

Documentation for the NCES Common Core
of Data School District Finance Survey (F-33),
School Year 2021-22 (Fiscal Year 2022):
Provisional File Version 1a

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Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2021-22 (Fiscal Year 2022)

Provisional File Version 1a

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Contents

	Page
Acknowledgments	ii
List of Tables.....	iv
I. Introduction to the NCES School District Finance Survey (F-33), School Year 2021-22 (Fiscal Year 2022) Provisional File Version 1a.....	1
II. User’s Guide.....	3
A. Methodology	3
B. Accounting and Collection Methods.....	4
C. Unit Identifiers	12
C.1. Identification Variables	13
C.2. Other Unit Characterization Codes	19
D. Weights	22
E. Changes to the F-33 Survey	22
F. Data File Formats, Names, and Versions	29
G. State Notes.....	30
H. Survey Form.....	30
References	31
Appendix A—Record Layout and Descriptions of Data Items	A-1
Appendix B—Glossary	B-1
Appendix C—State Notes	C-1
Appendix D—Value Distribution and Field Frequencies	D-1
Appendix E—Survey Form	E-1

List of Tables

	Page
1. Destination of state payments on behalf of the Local Education Agency (LEA), by School District Finance Survey (F-33) item: Fiscal year 2022.....	7
2. LEAs on the School District Finance Survey (F-33) file that do not appear on the school year 2021-22 LEA Universe Survey file, by state and LEAID: Fiscal year 2022	14
3. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 2022.....	16
4. State abbreviations and American National Standards Institute (ANSI) state codes, by state: Fiscal year 2022	18

Appendix C—State Notes

C-1. Combined California school districts in the School District Finance Survey (F-33) file and the corresponding component districts in the Common Core of Data (CCD) Local Education Agency (LEA) Universe Survey file: Fiscal year 2022	C-4
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Appendix D—Value Distribution and Field Frequencies

D-1. Frequencies of categorical variables: Fiscal year 2022	D-2
D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2022	D-20
D-3. Number of districts with zero and positive values for revenues, by revenue source and state: Fiscal year 2022	D-26
D-4. Number of districts with zero and positive values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 2022	D-27
D-5. Number of districts with zero and positive values for expenditures and membership, by type of expenditure and state: Fiscal year 2022	D-28
D-6. Number of districts and minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 2022	D-29
D-7. Number of districts and minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 2022	D-30

List of Tables—Continued

	Page
D-8. Number of districts and minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 2022	D-31
D-9. Number of districts and minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 2022	D-32
D-10. Number of districts and minimum, maximum, and mean of districts' current expenditures for instruction, by state: Fiscal year 2022	D-33
D-11. Number of districts and minimum, maximum, and mean of districts' current expenditures for support services, by state: Fiscal year 2022	D-34
D-12. Number of districts and minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 2022	D-35
D-13. Number of districts and minimum, maximum, and mean of districts' total current expenditures for elementary/secondary education, by state: Fiscal year 2022	D-36
D-14. Number of districts and minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 2022	D-37
D-15. Number of districts and minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state: Fiscal year 2022	D-38
D-16. Number of districts and minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 2022	D-39

I. Introduction to the NCES School District Finance Survey (F-33), School Year 2021-22 (Fiscal Year 2022) Provisional File Version 1a

This documentation is for the Provisional File Version 1a of the School District Finance Survey (F-33)¹ for school year (SY) 2021-22, fiscal year 2022 (FY 22) conducted by the National Center for Education Statistics (NCES). It contains a brief description of the data collection in conjunction with information required to understand and access the data file. The School District Finance Survey consists of data submitted annually to NCES by state education agencies (SEAs) in the 50 states and the District of Columbia. The survey provides finance data for all local education agencies (LEAs) that provide free public elementary and secondary (prekindergarten through grade 12) education in the United States. The School District Finance Survey data file does not include national and state totals.²

The finance data described in this documentation are from the F-33 survey, a component of the Common Core of Data (CCD). The CCD is a group of annual public elementary/secondary data collections administered by NCES. The other five surveys in the CCD are the Public Elementary/Secondary School Universe Survey, the Local Education Agency Universe Survey, the State Nonfiscal Survey of Public Elementary/Secondary Education, the National Public Education Financial Survey (NPEFS), and the School-Level Finance Survey (SLFS). The principal users of CCD fiscal data are the federal government, the education research community, state and local government officials (including school boards and LEA administrators), and the general public.

NCES and the Economic Reimbursable Surveys Division of the U.S. Census Bureau collaborate to collect public education finance data. The U.S. Census Bureau conducts a Census of Governments and an Annual Survey of State and Local Government Finances. Congress authorizes NCES to collect school finance data through the Education Sciences Reform Act of 2002, section 151(b) (3), 20 U.S.C. 9541. The Census Bureau acts as the primary collection agent for the F-33 data collection and produces two data files: one for distribution and reporting by the Census Bureau;³ and the other for distribution and reporting by NCES. NCES refers to this data collection as the School District Finance Survey and the Census Bureau

¹ The term “F-33” is the form number utilized for the School District Finance Survey collection instrument. The School District Finance Survey is commonly called the F-33.

² Refer to the CCD National Public Education Financial Survey (NPEFS) for national- and state-level figures. The NPEFS, a key component of the CCD survey system, collects state totals of school finance data. Although both the NPEFS and the F-33 survey collect data from SEAs, the NPEFS includes expenditures for special state-run and federal-run schools that are not included in the F-33 survey. NPEFS data represent the total spending on public elementary and secondary education for states and the nation, and are used in determining state funding allocations for a number of federal education programs, including those authorized by Title I of the Elementary and Secondary Education Act of 1965.

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

refers to this data collection as the Annual Survey of School System Finances. Specific differences between the collections include:

- ***Inclusion of independent charter school districts***—NCES requests that states report fiscal data in the F-33 survey for all independent charter school districts and all regular school districts that include charter schools. Most states comply with this request. By contrast, the Census Bureau F-33 data file and report include only school districts that meet the Census Bureau’s definition of a government entity (U.S. Census Bureau 2023, pp. 1-2).⁴
- ***State payments on behalf of school districts***—NCES combines state government expenditures for and on behalf of school districts with expenditures school districts make directly for all applicable data items (see table 1). By contrast, the Census Bureau reports state government expenditures on behalf of school districts and expenditures that school districts make directly as separate data items.
- ***Classification of state and local tax revenues***—NCES classifies tax revenues as being from local or state sources, as identified by each state submitting data. The Census Bureau classifies tax revenues as local or state depending on which level of government (local or state) imposed, collected, and distributed the tax revenue.⁵ Some tax revenues that NCES categorizes as state are categorized as local by the Census Bureau. (For example, the variable Local Revenue/Census Bureau State Revenue (C24)⁶ is classified as local tax revenues by NCES, but as state tax revenues by the Census Bureau).

SEAs appoint state fiscal coordinators to work with NCES and the Census Bureau to provide accurate and comparable finance data across states and jurisdictions. NCES and the Census Bureau provide annual training to state fiscal coordinators to ensure that survey variable definitions are well communicated and that states understand how to report accurate and timely fiscal data for their state or jurisdiction.

The NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015), provides a set of standards and guidance for school system accounting. The handbook gives common definitions for detailed account classifications, which are aggregated to form the data items collected in the F-33 survey. The use of the accounting handbook by SEAs facilitates the comparability of data across states and school districts.

⁴ Because independent charter school districts generally do not meet the Census Bureau’s criteria for classification as government entities, the Census Bureau excludes them from the F-33 data file.

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

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

The CCD files include regular school districts, independent charter school districts, as well as a substantial number of administrative and other LEAs that are unlike regular school districts (e.g., education service agencies that provide specialized education services for regular school districts). The universe of LEAs changes from year to year. School districts may be newly incorporated, undergo boundary changes, consolidate, disaggregate, or dissolve. The nonfiscal LEA Universe Survey files and documentation located at <https://nces.ed.gov/ccd/files.asp#Fiscal:2,LevelId:5,Page:1> present more detailed information on these changes.

The FY 22 School District Finance Survey data file contains 19,572 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. The file includes variables for revenues by source, expenditures by function and object, indebtedness, assets, student membership counts, as well as identification variables. For a complete list of variables, see appendix A. Finance data are presented in whole dollar amounts.

The remainder of this documentation includes a user's guide and five appendixes. The user's guide contains information on the methodology of this survey, including certain conditions that are unique to the data file for the FY 22 survey cycle and information about changes to the survey that may be important to any data user planning longitudinal analyses.

The five appendixes are as follows:

- **Appendix A—Record Layout and Descriptions of Data Items** gives the variable names and labels of the data items discussed throughout the documentation, as well as their location in the data file for the FY 22 survey cycle.
- **Appendix B—Glossary** defines terms and variables used in the F-33 survey.
- **Appendix C—State Notes** provides comments related to unique state financial reporting anomalies for FY 22 and how those anomalies relate to this data release.
- **Appendix D—Value Distribution and Field Frequencies** provides the frequency and distribution of data items across local education agencies.
- **Appendix E—Survey Form** includes a facsimile of the data collection instrument.

II. User's Guide

A. Methodology

The F-33 survey collects finance data from the entire universe of LEAs in each of the 50 states and the District of Columbia. In late January or early February of each year, the Census Bureau distributes the F-33 survey instrument to all SEAs. Representatives from each SEA collect and edit data from their LEAs and submit data to the Census Bureau usually between March 15th of the year that the collection opens, and October 31st of the following year. However, there is no official deadline for reporting data on the F-33 survey. The FY 22 F-33 collection opened on January 31, 2023 and closed on January 30, 2024. States report data to

the Census Bureau in either the F-33 survey format or in the individual state agency's financial accounting format. When SEAs report in their state agency format, Census Bureau staff evaluates the SEA's chart of accounts and creates a "crosswalk" that translates the amounts states report in state agency format to amounts for each F-33 survey variable.

For the FY 22 collection, the following states submitted data in their own formats: Alabama, California, Indiana, Kentucky, Louisiana, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New York, North Carolina, Oregon, South Carolina, Tennessee, and Utah. Idaho sent revenue data in the F-33 survey format and expenditure data in their own state format. All other states reported data in the F-33 survey format. Survey analysts monitor data quality by comparing the school district finance data to other CCD survey data and performing internal and longitudinal consistency checks.

The F-33 survey provides finance data for each school district in the United States at the school district level. The sum of school district-level data from F-33 data items to state-level totals may differ from state finance data provided from NPEFS, which collects total revenues and expenditures for public elementary and secondary education at the state level. This difference can occur because NPEFS includes expenditures for schools and programs operated by the states and federal government that are not reported at the school district level. There may also be differences in the sum of F-33 and NPEFS data items based on data collection techniques, particularly for states where the data are subject to a "crosswalk" that conforms data in the state agency format to the F-33 data items.

B. Accounting and Collection Methods

The F-33 survey intends to provide a comprehensive picture of the financial activity associated with public elementary and secondary school systems. F-33 data include all financial transactions associated with revenues by source, expenditures by function and object, indebtedness, and assets.

The Census Bureau performs the data collection and reviews the data applying business rules and edits designed to identify data that may be erroneous. The Census Bureau and NCES work with state fiscal coordinators to resolve any inconsistent or unusual data. The Census Bureau may edit data based on supplemental information in the event that the LEA data do not strictly adhere to the reporting guidelines of the NCES accounting handbook. Census also imputes data items that are missing. Imputations provide a plausible substitution for cases where data are not reported or erroneous. Appendix C—State Notes provides a general record of data anomalies associated with state reporting and adaptations for the F-33 survey.

Data Editing

F-33 survey staff engages in data editing, which is an iterative and interactive process that includes procedures for detecting and correcting errors in the data. Data editing minimizes errors and ensures the data are complete, accurate, and consistent across the data file. In

accordance with NCES Statistical Standard 4-1, F-33 data are checked for “credibility based on range tolerances to determine if responses fall within a prespecified reasonable range” and “consistency based on checks across variables within individual records for noncontradictory responses” (NCES 2014).

After an SEA submits data, the survey staff conducts a comprehensive review of the data, which include numerous edit checks. These edit checks include but are not limited to:

- trend analysis for multiple years;
- large value and percentage fluctuations from prior year data;
- “consistency” edit checks (e.g., for a given expenditure function, the sum of reported salaries and employee benefits cannot be greater than the reported total);
- outlier per pupil current expenditure amounts;
- unreasonable zero dollar amounts;
- comparison of current year data file record layouts to record layouts the SEA submitted in the previous fiscal year; and
- comparison of state-aggregated F-33 data with NPEFS data to ensure the F-33 data amounts are within a reasonable range at the state level.

F-33 survey analysts prepare follow-up questions for SEA respondents based on the results of these edit checks. SEAs are asked to explain all undocumented data anomalies and correct any data errors. If the SEA is unable to provide an explanation or revision for these anomalies, F-33 survey analysts will edit or impute the data based on a set of business rules.

Imputations

Imputation is a procedure that uses available information and some plausible assumptions to derive substitute values for missing or incorrectly reported values in a data file. In some cases, an SEA may be able to report a subtotal of multiple F-33 data items at the state level but may be unable to report the data items separately at the LEA level. In other cases, an SEA may be able to provide a state total for a single F-33 data item but may not be able to report the data item at the LEA level.

For the F-33 survey, imputations are performed primarily on data items that include state payments on behalf expenditures. (See table 1 for a list of data items that include state payment of behalf expenditures.) Many states track the expenditures they make on behalf of LEAs (e.g., state contributions on behalf of the LEA to school district employee pension funds) at the state level, but are unable to accurately report these amounts at the LEA level.

When submitting finance data, SEAs inform the Census Bureau how state payments on behalf amounts are being reported so that any necessary imputations can be performed. If the SEA is only able to report a state-level subtotal of state payment on behalf expenditures to be distributed across multiple F-33 data items, a portion of the subtotal is distributed at the LEA level to each relevant state payment on behalf item listed in table 1. This distribution is based

on the ratio of what the LEA reported for the corresponding salary data item to the total salary expenditures reported at the state level. If the SEA is able to provide a subtotal of state payment on behalf expenditures to be included in a single F-33 data item, a portion of the subtotal is distributed at the LEA level to that data item based on the ratio of what the LEA reported for the corresponding salary item to the total corresponding salary expenditures reported at the state level.

Appendix C–State Notes documents which states were subject to imputation of state payment on behalf expenditures.

Crosswalk Procedures

The Census Bureau has developed “crosswalk” procedures to assist some states in their reporting of F-33 data and to improve the comparability of this data across states. The Census Bureau utilizes in-house SAS programs to convert state account code amounts that state education agency format-reporting states submit to F-33 survey variable amounts. These crosswalk procedures may also include imputation in cases where the state’s account codes are unable to be directly crosswalked to an F-33 survey variable (and the state is otherwise unable to report the variable).

Section II.A of this documentation (above) lists the states that report in a format requiring a crosswalk for conversion to F-33 survey format. Appendix C–State Notes documents any imputation procedures that may have occurred for these states during the crosswalk process.

Fiscal Years

The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama and the District of Columbia runs from October 1 through September 30; the fiscal year for Nebraska, Texas, and Washington runs from September 1 through August 31. Survey analysts do not edit F-33 data to conform to a uniform fiscal year.

Transfer Items

The School District Finance Survey file contains several items involving the transfer of funds among school districts. Local Revenues From Other School Systems (D11) consist of payments received from other school districts for providing services. Payments to Other School Systems (Q11) are expenditures made to other school districts for providing services. For each school district, D11 is included in the summary variables for total local revenue (TLOCREV) and total revenue (TOTALREV), while Q11 is included in the summary variable for total expenditure (TOTALEXP). Data users should refer to NPEFS data for state and national totals; compiling state and national totals from the F-33 survey data would result in double counting, due to the inclusion of the D11 and Q11 transfer items.

Other transfer items include Local Revenues From Cities and Counties (D23), Payments to State Governments (L12), and Payments to Local Governments (M12). D23 revenue is included in the summary variables TLOCREV and TOTALREV. L12 and M12 expenditures are included in TOTALEXP.

Special Exhibit Items

Special exhibit items are separate data items that are included in, but do not summarize to, other data items.

- Expenditures for teacher salaries are defined as base salaries paid to certified teachers and certified substitute teachers. Expenditures for teacher salaries are reported in four educational program areas: Regular (Z35), Special (Z36), Vocational (Z37), and Other (Z38). The broader instructional salaries data item (Z33) includes both expenditures for teacher salaries by program area and salaries for instructional assistants and aides. Textbook expenditures for instructional purposes (V93) are also reported as an exhibit item.
- Payments to Private Schools (V91) and Payments to Charter Schools (V92) are special exhibit items used to identify LEA expenditures for private schools and charter schools outside of the LEA. V91 and V92 do not represent total private school and charter school expenditures. Prior to FY 09, V91 and V92 expenditures were included in Current Expenditures–Instruction (E13), Total Current Expenditures–Instruction (TCURINST), Total Current Expenditure for Elementary/Secondary Education (TCURELSC), and TOTALEXP. Beginning with FY 09, E13, TCURINST, and TCURELSC do not include V91 and V92. (V91 and V92 are still included in TOTALEXP.)
- State Revenue on Behalf–Employee Benefits (C38) and State Revenue on Behalf–Not Employee Benefits (C39) are included in the total state revenue (TSTREV) and total revenue (TOTALREV). State direct support expenditures for and on behalf of school districts are not reported separately in the F-33 file, but are included in the expenditure data item detail as shown below in table 1.

Table 1. Destination of state payments on behalf of the Local Education Agency (LEA), by School District Finance Survey (F-33) item: Fiscal year 2022

State payments on behalf item	Destination items
Instruction employee benefits (J13)	Employee Benefits - Instruction (V10) Current Expenditures - Instruction (E13)
Student support services employee benefits (J17)	Employee Benefits - Support Services - Students (V12) Current Expenditures - Support Services - Students (E17)
Instructional staff support employee benefits (J07)	Employee Benefits - Support Services - Instructional Staff (V14) Current Expenditures - Support Services - Instructional Staff (E07)
General administration employee benefits (J08)	Employee Benefits - Support Services - General Administration (V16) Current Expenditures - Support Services - General Administration (E08)

See notes at end of table.

Table 1. Destination of state payments on behalf of the Local Education Agency (LEA), by School District Finance Survey (F-33) item: Fiscal year 2022–Continued

State payments on behalf item	Destination items
School administration employee benefits (J09)	Employee Benefits - Support Services - School Administration (V18) Current Expenditures - Support Services - School Administration (E09)
Operation/maintenance of plant employee benefits (J40)	Employee Benefits - Support Services - Operation/Maintenance of Plant (V22) Current Expenditures - Support Services - Operation/Maintenance of Plant (V40)
Student transportation employee benefits (J45)	Employee Benefits - Support Services - Student Transportation (V24) Current Expenditures - Support Services - Student Transportation (V45)
Business/central/other employee benefits (J90)	Employee Benefits - Support Services - Business/Central/Other (V38) Current Expenditures - Support Services - Business/Central/Other (V90)
Other employee benefits (J10)	Employee Benefits - Food Services (V30) Current Expenditures - Food Services (E11)
Instructional nonbenefits (J14)	Current Expenditures - Instruction (E13)
Support services nonbenefits (J96) ¹	Current Expenditures - Support Services - Students (E17) Current Expenditures - Support Services - Instructional Staff (E07) Current Expenditures - Support Services - General Administration (E08) Current Expenditures - Support Services - School Administration (E09) Current Expenditures - Support Services - Operation/Maintenance of Plant (V40) Current Expenditures - Support Services - Student Transportation (V45) Current Expenditures - Support Services - Business/Central/Other (V90)
Capital outlay (J99) ²	Capital Outlay - Instructional Equipment (K09) Capital Outlay - Other Equipment (K10)

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

²Included in one or more of the corresponding capital outlay categories, varying from state to state.

SOURCE: U.S. Department of Education, National Center for Education Statistics, “School District Finance Survey (F-33),” fiscal year 2022, Provisional File Version 1a.

Data Item Flags

Beginning with FY 99, the School District Finance Survey data file contains a flag for each data item (except summary items, such as TOTALREV, TLOCREV, and TOTALEXP). The flag identifies whether the item was reported by the state, missing, edited by F-33 survey staff, imputed, or was not applicable to that school district. These companion flags can be found at the end of the data file and are identified by the name of the original data item preceded by an “FL_” (e.g., FL_E13 or FL_19H).

The data item flags are as follows:

- R—As reported by the state;
- A—Edited or suppressed by the analyst (formerly labeled “Adjusted”);
- I—Imputed;
- N—Not applicable; and
- M—Missing.

Missing, Nonapplicable, and Suppressed Data

Missing data are identified as “-1.” Sometimes it is difficult to determine whether a reported zero from a state respondent represents a missing data item or a true zero. For example, small school districts often have staff and other costs that span across multiple expenditure functions. The principal of a school in a one-school LEA may also serve as the LEA superintendent. In some cases, the state might report this person’s salary under LEA administration instead of allocating the salary to both LEA administration and school administration functions. In this scenario, the zero data reported for school administration would be assigned a flag of “R.”

In the School District Finance Survey data files, the original source for the fall student membership (V33) is the SY 2021-22 LEA Universe Survey. The Census Bureau and NCES may edit student membership counts from the LEA Universe Survey if the state reports revised membership information for the F-33 survey. States generally report nonfiscal October 1st membership information for the LEA Universe Survey in the spring of the school year (e.g., report SY 2021-22 membership data in the spring of 2022). The timing of the F-33 collection is about one year after the LEA Universe Survey collection. Even though the membership data have the same reference date and definition, V33 values may not match student membership values from the LEA Universe Survey for some LEAs. In the F-33 data files, CCD identifies suppressed membership data by reporting the membership as “-3” and the membership flag as a value of “A.” NCES suppresses V33 values in cases where reported LEA finances do not reasonably reflect LEA universe survey student membership counts (as reported in the LEA Universe Survey). For example, special education and vocational LEAs may have suppressed membership values in the F-33 files if these LEAs report finance data associated with services provided to students that are not included in their student membership counts (i.e., because the students are instead counted within the membership of the regular school districts financially responsible for educating those students).

Beginning with FY 10, CCD identifies submitted School District Finance Survey data that do not meet NCES data quality standards by reporting the data item as “-9” and data item flag as “A.” This suppression would only occur with numeric data items. Data with positive values that have an “A” flag are adjusted or edited.

Nonapplicable data have a data value of “-2” and the data item flag as a value of “N.” Nonapplicable data are cases where a district does not have a particular type of revenue or expenditure. For example, for fiscally independent districts, the value for Local Revenues–Parent Government Contributions (T02) is “-2,” and the corresponding Flag–Local Revenues–Parent Government Contributions, Dependent School Systems (FL_T02) flag value is “N.”

Beginning with FY 10, the School District Finance Survey data file includes records for all LEAs in the CCD nonfiscal LEA Universe file that did not submit data for the F-33 survey. (These LEAs were omitted from the School District Finance Survey data files in previous fiscal

years.) All finance data items for these LEAs are reported as missing or nonapplicable as appropriate.

Nonsampling Error

Nonsampling error is the error in an estimate arising at any stage in the survey from sources exclusive of sampling error. Nonsampling error includes coverage errors, nonresponse error, data processing or data entry errors, and reporting errors that occur because respondents misinterpret survey questions, do not follow survey instructions, or do not follow the item definitions correctly. State education policies may differ in such a way that does not allow them to map their data exactly to the CCD definitions. For example, most states can report adult education expenditures separately from instruction expenditures (as the F-33 survey instructions request), but a few states cannot report adult education expenditures separately because these states require that LEAs account for adult education expenditures within instruction. Another source of nonsampling error may be variations in the reference period for the reported data. For example, CCD requests student membership data for October 1 of each school year, but a state may report their information for another date because they were not able to capture the data for October 1.

The universe for the F-33 survey includes all public elementary and secondary LEAs in the 50 states and the District of Columbia. All 51 state-level respondents reported F-33 data for FY 22. There are 19,572 LEAs on the FY 22 School District Finance Survey file. Finance data were reported for 19,056 or 97.4 percent, of these LEAs. Most of the LEAs that did not report finance data for the FY 22 survey are either charter school districts or other nontraditional LEAs (e.g., education service agencies), which states often do not subject to the same financial reporting requirements as regular school districts.

Charter school districts' reporting requirements vary from state to state. As a result, SEAs do not report finance data for charter schools uniformly. Some independent charter school districts do not submit finance data to SEAs, and, as a result, fiscal data for these schools are reported as missing in the School District Finance Survey file.

Reference Sources for Data Definitions

Four reference sources are used in conjunction with F-33 variable descriptions and state reporting:

- *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015) can be accessed online at <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>. This publication contains standard account codes, classification criteria, and definitions for reporting school system financial information, providing a system by which fiscal data can be reported in a comprehensive and uniform manner.
- *Governmental Accounting, Auditing, and Financial Reporting* (Gauthier 2005) can be purchased from the Government Finance Officers Association.

- *Government Finance and Employment Classification Manual* (U.S. Census Bureau 2006) can be accessed online at http://www2.census.gov/govs/pubs/classification/2006_classification_manual.pdf.
- F-33 Survey Form “Basic Instructions and Suggestions” includes a summary of definitions needed to respond to the survey (see the survey form in appendix E).

COVID-19 Federal Assistance Funds Data Items

In FY 20, six revenue data items and six expenditure data items were added to Part XIII of the F-33 survey form to track federal education funding authorized under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, a \$2.2 trillion economic stimulus bill enacted in response to the coronavirus disease (COVID-19) pandemic.⁷ CARES Act legislation included billions of dollars in funding set aside specifically for elementary/secondary LEAs. For FY 21, the scope of Part XIII of the F-33 survey form was expanded to collect - in addition to revenues and expenditures from CARES Act funding - revenues and expenditures from federal funding authorized under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 and the American Rescue Plan (ARP) Act of 2021. Funds authorized under the CARES, CRRSA, and ARP Acts are collectively referred to throughout the rest of this documentation and on the FY 21 F-33 survey form as “COVID-19 Federal Assistance Funds.”

Under the expanded FY 21 collection, the following four COVID-19 Federal Assistance Funds revenue data items were added to the F-33 survey form:

- CRRSA Act Elementary and Secondary School Emergency Relief (ESSER II) Fund (AR1A);
- ARP Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund (AR1B);
- CRRSA Act Governor’s Emergency Education Relief (GEER II) Fund (AR2A); and
- ARP Act Coronavirus State and Local Fiscal Recovery Funds (AR6A).

On the expenditure side, the scope of the CARES Act expenditure data items collected for FY 20 was expanded to collect the following eight COVID-19 Federal Assistance Funds expenditure items for FY 21:

- Current Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE1);
- Instructional Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE2);
- Support Services Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE3);
- Capital Outlay Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE4);

⁷ <https://www.ed.gov/coronavirus/cares-act-emergency-relief>

- Technology-Related Supplies and Purchased Services Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE5);
- Technology-Related Equipment Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE6);
- Support Services Operation and Maintenance of Plant Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE7); and
- Food Services Operations Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE8).

Two CARES Act revenue items collected in FY 20 - “Education Stabilization Fund - Rethink K-12 Education Models (ESF-REM) Discretionary Grant” (AR4) and “Project School Emergency Response to Violence (Project SERV)” (AR5) - were removed from the F-33 survey form for FY 21. AR4 was removed due to SEAs being prohibited from subgranting ESF-REM funds to LEAs (thus no PK-12 LEAs actually received these funds). AR5 was removed due to CARES Act Project SERV grants being repurposed for higher education under the Consolidated Appropriations Act of 2021 (thus rendering the funding largely out of scope for PK-12 LEAs).

For FY 22, the collection of COVID-19 Federal Assistance Funds expenditure data items was further expanded to collect selected expenditures by specific COVID-19 fund sources. For the aforementioned AE1, AE2, and AE4 expenditure data items, seven subcategories were added for each data item to collect separate expenditure amounts for the following COVID-19 Federal Assistance Funds (21 new data items total for FY 22):

- CARES Act ESSER I Fund (AE1A, AE2A, AE4A);
- CRRSA ESSER II Fund (AE1B, AE2B, AE4B);
- ARP Act ESSER Fund (AE1C, AE2C, AE4C);
- CARES Act ESSER I Fund (AE1D, AE2D, AE4D);
- CRRSA GEER II Fund (AE1E, AE2E, AE4E);
- Coronavirus Relief Fund (AE1F, AE2F, AE4F); and
- ARP Act Coronavirus State and Local Fiscal Recovery Fund (AE1G, AE2G, AE4G).

All COVID-19 revenue and expenditure items in Part XIII of the F-33 survey form are exhibit data items; amounts reported within the COVID-19 Federal Assistance Funds revenue items are also included within the federal revenues reported within Part I, sections C and D of the F-33 survey form as appropriate. Amounts reported within the COVID-19 Federal Assistance Funds expenditure items are also included within the expenditures reported within Part II, sections A and B or Part III of the survey form as appropriate.

C. Unit Identifiers

Seven variables serve as the primary identification variables for each LEA on this file:

- NCES 7-digit local education agency identification code (LEAID);
- Census Bureau 14-digit government identification code (CENSUSID);

- Census Bureau 6-digit Processing Identifier (PID6);
- American National Standards Institute (ANSI)⁸ state code (FIPST);
- ANSI county code (CONUM);
- Consolidated Statistical Area code (CSA); and
- Core-Based Statistical Area code (CBSA).

C.1. Identification Variables

LEAID

The NCES local education agency identification code (LEAID) is the most frequently used identifier within this data release. LEAID codes allow users to match LEA finance data with data from the nonfiscal CCD surveys (e.g., the LEA Universe Survey and the Public Elementary/Secondary School Universe Survey, which contain aggregate data on students, membership, staff, dropouts, and graduates). The LEAID code has seven characters: a two-digit state code followed by a five-digit number that is unique to each agency within the state. This identifier generally remains the same across the years of data collection.

LEAID Matching Issues

The LEAs reported on the F-33 file are assigned valid LEAIDs by being matched against the LEA Universe Survey file. Matches are first attempted against the LEA universe file for the corresponding school year (SY 2021-22 for the FY 22 F-33 file). If survey staff cannot match the LEAs to the LEA universe file for the corresponding school year, they attempt to match the LEAs to prior and subsequent year universe files. Matching to prior and subsequent year universe files allows for closed and future LEAs to be reported on the F-33 file under valid LEAIDs. Closed LEAs can still have financial activity after they close, but they are included on the F-33 file as closed only in the year that they closed. Similarly, future LEAs may have had start-up costs in years before becoming operational, but may not have been reported in the LEA universe file for those years.

Starting in FY 06, the Census Bureau assigned unique dummy LEAIDs to the LEAs without a valid LEAID. There are 3 dummy LEAIDs on the FY 22 file. Dummy LEAIDs are distinguished by a “D” in the third position of the LEAID. Dummy LEAIDs will remain the same across the years of data collection, unless a matching LEA is found in the LEA Universe in the subsequent year.

The CCD Agency Nonfiscal File Match variable (CCDNF) indicates whether a record on the F-33 file matches a record on the LEA universe file. A value of “1” indicates that the record on the F-33 file matches a record on the LEA universe file; a value of “0” indicates that the record

⁸ American National Standards Institute (ANSI) state codes replace the Federal Information Processing Standards (FIPS) codes previously issued by the National Institute of Standards and Technology (NIST) for the 50 states, the District of Columbia, and the U.S. Island Areas. ANSI state code values map directly to the retired FIPS code values.

on the F-33 file does not match any records on the SY 2021-22 LEA universe file. The F-33 staff attempt to match every LEA there is data for, regardless of membership, even if the membership is reported as zero.

There are 42 LEAs on the FY 22 F-33 file that do not appear on the SY 2021-22 LEA Universe Survey file (see table 2). (These LEAs are also identified on the F-33 file by having a CCDNF value equal to “0.”). All 42 of these LEAs have been confirmed as school systems by the reporting SEAs and the Census Bureau. (These are generally education service agencies and nonoperating LEAs that were not reported by SEA respondents for the CCD LEA Universe Survey.)

