

Annual Survey of School System Finances

Public Elementary-Secondary Education Finance Data

Technical Documentation (2021)

INTRODUCTION

The U.S. Census Bureau conducts the Census of Governments and the Annual Surveys of State and Local Government Finances as authorized by law under Title 13, U.S. Code, Sections 161 and 182. The Census of Governments has been conducted every 5 years since 1957, while the annual survey has been conducted annually since 1977 in years when the Census of Governments is not conducted. The 2021 Annual Survey of School System Finances, similar to previous annual surveys and censuses of governments, covers the entire range of government finance activities—revenue, expenditure, debt, and assets (cash and security holdings).

SCOPE

The 2021 summary tables and data files present information on the financial activity of public elementary and secondary school systems. Related data on public school system employment are available in the Census Bureau’s Annual Survey of Public Employment and Payroll—School Systems. Information for higher and other education systems can be found in separate annual and Census of Governments reports that focus on the finances of states, counties, cities and towns, and government finances in general. The universe consists of 14,750 public school systems (as counted for the 2020–21 survey cycle in a May 2022 listing of school systems in the Governments Master Address File).

GENERAL CONCEPTS

Refer to Appendix A, Definitions of Selected Terms, for descriptions of the items appearing in the summary tables, data files, and on the data collection instrument.

Public School Systems

The term “public school systems” includes two types of government entities with responsibility for providing education services: (1) school districts that are administratively and fiscally independent of any other government and are counted as separate governments; and (2) public school systems that lack sufficient autonomy to be counted as separate governments and are classified as a dependent agency of some other government—a county, municipal, township, or state government.

Most public school systems included in the summary tables and data files operate to provide regular, special, and/or vocational programs for children in prekindergarten through grade 12. Some systems, known as “nonoperating” districts, only exist to collect tax revenue, which they then transfer to other school systems that actually provide the education services. Also included in the summary tables and data files are “educational service agencies.” These agencies typically provide regional special education services, vocational education programs, or financial services

for member districts. They are classified as joint educational service agencies of the participating districts and are not counted as separate governments.

Charter Schools

In recent years, many states have passed legislation authorizing the formation of “charter” schools. While each state’s charter school provisions are unique, there are some common characteristics. In general, a “charter” constitutes a contract between a governmental body (the governmental body would be considered the “chartering” or “sponsoring” entity) and an “operator” entity that is responsible for delivering the education services.

In Census Bureau government finance statistics, only charter schools whose charters are held by operators that are governmental bodies are considered to be in scope. For example, if a city or county obtains a charter to operate a school from a sponsoring local school district, the finances of the resulting charter school are included in Census Bureau education finance statistics (and thus are included in the summary tables and data files). The finances for these charter schools are often included within the finances of the sponsoring school district.

Charter schools whose charters are held by operators that are not governmental are considered to be out of scope for the purposes of Census Bureau government finance statistics. In these cases, school district payments to charter schools are included (within the expenditures of the paying school district), but the finances of the charter schools themselves are excluded from the statistics (and thus are excluded from the summary tables and data files).

Current Dollars

The statistics in the summary tables and data files are presented in current dollars. They have not been adjusted for price and wage changes occurring through the years.

Fiscal Years

With the exception of school systems in Alabama, the District of Columbia, Nebraska, Texas, and Washington, the 2021 fiscal year for school systems in all states began on July 1, 2020 and ended on June 30, 2021. The fiscal year for school systems in Alabama and the District of Columbia ran from October 1, 2020, through September 30, 2021. The fiscal year for school systems in Nebraska, Texas, and Washington ran from September 1, 2020, through August 31, 2021. Survey data are not adjusted to conform school systems to a uniform fiscal year.

Elementary-Secondary Education

The summary tables and data files cover financial activity for the operation and support of public school systems providing elementary and/or secondary programs. These activities include the instruction of prekindergarten through grade 12 children, as well as support activities, such as guidance counseling, administration, transportation, plant operation and maintenance, and food services.

Public school systems also offer nonelementary-secondary programs. Adult education and community services are two types of programs operated in many public school systems that are not related to the education of prekindergarten through grade 12 children. Expenditures for these types of programs are excluded from the per pupil amounts for current spending in summary tables 8, 11, 14, 18, and 20. Expenditures made by public school systems for these nonelementary-secondary programs continue to be included in the expenditure data presented in the other tables.

Educational Revenue from Federal, State, and Local Sources

The data files and summary tables containing revenue data refer to revenue from federal, state, and local government sources. “Revenue from federal sources” includes monies passed through state governments, as well as federal outlays directly received. “Revenue from state sources” consists only of amounts originating from state governments. “Revenue from local sources” is comprised of revenue raised locally — including taxes, charges, and miscellaneous revenues. These terms and corresponding methodology are different from the Census of Governments taxonomy for “intergovernmental revenue.”

For the Census of Governments and the corresponding annual surveys, intergovernmental revenue comprises monies from other governments, including grants, shared taxes, and contingent loans and advances for support of particular functions. It also comprises monies for general financial support, such as any significant and identifiable amounts received as reimbursement for performance of governmental services for other governments and any other form of revenue representing the sharing by other governments in the financing of activities administered by the receiving government. All intergovernmental revenue is reported in the general government sector, even if it is used to support activities in other sectors (such as utilities). Intergovernmental revenue excludes amounts received from the sale of property, commodities, and utility services to other governments (which are reported in different revenue categories). It also excludes amounts received from other governments as the employer share or for support of public-employee retirement or other insurance trust funds of the recipient government, which are treated as insurance trust revenue.

Intergovernmental revenue is classified by function and by the level of government where it originated (i.e., federal, state, or local). The transfer of federal aid that is “passed-through” the state government to local governments is reported as state intergovernmental revenue at the local level, rather than direct federal intergovernmental revenue.

Revenue from city and county governments is included in both the individual and state totals tables that reference revenue from local sources. Revenue from other school systems, however, is only included in the individual unit tables. These amounts are excluded in the state totals data to avoid double counting.

Tax Revenue of Dependent School Systems

Dependent school systems receive most of their local revenue from appropriations by their parent government. Although most of these monies come from property tax collections, the exact amounts derived from taxes or other revenue sources available to parent governments for their school systems frequently cannot be determined from state education agency accounting records. Therefore, these revenue amounts are shown as “parent government contributions” instead of “property taxes” or “other taxes” in the tabulations.

Current Operation and Current Spending

Current operation, a standard Census Bureau expenditure category, consists of payments for salaries, employee benefits (including local school system employer contributions to state government retirement funds), purchased services, and supplies.

The Census Bureau introduced the concept of “current spending” in the 1987 Census of Governments. This concept, which is used only in the public school system finance data files and summary tables, allows for the inclusion of all public elementary-secondary outlays, regardless of the specific unit of government that actually makes the expenditure. “Current spending” is not presented in other Census Bureau tabular presentations because its inclusion with expenditures made at other levels of government would lead to double counting. As such, “current spending” as presented here should not be confused with “current operations” used in the Census of Governments or its related annual surveys of state and local governments. In the latter case, “current operations” refers to direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services, except any amounts for capital outlay (i.e., for personal services or other objects used in contract construction or government-employee construction of permanent structures and for acquisition of property and equipment).

In these data, payments to other public school systems are a component of “current spending” and are reported at the individual unit level only. These expenditures are excluded from the state totals tables to avoid double counting. Payments to other governments (e.g., cities, counties, and states) are included in both individual and state totals displays. This is distinct from the Census of Governments classification methodology and terminology in that payments to other school systems are considered “intergovernmental expenditures” and thus distinct from “current operations.” For further information on Census of Governments, specific classification, and definitions, see the Government Finance and Employment Classification Manual, found on the Census Bureau’s Web site at:

http://www2.census.gov/govs/pubs/classification/2006_classification_manual.pdf.

Instruction Expenditure

This item relates to the instruction function (Function 1000) defined in the National Center for Education Statistics (NCES) publication, “Financial Accounting for Local and State School Systems: 2014 Edition.” Instruction expenditure covers expenditures for regular, special, and vocational programs offered in both the regular school year and summer school. It excludes

instructional support, student support, and other support activities, as well as adult education, community services, and student enterprise activities.

Since not all states prescribe the use of the above financial accounting handbook and its definition of instruction for their school systems, some interstate disparities exist. For example, some state accounting systems do not include fixed charges for employee benefits, group insurance, workers' compensation, retirement, or unemployment compensation in "instruction." Refer to Appendix B, Notes Relating to Education Finance Data, for descriptions of how the Census Bureau has dealt with these differences.

