



U.S. Department of Education
Institute of Education Sciences
NCES 2007-322

Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 1991-92 (Fiscal Year 1992)

Revised File Version 1a



U.S. Department of Education
Institute of Education Sciences
NCES 2007-322

Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 1991-92 (Fiscal Year 1992)

Revised File Version 1a

December 2006

Jason Hill
Education Statistics Services Institute –
American Institutes for Research

Lei Zhou
Education Statistics Services Institute –
MacroSys Research and Technology

Frank Johnson
Project Officer
National Center for
Education Statistics

U.S. Department of Education

Margaret Spellings
Secretary

Institute of Education Sciences

Grover J. Whitehurst
Director

National Center for Education Statistics

Mark Schneider
Commissioner

The National Center for Education Statistics (NCES) is the primary federal entity for collecting, analyzing, and reporting data related to education in the United States and other nations. It fulfills a congressional mandate to collect, collate, analyze, and report full and complete statistics on the condition of education in the United States; conduct and publish reports and specialized analyses of the meaning and significance of such statistics; assist state and local education agencies in improving their statistical systems; and review and report on education activities in foreign countries.

NCES activities are designed to address high-priority education data needs; provide consistent, reliable, complete, and accurate indicators of education status and trends; and report timely, useful, and high-quality data to the U.S. Department of Education, the Congress, the states, other education policymakers, practitioners, data users, and the general public. Unless specifically noted, all information contained herein is in the public domain.

We strive to make our products available in a variety of formats and in language that is appropriate to a variety of audiences. You, as our customer, are the best judge of our success in communicating information effectively. If you have any comments or suggestions about this or any other NCES product or report, we would like to hear from you. Please direct your comments to

National Center for Education Statistics
Institute of Education Sciences
U.S. Department of Education
1990 K Street NW
Washington, DC 20006-5651

December 2006

The NCES World Wide Web Home Page address is <http://nces.ed.gov>.

The NCES World Wide Web Electronic Catalog address is <http://nces.ed.gov/pubsearch>.

This publication is only available online. To download, view, and print the report as a PDF file, go to the NCES World Wide Web Electronic Catalog address shown above.

Suggested Citation

Hill, J. and Zhou, L. (2006). *Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 1991-92 (Fiscal Year 1992)* (NCES 2007-322). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved [date] from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2007322>.

Content Contact

Frank Johnson
(202) 502-7362
frank.johnson@ed.gov

Acknowledgments

Much of the work for this documentation was performed by staff at the Education Statistics Services Institute (ESSI), which is funded by NCES and composed of staff from the American Institutes for Research (AIR) and a number of partner organizations. The authors would like to acknowledge the following individuals from ESSI for their assistance with analysis, editorial comments, and guidance: Jennifer Sable, Ben Dalton, Martin Hahn, Greg Strizek, and Sandy Eyster of AIR and Anthony Garofano of Quality Information Partners, Inc. Sincere gratitude is also expressed to the Census Bureau staff for their assistance in creating the tables.

Contents

	Page
Acknowledgments	iii
List of Tables	vii
I. Introduction to the NCES Common Core of Data School District Finance Survey (F-33), School Year 1991–92 (Fiscal Year 1992) Revised File Version 1a	1
II. User's Guide	3
A. Methodology	3
B. Accounting and Collection Methods	3
C. Unit Identifiers	5
C.1. Identification variables	5
C.2. Other unit characterization codes	9
D. Weights	9
E. Data File Formats, Names, and Versions	9
References	11

Appendixes

Appendix A—Record Layout and Descriptions of Data Items	A-1
Appendix B—Glossary	B-1
Appendix C—State Notes	C-1
Appendix D—Value Distribution and Field Frequencies	D-1

List of Tables

Table	Page
1. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 1992	7
2. FIPS state codes and state abbreviations, by state: Fiscal year 1992	8

Appendix C—State Notes

C-1. California combined school districts' enrollment in the F-33 survey: Fiscal year 1992	C-4
--	-----

Appendix D—Value Distribution and Field Frequencies

D-1. Frequencies of categorical variables: Fiscal year 1992	D-3
D-2. Count of districts with zero and nonzero values for revenues, by type of revenue and state: Fiscal year 1992	D-4
D-3. Count of districts with zero and nonzero values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 1992	D-5
D-4. Count of districts with zero and nonzero values for expenditures and membership, by type of expenditure and state: Fiscal year 1992	D-6
D-5. Minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 1992	D-7
D-6. Minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 1992	D-8
D-7. Minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 1992	D-9
D-8. Minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 1992	D-10
D-9. Minimum, maximum, and mean of districts' current expenditures for instruction, by state: Fiscal year 1992	D-11
D-10. Minimum, maximum, and mean of districts' current expenditures for support services, by state: Fiscal year 1992	D-12
D-11. Minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 1992	D-13
D-12. Minimum, maximum, and mean of districts' total current expenditures, by state: Fiscal year 1992	D-14
D-13. Minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 1992	D-15
D-14. Minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state: Fiscal year 1992	D-16

List of Tables—Continued

Table	Page
D-15. Minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 1992	D-17
D-16. Minimum, maximum, and mean of continuous variables: Fiscal year 1992	D-18

I. Introduction to the NCES Common Core of Data School District Finance Survey (F-33), School Year 1991–92 (Fiscal Year 1992) Revised File Version 1a

The Common Core of Data (CCD) is a comprehensive, annually updated, national statistical database of information concerning all public elementary and secondary schools and school districts. The CCD is made up of five surveys: 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 District Finance Survey (F-33). All CCD data are provided by SEAs and are edited by NCES.

The CCD School District Finance Survey (F-33) consists of data submitted annually to the National Center for Education Statistics (NCES) by state education agencies (SEAs) in the 50 states and the District of Columbia. The purpose of the survey is to provide finance data for all local education agencies (LEAs) that provide free public elementary and secondary education in the United States. National and state totals are not included.¹

This file is one of several early data files that NCES is now making available electronically.

Both NCES and the Governments Division of the U.S. Census Bureau collect public school system finance data, and they collaborate in their efforts to gather these data. The Census Bureau is required to collect government finance data under Title 13 U.S.C. Section 182. NCES is authorized to collect these data by Congress through Section 406(b) of the General Education Provisions Act, as amended (20 U.S.C. 1221e-1). The Census Bureau acts as the primary collection agent and produces two data files: one for distribution and reporting by the Census Bureau and the other for distribution and reporting by NCES. The two data files differ in the inclusion in the NCES file of state government expenditures for and on behalf of school districts in certain variables, and in the classification of certain revenues as being from local or state sources. The NCES file also includes many charter school districts that are not included in the Census Bureau file. In addition, the data files differ in name. The Census Bureau refers to its data file as the Annual Survey of Local Government Finances: School Systems, and NCES refers to its data file as the CCD School District Finance Survey (F-33). This is the documentation of the CCD School District Finance Survey (F-33) data file for school year 1991–92, fiscal year (FY) 1992.

The CCD is a system of surveys designed to be inclusive rather than exclusive. Accordingly, CCD files contain a substantial number of records representing administrative and operating units that are unlike typical public schools and school districts. Definitions and categories used in the CCD are deliberately generic so that they may accommodate the many and varied organizational structures used in the provision of public elementary and secondary education across the nation. The CCD system provides features that enable SEAs and data users to identify and select records according to the categories of interest to them. The principal users of CCD

¹ 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 collect data from SEAs, the NPEFS includes expenditures for special state-run schools that are not included in the F-33. 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.

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.

Data items are defined and referenced through the NCES accounting handbook, *Financial Accounting for Local and State School Systems* (Fowler 1990). The accounting handbook provides common definitions for detailed account codes, which are aggregated to form the data items collected in this survey. This helps to ensure comparable data across states and school districts.

Changes in the universe population do occur, and are often the result of districts being newly incorporated, undergoing boundary changes, or breaking up. More detailed information on these changes can be found in the nonfiscal CCD Local Education Agency Universe Survey files and documentation at <http://nces.ed.gov/ccd/pubagency.asp>.

The data file for the FY 92 CCD School District Finance Survey (F-33) contains 16,229 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. This file contains records that are not in the Census Bureau school district finance file. The additional records contain data for school districts that the Census Bureau does not consider to be government entities. This file includes variables for revenues by source, expenditures by function, indebtedness, assets, and student membership counts, as well as identification variables. For a complete list of variables, see appendix A.

When merging the F-33 data file with other CCD data files, data users are encouraged to use the F-33 count for student membership. The student membership count has been changed in some records in the F-33 data file to more closely reflect the count of students enrolled in the schools of the school district.

The remainder of this documentation includes a user's guide and four appendixes. The user's guide contains information on methodology of this survey, including certain conditions that are unique to the data file for the FY 92 survey cycle, as well as information about changes to the survey that may be important to the user planning longitudinal analyses.

The four 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 92 survey cycle.
- **Appendix B—Glossary** defines all of the F-33 data items.
- **Appendix C—State Notes** provides comments related to unique state financial practices for FY 92 and how those practices relate to this data release.
- **Appendix D—Value Distribution and Field Frequencies** provides information about the frequency and distribution of data items across local education agencies.

II. User's Guide

A. Methodology

The F-33 is a universe survey, meaning that all LEAs from each of the 50 states and the District of Columbia are surveyed. Between October 1 and December 31 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 between March 15 and September 30 of the following year.

Data are reported to the Census Bureau in either the F-33 format or in the individual state agency's format. The latter process requires that the Census Bureau staff manually evaluate the SEA's chart of accounts and create a "crosswalk" that combines or allocates state data to the F-33 format.

For the FY 92 collection, the following states submitted data in their own formats: Alaska, Arizona, Arkansas, California, Colorado, Georgia, Indiana, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, North Dakota, Ohio, Oklahoma, Rhode Island, South Carolina, Tennessee, Utah, and Wisconsin. Data for the District of Columbia and Hawaii were taken from the National Public Education Financial Survey (NPEFS) with supplemental data submitted.² All other states reported data in the F-33 format. All data are monitored by survey analysts, and computer edits are used to check for internal and longitudinal consistency.

The F-33 is designed to provide finance data for each school district and should not be used to create SEA totals. It is suggested that the data user look to other sources, such as the NPEFS (<http://nces.ed.gov/ccd/stfis.asp>), for total revenues and expenditures for public education by state. The F-33 does not include state-run schools and some state programs that are not reported at the school district level.

B. Accounting and Collection Methods

The data collected through the F-33 survey are intended to provide a complete picture of the financial activity associated with public elementary and secondary school systems. All financial transactions associated with assets, expenditures by object and function, indebtedness, and revenues by source are considered in these data. Finance data are presented in whole dollar amounts.

The Census Bureau collects and edits the data, working with state CCD coordinators to resolve any inconsistent or unusual data. Some LEA data may not adhere strictly to the reporting guidelines of the NCES accounting handbook, or an LEA may be missing data for certain items. In these cases, supplemental information may be used by the Census Bureau to impute the necessary figures. A general record of data anomalies associated with state reporting and F-33 adaptation can be found in Appendix C—State Notes.

² The District of Columbia and Hawaii are single school districts. Therefore, their school district finance data reported in the F-33 survey are the same as the state finance data reported in the NPEFS. Supplemental data were submitted for the F-33 by the District of Columbia and Hawaii for data items that were not available in the NPEFS, e.g., long term and short term debts details.

There are some instances when the Census Bureau and NCES differ in their classification of tax items. Those items classified as local revenue by NCES, but as state revenue by the Census Bureau, are recorded in a single variable—NCES Local Revenue/Census State Revenue (C24).³

Fiscal years

The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama runs from October 1 through September 30, and the fiscal year for Nebraska, Texas, and City of Chicago School District in Illinois runs from September 1 through August 31. The fiscal year for Colorado runs from January 1 to December 31. The F-33 data are not adjusted to conform to a uniform fiscal year.