Table 2. LEAs on the School District Finance Survey (F-33) file that do not appear on the school year 2021-22 LEA Universe Survey file, by state and LEAID: Fiscal year 2022

State	LEAID	LEA name on the F-33 file
California	0601395	NORTH KERN VOCATIONAL TRAINING CENTER JPA
District of Columbia	1100118	DC Wildflower PCS
Illinois	1700012	QUINCY AREA VOCATIONAL CENTER
	1700017	OKAW AREA VOCATIONAL CENTER
	1700036	BLOOMINGTON AREA VOCATIONAL CENTER
	1700053	FOX VALLEY CAREER CENTER
	1700057	GALESBURG AREA VOCATIONAL CENTER
	1700064	LIVINGSTON AREA CAREER CENTER
	1700067	LINCOLNLAND TECHNICAL EDUCATION CENTER
	1700083	AREA CAREER CENTER
	1700155	LA SALLE-PERU AREA VOCATIONAL CENTER
	1700237	JO DAVIESS-CARROLL AREA VOCATIONAL CENTER
	1700259	INDIAN VALLEY AREA VOCATIONAL CENTER
	1700260	GRUNDY AREA VOCATIONAL CENTER
	1700269	MT VERNON AREA VOCATIONAL CENTER
	1700275	KANKAKEE AREA VOCATIONAL CENTER
	1700280	LAKE CO HIGH SCHOOLS TECH CAMPUS
	1700291	BECK AREA VOCATIONAL CENTER
	1700307	WILL COUNTY AREA VOCATIONAL CENTER
	1700328	CAPITAL AREA VOCATIONAL CENTER
	1743070	WOODFORD COUNTY SPECIAL EDUCATION ASSOCIATION
	Kansas	20D0631
Maine	2314774	CENTRAL LINCOLN COUNTY SCHOOL SYSTEM
	2314781	HARMONY REGIONAL SCHOOL DISTRICT
	2314786	MOUNT DESERT ISLAND REGIONAL SCHOOL SYSTEM
	2314798	SUNRISE COUNTY SCHOOL SYSTEM
	2314800	ROCKY CHANNELS SCHOOL SYSTEM
	2314801	MACHIAS BAY AREA SCHOOL SYSTEM
	2314804	EASTERN MAINE AREA SCHOOL SYSTEM
	2314826	DEDHAM ORRINGTON SCHOOL SYSTEM (AOS 47)

See notes at end of table.

Table 2. LEAs on the School District Finance Survey (F-33) file that do not appear on the school year 2021-22 LEA Universe Survey file, by state and LEAID: Fiscal year 2022–Continued

State	LEAID	LEA name on the F-33 file
	2314828	AOS 43
	23D0001	SOUTHERN MAINE ADMINISTRATIVE COLLABORATIVE (SMAC)
Michigan	2612000	DETROIT CITY SCHOOL DISTRICT
Minnesota	2700265	REGIONAL MANAGEMENT INFORMATION CENTER 5
	2700266	REGIONAL MANAGEMENT INFORMATION CENTER 4
	2700267	REGIONAL MANAGEMENT INFORMATION CENTER 3
	2700268	REGIONAL MANAGEMENT INFORMATION CENTER 2
	2700269	REGIONAL MANAGEMENT INFORMATION CENTER 1
	2700270	REGIONAL MANAGEMENT INFORMATION CENTER 7
New York	36D0001	SOUTH MOUNTAIN-HICKORY COMMON SCHOOL DIST
Pennsylvania	4200002	LANCASTER COUNTY ACADEMY
Virginia	5101230	FAIRFAX CITY SCHOOLS

NOTE: LEAs listed in this table with valid LEAIDs (i.e., no “D” in the third position of the LEAID), appear in either a prior or future year of the LEA Universe Survey file.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2022, Provisional File Version 1a; "Local Education Agency Universe Survey," school year 2021-22, Provisional File Version 1a.

In most NCES research and publications, only those F-33 records matching the LEA universe file (CCDNF equal to “1” on the F-33 data file) and having student counts greater than zero are used in analyses. For more information on the LEAID code, please see the file documentation for the CCD school universe and LEA universe surveys, available at <https://nces.ed.gov/ccd/pubagency.asp>.

CENSUSID

The Census Bureau identification code (CENSUSID) consists of the following items by their position in a 14-character field:

- 1-2 = Census Bureau state code;
- 3 = Agency type code;
- 4-6 = County area code;
- 7-9 = Parent school district government identifier; and
- 10-14 = Subunit of parent school district government identifier.

Positions 1 and 2 of CENSUSID (for all survey cycles) represent the Census Bureau, Governments Division state codes. Table 3 includes a complete listing of these codes.

Table 3. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 2022

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

NOTE: CENSUSID is the Census Bureau identification code.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2022, Provisional File Version 1a.

Position 3 of CENSUSID represents the school district’s type of government. It indicates whether a school district is an administratively and fiscally independent government and, if not, what level of government has administrative and fiscal authority over the school district. This characteristic has not remained constant over all survey cycles. For an explanation of CENSUSID changes, see the FY 02 F-33 file documentation (Berry and Cohen 2005). The agency type codes are as follows:

- 0 = State government school system;
- 1 = County-dependent school system;
- 2 = City-dependent school system;

- 3 = Township-dependent school system; and
- 5 = Independent school system.

The Census Bureau uses extensive criteria to determine whether an LEA is a government entity and, if so, the agency type of the LEA. This criteria includes, but is not limited to, the LEA's authority to levy taxes, the LEA's ability to determine its own budget without review from other local governments, and how the members of the LEA's school board were appointed (U.S. Census Bureau 2006). If the Census Bureau determined an LEA should not be classified as a government entity, the CENSUSID for the LEA is reported as "N" in the F-33 file.

Positions 4-6 of CENSUSID represent the county area code. County area codes generally reflect alphabetically ordered numbering of counties for each state. Positions 7-9 uniquely identify a government unit, regardless of type. After the FY 93 survey cycle, the Census Bureau added unique identifiers (positions 10 through 14) to further specify subunits of parent governments. For some districts, CENSUSID may change across survey cycles due to boundary changes or changes in governmental control.

PID6

Beginning with FY 22, the F-33 data file includes the Census 6-Digit Processing Identifier (PID6). PID6 is a random six-digit number that the Census Bureau assigns to all government units, including school districts. The assigned PID6 for a school district is unique to that district and will be associated with the district for the life of the district.

PID6 was implemented by the Census Bureau as a more efficient alternative to CENSUSID; in FY 23, PID6 will replace CENSUSID on the F-33 data file as the primary Census Bureau identifier for school district units. Similar to CENSUSID, if the Census Bureau determined that an LEA should not be classified as a government entity, the PID6 for that LEA is reported as "N" in the F-33 file. Unlike CENSUSID, the PID6 for a school district will remain constant for a school district regardless of boundary changes or changes in governmental control.

Geographic Variables

Four variables in the School District Finance Survey file allow records to be identified with specific geographic areas:

- **FIPST** is the two-digit ANSI state code. Each record on the School District Finance Survey file contains an ANSI state code based on the Federal Information Processing Series (FIPS). Table 4 presents ANSI state codes by state name and state abbreviation.
- **CONUM** is the five-digit ANSI county number. It consists of a two-digit ANSI state code and a three-digit county identification number. County numbers for each state can be found at <https://www.census.gov/geographies/reference-files/2021/demo/popest/2021-fips.html>.

- **CBSA** is the Core-Based Statistical Area code. CBSA refers collectively to metropolitan and micropolitan statistical areas. Each metropolitan statistical area must have at least one urbanized area of 50,000 or more inhabitants. Each micropolitan statistical area must have at least one urban cluster of at least 10,000 but less than 50,000 population.⁹
- **CSA** is the Combined Statistical Area code. A CSA consists of two or more adjacent CBSAs.

For the CCD collections, ANSI state codes (FIPST) are assigned to LEAs based on the state or jurisdiction responsible for administration of the LEA, which is not necessarily the state or jurisdiction where the LEA is physically located (Geverdt 2018). Examples of this situation include states that operate LEAs in a neighboring state and charter school LEA operators/administrators based in one state that operate charter schools in one or more states other than the state in which they are based. Additionally, ANSI county codes (CONUM) are assigned to LEAs based on the physical location of the LEA’s administrative offices; therefore, the two-digit ANSI state code within the CONUM may differ from FIPST in cases where the LEA’s administrative offices are physically located outside the reporting state.¹⁰

Table 4. State abbreviations and American National Standards Institute (ANSI) state codes, by state:
Fiscal year 2022

State	State abbreviation	ANSI state code	State	State abbreviation	ANSI state code
Alabama	AL	01	Montana	MT	30
Alaska	AK	02	Nebraska	NE	31
Arizona	AZ	04	Nevada	NV	32
Arkansas	AR	05	New Hampshire	NH	33
California	CA	06	New Jersey	NJ	34
Colorado	CO	08	New Mexico	NM	35
Connecticut	CT	09	New York	NY	36
Delaware	DE	10	North Carolina	NC	37
District of Columbia	DC	11	North Dakota	ND	38
Florida	FL	12	Ohio	OH	39
Georgia	GA	13	Oklahoma	OK	40
Hawaii	HI	15	Oregon	OR	41
Idaho	ID	16	Pennsylvania	PA	42
Illinois	IL	17	Rhode Island	RI	44
Indiana	IN	18	South Carolina	SC	45

See notes at end of table.

⁹ For additional information about CBSA and CSA definitions, see <https://www.census.gov/programs-surveys/geography/about/glossary.html>.

¹⁰ For additional information on FIPST state code and CONUM county physical location discrepancies, see section 5.4 (page 5) of the CCD geographic file documentation, “Education Demographic and Geographic Estimates (EDGE) Geocodes: Public Schools and Local Education Agencies” (Geverdt 2018).

Table 4. State abbreviations and American National Standards Institute (ANSI) state codes, by state:
Fiscal year 2022–Continued

State	State abbreviation	ANSI state code	State	State abbreviation	ANSI state code
Iowa	IA	19	South Dakota	SD	46
Kansas	KS	20	Tennessee	TN	47
Kentucky	KY	21	Texas	TX	48
Louisiana	LA	22	Utah	UT	49
Maine	ME	23	Vermont	VT	50
Maryland	MD	24	Virginia	VA	51
Massachusetts	MA	25	Washington	WA	53
Michigan	MI	26	West Virginia	WV	54
Minnesota	MN	27	Wisconsin	WI	55
Mississippi	MS	28	Wyoming	WY	56
Missouri	MO	29			

SOURCE: U.S. Census Bureau, Geography Division, Geographic Standards and Criteria Branch. (2010) “Codes for the Identification of the states, the District of Columbia, Puerto Rico, and the Insular Areas of the United States” (INCITS 38:2009).

C.2. Other Unit Characterization Codes

Government Unit Type Codes

Beginning with FY 22, the F-33 data file includes the Census Government Unit Type (UNIT_TYPE), which in FY 23 will replace the third digit of CENSUSID as the primary identifier for a school district’s type of government. Similar to the third digit of CENSUSID, UNIT_TYPE indicates whether a school district is an administratively and fiscally independent government and, if not, what level of government has administrative and fiscal authority over the school district. If the Census Bureau determined that an LEA should not be classified as a government entity (e.g., most charter school LEAs), the UNIT_TYPE for that LEA is reported as “N” in the F-33 file.

Valid UNIT_TYPE codes are as follows:

- 0 = State government school system;
- 1 = County-dependent school system;
- 2 = City-dependent school system;
- 3 = Township-dependent school system;
- 5 = Independent school system; and
- N = Not applicable or code could not be determined.

School-level Codes

School-level codes (SCHLEV) describe the level of education provided within each school district:¹¹ SCHLEV codes “01,” “02,” and “03” are assigned based on the student membership reported on the CCD school universe file. The valid F-33 SCHLEV codes are defined as follows:

- 01 = Elementary school system only—the lowest grade with students is less than grade 9 and the highest grade with students is less than grade 9;
- 02 = Secondary school system only—the lowest grade with students is greater than grade 6 and the highest grade with students is greater than grade 8;
- 03 = Elementary/Secondary school system—the lowest grade with students is less than grade 7 and the highest grade with students is greater than grade 8;
- 05 = Vocational or special education system;
- 06 = Nonoperating school system that exists for administrative purposes only and does not operate its own schools. SCHLEV code “06” is also assigned for LEAs that closed shortly before the start of the fiscal year or are scheduled to open in a future fiscal year but still reported revenue or expenditure information for the current fiscal year;
- 07 = Education service agency (ESA); and
- N = Not applicable or code could not be determined.

ESAs are coded as “07” regardless of whether or not they provide general, special, or vocational education services. Special, vocational, and alternative education schools are identified in the CCD school universe file; a count of schools within an LEA by type can help determine the type of services provided by that LEA. (The LEAID of the school’s agency is part of its record on the universe file.)

AGCHRT Codes

Charter schools provide free public elementary and/or secondary education to eligible students under a specific charter granted by the state legislature or other appropriate authority, and are designated by said authority to be a charter school. In some instances, charter schools do not have to comply with significant state or local rules that normally govern the operation and management of public schools. A developer creates a charter school as a public school or a charter school is adapted from an existing public school. A charter school provides a program of elementary or secondary education (or both), and operates in pursuit of a specific set of education objectives determined by the school’s developer and

¹¹ Starting with FY 08, the assignment of SCHLEV codes for an LEA was changed to a new method to ensure that SCHLEV codes were consistent with student enrollments by grade. Prior to FY 08, the Census Bureau assigned SCHLEV codes using a different methodology. SCHLEV is a Census Bureau-derived code that also incorporates the type of school system into its definitions; given this, the range of values for SCHLEV differ from the range of values defined under the school-level code (LEVEL) in the CCD School Universe file.

agreed to by the school’s chartering agency. Charter schools are subject to all applicable federal, state, and local health and safety requirements; federal civil rights laws; and are subject to all applicable state laws and regulations. Charter schools may be operated by a regular school district, a university, or a private organization or they may be independent, self-governing entities. CCD nonfiscal standards require all schools, including charter schools, to be associated with a school district. In cases where a charter school is not associated with another school district, the charter school is reported in the CCD nonfiscal universe as an independent entity under its own school district record.

The agency charter code (AGCHRT) is used to identify districts with charter schools. As of FY 17, the AGCHRT code is derived from the CHARTER_TEXT charter school indicator variable in the CCD School Universe file.¹² The valid AGCHRT codes are as follows:

- 1 = All associated schools are charter schools;
- 2 = Some but not all associated schools are charters schools;
- 3 = No associated schools are charter schools; and
- N = Not applicable or code could not be determined (assigned to school systems in the F-33 file, such as ESAs, that do not operate schools, as well as to districts that are not in the CCD LEA universe files).

CCDNF

The CCDNF variable indicates whether a record in the School District Finance Survey file matches a record in the CCD LEA universe file: “0” indicates that the record does not match; “1” indicates that the record does match.

CENFILE

The CENFILE variable identifies records in the School District Finance Survey data file released by NCES that are not found in the Census Bureau’s version of the data file. All school districts in the Census Bureau release must meet the criteria for being a government entity or a dependent agency of a government entity. In certain cases, districts provide public education, but do not meet these criteria. As a result, CCD files include independent charter school districts that are not included in the Census Bureau data file. A CENFILE value of “0” identifies districts that are not in the Census Bureau file; a value of “1” identifies those that are in the Census Bureau file.

GSLO and GSHI

Agency Low Grade Offered (GSLO) and Agency High Grade Offered (GSHI) comprise the grade span for the LEA. The GSLO variable indicates the lowest grade offered; the GSHI variable

¹² Prior to FY 17, the source of the AGCHRT code was the CCD LEA Universe file. The AGCHRT code was removed from the CCD LEA Universe Survey after the SY 2015-16 (FY 16) collection.

indicates the highest grade offered. The source of the GSLO and GSHI variables is the SY 2021-22 CCD LEA Universe Survey, Provisional File Version 1a.

As of FY 15, the GSLO and GSHI variables have additional possible values of “13” and “AE” to reflect that data for grade 13 and adult education are now included in the CCD.¹³ Grade 13 designates high school students enrolled in programs to earn college credit in an extended high school environment, or career and technical education (CTE) students in a high school program continuing past grade 12. Corresponding enrollment counts for grade 13 students are also included in the V33 and MEMBERSCH student membership counts reported on the F-33 data file.

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

D. Weights

The School District Finance Survey file includes a WEIGHT variable. For FY 91, FY 93, and FY 94, the F-33 survey was a sample survey, and the WEIGHT variable was used to create weighted estimates for these data releases. For FY 90, FY 92, and FY 95 through FY 22, the F-33 survey was a universe survey, and all records in these releases have a WEIGHT value of “1.” Despite F-33 being a universe survey in recent years, NCES maintains the WEIGHT variable to provide consistency across data files.

E. Changes to the F-33 Survey

Several changes to the F-33 survey, including a major expansion of the survey form beginning with the FY 92 collection, have been implemented over the life cycle of the survey. Data users interested in conducting longitudinal analysis should consult prior file documentation (Berry and Cohen 2005) for a summary of historical changes. The most recent changes to the survey are summarized below. File documentation from previous years can be found at <https://nces.ed.gov/ccd/files.asp#Fiscal:1,LevelId:5,Page:1>.

Unit Identifiers

Starting with FY 98, two variables that describe the nature of school districts and their relation to other surveys and data files were added: AGCHRT and CENFILE.

- AGCHRT identifies school districts with charter schools.

¹³ For additional information on grade 13 and the adult education grade level “AE,” see the ED Facts technical guide, “FS052 - Membership File Specifications - V18.0 (SY 2021-22)” (U.S. Department of Education 2021).

- CENFILE identifies those districts that are available in the U.S. Census Bureau’s version of the F-33 school district file.

Starting with FY 06, dummy LEAIDs were assigned to agencies where a valid LEAID code was not available. The dummy LEAIDs can be recognized by having “D” in the third position of the LEAID. Dummy LEAIDs will remain the same across the years of data collection (see section C.1.).

Prior to FY 09, an LEA could have its name spelled differently in the F-33 file and in the CCD LEA Universe file (e.g., for the LEA with LEAID “0100005,” the name in the F-33 file was “Albertville City School District” and the name in the CCD LEA Universe file was “Albertville City”). Starting with FY 09, the name of an LEA in CCD LEA Universe file was used as the name of the LEA in the F-33 file.

Special Exhibit Items

In FY 04, teacher salary and textbook exhibit items were added to the survey form. These items are described in section II. B and in the glossary (see appendix B).

Federal Revenue Distributed by State Governments

In the FY 05 survey, the data item Federal Revenue–Bilingual Education (B11) was moved from the “federal revenue direct” section to the “federal revenue through the state” section. The change was made as a result of changes in the allocation of Bilingual Education funds by the U.S. Department of Education.

Suppressed Data

Starting in FY 06, NCES suppressed student membership (V33) in cases where reported LEA finances did not reasonably reflect CCD Local Education Agency Universe Survey student membership counts. A value of “-3” was used in the data file to represent student membership values suppressed by NCES if reported LEA finances did not reflect the student membership count for the LEA. (See section II. B for additional information on student membership suppression.)

Starting in FY 10, NCES also suppressed any numerical data that do not meet NCES data quality standards by reporting the data item as “-9” and data item flag as “A.”

Local Revenue Items

In FY 06, four local revenue items were added to the survey form. They are Local Revenue–Rents and Royalties (A40), Local Revenue–Sale of Property (U11), Local Revenue–Fines and Forfeits (U30), and Local Revenue–Private Contributions (U50).

Missing Data

Starting in FY 07, “-1” was used in the data file to represent missing values in student membership count (V33). There were no LEAs with a missing membership value in the FY 22 F-33 data file.

Starting in FY 10, the School District Finance Survey data file includes records for all LEAs in the CCD LEA universe file (excluding LEAs located in U.S. territories) that did not submit data for the F-33 survey. In previous fiscal years, nonresponding LEAs were omitted from the School District Finance Survey file. All finance data items for these LEAs are now reported as missing or nonapplicable as appropriate.

Payments to Private Schools and Charter Schools

Because they are used to operate schools not part of the reporting LEA, Payments to Private Schools (V91) and Payments to Charter Schools (V92) are not part of current expenditures. Starting in FY 09, V91 and V92 were excluded from Current Expenditures-Instruction (E13), Total Current Expenditures-Instruction (TCURINST), and Total Current Expenditures for Elementary/Secondary Education (TCURELSC).

ARRA Data

In FY 09, three data items related to the American Recovery and Reinvestment Act of 2009 (ARRA) were added to the survey form. They are ARRA Revenues–Title I (HR1), Current Expenditures–ARRA (HE1), and Capital Outlay–ARRA (HE2). These data items were collected in FY 09, FY 10, FY 11, FY 12, FY 13, and FY 14. (As of FY 15, NCES no longer collects these data items separately.)

Title V, Part A Federal Revenue

In FY 10, the Federal Revenue–Thru State–Title V, Part A (C18) data item was removed from the F-33 survey form and data file. Federal funding for the Title V, Part A program expired September 30, 2009. Any residual funding LEAs received for Title V, Part A is included in the Federal Revenue–Thru State–Other (C20) data item.

CCD School Universe Student Membership

In FY 10, a Fall Membership–School Universe (MEMBERSCH) data item was added to the School District Finance Survey data file. For each LEA, MEMBERSCH is the sum of student membership for all schools in the LEA (as reported on the CCD School Universe Survey file) aggregated to the LEA level.

Per CCD student membership collection specifications, SEAs report a student’s membership for the CCD School Universe survey based on the school the student attends. Prior to SY 2017-

18, SEAs reported student memberships for the CCD LEA Universe Survey based on the LEA that was financially responsible for the student; starting in SY 2017-18, LEA Universe Survey reporting guidance was revised to require that students “be reported in the LEA where [those] students are served” (rather than in the LEA financially responsible for the students) (NCES 2021). While some definitional differences still exist, this reporting change resulted in LEA membership (V33) aligning more closely with aggregated membership from the school universe (MEMBERSCH) than in previous years.¹⁴ NCES calculates per pupil finance amounts using V33 student membership counts. However, some researchers may still prefer to calculate current expenditures per pupil using the MEMBERSCH counts. The rationale for this is that current expenditures reflect the day-to-day costs of operating schools, so the denominator in calculations of per pupil current expenditures should be the count of students in schools within the reporting LEA and exclude students attending schools outside the reporting LEA (counts which V33 student membership still includes for certain students). The MEMBERSCH variables does not include imputations for missing or suppressed data.

Data Item Flags

In FY 11, the School District Finance Survey data file added “I” (Imputed) and removed “S” (Edited to include data for state payments made on behalf of school systems) as possible data item flag values. Prior to FY 11, imputed data items were assigned a data item flag of “A.” Data items previously assigned a data item flag of “S” will now be assigned a flag of “R,” “A,” or “I” as appropriate.

Utilities and Technology-Related Expenditure Data

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

Current Expenditures by Fund Type

In FY 16, two data items were added to the survey form to report current expenditures by source of revenue. They are Current Expenditures - State and Local Funds (CE1) and Current Expenditures - Federal Funds (CE2). The break-out of current expenditures by revenue source funds is intended to be consistent with school finance reporting requirements for state and local education agencies that were implemented under the Every Student Succeeds Act (ESSA).¹⁵

¹⁴ For additional detail on differences between LEA and school student membership reporting, see section 2.4.4 of the EDFacts technical guide, “FS052 - Membership File Specifications - V18.0 (SY 2021-22)” (U.S. Department of Education 2021).

¹⁵ Elementary Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act of 2015 (ESSA) 20 U.S.C. §6311(h)(1)(C)(x) and (h)(2)(C) (2015). Under this law, state and local education agencies receiving Title I, Part A funds will be required to report current expenditures disaggregated by (1) Federal funds and (2) state and local funds.

Current Expenditures for Regional Education Service Agencies (RESAs)

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

As of FY 18, CE3 is included in the school district-level total current expenditures and current expenditure per pupil amounts displayed in the annual *Revenues and Expenditures for Public Elementary and Secondary School Districts* web table report compiled from F-33 data. CE3, however, is not included in the Total Current Expenditure for Elementary/Secondary Education (TCURELSC) data item on the F-33 data file.

Federal Revenue Items

In FY 20, the federal revenue data items in Part I, Sections C and D for the F-33 survey form were updated to reflect current ESEA funding programs authorized under ESSA. Two data items were removed from the survey form: Math, Science and Teacher Quality (C16) and National Activities for School Safety (C17). Five data items were added to the survey form: Title II, Part A - Supporting Effective Instruction (C22); Title IV, Part A, Subpart I, Section 4105 - Student Support and Academic Enrichment Grants (C23); Title IV, Part B - 21st Century Community Learning Centers (C26); Title V, Part B, Subpart 2 - Rural and Low-Income School Program (C27); and Title V, Part B, Subpart 1 - Small, Rural School Achievement Program (B14).

Special Education Current Expenditures

In FY 20, Part XII (“Special Education Current Expenditures”) was added to the F-33 survey form to collect current expenditure detail for special education programs. Five special education current expenditure data items were added to Part XII of the survey form: Current Expenditures for Public Elementary-Secondary Special Education Programs (SE1), Instructional Expenditures for Public Elementary-Secondary Special Education Programs (SE2), Student Support Services Expenditures for Public Elementary-Secondary Special Education Programs (SE3), Instructional Staff Support Services Expenditures for Public Elementary-Secondary Special Education Programs (SE4), and Student Transportation Support Services Expenditures for Public Elementary-Secondary Special Education Programs (SE5).

Revenues and Expenditures From CARES Act Funds

In FY 20, Part XIII (“CARES Act Funds”) was added to the F-33 survey form to collect revenue and expenditure detail from federal CARES Act funding in response to the COVID-19 pandemic.

In Section A of Part XIII, six CARES Act revenue data items were added to the survey form: Elementary and Secondary School Emergency Relief (ESSER) Fund (AR1), Governor’s Emergency Education Relief (GEER) Fund (AR2), Education Stabilization Fund - Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant (AR3), Education Stabilization Fund - Rethink K-12 Education Models (ESF-REM) Discretionary Grant (AR4), Project School Emergency Response to Violence (Project SERV) (AR5), and Coronavirus Relief Fund (CRF) (AR6).

In Section B of Part XIII, six CARES Act expenditure data items were added to the survey form: Current Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE1), Instructional Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE2), Support Services Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE3), Capital Outlay Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE4), Technology-Related Supplies and Purchased Services Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE5), and Technology-Related Equipment Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE6).

Revenues and Expenditures From COVID-19 Federal Assistance Funds

In FY 21, Part XIII of the F-33 survey form was renamed from “CARES Act Funds” to “COVID-19 Federal Assistance Funds” and expanded to collect - in addition to revenues and expenditures from CARES Act funding - revenues and expenditures from federal funding authorized under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 and the American Rescue Plan (ARP) Act of 2021.

In Section A of Part XIII, four COVID-19 revenue data items were added to the survey form: CRRSA Act Elementary and Secondary School Emergency Relief (ESSER II) Fund (AR1A), ARP Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund (AR1B), CRRSA Act Governor’s Emergency Education Relief (GEER II) Fund (AR2A), and ARP Act Coronavirus State and Local Fiscal Recovery Funds (AR6A).

Two COVID-19 revenue data items were removed from Part XIII, Section A: Education Stabilization Fund - Rethink K-12 Education Models (ESF-REM) Discretionary Grant (AR4) and Project School Emergency Response to Violence (Project SERV) (AR5).

Part XIII, Section B of the F-33 survey form was modified and expanded to include eight COVID-19 expenditure data items: Current Expenditures Paid From COVID-19 Federal

Assistance Funds for Public Elementary-Secondary Education (AE1), Instructional Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE2), Support Services Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE3), Capital Outlay Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE4), Technology-Related Supplies and Purchased Services Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE5), and Technology-Related Equipment Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE6), Support Services Operation and Maintenance of Plant Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE7), and Food Services Operations Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE8).

Expenditures From COVID-19 Federal Assistance Funds by Fund Source

In FY 22, Section B of Part XIII was expanded to include 21 additional items for expenditures by source of COVID-19 Federal Assistance Funds. Seven data items were added as subcategories for Current Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE1): Current Expenditures Paid from ESSER I Funds (AE1A), Current Expenditures Paid from ESSER II Funds (AE1B), Current Expenditures Paid from ARP ESSER Funds (AE1C), Current Expenditures Paid from GEER I Funds (AE1D), Current Expenditures Paid from GEER II Funds (AE1E), Current Expenditures Paid from the CRF (AE1F), and Current Expenditures Paid from ARP Act SLFRF (AE1G).

Seven data items were added as subcategories for Instructional Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE2): Instructional Expenditures Paid from ESSER I Funds (AE2A), Instructional Expenditures Paid from ESSER II Funds (AE2B), Instructional Expenditures Paid from ARP ESSER Funds (AE2C), Instructional Expenditures Paid from GEER I Funds (AE2D), Instructional Expenditures Paid from GEER II Funds (AE2E), Instructional Expenditures Paid from the CRF (AE2F), and Instructional Expenditures Paid from ARP Act SLFRF (AE2G).

Seven data items were added as subcategories for Capital Outlay Expenditures Paid from COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE4): Capital Outlay Expenditures Paid from ESSER I Funds (AE4A), Capital Outlay Expenditures Paid from ESSER II Funds (AE4B), Capital Outlay Expenditures Paid from ARP ESSER Funds (AE4C), Capital Outlay Expenditures Paid from GEER I Funds (AE4D), Capital Outlay Expenditures Paid from GEER II Funds (AE4E), Capital Outlay Expenditures Paid from the CRF (AE4F), and Capital Outlay Expenditures Paid from ARP Act SLFRF (AE4G).

PID6 and UNIT_TYPE Identification Codes

Starting with FY 22, PID6 and UNIT_TYPE were added to the F-33 data file:

- PID6 is a random six-digit number assigned as a unique identifier for all LEAs in the F-33 data file classified by the Census Bureau as a government unit. Starting in FY 23, PID6 will replace CENSUSID on the F-33 data file as the primary Census Bureau identifier for school district units.
- UNIT_TYPE indicates whether a school district is an administratively and fiscally independent government and, if not, what level of government has administrative and fiscal authority over the school district. Starting in FY 23, UNIT_TYPE will replace the third digit of CENSUSID as the primary identifier for a school district’s type of government.

F. Data File Formats, Names, and Versions

File Formats

Data are available in three formats—SAS datasets (.sas7bdat), tab-delimited text file (.txt), and Microsoft Excel spreadsheet (.xlsx).

File Names

The names of the FY 22 releases are as follows:

- sdf22_1a.sas7bdat (SAS dataset)
- sdf22_1a.txt (tab-delimited text file)
- sdf22_1a.xlsx (Microsoft Excel spreadsheet)

The first five characters indicate the file contents and year, and the last two characters indicate the file version. “sdf” stands for school district finance, “22” stands for FY 22, “1” indicates that the file is a provisional version by NCES, and “a” indicates this is the first version of this provisional file released by NCES.

File Versions

NCES maintains strict version control of CCD files. File versions are identified by one numeric character and one alphabetic character. The number corresponds with the release version (e.g., “1” is the first release, “2” is the second release, etc.). The letter “a” also corresponds to a public release.¹⁶ For SY 2021-22 (FY 22), the “1a” file is the first provisional file release.

NCES releases a provisional data file (Version 1a) after a publication using the data has been released. (NCES standards require that an NCES publication using the data be released before the data are released.) Provisional data have undergone an extensive review and editing process.

¹⁶ Letters “b” through “z” are used for internal version control.

The data source for the web table report entitled *Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 22* is the FY 22 provisional data file. This report provides users with an opportunity to access provisional School District Finance Survey data that have been reviewed and edited.

Provisional data are released in an effort to provide earlier access to the data. Revisions submitted after the provisional data file has been finalized will be incorporated in the final data file for each fiscal year. Final School District Finance Survey data files will be released at approximately the same time as the release of provisional data for the following fiscal year (e.g., the final FY 22 data file is scheduled to be released next year at approximately the same time as the provisional FY 23 data file).

Guidelines for Using the Flat ASCII Data File

When using the flat ASCII data file, care should be taken to label the identification number variables (e.g., the ANSI state code, CENSUSID, LEAID, etc.) as character fields. This is necessary in order to retain the leading zero in many of the identification numbers. It is necessary to keep the leading zeroes when merging these data with other files. This can be accomplished in Microsoft Excel by using the “Text Import Wizard” to select the identification number fields and set them as text fields.

G. State Notes

Appendix C–State Notes contains information from SEA respondents regarding any significant changes in the data they reported and the beginning and end dates of the fiscal year. This documentation includes these comments as stated by the respondent with minimal editing by NCES.

H. Survey Form

The F-33 survey form contains items that do not appear in the data file. They are referred to as “Special Processing Items” and are used in processing F-33 data. These items are listed in Part IX of the survey form and include T07, J13, J17, J07, J08, J09, J40, J45, J90, J10, J12, J11, B23, J14, J96, J97, J98, and J99. Appendix E provides this form, which can be viewed and printed using Adobe Reader.