Capital Outlay

This category refers to the direct expenditure by public school systems for construction of buildings and roads; purchases of equipment, land, and existing structures; and for payments on capital leases. Amounts for additions, replacements, and major alterations to fixed works and structures are included. However, expenditure for maintenance and minor repairs to buildings and equipment is classified as current spending.

Indebtedness

Indebtedness data in the summary tables and data files pertain to debt issued in the name of an independent school district or by the parent government for a dependent school system. However, debt issued by some school building authorities and municipalities for the construction of education facilities is excluded. Also excluded is general obligation debt not issued distinctly for the support of schools, such as in the District of Columbia and Hawaii, as these debts cannot be separated from the assets of their parent government.

Cash and Security Holdings

Cash and security holdings of dependent school systems are excluded from the summary tables and data files, as these holdings cannot be separated from the assets of their parent governments.

COVID-19 Federal Assistance Funds

COVID-19 federal assistance funds are included in revenue from federal sources, current operation expenditure, and capital outlay expenditures in the summary tables and data files. Additionally, eight COVID-19 federal assistance revenue fund items including revenues from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), and the American Rescue Plan (ARP) Act, and eight expenditure items from COVID-19 federal assistance funds are shown as exhibit items on the All Data Items file.

Data Collection Methodology

The Census Bureau has made arrangements with state government departments of education to use data from existing finance information collection systems where the data are compatible with

this survey's categories. Every state department of education obtains information annually on a wide variety of financial data from elementary-secondary school systems by requiring reports or conducting surveys. The Census Bureau is able to gain access to this information through cooperative agreements with each state as summarized below:

- Data compiled or reformatted by Census Bureau staff from state education agency electronic data files (17 states).
- Data reformatted by state education agency staff into survey categories before electronically transmitting data to the Census Bureau (33 states and DC).

A single office or database in the state departments of education did not always have all of the information needed for this survey. In these instances, other sources—most often different state offices—supplied information to supplement the basic data. The most common types of data needing supplementation were school lunch finances, indebtedness, cash and security holdings, and capital fund transactions.

Enrollment, Population, and Personal Income Data

Unless otherwise noted in Appendix B, the enrollments used to calculate the per pupil amounts in summary tables 8, 11, 14, 18, and 20 represent fall 2020 memberships collected by the NCES in its nonfiscal Common Core of Data (CCD) Local Education Agency (School District) Universe Survey: School Year 2019–20, Provisional File 1a. Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment by Census Bureau survey staff if the enrollments were inconsistent with the finances reported.

The population data contained in table 19 were obtained from the Census Bureau's Population Estimates Program. The personal income data in table 19, which were used to calculate the data for table 12, were taken from the Bureau of Economic Analysis' Survey of Current Business.

Notable Survey Cycle Dates

January 2022	Initial mailout
March 2022	Follow-up mailout
May 2022	Begin data processing
October 2022	Preliminary data released
May 2023	Data editing complete
May 2023	Data released to Census Bureau Internet

SURVEY METHODOLOGY

The data collected in this survey encompass all public elementary and secondary school systems in the United States and are centrally collected from each state. The survey cycle begins in February when states begin submitting data for the previous fiscal year. The data collection process is typically completed by April of the following year. The information included is intended to provide a complete picture of a government's financial activity. All revenue (by source), expenditure (by function and object), indebtedness, and cash and security holdings are requested. The inclusion of all financial transactions, except for interfund transfers and some fiduciary activities, allows for effective review and editing. It enables respondents and Census Bureau staff to take a global view of government finance and to perform basic cash flow logic checks.

The Census Bureau attempts to identify all central sources for public elementary-secondary finance data. Most of these sources exist at the state government level. Many state agencies, especially state education agencies, collect financial data from the local agencies within their domains.

The collection arrangements have a number of distinct advantages. First, because the Census Bureau is able to use data from state government data systems, the respondent burden on local school system administrators is lessened. Second, the close relationship between local school systems and state departments of education minimizes nonresponse.

The extensive use of central collection of elementary-secondary finance data requires the maintenance of state-specific crosswalks that define the state data items, which comprise each of the items reported by the Census Bureau. In an effort to eliminate keying and response errors, several edit checks are made. These checks identify cash and debt flow problems, significant current year/prior year differences, illogical salary and current spending relationships, out-of-scope per pupil expenditure, and other peculiarities. Census Bureau staff resolve edit checks and other problems by rechecking data sources for entry errors, reviewing state and other reports that contain the same type of information, and making follow-up calls and e-mails to state and local officials.

Financial data for school systems are summed to create state aggregates. Census Bureau staff review the state aggregates for consistency with prior year information. The state aggregates are also compared with the financial data collected in the National Public Education Financial Survey (NPEFS) by NCES. During the review of state aggregates, Census Bureau technical staff request assistance from state officials and NCES to resolve differences. Most of these differences result from the inclusion of state payments on behalf of local education agencies in state education agency and NCES totals. The state education agencies and NCES furnish information about these payments that enable the Census Bureau to provide state source revenue and current spending categories shown in summary tables 1 through 8, 11 through 18, and 20.

Data Quality

Although the data collected for this survey are not subject to sampling error (because the Census Bureau attempts to collect data for every school system), the data are subject to various nonsampling errors, such as coverage error, nonresponse error, keying error, and classification error.

An incomplete listing of all school systems in the United States would result in coverage error. The Census Bureau tries to mitigate coverage error by performing checks against various other sources of school system data: the NPEFS state totals, NCES listing, and the Census Bureau's Governments Master Address File. The Census Bureau also requests information from the departments of education in each state.

Nonresponse error results from incomplete responses to items on the survey forms. In order to produce complete data files, the Census Bureau attempts to contact nonrespondents, uses alternative data sources, and imputes missing data by pulling forward data from the prior year. Various other nonsampling errors include response error which results from inaccurate reporting of the data, keying error which results from mistakes when entering the data, and from classification error which results from placing the data in the wrong categories. All of these errors are mitigated by editing of the individual unit data. Both the central collector and Census Bureau perform data quality checks.

LIMITATIONS OF DATA

Finance amounts presented in the summary tables and data files are statistical in nature and do not represent an accounting statement. Therefore, a difference between a school system's revenue and expenditure does not indicate a "budget" surplus or deficit. Large capital outlay expenditure, debt issuance or retirement, and changes in cash and security holdings are all factors that have important influences on the balance between revenue and expenditure.

In spite of efforts to identify and resolve errors, some mistakes and inconsistencies in official reporting and processing have undoubtedly escaped detection. Other inconsistencies have been detected and are published with the caveats shown in Appendix B. They arise from the fact that each state education agency collects at a different level of detail. Although states generally collect in much greater detail than what the Census Bureau collects, there are instances when certain states cannot provide some of the items requested. The use of different financial accounting handbooks by the state education agencies also contributes to inconsistencies in the data.

Beginning in FY 1992, survey respondents have reported state revenue within the following program categories: general formula assistance, compensatory and basic skills, special education, staff improvement, vocational, capital outlay/debt service, bilingual education, transportation, and school lunch. Users should be able to make valid comparisons of this detail when examining school systems within a given state. However, because the content of state aid programs greatly varies among the states, this information may not be comparable when making comparisons between school systems in different states. For example, state monies for special education and

compensatory education may be in specific categorical aid programs in one state but be part of general formula assistance in another state.

Note on Derived Statistics

This summary tables and data files include derived statistics, such as per pupil expenditure, amounts per \$1,000 of personal income, and totals aggregated from survey categories (e.g., total current spending and total revenue). State rankings of selected derived statistics and major expenditure categories are shown in summary tables 11 and 12.

An analysis based on derived statistics can be misleading and misinterpreted because of differences between school systems in accounting methodology, governmental organization, and economic structure. For example, current spending or per pupil current spending as a measure of a school system's current expenses can be misleading because different school systems have different criteria on what they classify as current expenses.

Most school systems in the United States have a capitalization threshold of \$5,000 for supplies (meaning supplies with a unit cost of less than \$5,000 are classified as a current expense, while supplies costing at least \$5,000 are accounted for as capital outlay). Larger school systems, however, often have a capitalization threshold larger than \$5,000 (thus will have more types of supplies classified as a current expense than smaller school districts). School systems in New Jersey, on the other hand, have a capitalization threshold of only \$2,000 (thus will have fewer types of supplies classified as a current expense than most school districts). Any analysis involving current spending or per pupil current spending should note that school system and state disparities exist based on what is classified as a current expense.

