



U.S. Department of Education
Institute of Education Sciences
NCES 2005-340

**Documentation
for the NCES
Common Core of
Data, School
District Finance
Survey (F-33),
School Year
1995–96 Fiscal
Year (FY) 1996**

Final File

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Documentation for the NCES Common Core of Data, School District Finance Survey (F-33), School Year 1995–96 Fiscal Year (FY) 1996

Final File

July 2005

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I. Introduction to the NCES Common Core of Data, School District Finance Survey (F-33), School Year 1995–96, Fiscal Year (FY) 1996 Final File

The Common Core of Data (CCD) School District Finance Survey (F-33) consists of data submitted annually to NCES by state education agencies (SEAs, or state departments of education) 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 or school districts) that provide free public elementary and secondary education in the United States. National and state totals are not included.¹

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. Census 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 the National Education Statistics Act of 1995, section 404(a), (20 U.S.C. 9003(a)). Census acts as the primary collection agent and produces two data files: one for distribution and reporting by Census 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 subtotals, and in the classification of certain revenues as being from local or state sources. In addition, the data files differ in name. Census refers to its data file as the *Annual Survey of Local Government Finances: School Systems* and NCES refers to it's as the *Common Core of Data, School District Finance Survey*. This is the documentation for the CCD School District Finance Survey for FY 1996.

The CCD survey is part of a system of surveys developed and 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 the SEA and data users to identify and select records according to the categories of interest to them. The principal users of CCD Fiscal data are the Federal Government, the education research community, state and local government officials (including school boards and LEA administrators), and the general public.

Data items are defined and referenced through the NCES accounting handbook, *Financial Accounting for State and Local School Systems*², <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=97096R>. The accounting handbook provides common definitions for detail account codes, which are aggregated to form the data items collected on this survey. This helps to ensure comparable data across states and school districts.

¹ Refer to the National Public Education Financial Survey (NPEFS) for national and state level figures.

²The 1990 version of the handbook that was used for this collection is out of print. This handbook was revised and is available as the '2003 Edition,' on the web at: <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>.

Changes in the universe population do occur, and are often the result of new district incorporations, boundary changes, or breakups of districts. More detailed information on these changes can be found in the nonfiscal CCD Agency files and documentation.

The 1995–96 CCD School District Finance Survey contains 15,506 records representing the public elementary and secondary education agencies in the 50 states and District of Columbia. Variables include revenues by source, expenditures by function, indebtedness, student membership counts, and identification variables. For a complete list of variables please refer to Appendix A.

The remainder of this documentation includes a User’s Guide and five appendices. The User’s Guide contains information on methodology reflecting certain conditions that are unique to the data file covering the 1995–96 survey cycle. Information from other survey cycles that may be important to the user planning longitudinal analyses is included in part E of the User’s Guide.

File versions. NCES releases a *Preliminary* file when we believe the data are ready to be released to the public. NCES standards require that an NCES publication using the data be released before the data are considered final. After a publication using the data has been released, NCES will release a *Final* file. In most cases, the *Final* data will be the same as *Preliminary* data. Changes in the *Final* file from the *Preliminary* file will be noted in the *Final* file documentation. If NCES receives revised data from states or discovers errors in the *Final* release data file, we will release a *Revised* file. The documentation for the *Revised* file will indicate which states or records have revised data.

Appendix A—Record Layout and Descriptions of Data Elements gives the variable names and labels of the data elements discussed throughout the documentation, as well as their location on the data file for the 1995–96 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 1996 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 elements across local education agencies.

Appendix E—Survey Form includes a facsimile of the data collection instrument.

II. User's Guide

A. Methodology

The F-33 is a universe survey, meaning that all LEAs were surveyed from each of the 50 states and the District of Columbia. Between October 1 and December 31 of each year, Census distributes the F-33 survey instrument to all SEAs. Representatives from each SEA collect and edit data from their LEAs, and submit data to Census between March 15 and September 30 of the following year.

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

In the 1995–96 collection, the following states sent in data in their own unique formats: Alaska, Arizona, Arkansas, California, Colorado, Georgia, Indiana, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, North Dakota, Rhode Island, South Carolina, Tennessee, Utah, and Vermont. All other states reported data in the F-33 format. Oklahoma sent data in the F-33 format for some districts, and in their own state format for other districts. The District of Columbia and Hawaii submitted supplemental data, and additional data were taken from the National Public Education Financial Survey (NPEFS) survey. 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 NPEFS (<http://nces.ed.gov/ccd/stfis.asp>) for state aggregate data.

B. Accounting Methods

Information collected by this survey is intended to provide a complete picture of financial activity associated with public elementary and secondary school systems. All financial transactions associated with assets, expenditures by object and function, indebtedness, and all revenue by source are considered in these data.

Census collects and edits the data, and works with state data coordinators to resolve any inconsistent or unusual data. Some LEA data may not strictly adhere to the NCES finance manual or an LEA may be missing data for certain items. In these cases, supplemental information may be used by Census to impute or estimate 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.

There are some instances when Census and NCES differ in their classification of tax items. If Census classifies a tax item as state and NCES classifies it as local, the amount is recorded in category C24 on the data file.

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 years for Nebraska and Texas run from September 1 through August 31. These 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 Intergovernmental Revenue from Other School Districts (D11) is 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 (TOALEXP) items for each district. Data users are encouraged to refer to the NPEFS survey 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 Intergovernmental Revenue from Cities and Towns (D23), and expenditure items Payments to State Governments (L12), and Payments to Local Governments (M12). D23 is included in TLOCREV and TOTALREV. L12 and M12 are included in TOALEXP.

Special Items. 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. The direct support data items on the survey form [State Payment on Behalf of the LEA: Instruction (J13), Pupil Support Services (J17), Instructional Staff Support (J07), General Administration (J08), School Administration (J09), Operation and Maintenance of Plant (J40), Student Transportation (J45), Business/Central/Other (J90), and Other (J10)] are not reported separately on the file, but have been included in the detail data items.

A list of all of the data items is provided in the record layout in Appendix A. A glossary is provided in this documentation in Appendix B.

Missing Data. All missing data are indicated on the F-33 files as ‘0.’ It is not possible to determine whether a reported 0 represents *not applicable* or whether the data are expected but missing in the data cycles prior to FY 1999. Beginning with the 1999 data file, flags have been added which give the data user more information about whether the data were reported, adjusted, or not expected. In the cases where a ‘0’ represents *non-applicable*, the district does not have that type of revenue or that type of expenditure. In small districts, staff and other costs may cross functions. For example, the principal of a school in a one-school LEA may serve as the LEA superintendent. In some cases, this person’s salary is only 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 the 1995–96 school year.

Nonsampling error may occur if the reporting state did not follow the item definitions correctly. This can arise when states follow different educational 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 initial data collection. See section II.B., Fiscal Years for discussion of variations in the fiscal year followed by states.

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 handbook: *Financial Accounting for Local and State School Systems* (<http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>). 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. However, at the time of this data collection, the 1990 edition was in use (<http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=97096R>). The second reference source is the guide for *Governmental Accounting, Auditing and Financial Reporting*, which can be purchased from the Government Finance Officers Association. A third reference, *The Governments Finance and Employment Classification Manual*, can be accessed online from the U.S. Census Bureau at (<http://www.census.gov/govs/www/class.html>). Together, these three sources allow survey examiners to maintain variable continuity between survey cycles and during survey form modifications. The fourth reference is the summary of definitions needed to respond to the survey. It is found directly on the survey form under “Basic Instructions and Suggestions” (see Survey Form in .pdf format in Appendix E). In the survey instructions located on the questionnaire, the respondent may reference general definitions associated with public education revenue, expenditure, debt and asset information that directly pertain to the survey forms. 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 identification code (NCESID), Census identification code (CENSUSID), FIPS state code (FIPST), FIPS county code (FIPSCO), and FIPS metropolitan statistical area codes (CMSA). In addition to these five, five other unit characterization codes exist (CCDNF, GSLO, GSHI, SCHLEV, and WEIGHT).

LEAID. Of the five identification variables, the LEAID is the most frequently used identifier within this data release. The LEAID code has seven characters, a two-digit state code followed by a five-digit number that is unique to each agency within the state. This identifier generally remains the same across the years of data collection.

LEAID codes allow users to match LEA finance data with data from the CCD nonfiscal surveys. The CCD Local Education Agency (School District) Universe contains data on students, staff, dropout and graduate counts. 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 on the F-33 file will have an LEAID code. The absence of an LEAID occurs when agencies are not included on, or could not be matched to, the nonfiscal LEA Universe file. Education service agencies (ESAs) may also lack an LEAID. These agencies 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 continued on 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 its being reported on the fiscal F-33 survey, but not on the nonfiscal LEA Universe survey.

A CCDNF flag has been added to the F-33 file to indicate whether a record matches a record on the LEA Universe file. In most NCES research and publications, only those F-33 records matching the LEA universe and with student counts greater than zero are used in the analysis. For more information on the LEAID code, please see the file documentation for the School Universe and LEA Universe surveys, available on the web at <http://nces.ed.gov/ccd/ccddata.asp>.

Data from the most recent NCES files can be accessed on the web at the U.S. Department of Education/NCES web site at <http://nces.ed.gov/ccd>.

The student membership count (V33) is derived from the LEA Universe survey, although in some cases it has been edited. This item is adjusted when the student count on the LEA Universe survey does not reflect the students educated in the district. In some cases the student count on 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 on the LEA Universe survey that cannot be matched to the F-33 survey usually do not have student counts.

CENSUSID. The CENSUSID consists of the following items by their position in the CENSUSID field:

Figure 1. CENSUSID Position Description

Position	Description
1-2	Census Bureau state code
3	Agency type code (indicating ability to raise local taxes)
4-6	County area code
7-9	Parent school district government
10-14	Sub-unit of parent school district government

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey, (Form F-33) FY 1996, (sdf96c1b).

The first two positions of CENSUSID (for all cycles) represent Census Bureau/Governments Division state codes. The following table includes a complete listing of those codes.

Figure 2. CENSUSID State Codes

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey, (Form F-33) FY 1996, (sdf96c1b).

The 3rd position of CENSUSID represents the unit’s type of school government. This code tells whether a district is fiscally independent, and if not, what level of government controls its revenue-raising authority. This characteristic of the CENSUSID has not remained constant over all survey cycles (see section E on changes to the survey from 1990 to present).

The agency type codes are:

Figure 3. CENSUSID Type of School Government

Code	Description
0	State Government School System
1	County Dependent School System
2	City Dependent School System
3	Township Dependent School System
5	Independent School System

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey, (Form F-33) FY 1996, (sdf96c1b).

Positions 4–6 of CENSUSID represent the county area code. County area codes generally reflect alphabetical ordered numbering of counties for each state. Positions 7–9 uniquely identify a parent school district government, regardless of type. After the 1993 cycle, unique identifiers

(digits 10 through 14) were added by Census to further specify sub-units of parent school district governments.

CENSUSID for some districts may change across survey cycles due to boundary changes or changes in governmental control.

FIPS Codes. Federal Information Processing Standards (FIPS) codes allow the records to be identified with specific geographic areas. The FIPS codes included are:

Figure 4. FIPS Code Description

Code	Description
FIPST	FIPS State Code
FIPSCO	FIPS County Code
CMSA	FIPS Metropolitan Statistical Area Code

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey, (Form F-33) FY 1996, (sdf96c1b).

In the CMSA field, the first 2 digits are the alternate CMSA FIPS codes. These digits are blank if the district is not located in a CMSA. The remaining 4 digits are the MSA/CMSA FIPS code.

The following table outlines FIPS state codes by state name and state abbreviation. For a list of FIPS county and metro codes refer to the following websites:

<http://www.itl.nist.gov/fipspubs/co-codes/states.htm> (county),

<http://www.census.gov/population/estimates/metro-city/99mfips.txt> (metro).

Figure 5. Federal Information Processing Standards State Codes (FIPST), by State Name and State Abbreviation, 2 Digit State Codes

State Abbreviation (STABBR)	State Name (STNAME)	FIPS State Code (FIPST)
AL	Alabama	01
AK	Alaska	02
AZ	Arizona	04
AR	Arkansas	05
CA	California	06
CO	Colorado	08
CT	Connecticut	09
DE	Delaware	10
DC	District of Columbia	11
FL	Florida	12
GA	Georgia	13
HI	Hawaii	15
ID	Idaho	16
IL	Illinois	17
IN	Indiana	18
IA	Iowa	19

Figure 5. Federal Information Processing Standards State Codes (FIPST), by State Name and State Abbreviation, 2 Digit State Codes—Continued

State Abbreviation (STABBR)	State Name (STNAME)	FIPS State Code (FIPST)
KS	Kansas	20
KY	Kentucky	21
LA	Louisiana	22
ME	Maine	23
MD	Maryland	24
MA	Massachusetts	25
MI	Michigan	26
MN	Minnesota	27
MS	Mississippi	28
MO	Missouri	29
MT	Montana	30
NE	Nebraska	31
NV	Nevada	32
NH	New Hampshire	33
NJ	New Jersey	34
NM	New Mexico	35
NY	New York	36
NC	North Carolina	37
ND	North Dakota	38
OH	Ohio	39
OK	Oklahoma	40
OR	Oregon	41
PA	Pennsylvania	42
RI	Rhode Island	44
SC	South Carolina	45
SD	South Dakota	46
TN	Tennessee	47
TX	Texas	48
UT	Utah	49
VT	Vermont	50
VA	Virginia	51
WA	Washington	53
WV	West Virginia	54
WI	Wisconsin	55
WY	Wyoming	56

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey, (Form F-33) FY 1996, (sdf96c1b).

School Level Codes. School level codes (SCHLEV) describe the level of education provided within each school district. SCHLEV codes are:

Figure 6. SCHLEV Code Description

Code	Description
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	Educational Service Agency (ESA)

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey, (Form F-33) FY 1996, (sdf96c1b).

Most educational service agencies 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 on the CCD School Universe file. These codes can be linked to the F-33 file to determine the type of services an agency provides. In addition, the grade range of the schools within each district is identified on the CCD Agency Universe file, which can also be linked to the F-33 file if more detailed grade ranges are required.

CCDNF. The CCDNF variable indicates whether the record matches a record on the LEA Universe survey. A CCDNF code of ‘0’ identifies those districts that do not match to the CCD nonfiscal files. A ‘1’ code is assigned to those records that do match.

GSLO and GSHI. GSLO (low grade) and GSHI (high grade) comprise the grade span for the LEA. The GSLO variable indicates the LEA lowest grade offered; the GSHI variable indicates the LEA highest grade offered.

WEIGHT. Weight values exist on all of the F-33 surveys regardless of year. Surveys that were universe collections have a weight of 1 assigned to each record.

In addition to the identification variables mentioned above, there is a complete listing of variables and description in Appendix A.

D. Common Core of Data (CCD)

The CCD is a comprehensive, annual, national, statistical database of information concerning all public elementary and secondary schools and school districts. As previously noted, CCD is made up of a set of five surveys: Public Elementary/Secondary School Universe, Local Education Agency (School District) Universe, State Nonfiscal, NPEFS, and F-33 surveys. All CCD data are provided by the SEAs and are edited by NCES. 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 on some records to more closely reflect the count of students enrolled in the schools of the school district.