Transfer Items

The F-33 file contains several items involving the transfer of funds among school districts. Local Revenue From Other School Systems (D11) consists 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. These items are included in the summary revenue (TLOCREV and TOTALREV) and expenditure (TOTALEXP) items for each district. Data users are encouraged to refer to the NPEFS 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 Revenue From Cities and Counties (D23) and the expenditure items Payments to State Governments (L12) and Payments to Local Governments (M12). D23 revenue is included in TLOCREV and TOTALREV. L12 and M12 expenditures are included in TOTALEXP.

State Revenue on Behalf of School Districts—Employee Benefits (C38) and State Revenue on Behalf of School Districts—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 included in the detailed current expenditure items.

Missing data

The F-33 data file consists of several data fields from nonfiscal CCD surveys. For example, the lowest and highest grades offered by the LEA (GSLO and GSHI) are from the Local Education Agency Universe Survey. If an LEA in the F-33 file is not included in, or can not be matched to, the nonfiscal CCD survey, missing data will occur in one or more of the following fields: the NCES LEA code (LEAID), the Federal Information Processing Standards (FIPS) state number (FIPST), FIPS county number (CONUM), the Consolidated Metropolitan Statistical Area code (CMSA), GSLO, and GSHI. Missing data in those fields are reported as “M” in the data file.

Although no fiscal data items in the F-33 files are identified as missing, it is not always possible to determine whether a reported zero represents a missing data item or a true zero. For example, small districts often have staff and other costs that cross functions, and the principal of a school in a one-school LEA may also serve as the LEA superintendent. In some cases, this person’s

³ Variable names are included in parentheses following variable labels at first reference. Subsequent references use variable names only.

salary might only be reported under LEA administration instead of allocated to both LEA administration and school administration functions.

Coverage, response, and nonsampling error

The F-33 universe includes all public school districts in the 50 states and the District of Columbia. All 51 respondents reported data for FY 92.

Nonsampling error occurs when reporting states use different item definitions than those supplied by CCD. This can arise when states follow different education policies and are not able to map their data exactly to the CCD. An example is that one state may report revenues from student activities while another state prohibits districts from collecting such revenues. Another source of nonsampling error is the timing of the initial data collection. Variations in the fiscal year followed by states are discussed earlier in this section (see “Fiscal years”).

Reference sources

Four reference sources are used in conjunction with F-33 variable description and state reporting. The first and primary source is the NCES accounting handbook, *Financial Accounting for Local and State School Systems* (Fowler 1990). 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. A second reference source is *Governmental Accounting, Auditing, and Financial Reporting* (Gauthier 2001), which can be purchased from the Government Finance Officers Association. A third reference, *The Government Finance and Employment Classification Manual* (U.S. Census Bureau 2005), can be accessed online at <http://www.census.gov/govs/www/class.html>. These three sources allow survey examiners to maintain variable continuity between survey cycles and during survey form modifications. A fourth reference is the summary of definitions needed to respond to the survey, found directly on the F-33 survey form under “Basic Instructions and Suggestions.” Here, the respondent may reference general definitions associated with public education revenue, expenditure, debt, and asset information that directly pertain to the survey form. Together, these resources help to maintain the reliability and validity of F-33 school finance data.

C. Unit Identifiers

Five variables serve as the primary identification tools with which to examine the data in this release: the NCES local education agency identification code (LEAID), the Census Bureau identification code (CENSUSID), the Federal Information Processing Standards state code (FIPST), the FIPS county number (CONUM), and the Consolidated Metropolitan Statistical Area code (CMSA).

In addition to these variables, there are four other unit characterization codes: the school-level code (SCHLEV), the CCD Agency Nonfiscal File Match (CCDNF), Agency Low Grade Offered (GSLO), and Agency High Grade Offered (GSHI).

C.1. Identification variables

LEAID

Of the five identification variables, the NCES local education agency identification code (LEAID) is the most frequently used identifier within this data file. The LEAID code has seven

characters: a two-digit state code⁴ 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 codes allow users to match LEA finance data with data from the nonfiscal CCD surveys (for instance, the Local Education Agency Universe Survey, which contains data on students, staff, dropouts, and graduates). It is also possible to link school-level data with LEA finance data, although it is important to note that school-level finance data are not available.

LEAID matching issues

Not every record in the F-33 file will have an LEAID code. The absence of an LEAID occurs when agencies are not included in, or can not be matched to, the LEA universe file. Education service agencies (ESAs) may also lack an LEAID. ESAs provide education-related services and will typically show administrative data but no enrollment.

The existence of an LEAID code does not guarantee that a match can be made with the LEA universe file. In some cases, the nonfiscal record may be dropped (by the state coordinator) from the LEA universe file, but retained in the fiscal file because there is still some financial activity associated with that agency. Additionally, it is possible for a district to receive start-up money in advance of having students and staff, resulting in the district being reported in the F-33 survey but not in the LEA universe survey.

The flag CCDNF has been added to the F-33 file to indicate whether a record in that file matches a record in the LEA Universe file. In most NCES research and publications, only those F-33 records matching the LEA universe 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 school universe and LEA universe surveys, available at <http://nces.ed.gov/ccd/ccddata.asp>.

The student membership count (V33) is derived from the LEA universe survey, although in some cases it has been edited. For instance, it is adjusted when the student count in that survey does not reflect the number of students educated in the district. In some cases, the student count in the LEA universe survey reflects the students that the district is responsible for and not the students that are actually educated in the district. Agencies in the LEA universe survey that cannot be matched to the F-33 survey usually do not have student counts.

CENSUSID

The Census Bureau identification code (CENSUSID) consists of the following items by their position in a 9-character field:

- 1–2 = Census Bureau state code
- 3 = Agency type code
- 4–6 = County area code
- 7–9 = Parent government of school district identifier

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

⁴ The two-digit state code is the FIPS state code of the LEA.

Table 1. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 1992

State name	Census state code	State name	Census 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.

Position 3 of CENSUSID represents the district's type of school government. It indicates whether a district is fiscally independent and, if not, what level of government controls its revenue-raising authority. This characteristic has not remained constant over all survey cycles.

The agency type codes are as follows:

- 0 = State government school system
- 5 = Independent school system
- 7 = County-dependent school system
- 8 = City-dependent school system
- 9 = Township-dependent school system

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 the parent government of a school district, regardless of type. After the 1993 survey cycle, unique identifiers (positions 10 through 14) were added by the Census Bureau to further specify subunits of parent governments of school districts. For some districts, CENSUSID may change across survey cycles due to boundary changes or changes in government control.

FIPS and statistical area variables

Three variables in the F-33 file allow records to be identified with specific geographic areas:

- **FIPST** is the FIPS state code. Table 2 presents FIPS state codes by state name and state abbreviation.
- **CONUM** is the FIPS county number. It consists of the two-digit FIPS state code and a three-digit county identification number. County numbers for each state can be found at http://www.census.gov/geo/www/relate/90appd_a.txt.
- **CMSA** is the Consolidated Metropolitan Statistical Area (CMSA) code. The first two digits are the alternate CMSA FIPS codes. These digits are zeros if the district is not located in a CMSA. The remaining four digits are the Metropolitan Statistical Area (MSA) or the Primary Metropolitan Statistical Area (PMSA) FIPS code.

Table 2. FIPS state codes and state abbreviations, by state: Fiscal year 1992

State	State abbreviation	FIPS state code	State	State abbreviation	FIPS 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			

NOTE: FIPS stands for Federal Information Processing Standards.

C.2. Other unit characterization codes

School-level codes

School-level codes (SCHLEV) describe the level of education provided within each school district:

- 01 = Elementary school system only
- 02 = Secondary school system only
- 03 = Elementary/secondary school system
- 05 = Vocational or special education system
- 06 = Nonoperating school system
- 07 = Education service agency (ESA)

Most 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, which can be linked to the F-33 file to determine the type of services an agency provides.

CCDNF

The CCDNF variable indicates whether a record in the F-33 file matches a record in the LEA universe file: “0” indicates that the record does not match; “1” indicates that the record does match.

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.

D. Weights

Weight values (WEIGHT) are assigned to records in the F-33 surveys. Surveys that were universe collections have a weight of “1” assigned to each record. All the F-33 surveys were universe surveys except for FY 93 and FY 94 collections.

E. Data File Formats, Names, and Versions

File formats

Data presented in this release are available in two formats—a SAS dataset and a tab-separated values text file.

File names

The names of the FY 92 releases are as follows:

- Sdf921a.sas7bdat (SAS dataset)
- Sdf921a.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, “92” stands for FY 92, “1” indicates that

the file is a final version by NCES, and “c” indicates this is the third version of this file by NCES.

File versions

During development, CCD data file names were changed to include a two-digit version number. The preliminary files are identified by a version number beginning with 0 (zero). The final files are assigned a version number beginning with 1 (one). The character following 0 or 1 indicates the version number of the preliminary or final file. For example, a 0a file is the first (original) preliminary file, a 0b file is the second (revised) preliminary file, a 1a file is the first (original) final file, a 1b file is the second (revised) final file, and a 1c file is the third (revised) final file.

NCES standards require that a NCES publication using the data be released before the data are considered final. After a publication using the data has been released, NCES releases a final file. If NCES receives revised data from states or discovers errors in the final release data file, a revised file is released. The documentation for the revised file indicates which states or records have revised data.

References

- Fowler, W.J. (1990). *Financial Accounting for Local and State School Systems* (NCES 90-096). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved August 31, 2006, from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=97096R>.
- Gauthier, Stephen J. (2001). *Governmental Accounting, Auditing, and Financial Reporting 2001*. Chicago, IL: Government Finance Officers Association.
- U.S. Census Bureau (2005). *Federal, State, and Local Governments: Government Finance and Employment Classification Manual*. Retrieved August 31, 2006, from <http://www.census.gov/govs/www/class.html>.

Appendix A—Record Layout and Descriptions of Data Items

Appendix A—Record Layout and Descriptions of Data Items

File name = Sdf921a.sas7bdat
 Number of variables = 136
 Number of observations = 16,229
 Release: 1a, December 2006
 All finance data are in whole dollars.