Revenue comparisons can also be misleading since programs funded by a local government in one state may be funded by the state or federal government in another. For example, transportation programs are primarily funded by the state government in some states, but are primarily funded by local governments in others. State differences in school system funding between various levels of government can often be attributed to the fiscal and structural relationships between local, state, and federal government in the state; thus, states that provide less transportation funding to school systems than other states are not necessarily less fiscally committed to school system transportation. A strict ranking or per pupil analysis that does not take into account varying fiscal and structural relationships between the local, state, and federal government in each state can lead to an invalid analysis and incorrect conclusions. Finance amounts in the summary tables and data files also do not take into account demographic, socioeconomic, or geographic differences between state and local governments.

ACKNOWLEDGMENTS

The generous cooperation of state education agency personnel is gratefully acknowledged. The time and effort extended by these individuals makes it possible to produce the summary tables and data files while imposing a minimum burden on local school officials. The Census Bureau also appreciates the dedication of local school officials in providing accurate fiscal data to their state education agencies.

MEANING OF ABBREVIATIONS AND SYMBOLS

The abbreviations and symbols in the summary tables have the following meanings:

- N Not available.
- X Not applicable.
- Z Represents zero or rounds to zero.
- LEA Local Education Agency.

DATA FILE FORMATS

Files containing all data items surveyed, data item flags, and summary variables displayed in the summary tables are available in Excel and comma-delimited formats. Beginning with 2006, files in SAS format are no longer available. However, please use the following code to read the comma-delimited files into SAS.

Note: This code uses the 'elsec21.txt' file as an example. You may change the library and file storage paths, as needed.

```
libname elsec21 'C:\temp';

proc import datafile='C:\temp\elsec21.txt'
            out=elsec21.elsec21
            dbms=dlm
            replace;
            delimiter=';';
            getnames=yes;
run;
```

The files may be downloaded from the Census Bureau's website under the [Annual Survey of School System Finances Tables webpage](#).

AVAILABLE DATA FILES

Summary Tables. Users may download summary tables at the state and unit levels. Data are available in an Excel spreadsheet that contains a tab for each table.

<u>File Type</u>	<u>File Name</u>
Excel	elsec21_sumtables.xls

Individual Unit Tables. These files contain data for all units for the variables presented in tables 15 through 18 of the Summary Tables file. Files in Excel and comma-delimited formats are available.

<u>File Type</u>	<u>File Name</u>
Excel	elsec21t.xls
Comma-delimited	elsec21t.txt

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

The comma-delimited file allows users to import data into a database application. When importing the comma-delimited file into a database, data users should specify the format of the

following fields as 'text' (rather than 'general' or 'numeric'): STATE, IDCENSUS, CONUM, CSA, CBSA, SCHLEV, NCESID, and YRDATA. The file names are as follows:

<u>File Type</u>	<u>File Name</u>
Excel	elsec21.xls
Comma-delimited	elsec21.txt

Data Item Flags. Beginning with FY 1999, the Annual Survey of School System Finances data files include data item flags to indicate whether a data item was reported by the state education agency or adjusted by the Census Bureau. The data item flag files are presented in the same formats - Excel and comma-delimited - as the data item files described above. There are no flags for the summary data items, such as TOTALREV and TOTALEXP.

<u>File Type</u>	<u>File Name</u>
Excel	elsec21f.xls
Comma-delimited	elsec21f.txt

RECORD LAYOUTS AND ITEM DESCRIPTIONS

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

INDIVIDUAL UNIT TABLES

Data Item	Summary Table Number, Column	Description
IDCENSUS*	-	School System Identification Number ¹
NAME*	-	School System Name ¹
CONUM*	-	ANSI State and County Code ¹
CSA*	-	Consolidated Statistical Area ¹
CBSA*	-	Core-Based Statistical Area ¹
NCESID*	-	NCES Identification Number ¹
ENROLL	15, 1 & 16, 1 & 17, 1 & 18, 1	Fall Membership
TOTALREV	15, 2	TOTAL ELEMENTARY-SECONDARY REVENUE
TFEDREV	15, 3	Total Revenue from Federal Sources
FEDRCOMP	15, 4	Compensatory (Title I)
FEDRSPEC	15, 5	Children with disabilities
FEDRNUTR	15, 6	Child Nutrition Act
FEDROTHR	15, 7	All other federal aid
TSTREV	15, 8	Total Revenue from State Sources
STRFORM	15, 9	General formula assistance
STRSPEC	15, 10	Special education programs
STRTRANS	15, 11	Transportation programs
STROTHR	15, 12	All other state revenue
TLOCREV	15, 13	Total Revenue from Local Sources
LOCRTAX	15, 14	All taxes
LOCRPROP	15, 15	Property taxes
LOCRPAR	15, 16	Parent government contributions
LOCRCICO	15, 17	Revenue from cities and counties
LOCROSCH	15, 18	Revenue from other school systems
LOCRCHAR	15, 19	Charges
LOCROTHR	15, 20	Other local revenues
TOTALEXP	16, 2	TOTAL ELEMENTARY-SECONDARY EXPENDITURE
TCURSPND	16, 3	Total Current Spending
TSALWAGE	16, 4	Total salaries and wages
TEMPBENE	16, 5	Total employee benefit payments
TCURINST	16, 6	Total Current Spending for Instruction

TCURISAL	16, 7	Salaries and wages for instruction
TCURIBEN	16, 8	Employee benefits for instruction
TCURSSVC	16, 9	Total Current Spending for Support Services
TCURSPUP	16, 10	Pupil support
TCURSSTA	16, 11	Instructional staff support
TCURSGEN	16, 12	General administration
TCURSSCH	16, 13	School administration
TCURSOTH	16, 14	Other and nonspecified
TCURONON	16, 15	Other Current Spending
TCAPOUT	16, 16	Total Capital Outlay Expenditure
TPAYOTH	16, 17	Payments to Other Governments
TINTRST	16, 18	Interest on School System Indebtedness
DEBTOUT	-	Long-term debt outstanding at end of the fiscal year
LONGISSU	-	Long-term debt issued during the fiscal year
LONGRET	-	Long-term debt retired during the fiscal year
PCTTOTAL	17, 2	PERCENT - TOTAL ELEMENTARY-SECONDARY REVENUE
PCTFTOT	17, 3	Percent - Total Revenue from Federal Sources
PCTFCOMP	17, 4	Percent - Compensatory (Title I)
PCTSTOT	17, 5	Percent - Total Revenue from State Sources
PCTSFORM	17, 6	Percent - General formula assistance
PCTLTOT	17, 7	Percent - Total Revenue from Local Sources
PCTLTAXP	17, 8	Percent - Taxes and parent government contributions
PCTLOTHG	17, 9	Percent - Revenue from other local governments
PCTLCHAR	17, 10	Percent - Charges
PPCSTOT	18, 2	PER PUPIL - TOTAL CURRENT SPENDING (ELEMENTARY-SECONDARY) ¹
PPSALWG	18, 3	Per Pupil - Total salaries and wages
PPEMPBEN	18, 4	Per Pupil - Total employee benefit payments
PPITOTAL	18, 5	Per Pupil - Total Current Spending for Instruction
PPISALWG	18, 6	Per Pupil - Salaries and wages
PPIEMBEN	18, 7	Per Pupil - Employee benefits
PPSTOTAL	18, 8	Per Pupil - Total Current Spending for Support Services
PPSPUPIL	18, 9	Per Pupil - Pupil support
PPSSTAFF	18, 10	Per Pupil - Instructional staff support
PPSGENAD	18, 11	Per Pupil - General administration
PPSSCHAD	18, 12	Per Pupil - School administration

ALL DATA ITEMS

Data Item	Description
STATE*	State Identification Number
IDCENSUS*	School System Identification Number ¹
NAME*	School System Name
CONUM*	ANSI State and County Code ¹
CSA*	Consolidated Statistical Area ¹
CBSA*	Core-Based Statistical Area ¹
SCHLEV*	School Level Code ¹
NCESID*	NCES ID Code ¹
YRDATA*	Year of Data
V33	Fall Membership
TOTALREV	TOTAL ELEMENTARY-SECONDARY REVENUE (sum of TFEDREV + TSTREV + TLOCREV)
TFEDREV	Total Revenue from Federal Sources (sum of C14 + C15 + C19 + C22 + C23 + C26 + C27 + B11 + C20 + C25 + C36 + B10 + B12 + B14 + B13)
C14	Federal revenue through the state - Title I
C15	Federal revenue through the state - IDEA, Part B, Sections 611 and 619 - Special Education Grants to States and Preschool Grants
C19	Federal revenue through the state - Career and technical education
C22	Federal revenue through the state - Title II, Part A - Supporting Effective Instruction
C23	Federal revenue through the state - Title IV, Part A, Subpart 1, Section 4105 - Student Support and Academic Enrichment Grants
C26	Federal revenue through the state - Title IV, Part B - 21 st Century Community Learning Centers
C27	Federal revenue through the state - Title V, Part B, Subpart 2 - Rural and Low-Income School Program
B11	Federal revenue through the state - Title III, Part A - English Language Acquisition State Grants
C20	Federal revenue through the state - All other
C25	Federal revenue through the state - School meal programs - Child Nutrition Act
C36	Federal revenue - Nonspecified