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Appendix A—Record Layout and Descriptions of Data Items

Appendix A—Record Layout and Descriptions of Data Items

File name = sdf22_1a.sas7bdat, Fiscal year 2022

Number of variables = 354

Number of observations = 19,572

Release: Provisional 1a, September 2024

Name	Order	Type	Label
LEAID	1	Character	NATIONAL CENTER FOR EDUCATION STATISTICS (NCES) 7-DIGIT LOCAL EDUCATION AGENCY ID
CENSUSID	2	Character	CENSUS BUREAU 14-DIGIT GOVERNMENT ID
PID6	3	Character	CENSUS 6-DIGIT PROCESSING IDENTIFIER
UNIT_TYPE	4	Character	CENSUS GOVERNMENT UNIT TYPE
FIPST	5	Character	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE
CONUM	6	Character	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) COUNTY CODE – digits 1 and 2 are the ANSI state code; digits 3–5 are the ANSI county code
CSA	7	Character	CONSOLIDATED STATISTICAL AREA
CBSA	8	Character	CORE-BASED STATISTICAL AREA
NAME	9	Character	NAME OF LOCAL EDUCATION AGENCY
STNAME	10	Character	STATE NAME
STABBR	11	Character	STATE ABBREVIATION
SCHLEV	12	Character	SCHOOL-LEVEL CODE 01 = Elementary school system only 02 = Secondary school system only 03 = Elementary/secondary school system 05 = Vocational or special education school system 06 = Nonoperating school system 07 = Education service agency N = Not applicable or code could not be determined
AGCHRT	13	Character	AGENCY CHARTER CODE 1 = All associated schools are charter schools 2 = Some but not all associated schools are charter schools 3 = No associated schools are charter schools N = Not applicable or code could not be determined
YEAR	14	Character	YEAR OF DATA
CCDNF	15	Character	COMMON CORE OF DATA (CCD) AGENCY NONFISCAL FILE MATCH 0 = Does not match CCD Local Education Agency Universe file 1 = Matches CCD Local Education Agency Universe file
CENFILE	16	Character	CENSUS BUREAU FISCAL FILE MATCH 0 = Does not match Census Bureau fiscal file 1 = Matches Census Bureau fiscal file
GSLO	17	Character	AGENCY LOW GRADE OFFERED
GSHI	18	Character	AGENCY HIGH GRADE OFFERED
V33	19	Numeric	FALL MEMBERSHIP
MEMBERSCH	20	Numeric	FALL MEMBERSHIP - SCHOOL UNIVERSE
TOTALREV	21	Numeric	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
TFEDREV	22	Numeric	TOTAL FEDERAL REVENUE

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
			(equals C14 + C15 + C19 + C22 + C23 + C26 + C27 + B11 + C20 + C25 + C36 + B10 + B12 + B14 + B13)
C14	23	Numeric	FEDERAL REVENUE - THRU STATE - TITLE I
C15	24	Numeric	FEDERAL REVENUE - THRU STATE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
C19	25	Numeric	FEDERAL REVENUE - THRU STATE - CAREER AND TECHNICAL EDUCATION
C22	26	Numeric	FEDERAL REVENUE - THRU STATE - SUPPORTING EFFECTIVE INSTRUCTION
C23	27	Numeric	FEDERAL REVENUE - THRU STATE - STUDENT SUPPORT AND ACADEMIC ENRICHMENT
C26	28	Numeric	FEDERAL REVENUE - THRU STATE - 21ST CENTURY LEARNING CENTERS
C27	29	Numeric	FEDERAL REVENUE - THRU STATE - RURAL AND LOW-INCOME SCHOOL PROGRAM
B11	30	Numeric	FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
C20	31	Numeric	FEDERAL REVENUE - THRU STATE - OTHER
C25	32	Numeric	FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
C36	33	Numeric	FEDERAL REVENUE - NONSPECIFIED
B10	34	Numeric	FEDERAL REVENUE - DIRECT - IMPACT AID
B12	35	Numeric	FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
B14	36	Numeric	FEDERAL REVENUE - DIRECT - SMALL, RURAL SCHOOL ACHIEVEMENT PROGRAM
B13	37	Numeric	FEDERAL REVENUE - DIRECT - OTHER
TSTREV	38	Numeric	TOTAL STATE REVENUE (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11+ C12 + C13 + C35 + C38 + C39)
C01	39	Numeric	STATE REVENUE - GENERAL FORMULA ASSISTANCE
C04	40	Numeric	STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
C05	41	Numeric	STATE REVENUE - SPECIAL EDUCATION PROGRAMS
C06	42	Numeric	STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
C07	43	Numeric	STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
C08	44	Numeric	STATE REVENUE - GIFTED AND TALENTED PROGRAMS
C09	45	Numeric	STATE REVENUE - CAREER AND TECHNICAL EDUCATION PROGRAMS
C10	46	Numeric	STATE REVENUE - SCHOOL MEAL PROGRAMS
C11	47	Numeric	STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
C12	48	Numeric	STATE REVENUE - TRANSPORTATION PROGRAMS
C13	49	Numeric	STATE REVENUE - OTHER PROGRAMS
C35	50	Numeric	STATE REVENUE - NONSPECIFIED
C38	51	Numeric	STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
C39	52	Numeric	STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
TLOCREV	53	Numeric	TOTAL LOCAL REVENUE (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + A40 + U11 + U22 + U30 + U50 + U97 + C24)
T02	54	Numeric	LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
T06	55	Numeric	LOCAL REVENUE - PROPERTY TAXES

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
T09	56	Numeric	LOCAL REVENUE - GENERAL SALES TAXES
T15	57	Numeric	LOCAL REVENUE - PUBLIC UTILITY TAXES
T40	58	Numeric	LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
T99	59	Numeric	LOCAL REVENUE - ALL OTHER TAXES
D11	60	Numeric	LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
D23	61	Numeric	LOCAL REVENUE - FROM CITIES AND COUNTIES
A07	62	Numeric	LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
A08	63	Numeric	LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS
A09	64	Numeric	LOCAL REVENUE - SCHOOL MEALS
A11	65	Numeric	LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
A13	66	Numeric	LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
A15	67	Numeric	LOCAL REVENUE - STUDENTS FEES, NONSPECIFIED
A20	68	Numeric	LOCAL REVENUE - OTHER SALES AND SERVICES
A40	69	Numeric	LOCAL REVENUE - RENTS AND ROYALTIES
U11	70	Numeric	LOCAL REVENUE - SALE OF PROPERTY
U22	71	Numeric	LOCAL REVENUE - INTEREST EARNINGS
U30	72	Numeric	LOCAL REVENUE - FINES AND FORFEITS
U50	73	Numeric	LOCAL REVENUE - PRIVATE CONTRIBUTIONS
U97	74	Numeric	LOCAL REVENUE - MISCELLANEOUS
C24	75	Numeric	NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE
TOTALEXP	76	Numeric	TOTAL EXPENDITURES (equals TCURELSC + TNONELSE + TCAPOUT + L12 + M12 + Q11 + I86 + V91 + V92)
TCURELSC	77	Numeric	TOTAL CURRENT EXPENDITURES FOR ELEMENTARY/SECONDARY EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)
TCURINST	78	Numeric	TOTAL CURRENT EXPENDITURES - INSTRUCTION (equals E13)
E13	79	Numeric	CURRENT EXPENDITURES - INSTRUCTION
V91	80	Numeric	PAYMENTS TO PRIVATE SCHOOLS
V92	81	Numeric	PAYMENTS TO CHARTER SCHOOLS
TCURSSVC	82	Numeric	TOTAL CURRENT EXPENDITURES - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85)
E17	83	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENTS
E07	84	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
E08	85	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
E09	86	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V40	87	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V45	88	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V90	89	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
V85	90	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
TCUROTH	91	Numeric	TOTAL CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY (equals E11 + V60 + V65)
E11	92	Numeric	CURRENT EXPENDITURES - FOOD SERVICES
V60	93	Numeric	CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
V65	94	Numeric	CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY
TNONELSE	95	Numeric	TOTAL NON-ELEMENTARY/SECONDARY EXPENDITURES (equals V70 + V75 + V80)
V70	96	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
V75	97	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
V80	98	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - OTHER
TCAPOUT	99	Numeric	TOTAL CAPITAL OUTLAY EXPENDITURES (equals F12 + G15 + K09 + K10 + K11)
F12	100	Numeric	CAPITAL OUTLAY - CONSTRUCTION
G15	101	Numeric	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
K09	102	Numeric	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
K10	103	Numeric	CAPITAL OUTLAY - OTHER EQUIPMENT
K11	104	Numeric	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
L12	105	Numeric	PAYMENTS TO STATE GOVERNMENTS
M12	106	Numeric	PAYMENTS TO LOCAL GOVERNMENTS
Q11	107	Numeric	PAYMENTS TO OTHER SCHOOL SYSTEMS
I86	108	Numeric	INTEREST ON DEBT
Z32	109	Numeric	TOTAL SALARIES
Z33	110	Numeric	SALARIES - INSTRUCTION
Z35	111	Numeric	TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
Z36	112	Numeric	TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
Z37	113	Numeric	TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
Z38	114	Numeric	TEACHER SALARIES - OTHER EDUCATION PROGRAMS
V11	115	Numeric	SALARIES - SUPPORT SERVICES - STUDENTS
V13	116	Numeric	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V15	117	Numeric	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
V17	118	Numeric	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V21	119	Numeric	SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V23	120	Numeric	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V37	121	Numeric	SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V29	122	Numeric	SALARIES - FOOD SERVICES
Z34	123	Numeric	TOTAL EMPLOYEE BENEFITS
V10	124	Numeric	EMPLOYEE BENEFITS - INSTRUCTION
V12	125	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENTS
V14	126	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V16	127	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
V18	128	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V22	129	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V24	130	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
V38	131	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V30	132	Numeric	EMPLOYEE BENEFITS - FOOD SERVICES
V32	133	Numeric	EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS
V93	134	Numeric	TEXTBOOKS
_19H	135	Numeric	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_21F	136	Numeric	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
_31F	137	Numeric	LONG TERM DEBT - RETIRED DURING FISCAL YEAR
_41F	138	Numeric	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
_61V	139	Numeric	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_66V	140	Numeric	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
W01	141	Numeric	ASSETS - SINKING FUND
W31	142	Numeric	ASSETS - BOND FUND
W61	143	Numeric	ASSETS - OTHER FUNDS
V95	144	Numeric	UTILITIES AND ENERGY SERVICES
V02	145	Numeric	TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES
K14	146	Numeric	TECHNOLOGY-RELATED EQUIPMENT
CE1	147	Numeric	CURRENT EXPENDITURES - STATE AND LOCAL FUNDS
CE2	148	Numeric	CURRENT EXPENDITURES - FEDERAL FUNDS
CE3	149	Numeric	CURRENT EXPENDITURES - REGIONAL EDUCATION SERVICE AGENCY (RESA) CURRENT EXPENDITURES ON BEHALF OF THE LEA
SE1	150	Numeric	SPECIAL EDUCATION EXPENDITURE - CURRENT
SE2	151	Numeric	SPECIAL EDUCATION EXPENDITURE - INSTRUCTIONAL
SE3	152	Numeric	SPECIAL EDUCATION EXPENDITURE - STUDENT SUPPORT SERVICES
SE4	153	Numeric	SPECIAL EDUCATION EXPENDITURE - INSTRUCTIONAL STAFF SUPPORT SERVICES
SE5	154	Numeric	SPECIAL EDUCATION EXPENDITURE - STUDENT TRANSPORTATION SUPPORT SERVICES
AR1	155	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CARES ACT ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER I) FUND
AR1A	156	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CRRSA ACT ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER II) FUND
AR1B	157	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - ARP ACT ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ARP ESSER) FUND
AR2	158	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CARES ACT GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER I) FUND
AR2A	159	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CRRSA ACT GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER II) FUND
AR3	160	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CARES ACT EDUCATION STABILIZATION FUND – REIMAGINE WORKFORCE PREPARATION (ESF-RWP) DISCRETIONARY GRANT

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
AR6	161	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CORONAVIRUS RELIEF FUND (CRF)
AR6A	162	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - ARP ACT CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (SLFRF)
AE1	163	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT
AE1A	164	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM ESSER I FUNDS
AE1B	165	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM ESSER II FUNDS
AE1C	166	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM ARP ESSER FUNDS
AE1D	167	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM GEER I FUNDS
AE1E	168	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM GEER II FUNDS
AE1F	169	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM CRF
AE1G	170	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM SLFRF
AE2	171	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL
AE2A	172	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM ESSER I FUNDS
AE2B	173	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM ESSER II FUNDS
AE2C	174	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM ARP ESSER FUNDS
AE2D	175	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM GEER I FUNDS
AE2E	176	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM GEER II FUNDS
AE2F	177	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM CRF
AE2G	178	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM SLFRF
AE3	179	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - SUPPORT SERVICES
AE4	180	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY
AE4A	181	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM ESSER I FUNDS
AE4B	182	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM ESSER II FUNDS
AE4C	183	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM ARP ESSER FUNDS
AE4D	184	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM GEER I FUNDS
AE4E	185	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM GEER II FUNDS
AE4F	186	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM CRF
AE4G	187	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM SLFRF

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
AE5	188	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES
AE6	189	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - TECHNOLOGY-RELATED EQUIPMENT
AE7	190	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - OPERATION AND MAINTENANCE OF PLANT
AE8	191	Numeric	COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - FOOD SERVICES
WEIGHT	192	Numeric	WEIGHT
FL_V33	193	Character	FLAG - FALL MEMBERSHIP
FL_MEMBERSCH	194	Character	FLAG - FALL MEMBERSHIP - SCHOOL UNIVERSE
FL_C14	195	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE I
FL_C15	196	Character	FLAG - FEDERAL REVENUE - THRU STATE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
FL_C19	197	Character	FLAG - FEDERAL REVENUE - THRU STATE - CAREER AND TECHNICAL EDUCATION
FL_C22	198	Character	FLAG - FEDERAL REVENUE - THRU STATE - SUPPORTING EFFECTIVE INSTRUCTION
FL_C23	199	Character	FLAG - FEDERAL REVENUE - THRU STATE - STUDENT SUPPORT AND ACADEMIC ENRICHMENT
FL_C26	200	Character	FLAG - FEDERAL REVENUE - THRU STATE - 21ST CENTURY LEARNING CENTERS
FL_C27	201	Character	FLAG - FEDERAL REVENUE - THRU STATE - RURAL AND LOW-INCOME SCHOOL PROGRAM
FL_B11	202	Character	FLAG - FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
FL_C20	203	Character	FLAG - FEDERAL REVENUE - THRU STATE - OTHER
FL_C25	204	Character	FLAG - FEDERAL REVENUE - THRU STATE - SCHOOL MEAL PROGRAMS
FL_C36	205	Character	FLAG - FEDERAL REVENUE - NONSPECIFIED
FL_B10	206	Character	FLAG - FEDERAL REVENUE - DIRECT - IMPACT AID
FL_B12	207	Character	FLAG - FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
FL_B14	208	Character	FLAG - FEDERAL REVENUE - DIRECT - SMALL, RURAL SCHOOL ACHIEVEMENT PROGRAM
FL_B13	209	Character	FLAG - FEDERAL REVENUE - DIRECT - OTHER
FL_C01	210	Character	FLAG - STATE REVENUE - GENERAL FORMULA ASSISTANCE
FL_C04	211	Character	FLAG - STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
FL_C05	212	Character	FLAG - STATE REVENUE - SPECIAL EDUCATION PROGRAMS
FL_C06	213	Character	FLAG - STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
FL_C07	214	Character	FLAG - STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
FL_C08	215	Character	FLAG - STATE REVENUE - GIFTED AND TALENTED PROGRAMS
FL_C09	216	Character	FLAG - STATE REVENUE - CAREER AND TECHNICAL EDUCATION PROGRAMS
FL_C10	217	Character	FLAG - STATE REVENUE - SCHOOL MEAL PROGRAMS
FL_C11	218	Character	FLAG - STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
FL_C12	219	Character	FLAG - STATE REVENUE - TRANSPORTATION PROGRAMS
FL_C13	220	Character	FLAG - STATE REVENUE - OTHER PROGRAMS
FL_C35	221	Character	FLAG - STATE REVENUE - NONSPECIFIED
FL_C38	222	Character	FLAG - STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_C39	223	Character	FLAG - STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
FL_T02	224	Character	FLAG - LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
FL_T06	225	Character	FLAG - LOCAL REVENUE - PROPERTY TAXES
FL_T09	226	Character	FLAG - LOCAL REVENUE - GENERAL SALES TAXES
FL_T15	227	Character	FLAG - LOCAL REVENUE - PUBLIC UTILITY TAXES
FL_T40	228	Character	FLAG - LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
FL_T99	229	Character	FLAG - LOCAL REVENUE - ALL OTHER TAXES
FL_D11	230	Character	FLAG - LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
FL_D23	231	Character	FLAG - LOCAL REVENUE - FROM CITIES AND COUNTIES
FL_A07	232	Character	FLAG - LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
FL_A08	233	Character	FLAG - LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS
FL_A09	234	Character	FLAG - LOCAL REVENUE - SCHOOL MEALS
FL_A11	235	Character	FLAG - LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
FL_A13	236	Character	FLAG - LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
FL_A15	237	Character	FLAG - LOCAL REVENUE - STUDENT FEES, NONSPECIFIED
FL_A20	238	Character	FLAG - LOCAL REVENUE - OTHER SALES AND SERVICES
FL_A40	239	Character	FLAG - LOCAL REVENUE - RENTS AND ROYALTIES
FL_U11	240	Character	FLAG - LOCAL REVENUE - SALE OF PROPERTY
FL_U22	241	Character	FLAG - LOCAL REVENUE - INTEREST EARNINGS
FL_U30	242	Character	FLAG - LOCAL REVENUE - FINES AND FORFEITS
FL_U50	243	Character	FLAG - LOCAL REVENUE - PRIVATE CONTRIBUTIONS
FL_U97	244	Character	FLAG - LOCAL REVENUE - MISCELLANEOUS
FL_C24	245	Character	FLAG - NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE
FL_E13	246	Character	FLAG - CURRENT EXPENDITURES - INSTRUCTION
FL_V91	247	Character	FLAG - PAYMENTS TO PRIVATE SCHOOLS
FL_V92	248	Character	FLAG - PAYMENTS TO CHARTER SCHOOLS
FL_E17	249	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENTS
FL_E07	250	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_E08	251	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_E09	252	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V40	253	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V45	254	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORT
FL_V90	255	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/ OTHER
FL_V85	256	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
FL_E11	257	Character	FLAG - CURRENT EXPENDITURES - FOOD SERVICES
FL_V60	258	Character	FLAG - CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
FL_V65	259	Character	FLAG - CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_V70	260	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
FL_V75	261	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
FL_V80	262	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - OTHER
FL_F12	263	Character	FLAG - CAPITAL OUTLAY - CONSTRUCTION
FL_G15	264	Character	FLAG - CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
FL_K09	265	Character	FLAG - CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
FL_K10	266	Character	FLAG - CAPITAL OUTLAY - OTHER EQUIPMENT
FL_K11	267	Character	FLAG - CAPITAL OUTLAY - UNSPECIFIED EQUIPMENT
FL_L12	268	Character	FLAG - PAYMENTS TO STATE GOVERNMENTS
FL_M12	269	Character	FLAG - PAYMENTS TO LOCAL GOVERNMENTS
FL_Q11	270	Character	FLAG - PAYMENTS TO OTHER SCHOOL SYSTEMS
FL_I86	271	Character	FLAG - INTEREST ON DEBT
FL_Z32	272	Character	FLAG - TOTAL SALARIES
FL_Z33	273	Character	FLAG - SALARIES - INSTRUCTION
FL_Z35	274	Character	FLAG - TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
FL_Z36	275	Character	FLAG - TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
FL_Z37	276	Character	FLAG - TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
FL_Z38	277	Character	FLAG - TEACHER SALARIES - OTHER EDUCATION PROGRAMS
FL_V11	278	Character	FLAG - SALARIES - SUPPORT SERVICES - STUDENTS
FL_V13	279	Character	FLAG - SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_V15	280	Character	FLAG - SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_V17	281	Character	FLAG - SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V21	282	Character	FLAG - SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V23	283	Character	FLAG - SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V37	284	Character	FLAG - SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V29	285	Character	FLAG - SALARIES - FOOD SERVICE
FL_Z34	286	Character	FLAG - TOTAL EMPLOYEE BENEFITS
FL_V10	287	Character	FLAG - EMPLOYEE BENEFITS - INSTRUCTION
FL_V12	288	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENTS
FL_V14	289	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTION STAFF
FL_V16	290	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - GEN ADMIN
FL_V18	291	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V22	292	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V24	293	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V38	294	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V30	295	Character	FLAG - EMPLOYEE BENEFITS - FOOD SERVICES
FL_V32	296	Character	FLAG - EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS
FL_V93	297	Character	FLAG - TEXTBOOKS

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_19H	298	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_21F	299	Character	FLAG - LONG TERM DEBT - ISSUED DURING FISCAL YEAR
FL_31F	300	Character	FLAG - LONG TERM DEBT - RETIRED DURING FISCAL YEAR
FL_41F	301	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_61V	302	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_66V	303	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_W01	304	Character	FLAG - ASSETS - SINKING FUND
FL_W31	305	Character	FLAG - ASSETS - BOND FUND
FL_W61	306	Character	FLAG - ASSETS - OTHER FUNDS
FL_V95	307	Character	FLAG - UTILITIES AND ENERGY SERVICES
FL_V02	308	Character	FLAG - TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES
FL_K14	309	Character	FLAG - TECHNOLOGY-RELATED EQUIPMENT
FL_CE1	310	Character	FLAG - CURRENT EXPENDITURES - STATE AND LOCAL FUNDS
FL_CE2	311	Character	FLAG - CURRENT EXPENDITURES - FEDERAL FUNDS
FL_CE3	312	Character	FLAG - CURRENT EXPENDITURES - REGIONAL EDUCATION SERVICE AGENCY (RESA) CURRENT EXPENDITURES ON BEHALF OF THE LEA
FL_SE1	313	Character	FLAG - SPECIAL EDUCATION EXPENDITURE - CURRENT
FL_SE2	314	Character	FLAG - SPECIAL EDUCATION EXPENDITURE - INSTRUCTIONAL
FL_SE3	315	Character	FLAG - SPECIAL EDUCATION EXPENDITURE - STUDENT SUPPORT SERVICES
FL_SE4	316	Character	FLAG - SPECIAL EDUCATION EXPENDITURE - INSTRUCTIONAL STAFF SUPPORT SERVICES
FL_SE5	317	Character	FLAG - SPECIAL EDUCATION EXPENDITURE - STUDENT TRANSPORTATION SUPPORT SERVICES
FL_AR1	318	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CARES ACT ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER I) FUND
FL_AR1A	319	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CRRSA ACT ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER II) FUND
FL_AR1B	320	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - ARP ACT ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ARP ESSER) FUND
FL_AR2	321	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CARES ACT GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER I) FUND
FL_AR2A	322	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CRRSA ACT GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER II) FUND
FL_AR3	323	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CARES ACT EDUCATION STABILIZATION FUND – REIMAGINE WORKFORCE PREPARATION (ESF-RWP) DISCRETIONARY GRANT
FL_AR6	324	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS
FL_AR6A	325	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - ARP ACT CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (SLFRF)
FL_AE1	326	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT
FL_AE1A	327	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM ESSER I FUNDS

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_AE1B	328	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM ESSER II FUNDS
FL_AE1C	329	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM ARP ESSER FUNDS
FL_AE1D	330	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM GEER I FUNDS
FL_AE1E	331	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM GEER II FUNDS
FL_AE1F	332	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM CRF
FL_AE1G	333	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM SLFRF
FL_AE2	334	Character	FLAG - FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL
FL_AE2A	335	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM ESSER I FUNDS
FL_AE2B	336	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM ESSER II FUNDS
FL_AE2C	337	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM ARP ESSER FUNDS
FL_AE2D	338	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM GEER I FUNDS
FL_AE2E	339	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM GEER II FUNDS
FL_AE2F	340	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM CRF
FL_AE2G	341	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM SLFRF
FL_AE3	342	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - SUPPORT SERVICES
FL_AE4	343	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY
FL_AE4A	344	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM ESSER I FUNDS
FL_AE4B	345	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM ESSER II FUNDS
FL_AE4C	346	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM ARP ESSER FUNDS
FL_AE4D	347	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM GEER I FUNDS
FL_AE4E	348	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM GEER II FUNDS
FL_AE4F	349	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM CRF
FL_AE4G	350	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM SLFRF
FL_AE5	351	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES
FL_AE6	352	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - TECHNOLOGY-RELATED EQUIPMENT
FL_AE7	353	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - OPERATION AND MAINTENANCE OF PLANT
FL_AE8	354	Character	FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - FOOD SERVICES

Appendix B—Glossary

Appendix B—Glossary

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

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

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

career and technical education school: A public elementary/secondary school that focuses primarily on providing secondary students with an occupationally relevant or career-related curriculum, including formal preparation for technical or professional occupations. Also referred to as a vocational school.

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

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

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

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

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

Appendix B—Glossary

COVID-19 Federal Assistance Funds expenditures: Expenditures made from federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Pub. L. 116-136), the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 (Pub. L. 116-260), and the American Rescue Plan (ARP) of 2021 (Pub. L. 117-2) for the following expenditure categories:

current expenditures from COVID-19 Federal Assistance Funds: Current expenditures (see “current expenditure”) from all COVID-19 Federal Assistance Funds. Includes COVID-19 Federal Assistance Funds current expenditures paid directly by the local education agency (LEA) and paid by the state on behalf of the LEA. Excludes payments from COVID-19 Federal Assistance Funds to charter schools outside the LEA and to private schools. Also excludes any payments from COVID-19 Federal Assistance Funds to other school districts. [AE1]

instructional expenditures from COVID-19 Federal Assistance Funds: Instructional expenditures (see “instruction expenditure”) from all COVID-19 Federal Assistance Funds. Includes COVID-19 Federal Assistance Funds instructional expenditures paid directly by the LEA and paid by the state on behalf of the LEA. Excludes payments from COVID-19 Federal Assistance Funds to charter schools outside the LEA and to private schools. Also excludes any payments from COVID-19 Federal Assistance Funds to other school districts. [AE2]

support services expenditures from COVID-19 Federal Assistance Funds: Support services expenditures (see “support services expenditure”) from all COVID-19 Federal Assistance Funds. Includes support services expenditures for students, instructional staff, general administration, school administration, operation and maintenance of plant, student transportation, business, central, and other support services. Excludes expenditures for food services, enterprise operations, and other noninstructional services programs. Also excludes expenditures for community services, adult education, and other nonelementary-secondary programs, as well as any payments from COVID-19 Federal Assistance Funds to other school districts. Includes COVID-19 Federal Assistance Funds support services expenditures paid directly by the LEA and paid by the state on behalf of the LEA. [AE3]

capital outlay expenditures from COVID-19 Federal Assistance Funds: Capital outlay expenditures (see “capital outlay”) from all COVID-19 Federal Assistance Funds. Includes expenditures for construction, land and existing structures, and equipment. Includes COVID-19 Federal Assistance Funds capital outlay expenditures paid directly by the LEA and paid by the state on behalf of the LEA. [AE4]

technology-related supplies and purchased services expenditures from COVID-19 Federal Assistance Funds: Expenditures from all COVID-19 Federal Assistance Funds for supplies and purchased services that are technology-related. For technology-related supplies, includes expenditures on supplies that are typically used in conjunction with technology-related hardware or software (e.g., compact discs, flash drives, cables, and monitor stands). Also includes technology-related hardware and software costs below the

Appendix B—Glossary

capitalization threshold (e.g., laptop, Kindle, and iPad costs that fall below the capitalization threshold). For technology-related supplies and purchased services, includes expenditures on data processing, coding, and other technical services; repairs and maintenance services for technology equipment that are not directly provided by school district personnel; and rentals or leases of computers and related equipment. Includes purchased communications services, such as all costs associated with voice, data, (i.e., Internet), and video communications charges. Also includes expenditures for subscription-based software and information technology arrangements. [AE5]

technology-related equipment expenditures from COVID-19 Federal Assistance Funds: Expenditures from all COVID-19 Federal Assistance Funds for technology-related hardware and software used for educational or administrative purposes that exceed the capitalization threshold. Includes purchases of network equipment, servers, personal computers, printers, scanners, other peripherals, and other electronic devices. Excludes nontechnology-related equipment such as machinery, vehicles, and furniture. [AE6]

Support services operation and maintenance of plant expenditures from COVID-19 Federal Assistance Funds: Support services current expenditures for operation and maintenance of plant from all COVID-19 Federal Assistance Funds. Includes expenditures from these funds for buildings services, care and upkeep of grounds and equipment, cleaning and sanitation, and security services paid directly by the LEA and paid by the state on behalf of the LEA. Excludes any payments from these funds to charter schools outside the LEA and to other schools. [AE7]

Food services operations expenditures from COVID-19 Federal Assistance Funds: Food services operations current expenditures from all COVID-19 Federal Assistance Funds. Includes expenditures from these funds for activities concerned with providing food to students and staff that are paid directly by the LEA and paid by the state on behalf of the LEA. Excludes any payments from these funds to charter schools outside the LEA and to other school districts. [AE8]

COVID-19 Federal Assistance Funds revenues: Federal revenues distributed from the following funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Pub. L. 116-136), the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 (Pub. L. 116-260), and the American Rescue Plan (ARP) of 2021 (Pub. L. 117-2):

Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund: Federal revenues distributed from the Elementary and Secondary School Emergency Relief Fund of the CARES Act. [AR1]

Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund: Federal

Appendix B—Glossary

revenues distributed from the Elementary and Secondary School Emergency Relief Fund of the CRRSA Act. [AR1A]

American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund: Federal revenues distributed from the Elementary and Secondary School Emergency Relief Fund of the ARP Act. [AR1B]

CARES Act Governor’s Emergency Education Relief (GEER I) Fund: Federal revenues distributed from the Governor’s Emergency Education Relief Fund of the CARES Act. [AR2]

CRRSA Act Governor’s Emergency Education Relief (GEER II) Fund: Federal revenues distributed from the Governor’s Emergency Education Relief Fund of the CRRSA Act. [AR2A]

CARES Act Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant: Federal revenues distributed from the Education Stabilization Fund-Reimagine Workforce Preparation Discretionary Grant program established by the Secretary of Education as authorized by the CARES Act. [AR3]

Coronavirus Relief Fund (CRF): Federal revenues distributed from the Coronavirus Relief Fund of the CARES Act and extended under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. [AR6]

ARP Act Coronavirus State and Local Fiscal Recovery Funds: Federal revenues distributed from the Coronavirus State and Local Fiscal Recovery Funds of the ARP Act. [AR6A]

current expenditure: Expenditure for Instruction (TCURINST), Support Services (TCURSSVC), and Other Elementary/Secondary Programs (TCUROTH). Includes salaries, employee benefits, purchased services, and supplies, as well as payments made by states on behalf of school districts. Also includes transfers made by school districts into their own retirement system. Excludes expenditure for Non-Elementary/Secondary Programs (TNONELSE), debt service, capital outlay, and transfers to other governments or school districts. Beginning with FY 09, current expenditure excludes Payments to Private Schools (V91) and Payments to Charter Schools (V92). This item is formally called “Current Expenditures for Public Elementary/Secondary Education.” [TCURELSC is the sum of TCURINST, TCURSSVC, and TCUROTH]

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

Appendix B—Glossary

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

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

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

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

education service agency (ESA): An LEA whose primary function is to provide specialized services or programs to other LEAs. [Identified by a value of “07” for the **SCHLEV** variable]

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

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

enrollment: Total count of pupils on October 1 (or the closest day to October 1) of the LEA’s fiscal year. Also called fall membership or student membership. The F-33 file contains two values based on student enrollment: Fall Membership (V33) and Fall Membership—School Universe (MEMBERSCH). V33 is the count of pupils served by the reporting LEA (generally as reported on the CCD Local Education Agency Universe Survey), whereas MEMBERSCH is the sum of the pupil counts for all schools in the reporting LEA (as reported on the CCD School Universe Survey) aggregated to the LEA level. [**V33, MEMBERSCH**]

enterprise operations: Activities that are financed, at least in part, by user charges, similar to a private business. Enterprise operations include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities). Food services expenditures are reported under food services, even if they are run as an enterprise. [**V60**]

Appendix B—Glossary

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

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

F-33: School District Finance Survey, the LEA-level (i.e., district-level) school finance survey component of the CCD. “F-33” is the form number utilized for the School District Finance Survey’s data collection instrument; thus the School District Finance Survey is commonly called the F-33.