Name	Order	Type	Label
LEAID	1	Character	NCES 7-DIGIT LOCAL EDUCATION AGENCY ID
CENSUSID	2	Character	CENSUS 9-DIGIT ID CODE
FIPST	3	Character	FIPS STATE NUMBER
CONUM	4	Character	FIPS COUNTY NUMBER – digits 1 and 2 are FIPS state numbers; digits 3–5 are FIPS numbers for county within the state.
CMSA	5	Character	CMSA CODE – digits 1 and 2 are “00” or the code for the Consolidated Metropolitan Statistical Area; digits 3-6 are either the PMSA or MSA Code as appropriate.
NAME	6	Character	NAME OF LOCAL EDUCATION AGENCY
STNAME	7	Character	STATE NAME
STABBR	8	Character	STATE ABBREVIATION
SCHLEV	9	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
YEAR	10	Character	YEAR OF DATA
CCDNF	11	Character	CCD AGENCY NONFISCAL FILE MATCH 0= Does not match CCD Local Education Agency Universe file 1= Matches CCD Local Education Agency Universe file
GSLO	12	Character	AGENCY LOW GRADE OFFERED
GSHI	13	Character	AGENCY HIGH GRADE OFFERED
V33	14	Numeric	FALL MEMBERSHIP
TOTALREV	15	Numeric	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
TFEDREV	16	Numeric	TOTAL FEDERAL REVENUE (equals C14 + C15 + C16 +C17 + C18 + C19 + C20 + C25 + C36 + B10 + B11 + B12 + B13)
C25	17	Numeric	FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
C14	18	Numeric	FEDERAL REVENUE- THRU STATE TITLE I
C15	19	Numeric	FEDERAL REVENUE- THRU STATE CHILDREN WITH DISABILITIES IDEA
C16	20	Numeric	FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
C17	21	Numeric	FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
C18	22	Numeric	FEDERAL REVENUE - THRU STATE - TITLE V, PART A
C19	23	Numeric	FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
C20	24	Numeric	FEDERAL REVENUE - THRU STATE - OTHER
C36	25	Numeric	FEDERAL REVENUE - NONSPECIFIED
B10	26	Numeric	FEDERAL REVENUE - DIRECT - IMPACT AID
B11	27	Numeric	FEDERAL REVENUE - DIRECT - BILINGUAL EDUCATION

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
B12	28	Numeric	FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
B13	29	Numeric	FEDERAL REVENUE - DIRECT - OTHER
TSTREV	30	Numeric	TOTAL STATE REVENUE (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11 + C12 + C13 + C35 + C38 + C39)
C01	31	Numeric	STATE REVENUE - GENERAL FORMULA ASSISTANCE
C05	32	Numeric	STATE REVENUE - SPECIAL EDUCATION PROGRAMS
C12	33	Numeric	STATE REVENUE - TRANSPORTATION PROGRAMS
C04	34	Numeric	STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
C06	35	Numeric	STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
C09	36	Numeric	STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
C11	37	Numeric	STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
C07	38	Numeric	STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
C08	39	Numeric	STATE REVENUE - GIFTED AND TALENTED PROGRAMS
C10	40	Numeric	STATE REVENUE - SCHOOL LUNCH PROGRAMS
C13	41	Numeric	STATE REVENUE - OTHER PROGRAMS
C38	42	Numeric	STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
C39	43	Numeric	STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
C35	44	Numeric	STATE REVENUE - NONSPECIFIED
TLOCREV	45	Numeric	TOTAL LOCAL REVENUE (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + U22 + U97 + C24)
T06	46	Numeric	LOCAL REVENUE - PROPERTY TAXES
T09	47	Numeric	LOCAL REVENUE - GENERAL SALES TAXES
T15	48	Numeric	LOCAL REVENUE - PUBLIC UTILITY TAXES
T40	49	Numeric	LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
T99	50	Numeric	LOCAL REVENUE - ALL OTHER TAXES
T02	51	Numeric	LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
D23	52	Numeric	LOCAL REVENUE - FROM CITIES AND COUNTIES
D11	53	Numeric	LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
A07	54	Numeric	LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
A08	55	Numeric	LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS
A09	56	Numeric	LOCAL REVENUE - SCHOOL LUNCH
A11	57	Numeric	LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
A13	58	Numeric	LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
A20	59	Numeric	LOCAL REVENUE - OTHER SALES AND SERVICES
A15	60	Numeric	LOCAL REVENUE - STUDENTS FEES, NONSPECIFIED
U22	61	Numeric	LOCAL REVENUE - INTEREST EARNINGS
U97	62	Numeric	LOCAL REVENUE - MISCELLANEOUS
C24	63	Numeric	NCES LOCAL REVENUE, CENSUS STATE REVENUE
TOTALEXP	64	Numeric	TOTAL EXPENDITURES (equals TCURELSC + TNONELSE + TCAPOUT + L12 + M12 + Q11 + I86)

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
TCURINST	65	Numeric	TOTAL CURRENT EXPENDITURES - INSTRUCTION (equals E13 + J12 + J13)
E13	66	Numeric	CURRENT EXPENDITURES - INSTRUCTION
TCURSSVC	67	Numeric	TOTAL CURRENT EXPENDITURES - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + V40 + V45 + V85 + J11 + J15 + V35 + V50 + V55)
E17	68	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
E07	69	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
E08	70	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
E09	71	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V35	72	Numeric	CURRENT EXPENDITURES - BUSINESS SUPPORT SERVICES
V40	73	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V45	74	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V50	75	Numeric	CURRENT EXPENDITURES - CENTRAL SUPPORT SERVICES
V55	76	Numeric	CURRENT EXPENDITURES - OTHER SUPPORT SERVICES
V85	77	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
TCUROTH	78	Numeric	TOTAL CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY (equals E11 + V60 + V65)
E11	79	Numeric	CURRENT EXPENDITURES - FOOD SERVICES
V60	80	Numeric	CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
V65	81	Numeric	CURRENT EXPENDITURES - OTHER ELSEC
TNONELSE	82	Numeric	TOTAL NON-ELEMENTARY/SECONDARY EXPENDITURES (equals V70 + V75 + V80 + J10)
V70	83	Numeric	NON-ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
V75	84	Numeric	NON-ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
V80	85	Numeric	NON-ELEMENTARY/SECONDARY EXPENDITURES - OTHER
J10	86	Numeric	STATE PAYMENT ON BEHALF - RETIREMENT SYSTEM - OTHER
J11	87	Numeric	TRANSFER TO OWN RETIREMENT SYSTEM – SUPPORT SERVICES
J12	88	Numeric	TRANSFER TO OWN RETIREMENT SYSTEM - INSTRUCTION
J13	89	Numeric	STATE PAYMENT ON BEHALF - RETIREMENT SYSTEM - INSTRUCTION
J15	90	Numeric	STATE PAYMENT ON BEHALF - RETIREMENT SYSTEM - SERVICES
TCAPOUT	91	Numeric	TOTAL CAPITAL OUTLAY EXPENDITURE (equals F12 + G15 + K09 + K10 + K11)
F12	92	Numeric	CAPITAL OUTLAY - CONSTRUCTION
K09	93	Numeric	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
K10	94	Numeric	CAPITAL OUTLAY - OTHER EQUIPMENT
K11	95	Numeric	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
G15	96	Numeric	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
TCURELSC	97	Numeric	TOTAL CURRENT EXPENDITURES FOR ELEMENTARY/SECONDARY EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
L12	98	Numeric	PAYMENTS TO STATE GOVERNMENTS
M12	99	Numeric	PAYMENTS TO LOCAL GOVERNMENTS
Q11	100	Numeric	PAYMENTS TO OTHER SCHOOL SYSTEMS
I86	101	Numeric	INTEREST ON DEBT
Z32	102	Numeric	TOTAL SALARIES
Z33	103	Numeric	SALARIES - INSTRUCTION
V11	104	Numeric	SALARIES - SUPPORT SERVICES - PUPILS
V13	105	Numeric	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V15	106	Numeric	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
V17	107	Numeric	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V19	108	Numeric	SALARIES - BUSINESS SUPPORT SERVICES
V21	109	Numeric	SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V23	110	Numeric	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V25	111	Numeric	SALARIES - SUPPORT SERVICES - CENTRAL
V27	112	Numeric	SALARIES - SUPPORT SERVICES - OTHER
V29	113	Numeric	SALARIES - FOOD SERVICE
Z34	114	Numeric	TOTAL EMPLOYEE BENEFITS
V10	115	Numeric	EMPLOYEE BENEFITS - INSTRUCTION
V12	116	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
V14	117	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V16	118	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
V18	119	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V20	120	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS
V22	121	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V24	122	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
V26	123	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - CENTRAL
V28	124	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - OTHER
V30	125	Numeric	EMPLOYEE BENEFITS - FOOD SERVICES
V32	126	Numeric	EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS
_19H	127	Numeric	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_21F	128	Numeric	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
_31F	129	Numeric	LONG TERM DEBT - RETIRED DURING FISCAL YEAR
_41F	130	Numeric	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
_61V	131	Numeric	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_66V	132	Numeric	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
W01	133	Numeric	ASSETS - SINKING FUND
W31	134	Numeric	ASSETS - BOND FUND
W61	135	Numeric	ASSETS - OTHER FUNDS
WEIGHT	136	Numeric	WEIGHT

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* (Fowler 1990).

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

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 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. This item is formally called “Current Expenditures for Public Elementary/Secondary Education.” [TCURELSC is the sum of TCURINST, TCURSSVC, and TCUROTH]

current operation expenditure: A Census Bureau term. 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: A Census Bureau term. Includes expenditure for instruction, support services, other elementary/secondary programs, and non-elementary/secondary programs. Also includes

Appendix B—Glossary

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.)

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**]

enrollment: Count of pupils on pupil rolls in the fall of the school system’s fiscal year. Also called fall membership or student membership. [**V33**]

equipment: Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 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. [**V33**]

federal revenue—direct: Aid from project grants for programs such as Impact Aid (P.L. 81-815 and P.L. 81-874), Indian Education, Bilingual Education, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted/Talented. [**B10, B11, B12, B13**]

Appendix B—Glossary

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

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]

children with disabilities—IDEA: Revenues awarded under the Individuals With Disabilities Act (P.L. 91-230). Includes formula grants authorized in Part B of this legislation. Excludes project grants 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 (P.L. 89-10). Includes basic, concentration, targeted, and finance incentive grants. [C14]

vocational and technical education: Revenues from the Carl D. Perkins Vocational Education Act (PL 101-332). Includes revenues from State Basic and Tech-Prep formula grants. [C19]

other federal aid distributed by the state: Includes revenues from other formula grant programs distributed through state governments, such as mathematics, science, and teacher quality under Title II (Parts A and B); safe and drug-free schools; Title V (Part A) grants; and the Adult Education Act (Part B). [C16, C17, C18, 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.

general expenditure: All school system expenditure except employee retirement or other insurance trust expenditure.

general revenue: All school system revenue except employee retirement or other insurance trust revenue.

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

Appendix B—Glossary

community services. Instruction salaries (**Z33**) includes salaries for teachers and teacher aides and assistants. [**TCURINST, E13, J12, J13**]

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**]

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**]

LEA: Often called a school district, a local education agency is an education 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, C24, D11, D23, T02, T06, T09, T15, T40, T99, U22, and U97**]

fees: Fees and payments for services provided to students, including School Lunch [**A09**], District Activities [**A13**], Textbook Sales and Rentals [**A11**], Transportation Fees [**A08**], Tuition Fees [**A07**], Nonspecified Fees [**A15**], and Other Sales and Service Revenue [**A20**].

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**]

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

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**]

NCES local, Census 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**]

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**]

Appendix B—Glossary

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

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, V80, and J10]

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]

parent government: Governments operate using a wide variety of organizational units to fulfill their duties. The core of the government to which these organizational units are attached is often referred to as the "parent" government. Thus, a dependent agency or school often is described in terms of the relationship to its parent government.

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]

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]

property taxes: See "Local Revenue—Property taxes."

Appendix B—Glossary

public school systems: Includes independent school district governments and dependent school systems. Independent school district governments are organized local entities providing public elementary, secondary, special, and vocational/technical education. Dependent school systems are classified by the Census Bureau as subunits of some other governmental unit such as a county, municipality, township, or the state.

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]

SEA: State education agency, the agency of the state charged with primary responsibility for coordinating and supervising public instruction.

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 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 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 physically and mentally disabled students. [C05]

Appendix B—Glossary

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 2003). Includes payments from all funds for salaries, employee benefits, supplies, 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, V85, J11, J15, V35, V50, and V55]

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. [V35, V50, V55]

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

Appendix B—Glossary

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]

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]

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]

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, and I86]

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 can be used to track 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

Notes:

- Fixed charges are estimated based on salaries and wages.
- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.
- State expenditure made on behalf of the public school systems is reported in the data.

Alaska

Arizona

Notes:

- Instructional equipment is combined with all equipment outlays.
- State expenditure made on behalf of the public school systems is reported in the data.

Arkansas

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.

California

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.
- Instructional Equipment is combined with all equipment outlays.
- For five districts in California, the state reports a single unified district in the F-33 survey, but separate elementary and secondary districts in the 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. An NCES ID code (LEAID) is assigned to the combined district so that it may be matched with related items in the CCD file. Table C-1 lists the combined data by district, LEAID, and enrollment.