B10	Direct federal revenue - Title VII - Impact Aid
B12	Direct federal revenue - Title VI - Indian, Native Hawaiian, and Alaska Native Education
B14	Direct federal revenue - Title V, Part B, Subpart 1 - Small, Rural School Achievement Program
B13	Direct federal revenue - All other
TSTREV	Total Revenue from State Sources (sum of C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11 + C12 + C13 + C24 + C35 + C38 + C39)
C01	General formula assistance
C04	Staff improvement programs
C05	Special education programs
C06	Compensatory and basic skills attainment programs
C07	Bilingual education programs
C08	Gifted and talented programs
C09	Career and technical education programs
C10	School meal programs
C11	Capital outlay and debt service programs
C12	Transportation programs
C13	All other revenues from state sources
C24	Census state, NCES local revenue
C35	State revenue - Nonspecified
C38	State payments on behalf - Benefits
C39	State payments on behalf - Nonbenefits
TLOCREV	Total Revenue from Local Sources (sum of T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + A40 + U11 + U22 + U30 + U50 + U97)
T02	Parent government contributions
T06	Property taxes
T09	General sales or gross receipts taxes
T15	Public utility taxes
T40	Individual and corporate income taxes
T99	All other taxes
D11	Revenue from other school systems

D23	Revenue from cities and counties
A07	Tuition fees from pupils, parents, and other private sources
A08	Transportation fees from pupils, parents, and other private sources
A09	School lunch revenues
A11	Textbook sales and rentals
A13	District activity receipts
A15	Student fees, nonspecified
A20	Other sales and service revenues
A40	Rents and royalties
U11	Sale of property
U22	Interest earnings
U30	Fines and forfeits
U50	Private contributions
U97	Miscellaneous other local revenues
TOTALEXP	TOTAL ELEMENTARY-SECONDARY EXPENDITURE (sum of TCURELSC + NONELSEC + TCAPOUT + L12 + M12 + Q11 + I86)
TCURELSC	TOTAL CURRENT SPENDING FOR ELEMENTARY-SECONDARY PROGRAMS (sum of TCURINST + TCURSSVC + TCUROTH)
TCURINST	TOTAL CURRENT SPENDING FOR INSTRUCTION (sum of E13 + J13 + J12 + J14)
E13	Current operation expenditure - Instruction
J13	State payments on behalf - Instruction benefits
J12	Own retirement system transfer - Instruction
J14	State payments on behalf - Instruction nonbenefits
V91	Exhibit - Payments to private schools
V92	Exhibit - Payments to charter schools
TCURSSVC	TOTAL CURRENT SPENDING FOR SUPPORT SERVICES (sum of E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85 + J17 + J07 + J08 + J09 + J40 + J45 + J90 + J11 + J96)
E17	Current operation expenditure - Pupil support
E07	Current operation expenditure - Instructional staff support
E08	Current operation expenditure - General administration
E09	Current operation expenditure - School administration

V40	Current operation expenditure - Operation and maintenance of plant
V45	Current operation expenditure - Student transportation
V90	Current operation expenditure - Business/central/other support services
V85	Current operation expenditure - Nonspecified support services
J17	State payments on behalf - Pupil support benefits
J07	State payments on behalf - Instructional staff support benefits
J08	State payments on behalf - General administration benefits
J09	State payments on behalf - School administration benefits
J40	State payments on behalf - Operation and maintenance of plant benefits
J45	State payments on behalf - Student transportation benefits
J90	State payments on behalf - Business/central/other support services benefits
J11	Own retirement system transfer - Support services
J96	State payments on behalf - Support services, nonbenefits

TCUROTH TOTAL CURRENT SPENDING FOR OTHER ELEMENTARY-
SECONDARY PROGRAMS
(sum of E11 + V60 + V65 + J10 + J97)

E11	Current operation expenditure - Food services
V60	Current operation expenditure - Enterprise operations
V65	Current operation expenditure - Other elementary-secondary programs
J10	State payments on behalf - Other benefits
J97	State payments on behalf - Noninstructional and nonbenefits

NONELSEC TOTAL CURRENT SPENDING FOR NONELEMENTARY-SECONDARY
PROGRAMS
(sum of V70 + V75 + V80 + J98)

V70	Current operation expenditure - Community services
V75	Current operation expenditure - Adult education
V80	Current operation expenditure - Other nonelementary-secondary programs
J98	State payments on behalf - Nonelementary-secondary programs

TCAPOUT TOTAL CAPITAL OUTLAY EXPENDITURE
(sum of F12 + G15 + K09 + K10 + K11 + J99)

F12	Construction
G15	Purchase of land and existing structures
K09	Instructional equipment

K10	Other equipment
K11	Nonspecified equipment
J99	State payments on behalf - Capital outlay
L12	Payments to state governments
M12	Payments to local governments
Q11	Payments to other school systems
I86	Interest on school system debt
Z32	Total salaries and wages
Z33	Total salaries and wages - Instruction
V11	Total salaries and wages - Pupil support
V13	Total salaries and wages - Instructional staff support
V15	Total salaries and wages - General administration
V17	Total salaries and wages - School administration
V21	Total salaries and wages - Operation and maintenance of plant
V23	Total salaries and wages - Student transportation
V37	Total salaries and wages - Business/central/other support services
V29	Total salaries and wages - Food services
Z34	Total employee benefit payments
V10	Total employee benefit payments - Instruction
V12	Total employee benefit payments - Pupil support
V14	Total employee benefit payments - Instructional staff
V16	Total employee benefit payments - General administration
V18	Total employee benefit payments - School administration
V22	Total employee benefit payments - Operation and maintenance of plant
V24	Total employee benefit payments - Student transportation
V38	Total employee benefit payments - Business/central/other support services
V30	Total employee benefit payments - Food services
V32	Total employee benefit payments - Enterprise operations
_19H	Long-term debt outstanding at beginning of the fiscal year
_21F	Long-term debt issued during the fiscal year
_31F	Long-term debt retired during the fiscal year

_41F	Long-term debt outstanding at end of fiscal year
_61V	Short-term debt outstanding at beginning of the fiscal year
_66V	Short-term debt outstanding at end of the fiscal year
W01	Cash and deposits, held at end of fiscal year - Debt service funds
W31	Cash and deposits, held at end of fiscal year - Bond funds
W61	Cash and deposits, held at end of fiscal year - Other funds
AR1	COVID-19 Federal Assistance Funds - Revenue - CARES Act Elementary and Secondary School Emergency Relief (ESSER I) Fund
AR1A	COVID-19 Federal Assistance Funds - Revenue - CRRSA Elementary and Secondary School Emergency Relief (ESSER II) Fund
AR1B	COVID-19 Federal Assistance Funds - Revenue - ARP Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund
AR2	COVID-19 Federal Assistance Funds - Revenue - CARES Act Governor's Emergency Education Relief (GEER I) Fund
AR2A	COVID-19 Federal Assistance Funds - Revenue - CRRSA Act Governor's Emergency Education Relief (GEER II) Fund
AR3	COVID-19 Federal Assistance Funds - Revenue - Education Stabilization Fund - Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant
AR6	COVID-19 Federal Assistance Funds - Revenue - Coronavirus Relief Fund (CRF)
AR6A	COVID-19 Federal Assistance Funds - Revenue - ARP Act Coronavirus State and Local Fiscal Recovery Funds
AE1	COVID-19 Federal Assistance Funds - Expenditure - Current spending
AE2	COVID-19 Federal Assistance Funds - Expenditure - Instructional
AE3	COVID-19 Federal Assistance Funds - Expenditure - Support services
AE4	COVID-19 Federal Assistance Funds - Expenditure - Capital outlay
AE5	COVID-19 Federal Assistance Funds - Expenditure - Technology-related supplies and purchased services
AE6	COVID-19 Federal Assistance Funds - Expenditure - Technology-related equipment
AE7	COVID-19 Federal Assistance Funds - Expenditure - Operation and maintenance of plant
AE8	COVID-19 Federal Assistance Funds - Expenditure - Food services