National Public Education Finance Survey (NPEFS). NPEFS is a key component of the CCD survey system. This survey collects state totals of school finance data. The NPEFS and F-33 surveys collect data from SEAs. NPEFS includes expenditures for special state-run schools that are not included on 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.

E. Changes to the Survey 1990 to Present

Changes across survey cycles in methodology, survey format and reporting, and unit identifiers are detailed in the following notes. This information may be important to the user planning longitudinal analysis.

Sample Use

Prior to fiscal year 1995, every F-33 survey was a sample survey except those years ending in 0, 2, and 7. Beginning with fiscal year 1995, data were collected and processed for every LEA. Such reporting constitutes a universe survey. In fiscal years 1991, 1993, and 1994 only sample data were submitted by some states. The following table illustrates which states have sample data on the CCD file for these years.

Figure 7. F-33 Survey Sample Data, by Year and State

Fiscal Year	State
1991	Arkansas, Arizona, Colorado, Georgia, Kentucky, Mississippi, Montana, New Jersey, New Mexico, Oregon, Oklahoma, South Dakota, and Utah
1993	Arkansas, Colorado, Georgia, Kentucky, Mississippi, New Jersey, New Mexico, Oklahoma, and South Dakota
1994	Arkansas, Colorado, Kentucky, New Jersey, New Mexico, Oklahoma, and South Dakota

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey, (Form F-33) FY 1996, (sdf96c1b).

For a detailed explanation of the sampling methodology and the assignment of unit weights, please consult the documentation for these years.

Survey Changes

Changes in Format. The F-33 survey was significantly expanded beginning with the FY 1992 survey. In particular, more detailed data were collected for both revenues and expenditures. Also beginning with the FY 1992 expansion, some federal revenue detail data were pulled from the data collection associated with the General Education Provisions Act (GEPA). Under section 406a of GEPA, the U.S. Department of Education collects data for 29 education-related federal grant programs. These data were used to fill in missing data for federal revenues (F-33 items: B10, B11, B12, B13, C14, C15, C16, C17, C18, C19, C20, and C36). In nearly all cases the

federal revenue subtotal (TFEDREV) was left unchanged. Beginning with the FY 1997 survey, some administrative expenditure items were collapsed. These changes are summarized in the tables below.

Figure 8. Changes in the F-33 Survey, Fiscal Years 1990–1996

Variable Change	
1990 to 1991	1992 to 1996
A10	A07+A08+A15
A12	A11+A13+A20
B26	B10+B11+B12+B13
C23	C01+C04+C05+C06+C07+C08+C09+C10+C11+C12+ C13+C35
C26	C14+C15+C16+C17+C18+C19+C20+C36
C27	C38+C39
E27	V35+V40+V45+V50+V55
E15	V85
K12	K09+K10+K11

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey, (Form F-33) FY 1996, (sdf96c1b).

Figure 9. Changes in the F-33 Survey, Fiscal Years 1992–1997

1992 to 1996	1997
V19+V25+V27	V37
V20+V26+V28	V38
V35+V50+V55	V90

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey, (Form F-33) FY 1996, (sdf96c1b).

Combined Financial Data. For six districts in California, the state reports a single unified district on the F-33, but separate elementary and secondary districts on the CCD Agency Universe. California treats the two Elementary and High School districts as one district in its financial accounting, but as separate districts in managing student and staff data. An NCESID code is assigned to the combined district so that it may be matched with related items on the CCD file. Refer to the table in Appendix C under California for a list of the combined data by district, NCESID, enrollment and year.

Changes in Unit Identifiers. Prior to 1994, CENSUSID consisted of a 9-digit field where positions 1–2 represented the Census state code; position 3, the agency type code; positions 4–6, the country area code; and positions 7–9, the parent school district government. In the 1994–1996 cycles, positions 10–14 were added to further specify units of parent school district governments. Consequently, the CENSUSID was changed from a 9-digit field to a 14-digit field. Following the 1993 survey cycle, the type codes, position 3 of the CENSUSID, were changed and are detailed in the following table.

Figure 10. Third Position of CENSUSID, Changes in Agency Type Code Over Years

Type / Description	
Prior to FY 1994	1994 – Present
0 / State Dependent School System	0 / State Dependent School System
5 / Independent School System	5 / Independent School District
7 / County Dependent School System	1 / County Dependent School System
8 / City Dependent School System	2 / City Dependent School System
9 / Township Dependent School System	3 / Township Dependent School System

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey, (Form F-33) FY 1996, (sdf96c1b).

Longitudinal Consistency. Although longitudinal consistency is a key principle of CCD, it is impossible for NCES to guarantee, particularly when utilizing early data cycles. As previously discussed, in 1991, 1993, and 1994, and in previous data collection years not ending in 0, 2, or 7, the F-33 survey utilized sample data. As a result, it is not possible to conduct a longitudinal study for every LEA across every survey cycle.

Data files prior to FY 1994 contain a YRDATA variable. The variable was used to identify records that used data from a previous year. Prior to FY 1994, when entire records were missing, records from a previous year were copied into the current year file and inflated using the Municipal Cost Index.³ YRDATA indicated which year the data were drawn for each record. Beginning with FY 1994 this method was no longer used.

Files covering fiscal years 1994 through 1996 are missing a small amount of detail data within support services for a limited number of districts in California. The subtotals TCURSSVC, TCURELSC, and TOTALEXP include these expenditures, but a detailed breakout within support services was not reported.

F. File Formats and File Names

Data File Formats. Data presented in this release are available in two formats—SAS data sets (.sd2), and comma separated values text files (.txt).

The names of those data sets are:

sdf96c1b.sas7bdat (*SAS—F-33 data for School Year 1995–1996, FY 1996*)

sdf96c1b.txt (*TEXT—F-33 data for School Year 1995–1996, FY 1996*)

The first 5 characters indicate the file contents and year, and the last 3 characters indicate the file version. “sdf” stands for school district finance, “96” stands for FY 1996, “c” indicates this is the 3rd version of this file produced by the Census Bureau, “1” indicates that the file is ready for release by NCES, and “b” indicates this is the second version of this file by NCES.

³Refer to the “American City County” magazine for the Municipal Cost Index (<http://americancityandcounty.com/>). Data were inflated using the index to one decimal place.

Complete information on layout (variable name, data type—alpha or numeric, and variable description) can be found in appendix A. Finance data included in these files are presented in whole dollar amounts.

G. Appendices D and E

Zero/Non-zero Frequencies of Cumulative Variables. The frequency of non-zero and zero data for cumulative variables (totals and subtotals) is provided in appendix D of this release.

Survey Forms/Questionnaires. The F-33 survey form is provided in appendix E in a portable document format (pdf), which can be viewed and printed using an Acrobat Reader. There are items on the survey form that do not appear on the data file. They are referred to as Special Processing Items and are used in processing the F-33 data. These items are listed in Part IX of the survey form and include: T07, J13, J17, J07, J08, J09, J40, J45, J90, J10, J12, J11, B23, J14, J95, J96, J97, J98, J99.

Appendix A—Record Layout and Descriptions of Data Elements

Common Core of Data, School District Finance Survey, SY 1995–96, FY 1996

File name=sdf96c1b.txt
 Number of Variables =131
 Number of Observations = 15,506
 Release: 1b, July 2005
 This is a tab-delimited file.

Position	Variable Name	Type	Variable Description
1	LEAID	Char	NCES 7 DIGIT LOCAL EDUCATION AGENCY ID
2	CENSUSID	Char	CENSUS 14 DIGIT GOVT ID
3	FIPST	Char	FIPS STATE NUMBER
4	FIPSCO	Char	FIPS COUNTY NUMBER
5	CMSA	Char	CMSA/PMSA/MSA 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.
6	NAME	Char	NAME OF LOCAL EDUCATION AGENCY
7	STNAME	Char	STATE NAME
8	STABBR	Char	STATE ABBREVIATION
9	SCHLEV	Char	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 Non-Operating School System 07 Education Service Agency
10	YEAR	Char	YEAR OF DATA
11	CCDNF	Char	CCD AGENCY NONFISCAL FILE MATCH 0 Does not match CCD LEA Agency Nonfiscal file 1 Matches CCD LEA Agency Nonfiscal file
12	GSLO	Char	AGENCY LOW GRADE OFFERED
13	GSHI	Char	AGENCY HIGH GRADE OFFERED
14	V33	Num	FALL MEMBERSHIP
15	TOTALREV	Num	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
16	TFEDREV	Num	TOTAL FEDERAL REVENUE (equals C14 + C15 + C16 + C17 + C18 + C19 + C20 + C25 + C36 + B10 + B11 + B12 + B13)
17	C14	Num	FED REV - THRU STATE - TITLE I
18	C15	Num	FED REV - THRU STATE - CHILDREN WITH DISABILITIES - IDEA
19	C16	Num	FED REV - THRU STATE - EISENHOWER MATH AND SCIENCE
20	C17	Num	FED REV - THRU STATE - DRUG FREE SCHOOLS
21	C18	Num	FED REV - THRU STATE - TITLE VI
22	C19	Num	FED REV - THRU STATE - VOCATIONAL EDUCATION
23	C20	Num	FED REV - THRU STATE - OTHER
24	C25	Num	FED REV - THRU STATE - CHILD NUTRITION ACT
25	C36	Num	FED REV - NONSPECIFIED
26	B10	Num	FED REV - DIRECT - IMPACT AID
27	B11	Num	FED REV - DIRECT - BILINGUAL EDUCATION
28	B12	Num	FED REV - DIRECT - INDIAN EDUCATION

Appendix A—Record Layout and Descriptions of Data Elements
Common Core of Data, School District Finance Survey, SY 1995–96, FY 1996

Position	Variable Name	Type	Variable Description
29	B13	Num	FED REV - DIRECT - OTHER
30	TSTREV	Num	TOTAL STATE REVENUE (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11+ C12 + C13 + C35 + C38 + C39)
31	C01	Num	STATE REV - GENERAL FORMULA ASSISTANCE
32	C04	Num	STATE REV - STAFF IMPROVEMENT PROGRAMS
33	C05	Num	STATE REV - SPECIAL EDUCATION PROGRAMS
34	C06	Num	STATE REV - COMPENSATORY AND BASIC SKILLS PROGRAMS
35	C07	Num	STATE REV - BILINGUAL EDUCATION PROGRAMS
36	C08	Num	STATE REV - GIFTED AND TALENTED PROGRAMS
37	C09	Num	STATE REV - VOCATIONAL EDUCATION PROGRAMS
38	C10	Num	STATE REV - SCHOOL LUNCH PROGRAMS
39	C11	Num	STATE REV - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
40	C12	Num	STATE REV - TRANSPORTATION PROGRAMS
41	C13	Num	STATE REV - OTHER PROGRAMS
42	C35	Num	STATE REV - NONSPECIFIED
43	C38	Num	STATE REV ON BEHALF - EMPLOYEE BENEFITS
44	C39	Num	STATE REV ON BEHALF - NOT EMPLOYEE BENEFITS
45	TLOCREV	Num	TOTAL LOCAL REVENUE (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + U22 + U97 + C24)
46	T02	Num	LOCAL REV - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
47	T06	Num	LOCAL REV - PROPERTY TAXES
48	T09	Num	LOCAL REV - GENERAL SALES TAXES
49	T15	Num	LOCAL REV - PUBLIC UTILITY TAXES
50	T40	Num	LOCAL REV - INDIVIDUAL AND CORPORATE INCOME TAXES
51	T99	Num	LOCAL REV - ALL OTHER TAXES
52	D11	Num	LOCAL REV - FROM OTHER SCHOOL SYSTEMS
53	D23	Num	LOCAL REV - FROM CITIES AND COUNTIES
54	A07	Num	LOCAL REV - TUITION FEES FROM PUPILS AND PARENTS
55	A08	Num	LOCAL REV - TRANSPORTATION FEES FROM PUPILS AND PARENTS
56	A09	Num	LCOAL REV - SCHOOL LUNCH
57	A11	Num	LOCAL REV - TEXTBOOK SALES AND RENTALS
58	A13	Num	LOCAL REV - STUDENT ACTIVITY RECEIPTS
59	A15	Num	LOCAL REV - STUDENTS FEES, NONSPECIFIED
60	A20	Num	LOCAL REV - OTHER SALES AND SERVICES
61	U22	Num	LOCAL REV - INTEREST EARNINGS
62	U97	Num	LOCAL REV - MISCELLANEOUS
63	C24	Num	CENSUS STATE REVENUE, NCES LOCAL REVENUE
64	TOTALEXP	Num	TOTAL EXPENDITURES (equals TCURELSC + TCAPOUT + TNONELSE + L12 + M12 + Q11 + I86)
65	TCURINST	Num	TOTAL CURRENT EXP - INSTRUCTION (equals E13)
66	E13	Num	CURRENT EXP - INSTRUCTION

Appendix A—Record Layout and Descriptions of Data Elements
Common Core of Data, School District Finance Survey, SY 1995–96, FY 1996

Position	Variable Name	Type	Variable Description
67	TCURSSVC	Num	TOTAL CURRENT EXP - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + V40 + V45 + V35 + V50 + V55 + V85)
68	E17	Num	CURRENT EXP - SUPPORT SERVICES - PUPILS
69	E07	Num	CURRENT EXP - SUPPORT SERVICES - INSTRUCTIONAL STAFF
70	E08	Num	CURRENT EXP - SUPPORT SERVICES - GENERAL ADMINISTRATION
71	E09	Num	CURRENT EXP - SUPPORT SERVICES - SCHOOL ADMINISTRATION
72	V40	Num	CURRENT EXP - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
73	V45	Num	CURRENT EXP - SUPPORT SERVICES - STUDENT TRANSPORTATION
74	V35	Num	CURRENT EXP - SUPPORT SERVICES BUSINESS
75	V50	Num	CURRENT EXP - SUPPORT SERVICES CENTRAL
76	V55	Num	CURRENT EXP - SUPPORT SERVICES OTHER
77	V85	Num	CURRENT EXP - SUPPORT SERVICES NONSPECIFIED
78	TCUROTH	Num	TOTAL CURRENT EXPENDITURES - OTHER ELSEC (equals E11 + V60 + V65)
79	E11	Num	CURRENT EXP - FOOD SERVICES
80	V60	Num	CURRENT EXP - ENTERPRISE OPERATIONS
81	V65	Num	CURRENT EXP - OTHER ELSEC
82	TNONELSE	Num	TOTAL NON-ELSEC EXPENDITURES (equals V70 + V75 + V80)
83	V70	Num	NON-ELSEC EXP - COMMUNITY SERVICES
84	V75	Num	NON-ELSEC EXP - ADULT EDUCATION
85	V80	Num	NON-ELSEC EXP - OTHER
86	TCAPOUT	Num	TOTAL CAPITAL OUTLAY EXPENDITURES (equals F12 + G15 + K09 + K10 + K11)
87	F12	Num	CAPITAL OUTLAY - CONSTRUCTION
88	G15	Num	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
89	K09	Num	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
90	K10	Num	CAPITAL OUTLAY - OTHER EQUIPMENT
91	K11	Num	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
92	TCURELSC	Num	TOTAL CURRENT EXP FOR ELSEC EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)
93	L12	Num	PAYMENTS TO STATE GOVERNMENTS
94	M12	Num	PAYMENTS TO LOCAL GOVERNMENTS
95	Q11	Num	PAYMENTS TO OTHER SCHOOL SYSTEMS
96	I86	Num	INTEREST ON DEBT
97	Z32	Num	TOTAL SALARIES
98	Z33	Num	SALARIES - INSTRUCTION
99	V11	Num	SALARIES - SUPPORT SERVICES - PUPILS
100	V13	Num	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
101	V15	Num	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
102	V17	Num	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
103	V21	Num	SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
104	V23	Num	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION

Appendix A—Record Layout and Descriptions of Data Elements
Common Core of Data, School District Finance Survey, SY 1995–96, FY 1996

Position	Variable Name	Type	Variable Description
105	V19	Num	SALARIES - SUPPORT SERVICES - BUSINESS
106	V25	Num	SALARIES - SUPPORT SERVICES - CENTRAL
107	V27		SALARIES - SUPPORT SERVICES - OTHER
108	V29	Num	SALARIES - FOOD SERVICES
109	Z34	Num	TOTAL EMPLOYEE BENEFITS
110	V10	Num	EMPL BENEFITS - INSTRUCTION
111	V12	Num	EMPL BENEFITS - SUPPORT SERVICES - PUPILS
112	V14	Num	EMPL BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
113	V16	Num	EMPL BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
114	V18	Num	EMPL BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
115	V22	Num	EMPL BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
116	V24	Num	EMPL BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
117	V20	Num	EMPL BENEFITS - SUPPORT SERVICES - BUSINESS
118	V26	Num	EMPL BENEFITS - SUPPORT SERVICES - CENTRAL
119	V28	Num	EMPL BENEFITS - SUPPORT SERVICES - OTHER
120	V30	Num	EMPL BENEFITS - FOOD SERVICES
121	V32	Num	EMPL BENEFITS - ENTERPRISE OPERATIONS
122	_19H	Num	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
123	_21F	Num	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
124	_31F	Num	LONG TERM DEBT - RETIRED DURING FISCAL YEAR
125	_41F	Num	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
126	_61V	Num	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
127	_66V	Num	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
128	W01	Num	ASSETS - SINKING FUND
129	W31	Num	ASSETS - BOND FUND
130	W61	Num	ASSETS - OTHER FUNDS
131	WEIGHT	Num	WEIGHT

Appendix B—Glossary

Common Core of Data, School District Finance Survey, FY 1996, SY 1995–96

This glossary applies to the school district financial survey. When applicable, corresponding F-33 variables are listed in brackets. For additional detail, it is suggested that the data user consult the NCES Handbook: *Financial Accounting for Local and State School Systems*.

BOND FUNDS. Funds established to account for the proceeds of bond issues pending their disbursement. [e.g. W31]

CAPITAL OUTLAY. Direct expenditure for contract or force account 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. [e.g. F12, G15, K09, K10, K11]

CASH and DEPOSITS. Cash on hand and on deposit, including any savings and other time deposits as well as demand deposits.

CASH and SECURITY HOLDINGS. 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. [e.g. W01, W31, W61]

CCD. Common Core of Data. A group of public elementary-secondary education surveys of NCES. CCD data are collected from each state's department of education, from their administrative records data systems. The CCD variable on the F-33 data file indicates whether the record matches a record on the CCD Agency (nonfiscal) 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 planning and design of specific projects, site improvements and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction. [e.g. 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 payments made by states on behalf of school districts and transfers by some school districts into their own retirement system.

Appendix B—Glossary

Common Core of Data, School District Finance Survey, FY 1996, SY 1995–96

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 noninterest-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. [e.g. **_19H, _21F, _31F, _41F, _61V, _66V**]

DEBT OUTSTANDING. All debt obligations remaining unpaid on the date specified. [e.g. **_41F**]

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, workmen’s compensation, and unemployment compensation. [e.g. **Z34**]

ENROLLMENT. Count of pupils on pupil rolls in the fall of the school system’s fiscal year. The term “membership” can also be used in place of “enrollment.” [e.g. **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 expenditure for construction or for purchase of land and existing structures. [e.g. **K11, K09, K10**]

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. Expenditure includes only external transactions of a school system and excludes non-cash transactions such as the provision of prerequisites or other payments in-kind.

FEDERAL REVENUE (DIRECT). Aid from project grants for programs such as Impact Aid (PL 81-815 and PL 81-874), Indian Education, Bilingual Education, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted / Talented. [e.g. **B10, B11, B12, B13**]

FEDERAL REVENUE DISTRIBUTED BY STATE GOVERNMENTS. Aid from formula grants distributed through State government agencies. This includes revenue from such programs as:

Child Nutrition Programs. Includes revenues from National School Lunch, Special Milk, School Breakfast, and Ala Carte programs. Does not include the value of donated commodities. [e.g. **C25**]

Compensatory Programs. Revenues authorized by Chapter 1 of the Elementary-Secondary Education Act (PL 89-10). Includes basic, concentration, and migratory education grants. [e.g. **C14**]

Children with Disabilities. Revenues awarded under the Children with Disabilities Act (PL 91-230). Includes formula grants authorized in Part B of this legislation but excludes project grants authorized in Part C (Early Education and Severely Disabled Programs), Part E (Innovation and Development), and Part G (Technical Development). Revenues from these programs exclude project grants that are included in Federal Aid (Direct). [e.g. **C15**]

Vocational Programs. Revenues from the Carl D. Perkins Vocational Education Act (PL 101-392). Includes revenues from Title II (Basic Grants), Title III (Community Based Organizations), Title III-B (Consumer and Homemaking Education), and Title III-E (Tech-Prep Education). [e.g. **C19**]

Appendix B—Glossary

Common Core of Data, School District Finance Survey, FY 1996, SY 1995–96

Other Federal Aid Distributed by the State. Includes revenues from other formula grant programs distributed through state governments, such as the Adult Education Act (Part B), Chapter 2 Block Grants sanctioned by the Education Consolidation Improvement Act (PL 100-297), Drug Free Schools (1986 Elementary-Secondary Education Act), and Eisenhower Math and Science (PL 89-10, Title II-A). [e.g. C16, C17, C18, C20]

Nonspecified Federal Aid Distributed by the State. Federal revenue amounts which 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.” [e.g. 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.

INSTRUCTION EXPENDITURE. Relates to the instruction function (series 1000) defined in Financial Accounting for Local and State School Systems (National Center for Education Statistics, 1990). Instruction presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid only by school system if under “current operation” or paid by both school and state if under “current spending”), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. Instruction covers regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional support activities as well as adult education and community services. [TCURINST, E13]

INSTRUCTIONAL EQUIPMENT (Only). Includes expenditure for all equipment recorded by school systems in general or operating funds under the “instruction” function. [e.g. 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. [e.g. U22]

INTEREST EXPENDITURE. Amounts paid for use of borrowed money. [e.g. I86]

LAND and EXISTING STRUCTURES. Expenditures for the purchase of land, improvements to land, and existing buildings including purchase of rights-of-way, payments on capital leases, title search, and similar activity associated with real property purchase transactions. [e.g. G15]

LEA. Local Education Agency, often called school districts, 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]

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. [e.g. _21F]

Appendix B—Glossary

Common Core of Data, School District Finance Survey, FY 1996, SY 1995–96

LONG-TERM DEBT RETIRED. The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. [e.g. **_31F**]

NCES. National Center for Education Statistics, an organization within the U.S. Department of Education. NCES is the primary federal entity for collecting, analyzing and reporting data related to education.

NON ELEMENTARY-SECONDARY CURRENT SPENDING. Current spending for non elementary–secondary education programs. Included in this category are community services, adult education, and other non elementary-secondary current expenditures. [T**NONELSE** is the sum of: **V70, V75, and V80**]

OTHER ELEMENTARY-SECONDARY CURRENT SPENDING. Current spending for other than elementary–secondary education instruction and support service activities. Included in this category are food services, enterprise operations, and other elementary-secondary current expenditures. [T**CUROTH** is the sum of: **E11, V60, and V65**]

PAYMENTS TO OTHER GOVERNMENTS. Payments made to school district, states, local, or municipal government agencies. These include tuition, transportation, and repayments of loans and debt service payments to entities that incur debt instead of the school system. [e.g. **L12, M12, Q11**]

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 or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or on certain or all intangibles. [e.g. **T06**]

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 as sub-units of some other governmental unit such as a county, municipality, township, or the state.

PURCHASE of LAND and EXISTING STRUCTURES. Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions. [e.g. **G15**]

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 excludes non-cash transactions such as receipt of services, commodities, or other “receipts in-kind.”

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

SALARIES and WAGES. Amounts paid for compensation of school system officers and employees. Consists of gross compensation before deductions from withheld taxes, retirement contributions, or other purposes. [e.g. **Z32**]

SCHOOL BREAKFAST and LUNCH. Payments by the Department of Agriculture under the Child Nutrition Act for school lunch, special milk, and other programs. Excludes the value of commodities transferred under this program. [e.g. **C25**]

SCHOOL LUNCH CHARGES. Gross collections from cafeteria sales to children and adults. [e.g. **A09**]

SHORT-TERM DEBT. Interest-bearing debt payable within 1 year from the date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Appendix B—Glossary

Common Core of Data, School District Finance Survey, FY 1996, SY 1995–96

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 the school systems pay for servicing debt. [e.g. C11]

Compensatory 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 which provide more than staff enhancements, such as materials, resource centers, and equipment. [e.g. C06]

Children with Disabilities - IDEA. Revenues for the education of physically and mentally handicapped students. [e.g. C05]

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 the public school systems. [e.g. C38, C39]

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. [e.g. C04]

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

Vocational Programs. Revenues for state vocational education assistance programs, including career education programs. [e.g. C09]

Other State Aid. All other state revenues which are paid directly to the 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, pre-kindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services. In cases where these programs are covered under state government’s general formula assistance program, revenues will be shown under “general formula assistance” instead of “Other State Aid.” [e.g. C01, C07, C08, C13]

Nonspecified State Aid. State revenue amounts which 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.” [e.g. C35, C13]

STUDENT 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.

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SUPPORT SERVICES EXPENDITURE. Relates to support services functions (series 2000) defined in “Financial Accounting for Local and State School Systems” (National Center for Education Statistics, 1990). Support services presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid only by school systems if under “current operation” or paid by both school and state if under “current spending”), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. It includes expenditures for the following functions: [TCURSSVC is the sum of: E17, E07, E08, E09, V40, V45, V90, and V85]

Business/Central/Other Support Services. Expenditures 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, non-instructional in-service training, staff health services), and data processing services. [e.g. V37, V38, V90]

General Administration. Expenditures for board of education and executive administration (office of the superintendent) services. [e.g. V15, V16, E08]

Instructional Staff Support. Expenditures for supervision and instruction service improvements, curriculum development, instructional staff training, and media, library, audiovisual, television, and computer-assisted instruction services. [e.g. V13, V14, E07]

Operation and Maintenance. Expenditures for building services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, non-student transportation vehicle operation and maintenance, and security services. [e.g. V21, V22, V40]

Pupil Support Services. Expenditures 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. [e.g. V11, V12, E17]

Pupil Transportation Services. Expenditures for the transportation of public school students including vehicle operation, monitoring riders, and vehicle servicing and maintenance. [e.g. V23, V24, V45]

School Administration. Expenditures for the office of the principal services. [e.g. V17, V18, E09]

Nonspecified Support Services. Expenditures which 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 were included in “nonspecified” instead of “other support services.” [e.g. V85]

TAXES. Compulsory contributions exacted by a school system for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by government. School systems tax revenue excludes any amounts from shares of state imposed /collected taxes, which are classified as intergovernmental revenue. [e.g. T06, T09, T15, T40, T99]

TOTAL EXPENDITURE. Total expenditure is the sum of current expenditures, capital outlay, intergovernmental expenditures (i.e. payments to other state and local governments and other school systems), and debt service expenditures. [TOTALEXP is the sum of: TCURELSC, TNONELSE, TCAPOUT, L12, M12, Q11, and I86]

Appendix B—Glossary
Common Core of Data, School District Finance Survey, FY 1996, SY 1995–96

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

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Common Core of Data, School District Finance Survey, FY 1996, SY 1995–96

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Appendix C—State Notes

Common Core of Data, School District Finance Survey, SY 1995–96, FY 1996

The following notes can be used to track 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

State Abbreviation: AL

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.

Arizona

State Abbreviation: AZ

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

State Abbreviation: AR

Notes:

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

California

State Abbreviation: CA

Notes:

- State expenditure made on behalf of the public school systems is reported in the data.
- Expenditures for support services are not broken out.

-For six districts in CA, the state reports a single unified district on the F-33, but separate elementary and secondary districts on the CCD Agency Universe. California treats the two Elementary and High School districts as one district in its financial accounting, but as separate districts in managing its student and staff data. The student membership count (V33) was corrected in 4 records: LEAID 0691078, 0613060, 0601910, and 0635590. An NCESID code is assigned to the combined district so that it may be matched with related items on the CCD file. The table below lists the combined data by district, NCESID and enrollment.

Table C-1. California School Districts Combined Financial Data for the F-33 Survey: 1995–96

School District	NCESID	Enrollment	Year
Alhambra (combined district)	0601910	19,830	1996
Alhambra City Elementary	0601910	11,403	1996
Alhambra City High	0601930	8,427	1996
Eureka (combined district)	0613060	6,095	1996
Eureka City Elementary	0613040	2,839	1996
Eureka City High	0613060	3,256	1996
Modesto (combined district)	0625130	30,723	1996
Modesto City Elementary	0625130	18,152	1996
Modesto City High	0625150	12,571	1996
Petaluma (combined district)	0630230	7,228	1996
Petaluma City Elementary	0630230	2,489	1996
Petaluma City High	0630250	4,739	1996
Santa Cruz (combined district)	0635590	8,815	1996
Santa Cruz City Elementary	0635590	3,395	1996

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School District	NCESID	Enrollment	Year
Santa Cruz City High	0635600	5,420	1996
Santa Rosa (combined district)	0635810	16,400	1996
Santa Rosa Elementary	0635810	5,122	1996
Santa Rosa High	0635830	11,278	1996

Colorado

State Abbreviation: CO

Connecticut

State Abbreviation: CT

Notes:

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

Delaware

State Abbreviation: DE

Notes:

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

District of Columbia

State Abbreviation: DC

Notes:

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

Florida

State Abbreviation: FL

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

State Abbreviation: GA

Notes:

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

Idaho

State Abbreviation: ID

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.

Illinois

State Abbreviation: IL

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.
-Corporate personal property replacement tax revenues are included in local revenue.

Indiana

State Abbreviation: IN

Notes:

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

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Iowa

State Abbreviation: IA

Kansas

State Abbreviation: KS

Notes:

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

Kentucky

State Abbreviation: KY

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

State Abbreviation: LA

Notes:

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

Maine

State Abbreviation: ME

Notes:

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

Maryland

State Abbreviation: MD

Notes:

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

Massachusetts

State Abbreviation: MA

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.