Appendix C—State Notes

Table C-1. California combined school districts' enrollment in the F-33 survey: Fiscal year 1992

School District	NCES ID	Enrollment
Alhambra (combined district)	0601910	20,621
Alhambra City Elementary	0601910	10,758
Alhambra City High	0601930	10,036
Modesto (combined district)	0625130	28,261
Modesto City Elementary	0625130	17,862
Modesto City High	0625150	10,856
Petaluma (combined district)	0630230	6,215
Petaluma City Elementary	0630230	2,398
Petaluma City High	0630250	4,039
Santa Cruz (combined district)	0635590	8,115
Santa Cruz City Elementary	0635590	3,260
Santa Cruz City High	0635600	5,209
Santa Rosa (combined district)	0635810	15,092
Santa Rosa Elementary	0635810	5,016
Santa Rosa High	0635830	10,213

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1992, Version 1a.

Colorado

Connecticut

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.

Delaware

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.

District of Columbia

Notes:

- Capital outlay payments for land and existing structures are reported under construction.

Florida

Notes:

- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.

Georgia

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.

Hawaii

Appendix C—State Notes

Idaho

Notes:

- Capital outlay payments for land and existing structures are reported under construction.
- State expenditure made on behalf of the public school systems is reported in the data.
- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.

Illinois

Notes:

- Capital outlay payments for land and existing structures are reported under construction.
- State expenditure made on behalf of the public school systems are reported in the data.
- Corporate personal property replacement tax revenues are included in local revenue.

Indiana

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.

Iowa

Kansas

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.

Kentucky

Notes:

- Fixed charges are estimated based on salaries and wages.
- State expenditure made on behalf of the public school systems is reported in the data.

Louisiana

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.

Maine

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.

Maryland

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.

Massachusetts

Notes:

- Fixed charges are estimated based on salaries and wages.

Appendix C—State Notes

- State expenditure made on behalf of the public school systems is reported in the data.
- Capital outlay payments for land and existing structures are reported under construction.

Michigan

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.

Minnesota

Mississippi

Notes:

- Capital outlay payments for land and existing structures are reported under construction.
- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.
- State expenditure made on behalf of the public school systems is reported in the data.

Missouri

Montana

Nebraska

Nevada

Notes:

- Local school support and sales tax levied by the state are included in the total local revenue data (from sales, motor vehicle, and utility franchise tax).
- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.

New Hampshire

New Jersey

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.
- Fixed charges are estimated based on salaries and wages.

New Mexico

Notes:

- Fixed charges are estimated based on salaries and wages.
- State expenditure made on behalf of the public school systems is reported in the data.
- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.

Appendix C—State Notes

New York

Notes:

- Fixed charges are estimated based on salaries and wages.

North Carolina

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.
- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.
- Capital outlay payments for land and existing structures are reported under construction.

North Dakota

Ohio

Oklahoma

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.
- Fixed charges are estimated based on salaries and wages.

Oregon

Pennsylvania

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.

Rhode Island

Notes:

- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.
- State expenditure made on behalf of the public school systems is reported in the data.

South Carolina

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.

South Dakota

Notes:

- Capital outlay payments for land and existing structures are reported under construction.

Tennessee

Notes:

- Fixed charges are estimated based on salaries and wages.

Appendix C—State Notes

Texas

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.

Utah

Notes:

- Payments to other school systems are not separately included in expenditure data. These data may slightly inflate current spending amounts for individual school districts.

Vermont

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.

Virginia

Notes:

- State taxes supporting schools (one cent sales tax) are included in the local revenue data.

Washington

West Virginia

Notes:

- Fixed charges are estimated based on salaries and wages.
- State expenditure made on behalf of the public school systems is reported in the data.

Wisconsin

Notes:

- Instructional Equipment is combined with all equipment outlays.

Wyoming

Appendix D—Value Distribution and Field Frequencies

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 1992

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
NCES Local Education Agency ID (LEAID)				
Not missing	15,991	98.5	15,991	98.5
Missing	238	1.5	16,229	100.0
School-level code (SCHLEV)				
01 Elementary school system only	3,579	22.1	3,579	22.1
02 Secondary school system only	574	3.5	4,153	25.6
03 Elementary/secondary school system	10,676	65.8	14,829	91.4
05 Vocational or special education school system	276	1.7	15,105	93.1
06 Nonoperating school system	301	1.9	15,406	94.9
07 Education service agency	823	5.1	16,229	100.0
Year of data (YEAR)				
1992	16,229	100.0	16,229	100.0
CCD agency nonfiscal file match (CCDNF)				
0 Record does not match CCD LEA Universe Survey	345	2.1	345	2.1
1 Record matches CCD LEA Universe Survey	15,884	97.9	16,229	100.0
Agency low grade offered (GSLO)				
PK Prekindergarten students	4,970	30.6	4,970	30.6
KG Kindergarten students	9,022	55.6	13,992	86.2
01 1st grade students	247	1.5	14,239	87.7
02 2nd grade students	36	0.2	14,275	88.0
03 3rd grade students	18	0.1	14,293	88.1
04 4th grade students	12	0.1	14,305	88.1
05 5th grade students	14	0.1	14,319	88.2
06 6th grade students	14	0.1	14,333	88.3
07 7th grade students	114	0.7	14,447	89.0
08 8th grade students	8	0.1	14,455	89.1
09 9th grade students	559	3.4	15,014	92.5
10 10th grade students	7	#	15,021	92.6
11 11th grade students	15	0.1	15,036	92.6
12 12th grade students	0	0	15,036	92.6
UG Students in ungraded classes	146	0.9	15,182	93.5
00 No students	702	4.3	15,884	97.9
Missing	345	2.1	16,229	100.0
Agency high grade offered (GSHI)				
PK Prekindergarten students	72	0.4	72	0.4
KG Kindergarten students	3	#	75	0.5
01 1st grade students	2	#	77	0.5
02 2nd grade students	5	#	82	0.5
03 3rd grade students	11	0.1	93	0.6
04 4th grade students	36	0.2	129	0.8
05 5th grade students	82	0.5	211	1.3
06 6th grade students	736	4.5	947	5.8
07 7th grade students	128	0.8	1,075	6.6
08 8th grade students	2,613	16.1	3,688	22.7
09 9th grade students	32	0.2	3,720	22.9
10 10th grade students	2	#	3,722	22.9
11 11th grade students	14	0.1	3,736	23.0
12 12th grade students	11,300	69.6	15,036	92.6
UG Students in ungraded classes	146	0.9	15,182	93.5
00 No students	702	4.3	15,884	97.9
Missing	345	2.1	16,229	100.0

Rounds to zero.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1992, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Count of districts with zero and nonzero values for revenues, by type of revenue and state: Fiscal year 1992

State	Revenues							
	Total		Federal		State		Local	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
United States	15,961	268	15,179	1,050	15,650	579	15,841	388
Alabama	129	0	129	0	129	0	129	0
Alaska	53	0	53	0	53	0	53	0
Arizona	227	2	219	10	219	10	227	2
Arkansas	337	2	337	2	336	3	336	3
California	1,082	0	1,067	15	1,069	13	1,082	0
Colorado	194	2	193	3	194	2	194	2
Connecticut	166	0	166	0	166	0	166	0
Delaware	19	0	19	0	19	0	19	0
District of Columbia	1	0	1	0	0	1	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	199	0	193	6	199	0	199	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	113	0	110	3	113	0	113	0
Illinois	948	59	943	64	947	60	947	60
Indiana	313	1	311	3	312	2	313	1
Iowa	441	1	441	1	440	2	441	1
Kansas	304	34	304	34	304	34	304	34
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	290	0	233	57	287	3	287	3
Maryland	24	0	24	0	24	0	24	0
Massachusetts	439	2	351	90	384	57	439	2
Michigan	616	0	599	17	612	4	616	0
Minnesota	517	34	485	66	501	50	517	34
Mississippi	162	1	154	9	161	2	161	2
Missouri	542	0	541	1	541	1	542	0
Montana	556	4	507	53	552	8	554	6
Nebraska	799	0	468	331	771	28	799	0
Nevada	17	0	17	0	17	0	17	0
New Hampshire	209	5	195	19	165	49	176	38
New Jersey	606	2	598	10	606	2	602	6
New Mexico	88	3	88	3	88	3	88	3
New York	759	0	754	5	716	43	718	41
North Carolina	133	0	133	0	133	0	133	0
North Dakota	299	14	285	28	299	14	299	14
Ohio	662	41	661	42	656	47	661	42
Oklahoma	605	0	604	1	601	4	603	2
Oregon	311	15	307	19	295	31	303	23
Pennsylvania	607	11	594	24	600	18	607	11
Rhode Island	37	0	37	0	37	0	37	0
South Carolina	105	0	104	1	105	0	105	0
South Dakota	186	13	183	16	178	21	179	20
Tennessee	139	0	138	1	139	0	138	1
Texas	1,051	0	1,041	10	1,046	5	1,051	0
Utah	40	0	40	0	40	0	40	0
Vermont	326	10	268	68	319	17	325	11
Virginia	159	0	137	22	140	19	159	0
Washington	296	8	292	12	296	8	296	8
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	440	2	440	2	427	15	427	15
Wyoming	50	2	50	2	49	3	49	3

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1992, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-3. Count of districts with zero and nonzero values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 1992

State	Current expenditures							
	Total		Instruction		Support services		Other	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
United States	15,810	419	15,669	560	15,806	423	14,446	1,783
Alabama	129	0	129	0	129	0	129	0
Alaska	53	0	53	0	53	0	46	7
Arizona	227	2	217	12	227	2	198	31
Arkansas	337	2	337	2	337	2	321	18
California	1,082	0	1,082	0	1,082	0	1,054	28
Colorado	194	2	193	3	194	2	183	13
Connecticut	166	0	166	0	166	0	142	24
Delaware	19	0	19	0	19	0	19	0
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	199	0	197	2	199	0	191	8
Hawaii	1	0	1	0	1	0	1	0
Idaho	113	0	113	0	113	0	109	4
Illinois	947	60	944	63	947	60	938	69
Indiana	313	1	313	1	313	1	298	16
Iowa	441	1	441	1	441	1	427	15
Kansas	304	34	304	34	304	34	304	34
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	290	0	261	29	290	0	212	78
Maryland	24	0	24	0	24	0	24	0
Massachusetts	402	39	366	75	402	39	369	72
Michigan	616	0	616	0	616	0	563	53
Minnesota	516	35	505	46	514	37	421	130
Mississippi	162	1	155	8	162	1	153	10
Missouri	542	0	542	0	542	0	539	3
Montana	556	4	545	15	556	4	415	145
Nebraska	799	0	786	13	798	1	408	391
Nevada	17	0	17	0	17	0	16	1
New Hampshire	175	39	171	43	175	39	148	66
New Jersey	602	6	602	6	602	6	585	23
New Mexico	88	3	88	3	88	3	88	3
New York	718	41	717	42	718	41	684	75
North Carolina	133	0	133	0	133	0	133	0
North Dakota	299	14	297	16	299	14	243	70
Ohio	662	41	661	42	662	41	654	49
Oklahoma	603	2	602	3	603	2	599	6
Oregon	303	23	303	23	303	23	260	66
Pennsylvania	606	12	602	16	605	13	547	71
Rhode Island	37	0	37	0	37	0	36	1
South Carolina	105	0	105	0	105	0	105	0
South Dakota	179	20	179	20	179	20	171	28
Tennessee	138	1	138	1	138	1	137	2
Texas	1,051	0	1,051	0	1,051	0	1,043	8
Utah	40	0	40	0	40	0	40	0
Vermont	327	9	323	13	327	9	232	104
Virginia	158	1	157	2	158	1	132	27
Washington	296	8	296	8	296	8	290	14
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	427	15	427	15	427	15	425	17
Wyoming	49	3	49	3	49	3	49	3