DATA ITEM FLAGS

Data Item Flag	Description
STATE*	State Identification Number
IDCENSUS*	School System Identification Number ¹
NAME*	School System Name
CONUM*	ANSI State and County Code ¹
CSA*	Consolidated Statistical Area ¹
CBSA*	Core-Based Statistical Area ¹
SCHLEV*	School Level Code ¹
NCESID*	NCES ID Code ¹
YRDATA*	Year of Data
FL_V33*	FLAG - Fall Membership
FL_C14*	FLAG - Federal revenue through the state - Title I
FL_C15*	FLAG - Federal revenue through the state - IDEA, Part B, Sections 611 and 619 - Special Education Grants to States and Preschool Grants
FL_C19*	FLAG - Federal revenue through the state - Career and technical education
FL_C22*	FLAG - Federal revenue through the state - Title II, Part A - Supporting Effective Instruction
FL_C23*	FLAG - Federal revenue through the state - Title IV, Part A, Subpart 1, Section 4105 - Student Support and Academic Enrichment Grants
FL_C26*	FLAG - Federal revenue through the state - Title IV, Part B - 21 st Century Community Learning Centers
FL_C27*	FLAG - Federal revenue through the state - Title V, Part B, Subpart 2 - Rural and Low-Income School Program
FL_B11*	FLAG - Federal revenue through the state - Title III, Part A - English Language Acquisition State Grants
FL_C20*	FLAG - Federal revenue through the state - All other
FL_C25*	FLAG - Federal revenue through the state - School meal programs - Child Nutrition Act
FL_C36*	FLAG - Federal revenue - Nonspecified
FL_B10*	FLAG - Direct federal revenue - Title VII - Impact Aid
FL_B12*	FLAG - Direct federal revenue - Title VI - Indian, Native Hawaiian, and Alaska Native Education
FL_B14*	FLAG - Direct federal revenue - Title V, Part B, Subpart 1 - Small, Rural School Achievement Program
FL_B13*	FLAG - Direct federal revenue - All other
FL_C01*	FLAG - General education programs
FL_C04*	FLAG - Staff improvement programs
FL_C05*	FLAG - Special education programs
FL_C06*	FLAG - Compensatory and basic skills programs
FL_C07*	FLAG - Bilingual education programs
FL_C08*	FLAG - Gifted and talented programs
FL_C09*	FLAG - Career and technical education programs
FL_C10*	FLAG - School meal programs

FL_C11*	FLAG - Capital outlay and debt service programs
FL_C12*	FLAG - Transportation programs
FL_C13*	FLAG - All other revenues from state sources
FL_C24*	FLAG - Census state, NCES local revenue
FL_C35*	FLAG - State revenue - Nonspecified
FL_C38*	FLAG - State payments - Benefits
FL_C39*	FLAG - State payments - Nonbenefits
FL_T02*	FLAG - Parent government contributions
FL_T06*	FLAG - Property taxes
FL_T09*	FLAG - General sales or gross receipts taxes
FL_T15*	FLAG - Public utility taxes
FL_T40*	FLAG - Individual and corporate income taxes
FL_T99*	FLAG - All other taxes
FL_D11*	FLAG - Revenue from other school systems
FL_D23*	FLAG - Revenue from cities and counties
FL_A07*	FLAG - Tuition fees from pupils and parents
FL_A08*	FLAG - Transportation fees from pupils and parents
FL_A09*	FLAG - School lunch revenues
FL_A11*	FLAG - Textbook sales and rentals
FL_A13*	FLAG - Student activity receipts
FL_A15*	FLAG - Student fees, nonspecified
FL_A20*	FLAG - Other sales and service revenues
FL_A40*	FLAG - Rents and royalties
FL_U11*	FLAG - Sale of property
FL_U22*	FLAG - Interest earnings
FL_U30*	FLAG - Fines and forfeits
FL_U50*	FLAG - Private Contributions
FL_U97*	FLAG - Miscellaneous other local revenues
FL_E13*	FLAG - Current operation expenditure - Instruction
FL_J13*	FLAG - State payments on behalf - Instruction
FL_J12*	FLAG - Own retirement system transfer - Instruction
FL_J14*	FLAG - State payments on behalf - Instruction, nonbenefits
FL_V91*	FLAG - Payments to private schools
FL_V92*	FLAG - Payments to charter schools
FL_E17*	FLAG - Current operation expenditure - Pupil support
FL_E07*	FLAG - Current operation expenditure - Instructional staff support
FL_E08*	FLAG - Current operation expenditure - General administration
FL_E09*	FLAG - Current operation expenditure - School administration
FL_V40*	FLAG - Current operation expenditure - Operation and maintenance of plant
FL_V45*	FLAG - Current operation expenditure - Student transportation
FL_V90*	FLAG - Current operation expenditure - Business/central/other support services
FL_V85*	FLAG - Current operation expenditure - Nonspecified
FL_J17*	FLAG - State payments on behalf - Pupil support
FL_J07*	FLAG - State payments on behalf - Instructional staff support
FL_J08*	FLAG - State payments on behalf - General administration

FL_J09*	FLAG - State payments on behalf - School administration
FL_J40*	FLAG - State payments on behalf - Operation and maintenance of plant
FL_J45*	FLAG - State payments on behalf - Student transportation
FL_J90*	FLAG - State payments on behalf - Business/central/other support services
FL_J11*	FLAG - Own retirement system transfer - Support services
FL_J96*	FLAG - State payments on behalf - Support services, nonbenefits
FL_J85*	FLAG - State payments on behalf - Nonspecified
FL_E11*	FLAG - Current operation expenditure - Food services
FL_V60*	FLAG - Current operation expenditure - Enterprise operations
FL_V65*	FLAG - Current operation expenditure - Other elementary-secondary programs
FL_J10*	FLAG - State payments on behalf - Other
FL_J97*	FLAG - State payments on behalf - Noninstructional, nonbenefits
FL_V70*	FLAG - Current operation expenditure - Community services
FL_V75*	FLAG - Current operation expenditure - Adult education
FL_V80*	FLAG - Current operation expenditure - Other
FL_J98*	FLAG - State payments on behalf - Nonelementary-secondary programs
FL_F12*	FLAG - Construction
FL_G15*	FLAG - Purchase of land and existing structures
FL_K09*	FLAG - Instructional equipment
FL_K10*	FLAG - Other equipment
FL_K11*	FLAG - Nonspecified equipment
FL_J99*	FLAG - State payments on behalf - Capital outlay
FL_L12*	FLAG - Payments to state governments
FL_M12*	FLAG - Payments to local governments
FL_Q11*	FLAG - Payments to other school systems
FL_I86*	FLAG - Interest on school system debt
FL_Z32*	FLAG - Total salaries and wages
FL_Z33*	FLAG - Total salaries and wages - Instruction
FL_V11*	FLAG - Total salaries and wages - Pupil support
FL_V13*	FLAG - Total salaries and wages - Instructional staff support
FL_V15*	FLAG - Total salaries and wages - General administration
FL_V17*	FLAG - Total salaries and wages - School administration
FL_V21*	FLAG - Total salaries and wages - Operation and maintenance of plant
FL_V23*	FLAG - Total salaries and wages - Student transportation
FL_V37*	FLAG - Total salaries and wages - Business/central/other support services
FL_V29*	FLAG - Total salaries and wages - Food services
FL_Z34*	FLAG - Total employee benefit payments
FL_V10*	FLAG - Total employee benefit payments - Instruction
FL_V12*	FLAG - Total employee benefit payments - Pupil support
FL_V14*	FLAG - Total employee benefit payments - Instructional staff
FL_V16*	FLAG - Total employee benefit payments - General administration
FL_V18*	FLAG - Total employee benefit payments - School administration
FL_V22*	FLAG - Total employee benefit payments - Operation and maintenance of plant
FL_V24*	FLAG - Total employee benefit payments - Student transportation
FL_V38*	FLAG - Total employee benefit payments - Business/central/other support