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

federal revenue—direct: Aid from project grants for programs such as Impact Aid (P.L. 81-815 and P.L. 81-874) grants provided under Title VII of the Elementary and Secondary Education Act (ESEA) (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.), Indian, Native Hawaiian, and Alaska Native Education grants provided under Title VI of the ESEA (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.), the Small, Rural School Achievement Program grants provided under Title V, Part B, subpart 1 of the ESEA (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.), Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted and Talented. **[B10, B12, B14, B13]**

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

21st Century Community Learning Centers: Revenues from 21st Century Community Learning Centers grants provided under Title IV, Part B of the Elementary and Secondary Education Act (ESEA) (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.). **[C26]**

bilingual education: Includes project grants for bilingual education provided under Title III, Part A of the ESEA (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.). These were formerly Title VII grants. **[B11]**

Appendix B—Glossary

school meals: Revenues from school meal and child nutrition programs authorized under the Child Nutrition Act (as amended through P.L. 111-296) (42 U.S.C. §1771 et seq.). Includes revenues from the National School Lunch Act, Special Milk, School Breakfast, and a la carte programs. Does not include the value of donated commodities. [C25]

special education: Revenues awarded under the Individuals with Disabilities Education Act (P.L. 94-142) (20 U.S.C. §1400 et seq.). Includes formula grants authorized in Part B, sections 611 and 619 of this legislation. Excludes project grants authorized in Parts C and D. Grants authorized by Part C are included in other federal aid distributed by the state. Grants authorized by Part D are reported in Federal Revenue—Direct. [C15]

Student Support and Academic Enrichment: Revenues from Student Support and Academic Enrichment grants distributed through Title IV, Part A, subpart 1, section 4105 of the ESEA (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.). [C23]

Supporting Effective Instruction: Includes all Supporting Effective Instruction formula grants distributed through Title II, Part A of the ESEA (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.). [C22]

Title I: Revenues authorized by Title I of the ESEA (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.). Includes basic, concentration, targeted, and finance incentive grants. Also includes revenues from state assessment grants, grants for the education of migratory children, and grants for prevention and intervention programs for neglected, delinquent, or at-risk children. [C14]

career and technical education: Revenues from section 131 of the Carl D. Perkins Career and Technical Education Act (P.L. 109-270) (20 U.S.C. §2301 et seq.). Includes revenues from Basic State Grants authorized under this law. [C19]

other federal aid distributed by the state: Includes revenue from other formula grant programs distributed through state governments, such as Rural and Low-Income School Program grants authorized by Title V, Part B, Subpart 2 of the ESEA (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.). [C27, C20]

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

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

food services: Activities that provide food to students and staff in a school. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools.

Appendix B—Glossary

function: The function describes the activity for which a service of material object is acquired. The functions of a school district are classified into five broad areas: instruction, support services, operation of noninstructional services, facilities acquisition and construction, and debt service.

independent charter school district: A school district that includes only charter schools

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

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

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

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

interest expenditure: Expenditures for interest incurred on both long-term and short-term debt. [I86]

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

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

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

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

Appendix B—Glossary

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

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

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

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

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

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

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

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

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

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

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

miscellaneous and other: Includes all local revenues not specified in any of the above categories (e.g., refunds of prior year expenditures). [U97]

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

Appendix B—Glossary

long-term debt issued: The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included. [**21F**]

long-term debt retired: The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. [**31F**]

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

noncharter school district: A school district or LEA for which all schools associated with the district are not charter schools.

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

object: A category of expenditure defining the service or commodity bought.

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

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

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

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

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

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

Appendix B—Glossary

public school: An institution that provides educational services and (1) has one or more grade groups (prekindergarten through grade 12) or is ungraded, (2) has one or more teachers to give instruction, (3) is located in one or more buildings or sites, (4) has an assigned administrator, (5) receives public funds as primary support, and (6) is operated by an education agency.

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

regular school district: All elementary and secondary school districts reporting membership, matching the nonfiscal LEA Universe Survey, and excluding independent charter school districts. Regular school districts provide instruction and education services that do not focus primarily on special education, vocational education, or alternative education. These school districts are defined by the F-33 school level code (SCHLEV) “01” (elementary school system only), “02” (secondary system only), and “03” (elementary/secondary school system).

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

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

school: An institution that provides educational services and

- has one or more grade groups (prekindergarten through 12) or is ungraded
- has one or more teachers
- is located in one or more buildings
- has assigned administrator(s)
- receives public funds as its primary support, and
- is operated by an education agency.

school district: An education agency or administrative unit that operates under a public board of education. Also referred to as a local education agency (LEA).

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

special education school: A public elementary/secondary school that focuses primarily on special education—including instruction for any of the following students with: autism, deaf-blindness, developmental delay, hearing impairment, intellectual disabilities, multiple disabilities, orthopedic impairment, serious emotional disturbance, specific learning disability, speech or language impairment, traumatic brain injury, visual impairment, and other health impairments—and that adapts curriculum, materials, or instruction for students served.

Appendix B—Glossary

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

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

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

compensatory and basic skills programs: Revenues for “at risk” or other economically disadvantaged students, including migratory children. Also includes monies from state programs directed toward the attainment of basic skills and categorical education excellence and quality education programs that provide more than staff enhancements, such as materials, resource centers, and equipment. [C06]

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

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

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

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

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

other programs: All other state revenues that are paid directly to school systems, including funds for bilingual education, gifted and talented programs, food services, instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases

Appendix B—Glossary

and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services. Where these programs are covered under the state government's general formula assistance program, revenues are shown under "General Formula Assistance" instead of "Other State Aid." [C01, C07, C08, C10, C13]

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

student: An individual for whom instruction is provided in an elementary or secondary education program that is not an adult education program and is under the jurisdiction of a school, school system, or other education institution. The term student is sometimes used interchangeably with pupil in education policy reports and literature.

student membership: Annual headcount of students enrolled in school on October 1 or the school day closest to that date. In any given year, some small schools will not have any students. LEA Membership is the count of students for whom the LEA receives funding and is therefore responsible for educating. The student membership is a headcount, not full time equivalency (FTE). The term membership is often used interchangeably with enrollment in education policy reports and literature (see "enrollment").

support services expenditure: Relates to the support services functions (series 2000) defined in *Financial Accounting for Local and State School Systems* (National Center for Education Statistics 2009). Includes payments from all funds for salaries, employee benefits, supplies, materials, and contractual services; excludes capital outlay, debt service, and interfund transfers. Includes expenditure for the following functions: [TCURSSVC is the sum of E17, E07, E08, E09, V40, V45, V90, and V85]

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

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

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

Appendix B—Glossary

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

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

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

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

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

teacher: A professional school staff member who instructs students in prekindergarten, kindergarten, grades 1–12, or ungraded classes, and maintains daily student attendance records.

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

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

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

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

ungraded: A class that is not organized on the basis of grade grouping and has no standard grade designation. This includes regular classes that have no grade designations and special classes for exceptional students that have no grade designations. Such a class is likely to contain students of different ages who, frequently, are identified according to level of performance in one or more areas of instruction rather than according to grade level or age level.

Appendix C—State Notes

Appendix C—State Notes

The following notes describe known anomalies in state data reported to the collection agent. Each anomaly recorded here applies to the current fiscal year. The absence of “Notes” for a state indicates that the state’s data did not contain any anomalies.

Alabama

Fiscal Year: October 1–September 30

Notes:

- Alabama reports F-33 data within the state education agency account codes documented in the Alabama State Department of Education’s accounting manual for local education agencies (https://www.alabamaachieves.org/wp-content/uploads/2022/11/LEAACCT_2022113_Accounting-Manual_V4.0.pdf). F-33 survey staff crosswalk Alabama’s reported account code amounts to each F-33 survey variable.
- Alabama local education agencies (LEAs) do not report long-term debt at the beginning of the fiscal year (_19H) or long-term debt at the end of the fiscal year (_41F). _19H is generally estimated for Alabama LEAs by setting _19H equal to prior fiscal year _41F. _41F is generally estimated for Alabama LEAs by setting _41F equal to _19H + long-term debt issued during the fiscal year (_21F) - long-term debt retired during the fiscal year (_31F).
- Students do not pay transportation fees (A08) in Alabama.

Alaska

Fiscal Year: July 1–June 30

Notes:

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

Arizona

Fiscal Year: July 1–June 30

Notes:

- Because the state does not report prekindergarten fiscal data, prekindergarten student membership counts were subtracted from the student membership counts (V33, MEMBERSCH) reported on the F-33 data file to make those counts consistent with the reported fiscal data.
- COVID-19 Federal Assistance Funds current expenditures reported in Arizona include some noncurrent expenditures that were not able to be separated from the current expenditures reported. These amounts are often small and will slightly inflate the COVID-19 Federal Assistance Funds current expenditures reported for Arizona’s local education agencies.

Appendix C—State Notes

Arkansas

Fiscal Year: July 1-June 30

Notes:

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

California

Fiscal Year: July 1-June 30

Notes:

- California reports F-33 data within the state education agency account codes documented in the California Department of Education’s accounting manual for LEAs, *California School Accounting Manual* (<http://www.cde.ca.gov/fg/ac/sa/>). F-33 survey staff crosswalk California’s reported account code amounts to each F-33 survey variable.
- California’s F-33 revenue, expenditure, and asset data are crosswalked from unaudited, actual data files posted annually to the California Department of Education’s website (<http://www.cde.ca.gov/ds/fd/fd/>). Long-term debt data are reported for the survey within a supplemental data file submitted separately by the state respondent.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state. State government payments on behalf of California school districts to the state’s retirement system were prorated to function-level expenditure totals based on the reporting of salaries at the function level.
- Finances and student membership (V33, MEMBERSCH) for prekindergarten students associated with the California State Preschool Program are not included in California’s data.
- The state reports financial data for the Regional Occupational Programs (ROPs) and Joint Powers Authorities (JPAs) that do not report their financial data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- California school districts do not derive revenues from the sale or rental of textbooks (A11).
- California school districts do not receive district activity revenues (A13). In California, revenues for extracurricular activities are collected and managed by student organizations rather than by school districts.

Appendix C—State Notes

- The substantial increase in staff improvement programs state revenue (C04) for California’s school districts from FY 21 to FY 22 reflect over \$1 billion in educator effectiveness block grants from the state of California to support professional learning for school district staff and to promote educator equity, quality, and effectiveness.
- For five school districts in California, the state reports a single unified school district in the F-33 survey, but separate elementary and secondary school districts in the CCD Local Education Agency Universe Survey. California treats the two elementary and high school districts as one district in its financial accounting, but as separate districts in managing its student and staff data. The LEAID of the combined district in the F-33 file is the same as the LEAID of the administrative office for the component elementary and high school districts in the CCD LEA Universe file, so the combined district in the F-33 file may be matched to the CCD LEA Universe file. On the F-33 data file, the V33 and MEMBERSCH enrollments of the component elementary and high school districts have also been combined to correspond to the financial data reported as a single unified district. Table C-1 (below) lists the combined districts and corresponding LEAIDs.

Table C-1. Combined California school districts in the School District Finance Survey (F-33) file and the corresponding component districts in the Common Core of Data (CCD) Local Education Agency (LEA) Universe Survey file: Fiscal year 2022

Combined school district in the F-33 file		Corresponding component district in the CCD LEA Universe Survey file	
District name	LEAID	District name	LEAID
Arena Union Elementary/ Point Arena Joint Union High	0601325	Arena Union Elementary Point Arena Joint Union High	0603090 0631230
Modesto City Schools	0601330	Modesto City Elementary Modesto City High	0625130 0625150
Petaluma City Elementary/Joint Union High	0601328	Petaluma City Elementary Petaluma Joint Union High	0630230 0630250
Santa Cruz City Elementary/High	0601327	Santa Cruz City Elementary Santa Cruz City High	0635590 0635600
City of Santa Rosa Elementary/High	0601329	Santa Rosa Elementary Santa Rosa High	0635810 0635830

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2022, Provisional File Version 1a; “Local Education Agency Universe Survey,” school year 2021-22, Provisional File Version 1a.

Appendix C—State Notes

Colorado

Fiscal Year: July 1-June 30

Notes:

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

Connecticut

Fiscal Year: July 1-June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- Debt information for some dependent city and town school districts was not available and thus not reported in the data.

Delaware

Fiscal Year: July 1-June 30

Notes:

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).

District of Columbia

Fiscal Year: October 1-September 30

Notes:

- District of Columbia Public Schools (LEAID = 1100030) reported capital outlay payments for land and existing structures (G15) under construction (F12).

Florida

Fiscal Year: July 1-June 30

Notes:

- The Florida financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.

Georgia

Fiscal Year: July 1-June 30

Notes:

Appendix C—State Notes

- The state reported the State Payments on Behalf of the Local Education Agency data.

Hawaii

Fiscal Year: July 1-June 30

Notes:

- Hawaii’s school system (LEAID = 1500030) does not report finances for debt (_19H, _21F, _31F, _41F, _61V, _66V) or interest on debt (I86). The state of Hawaii issues debt to fund various school capital projects; however, the responsibility for that debt lies with the state government, not the school system. Hawaii’s financial reporting system does not isolate debt for school capital projects from non-school capital projects. Thus, there are no debt amounts available to report.

Idaho

Fiscal Year: July 1-June 30

Notes:

- Idaho reports F-33 expenditure, debt, and assets data within the state education agency account codes documented in the Idaho State Department of Education’s uniform chart of accounts for public school districts (<https://www.sde.idaho.gov/finance/files/general/manuals/IFARMS-Manual-2023.pdf>).
F-33 survey staff crosswalk Idaho’s reported account code amounts to each F-33 survey variable.
- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reported State Payments on Behalf of the Local Education Agency data.
- The Idaho financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.

Illinois

Fiscal Year: July 1-June 30

Notes:

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reports financial data for some Regional Offices of Education (ROEs) and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

Appendix C—State Notes

- The state reported corporate personal property replacement tax revenues as NCES Local Revenue, Census State Revenue (C24) and included them in the local revenue subtotal (TLOCREV).

Indiana

Fiscal Year: July 1-June 30

Notes:

- Indiana reports F-33 data within the state education agency account codes documented in the Indiana State Board of Accounts' accounting manual for LEAs, *Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations* (<http://www.in.gov/sboa/4449.htm>). F-33 survey staff crosswalk Indiana's reported account code amounts to each F-33 survey variable.
- F-33 survey staff estimate long-term debt at the beginning of the fiscal year (_19H) for some Indiana LEAs by setting _19H equal to long-term debt at the end of the fiscal year (_41F) + long-term debt retired during the fiscal year (_31F) - long-term debt issued during the fiscal year (_21F).
- Per recommendation from the Indiana Department of Education, F-33 staff redistributed approximately 16.58% of local property tax revenue from Indiana's General Fund and approximately 13.96% of local property tax revenue from all other school funds to state general formula assistance revenue (C01). This is due to Indiana's State Property Tax Replacement Credit program, through which the state funds its school districts in lieu of local property tax revenue.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state. State government payments on behalf of Indiana school corporations to the state's retirement system were prorated to function-level expenditure totals based on the reporting of salaries at the function level.

Iowa

Fiscal Year: July 1-June 30

Kansas

Fiscal Year: July 1-June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data.
- As of FY 17, Kansas reports financial data for education cooperatives and other education service agencies separately under the NCES LEAIDs for these LEAs. (In previous years these finances were reported only within the financial data of the regular school districts they serve.) Regular school districts in Kansas still include payments to these education service agencies within their own current expenditures, which, in conjunction with the aforementioned separate education

Appendix C—State Notes

service agency reporting, results in minimal double counting when aggregating the expenditures of Kansas LEAs to the state level.

- Kansas was not able to report any COVID-19 Federal Assistance Funds revenue or expenditure data items separately at the LEA level for FY 22. These data are reported as “-1” (missing) on the F-33 data file.

Kentucky

Fiscal Year: July 1-June 30

Notes:

- Kentucky reports F-33 data within the state education agency account codes documented in the Kentucky Department of Education’s uniform chart of accounts for school districts (<https://www.education.ky.gov/districts/FinRept/Pages/Fund%20Balances,%20Revenues%20and%20Expenditures,%20Chart%20of%20Accounts,%20Indirect%20Cost%20Rates%20and%20Key%20Financial%20Indicators.aspx>). F-33 survey staff crosswalk Kentucky’s reported account code amounts to each F-33 survey variable.
- The state reported State Payments on Behalf of the Local Education Agency data.
- The state reports financial data for education cooperatives and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

Louisiana

Fiscal Year: July 1-June 30

Notes:

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

Maine

Fiscal Year: July 1-June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data.

Maryland

Fiscal Year: July 1-June 30

Notes:

Appendix C—State Notes

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

Massachusetts

Fiscal Year: July 1-June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Massachusetts school districts do not derive revenues from the sale or rental of textbooks (A11).
- As of FY 19, tuition fees revenues for Massachusetts charter and virtual school LEAs have been reclassified from revenues from other school districts (D11) to tuition fees (A07). This reclassification also resulted in the original funding for these tuition fees no longer being included within the local revenues of traditional Massachusetts school districts (since the revenues are now only being accounted for within the revenues of the charter and virtual school LEAs), leading to a decrease in local revenues reported for those districts compared to prior years.
- Variances in several F-33 data items from FY 21 to FY 22 reflect work performed by the Massachusetts Department of Elementary and Secondary Education to better align their internal account codes for LEA financial reporting with corresponding F-33 categories.

Michigan

Fiscal Year: July 1-June 30

Notes:

- Internally, the Michigan Department of Education accounts for federal COVID-19 Federal Assistance Funds revenues as totals, rather than by specific funding programs. Therefore, the state estimated CARES Act ESSER I Fund (AR1), CRRSA Act ESSER II Fund (AR1A), ARP Act ESSER Fund (AR1B), CARES Act Governor’s Emergency Education Relief (GEER) I Fund (AR2), CRRSA GEER II Fund (AR2A), and CARES Act Coronavirus Relief Fund (CRF) (AR6), and ARP Act Coronavirus State and Local Fiscal Recovery Fund (SLFRF) (AR6A) revenues based on FY 22 expenditures accounted for within each of these funds.
- Michigan was not able to report any COVID-19 Federal Assistance Funds technology-related supplies and purchased services (AE5) or COVID-19 Federal Assistance Funds technology-related equipment (AE6) expenditures separately at the LEA level for FY 22. These data are reported as “-1” (missing) on the F-33 data file.

Appendix C—State Notes

Minnesota

Fiscal Year: July 1-June 30

Notes:

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reports financial data for some area learning centers and other education service agencies that do not report data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

Mississippi

Fiscal Year: July 1-June 30

Notes:

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

Missouri

Fiscal Year: July 1-June 30

Notes:

- Missouri’s Proposition C sales tax revenue is reported as NCES Local Revenue, Census State Revenue (C24) and included in the local revenue subtotal (TLOCREV).

Montana

Fiscal Year: July 1-June 30

Notes:

- Montana reports F-33 data within the state education agency account codes documented in the Montana Office of Public Instruction’s chart of accounts and school district accounting manual (<https://opi.mt.gov/Leadership/Finance-Grants/School-Finance/School-Finance-Accounting#10517311754-guidance--manuals>). F-33 survey staff crosswalk Montana’s reported account code amounts to each F-33 survey variable.

Appendix C—State Notes

- The state reports financial data for supervisory unions within the financial data of the regular school districts they serve. The financial data for supervisory unions in Montana are reported as “-2” (nonapplicable) on the F-33 data file.

Nebraska

Fiscal Year: September 1-August 31

Notes:

- Nebraska reports F-33 data within the state education agency account codes documented in the Nebraska Department of Education’s accounting structure and users’ manuals for its school districts and educational service units (<https://www.education.ne.gov/FOS/users-manual>). F-33 survey staff crosswalk Nebraska’s reported account code amounts to each F-33 survey variable.
- Nebraska was not able to report any non-ESSER Fund revenues (AR2, AR2A, AR3, AR6, AR6A), instruction current expenditures (AE2), support services current expenditures (AE3), operation and maintenance current expenditures (AE7), or food services current expenditures (AE8) from COVID-19 Federal Assistance Funds separately at the LEA level for FY 22. These data are reported as “-1” (missing) on the F-33 data file.

Nevada

Fiscal Year: July 1-June 30

Notes:

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

New Hampshire

Fiscal Year: July 1-June 30

Notes:

- New Hampshire reports F-33 data within the state education agency account codes documented in the New Hampshire Department of Education’s accounting manual for LEAs, *New Hampshire Financial Accounting Handbook for Local Education Agencies* (https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/fin_acct_handbk.pdf). F-33 survey staff crosswalk New Hampshire’s reported account code amounts to each F-33 survey variable.
- The state reports financial data for supervisory unions within the financial data of the regular school districts they serve. The financial data for supervisory unions in New Hampshire are reported as “-2” (nonapplicable) on the F-33 data file.

New Jersey

Fiscal Year: July 1-June 30

Notes:

Appendix C—State Notes

- New Jersey reports F-33 data within the state education agency account codes documented in the New Jersey Department of Education’s uniform minimum chart of accounts for public schools (<http://www.nj.gov/education/finance/fp/af/coa/>). F-33 survey staff crosswalk New Jersey’s reported account code amounts to each F-33 survey variable.
- The state reported State Payments on Behalf of the Local Education Agency data. . The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Substantial revenues from state sources for debt service programs are not included in New Jersey’s revenue amounts. The state financial reporting system is not able to allocate these revenues to the LEA level.
- With the exception of COVID-19 Federal Assistance Funds total current expenditures (AEI), New Jersey was not able to report any COVID-19 Federal Assistance Funds expenditure data items separately at the LEA level for FY 22. These data are reported as “-1” (missing) on the F-33 data file.

New Mexico

Fiscal Year: July 1-June 30

New York

Fiscal Year: July 1-June 30

Notes:

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

Appendix C—State Notes

- The instructional expenditures for New York City Public Schools include guidance counselor expenditures. This will slightly overstate instructional expenditures and slightly understate pupil support services expenditures for New York City Public Schools.
- New York was not able to report any COVID-19 Federal Assistance Funds revenue or expenditure data items separately at the LEA level for FY 22. These data are reported as “-1” (missing) on the F-33 data file.

North Carolina

Fiscal Year: July 1-June 30

Notes:

- North Carolina reports F-33 data within the state education agency account codes documented in the North Carolina Department of Public Instruction’s Uniform Chart of Accounts (<https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/school-district-finance-operations/chart-accounts>). F-33 survey staff crosswalk North Carolina’s reported account code amounts to each F-33 survey variable.
- Long-term debt data are reported for the F-33 survey within a supplemental data file submitted to the Census Bureau by the North Carolina Department of State Treasurer.
- The state reported State Payments on Behalf of the Local Education Agency data.

North Dakota

Fiscal Year: July 1-June 30

Notes:

- The state reports financial data for some special education units and other education service agencies that do not report data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- North Dakota was not able to report any COVID-19 Federal Assistance Funds revenue or expenditure data items separately at the LEA level for FY 22. These data are reported as “-1” (missing) on the F-33 data file.

Ohio

Fiscal Year: July 1-June 30

Notes:

- Revenues for Ohio have been adjusted in the reported F-33 data to eliminate double counting of state funding for independent charter school LEAs. Ohio accounts for state funding of independent charter school LEAs within both the state revenues of those independent charter school LEAs and the state revenues of the (noncharter) regular local school districts that charter school students reside

Appendix C—State Notes

- in. To mitigate this double counting, payments to charter schools (V92) were subtracted from general formula assistance state revenues (CO1) for all regular, noncharter school districts. (Per the Ohio Department of Education, this adjustment fully eliminates the double counting in nearly all school districts where the double counting might occur.)
- The substantial decreases in payments to private schools (V91) and payments to charter schools (V92) for Ohio’s school districts from FY 21 to FY 22 reflect state legislative changes that impacted Ohio’s overall school funding system. With the exception of some payments for special education-related instruction, pass-through school district payments to private and charter schools were largely replaced with direct payments to these schools from the state (i.e., state funding) as a result of the legislative changes.
 - Ohio was not able to report CARES Act ESSER I Fund (AR1), CRRSA Act ESSER II Fund (AR1A), and ARP ESSER Fund (AR1B) revenues separately at the LEA level for FY 22; these ESSER revenues are reported combined within the AR1 data item on the F-33 data file. Similarly, Ohio was not able to report CARES Act GEER I Fund (AR2) and CRRSA Act GEER II Fund (AR2A) revenues separately at the LEA level for FY 22; these GEER revenues are reported combined within the AR2 data item on the F-33 data file.

Oklahoma

Fiscal Year: July 1-June 30

Notes:

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

Oregon

Fiscal Year: July 1-June 30

Notes:

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

Appendix C—State Notes

on the F-33 data file to make those enrollments consistent with the reported fiscal data.

- Oregon was not able to report any COVID-19 Federal Assistance Funds expenditure data items separately at the LEA level for FY 22. These data are reported as “-1” (missing) on the F-33 data file.

Pennsylvania

Fiscal Year: July 1-June 30

Notes:

- The state reports financial data for some career and technology centers and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- Pennsylvania school districts were able to report COVID-19 Federal Assistance Funds expenditure data items separately for FY 22. However, COVID-19 Federal Assistance Funds current expenditure data for many districts in the state may contain expenditures for payments to other LEAs not typically included in current expenditures that were not able to be separated out from the expected current expenditure amounts, thus slightly inflating the COVID-19 expenditures reported for those districts.

Rhode Island

Fiscal Year: July 1-June 30

Notes:

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

South Carolina

Fiscal Year: July 1-June 30

Notes:

- South Carolina reports F-33 data within the state education agency account codes documented in the South Carolina Department of Education’s accounting manual for LEAs (<http://ed.sc.gov/finance/auditing/manuals-handbooks-and-guidelines/financial-accounting-handbook/>). F-33 survey staff crosswalk South Carolina’s reported account code amounts to each F-33 survey variable.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- South Carolina LEAs do not report long-term debt at the beginning of the fiscal year (_19H) or long-term debt at the end of the fiscal year (_41F). _19H is typically derived for South Carolina LEAs based on the amount of interest on debt

Appendix C—State Notes

- expenditure (I86) the LEA reported. $_41F$ is then typically estimated for South Carolina LEAs by setting $_41F$ equal to $_19H$ + long-term debt issued during the fiscal year ($_21F$) - long-term debt retired during the fiscal year ($_31F$).
- South Carolina was only able to report COVID-19 Federal Assistance Funds expenditures from CARES Act ESSER I, CRRSA Act ESSER II, and ARP Act ESSER Fund data items separately at the LEA level for FY 22. All other COVID-19 Federal Assistance Funds expenditure data items were reported as “-1” (missing) on the F-33 data file.

South Dakota

Fiscal Year: July 1-June 30

Notes:

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

Tennessee

Fiscal Year: July 1-June 30

Notes:

- Tennessee reports F-33 data within the state education agency account codes documented in the Tennessee Department of Education’s uniform chart of accounts for school districts (<https://comptroller.tn.gov/office-functions/la/resources/chart-of-accounts/county-chart-of-accounts.html>). F-33 survey staff crosswalk Tennessee’s reported account code amounts to each F-33 survey variable.
- Tennessee was not able to report any COVID-19 Federal Assistance Funds expenditure data items separately at the LEA level for FY 22. These data are reported as “-1” (missing) on the F-33 data file.

Texas

Fiscal Year: September 1-August 31

Notes:

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

Appendix C—State Notes

Utah

Fiscal Year: July 1-June 30

Notes:

- Utah reports F-33 data within the state education agency account codes documented in the Utah State Board of Education’s Uniform Chart of Accounts (<https://www.schools.utah.gov/financialoperations/reporting>). F-33 survey staff crosswalk Utah’s reported account code amounts to each F-33 survey variable.

Vermont

Fiscal Year: July 1-June 30

Notes:

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

Virginia

Fiscal Year: July 1-June 30

Notes:

- The state reports financial data for vocational-technical centers and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- Virginia school districts do not receive district activity revenues (A13).
- Virginia was not able to report any COVID-19 Federal Assistance Funds data items separately at the LEA level for FY 22. These data are reported as “-1” (missing) on the F-33 data file.

Washington

Fiscal Year: September 1-August 31

West Virginia

Fiscal Year: July 1-June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Small amounts of revenue were adjusted in West Virginia’s F-33 reporting to exclude accrued revenues. These finances were slightly adjusted to prevent

Appendix C—State Notes

reporting of negative amounts for some revenue items at the LEA level. This adjustment does not affect the aggregate amount of revenues these LEAs report across fiscal years, only the fiscal year in which the revenue is reported in a few instances.

Wisconsin

Fiscal Year: July 1-June 30

Notes:

- The state does not report financial data for charter school LEAs. The financial data for charter school LEAs in Wisconsin are reported as “-1” (missing) on the F-33 data file.
- The state reports financial data for education cooperatives and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- Wisconsin reported revenues from the state’s School Levy Tax Credit property tax relief program as NCEs Local Revenue, Census State Revenue (C24) and included them in the local revenue subtotal (TLOCREV).

Wyoming

Fiscal Year: July 1-June 30

Appendix D—Value Distribution and Field Frequencies

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
School-level Code (SCHLEV)				
01—Elementary School System Only	4,487	22.9	4,487	22.9
02—Secondary School System Only	1,268	6.5	5,755	29.4
03—Elementary/Secondary School System	11,638	59.5	17,393	88.9
05—Vocational or Special Education School System	295	1.5	17,688	90.4
06—Nonoperating School System	117	0.6	17,805	91.0
07—Education Service Agency	1,059	5.4	18,864	96.4
N—Data are not applicable	708	3.6	19,572	100.0
Agency Charter Code (AGCHRT)				
1—All associated schools are charter schools	4,216	21.5	4,216	21.5
2—All associated schools are charter and noncharter schools	573	2.9	4,789	24.5
3—All associated schools are noncharter schools	13,479	68.9	18,268	93.3
M—Missing	3	#	18,271	93.4
N—Not applicable or code could not be determined	1,301	6.6	19,572	100.0
Survey Year (YEAR)				
2022	19,572	100.0	19,572	100.0
Common Core of Data (CCD) Agency Nonfiscal File Match (CCDNF)				
0—Record does not match CCD LEA Universe Survey	42	0.2	42	0.2
1—Record matches CCD LEA Universe Survey	19,530	99.8	19,572	100.0
Census Bureau Fiscal File Match (CENFILE)				
0—Does not match Census fiscal file	5,157	26.3	5,157	26.3
1—Matches Census fiscal file	14,415	73.7	19,572	100.0
Agency Low Grade Offered (GSLO)				
M—Missing	319	1.6	319	1.6
PK—Prekindergarten Students	11,174	57.1	11,493	58.7
KG—Kindergarten Students	4,888	25.0	16,381	83.7
01—1st Grade Students	53	0.3	16,434	84.0
02—2nd Grade Students	11	0.1	16,445	84.0
03—3rd Grade Students	25	0.1	16,470	84.2
04—4th Grade Students	40	0.2	16,510	84.4
05—5th Grade Students	143	0.7	16,653	85.1
06—6th Grade Students	462	2.4	17,115	87.4
07—7th Grade Students	235	1.2	17,350	88.6
08—8th Grade Students	42	0.2	17,392	88.9
09—9th Grade Students	1,208	6.2	18,600	95.0
10—10th Grade Students	47	0.2	18,647	95.3
11—11th Grade Students	33	0.2	18,680	95.4
12—12th Grade Students	11	0.1	18,691	95.5
UG—Students in Ungraded Classes	27	0.1	18,718	95.6
AE—Adult Education Students	9	#	18,727	95.7
N—Data are not applicable	845	4.3	19,572	100.0
Agency High Grade Offered (GSHI)				
M—Missing	319	1.6	319	1.6
PK—Prekindergarten Students	51	0.3	370	1.9
KG—Kindergarten Students	5	#	375	1.9
01—1st Grade Students	14	0.1	389	2.0
02—2nd Grade Students	24	0.1	413	2.1
03—3rd Grade Students	36	0.2	449	2.3
04—4th Grade Students	86	0.4	535	2.7

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
05—5th Grade Students	313	1.6	848	4.3
06—6th Grade Students	491	2.5	1339	6.8
07—7th Grade Students	78	0.4	1417	7.2
08—8th Grade Students	3210	16.4	4627	23.6
09—9th Grade Students	66	0.3	4693	24.0
10—10th Grade Students	39	0.2	4,732	24.2
11—11th Grade Students	45	0.2	4,777	24.4
12—12th Grade Students	13,807	70.5	18,584	95.0
13—13th Grade Students	107	0.5	18,691	95.5
UG—Students in Ungraded Classes	27	0.1	18,718	95.6
AE—Adult Education Students	9	#	18,727	95.7
N—Data are not applicable	845	4.3	19,572	100.0
 Flag - Fall Membership (FL_V33)				
A—Edited or suppressed by the analyst	412	2.1	412	2.1
N—Not applicable	1,483	7.6	1,895	9.7
R—As reported by the state	17,677	90.3	19,572	100.0
 Flag - Fall Membership - School Universe (FL_MEMBERSCH)				
A—Edited or suppressed by the analyst	178	0.9	178	0.9
M—Missing	461	2.4	639	3.3
N—Not applicable	973	5.0	1,612	8.2
R—As reported by the state	17,960	91.8	19,572	100.0
 Flag - Fed Rev - Thru State - Title I (FL_C14)				
M—Missing	873	4.5	873	4.5
N—Not applicable	843	4.3	1,716	8.8
R—As reported by the state	17,856	91.2	19,572	100.0
 Flag - Fed Rev - Thru State - Individuals With Disabilities Education Act (IDEA) (FL_C15)				
M—Missing	900	4.6	900	4.6
N—Not applicable	843	4.3	1,743	8.9
R—As reported by the state	17,829	91.1	19,572	100.0
 Flag - Fed Rev - Thru State - Career and Technical Education (FL_C19)				
M—Missing	1,312	6.7	1,312	6.7
N—Not applicable	843	4.3	2,155	11.0
R—As reported by the state	17,417	89.0	19,572	100.0
 Flag - Fed Rev - Thru State - Supporting Effective Instruction (FL_C22)				
M—Missing	3,301	16.9	3,301	16.9
N—Not applicable	843	4.3	4,144	21.2
R—As reported by the state	15,428	78.8	19,572	100.0
 Flag - Fed Rev - Thru State - Student Support and Academic Enrichment (FL_C23)				
M—Missing	5,101	26.1	5,101	26.1
N—Not applicable	843	4.3	5,944	30.4
R—As reported by the state	13,628	69.6	19,572	100.0
 Flag - Fed Rev - Thru State - 21st Century Learning Centers (FL_C26)				
M—Missing	5,298	27.1	5,298	27.1
N—Not applicable	843	4.3	6,141	31.4
R—As reported by the state	13,431	68.6	19,572	100.0
 Flag - Fed Rev - Thru State - Rural and Low-Income School Program (FL_C27)				