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1992, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Count of districts with zero and nonzero values for expenditures and membership, by type of expenditure and state: Fiscal year 1992

State	Expenditures							
	Total		Non-elementary/secondary		Capital outlay		Membership	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
United States	15,852	377	7,637	8,592	14,984	1,245	14,938	1,291
Alabama	129	0	115	14	129	0	129	0
Alaska	53	0	26	27	24	29	53	0
Arizona	227	2	110	119	219	10	213	16
Arkansas	337	2	66	273	334	5	320	19
California	1,082	0	206	876	1,070	12	1,005	77
Colorado	194	2	81	115	193	3	176	20
Connecticut	166	0	148	18	164	2	166	0
Delaware	19	0	17	2	19	0	19	0
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	199	0	40	159	199	0	183	16
Hawaii	1	0	1	0	1	0	1	0
Idaho	113	0	110	3	113	0	113	0
Illinois	947	60	281	726	924	83	943	64
Indiana	313	1	294	20	312	2	294	20
Iowa	441	1	177	265	441	1	426	16
Kansas	304	34	161	177	304	34	304	34
Kentucky	176	0	131	45	175	1	176	0
Louisiana	66	0	65	1	66	0	66	0
Maine	290	0	152	138	235	55	227	63
Maryland	24	0	24	0	24	0	24	0
Massachusetts	439	2	193	248	306	135	361	80
Michigan	616	0	456	160	606	10	559	57
Minnesota	518	33	438	113	479	72	424	127
Mississippi	162	1	125	38	156	7	152	11
Missouri	542	0	422	120	530	12	542	0
Montana	556	4	33	527	466	94	523	37
Nebraska	799	0	55	744	540	259	755	44
Nevada	17	0	14	3	17	0	17	0
New Hampshire	175	39	41	173	162	52	162	52
New Jersey	602	6	583	25	582	26	569	39
New Mexico	88	3	82	9	88	3	88	3
New York	718	41	689	70	717	42	717	42
North Carolina	133	0	131	2	133	0	133	0
North Dakota	299	14	43	270	275	38	266	47
Ohio	662	41	10	693	658	45	659	44
Oklahoma	603	2	111	494	594	11	576	29
Oregon	303	23	89	237	291	35	293	33
Pennsylvania	607	11	511	107	594	24	500	118
Rhode Island	37	0	33	4	37	0	37	0
South Carolina	105	0	101	4	105	0	91	14
South Dakota	179	20	39	160	177	22	174	25
Tennessee	138	1	119	20	138	1	137	2
Texas	1,051	0	422	629	1,044	7	1,050	1
Utah	40	0	19	21	40	0	40	0
Vermont	328	8	47	289	257	79	245	91
Virginia	159	0	132	27	156	3	135	24
Washington	296	8	133	171	292	12	296	8
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	427	15	203	239	426	16	427	15
Wyoming	49	3	35	17	49	3	49	3

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1992, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-5. Minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 1992

State	Number of districts	Minimum	Maximum	Mean
United States	16,229	\$0	\$3,205,469,000	\$6,962,493
Alabama	129	141,000	56,769,000	5,547,907
Alaska	53	7,000	69,595,000	4,190,566
Arizona	229	0	148,234,000	6,944,873
Arkansas	339	0	78,155,000	1,694,994
California	1,082	19,000	572,084,000	7,061,960
Colorado	196	0	262,153,000	8,744,561
Connecticut	166	278,000	107,842,000	14,145,910
Delaware	19	634,000	41,887,000	9,386,632
District of Columbia	1	644,731,000	644,731,000	644,731,000
Florida	67	942,000	679,482,000	75,133,284
Georgia	199	248,000	255,369,000	11,756,412
Hawaii	1	22,093,000	22,093,000	22,093,000
Idaho	113	7,000	47,658,000	2,285,655
Illinois	1,007	0	1,172,238,000	6,327,326
Indiana	314	0	108,350,000	7,086,245
Iowa	442	0	76,165,000	3,081,593
Kansas	338	0	170,543,000	3,611,018
Kentucky	176	140,000	190,448,000	4,033,472
Louisiana	66	627,000	168,965,000	17,040,864
Maine	290	0	45,512,000	2,144,845
Maryland	24	5,457,000	667,135,000	110,472,000
Massachusetts	441	0	316,515,000	8,627,351
Michigan	616	42,000	280,710,000	11,178,312
Minnesota	551	0	188,476,000	3,829,107
Mississippi	163	0	65,140,000	3,103,074
Missouri	542	61,000	203,730,000	4,219,815
Montana	560	0	23,750,000	752,823
Nebraska	799	1,000	145,901,000	1,207,427
Nevada	17	477,000	376,126,000	36,360,588
New Hampshire	214	0	62,820,000	4,420,911
New Jersey	608	0	86,833,000	9,693,928
New Mexico	91	0	38,248,000	1,955,143
New York	759	0	3,205,469,000	15,494,711
North Carolina	133	789,000	182,375,000	11,756,211
North Dakota	313	0	28,983,000	847,642
Ohio	703	0	233,874,000	7,370,774
Oklahoma	605	0	63,768,000	1,181,094
Oregon	326	0	257,617,000	5,589,282
Pennsylvania	618	0	551,250,000	10,310,340
Rhode Island	37	1,175,000	61,642,000	13,776,162
South Carolina	105	417,000	102,399,000	11,834,048
South Dakota	199	0	56,801,000	1,724,437
Tennessee	139	0	243,985,000	10,550,633
Texas	1,051	45,000	537,236,000	7,989,568
Utah	40	228,000	81,717,000	14,448,500
Vermont	336	0	20,557,000	1,715,646
Virginia	159	124,000	799,534,000	22,565,679
Washington	304	0	103,721,000	3,750,000
West Virginia	55	909,000	55,098,000	7,875,982
Wisconsin	442	0	210,340,000	5,816,170
Wyoming	52	0	42,696,000	5,458,038

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1992, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-6. Minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 1992

State	Number of districts	Minimum	Maximum	Mean
United States	16,229	\$0	\$2,992,962,000	\$6,475,158
Alabama	129	437,000	143,340,000	12,860,853
Alaska	53	603,000	224,198,000	13,598,321
Arizona	229	0	136,554,000	5,981,725
Arkansas	339	0	55,536,000	2,828,274
California	1,082	0	2,632,291,000	15,292,527
Colorado	196	0	186,048,000	6,673,398
Connecticut	166	204,000	133,616,000	8,087,584
Delaware	19	2,870,000	74,044,000	22,154,842
District of Columbia	1	†	†	†
Florida	67	2,223,000	1,045,710,000	84,835,060
Georgia	199	330,000	155,929,000	14,063,688
Hawaii	1	903,443,000	903,443,000	903,443,000
Idaho	113	39,000	49,494,000	4,707,186
Illinois	1,007	0	852,730,000	2,760,632
Indiana	314	0	168,876,000	8,210,666
Iowa	442	0	83,502,000	2,661,097
Kansas	338	0	65,057,000	2,672,186
Kentucky	176	531,000	207,961,000	9,335,847
Louisiana	66	4,363,000	176,855,000	28,011,106
Maine	290	0	14,041,000	1,764,324
Maryland	24	6,416,000	339,336,000	74,795,042
Massachusetts	441	0	107,996,000	3,263,154
Michigan	616	0	592,996,000	4,122,370
Minnesota	551	0	134,806,000	4,320,788
Mississippi	163	0	54,043,000	5,528,828
Missouri	542	0	196,575,000	2,770,015
Montana	560	0	22,148,000	602,598
Nebraska	799	0	79,820,000	616,090
Nevada	17	14,000	251,643,000	25,525,176
New Hampshire	214	0	5,051,000	403,252
New Jersey	608	0	387,332,000	7,410,747
New Mexico	91	0	306,206,000	10,886,121
New York	759	0	2,992,962,000	11,459,372
North Carolina	133	2,943,000	229,458,000	24,687,053
North Dakota	313	0	19,364,000	775,377
Ohio	703	0	226,218,000	5,166,007
Oklahoma	605	0	83,262,000	2,430,605
Oregon	326	0	88,025,000	2,418,126
Pennsylvania	618	0	633,416,000	6,840,328
Rhode Island	37	307,000	62,172,000	8,913,784
South Carolina	105	27,000	105,983,000	12,858,552
South Dakota	199	0	14,768,000	742,884
Tennessee	139	259,000	163,825,000	9,390,489
Texas	1,051	0	236,286,000	6,381,502
Utah	40	669,000	146,555,000	21,812,750
Vermont	336	0	5,908,000	607,628
Virginia	159	0	115,511,000	10,876,597
Washington	304	0	174,961,000	11,407,168
West Virginia	55	3,585,000	99,401,000	18,578,236
Wisconsin	442	0	361,379,000	4,989,681
Wyoming	52	0	53,436,000	6,042,615

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1992, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-7. Minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 1992

State	Number of districts	Minimum	Maximum	Mean
United States	16,229	\$0	\$716,867,000	\$935,820
Alabama	129	168,000	32,491,000	2,357,961
Alaska	53	38,000	12,600,000	2,014,736
Arizona	229	0	20,746,000	1,300,821
Arkansas	339	0	8,717,000	526,749
California	1,082	0	453,827,000	1,915,574
Colorado	196	0	29,563,000	832,939
Connecticut	166	3,000	22,617,000	864,711
Delaware	19	188,000	8,217,000	2,418,158
District of Columbia	1	64,749,000	64,749,000	64,749,000
Florida	67	498,000	148,097,000	11,767,388
Georgia	199	0	38,550,000	2,003,452
Hawaii	1	71,273,000	71,273,000	71,273,000
Idaho	113	0	5,304,000	611,832
Illinois	1,007	0	319,789,000	592,925
Indiana	314	0	25,110,000	818,611
Iowa	442	0	10,896,000	284,301
Kansas	338	0	14,865,000	359,888
Kentucky	176	51,000	48,737,000	1,647,148
Louisiana	66	461,000	58,216,000	5,573,000
Maine	290	0	4,097,000	252,293
Maryland	24	874,000	77,510,000	9,514,000
Massachusetts	441	0	44,548,000	621,197
Michigan	616	0	124,802,000	873,232
Minnesota	551	0	20,493,000	352,254
Mississippi	163	0	16,331,000	1,703,755
Missouri	542	0	36,171,000	470,875
Montana	560	0	4,931,000	124,889
Nebraska	799	0	18,852,000	106,897
Nevada	17	58,000	27,304,000	2,648,118
New Hampshire	214	0	3,551,000	173,813
New Jersey	608	0	52,121,000	684,299
New Mexico	91	0	27,013,000	1,774,945
New York	759	0	716,867,000	1,576,931
North Carolina	133	162,000	21,646,000	2,925,902
North Dakota	313	0	4,754,000	164,476
Ohio	703	0	53,108,000	672,233
Oklahoma	605	0	14,271,000	349,848
Oregon	326	0	23,123,000	503,144
Pennsylvania	618	0	162,568,000	1,064,953
Rhode Island	37	15,000	11,176,000	1,176,865
South Carolina	105	0	21,096,000	2,380,029
South Dakota	199	0	5,994,000	307,874
Tennessee	139	0	60,525,000	2,219,892
Texas	1,051	0	81,114,000	1,103,888
Utah	40	129,000	15,324,000	2,633,675
Vermont	336	0	1,688,000	94,515
Virginia	159	0	24,325,000	1,974,660
Washington	304	0	22,007,000	865,332
West Virginia	55	408,000	11,381,000	2,365,764
Wisconsin	442	0	56,032,000	507,425
Wyoming	52	0	4,939,000	611,077

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1992, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-8. Minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 1992

