

Federal, State, and Local Governments

Public Elementary-Secondary Education Finance Data

Technical Documentation (2002)

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The files described below contain financial information (revenue, expenditure, debt, and assets) for public elementary-secondary school systems collected as a part of an annual survey of local governments authorized by law under Title 13, United States Code, Section 182.

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Data File Formats

Files containing all data items surveyed, data item flags, and summary variables displayed in the report tables are available in various formats. These formats Excel spreadsheet, comma-delimited, and SAS dataset provide for the convenience of the widest range of data users.

The Excel and comma-delimited files are compatible with MS-DOS and all versions of the Windows operating system. The SAS dataset is compatible with SAS versions 6.10 and higher.

The files may be downloaded from the Census Bureau's website under [Public Elementary-Secondary Education Finance Data](#).

[State-level Tables](#) Users may download the state totals data presented in tables 1 through 14, and table 18 in the Public Elementary-Secondary Education Finance Data report. Data are available in an Excel spreadsheet that contains a tab for each table.

<u>File Type</u>	<u>File Name</u>	<u>File Size</u>
Excel	Elsec02_StTables.xls	191 Kb

[Individual Unit Tables](#) These files contain data for all units for the variables presented in tables 15 through 17 of the Public Elementary-Secondary Education Finance Data report. Files in Excel, comma-delimited, and SAS dataset formats are available.

<u>File Type</u>	<u>File Name</u>	<u>File Size</u>
Excel	Elsec02T.xls	8.7 Mb
Comma-delimited	Elsec02T.txt	4.7 Mb
SAS dataset	Elsec02T.sd2	8.0 Mb

[All Data Items](#). These files contain data for all items on the F-33 survey form, as well as unit identifiers, descriptive variables, and summary data items. An Excel spreadsheet, a comma-delimited text file, and a SAS dataset 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, FIPS, SCHLEV, NCESID, and YRDATA. The file names and sizes are as follows:

<u>File Type</u>	<u>File Name</u>	<u>File Size</u>
Excel	Elsec02.xls	14.3 Mb
Comma-delimited	Elsec02.txt	7.0 Mb
SAS dataset	Elsec02.sd2	17.1 Mb

[Data Item Flags](#). Beginning with FY 1999, the F-33 school system finance 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, comma-delimited, and SAS dataset 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>	<u>File Size</u>
Excel	Elsec02F.xls	27.2 Mb
Comma-delimited	Elsec02F.txt	8.2 Mb
SAS dataset	Elsec02F.sd2	3.4 Mb

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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.

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Individual Unit Tables

<u>Data Item</u>	<u>Table, Col.</u>	<u>Description</u>
IDCENSUS*		School System Identification Number
NCESID*		NCES Identification Number
FIPS*		FIPS Codes
NAME*		School System Name
ENROLL	15, 1 & 17, 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	15, 21	TOTAL ELEMENTARY-SECONDARY EXPENDITURE
TCURSPND	15, 22	Total Current Spending
TSALWAGE	15, 23	Total salaries and wages
TEMPBENE	15, 24	Total employee benefit payments
TCURINST	15, 25	Total Current Spending for Instruction
TCURISAL	15, 26	Salaries and wages for instruction
TCURIBEN	15, 27	Employee benefits for instruction
TCURSSVC	15, 28	Total Current Spending for Support Services
TCURSPUP	15, 29	Pupil support
TCURSSTA	15, 30	Instructional staff support
TCURSGEN	15, 31	General administration
TCURSSCH	15, 32	School administration

TCURSOTH	15, 33	Other and nonspecified
TCURONON	15, 34	Other Current Spending
TCAPOUT	15, 35	Total Capital Outlay Expenditure
TPAYOTH	15, 36	Payments to Other Governments
TINTRST	15, 37	Interest on School System Indebtedness
DEBTOUT	15, 38	Long-term debt outstanding at end of the fiscal year
LONGISSU	15, 39	Long-term debt issued during the fiscal year
LONGRET	15, 40	Long-term debt retired during the fiscal year
PCTTOTAL	16, 1	PERCENT TOTAL ELEMENTARY- SECONDARY REVENUE
PCTFTOT	16, 2	Percent Total Revenue from Federal Sources
PCTFCOMP	16, 3	Percent Compensatory (Title I)
PCTSTOT	16, 4	Percent Total Revenue from State Sources
PCTSFORM	16, 5	Percent General formula assistance
PCTLTOT	16, 6	Percent Total Revenue from Local Sources
PCTLTAXP	16, 7	Percent Taxes & parent government contributions
PCTLOTHG	16, 8	Percent Revenue from other local governments
PCTLCHAR	16, 9	Percent Charges
PPCSTOT	17, 2	PER PUPIL TOTAL CURRENT SPENDING (ELEMENTARY-SECONDARY)
PPSALWG	17, 3	Per Pupil Total salaries and wages
PPEMPBEN	17, 4	Per Pupil Total employee benefit payments
PPITOTAL	17, 5	Per Pupil Total Current Spending for Instruction
PPISALWG	17, 6	Per Pupil Salaries and wages
PPIEMBEN	17, 7	Per Pupil Employee benefits
PPSTOTAL	17, 8	Per Pupil Total Current Spending for Support services
PPSPUPIL	17, 9	Per Pupil Pupil support
PPSSTAFF	17, 10	Per Pupil Instructional staff support

PPSGENAD	17, 11	Per Pupil General administration
PPSSCHAD	17, 12	Per Pupil School administration