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
M—Missing	5993	30.6	5993	30.6
N—Not applicable	843	4.3	6,836	34.9
R—As reported by the state	12,736	65.1	19,572	100.0
Flag - Fed Rev - Thru State - Bilingual Education (FL_B11)				
M—Missing	4175	21.3	4175	21.3
N—Not applicable	843	4.3	5018	25.6
R—As reported by the state	14554	74.4	19572	100.0
Flag - Fed Rev - Thru State - Other (FL_C20)				
I—Imputed	20	0.1	20	0.1
M—Missing	867	4.4	887	4.5
N—Not applicable	843	4.3	1,730	8.8
R—As reported by the state	17,842	91.2	19,572	100.0
Flag - Fed Rev - Thru State - Child Nutrition Act (FL_C25)				
M—Missing	869	4.4	869	4.4
N—Not applicable	843	4.3	1,712	8.7
R—As reported by the state	17,860	91.3	19,572	100.0
Flag - Fed Rev - Nonspecified (FL_C36)				
I—Imputed	1	#	1	#
M—Missing	541	2.8	542	2.8
N—Not applicable	843	4.3	1,385	7.1
R—As reported by the state	18,187	92.9	19,572	100.0
Flag - Fed Rev - Direct - Impact Aid (FL_B10)				
M—Missing	1,570	8.0	1,570	8.0
N—Not applicable	843	4.3	2,413	12.3
R—As reported by the state	17,159	87.7	19,572	100.0
Flag - Fed Rev - Direct - Indian Education (FL_B12)				
M—Missing	5,674	29.0	5,674	29.0
N—Not applicable	843	4.3	6,517	33.3
R—As reported by the state	13,055	66.7	19,572	100.0
Flag - Fed Rev - Direct - Small, Rural School Achievement Program (FL_B14)				
M—Missing	8,127	41.5	8,127	41.5
N—Not applicable	843	4.3	8,970	45.8
R—As reported by the state	10,602	54.2	19,572	100.0
Flag - Fed Rev - Direct - Other (FL_B13)				
M—Missing	940	4.8	940	4.8
N—Not applicable	843	4.3	1,783	9.1
R—As reported by the state	17,789	90.9	19,572	100.0
Flag - State Rev - General Formula Assistance (FL_C01)				
M—Missing	868	4.4	868	4.4
N—Not applicable	843	4.3	1,711	8.7
R—As reported by the state	17,861	91.3	19,572	100.0
Flag - State Rev - Staff Improvement Programs (FL_C04)				
M—Missing	4,701	24.0	4,701	24.0
N—Not applicable	843	4.3	5,544	28.3
R—As reported by the state	14,028	71.7	19,572	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - State Rev - Special Education Programs (FL_C05)				
M—Missing	1,877	9.6	1,877	9.6
N—Not applicable	843	4.3	2,720	13.9
R—As reported by the state	16,852	86.1	19,572	100.0
Flag - State Rev - Compensatory and Basic Skills Programs (FL_C06)				
M—Missing	3,656	18.7	3,656	18.7
N—Not applicable	843	4.3	4,499	23.0
R—As reported by the state	15,073	77.0	19,572	100.0
Flag - State Rev - Bilingual Education Programs (FL_C07)				
M—Missing	5,937	30.3	5,937	30.3
N—Not applicable	843	4.3	6,780	34.6
R—As reported by the state	12,792	65.4	19,572	100.0
Flag - State Rev - Gifted and Talented Programs (FL_C08)				
M—Missing	6,581	33.6	6,581	33.6
N—Not applicable	843	4.3	7,424	37.9
R—As reported by the state	12,148	62.1	19,572	100.0
Flag - State Rev - Career and Technical Education Programs (FL_C09)				
M—Missing	3,806	19.4	3,806	19.4
N—Not applicable	843	4.3	4,649	23.8
R—As reported by the state	14,923	76.2	19,572	100.0
Flag - State Rev - School Meal Programs (FL_C10)				
M—Missing	1,860	9.5	1,860	9.5
N—Not applicable	843	4.3	2,703	13.8
R—As reported by the state	16,869	86.2	19,572	100.0
Flag - State Rev - Capital Outlay and Debt Services Programs (FL_C11)				
M—Missing	3,145	16.1	3,145	16.1
N—Not applicable	843	4.3	3,988	20.4
R—As reported by the state	15,584	79.6	19,572	100.0
Flag - State Rev - Transportation Programs (FL_C12)				
M—Missing	2,373	12.1	2,373	12.1
N—Not applicable	843	4.3	3,216	16.4
R—As reported by the state	16,356	83.6	19,572	100.0
Flag - State Rev - Other Programs (FL_C13)				
M—Missing	883	4.5	883	4.5
N—Not applicable	843	4.3	1,726	8.8
R—As reported by the state	17,846	91.2	19,572	100.0
Flag - State Rev - Nonspecified (FL_C35)				
M—Missing	541	2.8	541	2.8
N—Not applicable	843	4.3	1,384	7.1
R—As reported by the state	18,188	92.9	19,572	100.0
Flag - State Rev on Behalf - Employee Benefits (FL_C38)				
I—Imputed	1,616	8.3	1,616	8.3
M—Missing	8,313	42.5	9,929	50.7
N—Not applicable	843	4.3	10,772	55.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
R—As reported by the state	8,800	45.0	19,572	100.0
Flag - State Rev on Behalf - Not Employee Benefits (FL_C39)				
I—Imputed	877	4.5	877	4.5
M—Missing	10,975	56.1	11,852	60.6
N—Not applicable	843	4.3	12,695	64.9
R—As reported by the state	6,877	35.1	19,572	100.0
Flag - Local Rev - Parent Government Contributions (Dependent School Systems) (FL_T02)				
M—Missing	41	0.2	41	0.2
N—Not applicable	18,358	93.8	18,399	94.0
R—As reported by the state	1,173	6.0	19,572	100.0
Flag - Local Rev - Property Taxes (FL_T06)				
I—Imputed	1	#	1	#
M—Missing	83	0.4	84	0.4
N—Not applicable	7,133	36.4	7,217	36.9
R—As reported by the state	12,355	63.1	19,572	100.0
Flag - Local Rev - General Sales Taxes (FL_T09)				
M—Missing	4762	24.3	4762	24.3
N—Not applicable	7134	36.5	11896	60.8
R—As reported by the state	7676	39.2	19572	100.0
Flag - Local Rev - Public Utility Taxes (FL_T15)				
M—Missing	4,082	20.9	4,082	20.9
N—Not applicable	7,135	36.5	11,217	57.3
R—As reported by the state	8,355	42.7	19,572	100.0
Flag - Local Rev - Individual and Corporate Income Taxes (FL_T40)				
M—Missing	5,018	25.6	5,018	25.6
N—Not applicable	7,135	36.5	12,153	62.1
R—As reported by the state	7,419	37.9	19,572	100.0
Flag - Local Rev - All Other Taxes (FL_T99)				
I—Imputed	1	#	1	#
M—Missing	3,836	19.6	3,837	19.6
N—Not applicable	7,134	36.5	10,971	56.1
R—As reported by the state	8,601	43.9	19,572	100.0
Flag - Local Rev - From Other School Systems (FL_D11)				
I—Imputed	1	#	1	#
M—Missing	1,428	7.3	1,429	7.3
N—Not applicable	843	4.3	2,272	11.6
R—As reported by the state	17,300	88.4	19,572	100.0
Flag - Local Rev - From Cities and Counties (FL_D23)				
I—Imputed	74	0.4	74	0.4
M—Missing	1,361	7.0	1,435	7.3
N—Not applicable	843	4.3	2,278	11.6
R—As reported by the state	17,294	88.4	19,572	100.0
Flag - Local Rev - Tuition Fees From Pupils and Parents (FL_A07)				
M—Missing	1,492	7.6	1,492	7.6
N—Not applicable	843	4.3	2,335	11.9

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
R—As reported by the state	17,237	88.1	19,572	100.0
Flag - Local Rev - Transportation Fees From Pupils and Parents (FL_A08)				
M—Missing	2,937	15.0	2,937	15.0
N—Not applicable	843	4.3	3,780	19.3
R—As reported by the state	15,792	80.7	19,572	100.0
Flag - Local Rev - School Meals (FL_A09)				
M—Missing	912	4.7	912	4.7
N—Not applicable	843	4.3	1,755	9.0
R—As reported by the state	17,817	91.0	19,572	100.0
Flag - Local Rev - Textbook Sales and Rentals (FL_A11)				
M—Missing	3,685	18.8	3,685	18.8
N—Not applicable	843	4.3	4,528	23.1
R—As reported by the state	15,044	76.9	19,572	100.0
Flag - Local Rev - District Activity Receipts (FL_A13)				
M—Missing	1,212	6.2	1,212	6.2
N—Not applicable	843	4.3	2,055	10.5
R—As reported by the state	17,517	89.5	19,572	100.0
Flag - Local Rev - Student Fees, Nonspecified (FL_A15)				
M—Missing	541	2.8	541	2.8
N—Not applicable	843	4.3	1,384	7.1
R—As reported by the state	18,188	92.9	19,572	100.0
Flag - Local Rev - Other Sales and Services (FL_A20)				
M—Missing	2,151	11.0	2,151	11.0
N—Not applicable	843	4.3	2,994	15.3
R—As reported by the state	16,578	84.7	19,572	100.0
Flag - Local Rev - Rents and Royalties (FL_A40)				
M—Missing	1,485	7.6	1,485	7.6
N—Not applicable	843	4.3	2,328	11.9
R—As reported by the state	17,244	88.1	19,572	100.0
Flag - Local Rev - Sale of Property (FL_U11)				
M—Missing	2,328	11.9	2,328	11.9
N—Not applicable	843	4.3	3,171	16.2
R—As reported by the state	16,401	83.8	19,572	100.0
Flag - Local Rev - Interest Earnings (FL_U22)				
M—Missing	872	4.5	872	4.5
N—Not applicable	843	4.3	1,715	8.8
R—As reported by the state	17,857	91.2	19,572	100.0
Flag - Local Rev - Fines and Forfeits (FL_U30)				
M—Missing	5,921	30.3	5,921	30.3
N—Not applicable	843	4.3	6,764	34.6
R—As reported by the state	12,808	65.4	19,572	100.0
Flag - Local Rev - Private Contributions (FL_U50)				
M—Missing	1,277	6.5	1,277	6.5
N—Not applicable	843	4.3	2,120	10.8

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
R—As reported by the state	17,452	89.2	19,572	100.0
Flag - Local Rev - Miscellaneous (FL_U97)				
M—Missing	907	4.6	907	4.6
N—Not applicable	843	4.3	1,750	8.9
R—As reported by the state	17,822	91.1	19,572	100.0
Flag - NCES Local Revenue, Census State Revenue (FL_C24)				
I—Imputed	80	0.4	80	0.4
M—Missing	541	2.8	621	3.2
N—Not applicable	843	4.3	1,464	7.5
R—As reported by the state	18,108	92.5	19,572	100.0
Flag - Current Exp - Instruction (FL_E13)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	164	0.8	165	0.8
M—Missing	541	2.8	706	3.6
N—Not applicable	843	4.3	1,549	7.9
R—As reported by the state	18,023	92.1	19,572	100.0
Flag - Payments to Private Schools (FL_V91)				
I—Imputed	1	#	1	#
M—Missing	4,738	24.2	4,739	24.2
N—Not applicable	843	4.3	5,582	28.5
R—As reported by the state	13,990	71.5	19,572	100.0
Flag - Payments to Charter Schools (FL_V92)				
I—Imputed	2	#	2	#
M—Missing	5,637	28.8	5,639	28.8
N—Not applicable	843	4.3	6,482	33.1
R—As reported by the state	13,090	66.9	19,572	100.0
Flag - Current Exp - Support Services - Students (FL_E17)				
I—Imputed	8	#	8	#
M—Missing	867	4.4	875	4.5
N—Not applicable	843	4.3	1,718	8.8
R—As reported by the state	17,854	91.2	19,572	100.0
Flag - Current Exp - Support Services - Instructional Staff (FL_E07)				
I—Imputed	10	0.1	10	0.1
M—Missing	541	2.8	551	2.8
N—Not applicable	843	4.3	1,394	7.1
R—As reported by the state	18,178	92.9	19,572	100.0
Flag - Current Exp - Support Services - General Administration (FL_E08)				
I—Imputed	10	0.1	10	0.1
M—Missing	867	4.4	877	4.5
N—Not applicable	843	4.3	1,720	8.8
R—As reported by the state	17,852	91.2	19,572	100.0
Flag - Current Exp - Support Services - School Administration (FL_E09)				
I—Imputed	18	0.1	18	0.1
M—Missing	883	4.5	901	4.6
N—Not applicable	843	4.3	1,744	8.9
R—As reported by the state	17,828	91.1	19,572	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Current Exp - Support Services - Operation and Maintenance of Plant (FL_V40)				
I—Imputed	18	0.1	18	0.1
M—Missing	541	2.8	559	2.9
N—Not applicable	843	4.3	1,402	7.2
R—As reported by the state	18,170	92.8	19,572	100.0
Flag - Current Exp - Support Services - Student Transportation (FL_V45)				
I—Imputed	79	0.4	79	0.4
M—Missing	870	4.4	949	4.8
N—Not applicable	843	4.3	1,792	9.2
R—As reported by the state	17,780	90.8	19,572	100.0
Flag - Current Exp - Support Services - Business/Central/Other (FL_V90)				
I—Imputed	33	0.2	33	0.2
M—Missing	914	4.7	947	4.8
N—Not applicable	843	4.3	1,790	9.1
R—As reported by the state	17,782	90.9	19,572	100.0
Flag - Current Exp - Support Services Nonspecified (FL_V85)				
M—Missing	541	2.8	541	2.8
N—Not applicable	843	4.3	1,384	7.1
R—As reported by the state	18,188	92.9	19,572	100.0
Flag - Current Exp - Food Services (FL_E11)				
I—Imputed	4	#	4	#
M—Missing	542	2.8	546	2.8
N—Not applicable	843	4.3	1,389	7.1
R—As reported by the state	18,183	92.9	19,572	100.0
Flag - Current Exp - Enterprise Operations (FL_V60)				
M—Missing	3,231	16.5	3,231	16.5
N—Not applicable	843	4.3	4,074	20.8
R—As reported by the state	15,498	79.2	19,572	100.0
Flag - Current Exp - Other Elementary/Secondary (FL_V65)				
M—Missing	7,771	39.7	7,771	39.7
N—Not applicable	843	4.3	8,614	44.0
R—As reported by the state	10,958	56.0	19,572	100.0
Flag - Non-Elementary/Secondary Exp - Community Services (FL_V70)				
M—Missing	876	4.5	876	4.5
N—Not applicable	843	4.3	1,719	8.8
R—As reported by the state	17,853	91.2	19,572	100.0
Flag - Non-Elementary/Secondary Exp - Adult Education (FL_V75)				
M—Missing	1295	6.6	1295	6.6
N—Not applicable	843	4.3	2138	10.9
R—As reported by the state	17434	89.1	19572	100.0
Flag - Non-Elementary/Secondary Exp - Other (FL_V80)				
M—Missing	6468	33.0	6468	33.0
N—Not applicable	843	4.3	7,311	37.4
R—As reported by the state	12,261	62.6	19,572	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Capital Outlay - Construction (FL_F12)				
A—Edited or suppressed by the analyst	317	1.6	317	1.6
I—Imputed	1	#	318	1.6
M—Missing	1,066	5.4	1,384	7.1
N—Not applicable	843	4.3	2,227	11.4
R—As reported by the state	17,345	88.6	19,572	100.0
Flag - Capital Outlay - Land and Existing Structures (FL_G15)				
A—Edited or suppressed by the analyst	318	1.6	318	1.6
M—Missing	2,478	12.7	2,796	14.3
N—Not applicable	843	4.3	3,639	18.6
R—As reported by the state	15,933	81.4	19,572	100.0
Flag - Capital Outlay - Instructional Equipment (FL_K09)				
I—Imputed	46	0.2	46	0.2
M—Missing	1,174	6.0	1,220	6.2
N—Not applicable	843	4.3	2,063	10.5
R—As reported by the state	17,509	89.5	19,572	100.0
Flag - Capital Outlay - Other Equipment (FL_K10)				
I—Imputed	52	0.3	52	0.3
M—Missing	898	4.6	950	4.9
N—Not applicable	843	4.3	1,793	9.2
R—As reported by the state	17,779	90.8	19,572	100.0
Flag - Capital Outlay - Nonspecified Equipment (FL_K11)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	16	0.1	18	0.1
M—Missing	541	2.8	559	2.9
N—Not applicable	843	4.3	1,402	7.2
R—As reported by the state	18,170	92.8	19,572	100.0
Flag - Payments to State Governments (FL_L12)				
M—Missing	6,111	31.2	6,111	31.2
N—Not applicable	843	4.3	6,954	35.5
R—As reported by the state	12,618	64.5	19,572	100.0
Flag - Payments to Local Governments (FL_M12)				
M—Missing	5,953	30.4	5,953	30.4
N—Not applicable	843	4.3	6,796	34.7
R—As reported by the state	12,776	65.3	19,572	100.0
Flag - Payments to Other School Systems (FL_Q11)				
I—Imputed	1	#	1	#
M—Missing	1,282	6.6	1,283	6.6
N—Not applicable	843	4.3	2,126	10.9
R—As reported by the state	17,446	89.1	19,572	100.0
Flag - Interest on Debt (FL_I86)				
I—Imputed	167	0.9	167	0.9
M—Missing	1,099	5.6	1,266	6.5
N—Not applicable	843	4.3	2,109	10.8
R—As reported by the state	17,463	89.2	19,572	100.0
Flag - Total Salaries (FL_Z32)				
See notes at end of table.				

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
I—Imputed	485	2.5	485	2.5
M—Missing	541	2.8	1,026	5.2
N—Not applicable	843	4.3	1,869	9.5
R—As reported by the state	17,703	90.5	19,572	100.0
Flag - Salaries - Instruction (FL_Z33)				
I—Imputed	52	0.3	52	0.3
M—Missing	541	2.8	593	3.0
N—Not applicable	843	4.3	1436	7.3
R—As reported by the state	18,136	92.7	19,572	100.0
Flag - Teacher Salaries - Regular Education Programs (FL_Z35)				
M—Missing	2,007	10.3	2,007	10.3
N—Not applicable	843	4.3	2,850	14.6
R—As reported by the state	16,722	85.4	19,572	100.0
Flag - Teacher Salaries - Special Education Programs (FL_Z36)				
M—Missing	2,011	10.3	2,011	10.3
N—Not applicable	843	4.3	2,854	14.6
R—As reported by the state	16,718	85.4	19,572	100.0
Flag - Teacher Salaries - Vocational Education Programs (FL_Z37)				
M—Missing	2,077	10.6	2,077	10.6
N—Not applicable	843	4.3	2,920	14.9
R—As reported by the state	16,652	85.1	19,572	100.0
Flag - Teacher Salaries - Other Educational Programs (FL_Z38)				
M—Missing	2,010	10.3	2,010	10.3
N—Not applicable	843	4.3	2,853	14.6
R—As reported by the state	16,719	85.4	19,572	100.0
Flag - Salaries - Support Services - Students (FL_V11)				
M—Missing	867	4.4	867	4.4
N—Not applicable	843	4.3	1,710	8.7
R—As reported by the state	17,862	91.3	19,572	100.0
Flag - Salaries - Support Services - Instructional Staff (FL_V13)				
M—Missing	541	2.8	541	2.8
N—Not applicable	843	4.3	1,384	7.1
R—As reported by the state	18,188	92.9	19,572	100.0
Flag - Salaries - Support Services - General Administration (FL_V15)				
M—Missing	867	4.4	867	4.4
N—Not applicable	843	4.3	1,710	8.7
R—As reported by the state	17,862	91.3	19,572	100.0
Flag - Salaries - Support Services - School Administration (FL_V17)				
M—Missing	883	4.5	883	4.5
N—Not applicable	843	4.3	1,726	8.8
R—As reported by the state	17,846	91.2	19,572	100.0
Flag - Salaries - Support Services - Operation and Maintenance of Plant (FL_V21)				
M—Missing	867	4.4	867	4.4
N—Not applicable	843	4.3	1,710	8.7
R—As reported by the state	17,862	91.3	19,572	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Salaries - Support Services - Student Transportation (FL_V23)				
I—Imputed	61	0.3	61	0.3
M—Missing	870	4.4	931	4.8
N—Not applicable	843	4.3	1,774	9.1
R—As reported by the state	17,798	90.9	19,572	100.0
Flag - Salaries - Support Services - Business/Central/Other (FL_V37)				
M—Missing	914	4.7	914	4.7
N—Not applicable	843	4.3	1,757	9.0
R—As reported by the state	17,815	91.0	19,572	100.0
Flag - Salaries - Food Service (FL_V29)				
M—Missing	867	4.4	867	4.4
N—Not applicable	843	4.3	1710	8.7
R—As reported by the state	17862	91.3	19572	100.0
Flag - Total Employee Benefits (FL_Z34)				
I—Imputed	569	2.9	569	2.9
M—Missing	583	3.0	1,152	5.9
N—Not applicable	843	4.3	1,995	10.2
R—As reported by the state	17,577	89.8	19,572	100.0
Flag - Employee Benefits - Instruction (FL_V10)				
I—Imputed	61	0.3	61	0.3
M—Missing	541	2.8	602	3.1
N—Not applicable	843	4.3	1,445	7.4
R—As reported by the state	18,127	92.6	19,572	100.0
Flag - Employee Benefits - Support Services - Students (FL_V12)				
M—Missing	880	4.5	880	4.5
N—Not applicable	843	4.3	1,723	8.8
R—As reported by the state	17,849	91.2	19,572	100.0
Flag - Employee Benefits - Support Services - Instructional Staff (FL_V14)				
M—Missing	554	2.8	554	2.8
N—Not applicable	843	4.3	1,397	7.1
R—As reported by the state	18,175	92.9	19,572	100.0
Flag - Employee Benefits - Support Services - General Administration (FL_V16)				
M—Missing	880	4.5	880	4.5
N—Not applicable	843	4.3	1,723	8.8
R—As reported by the state	17,849	91.2	19,572	100.0
Flag - Employee Benefits - Support Services - School Administration (FL_V18)				
M—Missing	896	4.6	896	4.6
N—Not applicable	843	4.3	1,739	8.9
R—As reported by the state	17,833	91.1	19,572	100.0
Flag - Employee Benefits - Support Services - Operation and Maintenance of Plant (FL_V22)				
M—Missing	878	4.5	878	4.5
N—Not applicable	843	4.3	1,721	8.8
R—As reported by the state	17,851	91.2	19,572	100.0
Flag - Employee Benefits - Support Services - Student Transportation (FL_V24)				

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
I—Imputed	61	0.3	61	0.3
M—Missing	881	4.5	942	4.8
N—Not applicable	843	4.3	1,785	9.1
R—As reported by the state	17,787	90.9	19,572	100.0
Flag - Employee Benefits - Support Services - Business/Central/Other (FL_V38)				
M—Missing	925	4.7	925	4.7
N—Not applicable	843	4.3	1,768	9.0
R—As reported by the state	17,804	91.0	19,572	100.0
Flag - Employee Benefits - Food Services (FL_V30)				
M—Missing	867	4.4	867	4.4
N—Not applicable	843	4.3	1,710	8.7
R—As reported by the state	17,862	91.3	19,572	100.0
Flag - Employee Benefits - Enterprise Operations (FL_V32)				
M—Missing	3,918	20.0	3,918	20.0
N—Not applicable	843	4.3	4,761	24.3
R—As reported by the state	14,811	75.7	19,572	100.0
Flag - Textbooks (Function 1000) (FL_V93)				
I—Imputed	2	#	2	#
M—Missing	2,993	15.3	2,995	15.3
N—Not applicable	843	4.3	3,838	19.6
R—As reported by the state	15,734	80.4	19,572	100.0
Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year (FL_19H)				
A—Edited or suppressed by the analyst	1,186	6.1	1,186	6.1
I—Imputed	591	3.0	1,777	9.1
M—Missing	3,146	16.1	4,923	25.2
N—Not applicable	843	4.3	5,766	29.5
R—As reported by the state	13,806	70.5	19,572	100.0
Flag - Long Term Debt - Issued During Fiscal Year (FL_21F)				
A—Edited or suppressed by the analyst	276	1.4	276	1.4
I—Imputed	5	#	281	1.4
M—Missing	2,393	12.2	2,674	13.7
N—Not applicable	843	4.3	3,517	18.0
R—As reported by the state	16,055	82.0	19,572	100.0
Flag - Long Term Debt - Retired During Fiscal Year (FL_31F)				
A—Edited or suppressed by the analyst	278	1.4	278	1.4
I—Imputed	13	0.1	291	1.5
M—Missing	2,392	12.2	2,683	13.7
N—Not applicable	843	4.3	3,526	18.0
R—As reported by the state	16,046	82.0	19,572	100.0
Flag - Long Term Debt - Outstanding at End of Fiscal Year (FL_41F)				
A—Edited or suppressed by the analyst	277	1.4	277	1.4
I—Imputed	1,124	5.7	1,401	7.2
M—Missing	3,120	15.9	4,521	23.1
N—Not applicable	843	4.3	5,364	27.4
R—As reported by the state	14,208	72.6	19,572	100.0
Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year (FL_61V)				

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
M—Missing	6,041	30.9	6,041	30.9
N—Not applicable	843	4.3	6,884	35.2
R—As reported by the state	12,688	64.8	19,572	100.0
Flag - Short Term Debt - Outstanding at End of Fiscal Year (FL_66V)				
M—Missing	6,040	30.9	6,040	30.9
N—Not applicable	843	4.3	6,883	35.2
R—As reported by the state	12,689	64.8	19,572	100.0
Flag - Assets - Sinking Fund (FL_W01)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	1	#	2	#
M—Missing	2,149	11.0	2,151	11.0
N—Not applicable	843	4.3	2,994	15.3
R—As reported by the state	16,578	84.7	19,572	100.0
Flag - Assets - Bond Fund (FL_W31)				
I—Imputed	3	#	3	#
M—Missing	2,424	12.4	2,427	12.4
N—Not applicable	843	4.3	3,270	16.7
R—As reported by the state	16,302	83.3	19,572	100.0
Flag - Assets - Other Funds (FL_W61)				
I—Imputed	17	0.1	17	0.1
M—Missing	1,541	7.9	1,558	8.0
N—Not applicable	843	4.3	2,401	12.3
R—As reported by the state	17,171	87.7	19,572	100.0
Flag - Utilities and Energy Services (FL_V95)				
I—Imputed	20	0.1	20	0.1
M—Missing	6,182	31.6	6,202	31.7
N—Not applicable	843	4.3	7,045	36.0
R—As reported by the state	12,527	64.0	19,572	100.0
Flag - Technology-Related Supplies and Purchased Services (FL_V02)				
I—Imputed	6	#	6	#
M—Missing	6,920	35.4	6,926	35.4
N—Not applicable	843	4.3	7,769	39.7
R—As reported by the state	11,803	60.3	19,572	100.0
Flag - Technology-Related Equipment (FL_K14)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	18	0.1	20	0.1
M—Missing	6,956	35.5	6,976	35.6
N—Not applicable	843	4.3	7,819	39.9
R—As reported by the state	11,753	60.1	19,572	100.0
Flag - Current Expenditures - State and Local Funds (FL_CE1)				
I—Imputed	1,639	8.4	1,639	8.4
M—Missing	5,472	28.0	7,111	36.3
N—Not applicable	843	4.3	7,954	40.6
R—As reported by the state	11,618	59.4	19,572	100.0
Flag - Current Expenditures - Federal Funds (FL_CE2)				
I—Imputed	1,511	7.7	1,511	7.7

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
M—Missing	5,260	26.9	6,771	34.6
N—Not applicable	843	4.3	7,614	38.9
R—As reported by the state	11,958	61.1	19,572	100.0
Flag - Regional Education Service Agency (RESA) Current Exp on Behalf of The LEA (FL_CE3)				
M—Missing	13,745	70.2	13,745	70.2
N—Not applicable	843	4.3	14,588	74.5
R—As reported by the state	4,984	25.5	19,572	100.0
Flag - Special Education Expenditure - Current (FL_SE1)				
I—Imputed	375	1.9	375	1.9
M—Missing	5,738	29.3	6,113	31.2
N—Not applicable	843	4.3	6,956	35.5
R—As reported by the state	12,616	64.5	19,572	100.0
Flag - Special Education Expenditure - Instructional (FL_SE2)				
I—Imputed	51	0.3	51	0.3
M—Missing	4,593	23.5	4,644	23.7
N—Not applicable	843	4.3	5,487	28.0
R—As reported by the state	14,085	72.0	19,572	100.0
Flag - Special Education Expenditure - Student Support Services (FL_SE3)				
I—Imputed	43	0.2	43	0.2
M—Missing	6,064	31.0	6,107	31.2
N—Not applicable	843	4.3	6,950	35.5
R—As reported by the state	12,622	64.5	19,572	100.0
Flag - Special Education Expenditure - Instructional Staff Support Services (FL_SE4)				
I—Imputed	27	0.1	27	0.1
M—Missing	7,496	38.3	7,523	38.4
N—Not applicable	843	4.3	8,366	42.7
R—As reported by the state	11,206	57.3	19,572	100.0
Flag - Special Education Expenditure - Student Transportation Support Services (FL_SE5)				
I—Imputed	24	0.1	24	0.1
M—Missing	7,144	36.5	7,168	36.6
N—Not applicable	843	4.3	8,011	40.9
R—As reported by the state	11,561	59.1	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Revenue - CARES Act Elementary and Secondary School Emergency Relief (ESSER I) Fund (FL_AR1)				
M—Missing	3,462	17.7	3,462	17.7
N—Not applicable	843	4.3	4,305	22.0
R—As reported by the state	15,267	78.0	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Revenue - CRRSA Act Elementary and Secondary School Emergency Relief (ESSER II) Fund (FL_AR1A)				
I—Imputed	4	#	4	#
M—Missing	4,681	23.9	4,685	23.9
N—Not applicable	843	4.3	5,528	28.2
R—As reported by the state	14,044	71.8	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Revenue - ARP Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund (FL_AR1B)				
I—Imputed	4	#	4	#
M—Missing	4,681	23.9	4,685	23.9

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
N—Not applicable	843	4.3	5,528	28.2
R—As reported by the state	14,044	71.8	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Revenue - CARES Act Governor's Emergency Education Relief (GEER I) Fund (FL_AR2)				
M—Missing	4,794	24.5	4,794	24.5
N—Not applicable	843	4.3	5637	28.8
R—As reported by the state	13935	71.2	19572	100.0
Flag - COVID-19 Federal Assistance Funds - Revenue - CRRSA Act Governor's Emergency Education Relief (GEER II) Fund (FL_AR2A)				
I—Imputed	1	#	1	#
M—Missing	6,576	33.6	6,577	33.6
N—Not applicable	843	4.3	7,420	37.9
R—As reported by the state	12,152	62.1	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Revenue - CARES Act Education Stabilization Fund - Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant (FL_AR3)				
M—Missing	12,078	61.7	12,078	61.7
N—Not applicable	843	4.3	12,921	66.0
R—As reported by the state	6,651	34.0	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Revenue - Coronavirus Relief Fund (CRF) (FL_AR6)				
I—Imputed	1	#	1	#
M—Missing	6,113	31.2	6,114	31.2
N—Not applicable	843	4.3	6,957	35.5
R—As reported by the state	12,615	64.5	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Revenue - ARP Act Coronavirus State and Local Fiscal Recovery Funds (FL_AR6A)				
M—Missing	8,711	44.5	8,711	44.5
N—Not applicable	843	4.3	9,554	48.8
R—As reported by the state	10,018	51.2	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Current (FL_AE1)				
I—Imputed	519	2.7	519	2.7
M—Missing	3,305	16.9	3,824	19.5
N—Not applicable	843	4.3	4,667	23.8
R—As reported by the state	14,905	76.2	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Current From ESSER I Funds (FL_AE1A)				
I—Imputed	10	0.1	10	0.1
M—Missing	5,808	29.7	5,818	29.7
N—Not applicable	843	4.3	6,661	34.0
R—As reported by the state	12,911	66.0	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Current From ESSER II Funds (FL_AE1B)				
I—Imputed	37	0.2	37	0.2
M—Missing	5,730	29.3	5,767	29.5
N—Not applicable	843	4.3	6,610	33.8
R—As reported by the state	12,962	66.2	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Current From ARP ESSER Funds (FL_AE1C)				
I—Imputed	35	0.2	35	0.2