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

Michigan

State Abbreviation: MI

Notes:

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

Minnesota

State Abbreviation: MN

Mississippi

State Abbreviation: MS

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.

Montana

State Abbreviation: MT

Appendix C—State Notes

Common Core of Data, School District Finance Survey, SY 1995–96, FY 1996

Nebraska

State Abbreviation: NE

Nevada

State Abbreviation: NV

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

State Abbreviation: NH

New Jersey

State Abbreviation: NJ

Notes:

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

New Mexico

State Abbreviation: NM

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.

New York

State Abbreviation: NY

Notes:

- Fixed charges are estimated based on salaries and wages.
- The state of NY created 16 “special act” school districts designed to be run by private organizations serving institutionalized children. They have neither tax bases nor student populations of their own, but serve children placed by other school districts or public agencies. Prior to Fiscal Year 1998, these districts were classified as regular public schools districts and included on the F-33 data file as such. Beginning with Fiscal Year 1998, these school districts were reclassified as private entities.

North Carolina

State Abbreviation: NC

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

State Abbreviation: ND

Ohio

State Abbreviation: OH

Appendix C—State Notes
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Oklahoma

State Abbreviation: OK

Notes:

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

Oregon

State Abbreviation: OR

Pennsylvania

State Abbreviation: PA

Notes:

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

Rhode Island

State Abbreviation: RI

Notes:

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

South Carolina

State Abbreviation: SC

Notes:

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

South Dakota

State Abbreviation: SD

Notes:

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

Tennessee

State Abbreviation: TN

Notes:

-Fixed charges are estimated based on salaries and wages.

Texas

State Abbreviation: TX

Notes:

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

-Direct Support payments by the state on behalf of school districts for non-elementary-secondary programs are included in the 'total' variables (TNONELSE and TOTALEXP), but are not included in the detail items (V70, V75 and V80).

Utah

State Abbreviation: UT

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

State Abbreviation: VT

Notes:

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

Virginia

State Abbreviation: VA

Notes:

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

Washington

State Abbreviation: WA

West Virginia

State Abbreviation: WV

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

State Abbreviation: WI

Wyoming

State Abbreviation: WY

Appendix D.—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1995–96, FY 1996
Preliminary File

Table D-1. Frequencies of categorical variables: 1995–96

School Level Code				
SCHLEV	Frequency	Percent	Cumulative Frequency	Cumulative Percent
01 Elementary School System Only	3,243	20.9	3,243	20.9
02 Secondary School system Only	538	3.5	3,781	24.4
03 Elementary-Secondary School System	10,573	68.2	14,354	92.6
05 Vocational or Special Education School System	270	1.7	14,624	94.3
06 Nonoperating School System	276	1.8	14,900	96.1
07 Educational Service Agency	606	3.9	15,506	100.0

Survey Year				
YEAR	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1996	15,506	100.0	15,506	100.0

CCD Nonfiscal Match				
CCDNF	Frequency	Percent	Cumulative Frequency	Cumulative Percent
0 Record does not match CCD LEA Universe Survey	172	1.1	172	1.1
1 Record matches CCD LEA Universe Survey	15,334	98.9	15,506	100.0

See notes at end of table.

Appendix D.—Value Distribution and Field Frequencies
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Table D-1. Frequencies of categorical variables: 1995–96—Continued

Low Grade Span (School Universe)				
GSLO	Frequency	Percent	Cumulative Frequency	Cumulative Percent
Missing	173	1.1	173	1.1
00 No students	732	4.7	905	5.8
01 1st Grade Students	169	1.1	1,074	6.9
02 2nd Grade Students	44	0.3	1,118	7.2
03 3rd Grade Students	15	0.1	1,133	7.3
04 4th Grade Students	10	0.1	1,143	7.4
05 5th Grade Students	7	0.1	1,150	7.4
06 6th Grade Students	18	0.1	1,168	7.5
07 7th Grade Students	116	0.8	1,284	8.3
08 8th Grade Students	8	0.1	1,292	8.3
09 9th Grade Students	470	3.0	1,762	11.4
10 10th Grade Students	8	0.1	1,770	11.4
11 11th Grade Students	3	0.0	1,773	11.4
12 12th Grade Students	1	0.0	1,774	11.4
KG Kindergarten Students	8,087	52.2	9,861	63.6
N Data are not Applicable	12	0.1	9,873	63.7
PK PreKindergarten Students	5,555	35.8	15,428	99.5
UG Students in Ungraded Classes	78	0.5	15,506	100.0

High Grade Span (School Universe)				
GSHI	Frequency	Percent	Cumulative Frequency	Cumulative Percent
Missing	173	1.1	173	1.1
00 No students	732	4.7	905	5.8
01 1st Grade Students	3	0.0	908	5.9
02 2nd Grade Students	6	0.0	914	5.9
03 3rd Grade Students	14	0.1	928	6.0
04 4th Grade Students	37	0.2	965	6.2
05 5th Grade Students	78	0.5	1,043	6.7
06 6th Grade Students	651	4.2	1,694	10.9
07 7th Grade Students	99	0.6	1,793	11.6
08 8th Grade Students	2,349	15.2	4,142	26.7
09 9th Grade Students	20	0.1	4,162	26.8
10 10th Grade Students	11	0.1	4,173	26.9
11 11th Grade Students	15	0.1	4,188	27.0
12 12th Grade Students	11,199	72.2	15,387	99.2
KG Kindergarten Students	3	0.0	15,390	99.3
N Indicates Data are not Applicable	12	0.1	15,402	99.3
PK PreKindergarten Students	26	0.2	15,428	99.5
UG Students in Ungraded Classes	78	0.5	15,506	100.0

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

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1995–96, (sdf96c1b).

Appendix D.—Value Distribution and Field Frequencies
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Table D-2. Count of districts with zero and non-zero values for revenues, by type of revenue and state: 1995–96

State	Total Revenue		Total Federal Revenue		Total State Revenue		Total Local Revenue	
	Non-zero	Zero	Non-zero	Zero	Non-Zero	Zero	Non-Zero	Zero
Total	15,467	39	14,741	765	15,324	182	15,434	72
Alabama	127	0	127	0	127	0	127	0
Alaska	54	0	53	1	53	1	54	0
Arizona	229	0	219	10	228	1	229	0
Arkansas	327	0	327	0	327	0	327	0
California	1,081	0	1,069	12	1,068	13	1,081	0
Colorado	194	1	192	3	194	1	194	1
Connecticut	174	0	173	1	173	1	172	2
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	196	0	196	0	196	0	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	112	0	108	4	112	0	111	1
Illinois	907	0	904	3	907	0	907	0
Indiana	314	0	310	4	313	1	314	0
Iowa	399	0	399	0	399	0	399	0
Kansas	304	0	304	0	304	0	304	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	291	1	233	59	289	3	290	2
Maryland	24	0	24	0	24	0	24	0
Massachusetts	382	31	328	85	334	79	381	32
Michigan	656	0	614	42	656	0	644	12
Minnesota	446	2	424	24	426	22	445	3
Mississippi	153	0	153	0	153	0	153	0
Missouri	525	0	525	0	525	0	525	0
Montana	491	0	412	79	489	2	490	1
Nebraska	686	0	450	236	685	1	685	1
Nevada	17	0	17	0	17	0	17	0
New Hampshire	176	0	154	22	164	12	176	0
New Jersey	615	0	594	21	614	1	615	0
New Mexico	89	0	89	0	89	0	89	0
New York	710	0	704	6	710	0	710	0
North Carolina	119	0	119	0	119	0	119	0
North Dakota	265	0	255	10	263	2	264	1
Ohio	741	0	729	12	740	1	739	2
Oklahoma	585	0	585	0	582	3	585	0
Oregon	266	0	246	20	265	1	266	0
Pennsylvania	605	0	595	10	602	3	605	0
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	106	0	103	3	106	0	106	0
South Dakota	177	0	173	4	177	0	177	0
Tennessee	140	0	139	1	139	1	140	0
Texas	1,059	4	1,045	18	1,051	12	1,049	14
Utah	40	0	40	0	40	0	40	0
Vermont	325	0	273	52	324	1	325	0
Virginia	155	0	138	17	137	18	155	0
Washington	305	0	300	5	304	1	305	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	429	1	430	0	430	0
Wyoming	49	0	49	0	49	0	49	0

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1995–96, (sdf96c1b).

Appendix D.—Value Distribution and Field Frequencies
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Table D-3. Count of districts with zero and non-zero values for current expenditures, by type of expenditures and state: 1995–96

State	Total Current Instruction Expenditures		Total Support Services Expenditures		Total Current Other Expenditures		Total Current Elementary/Secondary Expenditures	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
Total	15,285	221	15,448	58	14,030	1,476	15,456	50
Alabama	127	0	127	0	127	0	127	0
Alaska	54	0	54	0	48	6	54	0
Arizona	219	10	229	0	208	21	229	0
Arkansas	327	0	327	0	314	13	327	0
California	1,081	0	1,081	0	1,072	9	1,081	0
Colorado	193	2	194	1	180	15	194	1
Connecticut	166	8	166	8	141	33	166	8
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	193	3	196	0	189	7	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	112	0	112	0	106	6	112	0
Illinois	905	2	907	0	900	7	907	0
Indiana	311	3	314	0	295	19	314	0
Iowa	399	0	399	0	385	14	399	0
Kansas	304	0	304	0	304	0	304	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	261	31	291	1	220	72	291	1
Maryland	24	0	24	0	24	0	24	0
Massachusetts	333	80	379	34	310	103	379	34
Michigan	656	0	653	3	554	102	656	0
Minnesota	440	8	446	2	365	83	446	2
Mississippi	153	0	153	0	153	0	153	0
Missouri	525	0	525	0	524	1	525	0
Montana	487	4	491	0	331	160	491	0
Nebraska	676	10	686	0	400	286	686	0
Nevada	17	0	17	0	17	0	17	0
New Hampshire	171	5	176	0	149	27	176	0
New Jersey	603	12	615	0	567	48	615	0
New Mexico	89	0	89	0	89	0	89	0
New York	709	1	710	0	679	31	710	0
North Carolina	119	0	119	0	119	0	119	0
North Dakota	261	4	265	0	227	38	265	0
Ohio	734	7	740	1	664	77	740	1
Oklahoma	584	1	585	0	575	10	585	0
Oregon	262	4	266	0	213	53	266	0
Pennsylvania	603	2	605	0	548	57	605	0
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	106	0	106	0	100	6	106	0
South Dakota	176	1	177	0	170	7	177	0
Tennessee	139	1	139	1	139	1	139	1
Texas	1,055	8	1,062	1	1,036	27	1,063	0
Utah	40	0	40	0	40	0	40	0
Vermont	314	11	320	5	230	95	324	1
Virginia	153	2	154	1	132	23	154	1
Washington	305	0	305	0	290	15	305	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	429	1	430	0	426	4	430	0
Wyoming	49	0	49	0	49	0	49	0

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1995–96, (sdf96c1b).

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Table D-4. Count of districts with zero and non-zero values for expenditures or membership, by type of expenditures and state: 1995–96

State	Total Expenditures		Total Non-Elementary/Secondary Expenditures		Total Capital Outlay Expenditures		Membership	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
Total	15,493	13	9,184	6,322	14,933	573	14,512	994
Alabama	127	0	117	10	127	0	127	0
Alaska	54	0	52	2	54	0	53	1
Arizona	229	0	141	88	222	7	216	13
Arkansas	327	0	87	240	326	1	311	16
California	1,081	0	972	109	1,074	7	1,049	32
Colorado	194	1	86	109	194	1	176	19
Connecticut	166	8	146	28	166	8	166	8
Delaware	19	0	18	1	19	0	19	0
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	66	1	67	0	67	0
Georgia	196	0	89	107	196	0	180	16
Hawaii	1	0	1	0	1	0	1	0
Idaho	112	0	38	74	111	1	112	0
Illinois	907	0	440	467	898	9	905	2
Indiana	314	0	294	20	312	2	292	22
Iowa	399	0	195	204	399	0	383	16
Kansas	304	0	163	141	304	0	304	0
Kentucky	176	0	144	32	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	291	1	145	147	233	59	228	64
Maryland	24	0	24	0	24	0	24	0
Massachusetts	413	0	143	270	331	82	331	82
Michigan	656	0	463	193	636	20	593	63
Minnesota	446	2	382	66	423	25	372	76
Mississippi	153	0	101	52	153	0	153	0
Missouri	525	0	458	67	524	1	525	0
Montana	491	0	181	310	413	78	465	26
Nebraska	686	0	56	630	563	123	663	23
Nevada	17	0	16	1	17	0	17	0
New Hampshire	176	0	40	136	165	11	162	14
New Jersey	615	0	438	177	589	26	584	31
New Mexico	89	0	52	37	89	0	89	0
New York	710	0	686	24	707	3	709	1
North Carolina	119	0	114	5	119	0	119	0
North Dakota	265	0	45	220	248	17	234	31
Ohio	740	1	449	292	733	8	611	130
Oklahoma	585	0	170	415	575	10	566	19
Oregon	266	0	91	175	258	8	236	30
Pennsylvania	605	0	544	61	601	4	500	105
Rhode Island	36	0	9	27	36	0	36	0
South Carolina	106	0	99	7	106	0	92	14
South Dakota	177	0	43	134	174	3	173	4
Tennessee	140	0	125	15	139	1	138	2
Texas	1,063	0	414	649	1,045	18	1,044	19
Utah	40	0	14	26	40	0	40	0
Vermont	325	0	40	285	290	35	246	79
Virginia	155	0	133	22	151	4	132	23
Washington	305	0	153	152	305	0	296	9
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	351	79	429	1	426	4
Wyoming	49	0	34	15	49	0	49	0

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1995–96, (sdf96c1b).