State	Number of districts	Minimum	Maximum	Mean
United States	16,229	\$0	\$6,915,298,000	\$14,373,471
Alabama	129	746,000	228,140,000	20,766,721
Alaska	53	707,000	306,393,000	19,803,623
Arizona	229	0	297,410,000	14,227,419
Arkansas	339	0	142,408,000	5,050,018
California	1,082	92,000	3,658,202,000	24,270,061
Colorado	196	0	386,149,000	16,250,898
Connecticut	166	593,000	230,306,000	23,098,205
Delaware	19	3,692,000	122,848,000	33,959,632
District of Columbia	1	709,480,000	709,480,000	709,480,000
Florida	67	5,926,000	1,873,289,000	171,735,731
Georgia	199	719,000	426,725,000	27,823,553
Hawaii	1	996,809,000	996,809,000	996,809,000
Idaho	113	51,000	102,456,000	7,604,673
Illinois	1,007	0	2,344,757,000	9,680,882
Indiana	314	0	302,336,000	16,115,522
Iowa	442	0	170,563,000	6,026,991
Kansas	338	0	249,312,000	6,643,092
Kentucky	176	893,000	447,146,000	15,016,466
Louisiana	66	7,194,000	404,036,000	50,624,970
Maine	290	3,000	54,527,000	4,161,462
Maryland	24	15,903,000	865,382,000	194,781,042
Massachusetts	441	0	469,059,000	12,511,703
Michigan	616	47,000	998,508,000	16,173,914
Minnesota	551	0	322,576,000	8,502,149
Mississippi	163	0	135,514,000	10,335,656
Missouri	542	122,000	420,503,000	7,460,705
Montana	560	0	45,155,000	1,480,311
Nebraska	799	1,000	244,573,000	1,930,414
Nevada	17	1,320,000	655,073,000	64,533,882
New Hampshire	214	0	69,387,000	4,997,977
New Jersey	608	0	526,286,000	17,788,974
New Mexico	91	0	371,467,000	14,616,209
New York	759	154,000	6,915,298,000	28,531,014
North Carolina	133	4,160,000	379,875,000	39,369,165
North Dakota	313	0	49,963,000	1,787,495
Ohio	703	0	459,727,000	13,209,014
Oklahoma	605	11,000	161,301,000	3,961,547
Oregon	326	0	368,765,000	8,510,552
Pennsylvania	618	0	1,347,234,000	18,215,621
Rhode Island	37	1,497,000	134,990,000	23,866,811
South Carolina	105	790,000	222,311,000	27,072,629
South Dakota	199	0	75,334,000	2,775,196
Tennessee	139	259,000	468,335,000	22,161,014
Texas	1,051	45,000	835,759,000	15,474,958
Utah	40	1,614,000	243,596,000	38,894,925
Vermont	336	0	25,598,000	2,417,789
Virginia	159	124,000	928,916,000	35,416,937
Washington	304	0	300,689,000	16,022,500
West Virginia	55	6,567,000	165,880,000	28,819,982
Wisconsin	442	0	627,751,000	11,313,276
Wyoming	52	0	73,037,000	12,111,731

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1992, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-9. Minimum, maximum, and mean of districts' current expenditures for instruction, by state: Fiscal year 1992

State	Number of districts	Minimum	Maximum	Mean
United States	16,229	\$0	\$4,731,665,000	\$7,658,510
Alabama	129	453,000	126,143,000	11,486,070
Alaska	53	290,000	154,708,000	9,403,057
Arizona	229	0	137,140,000	6,270,341
Arkansas	339	0	74,293,000	2,844,611
California	1,082	19,000	1,884,084,000	13,270,723
Colorado	196	0	215,655,000	8,460,026
Connecticut	166	261,000	138,736,000	12,940,006
Delaware	19	2,020,000	69,516,000	19,616,947
District of Columbia	1	329,160,000	329,160,000	329,160,000
Florida	67	2,538,000	980,946,000	77,110,060
Georgia	199	0	260,705,000	15,320,548
Hawaii	1	536,115,000	536,115,000	536,115,000
Idaho	113	26,000	57,446,000	4,190,310
Illinois	1,007	0	1,270,352,000	4,990,428
Indiana	314	0	145,746,000	8,276,831
Iowa	442	0	103,385,000	3,274,993
Kansas	338	0	137,169,000	3,449,423
Kentucky	176	464,000	240,824,000	7,633,170
Louisiana	66	3,497,000	249,028,000	28,611,348
Maine	290	0	30,524,000	2,363,276
Maryland	24	8,937,000	510,925,000	109,537,125
Massachusetts	441	0	272,301,000	6,237,728
Michigan	616	24,000	503,962,000	7,599,557
Minnesota	551	0	181,998,000	4,632,160
Mississippi	163	0	72,891,000	5,865,669
Missouri	542	53,000	162,225,000	4,020,216
Montana	560	0	24,272,000	736,105
Nebraska	799	0	146,767,000	1,143,208
Nevada	17	710,000	337,189,000	33,683,706
New Hampshire	214	0	44,125,000	2,715,528
New Jersey	608	0	258,849,000	8,403,872
New Mexico	91	0	209,337,000	7,508,275
New York	759	0	4,731,665,000	17,508,527
North Carolina	133	2,026,000	212,793,000	21,419,504
North Dakota	313	0	29,274,000	1,006,419
Ohio	703	0	247,825,000	7,358,154
Oklahoma	605	0	87,123,000	2,121,615
Oregon	326	0	192,851,000	4,775,368
Pennsylvania	618	0	701,020,000	9,830,689
Rhode Island	37	872,000	83,296,000	15,048,297
South Carolina	105	495,000	122,700,000	14,706,971
South Dakota	199	0	41,862,000	1,610,859
Tennessee	139	0	257,304,000	13,167,367
Texas	1,051	28,000	443,136,000	7,575,051
Utah	40	766,000	143,547,000	21,038,800
Vermont	336	0	15,363,000	1,150,890
Virginia	159	0	484,924,000	18,760,138
Washington	304	0	148,433,000	8,510,464
West Virginia	55	2,840,000	87,677,000	15,185,200
Wisconsin	442	0	370,977,000	6,593,760
Wyoming	52	0	44,973,000	6,537,558

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1992, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-10. Minimum, maximum, and mean of districts' current expenditures for support services, by state: Fiscal year 1992

State	Number of districts	Minimum	Maximum	Mean
United States	16,229	\$0	\$1,650,294,000	\$4,309,886
Alabama	129	204,000	58,422,000	5,697,953
Alaska	53	294,000	101,714,000	6,620,792
Arizona	229	0	87,745,000	4,400,576
Arkansas	339	0	46,553,000	1,426,218
California	1,082	10,000	955,526,000	7,875,163
Colorado	196	0	138,874,000	5,327,444
Connecticut	166	153,000	66,213,000	6,883,133
Delaware	19	1,387,000	32,394,000	10,258,684
District of Columbia	1	316,679,000	316,679,000	316,679,000
Florida	67	1,798,000	526,732,000	50,902,090
Georgia	199	369,000	134,717,000	7,851,256
Hawaii	1	291,376,000	291,376,000	291,376,000
Idaho	113	10,000	27,656,000	2,179,814
Illinois	1,007	0	721,770,000	3,135,610
Indiana	314	0	102,046,000	4,709,041
Iowa	442	0	48,290,000	1,812,552
Kansas	338	0	82,830,000	2,096,663
Kentucky	176	212,000	138,717,000	4,646,994
Louisiana	66	2,016,000	112,394,000	14,946,758
Maine	290	2,000	16,232,000	1,096,138
Maryland	24	5,731,000	252,406,000	60,878,458
Massachusetts	441	0	163,229,000	3,451,186
Michigan	616	5,000	375,968,000	5,391,682
Minnesota	551	0	107,498,000	2,454,401
Mississippi	163	0	37,747,000	2,732,294
Missouri	542	29,000	157,338,000	2,270,668
Montana	560	0	12,511,000	431,507
Nebraska	799	0	72,628,000	496,907
Nevada	17	623,000	205,802,000	19,687,353
New Hampshire	214	0	18,423,000	1,449,930
New Jersey	608	0	136,236,000	4,789,115
New Mexico	91	0	122,816,000	4,751,560
New York	759	0	1,650,294,000	8,079,752
North Carolina	133	1,421,000	121,440,000	10,896,038
North Dakota	313	0	13,845,000	486,709
Ohio	703	0	187,894,000	4,213,289
Oklahoma	605	0	63,448,000	1,288,972
Oregon	326	0	141,460,000	2,966,488
Pennsylvania	618	0	381,190,000	5,387,083
Rhode Island	37	335,000	38,742,000	7,169,703
South Carolina	105	163,000	62,032,000	7,317,067
South Dakota	199	0	23,134,000	852,749
Tennessee	139	0	118,653,000	5,754,137
Texas	1,051	13,000	264,609,000	4,389,994
Utah	40	437,000	67,696,000	9,901,825
Vermont	336	0	8,173,000	612,432
Virginia	159	0	323,529,000	11,057,094
Washington	304	0	109,340,000	4,995,135
West Virginia	55	1,684,000	48,699,000	8,462,345
Wisconsin	442	0	201,482,000	3,371,980
Wyoming	52	0	21,882,000	3,575,577

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1992, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-11. Minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 1992

State	Number of districts	Minimum	Maximum	Mean
United States	16,229	\$0	\$280,101,000	\$616,136
Alabama	129	69,000	17,400,000	1,637,628
Alaska	53	0	9,124,000	658,057
Arizona	229	0	11,758,000	583,306
Arkansas	339	0	5,717,000	281,422
California	1,082	0	246,943,000	1,142,604
Colorado	196	0	11,462,000	467,796
Connecticut	166	0	7,051,000	713,940
Delaware	19	151,000	3,167,000	1,115,737
District of Columbia	1	29,480,000	29,480,000	29,480,000
Florida	67	295,000	84,482,000	6,990,328
Georgia	199	0	23,530,000	1,580,005
Hawaii	1	54,177,000	54,177,000	54,177,000
Idaho	113	0	4,016,000	337,611
Illinois	1,007	0	95,117,000	325,230
Indiana	314	0	9,225,000	538,041
Iowa	442	0	7,002,000	241,115
Kansas	338	0	8,099,000	330,000
Kentucky	176	31,000	19,026,000	879,449
Louisiana	66	698,000	24,422,000	3,696,470
Maine	290	0	1,544,000	147,459
Maryland	24	788,000	34,602,000	8,183,750
Massachusetts	441	0	15,027,000	765,379
Michigan	616	0	29,564,000	649,084
Minnesota	551	0	9,825,000	279,029
Mississippi	163	0	9,651,000	806,890
Missouri	542	0	14,007,000	295,528
Montana	560	0	3,273,000	89,391
Nebraska	799	0	9,032,000	65,658
Nevada	17	0	18,306,000	1,782,000
New Hampshire	214	0	2,043,000	141,126
New Jersey	608	0	18,668,000	326,635
New Mexico	91	0	14,366,000	592,725
New York	759	0	280,101,000	769,447
North Carolina	133	254,000	20,209,000	2,225,744
North Dakota	313	0	1,829,000	72,521
Ohio	703	0	24,997,000	499,826
Oklahoma	605	0	18,904,000	236,797
Oregon	326	0	11,234,000	267,209
Pennsylvania	618	0	50,145,000	610,435
Rhode Island	37	0	1,352,000	250,162
South Carolina	105	11,000	16,521,000	2,080,476
South Dakota	199	0	2,690,000	127,508
Tennessee	139	0	24,290,000	1,242,612
Texas	1,051	0	55,888,000	1,005,877
Utah	40	80,000	16,437,000	2,926,050
Vermont	336	0	835,000	54,048
Virginia	159	0	27,284,000	1,242,164
Washington	304	0	9,477,000	668,625
West Virginia	55	256,000	11,433,000	1,641,600
Wisconsin	442	0	21,507,000	476,805
Wyoming	52	0	2,354,000	371,538