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
M—Missing	5,723	29.2	5,758	29.4
N—Not applicable	843	4.3	6,601	33.7
R—As reported by the state	12,971	66.3	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Current From GEER I Funds (FL_AE1D)				
I—Imputed	3	#	3	#
M—Missing	8,014	40.9	8,017	41.0
N—Not applicable	843	4.3	8,860	45.3
R—As reported by the state	10,712	54.7	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Current From GEER II Funds (FL_AE1E)				
I—Imputed	1	#	1	#
M—Missing	9,372	47.9	9,373	47.9
N—Not applicable	843	4.3	10,216	52.2
R—As reported by the state	9,356	47.8	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Current From CRF (FL_AE1F)				
I—Imputed	1	#	1	#
M—Missing	8,269	42.2	8,270	42.3
N—Not applicable	843	4.3	9,113	46.6
R—As reported by the state	10,459	53.4	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Current From SLFRF (FL_AE1G)				
I—Imputed	1	#	1	#
M—Missing	9,920	50.7	9,921	50.7
N—Not applicable	843	4.3	10,764	55.0
R—As reported by the state	8,808	45.0	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Instructional (FL_AE2)				
I—Imputed	239	1.2	239	1.2
M—Missing	4,475	22.9	4,714	24.1
N—Not applicable	843	4.3	5,557	28.4
R—As reported by the state	14,015	71.6	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Instructional From ESSER I Funds (FL_AE2A)				
I—Imputed	20	0.1	20	0.1
M—Missing	6,644	33.9	6,664	34.0
N—Not applicable	843	4.3	7,507	38.4
R—As reported by the state	12,065	61.6	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Instructional From ESSER II Funds (FL_AE2B)				
I—Imputed	66	0.3	66	0.3
M—Missing	6,521	33.3	6,587	33.7
N—Not applicable	843	4.3	7,430	38.0
R—As reported by the state	12,142	62.0	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Instructional From ARP ESSER Funds (FL_AE2C)				
I—Imputed	50	0.3	50	0.3
M—Missing	6,465	33.0	6,515	33.3
N—Not applicable	843	4.3	7,358	37.6
R—As reported by the state	12,214	62.4	19,572	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - COVID-19 Federal Assistance Funds - Expenditure - Instructional From GEER I Funds (FL_AE2D)				
I—Imputed	2	#	2	#
M—Missing	8,528	43.6	8,530	43.6
N—Not applicable	843	4.3	9,373	47.9
R—As reported by the state	10,199	52.1	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Instructional From GEER II Funds (FL_AE2E)				
I—Imputed	2	#	2	#
M—Missing	8,758	44.7	8,760	44.8
N—Not applicable	843	4.3	9,603	49.1
R—As reported by the state	9,969	50.9	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Instructional From CRF (FL_AE2F)				
I—Imputed	1	#	1	#
M—Missing	8,620	44.0	8,621	44.0
N—Not applicable	843	4.3	9,464	48.4
R—As reported by the state	10,108	51.6	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Instructional From SLFRF (FL_AE2G)				
M—Missing	9,521	48.6	9,521	48.6
N—Not applicable	843	4.3	10,364	53.0
R—As reported by the state	9,208	47.0	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Support Services (FL_AE3)				
I—Imputed	97	0.5	97	0.5
M—Missing	4,494	23.0	4,591	23.5
N—Not applicable	843	4.3	5,434	27.8
R—As reported by the state	14,138	72.2	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay (FL_AE4)				
I—Imputed	101	0.5	101	0.5
M—Missing	4,190	21.4	4,291	21.9
N—Not applicable	843	4.3	5,134	26.2
R—As reported by the state	14,438	73.8	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From ESSER I Funds (FL_AE4A)				
I—Imputed	2	#	2	#
M—Missing	6,467	33.0	6,469	33.1
N—Not applicable	843	4.3	7,312	37.4
R—As reported by the state	12,260	62.6	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From ESSER II Funds (FL_AE4B)				
I—Imputed	65	0.3	65	0.3
M—Missing	6,389	32.6	6,454	33.0
N—Not applicable	843	4.3	7,297	37.3
R—As reported by the state	12,275	62.7	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From ARP ESSER Funds (FL_AE4C)				
I—Imputed	61	0.3	61	0.3
M—Missing	6,581	33.6	6,642	33.9
N—Not applicable	843	4.3	7,485	38.2

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label and categories	Frequency	Percent	Cumulative frequency	Cumulative percent
R—As reported by the state	12,087	61.8	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From GEER I Funds (FL_AE4D)				
M—Missing	8,673	44.3	8,673	44.3
N—Not applicable	843	4.3	9,516	48.6
R—As reported by the state	10,056	51.4	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From GEER II Funds (FL_AE4E)				
I—Imputed	5	#	5	#
M—Missing	9,157	46.8	9,162	46.8
N—Not applicable	843	4.3	10,005	51.1
R—As reported by the state	9,567	48.9	19,572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From CRF (FL_AE4F)				
M—Missing	8836	45.1	8836	45.1
N—Not applicable	843	4.3	9679	49.5
R—As reported by the state	9893	50.5	19572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From SLFRF (FL_AE4G)				
I—Imputed	2	#	2	#
M—Missing	10093	51.6	10095	51.6
N—Not applicable	843	4.3	10938	55.9
R—As reported by the state	8634	44.1	19572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Technology-Related Supplies and Purchased Services (FL_AE5)				
I—Imputed	103	0.5	103	0.5
M—Missing	6473	33.1	6576	33.6
N—Not applicable	843	4.3	7419	37.9
R—As reported by the state	12153	62.1	19572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Technology-Related Equipment (FL_AE6)				
I—Imputed	106	0.5	106	0.5
M—Missing	6659	34.0	6765	34.6
N—Not applicable	843	4.3	7608	38.9
R—As reported by the state	11964	61.1	19572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Operation and Maintenance of Plant Support Services (FL_AE7)				
I—Imputed	52	0.3	52	0.3
M—Missing	4662	23.8	4714	24.1
N—Not applicable	843	4.3	5557	28.4
R—As reported by the state	14015	71.6	19572	100.0
Flag - COVID-19 Federal Assistance Funds - Expenditure - Food Services (FL_AE8)				
I—Imputed	16	0.1	16	0.1
M—Missing	4694	24.0	4710	24.1
N—Not applicable	843	4.3	5553	28.4
R—As reported by the state	14019	71.6	19572	100.0

Rounds to zero.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2022, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2022

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Not			
						Missing (-1)	applicable (-2)	Suppressed (-3)	Suppressed (-9)
V33	Fall Membership	17,840	0	859,514	2,758	0	1,483	249	0
MEMBERSCH	Fall Membership - School Universe	18,123	0	848,155	2,708	4	973	457	15
TOTALREV	Total Revenue	18,188	0	\$38,497,408,000	\$51,148,575	516	868	0	0
TFEDREV	Total Federal Revenue	18,188	0	2,551,151,000	6,921,816	516	868	0	0
C14	Fed Rev - Thru State - Title I	18,188	0	637,382,000	855,490	516	868	0	0
C15	Fed Rev - Thru State - Individuals With Disabilities Education Act (IDEA)	18,188	0	519,697,000	708,390	516	868	0	0
C19	Fed Rev - Thru State - Career and Technical Education	18,188	0	14,340,000	36,863	516	868	0	0
C22	Fed Rev - Thru State - Supporting Effective Instruction	18,188	0	26,505,000	81,828	516	868	0	0
C23	Fed Rev - Thru State - Student Support and Academic Enrichment	18,188	0	28,219,000	29,623	516	868	0	0
C26	Fed Rev - Thru State - 21st Century Learning Centers	18,188	0	17,859,000	35,995	516	868	0	0
C27	Fed Rev - Thru State - Rural and Low-Income School Program	18,188	0	638,000	3,914	516	868	0	0
B11	Fed Rev - Thru State - Bilingual Education	18,188	0	10,934,000	22,209	516	868	0	0
C20	Fed Rev - Thru State - Other	18,188	0	1,382,581,000	2,912,152	516	868	0	0
C25	Fed Rev - Thru State - Child Nutrition Act	18,188	0	547,891,000	1,623,718	516	868	0	0
C36	Fed Rev - Nonspecified	18,188	0	119,704,000	275,076	516	868	0	0
B10	Fed Rev - Direct - Impact Aid	18,188	0	76,369,000	96,089	516	868	0	0
B12	Fed Rev - Direct - Indian Education	18,188	0	4,170,000	5,882	516	868	0	0
B14	Fed Rev - Direct - Small, Rural School Achievement Program	18,188	0	1,545,000	2,574	516	868	0	0
B13	Fed Rev - Direct - Other	18,188	0	167,651,000	232,011	516	868	0	0
TSTREV	Total State Revenue	18,188	0	11,476,486,000	21,964,726	516	868	0	0
C01	State Rev - General Formula Assistance	18,188	0	7,921,628,000	14,989,559	516	868	0	0
C04	State Rev - Staff Improvement Programs	18,188	0	263,233,000	444,833	516	868	0	0
C05	State Rev - Special Education Programs	18,188	0	1,565,378,000	1,370,557	516	868	0	0
C06	State Rev - Compensatory and Basic Skills Programs	18,188	0	299,794,000	396,266	516	868	0	0
C07	State Rev - Bilingual Education Programs	18,188	0	117,340,000	91,608	516	868	0	0
C08	State Rev - Gifted and Talented Programs	18,188	0	104,204,000	74,666	516	868	0	0
C09	State Rev - Career and Technical Education Programs	18,188	0	168,794,000	90,089	516	868	0	0
C10	State Rev - School Meal Programs	18,188	0	41,241,000	49,556	516	868	0	0
C11	State Rev - Capital Outlay and Debt Services Programs	18,188	0	518,317,000	415,820	516	868	0	0
C12	State Rev - Transportation Programs	18,188	0	146,299,000	278,538	516	868	0	0
C13	State Rev - Other Programs	18,188	0	1,467,622,000	2,270,198	516	868	0	0
C35	State Rev - Nonspecified	18,188	0	639,427,000	121,960	516	868	0	0
C38	State Rev On Behalf - Employee Benefits	18,188	0	452,472,000	1,329,570	516	868	0	0
C39	State Rev On Behalf - Not Employee Benefits	18,188	0	22,773,000	41,506	516	868	0	0
TLOCREV	Total Local Revenue	18,188	0	24,469,771,000	22,262,033	516	868	0	0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2022—Continued

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Not			
						Missing (-1)	applicable (-2)	Suppressed (-3)	Suppressed (-9)
T02	Local Rev - Parent Government Contributions (Dependent School Systems)	1,184	0	18,802,411,000	57,006,943	30	18,358	0	0
T06	Local Rev - Property Taxes	12,356	0	3,367,969,000	19,853,764	79	7,137	0	0
T09	Local Rev - General Sales Taxes	12,355	0	428,980,000	644,666	79	7,138	0	0
T15	Local Rev - Public Utility Taxes	12,354	0	24,470,000	37,556	79	7,139	0	0
T40	Local Rev - Individual and Corporate Income Taxes	12,354	0	206,475,000	237,016	79	7,139	0	0
T99	Local Rev - All Other Taxes	12,355	0	90,776,000	172,051	79	7,138	0	0
D11	Local Rev - From Other School Systems	18,188	0	477,510,000	1,068,146	516	868	0	0
D23	Local Rev - From Cities and Counties	18,188	0	365,560,000	732,484	516	868	0	0
A07	Local Rev - Tuition Fees From Pupils and Parents	18,188	0	44,623,000	117,602	516	868	0	0
A08	Local Rev - Transportation Fees From Pupils and Parents	18,188	0	4,200,000	5,016	516	868	0	0
A09	Local Rev - School Meals	18,188	0	10,259,000	88,816	516	868	0	0
A11	Local Rev - Textbook Sales and Rentals	18,188	0	4,490,000	11,948	516	868	0	0
A13	Local Rev - District Activity Receipts	18,188	0	56,532,000	267,475	516	868	0	0
A15	Local Rev - Student Fees, Nonspecified	18,188	0	16,361,000	10,229	516	868	0	0
A20	Local Rev - Other Sales and Services	18,188	0	114,653,000	142,417	516	868	0	0
A40	Local Rev - Rents and Royalties	18,188	0	21,842,000	53,223	516	868	0	0
U11	Local Rev - Sale of Property	18,188	0	38,531,000	43,502	516	868	0	0
U22	Local Rev - Interest Earnings	18,188	0	34,936,000	88,680	516	868	0	0
U30	Local Rev - Fines and Forfeits	18,188	0	23,483,000	28,563	516	868	0	0
U50	Local Rev - Private Contributions	18,188	0	109,941,000	106,974	516	868	0	0
U97	Local Rev - Miscellaneous	18,188	0	5,510,680,000	1,231,813	516	868	0	0
C24	NCES Local Revenue, Census State Revenue	18,188	0	609,896,000	325,191	516	868	0	0
TOTALEXP	Total Expenditures	18188	0	38,599,178,000	50,318,643	516	868	0	0
TCURELSC	Total Current Exp For Elementary/Secondary Education	18188	0	30,868,702,000	41,889,003	516	868	0	0
TCURINST	Total Current Exp - Instruction	18188	0	22,865,184,000	24,936,853	516	868	0	0
E13	Current Exp - Instruction	18188	0	22,865,184,000	24,936,853	516	868	0	0
V91	Payments to Private Schools	18188	0	827,398,000	247,069	516	868	0	0
V92	Payments to Charter Schools	18188	0	2,748,952,000	471,813	516	868	0	0
TCURSSVC	Total Current Exp - Support Services	18,188	0	7,488,323,000	15,380,148	516	868	0	0
E17	Current Exp - Support Services - Students	18,188	0	1,164,839,000	2,804,404	516	868	0	0
E07	Current Exp - Support Services - Instructional Staff	18,188	0	841,807,000	2,174,054	516	868	0	0
E08	Current Exp - Support Services - General Administration	18,188	0	181,769,000	838,775	516	868	0	0
E09	Current Exp - Support Services - School Administration	18,188	0	1,288,117,000	2,312,484	516	868	0	0
V40	Current Exp - Support Services - Operation and Maintenance of Plant	18,188	0	2,654,083,000	3,889,523	516	868	0	0
V45	Current Exp - Support Services - Student Transportation	18,188	0	1,733,872,000	1,666,230	516	868	0	0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2022—Continued

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Not			
						Missing (-1)	applicable (-2)	Suppressed (-3)	Suppressed (-9)
V90	Current Exp - Support Services - Business/Central/Other	18,188	0	1,338,724,000	1,693,366	516	868	0	0
V85	Current Exp - Support Services Nonspecified	18,188	0	4,599,000	1,311	516	868	0	0
TCUROTH	Total Current Expenditures - Other Elementary/Secondary	18,188	0	515,195,000	1,572,001	516	868	0	0
E11	Current Exp - Food Services	18,188	0	475,351,000	1,505,842	516	868	0	0
V60	Current Exp - Enterprise Operations	18,188	0	39,961,000	62,107	516	868	0	0
V65	Current Exp - Other Elementary/Secondary	18,188	0	10,401,000	4,052	516	868	0	0
TNONESE	Total Non-Elementary/Secondary Expenditures	18,188	0	319,758,000	453,069	516	868	0	0
V70	Non-Elementary/Secondary Exp - Community Services	18,188	0	117,794,000	261,928	516	868	0	0
V75	Non-Elementary/Secondary Exp - Adult Education	18,188	0	248,187,000	122,009	516	868	0	0
V80	Non-Elementary/Secondary Exp - Other	18,188	0	51,630,000	69,132	516	868	0	0
TCAPOUT	Total Capital Outlay Expenditures	18,188	0	3,372,495,000	4,874,452	516	868	0	0
F12	Capital Outlay - Construction	18,188	0	3,080,000,000	3,676,480	516	868	0	0
G15	Capital Outlay - Land and Existing Structures	18,188	0	292,970,000	430,859	516	868	0	0
K09	Capital Outlay - Instructional Equipment	18,188	0	202,653,000	198,581	516	868	0	0
K10	Capital Outlay - Other Equipment	18,188	0	89,842,000	550,585	516	868	0	0
K11	Capital Outlay - Nonspecified Equipment	18,188	0	9,772,000	17,946	516	868	0	0
L12	Payments to State Governments	18,188	0	762,800,000	238,279	516	868	0	0
M12	Payments to Local Governments	18,188	0	27,275,000	28,576	516	868	0	0
Q11	Payments to Other School Systems	18,188	0	479,724,000	873,745	516	868	0	0
I86	Interest On Debt	18,188	0	536,992,000	1,242,639	516	868	0	0
Z32	Total Salaries	18,188	0	13,600,680,000	23,101,107	516	868	0	0
Z33	Salaries - Instruction	18,188	0	11,586,042,000	15,274,377	516	868	0	0
Z35	Teacher Salaries - Regular Education Programs	18,188	0	3,549,480,000	8,722,800	516	868	0	0
Z36	Teacher Salaries - Special Education Programs	18,188	0	3,043,271,000	2,054,565	516	868	0	0
Z37	Teacher Salaries - Vocational Education Programs	18,188	0	841,149,000	399,571	516	868	0	0
Z38	Teacher Salaries - Other Educational Programs	18,188	0	153,524,000	701,418	516	868	0	0
V11	Salaries - Support Services - Students	18,188	0	393,058,000	1,669,048	516	868	0	0
V13	Salaries - Support Services - Instructional Staff	18,188	0	527,784,000	1,168,600	516	868	0	0
V15	Salaries - Support Services - General Administration	18,188	0	29,630,000	330,769	516	868	0	0
V17	Salaries - Support Services - School Administration	18,188	0	845,732,000	1,551,038	516	868	0	0
V21	Salaries - Support Services - Operation and Maintenance of Plant	18,188	0	357,310,000	1,189,331	516	868	0	0
V23	Salaries - Support Services - Student Transportation	18,188	0	87,190,000	547,838	516	868	0	0
V37	Salaries - Support Services - Business/Central/Other	18,188	0	365,939,000	703,727	516	868	0	0
V29	Salaries - Food Service	18,188	0	235,187,000	454,814	516	868	0	0
Z34	Total Employee Benefits	18,188	0	7,489,286,000	9,892,105	516	868	0	0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2022—Continued

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Not			
						Missing (-1)	applicable (-2)	Suppressed (-3)	Suppressed (-9)
V10	Empl Benefits - Instruction	18,188	0	6,681,620,000	6,579,449	516	868	0	0
V12	Empl Benefits - Support Services - Students	18,188	0	195,996,000	717,608	516	868	0	0
V14	Empl Benefits - Support Services - Instructional Staff	18,188	0	240,138,000	460,310	516	868	0	0
V16	Empl Benefits - Support Services - General Administration	18,188	0	12,393,000	144,619	516	868	0	0
V18	Empl Benefits - Support Services - School Administration	18,188	0	442,385,000	635,815	516	868	0	0
V22	Empl Benefits - Support Services - Operation and Maintenance of Plant	18,188	0	198,683,000	538,733	516	868	0	0
V24	Empl Benefits - Support Services - Student Transportation	18,188	0	47,042,000	237,230	516	868	0	0
V38	Empl Benefits - Support Services - Business/Central/Other	18,188	0	191,415,000	312,721	516	868	0	0
V30	Empl Benefits - Food Services	18,188	0	101,619,000	191,974	516	868	0	0
V32	Empl Benefits - Enterprise Operations	18,188	0	6,436,000	6,659	516	868	0	0
V93	Textbooks (Function 1000)	18,188	0	77,717,000	197,523	516	868	0	0
_19H	Long Term Debt - Outstanding at Beginning of Fiscal Year	18,188	0	13,848,231,000	27,749,032	516	868	0	0
_21F	Long Term Debt - Issued During Fiscal Year	18,188	0	1,249,257,000	3,870,180	516	868	0	0
_31F	Long Term Debt - Retired During Fiscal Year	18,188	0	960,614,000	2,703,964	516	868	0	0
_41F	Long Term Debt - Outstanding at End of Fiscal Year	18,188	0	14,136,874,000	29,108,953	516	868	0	0
_61V	Short Term Debt - Outstanding at Beginning of Fiscal Year	18,188	0	265,576,000	595,904	516	868	0	0
_66V	Short Term Debt - Outstanding at End of Fiscal Year	18,188	0	283,045,000	247,357	516	868	0	0
W01	Assets - Sinking Fund	18,188	0	1,257,543,000	1,699,638	516	868	0	0
W31	Assets - Bond Fund	18,188	0	1,782,958,000	5,123,655	516	868	0	0
W61	Assets - Other Funds	18,188	0	4,464,723,000	13,080,494	516	868	0	0
V95	Utilities and Energy Services	18,188	0	93,697,000	547,532	516	868	0	0
V02	Technology-Related Supplies and Purchased Services	18,188	0	159,955,000	548,368	516	868	0	0
K14	Technology-Related Equipment	18,179	0	89,317,000	114,235	525	868	0	0
CE1	Current Expenditures - State and Local Funds	13,257	0	6,896,420,000	32,690,635	5,447	868	0	0
CE2	Current Expenditures - Federal Funds	13,469	0	2,268,233,000	5,583,450	5,235	868	0	0
CE3	Regional Education Service Agency (RESA) Current Exp On Behalf of The LEA	18,188	0	511,970,000	96,137	516	868	0	0
SE1	Special Education Expenditure - Current	17,211	0	1,675,095,000	4,997,531	1,493	868	0	0
SE2	Special Education Expenditure - Instructional	18,188	0	1,290,490,000	3,661,446	516	868	0	0
SE3	Special Education Expenditure - Student Support Services	18,188	0	137,791,000	615,063	516	868	0	0
SE4	Special Education Expenditure - Instructional Staff Support Services	18,188	0	144,605,000	251,302	516	868	0	0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2022—Continued

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Not			
						Missing (-1)	applicable (-2)	Suppressed (-3)	Suppressed (-9)
SE5	Special Education Expenditure - Student Transportation Support Services	18,188	0	76,305,000	187,371	516	868	0	0
AR1	COVID-19 Federal Assistance Funds - Revenue - CARES Act Elementary and Secondary School Emergency Relief (ESSER I)	18,188	0	149,282,000	207,077	516	868	0	0
AR1A	COVID-19 Federal Assistance Funds - Revenue - CRRSA Act Elementary and Secondary School Emergency Relief (ESSER II)	18,188	0	833,313,000	1,071,177	516	868	0	0
AR1B	COVID-19 Federal Assistance Funds - Revenue - ARP Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	18,188	0	472,175,000	947,737	516	868	0	0
AR2	COVID-19 Federal Assistance Funds - Revenue - CARES Act Governor's Emergency Education Relief (GEER I) Fund	18,188	0	8,479,000	18,020	516	868	0	0
AR2A	COVID-19 Federal Assistance Funds - Revenue - CRRSA Act Governor's Emergency Education Relief (GEER II) Fund	18,188	0	18,253,000	11,892	516	868	0	0
AR3	COVID-19 Federal Assistance Funds - Revenue - CARES Act Education Stabilization Fund - Reimagine Workforce Preparation (ESF-RWP)	18,188	0	6,528,000	812	516	868	0	0
AR6	COVID-19 Federal Assistance Funds - Revenue - Coronavirus Relief Fund (CRF)	18,188	0	9,620,000	16,623	516	868	0	0
AR6A	COVID-19 Federal Assistance Funds - Revenue - ARP Act Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	18,188	0	30,131,000	32,475	516	868	0	0
AE1	COVID-19 Federal Assistance Funds - Expenditure - Current	18,188	0	1,290,572,000	1,887,971	516	868	0	0
AE1A	COVID-19 Federal Assistance Funds - Expenditure - Current From ESSER I Funds	18,188	0	35,721,000	61,393	516	868	0	0
AE1B	COVID-19 Federal Assistance Funds - Expenditure - Current From ESSER II Funds	18,188	0	795,383,000	771,477	516	868	0	0
AE1C	COVID-19 Federal Assistance Funds - Expenditure - Current From ARP ESSER Funds	18,188	0	459,124,000	759,784	516	868	0	0
AE1D	COVID-19 Federal Assistance Funds - Expenditure - Current From GEER I Funds	18,188	0	8,162,000	12,749	516	868	0	0
AE1E	COVID-19 Federal Assistance Funds - Expenditure - Current From GEER II Funds	18,188	0	18,131,000	7,870	516	868	0	0
AE1F	COVID-19 Federal Assistance Funds - Expenditure - Current From CRF	18,188	0	9,620,000	14,224	516	868	0	0
AE1G	COVID-19 Federal Assistance Funds - Expenditure - Current From SLFRF	18,188	0	18,576,000	20,055	516	868	0	0
AE2	COVID-19 Federal Assistance Funds - Expenditure - Instructional	18,188	0	763,180,000	1,084,932	516	868	0	0
AE2A	COVID-19 Federal Assistance Funds - Expenditure - Instructional From ESSER I Funds	18,188	0	29,836,000	34,709	516	868	0	0
AE2B	COVID-19 Federal Assistance Funds - Expenditure - Instructional From ESSER II Funds	18,188	0	368,983,000	440,786	516	868	0	0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2022—Continued

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Not			
						Missing (-1)	applicable (-2)	Suppressed (-3)	Suppressed (-9)
AE2C	COVID-19 Federal Assistance Funds - Expenditure - Instructional From ARP ESSER Funds	18,188	0	328,355,000	459,914	516	868	0	0
AE2D	COVID-19 Federal Assistance Funds - Expenditure - Instructional From GEER I Funds	18,188	0	4,358,000	5,892	516	868	0	0
AE2E	COVID-19 Federal Assistance Funds - Expenditure - Instructional From GEER II Funds	18,188	0	5,562,000	5,145	516	868	0	0
AE2F	COVID-19 Federal Assistance Funds - Expenditure - Instructional From CRF	18,188	0	4,681,000	5,502	516	868	0	0
AE2G	COVID-19 Federal Assistance Funds - Expenditure - Instructional From SLFRF	18,188	0	16,080,000	12,103	516	868	0	0
AE3	COVID-19 Federal Assistance Funds - Expenditure - Support Services	18,188	0	516,162,000	655,452	516	868	0	0
AE4	COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay	18,188	0	89,317,000	194,742	516	868	0	0
AE4A	COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From ESSER I Funds	18,188	0	5,754,000	3,447	516	868	0	0
AE4B	COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From ESSER II Funds	18,188	0	19,011,000	78,284	516	868	0	0
AE4C	COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From ARP ESSER Funds	18,188	0	31,393,000	76,659	516	868	0	0
AE4D	COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From GEER I Funds	18,188	0	541,000	496	516	868	0	0
AE4E	COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From GEER II Funds	18,188	0	3,077,000	911	516	868	0	0
AE4F	COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From CRF	18,188	0	1,989,000	1,589	516	868	0	0
AE4G	COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From SLFRF	18,188	0	1,563,000	587	516	868	0	0
AE5	COVID-19 Federal Assistance Funds - Expenditure - Technology-Related Supplies and Purchased Services	18,188	0	79,642,000	117,576	516	868	0	0
AE6	COVID-19 Federal Assistance Funds - Expenditure - Technology-Related Equipment	18,188	0	89,317,000	30,307	516	868	0	0
AE7	COVID-19 Federal Assistance Funds - Expenditure - Operation and Maintenance of Plant Support Services	18,188	0	60,303,000	143,187	516	868	0	0
AE8	COVID-19 Federal Assistance Funds - Expenditure - Food Services	18,188	0	29,498,000	16,355	516	868	0	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2022, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-3. Number of districts with zero and positive values for revenues, by revenue source and state: Fiscal year 2022

State	Revenues							
	Total		Federal		State		Local	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
Total	17,838	350	17,597	591	17,693	495	17,725	463
Alabama	147	0	147	0	147	0	147	0
Alaska	54	0	54	0	54	0	54	0
Arizona	658	0	639	19	656	2	629	29
Arkansas	273	0	272	1	272	1	273	0
California	1,985	4	1,937	52	1,963	26	1,983	6
Colorado	199	0	197	2	199	0	199	0
Connecticut	200	0	200	0	199	1	198	2
Delaware	42	0	42	0	42	0	42	0
District of Columbia	63	0	63	0	0	63	63	0
Florida	67	0	66	1	67	0	67	0
Georgia	236	0	236	0	236	0	236	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	178	0	177	1	178	0	178	0
Illinois	983	0	978	5	980	3	976	7
Indiana	434	0	428	6	430	4	431	3
Iowa	336	0	336	0	336	0	336	0
Kansas	312	0	311	1	299	13	312	0
Kentucky	171	2	171	2	171	2	171	2
Louisiana	193	0	193	0	193	0	193	0
Maine	279	2	241	40	276	5	275	6
Maryland	24	0	24	0	24	0	24	0
Massachusetts	399	0	399	0	399	0	399	0
Michigan	883	0	881	2	883	0	882	1
Minnesota	574	0	557	17	557	17	572	2
Mississippi	146	2	146	2	146	2	146	2
Missouri	555	0	555	0	555	0	555	0
Montana	421	0	417	4	418	3	421	0
Nebraska	261	0	260	1	261	0	261	0
Nevada	19	0	18	1	19	0	19	0
New Hampshire	176	1	171	6	176	1	175	2
New Jersey	688	0	668	20	688	0	686	2
New Mexico	143	0	143	0	141	2	142	1
New York	689	326	685	330	689	326	689	326
North Carolina	314	12	312	14	310	16	311	15
North Dakota	201	0	198	3	196	5	201	0
Ohio	1,041	1	1,035	7	1,041	1	1,007	35
Oklahoma	546	0	545	1	545	1	543	3
Oregon	216	0	213	3	216	0	216	0
Pennsylvania	775	0	767	8	774	1	775	0
Rhode Island	64	0	64	0	64	0	64	0
South Carolina	89	0	89	0	89	0	87	2
South Dakota	149	0	149	0	149	0	149	0
Tennessee	142	0	142	0	142	0	142	0
Texas	1,226	0	1,222	4	1,226	0	1,219	7
Utah	155	0	155	0	155	0	153	2
Vermont	142	0	109	33	142	0	138	4
Virginia	133	0	132	1	133	0	133	0
Washington	321	0	320	1	321	0	320	1
West Virginia	60	0	60	0	60	0	59	1
Wisconsin	427	0	424	3	427	0	425	2
Wyoming	48	0	48	0	48	0	48	0

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2022, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Number of districts with zero and positive values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 2022

State	Current expenditures							
	Total		Instruction		Support services		Other	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
Total	18,171	17	18,022	166	18,141	47	16,379	1,809
Alabama	147	0	147	0	147	0	147	0
Alaska	54	0	54	0	54	0	53	1
Arizona	658	0	654	4	658	0	463	195
Arkansas	273	0	272	1	273	0	261	12
California	1,983	6	1,960	29	1,980	9	1,832	157
Colorado	199	0	198	1	199	0	180	19
Connecticut	197	3	194	6	194	6	177	23
Delaware	42	0	42	0	42	0	42	0
District of Columbia	63	0	63	0	63	0	60	3
Florida	67	0	67	0	67	0	66	1
Georgia	236	0	235	1	236	0	216	20
Hawaii	1	0	1	0	1	0	1	0
Idaho	174	4	174	4	174	4	143	35
Illinois	983	0	973	10	982	1	878	105
Indiana	434	0	424	10	434	0	403	31
Iowa	336	0	336	0	336	0	327	9
Kansas	312	0	311	1	312	0	291	21
Kentucky	173	0	173	0	173	0	173	0
Louisiana	193	0	193	0	193	0	190	3
Maine	280	1	242	39	280	1	197	84
Maryland	24	0	24	0	24	0	24	0
Massachusetts	399	0	399	0	399	0	265	134
Michigan	883	0	882	1	883	0	733	150
Minnesota	574	0	561	13	565	9	499	75
Mississippi	148	0	148	0	148	0	148	0
Missouri	555	0	555	0	555	0	554	1
Montana	421	0	414	7	421	0	302	119
Nebraska	261	0	261	0	261	0	244	17
Nevada	19	0	19	0	19	0	18	1
New Hampshire	177	0	176	1	176	1	159	18
New Jersey	686	2	670	18	685	3	636	52
New Mexico	143	0	143	0	143	0	130	13
New York	1,015	0	1,013	2	1,015	0	986	29
North Carolina	326	0	326	0	326	0	285	41
North Dakota	201	0	200	1	201	0	166	35
Ohio	1,042	0	1,041	1	1,031	11	947	95
Oklahoma	546	0	545	1	546	0	535	11
Oregon	216	0	214	2	216	0	184	32
Pennsylvania	775	0	774	1	775	0	656	119
Rhode Island	64	0	64	0	64	0	60	4
South Carolina	89	0	89	0	89	0	83	6
South Dakota	149	0	149	0	149	0	148	1
Tennessee	142	0	142	0	142	0	140	2
Texas	1,226	0	1,221	5	1,226	0	1,181	45
Utah	155	0	155	0	155	0	126	29
Vermont	141	1	136	6	141	1	105	37
Virginia	133	0	133	0	133	0	132	1
Washington	321	0	321	0	321	0	307	14
West Virginia	60	0	60	0	59	1	58	2
Wisconsin	427	0	426	1	427	0	420	7
Wyoming	48	0	48	0	48	0	48	0