services

FL_V30*	FLAG - Total employee benefit payments - Food services
FL_V32*	FLAG - Total employee benefit payments - Enterprise operations
FL_19H*	FLAG - Long-term debt at outstanding beginning of the fiscal year
FL_21F*	FLAG - Long-term debt issued during the fiscal year
FL_31F*	FLAG - Long-term debt retired during the fiscal year
FL_41F*	FLAG - Long-term debt outstanding at end of the fiscal year
FL_61V*	FLAG - Short-term debt outstanding at beginning of the fiscal year
FL_66V*	FLAG - Short-term debt outstanding at end of the fiscal year
FL_W01*	FLAG - Cash and deposits, held at end of the fiscal year - Debt service funds
FL_W31*	FLAG - Cash and deposits, held at end of the fiscal year - Bond funds
FL_W61*	FLAG - Cash and deposits, held at end of the fiscal year - Other funds
FL_AR1*	FLAG - COVID-19 Federal Assistance Funds - Revenue - CARES Act Elementary and Secondary School Emergency Relief (ESSER I) Fund
FL_AR1A*	FLAG - COVID-19 Federal Assistance Funds - Revenue - CRRSA Elementary and Secondary School Emergency Relief (ESSER II) Fund
FL_AR1B*	FLAG - COVID-19 Federal Assistance Funds - Revenue - ARP Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund
FL_AR2*	FLAG - COVID-19 Federal Assistance Funds - Revenue - CARES Act Governor's Emergency Education Relief (GEER I) Fund
FL_AR2A*	FLAG - COVID-19 Federal Assistance Funds - Revenue - CRRSA Act Governor's Emergency Education Relief (GEER II) Fund
FL_AR3*	FLAG - COVID-19 Federal Assistance Funds - Revenue - Education Stabilization Fund - Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant
FL_AR6*	FLAG - COVID-19 Federal Assistance Funds - Revenue - Coronavirus Relief Fund (CRF)
FL_AR6A*	FLAG - COVID-19 Federal Assistance Funds - Revenue - ARP Act Coronavirus State and Local Fiscal Recovery Funds
FL_AE1*	FLAG - COVID-19 Federal Assistance Funds - Expenditure - Current spending
FL_AE2*	FLAG - COVID-19 Federal Assistance Funds - Expenditure - Instructional
FL_AE3*	FLAG - COVID-19 Federal Assistance Funds - Expenditure - Support services
FL_AE4*	FLAG - COVID-19 Federal Assistance Funds - Expenditure - Capital outlay
FL_AE5*	FLAG - COVID-19 Federal Assistance Funds - Expenditure - Technology-related supplies and purchased services
FL_AE6*	FLAG - COVID-19 Federal Assistance Funds - Expenditure - Technology-related equipment
FL_AE7*	FLAG - COVID-19 Federal Assistance Funds - Expenditure - Operation and maintenance of plant
FL_AE8*	FLAG - COVID-19 Federal Assistance Funds - Expenditure - Food services

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

FILE RECORD COUNT

State Code	State Name	State Abbreviation	Number of Records
01	Alabama	AL	138
02	Alaska	AK	54
03	Arizona	AZ	236
04	Arkansas	AR	250
05	California	CA	1,045
06	Colorado	CO	197
07	Connecticut	CT	174
08	Delaware	DE	19
09	District of Columbia	DC	1
10	Florida	FL	67
11	Georgia	GA	196
12	Hawaii	HI	1
13	Idaho	ID	116
14	Illinois	IL	977
15	Indiana	IN	313
16	Iowa	IA	336
17	Kansas	KS	311
18	Kentucky	KY	171
19	Louisiana	LA	70
20	Maine	ME	266
21	Maryland	MD	24
22	Massachusetts	MA	317
23	Michigan	MI	590
24	Minnesota	MN	392
25	Mississippi	MS	140
26	Missouri	MO	518
27	Montana	MT	421
28	Nebraska	NE	261
29	Nevada	NV	17
30	New Hampshire	NH	176
31	New Jersey	NJ	584
32	New Mexico	NM	89
33	New York	NY	681
34	North Carolina	NC	116
35	North Dakota	ND	202
36	Ohio	OH	710
37	Oklahoma	OK	513
38	Oregon	OR	216
39	Pennsylvania	PA	597
40	Rhode Island	RI	40
41	South Carolina	SC	87
42	South Dakota	SD	149
43	Tennessee	TN	142

44	Texas	TX	1,051
45	Utah	UT	41
46	Vermont	VT	141
47	Virginia	VA	133
48	Washington	WA	304
49	West Virginia	WV	58
50	Wisconsin	WI	424
51	Wyoming	WY	48
	U.S. Total		14,120

ADDITIONAL INFORMATION

This section provides background information on the non-fiscal variables included on the available data files and clarification on the calculation of per pupil spending amounts in the summary tables and data files.

CENSUS BUREAU UNIT IDENTIFICATION CODE (IDCENSUS)

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

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

Description (3rd Character)	Value
State Dependent School System	0
County Dependent School System	1
City Dependent School System	2
Township Dependent School System	3
Independent School System	5

NCESID

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

SCHOOL LEVEL CODES (SCHLEV)

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

- Elementary School System Only: a public school system that typically serves grades pre-kindergarten through 8.
- Secondary School System Only: a public school system that typically serves grades 7 through 12.
- Elementary/Secondary School System: a public school system that serves grades pre-kindergarten through 12.

- Vocational Education: a locally operated public school system that provides education and training in one or more semiskilled or technical operations.
- Special Education: a locally operated public school system that focuses primarily on special education.
- Nonoperating School System: a system that only exists to collect tax revenue that it then transfers to other school systems that actually provide the education services.
- Educational Service Agency: a dependent agency of the school system or systems that it serves. It typically provides regional special education programs, vocational education programs, or administrative assistance.

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

ANSI AND STATISTICAL AREA CODES

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

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

Information on the ANSI state and county codes is available at:
<<https://www.census.gov/library/reference/code-lists/ansi.html>>.

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

DATA ITEM FLAGS

For each data item collected on the Annual Survey of School System Finances there is a companion flag. These flag variables are identified by the name of the data item preceded by an "FL_"; e.g. FL_T06, FL_E13. The guide to these flags is displayed below:

Flag	Description
R	As reported by the state
S	Value from alternative source
A	Adjustment made by analyst
I	Imputed value
M	Missing value
N	Not applicable - A value was not expected. (For example, a dependent school system would report no taxes. An independent school district would report no parent government contributions.)

PER PUPIL SPENDING AMOUNTS

The per pupil spending amounts included in the summary tables and data files are derived from current spending totals and the fall membership data. Per pupil expenditure does not include spending for nonelementary-secondary programs (community service, adult education), or spending by a school system for students not included in its fall membership counts.

APPENDIX A: DEFINITIONS OF SELECTED TERMS

Major categories for the U.S. Census Bureau's classification of government finances, as applicable to school systems, are defined below.

Capital Outlay. Direct expenditure for construction of buildings, roads, and other improvements undertaken either on a contractual basis by private contractors or through a government's own staff (i.e., force account); for purchases of equipment, land, and existing structures; and for payments on capital leases. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for maintenance and repairs to such works and structures is classified as current spending.

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.

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 construction undertaken either on a contractual basis by private contractors or through a government's own staff (i.e., force account).

Contributions from Parent Government. Tax receipts and other amounts appropriated by a parent government and transferred to its dependent school system. Excludes intergovernmental revenue, current charges, and miscellaneous general revenue.

Current Charges. Amounts received from the public for performance of specific services benefitting the person charged and from sales of commodities and services. Includes school lunch sales (gross), tuition paid by individuals, revenue from the sale and rental of textbooks, transportation fees, and receipts from centrally-administered student activity funds. Excludes amounts received from other governments and interfund transfers.

Current Operation. Direct expenditure for salaries, employee benefits, purchased professional and technical services, purchased property and other services, and supplies. It includes gross school system expenditure for instruction, support services, and noninstructional functions. It excludes expenditure for debt service, capital outlay, and reimbursement to other governments (including other school systems). Also excluded are payments made on behalf of the school system by other governments including employee retirement payments made by state governments to state retirement funds and to social security. Employer contributions made by those few school systems that have their own retirement systems (such as the Chicago Board of Education and the Denver Public School System) into their own retirement funds are excluded. Current operation expenditure is a standard classification item used in all Census Bureau government finance reports.

Current Spending. Comprises current operation expenditure (as defined above), payments made by the state government on behalf of school systems, and transfers made by school systems into their own retirement funds. This classification is used only in Census Bureau education reports in an effort to provide statistics for users who wish to make interstate comparisons. It is not used in other government finance reports to avoid double counting expenditure between levels of government and funds. While expenditure made by the state government on behalf of the school systems is available on a state aggregate basis, it is frequently not available for each school system in given states. Therefore, these payments are included under current spending in the tables which display state totals and are often estimated for the local school systems to be included in the tables which display individual school units. Appendix B identifies this anomaly on a state-by-state basis.

Debt. Short-and long-term credit obligations of a school system or that portion of a parent government's credit obligations devoted to a dependent system. Excludes non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, leases, advances, and contingent loans from other governments, and rights of individuals to benefits from school system employee-retirement funds.

Debt Outstanding at the End of Fiscal Year. All debt obligations remaining unpaid at the end of the fiscal year.