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Table D-5. Minimum, maximum and mean of districts' local revenues, by state: 1995–96

State	Number of districts	Minimum	Maximum	Mean
Total	15,506	\$0	\$3,949,862,000	\$8,818,171
Alabama	127	753,000	63,354,000	7,019,984
Alaska	54	48,000	88,328,000	5,383,796
Arizona	229	4,000	153,821,000	8,585,258
Arkansas	327	100,000	81,718,000	2,125,336
California	1,081	25,000	963,824,000	10,747,109
Colorado	195	0	255,725,000	10,418,097
Connecticut	174	0	116,210,000	16,210,552
Delaware	19	945,000	54,290,000	12,867,947
District of Columbia	1	621,004,000	621,004,000	621,004,000
Florida	67	1,161,000	898,986,000	90,609,119
Georgia	196	252,000	367,926,000	16,130,536
Hawaii	1	28,531,000	28,531,000	28,531,000
Idaho	112	0	67,102,000	2,994,179
Illinois	907	66,000	1,445,345,000	9,079,656
Indiana	314	29,000	136,747,000	8,973,535
Iowa	399	355,000	94,795,000	4,069,514
Kansas	304	264,000	117,079,000	3,669,500
Kentucky	176	158,000	249,772,000	5,937,756
Louisiana	66	780,000	170,061,000	21,715,364
Maine	292	0	44,945,000	2,599,760
Maryland	24	8,425,000	823,184,000	135,580,208
Massachusetts	413	0	398,019,000	9,199,748
Michigan	656	0	169,582,000	5,945,840
Minnesota	448	0	201,225,000	5,412,292
Mississippi	153	330,000	76,316,000	4,321,033
Missouri	525	136,000	177,319,000	5,477,952
Montana	491	0	21,657,000	818,776
Nebraska	686	0	175,594,000	1,799,692
Nevada	17	591,000	629,842,000	58,119,882
New Hampshire	176	31,000	74,236,000	6,499,551
New Jersey	615	8,000	103,244,000	12,018,185
New Mexico	89	52,000	73,225,000	2,847,494
New York	710	59,000	3,949,862,000	20,044,738
North Carolina	119	1,230,000	264,728,000	17,659,336
North Dakota	265	0	38,669,000	1,204,887
Ohio	741	0	237,736,000	8,956,480
Oklahoma	585	11,000	76,223,000	1,795,998
Oregon	266	13,000	147,247,000	5,115,917
Pennsylvania	605	110,000	587,851,000	13,688,322
Rhode Island	36	582,000	66,926,000	17,172,083
South Carolina	106	537,000	123,005,000	13,558,396
South Dakota	177	43,000	78,343,000	2,451,186
Tennessee	140	328,000	263,886,000	13,031,743
Texas	1,063	0	669,458,000	10,153,495
Utah	40	409,000	106,981,000	17,577,825
Vermont	325	56,000	23,913,000	2,193,502
Virginia	155	151,000	923,438,000	27,961,284
Washington	305	9,000	119,052,000	5,570,420
West Virginia	55	1,145,000	76,882,000	10,501,273
Wisconsin	430	300,000	249,699,000	7,447,193
Wyoming	49	201,000	44,899,000	5,784,102

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1995–96, (sdf96c1b).

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Table D-6. Minimum, maximum and mean of districts' state revenues, by state: 1995–96

State	Number of districts	Minimum	Maximum	Mean
Total	15,506	\$0	\$3,548,085,000	\$8,875,432
Alabama	127	2,640,000	182,801,000	16,840,291
Alaska	54	0	222,247,000	13,076,222
Arizona	229	0	180,204,000	7,853,114
Arkansas	327	265,000	69,348,000	3,964,058
California	1,081	0	2,586,955,000	15,783,047
Colorado	195	0	217,825,000	8,536,800
Connecticut	174	0	173,320,000	9,788,339
Delaware	19	3,755,000	113,932,000	29,848,579
District of Columbia	1	0	0	0
Florida	67	3,028,000	1,183,199,000	99,574,433
Georgia	196	512,000	250,492,000	20,849,918
Hawaii	1	1,079,097,000	1,079,097,000	1,079,097,000
Idaho	112	41,000	66,315,000	6,412,661
Illinois	907	48,000	925,732,000	4,154,885
Indiana	314	0	202,868,000	10,504,003
Iowa	399	207,000	100,684,000	3,725,378
Kansas	304	185,000	150,942,000	5,456,493
Kentucky	176	684,000	279,816,000	12,912,977
Louisiana	66	4,355,000	203,353,000	29,970,545
Maine	292	0	19,389,000	2,217,062
Maryland	24	7,458,000	421,325,000	90,132,792
Massachusetts	413	0	185,376,000	7,331,947
Michigan	656	8,000	1,044,677,000	12,900,438
Minnesota	448	0	238,857,000	7,668,455
Mississippi	153	729,000	73,646,000	8,401,497
Missouri	525	86,000	237,916,000	3,905,758
Montana	491	0	25,235,000	921,079
Nebraska	686	0	86,088,000	837,258
Nevada	17	64,000	280,699,000	29,167,824
New Hampshire	176	0	5,052,000	482,028
New Jersey	615	0	419,053,000	7,462,967
New Mexico	89	748,000	367,699,000	14,399,629
New York	710	1,000	3,548,085,000	14,484,725
North Carolina	119	4,101,000	283,805,000	33,376,622
North Dakota	265	0	21,887,000	1,008,702
Ohio	741	0	297,695,000	6,520,104
Oklahoma	585	0	113,961,000	3,173,152
Oregon	266	0	192,309,000	6,852,060
Pennsylvania	605	0	757,631,000	9,305,374
Rhode Island	36	164,000	106,753,000	12,754,750
South Carolina	106	26,000	155,324,000	17,641,858
South Dakota	177	13,000	23,845,000	1,182,910
Tennessee	140	0	235,134,000	14,051,214
Texas	1,063	0	316,035,000	9,251,874
Utah	40	1,112,000	184,806,000	29,947,750
Vermont	325	0	5,578,000	663,560
Virginia	155	0	152,570,000	12,766,413
Washington	305	0	203,225,000	14,061,964
West Virginia	55	4,780,000	111,117,000	22,227,364
Wisconsin	430	53,000	462,934,000	6,674,128
Wyoming	49	247,000	55,281,000	6,931,204

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1995–96, (sdf96c1b).

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Table D-7. Minimum, maximum and mean of districts' federal revenues, by state: 1995–96

State	Number of districts	Minimum	Maximum	Mean
Total	15,506	\$0	\$929,904,000	\$1,199,833
Alabama	127	194,000	35,751,000	2,636,677
Alaska	54	0	30,720,000	2,287,130
Arizona	229	0	32,602,000	1,654,659
Arkansas	327	28,000	10,702,000	587,621
California	1,081	0	404,939,000	2,408,772
Colorado	195	0	36,031,000	999,990
Connecticut	174	0	21,300,000	932,287
Delaware	19	267,000	9,846,000	2,568,211
District of Columbia	1	57,870,000	57,870,000	57,870,000
Florida	67	483,000	171,465,000	14,062,075
Georgia	196	96,000	42,347,000	2,635,296
Hawaii	1	91,391,000	91,391,000	91,391,000
Idaho	112	0	6,449,000	718,625
Illinois	907	0	366,656,000	803,087
Indiana	314	0	31,625,000	976,799
Iowa	399	3,000	13,720,000	370,622
Kansas	304	28,000	15,877,000	461,322
Kentucky	176	71,000	48,114,000	1,733,290
Louisiana	66	711,000	62,740,000	7,096,409
Maine	292	0	4,087,000	269,267
Maryland	24	1,401,000	79,756,000	11,325,250
Massachusetts	413	0	40,990,000	731,639
Michigan	656	0	115,529,000	989,210
Minnesota	448	0	29,394,000	538,484
Mississippi	153	128,000	17,639,000	1,928,196
Missouri	525	4,000	37,811,000	618,221
Montana	491	0	4,820,000	184,020
Nebraska	686	0	20,062,000	147,064
Nevada	17	66,000	42,545,000	3,957,529
New Hampshire	176	0	4,716,000	230,807
New Jersey	615	0	40,719,000	664,833
New Mexico	89	48,000	31,122,000	2,421,629
New York	710	0	929,904,000	2,127,390
North Carolina	119	276,000	30,764,000	3,723,706
North Dakota	265	0	5,951,000	261,774
Ohio	741	0	68,225,000	950,916
Oklahoma	585	3,000	25,026,000	475,694
Oregon	266	0	34,121,000	722,662
Pennsylvania	605	0	159,471,000	1,256,499
Rhode Island	36	23,000	18,832,000	1,606,278
South Carolina	106	0	25,062,000	2,709,255
South Dakota	177	0	6,720,000	381,316
Tennessee	140	0	63,147,000	2,430,279
Texas	1,063	0	106,208,000	1,517,838
Utah	40	140,000	21,321,000	3,367,575
Vermont	325	0	2,154,000	112,902
Virginia	155	0	29,705,000	2,333,716
Washington	305	0	23,823,000	1,202,348
West Virginia	55	519,000	16,061,000	2,883,127
Wisconsin	430	0	79,217,000	628,965
Wyoming	49	1,000	5,241,000	836,878

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1995–96, (sdf96c1b).

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Table D-8. Minimum, maximum and mean of districts' total revenues, by state: 1995–96

State	Number of districts	Minimum	Maximum	Mean
Total	15,506	\$0	\$8,427,851,000	\$18,893,436
Alabama	127	4,150,000	273,396,000	26,496,953
Alaska	54	158,000	341,295,000	20,747,148
Arizona	229	16,000	350,454,000	18,093,031
Arkansas	327	635,000	154,815,000	6,677,015
California	1,081	98,000	3,955,718,000	28,938,928
Colorado	195	0	486,329,000	19,954,887
Connecticut	174	78,000	258,404,000	26,931,178
Delaware	19	4,967,000	175,254,000	45,284,737
District of Columbia	1	678,874,000	678,874,000	678,874,000
Florida	67	6,621,000	2,253,650,000	204,245,627
Georgia	196	1,097,000	572,809,000	39,615,750
Hawaii	1	1,199,019,000	1,199,019,000	1,199,019,000
Idaho	112	41,000	139,866,000	10,125,464
Illinois	907	235,000	2,737,733,000	14,037,628
Indiana	314	303,000	371,240,000	20,454,338
Iowa	399	792,000	209,199,000	8,165,514
Kansas	304	888,000	263,580,000	9,587,316
Kentucky	176	1,128,000	577,702,000	20,584,023
Louisiana	66	7,306,000	408,981,000	58,782,318
Maine	292	0	68,421,000	5,086,089
Maryland	24	20,466,000	1,060,320,000	237,038,250
Massachusetts	413	0	624,385,000	17,263,334
Michigan	656	34,000	1,329,788,000	19,835,488
Minnesota	448	0	469,476,000	13,619,232
Mississippi	153	1,776,000	167,601,000	14,650,725
Missouri	525	253,000	445,284,000	10,001,931
Montana	491	2,000	48,668,000	1,923,876
Nebraska	686	2,000	281,744,000	2,784,015
Nevada	17	1,415,000	953,086,000	91,245,235
New Hampshire	176	33,000	82,476,000	7,212,386
New Jersey	615	8,000	563,016,000	20,145,985
New Mexico	89	1,096,000	472,046,000	19,668,753
New York	710	209,000	8,427,851,000	36,656,854
North Carolina	119	6,194,000	579,297,000	54,759,664
North Dakota	265	27,000	63,374,000	2,475,362
Ohio	741	57,000	533,929,000	16,427,501
Oklahoma	585	155,000	208,849,000	5,444,844
Oregon	266	102,000	373,677,000	12,690,639
Pennsylvania	605	129,000	1,504,953,000	24,250,195
Rhode Island	36	1,960,000	189,762,000	31,533,111
South Carolina	106	563,000	294,507,000	33,909,509
South Dakota	177	149,000	102,802,000	4,015,412
Tennessee	140	600,000	562,167,000	29,513,236
Texas	1,063	0	1,091,701,000	20,923,207
Utah	40	2,146,000	313,108,000	50,893,150
Vermont	325	57,000	28,440,000	2,969,963
Virginia	155	151,000	1,063,459,000	43,061,413
Washington	305	28,000	346,100,000	20,834,731
West Virginia	55	7,038,000	204,060,000	35,611,764
Wisconsin	430	602,000	791,850,000	14,750,286
Wyoming	49	634,000	80,347,000	13,552,184

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1995–96, (sdf96c1b).

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Table D-9. Minimum, maximum and mean of districts' current expenditures for instruction, by state: 1995–96

State	Number of districts	Minimum	Maximum	Mean
Total	15,506	\$0	\$5,598,618,000	\$10,119,987
Alabama	127	2,211,000	171,325,000	15,645,811
Alaska	54	28,000	192,709,000	11,795,537
Arizona	229	0	178,769,000	8,122,301
Arkansas	327	201,000	87,233,000	3,866,284
California	1,081	14,000	2,173,537,000	15,615,846
Colorado	195	0	261,594,000	10,524,431
Connecticut	174	0	168,407,000	15,526,649
Delaware	19	2,643,000	87,162,000	23,550,579
District of Columbia	1	334,893,000	334,893,000	334,893,000
Florida	67	2,883,000	1,129,205,000	95,233,478
Georgia	196	0	331,763,000	21,010,827
Hawaii	1	671,105,000	671,105,000	671,105,000
Idaho	112	35,000	84,199,000	5,735,509
Illinois	907	0	1,516,574,000	6,949,904
Indiana	314	0	159,436,000	10,490,127
Iowa	399	54,000	122,257,000	4,208,248
Kansas	304	443,000	155,191,000	4,829,214
Kentucky	176	576,000	316,163,000	11,195,324
Louisiana	66	3,694,000	232,388,000	31,489,712
Maine	292	0	37,900,000	2,935,798
Maryland	24	11,271,000	622,098,000	133,245,625
Massachusetts	413	0	368,198,000	10,101,143
Michigan	656	30,000	786,115,000	9,835,617
Minnesota	448	0	229,019,000	7,153,808
Mississippi	153	945,000	85,164,000	8,094,850
Missouri	525	93,000	170,334,000	5,229,177
Montana	491	0	31,366,000	1,095,908
Nebraska	686	0	139,367,000	1,555,964
Nevada	17	738,000	455,725,000	45,131,588
New Hampshire	176	0	50,935,000	4,122,438
New Jersey	615	0	292,581,000	10,791,255
New Mexico	89	333,000	233,385,000	8,970,393
New York	710	0	5,598,618,000	22,498,061
North Carolina	119	2,934,000	279,756,000	29,646,521
North Dakota	265	0	35,892,000	1,276,702
Ohio	741	0	298,471,000	8,490,799
Oklahoma	585	0	106,154,000	2,804,373
Oregon	266	0	222,158,000	7,066,308
Pennsylvania	605	0	716,376,000	13,158,564
Rhode Island	36	1,144,000	105,372,000	19,438,278
South Carolina	106	313,000	148,594,000	17,177,821
South Dakota	177	0	53,967,000	2,165,972
Tennessee	140	0	319,183,000	16,882,464
Texas	1,063	0	604,612,000	10,750,295
Utah	40	891,000	186,462,000	28,320,150
Vermont	325	0	16,136,000	1,306,345
Virginia	155	0	570,133,000	23,233,787
Washington	305	103,000	175,086,000	10,565,895
West Virginia	55	4,170,000	115,724,000	20,579,018
Wisconsin	430	0	453,148,000	8,296,891
Wyoming	49	306,000	44,438,000	7,348,980

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1995–96, (sdf96c1b).