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2022, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-5. Number of districts with zero and positive values for expenditures and membership, by type of expenditure and state:
Fiscal year 2022

State	Expenditures							
	Total		Non-elementary/secondary		Capital outlay		Membership (V33)	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
Total	18,177	11	9,859	8,329	16,103	2,085	17,215	66
Alabama	147	0	147	0	145	2	146	0
Alaska	54	0	24	30	50	4	54	0
Arizona	658	0	151	507	511	147	643	1
Arkansas	273	0	165	108	270	3	258	0
California	1,988	1	698	1,291	1,399	590	1,916	7
Colorado	199	0	80	119	191	8	180	0
Connecticut	197	3	149	51	194	6	192	0
Delaware	42	0	6	36	40	2	42	0
District of Columbia	63	0	2	61	57	6	61	0
Florida	67	0	65	2	66	1	67	0
Georgia	236	0	72	164	214	22	219	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	174	4	62	116	159	19	176	0
Illinois	983	0	596	387	958	25	848	9
Indiana	434	0	329	105	412	22	408	0
Iowa	336	0	242	94	336	0	327	0
Kansas	312	0	68	244	311	1	285	0
Kentucky	173	0	169	4	170	3	173	0
Louisiana	193	0	59	134	152	41	193	0
Maine	280	1	112	169	210	71	208	13
Maryland	24	0	23	1	24	0	24	0
Massachusetts	399	0	129	270	381	18	398	1
Michigan	883	0	669	214	777	106	826	0
Minnesota	574	0	395	179	557	17	508	0
Mississippi	148	0	103	45	148	0	148	0
Missouri	555	0	535	20	545	10	551	1
Montana	421	0	178	243	336	85	397	0
Nebraska	261	0	48	213	260	1	244	8
Nevada	19	0	16	3	19	0	19	0
New Hampshire	177	0	36	141	163	14	161	0
New Jersey	686	2	316	372	634	54	651	0
New Mexico	143	0	30	113	141	2	141	0
New York	1,015	0	606	409	686	329	1,005	0
North Carolina	326	0	110	216	288	38	326	0
North Dakota	201	0	86	115	195	6	170	1
Ohio	1,042	0	576	466	918	124	969	4
Oklahoma	546	0	175	371	522	24	541	0
Oregon	216	0	130	86	205	11	196	8
Pennsylvania	775	0	669	106	770	5	677	4
Rhode Island	64	0	44	20	64	0	61	0
South Carolina	89	0	80	9	88	1	80	1
South Dakota	149	0	102	47	149	0	149	0
Tennessee	142	0	124	18	142	0	141	0
Texas	1,226	0	682	544	1,018	208	1,205	0
Utah	155	0	62	93	139	16	155	0
Vermont	142	0	44	98	123	19	104	4
Virginia	133	0	89	44	133	0	132	0
Washington	321	0	191	130	304	17	311	0
West Virginia	60	0	57	3	59	1	57	0
Wisconsin	427	0	332	95	421	6	423	4
Wyoming	48	0	25	23	48	0	48	0

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2022, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-6. Number of districts and minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 2022

State	Number of districts	Minimum	Maximum	Mean
Total	18,188	\$0	\$24,469,771,000	\$22,262,033
Alabama	147	118,000	275,690,000	22,646,408
Alaska	54	1,000	223,770,000	11,019,741
Arizona	658	0	284,734,000	7,579,878
Arkansas	273	2,000	193,039,000	8,978,267
California	1,989	0	3,296,792,000	21,837,728
Colorado	199	120,000	1,242,366,000	36,525,563
Connecticut	200	0	301,385,000	39,678,115
Delaware	42	541,000	179,915,000	22,288,310
District of Columbia	63	134,000	1,376,336,000	40,338,825
Florida	67	1,961,000	2,528,688,000	278,029,627
Georgia	236	2,000	1,180,052,000	52,594,106
Hawaii	1	27,882,000	27,882,000	27,882,000
Idaho	178	3,000	158,953,000	4,400,455
Illinois	983	0	4,451,354,000	24,558,150
Indiana	434	0	199,758,000	11,171,090
Iowa	336	59,000	162,405,000	10,194,074
Kansas	312	6,000	200,175,000	7,211,349
Kentucky	173	0	939,044,000	20,216,399
Louisiana	193	12,000	443,897,000	29,066,197
Maine	281	0	101,622,000	6,413,498
Maryland	24	12,693,000	2,337,338,000	374,210,542
Massachusetts	399	14,000	1,074,522,000	28,220,794
Michigan	883	0	519,527,000	11,207,492
Minnesota	574	0	244,514,000	7,864,361
Mississippi	148	0	121,691,000	12,882,959
Missouri	555	225,000	334,821,000	14,634,964
Montana	421	5,000	58,290,000	2,265,299
Nebraska	261	313,000	374,390,000	12,086,659
Nevada	19	37,000	781,853,000	55,147,579
New Hampshire	177	0	106,914,000	13,327,463
New Jersey	688	0	394,408,000	29,665,629
New Mexico	143	0	226,022,000	6,609,951
New York	1,015	0	24,469,771,000	47,900,925
North Carolina	326	0	612,593,000	14,719,408
North Dakota	201	9,000	77,332,000	3,802,990
Ohio	1,042	0	637,206,000	14,925,645
Oklahoma	546	0	217,632,000	5,981,244
Oregon	216	7,000	592,816,000	18,340,727
Pennsylvania	775	156,000	1,662,047,000	31,269,166
Rhode Island	64	486,000	145,165,000	23,435,016
South Carolina	89	0	694,917,000	59,814,921
South Dakota	149	239,000	159,292,000	6,423,054
Tennessee	142	428,000	1,019,434,000	38,416,887
Texas	1,226	0	2,024,644,000	31,036,372
Utah	155	0	325,457,000	18,379,845
Vermont	142	0	16,435,000	1,735,500
Virginia	133	1,996,000	2,333,806,000	79,623,526
Washington	321	0	544,489,000	17,068,879
West Virginia	60	0	145,623,000	23,252,000
Wisconsin	427	0	390,784,000	15,652,518
Wyoming	48	668,000	116,238,000	15,029,688

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2022, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-7. Number of districts and minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 2022

State	Number of districts	Minimum	Maximum	Mean
Total	18,188	\$0	\$11,476,486,000	\$21,964,726
Alabama	147	301,000	376,237,000	37,793,905
Alaska	54	519,000	435,724,000	29,696,778
Arizona	658	0	333,211,000	10,844,951
Arkansas	273	0	160,739,000	11,323,150
California	1,989	0	6,816,142,000	33,374,771
Colorado	199	10,000	422,829,000	28,541,487
Connecticut	200	0	365,731,000	25,166,125
Delaware	42	2,602,000	209,903,000	39,191,643
District of Columbia	63	0	0	0
Florida	67	2,130,000	1,149,166,000	179,425,254
Georgia	236	955,000	1,120,820,000	48,645,763
Hawaii	1	3,019,577,000	3,019,577,000	3,019,577,000
Idaho	178	148,000	262,631,000	12,055,185
Illinois	983	0	2,519,508,000	15,202,413
Indiana	434	0	313,358,000	21,136,403
Iowa	336	759,000	310,406,000	12,368,783
Kansas	312	0	555,676,000	16,154,958
Kentucky	173	0	619,563,000	29,024,711
Louisiana	193	328,000	247,702,000	22,027,078
Maine	281	0	73,846,000	5,148,221
Maryland	24	22,988,000	1,482,580,000	315,579,667
Massachusetts	399	18,000	499,258,000	22,229,662
Michigan	883	16,000	553,704,000	15,920,734
Minnesota	574	0	446,078,000	17,199,763
Mississippi	148	0	186,825,000	17,202,493
Missouri	555	104,000	105,676,000	7,072,932
Montana	421	0	66,365,000	2,213,632
Nebraska	261	117,000	337,180,000	6,152,969
Nevada	19	1,186,000	3,012,535,000	241,886,211
New Hampshire	177	0	91,359,000	6,053,565
New Jersey	688	12,000	1,185,731,000	25,052,365
New Mexico	143	0	877,551,000	23,953,091
New York	1,015	0	11,476,486,000	30,326,447
North Carolina	326	0	1,084,788,000	34,719,018
North Dakota	201	0	125,781,000	5,384,443
Ohio	1,042	0	346,772,000	10,413,980
Oklahoma	546	0	161,787,000	7,163,696
Oregon	216	1,000	438,089,000	26,056,065
Pennsylvania	775	0	1,783,227,000	17,252,374
Rhode Island	64	97,000	333,232,000	20,129,375
South Carolina	89	363,000	537,767,000	68,264,618
South Dakota	149	3,000	109,674,000	4,107,074
Tennessee	142	1,697,000	606,058,000	38,530,113
Texas	1,226	92,000	738,868,000	21,998,505
Utah	155	297,000	461,890,000	26,499,097
Vermont	142	188,000	92,882,000	14,079,401
Virginia	133	2,041,000	814,910,000	61,189,218
Washington	321	187,000	688,415,000	43,274,056
West Virginia	60	1,191,000	176,062,000	32,147,850
Wisconsin	427	142,000	765,218,000	15,130,557
Wyoming	48	969,000	169,812,000	22,256,958

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2022, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-8. Number of districts and minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 2022

State	Number of districts	Minimum	Maximum	Mean
Total	18,188	\$0	\$2,551,151,000	\$6,921,816
Alabama	147	443,000	183,895,000	12,658,122
Alaska	54	41,000	146,054,000	10,577,556
Arizona	658	0	135,595,000	4,233,003
Arkansas	273	0	75,837,000	5,171,780
California	1,989	0	2,399,925,000	8,436,816
Colorado	199	0	225,870,000	7,639,065
Connecticut	200	25,000	84,115,000	5,615,185
Delaware	42	181,000	51,772,000	8,984,262
District of Columbia	63	8,000	221,113,000	6,168,381
Florida	67	0	863,227,000	98,483,164
Georgia	236	68,000	365,030,000	19,035,140
Hawaii	1	517,246,000	517,246,000	517,246,000
Idaho	178	0	57,830,000	3,653,584
Illinois	983	0	1,465,282,000	4,651,111
Indiana	434	0	97,895,000	4,686,512
Iowa	336	202,000	79,538,000	3,295,750
Kansas	312	0	93,054,000	2,498,458
Kentucky	173	0	447,291,000	12,190,780
Louisiana	193	129,000	175,653,000	11,536,176
Maine	281	0	12,921,000	1,293,758
Maryland	24	6,400,000	364,477,000	89,208,792
Massachusetts	399	44,000	210,548,000	5,313,378
Michigan	883	0	254,045,000	4,328,737
Minnesota	574	0	176,036,000	3,364,197
Mississippi	148	0	67,920,000	9,092,736
Missouri	555	51,000	79,783,000	3,823,659
Montana	421	0	33,340,000	1,170,192
Nebraska	261	0	133,216,000	2,484,425
Nevada	19	0	778,743,000	56,490,421
New Hampshire	177	0	37,322,000	1,814,808
New Jersey	688	0	147,954,000	4,417,324
New Mexico	143	16,000	187,049,000	6,400,259
New York	1,015	0	2,551,151,000	7,856,987
North Carolina	326	0	330,158,000	12,177,503
North Dakota	201	0	38,017,000	2,000,512
Ohio	1,042	0	215,215,000	4,183,818
Oklahoma	546	0	168,243,000	3,112,967
Oregon	216	0	94,598,000	5,373,815
Pennsylvania	775	0	1,044,760,000	6,714,563
Rhode Island	64	244,000	96,916,000	5,823,078
South Carolina	89	36,000	176,842,000	22,636,506
South Dakota	149	135,000	62,542,000	2,906,980
Tennessee	142	36,000	465,895,000	18,013,331
Texas	1,226	0	683,805,000	11,697,336
Utah	155	7,000	115,835,000	6,480,826
Vermont	142	0	13,830,000	1,692,986
Virginia	133	0	353,099,000	19,150,338
Washington	321	0	127,148,000	8,449,349
West Virginia	60	909,000	109,522,000	12,512,283
Wisconsin	427	0	199,381,000	3,844,981
Wyoming	48	168,000	41,970,000	5,540,188

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2022, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-9. Number of districts and minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 2022

State	Number of districts	Minimum	Maximum	Mean
Total	18,188	\$0	\$38,497,408,000	\$51,148,575
Alabama	147	1,910,000	759,666,000	73,098,435
Alaska	54	610,000	805,548,000	51,294,074
Arizona	658	5,000	748,827,000	22,657,833
Arkansas	273	750,000	366,581,000	25,473,198
California	1,989	0	12,512,859,000	63,649,315
Colorado	199	878,000	1,763,790,000	72,706,116
Connecticut	200	488,000	542,498,000	70,459,425
Delaware	42	3,545,000	435,544,000	70,464,214
District of Columbia	63	333,000	1,597,449,000	46,507,206
Florida	67	8,104,000	4,420,200,000	555,938,045
Georgia	236	2,210,000	2,665,902,000	120,275,008
Hawaii	1	3,564,705,000	3,564,705,000	3,564,705,000
Idaho	178	192,000	410,728,000	20,109,225
Illinois	983	137,000	8,436,144,000	44,411,673
Indiana	434	165,000	585,274,000	36,994,005
Iowa	336	2,670,000	552,349,000	25,858,607
Kansas	312	6,000	783,608,000	25,864,766
Kentucky	173	0	2,005,898,000	61,431,890
Louisiana	193	921,000	819,263,000	62,629,451
Maine	281	0	149,301,000	12,855,477
Maryland	24	76,013,000	3,540,288,000	778,999,000
Massachusetts	399	228,000	1,734,009,000	55,763,835
Michigan	883	177,000	1,327,276,000	31,456,963
Minnesota	574	1,000	838,275,000	28,428,321
Mississippi	148	0	359,911,000	39,178,189
Missouri	555	699,000	491,248,000	25,531,555
Montana	421	5,000	157,995,000	5,649,124
Nebraska	261	2,321,000	844,786,000	20,724,054
Nevada	19	2,927,000	4,573,131,000	353,524,211
New Hampshire	177	0	220,999,000	21,195,836
New Jersey	688	115,000	1,494,910,000	59,135,318
New Mexico	143	320,000	1,290,622,000	36,963,301
New York	1,015	0	38,497,408,000	86,084,360
North Carolina	326	0	1,990,753,000	61,615,929
North Dakota	201	149,000	227,501,000	11,187,945
Ohio	1,042	0	1,037,875,000	29,523,442
Oklahoma	546	386,000	505,421,000	16,257,907
Oregon	216	21,000	1,032,857,000	49,770,606
Pennsylvania	775	212,000	4,490,034,000	55,236,103
Rhode Island	64	2,968,000	575,313,000	49,387,469
South Carolina	89	1,848,000	1,178,091,000	150,716,045
South Dakota	149	430,000	331,508,000	13,437,107
Tennessee	142	3,110,000	1,737,014,000	94,960,331
Texas	1,226	741,000	2,943,174,000	64,732,213
Utah	155	304,000	894,474,000	51,359,768
Vermont	142	249,000	108,777,000	17,507,887
Virginia	133	4,689,000	3,501,815,000	159,963,083
Washington	321	194,000	1,360,052,000	68,792,283
West Virginia	60	9,614,000	431,207,000	67,912,133
Wisconsin	427	1,178,000	1,325,944,000	34,628,056
Wyoming	48	3,882,000	286,488,000	42,826,833

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2022, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-10. Number of districts and minimum, maximum, and mean of districts' current expenditures for instruction, by state:
Fiscal year 2022

State	Number of districts	Minimum	Maximum	Mean
Total	18,188	\$0	\$22,865,184,000	\$24,936,853
Alabama	147	639,000	334,141,000	33,918,667
Alaska	54	227,000	438,371,000	25,902,759
Arizona	658	0	361,939,000	9,422,614
Arkansas	273	0	173,936,000	11,798,059
California	1,989	0	4,850,617,000	28,753,173
Colorado	199	0	637,386,000	31,733,523
Connecticut	200	0	269,986,000	35,053,150
Delaware	42	1,648,000	198,398,000	34,207,286
District of Columbia	63	85,000	661,141,000	18,643,127
Florida	67	6,802,000	2,565,458,000	277,798,284
Georgia	236	0	1,427,592,000	60,315,962
Hawaii	1	1,756,019,000	1,756,019,000	1,756,019,000
Idaho	178	0	204,912,000	9,994,096
Illinois	983	0	4,534,378,000	21,412,547
Indiana	434	0	219,187,000	16,319,608
Iowa	336	159,000	246,964,000	11,903,170
Kansas	312	0	386,356,000	13,565,279
Kentucky	173	1,894,000	876,068,000	30,062,075
Louisiana	193	266,000	337,158,000	27,864,782
Maine	281	0	77,646,000	6,238,302
Maryland	24	44,401,000	1,825,000,000	410,076,208
Massachusetts	399	66,000	912,269,000	30,527,927
Michigan	883	0	493,058,000	13,390,339
Minnesota	574	0	419,268,000	14,704,328
Mississippi	148	1,025,000	180,301,000	18,543,899
Missouri	555	243,000	257,137,000	11,263,845
Montana	421	0	90,034,000	2,832,335
Nebraska	261	6,000	486,739,000	11,118,123
Nevada	19	1,316,000	2,145,449,000	166,058,684
New Hampshire	177	0	131,096,000	12,456,316
New Jersey	688	0	538,770,000	29,608,901
New Mexico	143	6,000	651,487,000	16,913,476
New York	1,015	0	22,865,184,000	49,661,323
North Carolina	326	429,000	1,270,393,000	35,699,457
North Dakota	201	0	126,652,000	5,529,433
Ohio	1,042	0	463,975,000	14,357,173
Oklahoma	546	0	216,680,000	7,546,511
Oregon	216	0	436,660,000	22,770,620
Pennsylvania	775	0	1,147,856,000	24,922,843
Rhode Island	64	476,000	238,602,000	24,144,563
South Carolina	89	1,196,000	533,976,000	66,272,831
South Dakota	149	166,000	157,480,000	6,362,651
Tennessee	142	638,000	790,851,000	46,783,014
Texas	1,226	0	1,269,429,000	30,442,073
Utah	155	178,000	499,040,000	26,605,987
Vermont	142	0	60,818,000	8,340,246
Virginia	133	120,000	1,990,725,000	84,492,564
Washington	321	107,000	612,561,000	33,535,159
West Virginia	60	1,071,000	194,679,000	33,984,117
Wisconsin	427	0	655,219,000	16,017,047
Wyoming	48	1,629,000	144,717,000	20,846,083

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2022, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-11. Number of districts and minimum, maximum, and mean of districts' current expenditures for support services, by state:
Fiscal year 2022

State	Number of districts	Minimum	Maximum	Mean
Total	18,188	\$0	\$7,488,323,000	\$15,380,148
Alabama	147	900,000	266,962,000	22,510,088
Alaska	54	402,000	280,724,000	21,004,907
Arizona	658	5,000	248,556,000	7,146,641
Arkansas	273	219,000	136,962,000	8,692,223
California	1,989	0	4,269,495,000	19,015,188
Colorado	199	453,000	675,165,000	25,059,422
Connecticut	200	0	202,447,000	21,206,340
Delaware	42	1,627,000	150,071,000	26,109,262
District of Columbia	63	138,000	626,347,000	19,038,302
Florida	67	957,000	1,305,449,000	163,598,239
Georgia	236	568,000	829,544,000	34,562,496
Hawaii	1	1,103,007,000	1,103,007,000	1,103,007,000
Idaho	178	0	113,423,000	6,047,691
Illinois	983	0	2,189,837,000	13,464,588
Indiana	434	151,000	201,263,000	11,667,760
Iowa	336	448,000	183,080,000	7,422,244
Kansas	312	7,000	296,675,000	7,864,606
Kentucky	173	1,034,000	696,650,000	18,297,734
Louisiana	193	552,000	417,906,000	22,165,238
Maine	281	0	50,696,000	4,374,036
Maryland	24	19,280,000	971,740,000	224,047,875
Massachusetts	399	76,000	632,837,000	18,485,110
Michigan	883	30,000	532,103,000	9,878,290
Minnesota	574	0	231,063,000	7,419,521
Mississippi	148	955,000	105,057,000	12,387,520
Missouri	555	233,000	199,826,000	8,200,730
Montana	421	10,000	48,859,000	1,756,074
Nebraska	261	930,000	214,927,000	5,981,989
Nevada	19	1,457,000	1,388,822,000	111,726,789
New Hampshire	177	0	64,925,000	6,635,294
New Jersey	688	0	467,202,000	18,536,781
New Mexico	143	288,000	369,259,000	11,063,427
New York	1,015	55,000	7,488,323,000	22,426,894
North Carolina	326	82,000	571,407,000	18,402,095
North Dakota	201	7,000	59,731,000	2,992,114
Ohio	1,042	0	423,056,000	9,424,172
Oklahoma	546	149,000	192,965,000	5,310,042
Oregon	216	11,000	377,021,000	16,254,806
Pennsylvania	775	286,000	882,126,000	14,560,123
Rhode Island	64	1,372,000	231,488,000	17,721,875
South Carolina	89	653,000	317,281,000	44,442,112
South Dakota	149	194,000	92,576,000	3,963,617
Tennessee	142	949,000	583,271,000	27,843,810
Texas	1,226	287,000	968,667,000	19,240,861
Utah	155	87,000	243,946,000	13,615,561
Vermont	142	0	39,375,000	5,706,979
Virginia	133	763,000	1,108,148,000	51,719,331
Washington	321	82,000	416,784,000	22,321,654
West Virginia	60	0	106,675,000	21,182,217
Wisconsin	427	112,000	531,991,000	10,780,262
Wyoming	48	1,637,000	94,561,000	13,767,792

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2022, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-12. Number of districts and minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 2022

State	Number of districts	Minimum	Maximum	Mean
Total	18,188	\$0	\$515,195,000	\$1,572,001
Alabama	147	7,000	38,828,000	3,803,687
Alaska	54	0	21,448,000	1,679,185
Arizona	658	0	30,585,000	874,553
Arkansas	273	0	14,616,000	1,149,234
California	1,989	0	444,868,000	1,761,821
Colorado	199	0	50,960,000	2,097,241
Connecticut	200	0	23,482,000	2,009,140
Delaware	42	23,000	10,883,000	2,031,905
District of Columbia	63	0	46,313,000	1,216,603
Florida	67	0	156,917,000	22,383,433
Georgia	236	0	97,645,000	5,007,589
Hawaii	1	157,810,000	157,810,000	157,810,000
Idaho	178	0	13,550,000	727,281
Illinois	983	0	218,817,000	998,620
Indiana	434	0	16,927,000	1,292,002
Iowa	336	0	18,127,000	825,884
Kansas	312	0	33,684,000	985,429
Kentucky	173	174,000	67,485,000	2,980,422
Louisiana	193	0	44,065,000	2,696,295
Maine	281	0	3,956,000	369,719
Maryland	24	1,257,000	75,819,000	17,601,083
Massachusetts	399	0	63,181,000	879,251
Michigan	883	0	31,523,000	869,436
Minnesota	574	0	34,465,000	1,020,599
Mississippi	148	18,000	17,199,000	2,022,520
Missouri	555	0	14,016,000	894,514
Montana	421	0	6,905,000	217,703
Nebraska	261	0	31,520,000	799,628
Nevada	19	0	117,931,000	10,129,263
New Hampshire	177	0	6,371,000	483,825
New Jersey	688	0	40,438,000	1,459,219
New Mexico	143	0	39,244,000	1,241,601
New York	1,015	0	515,195,000	1,515,723
North Carolina	326	0	64,859,000	2,544,120
North Dakota	201	0	14,947,000	693,527
Ohio	1,042	0	38,683,000	800,570
Oklahoma	546	0	24,468,000	788,971
Oregon	216	0	18,786,000	1,181,611
Pennsylvania	775	0	82,214,000	1,413,786
Rhode Island	64	0	17,951,000	1,133,672
South Carolina	89	0	61,160,000	5,435,910
South Dakota	149	0	19,168,000	618,678
Tennessee	142	0	67,257,000	3,987,986
Texas	1,226	0	103,150,000	2,410,312
Utah	155	0	29,992,000	1,928,277
Vermont	142	0	3,722,000	455,507
Virginia	133	0	109,569,000	5,282,759
Washington	321	0	21,646,000	1,770,321
West Virginia	60	0	21,269,000	3,545,900
Wisconsin	427	0	46,278,000	1,056,663
Wyoming	48	113,000	7,982,000	1,192,771

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2022, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-13. Number of districts and minimum, maximum, and mean of districts' total current expenditures for elementary/secondary education, by state: Fiscal year 2022

State	Number of districts	Minimum	Maximum	Mean
Total	18,188	\$0	\$30,868,702,000	\$41,889,003
Alabama	147	1,546,000	639,931,000	60,232,442
Alaska	54	637,000	740,543,000	48,586,852
Arizona	658	7,000	641,080,000	17,443,809
Arkansas	273	543,000	321,929,000	21,639,516
California	1,989	0	9,564,980,000	49,530,181
Colorado	199	788,000	1,363,511,000	58,890,186
Connecticut	200	0	424,673,000	58,268,630
Delaware	42	3,415,000	357,157,000	62,348,452
District of Columbia	63	226,000	1,333,801,000	38,898,032
Florida	67	7,759,000	4,027,824,000	463,779,955
Georgia	236	2,049,000	2,354,781,000	99,886,047
Hawaii	1	3,016,836,000	3,016,836,000	3,016,836,000
Idaho	178	0	331,885,000	16,769,067
Illinois	983	88,000	6,943,032,000	35,875,755
Indiana	434	151,000	431,477,000	29,279,371
Iowa	336	1,404,000	448,171,000	20,151,298
Kansas	312	7,000	716,715,000	22,415,314
Kentucky	173	3,434,000	1,640,203,000	51,340,231
Louisiana	193	895,000	782,007,000	52,726,316
Maine	281	0	132,298,000	10,982,057
Maryland	24	67,738,000	2,864,178,000	651,725,167
Massachusetts	399	142,000	1,608,287,000	49,892,288
Michigan	883	77,000	1,056,684,000	24,138,065
Minnesota	574	17,000	684,796,000	23,144,448
Mississippi	148	2,476,000	302,557,000	32,953,939
Missouri	555	514,000	457,783,000	20,359,088
Montana	421	10,000	138,893,000	4,806,112
Nebraska	261	2,004,000	733,186,000	17,899,739
Nevada	19	2,915,000	3,652,202,000	287,914,737
New Hampshire	177	11,000	202,392,000	19,575,435
New Jersey	688	0	1,034,199,000	49,604,901
New Mexico	143	319,000	1,059,990,000	29,218,503
New York	1,015	55,000	30,868,702,000	73,603,940
North Carolina	326	511,000	1,898,595,000	56,645,672
North Dakota	201	74,000	193,256,000	9,215,075
Ohio	1,042	29,000	925,714,000	24,581,915
Oklahoma	546	322,000	434,107,000	13,645,524
Oregon	216	11,000	832,467,000	40,207,037
Pennsylvania	775	578,000	2,112,196,000	40,896,751
Rhode Island	64	2,728,000	488,041,000	43,000,109
South Carolina	89	1,901,000	912,417,000	116,150,854
South Dakota	149	360,000	269,224,000	10,944,946
Tennessee	142	2,507,000	1,441,379,000	78,614,810
Texas	1,226	463,000	2,341,246,000	52,093,246
Utah	155	265,000	729,738,000	42,149,826
Vermont	142	0	103,665,000	14,502,732
Virginia	133	883,000	3,208,442,000	141,494,654
Washington	321	189,000	1,050,991,000	57,627,134
West Virginia	60	7,379,000	322,623,000	58,712,233
Wisconsin	427	329,000	1,233,488,000	27,853,972
Wyoming	48	3,381,000	247,260,000	35,806,646

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2022, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-14. Number of districts and minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 2022

State	Number of districts	Minimum	Maximum	Mean
Total	18,188	\$0	\$3,372,495,000	\$4,874,452
Alabama	147	0	51,945,000	6,616,646
Alaska	54	0	55,986,000	3,991,019
Arizona	658	0	130,677,000	2,918,650
Arkansas	273	0	50,425,000	2,562,637
California	1,989	0	1,016,025,000	5,215,811
Colorado	199	0	196,628,000	10,218,764
Connecticut	200	0	131,148,000	4,465,615
Delaware	42	0	58,443,000	4,339,095
District of Columbia	63	0	359,817,000	8,730,016
Florida	67	0	357,934,000	49,233,149
Georgia	236	0	140,751,000	9,510,983
Hawaii	1	322,234,000	322,234,000	322,234,000
Idaho	178	0	24,886,000	773,135
Illinois	983	0	759,379,000	3,561,308
Indiana	434	0	62,234,000	4,733,539
Iowa	336	30,000	64,766,000	3,695,682
Kansas	312	0	86,955,000	2,853,497
Kentucky	173	0	174,361,000	5,466,827
Louisiana	193	0	60,116,000	3,797,166
Maine	281	0	43,186,000	497,463
Maryland	24	546,000	405,154,000	73,851,333
Massachusetts	399	0	363,705,000	9,824,256
Michigan	883	0	72,306,000	3,044,334
Minnesota	574	0	141,441,000	4,164,800
Mississippi	148	47,000	33,083,000	3,780,054
Missouri	555	0	118,210,000	3,078,739
Montana	421	0	27,030,000	592,874
Nebraska	261	0	136,545,000	2,575,138
Nevada	19	38,000	398,282,000	35,911,000
New Hampshire	177	0	30,523,000	1,028,898
New Jersey	688	0	69,437,000	2,380,517
New Mexico	143	0	167,409,000	4,332,615
New York	1,015	0	3,372,495,000	6,440,510
North Carolina	326	0	535,715,000	5,390,298
North Dakota	201	0	41,130,000	1,325,647
Ohio	1,042	0	93,898,000	2,534,003
Oklahoma	546	0	85,556,000	1,671,031
Oregon	216	0	259,461,000	7,258,009
Pennsylvania	775	0	276,370,000	4,160,708
Rhode Island	64	10,000	11,524,000	1,348,109
South Carolina	89	0	146,804,000	17,204,101
South Dakota	149	4,000	33,535,000	1,668,134
Tennessee	142	127,000	126,474,000	7,406,232
Texas	1,226	0	515,868,000	9,376,116
Utah	155	0	108,934,000	6,184,206
Vermont	142	0	22,357,000	540,704
Virginia	133	42,000	238,307,000	11,441,008
Washington	321	0	246,908,000	8,427,498
West Virginia	60	0	82,868,000	4,959,667
Wisconsin	427	0	55,984,000	2,828,272
Wyoming	48	213,000	23,732,000	2,867,958

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2022, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-15. Number of districts and minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state:
Fiscal year 2022

State	Number of districts	Minimum	Maximum	Mean
Total	18,188	\$0	\$319,758,000	\$453,069
Alabama	147	22,000	12,972,000	1,207,639
Alaska	54	0	2,099,000	173,907
Arizona	658	0	11,373,000	205,933
Arkansas	273	0	3,536,000	119,769
California	1,989	0	157,757,000	898,371
Colorado	199	0	46,166,000	474,106
Connecticut	200	0	4,905,000	206,190
Delaware	42	0	4,334,000	262,095
District of Columbia	63	0	13,212,000	391,302
Florida	67	0	89,272,000	10,914,821
Georgia	236	0	8,626,000	171,136
Hawaii	1	17,342,000	17,342,000	17,342,000
Idaho	178	0	5,950,000	113,562
Illinois	983	0	87,654,000	249,517
Indiana	434	0	8,793,000	230,548
Iowa	336	0	6,734,000	112,521
Kansas	312	0	3,215,000	31,788
Kentucky	173	0	11,298,000	511,775
Louisiana	193	0	2,183,000	54,238
Maine	281	0	5,025,000	120,737
Maryland	24	0	5,160,000	1,168,417
Massachusetts	399	0	13,910,000	128,025
Michigan	883	0	9,093,000	373,193
Minnesota	574	0	33,899,000	992,185
Mississippi	148	0	2,827,000	118,459
Missouri	555	0	13,290,000	321,159
Montana	421	0	1,118,000	22,762
Nebraska	261	0	1,237,000	12,981
Nevada	19	0	16,354,000	1,237,737
New Hampshire	177	0	563,000	27,994
New Jersey	688	0	50,731,000	708,283
New Mexico	143	0	675,000	21,231
New York	1,015	0	319,758,000	593,205
North Carolina	326	0	9,469,000	188,184
North Dakota	201	0	3,512,000	90,333
Ohio	1,042	0	33,886,000	340,286
Oklahoma	546	0	5,780,000	75,253
Oregon	216	0	11,498,000	240,037
Pennsylvania	775	0	58,276,000	701,964
Rhode Island	64	0	13,160,000	998,500
South Carolina	89	0	12,174,000	545,899
South Dakota	149	0	2,426,000	45,725
Tennessee	142	0	8,295,000	605,408
Texas	1,226	0	51,519,000	440,691
Utah	155	0	9,741,000	356,561
Vermont	142	0	4,654,000	73,282
Virginia	133	0	23,891,000	573,902
Washington	321	0	10,755,000	382,386
West Virginia	60	0	10,889,000	786,533
Wisconsin	427	0	31,904,000	348,747
Wyoming	48	0	1,664,000	139,479

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2022, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 2022

State	Number of districts	Minimum	Maximum	Mean
Total	18,188	\$0	\$38,599,178,000	\$50,318,643
Alabama	147	1,889,000	693,715,000	69,267,184
Alaska	54	695,000	805,025,000	53,248,352
Arizona	658	7,000	790,837,000	21,247,017
Arkansas	273	672,000	352,570,000	25,111,516
California	1,989	0	11,281,307,000	59,663,705
Colorado	199	788,000	1,715,633,000	73,448,688
Connecticut	200	0	540,087,000	67,042,690
Delaware	42	3,608,000	405,489,000	70,218,738
District of Columbia	63	233,000	1,757,377,000	49,326,095
Florida	67	7,863,000	4,461,339,000	531,910,791
Georgia	236	2,155,000	2,514,520,000	110,727,860
Hawaii	1	3,356,412,000	3,356,412,000	3,356,412,000
Idaho	178	0	353,127,000	18,007,646
Illinois	983	107,000	8,443,510,000	42,150,863
Indiana	434	151,000	592,450,000	35,841,903
Iowa	336	2,447,000	509,167,000	25,420,765
Kansas	312	7,000	809,822,000	26,047,609
Kentucky	173	3,780,000	1,849,152,000	58,643,266
Louisiana	193	902,000	827,566,000	58,196,705
Maine	281	0	142,297,000	12,327,456
Maryland	24	73,632,000	3,239,385,000	746,691,417
Massachusetts	399	162,000	2,188,103,000	68,058,632
Michigan	883	171,000	1,078,878,000	30,607,248
Minnesota	574	28,000	808,799,000	29,711,481
Mississippi	148	2,788,000	328,694,000	37,300,791
Missouri	555	602,000	484,777,000	24,586,112
Montana	421	13,000	144,809,000	5,617,950
Nebraska	261	2,211,000	907,800,000	21,215,586
Nevada	19	3,029,000	4,218,657,000	338,111,316
New Hampshire	177	11,000	212,414,000	21,909,904
New Jersey	688	0	1,506,779,000	57,538,872
New Mexico	143	319,000	1,267,997,000	34,222,350
New York	1,015	188,000	38,599,178,000	87,659,260
North Carolina	326	521,000	2,291,506,000	63,407,018
North Dakota	201	74,000	243,094,000	11,197,517
Ohio	1,042	43,000	1,021,781,000	28,458,403
Oklahoma	546	323,000	498,652,000	15,581,718
Oregon	216	30,000	1,215,978,000	51,878,005
Pennsylvania	775	924,000	4,343,232,000	54,092,132
Rhode Island	64	2,982,000	561,602,000	48,848,703
South Carolina	89	1,967,000	1,020,545,000	142,071,674
South Dakota	149	378,000	311,793,000	12,992,604
Tennessee	142	3,443,000	1,614,725,000	88,453,923
Texas	1,226	614,000	2,824,805,000	67,820,191
Utah	155	265,000	811,190,000	50,061,858
Vermont	142	257,000	109,125,000	17,535,366
Virginia	133	4,677,000	3,536,666,000	157,435,293
Washington	321	198,000	1,333,744,000	70,867,847
West Virginia	60	10,671,000	416,491,000	64,981,983
Wisconsin	427	1,179,000	1,354,503,000	33,717,248
Wyoming	48	3,706,000	271,082,000	39,148,771

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2022, Provisional Version 1a.