Elementary-Secondary Education. Prekindergarten through twelfth grade regular, special, and vocational education, as well as cocurricular, community service, and adult education programs provided by a public school system. The financial activities of these systems for all instruction, support service, and noninstructional activities are included in this category.

Employee Benefit Expenditure. Amounts paid by the school system for fringe benefits. These amounts are not included in salaries and wages paid directly to employees. Includes contributions on behalf of employees for retirement coverage, social security, group health and life insurance, tuition reimbursement, worker's compensation, and unemployment compensation.

Enrollment. Count of pupils on pupil rolls in the fall of the school system's fiscal year for which data are shown.

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

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. Note that expenditure includes only external transactions of a school system and excludes noncash transactions, such as the provision of perquisites or other payments in-kind.

Federal Aid—Direct. Aid from project grants for programs such as Impact Aid, Indian, Native Hawaiian, and Alaska Native Education, the Small, Rural School Achievement Program, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted and Talented.

Impact Aid. Revenue provided under Title VII of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA) to assist in the construction and operation of schools in areas affected by federal activities.

Federal Aid Distributed by State Governments. Aid from formula grants distributed through state government agencies. Includes revenue from such programs as:

Child Nutrition Programs. Revenues from school meal and child nutrition programs authorized under the Child Nutrition Act. Includes federal reimbursement revenues provided under the National School Lunch Act, School Breakfast Program, Special Milk Program, a la carte sales, etc. Excludes the value of donated commodities.

Special Education Programs. Revenue awarded under the Individuals with Disabilities Act (IDEA). Includes formula grants authorized in Part B, sections 611 and 619 of this legislation, but excludes project grants authorized in Part C and Part D. Revenue from Part C is included in Other Federal Aid Distributed by the State. Revenue from Part D is included in Federal Aid—Direct.

Title I Programs. Revenue authorized by Title I of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA). Includes basic, concentration, targeted, and education finance incentive grants. Also includes grants for the education of migratory children, and grants for prevention and intervention programs for neglected, delinquent, or at-risk children.

Vocational Programs. Revenue for career and technical education programs. Includes formula grants authorized by section 131 of the Carl D. Perkins Vocational Career and Technical Education Act. Also includes revenue from Title II (Basic Grants) and Title III-E (Tech-Prep Education).

Other Federal Aid Distributed by the State. Includes revenue from other formula grant programs distributed through state governments, such as Supporting Effective Instruction grants authorized by Title II-A of the Elementary and Secondary Education Act, Student Support and Academic Enrichment Grants authorized by Title IV-A, Subpart 1, Section 4105 of the Elementary and Secondary Education Act, 21st Century Community Learning Center programs authorized by Title IV-B of the Elementary and Secondary Education Act, Rural and Low-Income School Program grants authorized by Title V-B, Subpart 2 of the Elementary and Secondary Education Act, English Language Acquisition State Grants authorized by Title III-A of the Elementary and Secondary Education Act, and the Workforce Innovation and Opportunity Act.

Nonspecified Federal Aid Distributed by the State. Federal revenue amounts that pertain to more than one of the above categories, but which reporting units could not provide distinct amounts into these categories. This revenue is included in “nonspecified” instead of “other.”

Fiscal Year. The 12-month period at the end of which the school district determines its financial condition and the results of its operations and closes its books.

Fixed Charges. Charges of a generally recurrent nature which are not readily allocable to another function. Such charges include employee benefits, retirement and insurance programs, and worker’s compensation.

Instruction Expenditure. Relates to the instruction function (Function 1000) defined in “Financial Accounting for Local and State School Systems,” National Center for Education Statistics, 2014. Instruction presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid by school system only 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, student, and other support activities, as well as adult education, community services, and student enterprise activities.

Instructional Equipment. Expenditure for all equipment recorded by school systems in general or operating funds under the “instruction” function.

Interest Earnings. Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under elementary-secondary revenue do not include earnings on assets of employee-retirement systems.

Interest Expenditure. Amounts paid for use of borrowed money.

Long-Term Debt. Debt payable more than one year after 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.

Long-Term Debt Retired. The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

Nonelementary-Secondary Programs. Comprises expenditure by a school district for the operation of community services (e.g., swimming pools, public libraries, programs for the elderly, and child care centers); adult education classes; and other activities not related to elementary-secondary education, such as community college programs.

Other Current Spending. Current spending for other than elementary-secondary education instruction and support services activities. Included in this category are food services, enterprise operations, community services, and adult education expenditure.

Payments to Other Governments. Payments made to states, counties, cities, and special district school housing authorities including repayment of loans and debt service payments to entities that incur debt instead of the school system. “Payments to Other School Systems” is included in this category in the tables that display individual school systems but excluded (to avoid double counting) in the state aggregate tables.

Payments to Other School Systems. Payments to in-state and out-of-state public school systems for tuition, transportation, data processing, or other purchased services. These amounts are excluded from state aggregate tables but included in “Payments to Other Governments” in the individual unit tables.

Property Taxes. Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole taxed at a single rate or at classified rates according to the class of property. Property refers to real property (e.g., land and structures), as well as personal property. Personal property can be either tangible (e.g., automobiles and boats) or intangible (e.g., bank accounts and stocks and bonds).

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 which, under the law, have sufficient administrative and fiscal autonomy to qualify as governments. Dependent school systems lack sufficient autonomy to be counted as separate governments and are classified as dependent agencies of some other government—a county, municipality, township, or state government.

Purchase of Land and Existing Structures. Expenditure for the acquisition of land and existing buildings including purchases of rights-of-way, payments on capital leases, title searches, and similar activities associated with real property purchase transactions.

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

Salaries and Wages. Amounts paid for compensation of school system officers and employees. Consists of gross compensation before deductions for withheld taxes, retirement contributions, or other purposes.

School Lunch Charges. Gross collections from cafeteria sales to children and adults.

Short-Term Debt. Interest-bearing debt payable within 1 year from 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.

State Aid. State revenue paid to the school system for any purpose, restricted or unrestricted, including the following:

Capital Outlay/Debt Service. Revenue paid for school construction and building aid including amounts to help the school systems pay for servicing debt.

Compensatory Programs. Revenue for “at risk” or other economically disadvantaged students including migratory children. Also includes monies from state programs directed toward the attainment of basic skills and categorical education excellence and quality education programs that provide more than staff enhancements—such as materials, resource centers, and equipment.

General Formula Assistance. Revenue from general noncategorical state assistance programs such as foundation, minimum or basic formula support, apportionment, equalization, flat or block grants, and state public school fund distributions. This category also includes revenue dedicated from major state taxes, such as income and sales taxes.

Payments on Behalf of Local Education Agency (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 also includes state payments for textbooks, school buses, and telecommunications that are provided to public school systems.

Special Education Programs. Revenue for the education of physically- and mentally-handicapped students.

Staff Improvement Programs. Revenue 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, in-service training, health insurance, principal leadership, teacher quality contracts, and salaries for specific types of instructional and support staff.

Transportation Programs. Payments for various state transportation aid programs, such as those that compensate the school system for part of its transportation expense and those that provide reimbursement for transportation salaries or school bus purchase.

Vocational Programs. Revenue for state vocational education assistance programs including career education programs.

Other State Aid. All other state revenue that is paid directly to the school systems including funds for bilingual education, gifted and talented programs, food services, debt services, instructional materials, textbooks, computer equipment, library resources, guidance and

psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services. In cases where these programs are covered under a state government's general formula assistance program, revenue will be shown under "general formula assistance" instead of under this category.

Nonspecified State Aid. State revenue amounts that pertain to more than one of the above categories, but which reporting units could not provide distinct amounts into these categories. This revenue is included in "nonspecified" instead of "other."

Support Services Expenditure. Relates to support services functions (Function 2000) defined in "Financial Accounting for Local and State School Systems," National Center for Education Statistics, 2014. Support services presented under the current operation or current spending headings include payments from all funds for salaries, employee benefits (paid by school system only 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 expenditure for the following functions:

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

Instructional Staff Support. (Function 2200) Expenditure for supervision of instruction service improvements, curriculum development, instructional staff training, and media, library, audiovisual, television, and computer-assisted instruction services.

Operation and Maintenance of Plant. (Function 2600) Expenditure for building services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services.

Pupil Support Services. (Function 2100) Expenditure for attendance record-keeping, social work, student accounting, counseling, student appraisal, record maintenance, and placement services. This category also includes medical, dental, nursing, psychological, and speech services.

Pupil Transportation Services. (Function 2700) Expenditure for the transportation of public school students including vehicle operation, monitoring riders, and vehicle servicing and maintenance.

