2, that were made for capital outlay. See definitions for Part III.

## Part X – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A, II-B, AND III

**Line 1. Payments to private schools (objects 563, 566).** Report all expenditures to private schools for tuition and for any other purpose. These payments will be deducted from the amounts reported in Parts II-A and II-B when calculating per pupil expenditures for the school system. The fall membership count of students supported by public school money but attending private schools should be excluded from the fall membership reported in Part VIII. Identify in the remarks section the expenditure functions for which the private school payment was made, if possible. If no information is provided, this amount will be deducted from instruction expenditure reported in Part II-A1 when calculating per pupil expenditures. Please only report applicable portions of object code 566 here. Amounts for other public school systems should be reported in Part IV, Line 1.

**Line 2. Payments to charter schools (objects 562, 564, 567).** Indicate in the remarks section whether fall membership counts of students attending charter schools are included in the school system's membership reported in the Common Core of Data Local Education Agency Universe Survey or in Part VIII of this form. Also identify in the remarks section the expenditure functions for which the charter school payment was made, if possible. This information will be used in determining per pupil expenditure amounts for the school system. Please only report applicable portions of object codes 562 and 567 here. Amounts for other public school systems should be reported in Part IV, Line 1.

**Line 3. Total salaries and wages.** Enter the total expenditure for all salaries and wages paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 1, gross salaries without deduction of withholdings for income tax, employee contributions to Social Security and retirement coverage, etc. Do not include employer paid employee benefits in these figures. The total entered for salaries and wages should at least be equal to the sum of the entries made in Part II-A, column 1, and be larger if the local education agency paid salaries for enterprise operations and for nonelementary-secondary program activities.

**Line 4. Total employee benefit payments.** Enter the total expenditure for all employee benefits paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 2, the employer share of state or local employee retirement contributions, social security contributions, group life and health insurance, unemployment and worker's compensation, and any tuition reimbursements. Exclude (and report in Part V) state payments made on behalf of the local education agency. The total entered for employee benefits should at least be equal to the sum of the entries made in Part II-A, column 2, and be larger if the local education agency paid employee benefits for nonelementary-secondary program activities.

**Lines 5–8. Teacher salaries.** Report base salaries paid to certified teachers (object 111) and certified substitute teachers (object 113). Do not include salaries paid to instructional aides or assistants. Report salaries paid for regular programs (program 100) on line 5, special education programs (program 200) on line 6, vocational programs (program 300) on line 7, and other programs (programs 400, 900) on line 8. These amounts should also be included with the instruction salaries and total instruction amounts reported in Part II-A.

**Line 9. Textbooks.** Report expenditures for textbooks used for classroom instruction (object 640, function 1000).

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**Line 10. Utilities and energy services (objects 410, 620 – function 2600).**

Report expenditures for utility services (object 410), such as water and sewerage services, and energy expenditures (object 620), such as gas, oil, coal, and gasoline. Services received from public or private utility companies should also be included here. Exclude expenditures for telephone or internet services.

**Line 11. Technology-related supplies and purchased services (objects 351, 352, 432, 443, 530, 650 – ALL functions).** Report expenditures for supplies and purchased services that are technology-related. For technology-related supplies, include expenditures on supplies that are typically used in conjunction with technology-related hardware or software (e.g., compact discs, flash drives, cables, and monitor stands). Technology-related hardware and software costs below the capitalization threshold (e.g., laptop, Kindle, and iPad costs that fall below the capitalization threshold) should also be reported here.

For technology-related purchased services, include expenditures on data processing, coding, and other technical services; repairs and maintenance services for technology equipment that are not directly provided by school district personnel; and rentals or leases of computers and related equipment. Purchased communications services, such as all costs associated with voice, data (i.e., Internet), and video communications charges should also be reported here.

Expenditures for technology-related equipment should not be reported here, but instead be reported in the "Technology-related equipment" category (Part X, line 12).

**Line 12. Technology-related equipment (objects 734, 735 – ALL functions).** Report expenditures for technology-related hardware and software used for educational or administrative purposes that exceed the capitalization threshold. Include purchases of network equipment, servers, personal computers, printers, scanners, other peripherals, and other electronic devices. Do not include expenditures for nontechnology-related equipment such as machinery (object 731), vehicles (object 732), and furniture (object 733). Expenditures for technology-related supplies should not be reported here, but instead be reported in the "Technology-related supplies and purchased services" category (Part X, line 11).

**Line 13. RESA current expenditures on behalf of the LEA (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200).** Report current expenditures made by regional education service agencies (RESAs) and other specialized service agencies (e.g., supervisory unions) that benefit this local education agency (LEA). If a RESA (or other specialized service agency) provides services to multiple LEAs, only include current expenditures that benefit this specific LEA. Include current expenditures made by RESAs corresponding to column (3) of Part II – Sections A and B of this form; exclude other expenditures such as nonelementary-secondary (e.g., community services, adult education) and capital outlay expenditures. To avoid duplication, do not include current expenditures made by RESAs on behalf of this LEA here if those expenditures are already reported by this LEA in Part II – Sections A and B of this form.

**Part XI ESSA: CURRENT EXPENDITURES BY FUND TYPE**

**Line 1. Current expenditures for elementary-secondary education programs paid from state and local funds, excluding private funds, and including current expenditures paid from federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - state funds, local funds, and federal funds intended to replace local tax revenues only, excluding private funds)** Report all current expenditures for the LEA paid from state and local funds, including federal funds intended to replace local tax revenues. Include both current expenditures paid directly by the LEA from state and local funds and expenditures paid by the state on behalf of the LEA. Exclude current expenditures for the LEA paid from federal funds, current expenditures paid from private funds, and state and local fund payments to charter schools outside the LEA and to private schools. This amount should be equal to the sum of all state and local fund expenditures reported in column (3) of Part II - Sections A and B of this form, less state and local fund payments to charter schools outside the LEA and to private schools.

**Line 2. Current expenditures for elementary-secondary education programs paid from federal funds, excluding federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - federal funds only, excluding federal funds intended to replace local tax revenues)** Report all current expenditures for the LEA paid from federal funds, excluding federal funds intended to replace local tax revenues. Include current expenditures paid directly by the LEA from federal funds, excluding federal funds intended to replace local tax revenues. Exclude current expenditures for the LEA from state and local funds, as well as federal fund payments to charter schools outside the LEA and to private schools. This amount should be equal to the sum of all federal fund expenditures reported in column (3) of Part II - Sections A and B of this form, less federal fund payments to charter schools outside the LEA and to private schools.