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1992, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-12. Minimum, maximum, and mean of districts' total current expenditures, by state: Fiscal year 1992

State	Number of districts	Minimum	Maximum	Mean
United States	16,229	\$0	\$6,662,060,000	\$12,584,533
Alabama	129	726,000	201,965,000	18,821,651
Alaska	53	660,000	265,546,000	16,681,906
Arizona	229	0	234,827,000	11,254,223
Arkansas	339	0	126,563,000	4,552,251
California	1,082	72,000	3,086,553,000	22,288,490
Colorado	196	0	362,910,000	14,255,265
Connecticut	166	414,000	212,000,000	20,537,078
Delaware	19	3,558,000	105,077,000	30,991,368
District of Columbia	1	675,319,000	675,319,000	675,319,000
Florida	67	4,631,000	1,592,160,000	135,002,478
Georgia	199	898,000	387,491,000	24,751,809
Hawaii	1	881,668,000	881,668,000	881,668,000
Idaho	113	36,000	89,118,000	6,707,735
Illinois	1,007	0	2,087,239,000	8,451,268
Indiana	314	0	257,017,000	13,523,914
Iowa	442	0	158,677,000	5,328,661
Kansas	338	0	228,098,000	5,876,086
Kentucky	176	717,000	398,567,000	13,159,614
Louisiana	66	6,594,000	385,844,000	47,254,576
Maine	290	2,000	48,300,000	3,606,872
Maryland	24	15,456,000	796,782,000	178,599,333
Massachusetts	441	0	450,557,000	10,454,293
Michigan	616	29,000	909,494,000	13,640,323
Minnesota	551	0	299,321,000	7,365,590
Mississippi	163	0	120,289,000	9,404,853
Missouri	542	102,000	314,436,000	6,586,411
Montana	560	0	36,787,000	1,257,004
Nebraska	799	1,000	228,427,000	1,705,773
Nevada	17	1,421,000	561,297,000	55,153,059
New Hampshire	214	0	64,591,000	4,306,584
New Jersey	608	0	413,753,000	13,519,622
New Mexico	91	0	346,519,000	12,852,560
New York	759	0	6,662,060,000	26,357,726
North Carolina	133	3,707,000	354,442,000	34,541,286
North Dakota	313	0	44,940,000	1,565,649
Ohio	703	0	460,716,000	12,071,269
Oklahoma	605	0	169,475,000	3,647,383
Oregon	326	0	345,545,000	8,009,064
Pennsylvania	618	0	1,132,355,000	15,828,207
Rhode Island	37	1,207,000	123,390,000	22,468,162
South Carolina	105	819,000	201,253,000	24,104,514
South Dakota	199	0	67,686,000	2,591,116
Tennessee	139	0	400,247,000	20,164,115
Texas	1,051	41,000	763,633,000	12,970,923
Utah	40	1,444,000	218,648,000	33,866,675
Vermont	336	0	24,371,000	1,817,369
Virginia	159	0	835,737,000	31,059,396
Washington	304	0	267,250,000	14,174,224
West Virginia	55	4,780,000	147,809,000	25,289,145
Wisconsin	442	0	593,966,000	10,442,545
Wyoming	52	0	68,345,000	10,484,673

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1992, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-13. Minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 1992

State	Number of districts	Minimum	Maximum	Mean
United States	16,229	\$0	\$702,879,000	\$1,272,746
Alabama	129	18,000	12,695,000	1,349,248
Alaska	53	0	17,459,000	706,623
Arizona	229	0	68,607,000	2,659,886
Arkansas	339	0	11,444,000	428,354
California	1,082	0	229,646,000	1,889,730
Colorado	196	0	52,474,000	1,861,020
Connecticut	166	0	4,981,000	292,422
Delaware	19	103,000	3,831,000	1,610,263
District of Columbia	1	47,272,000	47,272,000	47,272,000
Florida	67	280,000	278,034,000	24,892,925
Georgia	199	8,000	42,545,000	2,646,452
Hawaii	1	126,212,000	126,212,000	126,212,000
Idaho	113	2,000	17,904,000	985,425
Illinois	1,007	0	61,458,000	722,798
Indiana	314	0	18,426,000	1,708,293
Iowa	442	0	18,862,000	502,457
Kansas	338	0	17,101,000	466,583
Kentucky	176	0	21,457,000	776,670
Louisiana	66	83,000	12,985,000	2,050,076
Maine	290	0	9,275,000	334,924
Maryland	24	326,000	71,242,000	14,179,083
Massachusetts	441	0	23,292,000	379,245
Michigan	616	0	40,248,000	1,340,182
Minnesota	551	0	40,579,000	841,604
Mississippi	163	0	16,915,000	808,558
Missouri	542	0	117,717,000	875,557
Montana	560	0	6,964,000	114,755
Nebraska	799	0	30,318,000	165,436
Nevada	17	20,000	174,389,000	14,658,176
New Hampshire	214	0	7,761,000	296,981
New Jersey	608	0	20,467,000	780,031
New Mexico	91	0	35,544,000	1,529,736
New York	759	0	702,879,000	2,162,017
North Carolina	133	244,000	134,219,000	5,821,008
North Dakota	313	0	5,050,000	111,514
Ohio	703	0	56,855,000	1,056,013
Oklahoma	605	0	16,246,000	320,795
Oregon	326	0	28,966,000	706,945
Pennsylvania	618	0	36,270,000	1,560,610
Rhode Island	37	14,000	5,304,000	396,892
South Carolina	105	4,000	19,081,000	2,491,848
South Dakota	199	0	15,802,000	329,487
Tennessee	139	0	51,047,000	1,672,209
Texas	1,051	0	138,534,000	1,744,281
Utah	40	214,000	24,839,000	3,885,625
Vermont	336	0	2,297,000	76,729
Virginia	159	0	78,516,000	3,291,881
Washington	304	0	42,665,000	2,814,997
West Virginia	55	222,000	13,141,000	2,836,636
Wisconsin	442	0	22,013,000	942,192
Wyoming	52	0	8,683,000	1,169,519

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1992, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-14. Minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state: Fiscal year 1992

State	Number of districts	Minimum	Maximum	Mean
United States	16,229	\$0	\$204,479,000	\$192,779
Alabama	129	0	3,938,000	174,884
Alaska	53	0	1,474,000	111,434
Arizona	229	0	1,804,000	64,651
Arkansas	339	0	1,276,000	7,631
California	1,082	0	204,479,000	500,538
Colorado	196	0	2,075,000	37,561
Connecticut	166	0	1,944,000	93,970
Delaware	19	0	1,496,000	241,368
District of Columbia	1	6,040,000	6,040,000	6,040,000
Florida	67	5,000	82,669,000	5,040,075
Georgia	199	0	2,086,000	33,568
Hawaii	1	32,241,000	32,241,000	32,241,000
Idaho	113	0	754,000	27,531
Illinois	1,007	0	46,893,000	79,880
Indiana	314	0	5,069,000	200,799
Iowa	442	0	1,202,000	10,826
Kansas	338	0	3,084,000	51,787
Kentucky	176	0	345,000	30,506
Louisiana	66	0	3,759,000	274,833
Maine	290	0	789,000	41,514
Maryland	24	32,000	4,237,000	986,250
Massachusetts	441	0	1,068,000	31,304
Michigan	616	0	29,808,000	535,278
Minnesota	551	0	14,488,000	501,290
Mississippi	163	0	602,000	43,074
Missouri	542	0	7,501,000	103,500
Montana	560	0	155,000	596
Nebraska	799	0	351,000	1,691
Nevada	17	0	2,244,000	221,588
New Hampshire	214	0	587,000	14,682
New Jersey	608	0	11,168,000	354,434
New Mexico	91	0	5,244,000	141,132
New York	759	0	151,701,000	481,408
North Carolina	133	0	3,710,000	181,654
North Dakota	313	0	1,460,000	11,885
Ohio	703	0	79,404,000	137,939
Oklahoma	605	0	16,493,000	135,544
Oregon	326	0	931,000	22,926
Pennsylvania	618	0	43,296,000	186,604
Rhode Island	37	0	573,000	50,270
South Carolina	105	0	2,942,000	378,362
South Dakota	199	0	283,000	5,869
Tennessee	139	0	2,335,000	154,863
Texas	1,051	0	5,724,000	64,337
Utah	40	0	501,000	51,400
Vermont	336	0	973,000	9,685
Virginia	159	0	18,763,000	552,283
Washington	304	0	1,452,000	56,079
West Virginia	55	2,000	6,272,000	398,418
Wisconsin	442	0	5,768,000	51,249
Wyoming	52	0	280,000	26,808

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1992, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-15. Minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 1992

State	Number of districts	Minimum	Maximum	Mean
United States	16,229	\$0	\$7,919,010,000	\$14,574,841
Alabama	129	749,000	217,436,000	20,593,302
Alaska	53	660,000	297,076,000	18,348,830
Arizona	229	0	311,015,000	14,854,061
Arkansas	339	0	144,353,000	5,141,658
California	1,082	74,000	3,528,812,000	25,082,100
Colorado	196	0	403,986,000	16,779,255
Connecticut	166	593,000	225,990,000	22,417,699
Delaware	19	3,726,000	112,401,000	33,620,211
District of Columbia	1	742,893,000	742,893,000	742,893,000
Florida	67	6,447,000	1,916,322,000	168,740,925
Georgia	199	920,000	417,929,000	27,859,739
Hawaii	1	1,040,121,000	1,040,121,000	1,040,121,000
Idaho	113	41,000	110,076,000	7,861,027
Illinois	1,007	0	2,251,725,000	9,805,592
Indiana	314	0	305,154,000	16,505,586
Iowa	442	0	183,624,000	6,329,007
Kansas	338	0	239,098,000	6,612,932
Kentucky	176	751,000	429,474,000	14,307,284
Louisiana	66	7,023,000	406,390,000	50,952,318
Maine	290	7,000	50,747,000	4,237,479
Maryland	24	16,644,000	893,858,000	195,765,583
Massachusetts	441	0	463,653,000	11,875,333
Michigan	616	43,000	1,001,650,000	16,510,857
Minnesota	551	0	364,054,000	9,088,448
Mississippi	163	0	140,792,000	10,380,307
Missouri	542	127,000	438,405,000	7,781,784
Montana	560	0	38,624,000	1,394,659
Nebraska	799	2,000	264,126,000	1,928,222
Nevada	17	1,442,000	779,253,000	73,626,529
New Hampshire	214	0	70,748,000	4,984,332
New Jersey	608	0	456,307,000	15,656,181
New Mexico	91	0	387,307,000	14,723,396
New York	759	0	7,919,010,000	30,060,094
North Carolina	133	5,191,000	429,232,000	40,952,917
North Dakota	313	0	52,174,000	1,769,112
Ohio	703	0	494,002,000	13,490,501
Oklahoma	605	0	187,224,000	4,157,474
Oregon	326	0	366,013,000	8,890,215
Pennsylvania	618	0	1,320,222,000	18,671,895
Rhode Island	37	1,436,000	130,199,000	23,335,243
South Carolina	105	864,000	224,628,000	27,831,362
South Dakota	199	0	85,982,000	2,980,533
Tennessee	139	0	455,595,000	22,536,086
Texas	1,051	41,000	927,876,000	15,336,902
Utah	40	1,667,000	241,991,000	38,699,500
Vermont	336	0	25,031,000	2,382,074
Virginia	159	127,000	956,889,000	36,128,736
Washington	304	0	291,363,000	17,634,322
West Virginia	55	6,824,000	162,011,000	28,872,145
Wisconsin	442	0	621,403,000	11,722,785
Wyoming	52	0	77,061,000	12,018,096

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1992, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-16. Minimum, maximum, and mean of continuous variables: Fiscal year 1992