School Administration. (Function 2400) Expenditure for the office of principal services.

Other Support Services. Expenditure for central/business support (Function 2500) and other support (Function 2900) services. Business support services include payments for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Central support services include planning, research, development, and evaluation services. They

also include information services, staff services (recruitment, staff accounting, noninstructional in-service training, staff health services), and data processing services.

Nonspecified Support Services. Expenditure that pertains to more than one of the above categories. In some cases, reporting units could not provide distinct expenditure amounts for each support services category. This expenditure is included in “nonspecified” instead of “other support services.”

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 a government. Note that school system tax revenue excludes any amounts from shares of state-imposed-and-collected taxes, which are classified as intergovernmental revenue.

APPENDIX B: NOTES RELATING TO EDUCATION FINANCE DATA

The characteristics of elementary-secondary school finance data are influenced by accounting requirements mandated by each state education agency. The level of financial detail that school systems must maintain varies from state to state. Different state financing methods, such as making payments on behalf of school systems to fund teacher retirement, and the use of different accounting handbooks also cause variation. This variation creates differences in the content of information presented in the summary tables and data files. This appendix describes, on a state-by-state basis, these differences and adjustments made to improve data comparability.

ALASKA

“Payments to other school systems” cannot be isolated in the Alaska school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending and per pupil current spending amounts presented for both state aggregates and individual school systems.

Payments made by the state government into the state retirement system on behalf of Alaska school systems are included in the tables that display state totals of elementary-secondary education finances.

ARKANSAS

Changes to state and local revenue, effective in FY 1999, reflect consistency with the classification of the 25-mill uniform rate of ad valorem property tax (Amendment 74 of the Arkansas Constitution) as state revenue in the state and local government finance survey.

Payments made by the state government into the state retirement system on behalf of Arkansas school systems, as well as payments for various state-supported programs are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

CALIFORNIA

California’s prekindergarten finance and enrollment amounts attributable to the California State Preschool Program are not included in the data.

Payments made by the state government into the state retirement system on behalf of California school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

COLORADO

For FY 2021, Colorado did not report any amounts for payments made by the state government into the state retirement system on behalf of its school systems. Due to COVID-19 pandemic-related budget reductions, Colorado state legislature paused Public Employees' Retirement Association (PERA) on-behalf payments for its school systems in FY 2021; these payments are expected to resume in FY 2022.

CONNECTICUT

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for "construction."

Payments made by the state government into the state retirement system on behalf of Connecticut school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

Debt information for some dependent city and town school districts in Connecticut is not available and thus not reported in the data.

DELAWARE

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for "construction."

DISTRICT OF COLUMBIA

The District of Columbia's financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These payments are included in "construction."

The District of Columbia Public Schools school system does not report debt or interest on debt. The District of Columbia issues debt to fund various school capital projects; however, the responsibility for that debt lies with the city government, not the school system. The District of Columbia's financial reporting system does not isolate debt for school capital projects from non-school capital projects, thus there are no debt amounts available to report.

FLORIDA

"Payments to other school systems" cannot be isolated in the Florida school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending and per pupil current spending amounts presented for both state aggregates and individual school systems.

GEORGIA

Payments made by the state government into the state retirement system on behalf of Georgia school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

HAWAII

Hawaii's school system does not report debt or interest on debt. The state of Hawaii issues debt to fund various school capital projects; however, the responsibility for that debt lies with the state government and not the school system. The state financial reporting system does not isolate debt for school capital projects from non-school capital projects, thus there are no debt amounts available to report.

IDAHO

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for "construction."

"Payments to other school systems" cannot be isolated in the Idaho school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending and per pupil current spending amounts presented for both state aggregates and individual school systems.

Payments made by the state government for unemployment insurance on behalf of Idaho school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

ILLINOIS

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for "construction."

Payments made by the state government into the state's public school retirement systems on behalf of Illinois school districts are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

Illinois corporate personal property replacement tax revenue is included as a state revenue source rather than local revenue in the summary tables and data files.

INDIANA

Payments made by the state government into the state retirement system on behalf of Indiana school corporations are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

Per Census Bureau classification, school building corporations in Indiana are part of the school systems they serve. Therefore, the capital outlay and debt finances for school building corporations in Indiana are reported within the corresponding finances of the regular school corporations they serve. Construction expenditures for school building corporations are effectively amortized over the life of capital asset(s) based on lease payments and are included within the “construction” totals of the associated regular school corporations.

KANSAS

Some federal grants requested as separate data items for the survey (e.g., Individuals with Disabilities Education Act grants) cannot be isolated in the Kansas accounting structure. These amounts are included in “Other and nonspecified” federal revenue in Tables 2 and 15 of the summary tables.

Payments made by the state government into the state retirement system for school employees on behalf of Kansas school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

KENTUCKY

Payments made by the state government into the state teachers' retirement system and for health and life insurance on behalf of Kentucky school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

MAINE

Payments made by the state government for instructional technology and into the state retirement system for school employees on behalf of Maine school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

MARYLAND

Payments made by the state government into state retirement funds on behalf of Maryland school systems are included in the financial statements sent to the state education agency. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

MASSACHUSETTS

Payments made by the state government into the state retirement system on behalf of Massachusetts school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

As of FY 2019, funding from tuition fees that flows from traditional Massachusetts school systems to other charter and virtual schools is no longer included in the local revenue amounts for the Massachusetts school systems reported in the Census Bureau data. These tuition fees revenues are now only included in the local revenues reported by Massachusetts charter and virtual school systems - school systems which do not meet the Census Bureau criteria for inclusion in the survey as they have been classified by the Census Bureau as nongovernmental entities. This exclusion of tuition fees from the local revenues of Massachusetts school systems reported in the Census Bureau data has resulted in a decrease of local revenues reported by these school systems compared to prior years.

MICHIGAN

As of FY 2009, the data for Michigan exclude data for public school academies (PSAs) that are chartered by state universities and community colleges. PSAs are publicly-financed schools, but do not meet Census Bureau criteria for inclusion in the survey as they have been classified by the Census Bureau as nongovernmental entities.

MINNESOTA

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.”

MISSISSIPPI

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.”

MISSOURI

Missouri’s Proposition C sales tax revenue is included as a state revenue source rather than local revenue in the summary tables and data files.

NEVADA

Revenues from the Local School Support sales tax and Governmental Services motor vehicle privilege tax levied by the state of Nevada are classified as revenue from state sources rather than as local taxes in this report. The public utility franchise tax is classified as a public utility tax of the local school districts.

NEW JERSEY

Payments made by the state government for employer contributions to the Teachers' Pension and Annuity Fund and for social security payments on behalf of New Jersey school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are also included in the tabular detail for state revenue and expenditure of individual school systems.

Substantial revenues from state sources for debt service programs are not included in the data. The state financial reporting system is not able to allocate these revenues to the school district level.

NEW YORK

Instructional expenditure for the New York City School District includes expenditure for guidance counselors. This will slightly overstate instructional expenditure and slightly understate pupil support services expenditure for the New York City School District.

NORTH CAROLINA

State payments on behalf of North Carolina school systems for textbooks and the purchase of school buses are included in the financial statements sent to the state education agency. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

OHIO

As of FY 2016, revenues from state sources for Ohio school systems have been adjusted in this report to eliminate state funding transferred by Ohio school systems to charter schools outside those school systems. (Those revenues are considered to be revenues of the charter schools rather than as revenues of the school systems included in the summary tables and data files.)

OKLAHOMA

Payments made by the state government for the state retirement fund, career training instructional expenditures, and student testing on behalf of Oklahoma school systems are included in the tables that display state totals of elementary-secondary education finances. These

payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

RHODE ISLAND

Payments made by the state government into the state retirement fund on behalf of Rhode Island school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

SOUTH CAROLINA

Payments made by the state government for student testing, transportation, and textbooks on behalf of South Carolina school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

SOUTH DAKOTA

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.”

Payments made by the state government on behalf of South Dakota school systems for telecommunications are included in the tables that display state totals of elementary-secondary education finances. These payments are also included in the tabular detail for state revenue and expenditure of individual school systems.

TEXAS

Payments made by the state government on behalf of Texas school systems into the state school employees' retirement fund, and payments for textbooks and transportation are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

VERMONT

Payments made by the state government for employee benefits on behalf of Vermont school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for the local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

WEST VIRGINIA

Payments made by the state government into the state teachers' and public employees' retirement funds on behalf of West Virginia school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

WISCONSIN

School district receipts from Wisconsin's School Levy Tax Credit property tax relief program are included as revenue from state sources rather than as local property taxes in this summary tables and data files.