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Table D-10. Minimum, maximum and mean of districts' current expenditures for support services, by state: 1995–96

State	Number of districts	Minimum	Maximum	Mean
Total	15,506	\$0	\$1,933,487,000	\$5,528,041
Alabama	127	974,000	70,503,000	7,363,110
Alaska	54	292,000	99,681,000	6,760,833
Arizona	229	2,000	99,161,000	5,210,742
Arkansas	327	211,000	52,350,000	1,945,278
California	1,081	15,000	1,167,984,000	8,531,516
Colorado	195	0	138,611,000	5,782,364
Connecticut	174	0	66,836,000	7,448,960
Delaware	19	1,484,000	48,522,000	12,943,368
District of Columbia	1	312,944,000	312,944,000	312,944,000
Florida	67	2,277,000	693,379,000	63,139,627
Georgia	196	564,000	156,863,000	10,845,781
Hawaii	1	328,131,000	328,131,000	328,131,000
Idaho	112	11,000	38,604,000	2,922,241
Illinois	907	26,000	873,269,000	4,366,768
Indiana	314	34,000	110,784,000	5,883,385
Iowa	399	153,000	57,855,000	2,335,479
Kansas	304	274,000	93,736,000	2,982,882
Kentucky	176	419,000	172,269,000	6,474,653
Louisiana	66	2,419,000	112,275,000	16,938,424
Maine	292	0	20,031,000	1,363,151
Maryland	24	6,874,000	304,113,000	77,335,625
Massachusetts	413	0	188,962,000	4,729,295
Michigan	656	0	475,449,000	6,411,518
Minnesota	448	0	123,301,000	3,398,781
Mississippi	153	426,000	46,522,000	3,917,824
Missouri	525	66,000	139,829,000	2,898,076
Montana	491	5,000	16,562,000	590,442
Nebraska	686	1,000	82,570,000	724,908
Nevada	17	586,000	299,290,000	28,425,765
New Hampshire	176	5,000	21,386,000	1,934,415
New Jersey	615	5,000	198,967,000	6,665,354
New Mexico	89	342,000	133,086,000	5,840,629
New York	710	1,000	1,933,487,000	9,793,561
North Carolina	119	1,852,000	149,049,000	14,964,076
North Dakota	265	7,000	15,910,000	639,792
Ohio	741	0	174,721,000	5,460,432
Oklahoma	585	34,000	76,974,000	1,620,726
Oregon	266	8,000	130,686,000	4,151,947
Pennsylvania	605	32,000	410,139,000	6,779,395
Rhode Island	36	399,000	56,061,000	8,943,306
South Carolina	106	214,000	77,945,000	9,303,368
South Dakota	177	2,000	27,998,000	1,136,667
Tennessee	140	0	174,117,000	8,166,950
Texas	1,063	0	367,032,000	5,767,912
Utah	40	729,000	74,757,000	11,785,750
Vermont	325	0	9,059,000	674,594
Virginia	155	0	339,182,000	13,196,129
Washington	305	39,000	127,401,000	6,319,728
West Virginia	55	2,175,000	54,928,000	10,124,964
Wisconsin	430	195,000	246,964,000	4,353,660
Wyoming	49	331,000	23,250,000	4,086,286

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1995–96, (sdf96c1b).

Appendix D.—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1995–96, FY 1996
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Table D-11. Minimum, maximum and mean of districts' other current expenditures, by state: 1995–96

State	Number of districts	Minimum	Maximum	Mean
Total	15,506	\$0	\$260,657,000	\$710,979
Alabama	127	379,000	22,464,000	2,321,614
Alaska	54	0	7,756,000	620,944
Arizona	229	0	17,650,000	817,127
Arkansas	327	0	6,196,000	350,291
California	1,081	0	151,292,000	954,894
Colorado	195	0	19,321,000	692,790
Connecticut	174	0	9,309,000	747,718
Delaware	19	229,000	3,784,000	1,451,000
District of Columbia	1	31,270,000	31,270,000	31,270,000
Florida	67	313,000	95,087,000	8,454,343
Georgia	196	0	28,228,000	2,241,704
Hawaii	1	68,610,000	68,610,000	68,610,000
Idaho	112	0	5,040,000	408,188
Illinois	907	0	104,406,000	417,355
Indiana	314	0	10,486,000	719,389
Iowa	399	0	11,511,000	316,832
Kansas	304	32,000	9,056,000	476,086
Kentucky	176	57,000	29,517,000	1,175,085
Louisiana	66	672,000	35,052,000	4,180,652
Maine	292	0	1,761,000	169,483
Maryland	24	885,000	44,181,000	10,085,583
Massachusetts	413	0	20,461,000	498,777
Michigan	656	0	28,392,000	496,037
Minnesota	448	0	12,684,000	430,408
Mississippi	153	129,000	11,275,000	1,044,346
Missouri	525	0	12,820,000	377,737
Montana	491	0	2,436,000	69,299
Nebraska	686	0	11,516,000	100,555
Nevada	17	59,000	27,372,000	2,586,000
New Hampshire	176	0	2,503,000	215,313
New Jersey	615	0	24,475,000	471,380
New Mexico	89	33,000	18,771,000	883,180
New York	710	0	260,657,000	889,493
North Carolina	119	292,000	27,201,000	3,045,504
North Dakota	265	0	3,346,000	181,902
Ohio	741	0	20,544,000	536,248
Oklahoma	585	0	16,198,000	316,612
Oregon	266	0	12,241,000	394,387
Pennsylvania	605	0	47,060,000	722,759
Rhode Island	36	3,000	2,226,000	662,611
South Carolina	106	0	21,010,000	1,815,585
South Dakota	177	0	4,398,000	176,198
Tennessee	140	0	29,865,000	1,398,993
Texas	1,063	0	59,275,000	994,458
Utah	40	112,000	21,685,000	3,808,650
Vermont	325	0	1,091,000	64,643
Virginia	155	0	30,622,000	1,509,019
Washington	305	0	11,843,000	835,830
West Virginia	55	318,000	10,405,000	1,851,836
Wisconsin	430	0	23,272,000	419,095
Wyoming	49	2,000	2,536,000	424,857

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1995–96, (sdf96c1b).

Appendix D.—Value Distribution and Field Frequencies
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Table D-12. Minimum, maximum and mean of districts' total current expenditures, by state: 1995–96

State	Number of districts	Minimum	Maximum	Mean
Total	15,506	\$0	\$7,792,762,000	\$16,359,007
Alabama	127	3,614,000	264,292,000	25,330,535
Alaska	54	669,000	300,146,000	19,177,315
Arizona	229	2,000	283,774,000	14,150,170
Arkansas	327	443,000	145,779,000	6,161,853
California	1,081	81,000	3,492,813,000	25,102,256
Colorado	195	0	419,526,000	16,999,585
Connecticut	174	0	243,199,000	23,723,328
Delaware	19	4,356,000	139,468,000	37,944,947
District of Columbia	1	679,107,000	679,107,000	679,107,000
Florida	67	5,488,000	1,917,671,000	166,827,448
Georgia	196	1,080,000	503,887,000	34,098,311
Hawaii	1	1,067,846,000	1,067,846,000	1,067,846,000
Idaho	112	51,000	127,843,000	9,065,938
Illinois	907	26,000	2,494,249,000	11,734,028
Indiana	314	34,000	280,706,000	17,092,901
Iowa	399	207,000	191,623,000	6,860,559
Kansas	304	788,000	257,983,000	8,288,181
Kentucky	176	1,052,000	517,949,000	18,845,063
Louisiana	66	6,986,000	379,715,000	52,608,788
Maine	292	0	59,692,000	4,468,432
Maryland	24	19,079,000	967,541,000	220,666,833
Massachusetts	413	0	577,621,000	15,329,215
Michigan	656	34,000	1,289,956,000	16,743,172
Minnesota	448	0	365,004,000	10,982,998
Mississippi	153	1,635,000	142,961,000	13,057,020
Missouri	525	190,000	321,089,000	8,504,990
Montana	491	5,000	47,928,000	1,755,650
Nebraska	686	1,000	233,453,000	2,381,427
Nevada	17	1,383,000	782,387,000	76,143,353
New Hampshire	176	5,000	74,824,000	6,272,165
New Jersey	615	5,000	516,023,000	17,927,990
New Mexico	89	776,000	385,242,000	15,694,202
New York	710	1,000	7,792,762,000	33,181,114
North Carolina	119	5,196,000	456,006,000	47,656,101
North Dakota	265	13,000	54,327,000	2,098,396
Ohio	741	0	492,101,000	14,487,479
Oklahoma	585	171,000	194,717,000	4,741,711
Oregon	266	49,000	365,085,000	11,612,643
Pennsylvania	605	66,000	1,173,575,000	20,660,717
Rhode Island	36	1,574,000	163,370,000	29,044,194
South Carolina	106	555,000	247,549,000	28,296,774
South Dakota	177	3,000	86,363,000	3,478,836
Tennessee	140	0	523,165,000	26,448,407
Texas	1,063	24,000	1,030,919,000	17,512,665
Utah	40	1,732,000	282,904,000	43,914,550
Vermont	325	0	26,286,000	2,045,582
Virginia	155	0	939,937,000	37,938,935
Washington	305	144,000	314,330,000	17,721,452
West Virginia	55	6,663,000	181,057,000	32,555,818
Wisconsin	430	195,000	723,384,000	13,069,647
Wyoming	49	639,000	70,097,000	11,860,122

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1995–96, (sdf96c1b).

Appendix D.—Value Distribution and Field Frequencies
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Table D-13. Minimum, maximum and mean of districts' capital outlays, by state: 1995–96

State	Number of districts	Minimum	Maximum	Mean
Total	15,506	\$0	\$854,026,000	\$1,791,026
Alabama	127	63,000	47,727,000	2,257,472
Alaska	54	24,000	100,367,000	3,320,315
Arizona	229	0	63,043,000	3,830,524
Arkansas	327	0	19,917,000	622,492
California	1,081	0	253,651,000	2,387,270
Colorado	195	0	124,532,000	3,016,456
Connecticut	174	0	20,264,000	858,201
Delaware	19	273,000	20,161,000	3,793,526
District of Columbia	1	15,452,000	15,452,000	15,452,000
Florida	67	409,000	392,512,000	30,483,358
Georgia	196	6,000	121,228,000	5,321,071
Hawaii	1	129,266,000	129,266,000	129,266,000
Idaho	112	0	24,590,000	1,405,964
Illinois	907	0	130,502,000	1,226,779
Indiana	314	0	25,286,000	1,964,541
Iowa	399	1,000	11,942,000	606,679
Kansas	304	20,000	19,440,000	1,048,780
Kentucky	176	32,000	60,657,000	2,350,216
Louisiana	66	140,000	19,940,000	3,585,091
Maine	292	0	10,520,000	214,538
Maryland	24	1,088,000	127,447,000	18,733,375
Massachusetts	413	0	37,560,000	871,976
Michigan	656	0	24,990,000	1,401,027
Minnesota	448	0	60,642,000	1,701,129
Mississippi	153	2,000	17,756,000	1,510,412
Missouri	525	0	90,305,000	1,083,000
Montana	491	0	8,012,000	97,910
Nebraska	686	0	36,565,000	360,850
Nevada	17	22,000	132,886,000	13,526,412
New Hampshire	176	0	16,334,000	552,080
New Jersey	615	0	44,060,000	1,224,737
New Mexico	89	12,000	52,272,000	2,449,596
New York	710	0	854,026,000	2,585,807
North Carolina	119	355,000	120,780,000	5,775,361
North Dakota	265	0	5,792,000	196,830
Ohio	741	0	29,858,000	1,137,993
Oklahoma	585	0	27,176,000	436,074
Oregon	266	0	14,691,000	1,148,436
Pennsylvania	605	0	26,926,000	1,975,860
Rhode Island	36	5,000	9,217,000	560,583
South Carolina	106	10,000	37,327,000	3,470,604
South Dakota	177	0	10,424,000	318,932
Tennessee	140	0	60,646,000	3,286,779
Texas	1,063	0	144,971,000	2,509,107
Utah	40	205,000	63,122,000	8,565,225
Vermont	325	0	12,065,000	173,778
Virginia	155	0	77,691,000	4,652,510
Washington	305	1,000	60,452,000	2,936,046
West Virginia	55	164,000	19,345,000	1,842,727
Wisconsin	430	0	33,070,000	1,435,660
Wyoming	49	10,000	12,338,000	1,600,898

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1995–96, (sdf96c1b).

Appendix D.—Value Distribution and Field Frequencies
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Table D-14. Minimum, maximum and mean of districts' non-elementary-secondary expenditures, by state: 1995–96

State	Number of districts	Minimum	Maximum	Mean
Total	15,506	\$0	\$280,400,000	\$285,946
Alabama	127	0	4,912,000	220,772
Alaska	54	0	1,624,000	101,204
Arizona	229	0	3,029,000	146,410
Arkansas	327	0	2,948,000	38,110
California	1,081	0	280,400,000	1,230,497
Colorado	195	0	2,497,000	44,477
Connecticut	174	0	2,297,000	113,155
Delaware	19	0	2,126,000	377,842
District of Columbia	1	8,686,000	8,686,000	8,686,000
Florida	67	0	102,703,000	6,353,343
Georgia	196	0	15,872,000	360,000
Hawaii	1	34,438,000	34,438,000	34,438,000
Idaho	112	0	773,000	18,152
Illinois	907	0	48,985,000	105,935
Indiana	314	0	5,911,000	243,296
Iowa	399	0	1,990,000	20,571
Kansas	304	0	4,321,000	80,135
Kentucky	176	0	840,000	124,045
Louisiana	66	14,000	8,002,000	354,000
Maine	292	0	2,041,000	48,110
Maryland	24	2,000	2,511,000	386,500
Massachusetts	413	0	2,252,000	38,467
Michigan	656	0	44,381,000	558,671
Minnesota	448	0	16,894,000	800,563
Mississippi	153	0	901,000	42,928
Missouri	525	0	10,466,000	162,484
Montana	491	0	603,000	6,811
Nebraska	686	0	701,000	2,999
Nevada	17	0	4,028,000	533,588
New Hampshire	176	0	941,000	24,313
New Jersey	615	0	9,301,000	292,128
New Mexico	89	0	854,000	36,787
New York	710	0	94,096,000	437,769
North Carolina	119	0	6,821,000	334,908
North Dakota	265	0	1,341,000	16,045
Ohio	741	0	12,170,000	181,788
Oklahoma	585	0	18,021,000	196,072
Oregon	266	0	1,688,000	42,545
Pennsylvania	605	0	46,049,000	236,579
Rhode Island	36	0	265,000	29,917
South Carolina	106	0	2,439,000	408,396
South Dakota	177	0	246,000	5,627
Tennessee	140	0	1,979,000	242,771
Texas	1,063	0	10,567,000	90,640
Utah	40	0	374,000	30,875
Vermont	325	0	516,000	6,640
Virginia	155	0	21,581,000	736,065
Washington	305	0	3,288,000	82,905
West Virginia	55	3,000	8,025,000	520,291
Wisconsin	430	0	5,568,000	74,833
Wyoming	49	0	128,000	22,286

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1995–96, (sdf96c1b).