Variable	Label	Number of districts	Minimum	Maximum	Mean
V33	FALL MEMBERSHIP	16,229	0	962,269	2,578
C25	FED REV - THRU STATE - CHILD NUTRITION ACT	16,229	\$0	\$168,119,000	\$262,869
C14	FED REV - THRU STATE TITLE I	16,229	0	387,889,000	336,566
C15	FED REV - THRU STATE CHILDREN WITH DISABILITIES IDEA	16,229	0	28,831,000	102,125
C16	FED REV - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY	16,229	0	2,644,000	7,102
C17	FED REV - THRU STATE - SAFE AND DRUG FREE SCHOOLS	16,229	0	7,593,000	20,739
C18	FED REV - THRU STATE - TITLE V, PART A	16,229	0	20,476,000	22,476
C19	FED REV - THRU STATE - VOCATIONAL AND TECH EDUCATION	16,229	0	13,752,000	30,872
C20	FED REV - THRU STATE - OTHER	16,229	0	18,464,000	51,925
C36	FED REV - NONSPECIFIED	16,229	0	113,460,000	17,946
B10	FED REV - DIRECT - IMPACT AID	16,229	0	23,159,000	42,171
B11	FED REV - DIRECT - BILINGUAL EDUCATION	16,229	0	2,075,000	1,639
B12	FED REV - DIRECT - INDIAN EDUCATION	16,229	0	4,863,000	2,867
B13	FED REV - DIRECT - OTHER	16,229	0	51,525,000	36,513
C01	STATE REV - GENERAL FORMULA ASSISTANCE	16,229	0	2,488,056,000	4,603,131
C05	STATE REV - SPECIAL EDUCATION PROGRAMS	16,229	0	241,451,000	401,393
C12	STATE REV - TRANSPORTATION PROGRAMS	16,229	0	43,583,000	162,907
C04	STATE REV - STAFF IMPROVEMENT PROGRAMS	16,229	0	35,717,000	128,444
C06	STATE REV - COMPENSATORY AND BASIC SKILLS PROGRAMS	16,229	0	42,442,000	107,018
C09	STATE REV - VOCATIONAL EDUCATION PROGRAMS	16,229	0	56,108,000	90,253
C11	STATE REV - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS	16,229	0	96,353,000	133,462
C07	STATE REV - BILINGUAL EDUCATION PROGRAMS	16,229	0	57,978,000	18,022
C08	STATE REV - GIFTED AND TALENTED PROGRAMS	16,229	0	12,986,000	12,172
C10	STATE REV - SCHOOL LUNCH PROGRAMS	16,229	0	20,721,000	17,061
C13	STATE REV - OTHER PROGRAMS	16,229	0	604,162,000	630,933
C38	STATE REV ON BEHALF - EMPL BENEFITS	16,229	0	92,968,000	127,117
C39	STATE REV ON BEHALF - NOT EMPL BENEFITS	16,229	0	2,565,000	3,450
C35	STATE REV - NONSPECIFIED	16,229	0	27,155,000	39,795
T06	LOCAL REV - PROPERTY TAXES	16,229	0	1,008,482,000	4,475,353
T09	LOCAL REV - GENERAL SALES TAXES	16,229	0	73,392,000	33,460
T15	LOCAL REV - PUBLIC UTILITY TAXES	16,229	0	8,627,000	6,469
T40	LOCAL REV - INDIVIDUAL AND CORPORATE INCOME TAXES	16,229	0	59,236,000	37,455
T99	LOCAL REV - ALL OTHER TAXES	16,229	0	94,729,000	44,330
T02	LOCAL REV - PARENT GOVERNMENT CONTRIBUTIONS	16,229	0	3,117,140,000	1,168,375
D23	LOCAL REV - FROM CITIES AND COUNTIES	16,229	0	149,957,000	172,869
D11	LOCAL REV - FROM OTHER SCHOOL SYSTEMS	16,229	0	68,175,000	132,342
A07	LOCAL REV - TUITION FEES FROM PUPILS AND PARENTS	16,229	0	10,222,000	31,637
A08	LOCAL REV - TRANSPORTATION FEES FROM PUPILS AND PARENTS	16,229	0	3,335,000	3,134
A09	LOCAL REV - SCHOOL LUNCH	16,229	0	27,677,000	229,235
A11	LOCAL REV - TEXTBOOK SALES AND RENTALS	16,229	0	18,353,000	8,847
A13	LOCAL REV - DISTRICT ACTIVITY RECEIPTS	16,229	0	39,325,000	78,065
A20	LOCAL REV - OTHER SALES AND SERVICES	16,229	0	17,279,000	20,646
A15	LOCAL REV - STUDENTS FEES, NONSPECIFIED	16,229	0	2,550,000	3,121
U22	LOCAL REV - INTEREST EARNINGS	16,229	0	37,335,000	177,079
U97	LOCAL REV - MISCELLANEOUS	16,229	0	77,681,000.0	251,603
C24	NCES LOCAL REV, CENSUS STATE REV	16,229	0	180,159,000	88,475
E13	CURRENT EXP - INSTRUCTION	16,229	0	4,731,665,000	7,654,246
E17	CURRENT EXP - SUPPORT SERVICES - PUPILS	16,229	0	200,277,000	503,441
E07	CURRENT EXP - SUPPORT SERVICES - INSTRUCTIONAL STAFF	16,229	0	73,611,000	445,185
E08	CURRENT EXP - SUPPORT SERVICES - GENERAL ADMINISTRATION	16,229	0	115,944,000	293,812
E09	CURRENT EXP - SUPPORT SERVICES - SCHOOL ADMINISTRATION	16,229	0	225,439,000	698,988
V35	CURRENT EXP - BUSINESS SUPPORT SERVICES	16,229	0	38,541,000	139,442
V40	CURRENT EXP - SUPPORT SERVICES - OPERATION/MAINT OF PLANT	16,229	0	638,528,000	1,244,190
V45	CURRENT EXP - SUPPORT SERVICES - STUDENT TRANSPORTATION	16,229	0	382,427,000	549,354
V50	CURRENT EXP - CENTRAL SUPPORT SERVICES	16,229	0	40,535,000	97,299
V55	CURRENT EXP - OTHER SUPPORT SERVICES	16,229	0	18,724,000	30,132
V85	CURRENT EXP - SUPPORT SERVICES NONSPECIFIED	16,229	0	105,934,000	305,470
E11	CURRENT EXP - FOOD SERVICES	16,229	0	280,101,000	522,576

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-16. Minimum, maximum and mean of continuous variables: fiscal year 1992—Continued

Variable	Label	Number of districts	Minimum	Maximum	Mean
V60	CURRENT EXP - ENTERPRISE OPERATIONS	16,229	\$0	\$14,777,000	\$26,372
V65	CURRENT EXP - OTHER ELSEC	16,229	0	65,267,000	67,188
V70	NON- ELEMENTARY/SECONDARY EXP - COMMUNITY SERVICES	16,229	0	79,404,000	59,281
V75	NON-ELEMENTARY/SECONDARY EXP - ADULT EDUCATION	16,229	0	204,479,000	92,297
V80	NON-ELEMENTARY/SECONDARY EXP - OTHER	16,229	0	122,171,000	41,200
J10	STATE PAYMENT ON BEHALF - RETIREMENT SYSTEM - OTHER	16,229	0	0	0
J11	TRANSFER TO OWN RETIREMENT SYSTEM - SUPPORT SERVICES	16,229	0	8,710,000	2,573
J12	TRANSFER TO OWN RETIREMENT SYSTEM - INSTRUCTION	16,229	0	15,699,000	4,265
J13	STATE PAYMENT ON BEHALF - RETIREMENT SYSTEM - INSTRUCTION	16,229	0	0	0
J15	STATE PAYMENT ON BEHALF - RETIREMENT SYSTEM - SERVICES	16,229	0	0	0
F12	CAPITAL OUTLAY - CONSTRUCTION	16,229	0	638,304,000	860,807
K09	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT	16,229	0	43,936,000	81,430
K10	CAPITAL OUTLAY - OTHER EQUIPMENT	16,229	0	58,344,000	163,135
K11	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT	16,229	0	47,810,000	61,349
G15	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES	16,229	0	84,990,000	106,026
L12	PAYMENTS TO STATE GOVERNMENTS	16,229	0	13,723,000	18,188
M12	PAYMENTS TO LOCAL GOVERNMENTS	16,229	0	7,218,000	17,674
Q11	PAYMENTS TO OTHER SCHOOL SYSTEMS	16,229	0	244,031,000	226,464
I86	INTEREST ON DEBT	16,229	0	158,339,000	262,457
Z32	TOTAL SALARIES	16,229	0	4,431,915,000	8,505,188
Z33	SALARIES - INSTRUCTION	16,229	0	3,463,659,000	5,793,954
V11	SALARIES - SUPPORT SERVICES - PUPILS	16,229	0	120,175,000	372,196
V13	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF	16,229	0	47,243,000	301,172
V15	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION	16,229	0	79,433,000	153,814
V17	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION	16,229	0	172,848,000	535,367
V19	SALARIES - BUSINESS SUPPORT SERVICES	16,229	0	13,666,000	65,770
V21	SALARIES - SUPPORT SERVICES - OPERATION/MAINT OF PLANT	16,229	0	380,003,000	548,712
V23	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION	16,229	0	58,938,000	203,900
V25	SALARIES - SUPPORT SERVICES - CENTRAL	16,229	0	22,751,000	43,017
V27	SALARIES - SUPPORT SERVICES - OTHER	16,229	0	3,418,000	5,846
V29	SALARIES - FOOD SERVICE	16,229	0	126,026,000	197,467
Z34	TOTAL EMPL BENEFITS	16,229	0	1,163,000,000	1,963,300
V10	EMPL BENEFITS - INSTRUCTION	16,229	0	947,202,000	1,306,659
V12	EMPL BENEFITS - SUPPORT SERVICES - PUPILS	16,229	0	32,864,000	93,013
V14	EMPL BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF	16,229	0	21,982,000	68,180
V16	EMPL BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION	16,229	0	21,722,000	40,379
V18	EMPL BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION	16,229	0	44,783,000	130,252
V20	EMPL BENEFITS - SUPPORT SERVICES - BUSINESS	16,229	0	8,526,000	21,335
V22	EMPL BENEFITS - SUPPORT SERVICES - OPERATION/MAINT OF PLANT	16,229	0	103,919,000	148,659
V24	EMPL BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION	16,229	0	13,180,000	53,676
V26	EMPL BENEFITS - SUPPORT SERVICES - CENTRAL	16,229	0	8,396,000	14,415
V28	EMPL BENEFITS - SUPPORT SERVICES - OTHER	16,229	0	17,526,000	7,592
V30	EMPL BENEFITS - FOOD SERVICES	16,229	0	24,896,000	54,205
V32	EMPL BENEFITS - ENTERPRISE OPERATIONS	16,229	0	2,106,000	1,792
_19H	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FY	16,229	0	1,964,231,000	3,681,190
_21F	LONG TERM DEBT - ISSUED DURING FY	16,229	0	1,269,499,000	934,084
_31F	LONG TERM DEBT - RETIRED DURING FY	16,229	0	258,872,000	479,634
_41F	LONG TERM DEBT - OUTSTANDING AT END OF FY	16,229	0	2,974,859,000	4,138,599
_61V	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FY	16,229	0	44,161,000	210,247
_66V	SHORT TERM DEBT - OUTSTANDING AT END OF FY	16,229	0	68,294,000	186,614
W01	ASSETS - SINKING FUND	16,229	0	87,987,000	205,606
W31	ASSETS - BOND FUND	16,229	0	144,060,000	658,917
W61	ASSETS - OTHER FUNDS	16,229	0	759,385,000	1,976,570
WEIGHT	WEIGHT	16,229	1	1	1

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1992, Version 1a.