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All Data Items

<u>Data Item</u>	<u>Description</u>
STATE*	State Identification Number
IDCENSUS*	School System Identification Number ¹
NAME*	School System Name
FIPS*	Federal Information Processing System Code 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
C14	Federal revenue through the state Compensatory (Title I)
C15	Federal revenue through the state Children with disabilities IDEA
C16	Federal revenue through the state Eisenhower math and science
C17	Federal revenue through the state Drug-free schools
C18	Federal revenue through the state Title VI grants
C19	Federal revenue through the state Vocational and technical education
C20	Federal revenue through the state All other
C25	Federal revenue through the state Child nutrition act
C36	Federal revenue Nonspecified
B10	Direct federal revenue Impact aid (P.L. 815 and 874)
B11	Direct federal revenue Bilingual education

B12 Direct federal revenue Native American (Indian) education
B13 Direct federal revenue All other

TSTREV Total Revenue from State Sources

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

TLOCREV Total Revenue from Local Sources

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 and parents
A08	Transportation fees from pupils and parents
A09	School lunch revenues
A11	Textbook sales and rentals
A13	Student activity receipts
A15	Student fees, nonspecified
A20	Other sales and service revenues
U22	Interest earnings
U97	Miscellaneous other local revenues
TOTALEXP	TOTAL ELEMENTARY-SECONDARY EXPENDITURE sum of TCURELSC, NONELSEC, TCAPOUT, L12, Q11, I86
TCURELSC	TOTAL CURRENT SPENDING FOR ELEMENTARY-SECONDARY PROGRAMS sum of TCURINST, TCURSSVC, TCUROTH
TCURINST	TOTAL CURRENT SPENDING FOR INSTRUCTION
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
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
J85	State payments on behalf Nonspecified benefits

TCUROTH TOTAL CURRENT SPENDING FOR OTHER ELEMENTARY-SECONDARY PROGRAMS

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

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

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

¹See additional notes on these variables in [ADDITIONAL INFORMATION](#).

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Data Item Flags

<u>Data Item Flag</u>	<u>Description</u>
FL_V33*	FLAG - Fall Membership
FL_C14*	FLAG - Federal revenue through the state Compensatory (Title I)
FL_C15*	FLAG - Federal revenue through the state Children with disabilities IDEA
FL_C16*	FLAG - Federal revenue through the state Eisenhower math and science
FL_C17*	FLAG - Federal revenue through the state Drug-free schools
FL_C18*	FLAG - Federal revenue through the state Title VI grants
FL_C19*	FLAG - Federal revenue through the state Vocational and technical education

FL_C20*	FLAG - Federal revenue through the state All other federal aid through state
FL_C25*	FLAG - Federal revenue through the state Child nutrition act
FL_C36*	FLAG - Federal revenue Nonspecified
FL_B10*	FLAG - Direct federal revenue Impact aid (P.L. 815 and 874)
FL_B11*	FLAG - Direct federal revenue Bilingual education
FL_B12*	FLAG - Direct federal revenue Native American (Indian) education
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 - Vocational education programs
FL_C10*	FLAG - School lunch 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_U22*	FLAG - Interest earnings
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

File Record Count

<u>State Code</u>	<u>State Name</u>	<u>State Abbr</u>	<u>eviation</u>	<u>2002</u>
01	Alabama	AL		128
02	Alaska	AK		53
03	Arizona	AZ		231
04	Arkansas	AR		325
05	California	CA		1,092
06	Colorado	CO		199
07	Connecticut	CT		173
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		114
14	Illinois	IL		1,034
15	Indiana	IN		316
16	Iowa	IA		386
17	Kansas	KS		303
18	Kentucky	KY		176
19	Louisiana	LA		66
20	Maine	ME		293
21	Maryland	MD		24
22	Massachusetts	MA		383
23	Michigan	MI		796
24	Minnesota	MN		407
25	Mississippi	MS		152

26	Missouri	MO	524
27	Montana	MT	473
28	Nebraska	NE	548
29	Nevada	NV	17
30	New Hampshire	NH	176
31	New Jersey	NJ	613
32	New Mexico	NM	89
33	New York	NY	688
34	North Carolina	NC	117
35	North Dakota	ND	248
36	Ohio	OH	722
37	Oklahoma	OK	572
38	Oregon	OR	218
39	Pennsylvania	PA	605
40	Rhode Island	RI	36
41	South Carolina	SC	96
42	South Dakota	SD	176
43	Tennessee	TN	138
44	Texas	TX	1,060
45	Utah	UT	40
46	Vermont	VT	329
47	Virginia	VA	134
48	Washington	WA	296
49	West Virginia	WV	55
50	Wisconsin	WI	430
51	Wyoming	WY	48
-	U.S. Total		15,383

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Additional Information on Data Items

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.

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

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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).

School Level Codes (SCHLEV)

- Elementary School System Only: a public school system that typically serves grades PreKindergarten 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 PreKindergarten 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

<u>Description</u>	<u>Value</u>
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

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FIPS codes

Information about matching counties to their Federal Information Processing System or FIPS codes is available from the Census Bureau's web site under [State and County Demographic and Economic Profiles](#).

Data Item Flags

For each data item shown on the F-33 survey form 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:

<u>Flag</u>	<u>Description</u>
R	As reported by the state
A	Adjustment made by analyst
S	Adjustments to include data for state payments on behalf of the school systems.
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 Expenditure Amounts

The per pupil expenditure amounts included in the state totals and individual unit files from the published report 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.

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Release Dates

Fiscal year of data:	2002
Release Date:	6/08/2004
Date of last revision:	none

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