Appendix D.—Value Distribution and Field Frequencies
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Table D-15. Minimum, maximum and mean of districts' total expenditures, by state: 1995–96

State	Number of districts	Minimum	Maximum	Mean
Total	15,506	\$0	\$9,477,476,000	\$19,201,631
Alabama	127	4,120,000	287,220,000	28,128,213
Alaska	54	714,000	409,045,000	22,963,537
Arizona	229	8,000	366,169,000	19,177,096
Arkansas	327	576,000	162,630,000	7,025,630
California	1,081	85,000	4,034,260,000	29,196,755
Colorado	195	0	568,776,000	20,898,272
Connecticut	174	0	270,621,000	26,081,805
Delaware	19	5,111,000	151,293,000	43,343,684
District of Columbia	1	703,245,000	703,245,000	703,245,000
Florida	67	6,015,000	2,464,887,000	208,003,582
Georgia	196	1,113,000	577,293,000	40,480,786
Hawaii	1	1,231,550,000	1,231,550,000	1,231,550,000
Idaho	112	51,000	139,238,000	10,698,420
Illinois	907	205,000	2,674,339,000	13,696,913
Indiana	314	256,000	347,071,000	21,159,347
Iowa	399	799,000	209,202,000	8,231,038
Kansas	304	868,000	270,741,000	9,893,595
Kentucky	176	1,177,000	557,368,000	21,741,108
Louisiana	66	7,321,000	404,631,000	57,808,712
Maine	292	0	63,527,000	5,017,442
Maryland	24	20,649,000	1,123,383,000	242,733,583
Massachusetts	413	2,000	662,758,000	18,110,354
Michigan	656	34,000	1,374,703,000	19,926,666
Minnesota	448	0	456,144,000	14,337,685
Mississippi	153	1,648,000	156,880,000	14,828,275
Missouri	525	259,000	404,945,000	10,052,918
Montana	491	5,000	49,539,000	1,882,401
Nebraska	686	2,000	265,861,000	2,829,165
Nevada	17	1,426,000	968,135,000	94,646,412
New Hampshire	176	29,000	78,317,000	7,358,557
New Jersey	615	7,000	579,926,000	20,275,148
New Mexico	89	862,000	440,409,000	18,455,247
New York	710	135,000	9,477,476,000	37,992,273
North Carolina	119	5,987,000	600,681,000	54,765,639
North Dakota	265	33,000	62,556,000	2,482,298
Ohio	741	0	524,212,000	16,107,398
Oklahoma	585	171,000	208,325,000	5,462,267
Oregon	266	49,000	379,017,000	13,194,605
Pennsylvania	605	102,000	1,453,391,000	24,874,035
Rhode Island	36	1,748,000	176,809,000	30,346,083
South Carolina	106	565,000	271,287,000	32,959,623
South Dakota	177	112,000	98,283,000	3,897,277
Tennessee	140	66,000	570,157,000	30,601,293
Texas	1,063	24,000	1,141,288,000	21,074,127
Utah	40	2,038,000	321,835,000	53,767,975
Vermont	325	44,000	30,990,000	3,002,514
Virginia	155	150,000	1,067,069,000	44,537,961
Washington	305	145,000	327,451,000	21,568,485
West Virginia	55	6,938,000	193,581,000	35,215,418
Wisconsin	430	644,000	769,136,000	15,165,251
Wyoming	49	655,000	82,590,000	13,802,143

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1995–96, (sdf96c1b).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items

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Table D-16. Minimum, maximum and mean of continuous variables: 1995–96

Variable	Label	N	Minimum	Maximum	Mean
V33	FALL MEMBERSHIP	15,490	0	1,049,039	2,878
C14	FED REV - THRU STATE - TITLE I	15,506	\$0	\$323,567,000	\$406,759
C15	FED REV - THRU STATE - CHILDREN WITH DISABILITIES - IDEA	15,506	0	111,497,000	145,442
C16	FED REV - THRU STATE - EISENHOWER MATH AND SCIENCE	15,506	0	7,373,000	10,647
C17	FED REV - THRU STATE - DRUG FREE SCHOOLS	15,506	0	11,958,000	18,376
C18	FED REV - THRU STATE - TITLE VI	15,506	0	14,649,000	19,380
C19	FED REV - THRU STATE - VOCATIONAL EDUCATION	15,506	0	11,248,000	34,272
C20	FED REV - THRU STATE - OTHER	15,506	0	135,371,000	110,825
C25	FED REV - THRU STATE - CHILD NUTRITION ACT	15,506	0	205,630,000	337,209
C36	FED REV - NONSPECIFIED	15,506	0	88,354,000	15,929
B10	FED REV - DIRECT - IMPACT AID	15,506	0	23,702,000	48,784
B11	FED REV - DIRECT - BILINGUAL EDUCATION	15,506	0	1,863,000	1,195
B12	FED REV - DIRECT - INDIAN EDUCATION	15,506	0	2,143,000	2,941
B13	FED REV - DIRECT - OTHER	15,506	0	106,607,000	48,075
C01	STATE REV - GENERAL FORMULA ASSISTANCE	15,506	0	2,656,943,000	6,271,538
C04	STATE REV - STAFF IMPROVEMENT PROGRAMS	15,506	0	74,491,000	136,641
C05	STATE REV - SPECIAL EDUCATION PROGRAMS	15,506	0	275,559,000	569,716
C06	STATE REV - COMPENSATORY AND BASIC SKILLS PROGRAMS	15,506	0	71,053,000	170,536
C07	STATE REV - BILINGUAL EDUCATION PROGRAMS	15,506	0	84,934,000	29,309
C08	STATE REV - GIFTED AND TALENTED PROGRAMS	15,506	0	20,714,000	16,564
C09	STATE REV - VOCATIONAL EDUCATION PROGRAMS	15,506	0	20,977,000	95,418
C10	STATE REV - SCHOOL LUNCH PROGRAMS	15,506	0	19,064,000	36,980
C11	STATE REV - CAPITAL OUTLAY & DEBT SERVICES PROGRAMS	15,506	0	198,668,000	173,950
C12	STATE REV - TRANSPORTATION PROGRAMS	15,506	0	38,329,000	215,857
C13	STATE REV - OTHER PROGRAMS	15,506	0	880,685,000	735,856
C35	STATE REV - NONSPECIFIED	15,506	0	33,353,000	77,817
C38	STATE REV ON BEHALF - EMPLOYEE BENEFITS	15,506	0	125,225,000	307,836
C39	STATE REV ON BEHALF - NOT EMPLOYEE BENEFITS	15,506	0	20,701,000	37,414
T02	LOCAL REV - PARENT GOVT CONTRIB (DPNDNT SCHL SYS)	15,506	0	3,818,842,000	1,438,889
T06	LOCAL REV - PROPERTY TAXES	15,506	0	1,239,249,000	5,530,795
T09	LOCAL REV - GENERAL SALES TAXES	15,506	0	125,774,000	51,416
T15	LOCAL REV - PUBLIC UTILITY TAXES	15,506	0	10,404,000	14,498
T40	LOCAL REV - INDIVIDUAL AND CORPORATE INCOME TAXES	15,506	0	73,435,000	52,559
T99	LOCAL REV - ALL OTHER TAXES	15,506	0	76,477,000	67,682
D11	LOCAL REV - FROM OTHER SCHOOL SYSTEMS	15,506	0	123,806,000	219,797
D23	LOCAL REV - FROM CITIES AND COUNTIES	15,506	0	168,867,000	194,656
A07	LOCAL REV - TUITION FEES FROM PUPILS AND PARENTS	15,506	0	27,969,000	42,770
A08	LOCAL REV - TRANSPORT FEES FROM PUPILS AND PARENTS	15,506	0	1,213,000	2,762
A09	LOCAL REV - SCHOOL LUNCH	15,506	0	26,537,000	278,445
A11	LOCAL REV - TEXTBOOK SALES AND RENTALS	15,506	0	1,919,000	8,886
A13	LOCAL REV - STUDENT ACTIVITY RECEIPTS	15,506	0	52,822,000	127,487
A15	LOCAL REV - STUDENTS FEES, NONSPECIFIED	15,506	0	5,761,000	7,811
A20	LOCAL REV - OTHER SALES AND SERVICES	15,506	0	37,147,000	39,776
U22	LOCAL REV - INTEREST EARNINGS	15,506	0	51,319,000	255,608
U97	LOCAL REV - MISCELLANEOUS	15,506	0	72,407,000	356,664
C24	CENSUS STATE REVENUE, NCES LOCAL REVENUE	15,506	0	325,997,000	127,671
E13	CURRENT EXP - INSTRUCTION	15,506	0	5,598,618,000	10,119,987
E17	CURRENT EXP - SUPP SVCS - PUPILS	15,506	0	244,337,000	735,795
E07	CURRENT EXP - SUPP SVCS - INSTRUCTIONAL STAFF	15,506	0	140,852,000	641,631
E08	CURRENT EXP - SUPP SVCS - GENERAL ADMINISTRATION	15,506	0	148,476,000	365,298
E09	CURRENT EXP - SUPP SVCS - SCHOOL ADMINISTRATION	15,506	0	231,781,000	921,047
V40	CURRENT EXP - SUPP SVCS - OPER AND MNTNCE OF PLANT	15,506	0	759,356,000	1,621,363
V45	CURRENT EXP - SUPP SVCS - STUDENT TRANSPORTATION	15,506	0	443,810,000	691,288
V35	CURRENT EXP - SUPP SVCS BUSINESS	15,506	0	85,215,000	260,034
V50	CURRENT EXP - SUPP SVCS CENTRAL	15,506	0	53,496,000	125,936
V55	CURRENT EXP - SUPP SVCS OTHER	15,506	0	38,727,000	38,886
V85	CURRENT EXP - SUPP SVCS NONSPECIFIED	15,506	0	13,752,000	126,758
E11	CURRENT EXP - FOOD SERVICES	15,506	0	260,657,000	668,727

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items

Common Core of Data, School District Finance Survey, FY 1996, SY 1995–96

Variable	Label	N	Minimum	Maximum	Mean
V60	CURRENT EXP - ENTERPRISE OPERATIONS	15,506	\$0	\$18,910,000	\$27,078
V65	CURRENT EXP - OTHER ELSEC	15,506	0	12,820,000	15,174
V70	NON-ELSEC EXP - COMMUNITY SERVICES	15,506	0	48,852,000	90,826
V75	NON-ELSEC EXP - ADULT EDUCATION	15,506	0	99,533,000	97,864
V80	NON-ELSEC EXP - OTHER	15,506	0	170,461,000	97,256
F12	CAPITAL OUTLAY - CONSTRUCTION	15,506	0	805,472,000	1,204,106
G15	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES	15,506	0	39,879,000	91,725
K09	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT	15,506	0	38,530,000	156,433
K10	CAPITAL OUTLAY - OTHER EQUIPMENT	15,506	0	52,993,000	246,958
K11	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT	15,506	0	77,687,000	91,805
L12	PAYMENTS TO STATE GOVERNMENTS	15,506	0	66,046,000	34,085
M12	PAYMENTS TO LOCAL GOVERNMENTS	15,506	0	9,495,000	40,329
Q11	PAYMENTS TO OTHER SCHOOL SYSTEMS	15,506	0	414,897,000	316,306
I86	INTEREST ON DEBT	15,506	0	321,695,000	373,577
Z32	TOTAL SALARIES	15,506	0	5,034,871,000	10,756,506
Z33	SALARIES - INSTRUCTION	15,506	0	4,009,511,000	7,368,713
V11	SALARIES - SUPP SVCS - PUPILS	15,506	0	132,705,000	534,400
V13	SALARIES - SUPP SVCS - INSTRUCTIONAL STAFF	15,506	0	105,725,000	412,882
V15	SALARIES - SUPP SVCS - GENERAL ADMINISTRATION	15,506	0	95,236,000	179,975
V17	SALARIES - SUPP SVCS - SCHOOL ADMINISTRATION	15,506	0	176,525,000	690,162
V21	SALARIES - SUPP SVCS - OP AND MAINTENANCE OF PLANT	15,506	0	406,167,000	659,834
V23	SALARIES - SUPP SVCS - STUDENT TRANSPORTATION	15,506	0	66,651,000	259,246
V19	SALARIES - SUPP SVCS - BUSINESS	15,506	0	45,091,000	129,971
V25	SALARIES - SUPP SVCS - CENTRAL	15,506	0	28,566,000	62,297
V27	SALARIES - SUPP SVCS - OTHER	15,506	0	9,622,000	13,196
V29	SALARIES - FOOD SERVICES	15,506	0	125,562,000	241,706
Z34	TOTAL EMPLOYEE BENEFITS	15,506	0	1,563,439,000	2,928,018
V10	EMPL BENEFITS - INSTRUCTION	15,506	0	1,276,886,000	1,943,767
V12	EMPL BENEFITS - SUPP SVCS - PUPILS	15,506	0	42,262,000	136,639
V14	EMPL BENEFITS - SUPP SVCS - INSTRUCTIONAL STAFF	15,506	0	25,000,000	107,762
V16	EMPL BENEFITS - SUPP SVCS - GENERAL ADMINISTRATION	15,506	0	30,329,000	52,641
V18	EMPL BENEFITS - SUPP SVCS - SCHOOL ADMINISTRATION	15,506	0	55,985,000	185,578
V22	EMPL BENEFITS - SUPP SVCS - OP AND MNTENANCE OF PLANT	15,506	0	129,350,000	202,039
V24	EMPL BENEFITS - SUPP SVCS - STUDENT TRANSPORTATION	15,506	0	20,211,000	78,747
V20	EMPL BENEFITS - SUPP SVCS - BUSINESS	15,506	0	13,316,000	42,699
V26	EMPL BENEFITS - SUPP SVCS - CENTRAL	15,506	0	11,926,000	21,495
V28	EMPL BENEFITS - SUPP SVCS - OTHER	15,506	0	6,246,000	7,305
V30	EMPL BENEFITS - FOOD SERVICES	15,506	0	14,937,000	66,785
V32	EMPL BENEFITS - ENTERPRISE OPERATIONS	15,506	0	3,900,000	1,456
_19H	LONG TERM DEBT - OUTSTNDNG AT BEGINNING OF FY	15,506	0	5,262,894,000	6,112,633
_21F	LONG TERM DEBT - ISSUED DURING FY	15,506	0	1,223,798,000	1,353,612
_31F	LONG TERM DEBT - RETIRED DURING FY	15,506	0	432,812,000	593,781
_41F	LONG TERM DEBT - OUTSTANDING AT END OF FY	15,506	0	6,053,879,000	6,863,062
_61V	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FY	15,506	0	72,097,000	197,229
_66V	SHORT TERM DEBT - OUTSTANDING AT END OF FY	15,506	0	60,300,000	226,063
W01	ASSETS - SINKING FUND	15,506	0	153,108,000	273,057
W31	ASSETS - BOND FUND	15,506	0	328,856,000	1,197,814
W61	ASSETS - OTHER FUNDS	15,506	0	1,070,733,000	2,820,705

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1995–96, (sdf96c1b).

RETURN TO	Bureau of the Census ATTN: Governments Division Washington, DC 20233-0001	FORM F-33 (9-11-96)	U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS 1996 ANNUAL SURVEY OF LOCAL GOVERNMENT FINANCES School Systems
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In correspondence pertaining to this report, please refer to the Census File Number above your address.

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

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of the population served, and the extent and complexity of their financial accounts. We estimate public reporting burden for this collection of information to vary from 1.5 to 2.5 hours per response, with an average of 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Administration Services, Paperwork Reduction Project 0607-0700, Room 3104, FB 3, Bureau of the Census, Washington, DC 20233-0001.

NOTE → *Please read the instructions on pages 6 through 8 before completing this form.*

Reference numbers pertain to revenue, expenditure function and object codes contained in Financial Accounting for Local and State School Systems, National Center for Education Statistics, 1990.

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

Part I REVENUE - Continued	Amount <i>Omit cents</i>
▶ Section A - FROM LOCAL SOURCES - Continued	A20
14. <u>Other sales and service revenues (1800)</u>	
15. <u>Interest earnings (1500)</u>	U22
16. <u>Miscellaneous other local revenue (1910, 1920, 1930, 1980, 1990)</u>	U97
▶ Section B - FROM STATE SOURCES (3100, 3200, 3800)	C01
1. <u>General formula assistance</u>	
2. <u>Staff improvement programs</u>	C04
3. <u>Special education programs</u>	C05
4. <u>Compensatory and basic skills attainment programs</u>	C06
5. <u>Bilingual education programs</u>	C07
6. <u>Gifted and talented programs</u>	C08
7. <u>Vocational education programs</u>	C09
8. <u>School lunch programs</u>	C10
9. <u>Capital outlay and debt service programs</u>	C11
10. <u>Transportation programs</u>	C12
11. <u>All other revenues from state sources</u>	C13
▶ Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)	C14
1. <u>Chapter 1</u>	
2. <u>Children with disabilities</u>	C15
3. <u>Eisenhower math and science</u>	C16
4. <u>Drug free schools</u>	C17
5. <u>Chapter 2 block grants</u>	C18
6. <u>Vocational education</u>	C19
7. <u>Child nutrition act - exclude commodities</u>	C25
8. <u>All other federal aid through the state</u>	C20
▶ Section D - FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)	B10
1. <u>Impact aid (PL 815 and 874)</u>	
2. <u>Bilingual education</u>	B11
3. <u>Indian education</u>	B12
4. <u>All other direct federal aid</u>	B13

CONTINUE WITH PART II ON PAGE 3 

Part II CURRENT OPERATION – <i>All amounts paid excluding internal transfers and amounts reported in parts III, IV3–6, VIA3, and IX6–12.</i>			
Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object 100) (1)	Employee benefits only (Object 200) (2)	TOTAL (ALL current operation objects) (3)
	1. Instruction (1000)	Z33	V1Ø
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	EØ7
4. Support services, general administration (2300)	V15	V16	EØ8
5. Support services, school administration (2400)	V17	V18	EØ9
6. Support services, business (2500)	V19	V2Ø	V35
7. Support services, operation and maintenance of plant (2600)	V21	V22	V4Ø
8. Support services, student transportation (2700)	V23	V24	V45
9. Support services, central (2800)	V25	V26	V5Ø
10. Other support services (2900)	V27	V28	V55
Section B – ELEMENTARY-SECONDARY NON-INSTRUCTIONAL PROGRAMS	V29	V3Ø	E11
11. Food services (3100)			
12. Enterprise operations (3200)		V32	V6Ø
13. Other			V65
Section C – NON-ELEMENTARY-SECONDARY PROGRAMS			V7Ø
14. Community services (3300)			
15. Adult education			V75
16. Other			V8Ø
Part III CAPITAL OUTLAY EXPENDITURES			Amount <i>Omit cents</i>
1. Construction (object code 450)			F12
2. Land and existing structures (object codes 710, 720)			G15
3. Instructional equipment (object code 730, function 1000)			KØ9
4. All other equipment (object code 730, functions 2000, 3000, 4000)			K1Ø
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY			Z32
1. Total salaries and wages (object 100 – ALL functions)			
2. Total employee benefit payments (object 200 – ALL functions)			Z34

CONTINUE WITH PART IV ON PAGE 4 

Part IV	OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY – Continued	Amount Omit cents
3. <u>Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 592, 593)</u>		Q11
4. <u>Payments to State governments (object code 569)</u>		L12
5. <u>Payments to local governments (object code 920)</u>		M12
6. <u>Interest on school system indebtedness (object code 830)</u>		I86

Part V	STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)	C38
1. <u>For employee benefits</u>		C39
2. <u>All other (textbooks, school bus purchase, etc.)</u>		

Part VI	DEBT	19H
▶ Section A – LONG TERM – Term of more than one year		
1. <u>Outstanding at beginning of the fiscal year</u>		21F
2. <u>Issued during fiscal year (revenue code 5110)</u>		31F
3. <u>Retired during fiscal year (object 910)</u>		41F
4. <u>Outstanding at end of fiscal year (1 plus 2 minus 3)</u>		61V
▶ Section B – SHORT TERM – Term of one year or less		
1. <u>Outstanding at beginning of fiscal year</u>		66V
2. <u>Outstanding at end of fiscal year</u>		

Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61

Part VIII	FALL MEMBERSHIP – October 1995	Membership
Enter the count of pupils enrolled on the school day closest to October 1, 1995		V33

Part IX SPECIAL PROCESSING ITEMS

Item	Code	Amount
1. Student fees, nonspecified	A15	
2. Census local, NCES State revenue	T07	
3. Census State, NCES local revenue	C24	
4. State revenue, nonspecified	C35	
5. Federal revenue, nonspecified	C36	
6. State payment on behalf of the LEA, instruction	J13	
7. State payment on behalf of the LEA, support services	J15	
8. State payment on behalf of the LEA, other	J10	
9. Support services expenditures, nonspecified	V85	

CONTINUE WITH PART IX ON PAGE 5 

Part IX SPECIAL PROCESSING ITEMS - Continued

Item	Code	Amount
10. Equipment expenditure, nonspecified	K11	
11. Own retirement system transfer, instruction	J12	
12. Own retirement system transfer, support services	J11	
13. Federal revenue on behalf of school system	B23	

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Remarks - *Please use this space for any explanation that may be essential in understanding your reported data. If additional space is required, please attach a separate sheet.*

Part X DATA SUPPLIED BY

Name	Telephone		
	Area code	Number	Extension
Title			

BASIC INSTRUCTIONS AND SUGGESTIONS

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

1. INCLUDE the unduplicated revenues and expenditures from all funds.
 - a. General fund
 - b. Special revenue funds
 - c. Federal projects funds
 - d. Debt service fund
 - e. Capital projects funds
 - f. Food service fund
 - g. Student activity funds
2. EXCLUDE transfers of monies between funds, agency transactions, transactions of private trust funds, purchase of commodities, and purchase of securities for investment purposes.
3. Please describe in the "Remarks" section the basis of any estimates or prorations used to report amounts requested on this form.
4. Please report "0" in cases of revenues not received, no expenditures made, or no debt or assets. Report "M" if there are values for these items but they cannot be determined because they are missing from your records.
5. Contact the Elementary-Secondary Education Statistics Branch, Bureau of the Census at 1-800-622-6193 for help with questions.

Part I - REVENUE

Section A - FROM LOCAL SOURCES

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

Line 6. Dependent school systems (those with "0," "1," "2," or "3" in the third character of their ID) should report their tax receipts and any other amounts appropriated by their parent government on line 6 (Census code T02).

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

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

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

Line 15. Include interest earnings from all funds held by the school system.

Line 16. Report receipts from rentals, property sales, private contributions, and refunds from prior year expenditures.

Section B - FROM STATE SOURCES

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

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

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

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

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

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

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

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

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

Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

Line 1. Include federal revenues distributed through Chapter 1 of the Elementary-Secondary Education Act (P.L. 89-10). Report basic, concentration, and migratory education grants.

Line 2. Report federal revenues awarded under the Children with Disabilities Act (P.L. 91-230). Include formula grants authorized in Part B of this legislation. Exclude project grants authorized in Part C (Early Education and Severely Disabled Programs), Part E (Innovation and Development), and Part G (Technical Development). Report these project grants instead in Part I-D4.

Line 3. Report math and science formula grants authorized by Title II-A of the Elementary-Secondary Education Act (P.L. 89-10).

Line 4. Include formula and project grants for drug free schools authorized by the Elementary-Secondary Education Act of 1986.

Line 5. Enter Chapter 2 block grants sanctioned by the Education Consolidation Improvement Act (P.L. 100-297).

Line 6. Report formula grants authorized by the Carl D. Perkins Vocational Education Act (P.L. 101-392). Include revenues from Title II (Basic Grants), Title III-A (Community Based Organizations), Title III-B (Consumer and Homemaking Education), and Title III-E (Tech-Prep Education).

Line 7. Include revenues from Child Nutrition Act programs (national school lunch, special milk, school breakfast and ala carte) sanctioned by P.L. 79-396 and P.L. 89-642. Report cash payments only -- Exclude the value of donated commodities.

Line 8. Enter the total of all other federal funds disbursed through the state to the local education agency. Include formula grants authorized by the Adult Education Act (Part B).

Section D - FROM FEDERAL SOURCES DIRECTLY

Line 1. Include federal payments for construction (P.L. 81-815) and for maintenance and operation (P.L. 81-874).

Line 2. Include project grants for bilingual education authorized by Title VII of the Elementary-Secondary Education Act and Title IV-E of the Carl D. Perkins Act.

Line 3. Include both project and formula grants for Indian education authorized by the Education Consolidation and Improvement Act (P.L. 100-297, Title V-C) and the Johnson - O'Malley Act.

Line 4. Report the total of all other federal grants awarded directly to the local education agency. Include project grants for Handicapped Education (see instructions for Part I-C2), Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted and Talented.

Report in Part IX the amount of any federal revenue item that cannot be reported because the item covers more than one of the items in Part IC1-8 and ID1-4, such as "total federal revenues" not broken down by program.

Part II – CURRENT OPERATION EXPENDITURE

Include for the functions shown on lines 1 through 16 expenditures for salaries and wages only (column (1)), employee benefits only (column (2)), and all current operation expenditure (column (3)). Column (3) totals should include amounts entered in columns (1) and (2). Additionally, column (3) totals should include such objects as contracts, rent, insurance, utilities, maintenance services, printing, tuition paid to private schools, purchase of food, supplies, and materials.

Exclude from section A	Include instead in:
Capital outlay expenditures	Part III
Payments to other school systems	Part IV, item 3
Payments to the State, cities, counties, or special districts	Part IV, items 4 and 5
Debt service payments	Part IV, item 6 and Part VIA3
State payments on behalf of school systems	Part V

Also exclude inter-fund transfers and the purchase of stocks, bonds, securities, and other investment assets.

Handbook references pertain to function codes contained in Financial Accounting for Local and State School Systems, National Center for Education Statistics, 1990.

Section A – Elementary-secondary Education Instructional Programs – Prekindergarten through Grade 12

Line 1. Instruction (1000). Total current operation expenditure for activities dealing with the interaction of teachers and students in the classroom, home, or hospital as well as co-curricular activities. Report amounts for activities of teachers and instructional aides or assistants engaged in regular instruction, special education, and vocational education programs. Exclude adult education programs (report on line 15).

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

Line 3. Instructional staff support (2200). Include expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, and media, library, audiovisual, television, and computer-assisted instruction services.

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

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

Line 6. Business support (2500). Include expenditure for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services.

Line 7. Operation and Maintenance of Plant (2600). Expenditure for buildings services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, non-student transportation vehicle operation and maintenance, and security services.

Line 8. Student Transportation (2700). Report expenditure for vehicle operation, monitoring riders, and vehicle servicing and maintenance.

Line 9. Central Support (2800). Include expenditure for planning, research and development, evaluation, information, and management services.

Line 10. Other Support Services (2900). Total expenditure for all other support services activities not included on lines 2 through 9. Report in Part IX the amount of any support service expenditure item that cannot be reported because the item covers more than one of items in lines 2 through 9, such as "total support services" not broken down by function.

Section B – Elementary-secondary Non-instructional Programs

Line 11. Food services (3100). Gross expenditure for cafeteria operations to include the purchase of food but excluding the value of donated commodities and purchase of food service equipment (report equipment in Part III-4).

Line 12. Enterprise operations (3200). Include expenditure for business-like activities (such as a bookstore) where the costs are recouped largely with user charges.

Line 13. Other. Report the expenditure for other elementary-secondary NON-instructional activities not related to food services or enterprise operations. Non-enterprise student activities should be included with "instruction" on line 1.

Section C – Non-elementary-secondary Programs

Line 14. Community services (3300). Include any local education agency expenditure for providing non-education services such as operation of a swimming pool, public library, programs for the elderly, or child care centers.

Line 15. Adult education. Expenditure for provision of GED or other classes offered by the local education agency outside the elementary-secondary curriculum.

Line 16. Other. All other non-elementary secondary programs such as any community college programs.

Part III – CAPITAL OUTLAY EXPENDITURES

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

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

Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

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

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

Line 3. Payments to other school systems. Report payments to in-state and out-of-state public school systems for tuition, transportation, computer and purchasing services, etc. Payments made to dependent school systems or to parent governments of dependent school systems should be included here.

Lines 4 and 5. Report payments to state and local governments, including repayments of loans. Also include debt service payments to state and local governments and school building authorities which incur debt instead of the school system.


Line 6. Interest on school system debt. Expenditure for interest incurred on both long-term and short-term indebtedness of the school system. Exclude principal payments which should be reported in Part VI.

Part V – STATE PAYMENTS ON BEHALF OF THE SCHOOL SYSTEM

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

Part VI – DEBT

Include in section A bonded indebtedness and any other school district interest-bearing debt with a term of more than one year. Report in section B interest-bearing tax anticipation and bond anticipation note balances and other short-term debt with a term of one year or less. Exclude accounts payable and other non-interest-bearing obligations.

CONTINUE ON PAGE 8 

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

Report the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, state and local government and nongovernment securities. Report all investments at par value. Exclude accounts receivable, value of real property, and all non-security assets.

Part VIII – FALL MEMBERSHIP – OCTOBER, 1995

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 1995 as possible. Include pupils transferred into the school system and exclude pupils transferred out.

Part IX – SPECIAL PROCESSING ITEMS

These are special use items. Amounts should only be reported in this part if all pertinent financial data cannot be reported in Parts I through VIII. Before entering data in this part please contact the Elementary-Secondary Education Statistics Branch, U.S. Bureau of the Census at 1-800-622-6193.

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

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

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

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

Line 5. Federal revenue, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part I-C, lines 1 through 8, and Part I-D, lines 1 through 4. An example would be total federal aid not broken down into separate federal grant programs.

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

Line 7. State payment on behalf of the LEA, support services. Report expenditures of the revenues reported in Part V, lines 1 and 2, that were made for support services. See definitions for Part II-A, lines 2 through 10.

Line 8. State payment on behalf of the LEA, other. Report expenditures of the revenues reported in Part V, lines 1 and 2, that were made for other than instruction or support services. See definitions for Part II-B and Part II-C.

Line 9. Support services, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part II-A, lines 2 through 10. An example would be a support service expenditure which could not be separately reported as business, central, or other support services.

Line 10. Equipment expenditure, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part III, line 3 (instructional equipment) or line 4 (other equipment). An example would be total equipment not broken down by function.

Line 11. Own retirement system transfer, instruction. If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for instructional employees.

Line 12. Own retirement system transfer, support services. If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for support services and other noninstructional employees.

Line 13. Federal revenue on behalf of school system. Report any item in your chart of accounts identified as received through federal payments made on behalf of the school system.