Appendix E–Survey Form



2022 ANNUAL SURVEY OF SCHOOL SYSTEM FINANCES

U.S. DEPARTMENT OF COMMERCE
U.S. CENSUS BUREAU

FORM **F-33** (09-29-2022)

In correspondence pertaining to this report, please refer to the Census File Number above your address.

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

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their financial accounts. We estimate public reporting burden for this collection of information to be an average of 97 hours if responding using the codes on this form, or 18.25 hours using state education agency account codes, including time for reviewing instructions, searching existing data sources, gathering and maintaining data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: erd.surveys@census.gov. Be sure to use "ERD Survey Comments 0607-0700" as the subject.

NOTE → Please read the instructions on pages 8 through 14 before completing this form.

Reference numbers pertain to revenue and expenditure codes contained in **Financial Accounting for Local and State School Systems: 2014 Edition**, National Center for Education Statistics (2015).

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

Part I	REVENUE - Continued	Amount - Omit cents
Section A - FROM LOCAL SOURCES - Continued		U22
17.	Interest earnings (1510)	U30
18.	Fines and forfeits	U50
19.	Private contributions (1920)	U97
20.	Miscellaneous other local revenue (1980, 1990)	C01
Section B - FROM STATE SOURCES (3100, 3200, 3800)		C04
1.	General formula assistance	C05
2.	Staff improvement programs	C06
3.	Special education programs	C07
4.	Compensatory and basic skills attainment programs	C08
5.	Bilingual education programs	C09
6.	Gifted and talented programs	C10
7.	Career and technical education programs	C11
8.	School meal programs	C12
9.	Capital outlay and debt service programs	C13
10.	Transportation programs	C14
11.	All other revenues from state sources	C15
Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)		C19
1.	Title I	C22
2.	IDEA, Part B, Sections 611 and 619 - Special Education Grants to States and Preschool Grants	C23
3.	Career and technical education	C26
4.	Title II, Part A - Supporting Effective Instruction	C25
5.	Title IV, Part A, Subpart 1, Section 4105 - Student Support and Academic Enrichment Grants	C27
6.	Title IV, Part B - 21st Century Community Learning Centers	C25
7.	School meal programs - Child Nutrition Act (exclude commodities)	C27
8.	Title V, Part B, Subpart 2 - Rural and Low-Income School Program	B11
9.	Title III, Part A - English Language Acquisition State Grants	C20
10.	All other federal aid through the state	B10
Section D - FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)		B12
1.	Title VII - Impact Aid	B14
2.	Title VI - Indian, Native Hawaiian, and Alaska Native Education	B13
3.	Title V, Part B, Subpart 1 - Small, Rural School Achievement Program	
4.	All other direct federal aid	



Part II CURRENT OPERATION EXPENDITURE			
Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object series 100)	Employee benefits only (Object series 200, except 240)	TOTAL (ALL current operation objects)
	(1)	(2)	(3)
1. Instruction (1000)	Z33	V10	E13
2. Support services, students (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	E07
4. Support services, general administration (2300)	V15	V16	E08
5. Support services, school administration (2400)	V17	V18	E09
6. Support services, operation and maintenance of plant (2600)	V21	V22	V40
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500 and 2900)	V37	V38	V90
Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS	V29	V30	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V60
11. Other			V65
Section C – NONELEMENTARY-SECONDARY PROGRAMS			V70
12. Community services (3300)			
13. Adult education			V75
14. Other			V80
Part III CAPITAL OUTLAY EXPENDITURES			Amount Omit cents
1. Construction (object 450)			F12
2. Land and existing structures (objects 710, 720, 740)			G15
3. Instructional equipment (object 730, function 1000)			K09
4. All other equipment (object 730, functions 2000, 3000, 4000)			K10
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY			Q11
1. Payments to other school systems (objects 511, 512, 561, 562, 566, 567, 591, 592)			
2. Payments to state governments (objects 565, 569)			L12
3. Payments to local governments (objects 565, 569)			M12
4. Interest on school system indebtedness (objects 832, 835)			I86

CONTINUE WITH PART V ON PAGE 4



Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		Amount Omit cents	
1. For employee benefits		C38	
2. All other (textbooks, school bus purchases, etc.)		C39	
Part VI DEBT		19H	
Section A - LONG TERM - Term of more than one year			
1. Outstanding at beginning of the fiscal year		21F	
2. Issued during fiscal year (revenue code 5110)		31F	
3. Retired during fiscal year (object 831)		41F	
4. Outstanding at end of fiscal year (line 1 plus line 2 minus line 3)			
Section B - SHORT TERM - Term of one year or less		61V	
1. Outstanding at beginning of fiscal year			
2. Outstanding at end of fiscal year		66V	
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CDs and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP - October 2021		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 2021		V33	
Part IX SPECIAL PROCESSING ITEMS			
Item	Code	Amount - Omit cents	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		
4. State revenue, nonspecified	C35		
5. Federal revenue, nonspecified	C36		
6. State payment on behalf of the LEA, instruction employee benefits	J13		
7. State payment on behalf of the LEA, student support services employee benefits	J17		
8. State payment on behalf of the LEA, instructional staff support employee benefits	J07		
9. State payment on behalf of the LEA, general administration employee benefits	J08		
10. State payment on behalf of the LEA, school administration employee benefits	J09		
11. State payment on behalf of the LEA, operation and maintenance of plant employee benefits	J40		
12. State payment on behalf of the LEA, student transportation employee benefits	J45		
13. State payment on behalf of the LEA, business/central/other employee benefits	J90		
14. State payment on behalf of the LEA, other employee benefits	J10		
15. Support services expenditures, nonspecified	V85		

CONTINUE WITH PART IX ON PAGE 5



Part IX SPECIAL PROCESSING ITEMS – Continued

Item	Code	Amount Omit Cents
16. Equipment expenditure, nonspecified	K11	
17. Own retirement system transfer, instruction	J12	
18. Own retirement system transfer, support services	J11	
19. Federal revenue on behalf of school system	B23	
20. State payment on behalf of the LEA, instructional nonbenefits	J14	
21. State payment on behalf of the LEA, support services nonbenefits	J96	
22. State payment on behalf of the LEA, noninstructional programs nonbenefits	J97	
23. State payment on behalf of the LEA, nonelementary-secondary programs	J98	
24. State payment on behalf of the LEA, capital outlay	J99	

Part X EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II and III

1. Payments to private schools (objects 563, 566)	V91	
2. Payments to charter schools (objects 562, 564, 567)	V92	
3. Total salaries and wages (object 100 – ALL functions)	Z32	
4. Total employee benefit payments (object 200 – ALL functions)	Z34	
5. Teacher salaries – Regular education programs (program 100)	Z35	
6. Teacher salaries – Special education programs (program 200)	Z36	
7. Teacher salaries – Vocational education programs (program 300)	Z37	
8. Teacher salaries – Other education programs (programs 400, 900)	Z38	
9. Textbooks (object 640, function 1000)	V93	
10. Utilities and energy services (objects 410, 620 – function 2600)	V95	
11. Technology-related supplies and purchased services (objects 351, 352, 432, 443, 530, 650 – ALL functions)	V02	
12. Technology-related equipment (objects 734, 735 – ALL functions)	K14	
13. RESA current expenditures on behalf of the LEA (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592)	CE3	

Part XI ESSA: CURRENT EXPENDITURES BY FUND TYPE (Exhibits of selected items reported above in II-A and II-B)

1. Current expenditures for public elementary-secondary education programs paid from state and local funds, excluding private funds, and including current expenditures paid from federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - state funds, local funds, and federal funds intended to replace local tax revenues only, excluding private funds; exclude objects 511, 512, 561-567, 569, 591, and 592)	CE1	
2. Current expenditures for public elementary-secondary education programs paid from federal funds, excluding federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - federal funds only, excluding federal funds intended to replace local tax revenues; exclude objects 511, 512, 561-567, 569, 591, and 592)	CE2	

CONTINUE WITH PART XII ON PAGE 6



Part XII SPECIAL EDUCATION CURRENT EXPENDITURES (Exhibits of selected items reported above in II-A and II-B)		
Item	Code	Amount – Omit cents
1. Current expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561, 562, 564, 565, 567, 591, and 592)	SE1	
2. Instructional expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, and 890 for function 1000; exclude objects 561, 562, 564, 565, 567, 591, and 592)	SE2	
3. Student support services expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, and 890 for function 2100; exclude objects 591 and 592)	SE3	
4. Instructional staff support services expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, and 890 for function 2200; exclude objects 591 and 592)	SE4	
5. Student transportation support services expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, and 890 for function 2700; exclude objects 511, 512, 591, and 592)	SE5	
Part XIII COVID-19 FEDERAL ASSISTANCE FUNDS (Exhibits of selected items reported above in I-C, II, and III)		
Section A – REVENUE		
1. Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund	AR1	
2. Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) Elementary and Secondary School Emergency Relief (ESSR II) Fund	AR1A	
3. American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	AR1B	
4. CARES Act Governor’s Emergency Education Relief (GEER I) Fund	AR2	
5. CRRSA Act Governor’s Emergency Education Relief (GEER II) Fund	AR2A	
6. CARES Act Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant	AR3	
7. Coronavirus Relief Fund (CRF)	AR6	
8. ARP Act Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	AR6A	
Section B – EXPENDITURE		
1. Current expenditures paid from COVID-19 Federal Assistance Funds for public elementary - secondary education (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592)	AE1	
2. Current expenditures paid from ESSER I Funds (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592)	AE1A	
3. Current expenditures paid from ESSER II Funds (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592)	AE1B	
4. Current expenditures paid from ARP ESSER Funds (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592)	AE1C	
5. Current expenditures paid from GEER I Funds (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592)	AE1D	
6. Current expenditures paid from GEER II Funds (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592)	AE1E	
7. Current expenditures paid from the CRF (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592)	AE1F	
8. Current expenditures paid from ARP Act SLFRF (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592)	AE1G	
9. Instructional expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, and 890 for function 1000; exclude objects 561-567, 569, 591, and 592)	AE2	

Part XIII COVID-19 FEDERAL ASSISTANCE FUNDS – Continued
(Exhibits of selected items reported above in I-C, II, and III)

Item	Code	Amount – Omit cents
Section B – EXPENDITURE – Continued		
10. Instructional expenditures paid from ESSER I Funds (objects 100-600, 810, and 890 for function 1000; exclude objects 561-567, 569, 591, and 592)	AE2A	
11. Instructional expenditures paid from ESSER II Funds (objects 100-600, 810, and 890 for function 1000; exclude objects 561-567, 569, 591, and 592)	AE2B	
12. Instructional expenditures paid from ARP ESSER Funds (objects 100-600, 810, and 890 for function 1000; exclude objects 561-567, 569, 591, and 592)	AE2C	
13. Instructional expenditures paid from GEER I Funds (objects 100-600, 810, and 890 for function 1000; exclude objects 561-567, 569, 591, and 592)	AE2D	
14. Instructional expenditures paid from GEER II Funds (objects 100-600, 810, and 890 for function 1000; exclude objects 561-567, 569, 591, and 592)	AE2E	
15. Instructional expenditures paid from the CRF (objects 100-600, 810, and 890 for function 1000; exclude objects 561-567, 569, 591, and 592)	AE2F	
16. Instructional expenditures paid from ARP Act SLFRF (objects 100-600, 810, and 890 for function 1000; exclude objects 561-567, 569, 591, and 592)	AE2G	
17. Support services expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, and 890 for function 2000; exclude objects 511, 512, 591, and 592)	AE3	
18. Capital outlay expenditures paid from COVID-19 Federal Assistance Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4	
19. Capital outlay expenditures paid from ESSER I Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4A	
20. Capital outlay expenditures paid from ESSER II Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4B	
21. Capital outlay expenditures paid from ARP ESSER Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4C	
22. Capital outlay expenditures paid from GEER I Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4D	
23. Capital outlay expenditures paid from GEER II Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4E	
24. Capital outlay expenditures paid from the CRF (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4F	
25. Capital outlay expenditures paid from ARP Act SLFRF (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4G	
26. Technology-related supplies and purchased services expenditures paid from COVID-19 Federal Assistance Funds (objects 351, 352, 432, 443, 530, 650 - ALL functions)	AE5	
27. Technology-related equipment expenditures paid from COVID-19 Federal Assistance Funds (objects 734, 735 - ALL functions)	AE6	
28. Support services operation and maintenance of plant expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, and 890 for function 2600; exclude objects 591 and 592)	AE7	
29. Food services operations expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, and 890 for function 3100; exclude objects 591 and 592)	AE8	

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

BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

Part I - REVENUE

Section A - FROM LOCAL SOURCES

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

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

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

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

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

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

Section B - FROM STATE SOURCES

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

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

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

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

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

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

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

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

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

Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

Line 1. Report all federal revenues distributed through Title I of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA). Include basic, concentration, targeted, and education finance incentive grants. Also include revenues from state assessment grants, grants for the education of migratory children, and grants for prevention and intervention programs for neglected, delinquent, or at-risk children.

Line 2. Report federal revenues awarded under the Individuals with Disabilities Education Act (IDEA 2004). Only include formula grants authorized in Part B, sections 611 and 619 of this legislation. Exclude grants authorized in Part C of this law; report these grants in Part I-C10 of this form instead. Also exclude project grants authorized in Part D of this law; report these grants in Part I-D4 of this form instead.

Line 3. Report all federal revenues distributed through the state for career and technical education programs. Include formula grants authorized by section 131 of the Carl D. Perkins Career and Technical Education Act. Also include revenues from Basic State Grants authorized under this law.

Line 4. Report all Supporting Effective Instruction formula grants distributed through Title II, Part A of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

Line 5. Report all Student Support and Academic Enrichment Grants distributed through Title IV, Part A, subpart 1, section 4105 of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

Line 6. Report all 21st Century Community Learning Centers grants distributed through Title IV, Part B of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

Line 7. Report all federal revenues from school meal and child nutrition programs authorized under the Child Nutrition Act. Include federal reimbursement revenues provided under the National School Lunch Act, School Breakfast Program, Special Milk Program, a la carte sales, etc. **Report cash payments only – exclude the value of donated commodities.**

Line 8. Report all grants received from the Rural and Low-Income School Program under Title V, Part B, subpart 2 of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA). Only include federal revenues disbursed through the state under Title V, Part B, subpart 2 of this law; federal grants awarded directly to local education agencies under Title V, Part B, subpart 1 should be reported in Part I-D3 of this form instead.



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

Line 9. Report all project grants for English language acquisition distributed through the state under Title III of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

Line 10. Report the total of all other federal funds disbursed through the state to the local education agency not included in lines 1 through 9 above. Include comprehensive literacy development grants under Title II, Part B, subpart 2, and charter school grants received through the state authorized under Title IV, Part C of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA). Also include Education for Homeless Children and Youth grants authorized under the McKinney-Vento Homeless Assistance Act and grants authorized in Part C of IDEA. Report in Part IX the amount of any federal revenue item that cannot be reported because the item covers more than one of the items in Parts IC1-10 and ID1-4, such as "total federal revenues" not broken down by program.

Section D – FROM FEDERAL SOURCES DIRECTLY

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

Line 2. Report all project and formula grants for Indian, Native Hawaiian, and Alaska Native education distributed under Title VI of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

Line 3. Report all grants received from the Small, Rural School Achievement Program under Title V, Part B, subpart 1 of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA). Only include federal revenues awarded directly to the local education agency under Title V, Part B, subpart 1 of this law; federal grants disbursed through the state under Title V, Part B, subpart 2 should be reported in Part I-C9 of this form instead.

Line 4. Report the total of all other federal grants awarded directly to the local education agency not included in lines 1 through 3 above. Include project grants authorized under Part D of IDEA, as well as federal Head Start, magnet schools, and gifted and talented program grants provided directly to the local education agency. Report in Part IX the amount of any federal revenue item that cannot be reported because the item covers more than one of the items in Parts IC1-10 and ID1-4, such as "total federal revenues" not broken down by program.

Part II – CURRENT OPERATION EXPENDITURE

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

Exclude from Part II	Include instead in:
Capital outlay expenditures	Part III
Payments to other school systems	Part IV, line 1
Payments to the state, cities, counties, or special districts	Part IV, lines 2 and 3
Debt service payments	Part IV, line 4 and Part VI, Section A, line 3
State payments on behalf of school systems	Part IX, lines 6–14

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

Parenthetical references in bold below pertain to function codes contained in Financial Accounting for Local and State School Systems: 2014 Edition, National Center for Education Statistics (2015).

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

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

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

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

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

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

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

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

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

Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS

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

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

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

Section C – NONELEMENTARY-SECONDARY PROGRAMS

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

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

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

Part III – CAPITAL OUTLAY EXPENDITURES

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

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

Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

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

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

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

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

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

Part VI – DEBT

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

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

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

Part VIII – FALL MEMBERSHIP – OCTOBER, 2021

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2021 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the National Center for Education Statistics' Common Core of Data Local Education Agency Universe Survey.*

Part IX – SPECIAL PROCESSING ITEMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CONTINUE ON PAGE 11



Part IX – SPECIAL PROCESSING ITEMS – Continued

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

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

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

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

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

Part X – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II AND III

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

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

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

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

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

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

Line 10. Utilities and energy services (objects 410, 620 – function 2600). Report expenditures for utility services (object 410), such as water and sewerage services, and energy expenditures (object 620), such as gas, oil, coal, and gasoline. Services received from public or private utility companies should also be included here. Exclude expenditures for telephone or internet services.

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

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

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

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

Line 13. RESA current expenditures on behalf of the LEA (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592). Report current expenditures made by regional education service agencies (RESAs) and other specialized service agencies (e.g., supervisory unions) that benefit this LEA. If a RESA (or other specialized service agency) provides services to multiple LEAs, only include current expenditures that benefit this specific LEA. Include current expenditures made by RESAs corresponding to column (3) of Part II – Sections A and B of this form; exclude other expenditures such as nonelementary-secondary (e.g., community services, adult education) and capital outlay expenditures. To avoid duplication, do not include current expenditures made by RESAs on behalf of this LEA here if those expenditures are already reported by this LEA in Part II – Sections A and B of this form.

Part XI – ESSA: CURRENT EXPENDITURES BY FUND TYPE (Exhibits of selected items reported above in II-A and II-B)

Line 1. Current expenditures for public elementary-secondary education programs paid from state and local funds, excluding private funds, and including current expenditures paid from federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - state funds, local funds, and federal funds intended to replace local tax revenues only, excluding private funds; exclude objects 511, 512, 561-567, 569, 591, and 592). Report all current expenditures for the LEA paid from state and local funds, including federal funds intended to replace local tax revenues. Include both current expenditures paid directly by the LEA from state and local funds and expenditures paid by the state on behalf of the LEA. Exclude current expenditures for the LEA paid from federal funds, current expenditures paid from private funds, and state and local fund payments to charter schools outside the LEA and to private schools. Also exclude any state and local fund payments to other school districts. This amount should be equal to the sum of all state and local fund expenditures reported in column (3) of Part II - Sections A and B of this form, less state and local fund payments to charter schools outside the LEA and to private schools.

Line 2. Current expenditures for public elementary-secondary education programs paid from federal funds, excluding federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - federal funds only, excluding federal funds intended to replace local tax revenues; exclude objects 511, 512, 561-567, 569, 591, and 592). Report all current expenditures for the LEA paid from federal funds, excluding federal funds intended to replace local tax revenues. Include current expenditures paid directly by the LEA from federal funds, excluding federal funds intended to replace local tax revenues. Exclude current expenditures for the LEA from state and local funds, as well as federal fund payments to charter schools outside the LEA and to private schools. Also exclude any state and local fund payments to other school districts. This amount should be equal to the sum of all federal fund expenditures reported in column (3) of Part II - Sections A and B of this form, less federal fund payments to charter schools outside the LEA and to private schools.



Part XII – SPECIAL EDUCATION CURRENT EXPENDITURES (Exhibits of selected items reported above in II-A and II-B)

For the purposes of the reporting instructions in this section, “special education programs” refers to activities for elementary-secondary students who require assistance to accommodate specific disabilities (program 200). These programs include services related to medical, physical, mental, and psychological disabilities, such as mental retardation, orthopedic impairment, emotional disturbance, developmental delay, specific learning disabilities, hearing and visual impairments, health impairments, and speech or language impairments.

Exclude from the reporting in this section programs for services not related to the accommodation of specific disabilities, such as programs for the gifted and talented, alternative/at-risk education programs, and bilingual or English language learner programs.

Line 1. Current expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561, 562, 564, 565, 567, 591, and 592). Report all current expenditures for special education (program 200). Include current expenditures for special education paid directly by the LEA and paid by the state on behalf of the LEA. Also include tuition payments to private schools for special education (object 563), current expenditures for special education voucher programs (object 566), and special education payments made to non-LEA entities such as residential treatment centers and juvenile justice facilities (object 569). Exclude any special education payments made to other LEAs, including any charter schools outside the LEA.

Line 2. Instructional expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, and 890 for function 1000; exclude objects 561, 562, 564, 565, 567, 591, and 592). Report current expenditures for special education activities dealing directly with the interaction of teachers and students in the classroom, other locations such as a home or hospital, and in other learning situations such as those involving co-curricular activities. Also include amounts for the activities of instructional aides or assistants engaged in special education programs.

Include instructional expenditures for special education paid directly by the LEA and paid by the state on behalf of the LEA. Also include tuition payments to private schools for special education and payments for special education voucher programs. Exclude any special education payments for instruction made to other LEAs, including any charter schools outside the LEA.

Assuming an amount can be reported above for “Current expenditures for public elementary-secondary special education programs” (line 1), any instructional special education expenditures reported here should also be reported in line 1 of this section.

Line 3. Student support services expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, and 890 for function 2100; exclude objects 591 and 592). Report student support services current expenditures for special education (program 200), such as current expenditures for administrative, guidance, health, and other support for students that enhance instruction for special education. Include special education expenditures for school health services, psychological services, speech services, occupational therapy, physical therapy, and visually impaired services. Also include special education expenditures for attendance, social work, and guidance counseling services. Include student support services expenditures for special education paid directly by the LEA and paid by the state on behalf of the LEA. Exclude any special education payments for student support services made to other LEAs, including any charter schools outside the LEA.

Assuming an amount can be reported above for “Current expenditures for public elementary-secondary special education programs” (line 1), any student support services special education expenditures reported here should also be reported in line 1 of this section.

Line 4. Instructional staff support services expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, and 890 for function 2200; exclude objects 591 and 592). Report instructional staff support services current expenditures for special education (program 200). Include current expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, academic assessment, and media, library, and instruction-related technology services. Include both instructional staff support services expenditures for special education paid directly by the LEA and paid by the state on behalf of the LEA. Exclude any special education payments for instructional support services made to other LEAs, including any charter schools outside the LEA.

Assuming an amount can be reported above for “Current expenditures for public elementary-secondary special education programs” (line 1), any instructional staff support services special education expenditures reported here should also be reported in line 1 of this section.

Line 5. Student transportation support services expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, and 890 for function 2700; exclude objects 511, 512, 591, and 592). Report student transportation support services current expenditures for special education (program 200). Include current expenditures for vehicle operation, monitoring riders, and vehicle servicing and maintenance. Include both student transportation support services expenditures for special education paid directly by the LEA and paid by the state on behalf of the LEA. Exclude equipment expenditures for buses and other vehicles used for student transportation. Also, exclude any special education payments for student transportation made to other LEAs, including any charter schools outside the LEA.

Assuming an amount can be reported above for “Current expenditures for public elementary-secondary special education programs” (line 1), any student transportation support services special education expenditures reported here should also be reported in line 1 of this section.

Part XIII – COVID-19 FEDERAL ASSISTANCE FUNDS (Exhibits of selected items reported above in I-C, II, and III)

For the purposes of the reporting instructions in this section, “COVID-19 Federal Assistance Funds” refers to any federal funds authorized by (1) the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Pub. L. 116-136), (2) the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021 (Pub. L. 116-260), or (3) the America Rescue Plan (ARP) Act of 2021 (Pub. L. 117-2). For the items in this section, only report federal revenues and expenditures from funds authorized through the aforementioned Acts; do not include revenues and expenditures from any other COVID-19 (i.e., coronavirus disease 2019) assistance funding that your state’s LEAs may have received.

The CARES, CRRSA, and ARP Acts are economic assistance packages that were enacted by the U.S. Congress in 2020 and 2021. The Acts respond to the COVID-19 outbreak and its impact on the economy, public health, state and local governments, individuals, and businesses.

Section A – REVENUE

Line 1. Report all federal revenues received from the Elementary and Secondary School Emergency Relief (ESSER I) Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Include state payments made from this fund on behalf of the LEA. Do not include federal revenues received from the Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act or the American Rescue Plan (ARP) here; report these revenues in lines 2 and 3 of this section instead.

Line 2. Report all federal revenues received from the Elementary and Secondary School Emergency Relief (ESSER II) Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. Include state payments made from this fund on behalf of the LEA. Do not include federal revenues received from the Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act or the American Rescue Plan (ARP) here; report these revenues in lines 1 and 3 of this section instead.

Line 3. Report all federal revenues received from the Elementary and Secondary School Emergency Relief (ARP ESSER) Fund authorized by the American Rescue Plan (ARP) Act. Include state payments made from this fund on behalf of the LEA. Do not include federal revenues received from the Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act or the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act here; report these revenues in lines 1 and 2 of this section instead.

Line 4. Report all federal revenues received from the Governor’s Emergency Education Relief (GEER I) Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Include state payments made from this fund on behalf of the LEA. Do not include federal revenues received from the Governor’s Emergency Education Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act here; report these revenues in line 5 of this section instead.

Line 5. Report all federal revenues received from the Governor’s Emergency Education Relief (GEER II) Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. Include state payments made from this fund on behalf of the LEA. Do not include federal revenues received from the Governor’s Emergency Education Relief Fund authorized by Coronavirus Aid, Relief, and Economic Security (CARES) Act here; report these revenues in line 4 of this section instead.

Line 6. Report all federal revenues received from the Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) discretionary grant program authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Include state payments made from this fund on behalf of the LEA.

Line 7. Report all federal revenues received from the Coronavirus Relief Fund (CRF), as authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act and extended under the Coronavirus Response and

Relief Supplemental Appropriations (CRRSA) Act. Include state payments made from this fund on behalf of the LEA.

Line 8. Report all federal revenues received from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) authorized by the ARP Act. Include state payments made from this fund on behalf of the LEA.

Section B – EXPENDITURE

Line 1. Current expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592). Report all current expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act. Include current expenditures from these funds paid directly by the LEA and paid by the state on behalf of the LEA. Exclude payments from these funds to charter schools outside the LEA and to private schools. Also exclude any payments from these funds to other school districts.

Lines 2-8. Current expenditures by specific source of COVID-19 Federal Assistance Fund (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592). Report all current expenditures for public elementary-secondary education from line 1 above that were paid from each of the following sources of funds:

- Line 2: Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (ESSER I)
- Line 3: Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (ESSER II)
- Line 4: Elementary and Secondary School Emergency Relief Fund authorized by the American Rescue Plan (ARP) Act (ARP ESSER)
- Line 5: Governor's Emergency Education Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (GEER I)
- Line 6: Governor's Emergency Education Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (GEER II)
- Line 7: Coronavirus Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act and extended under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (CRF)
- Line 8: Coronavirus State and Local Fiscal Recovery Funds authorized by the American Rescue Plan (ARP) Act (SLFRF)

Include current expenditures from these funds paid directly by the LEA and paid by the state on behalf of the LEA. Exclude payments from these funds to charter schools outside the LEA and to private schools. Also exclude any payments from these funds to other school districts.

Any current expenditures reported in lines 2-8 above should also be reported in line 1 of this section.

Line 9. Instructional expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, and 890 for function 1000; exclude objects 561-567, 569, 591, and 592). Report all instructional current expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act. Include instructional expenditures from these funds paid directly by the LEA and paid by the state on behalf of the LEA. Exclude payments from these funds to charter schools outside the LEA and to private schools. Also, exclude any payments from these funds to other school districts.

Assuming an amount can be reported above for "Current expenditures paid from COVID-19 Federal Assistance Funds" (line 1), any instructional expenditures reported here should also be reported in line 1 of this section.

Lines 10-16. Instructional expenditures by specific source of COVID-19 Federal Assistance Fund (objects 100-600, 810, 820, and 890 for function 1000; exclude objects 561-567, 569, 591, and 592). Report all instructional current expenditures for public elementary-secondary education from line 9 above that were paid from each of the following sources of funds:

- Line 10: Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (ESSER I)

- Line 11: Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (ESSER II)
- Line 12: Elementary and Secondary School Emergency Relief Fund authorized by the American Rescue Plan (ARP) Act (ARP ESSER)
- Line 13: Governor's Emergency Education Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (GEER I)
- Line 14: Governor's Emergency Education Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (GEER II)
- Line 15: Coronavirus Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act and extended under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (CRF)
- Line 16: Coronavirus State and Local Fiscal Recovery Funds authorized by the American Rescue Plan (ARP) Act (SLFRF)

Include instructional expenditures from these funds paid directly by the LEA and paid by the state on behalf of the LEA. Exclude payments from these funds to charter schools outside the LEA and to private schools. Also exclude any payments from these funds to other school districts.

Any instructional expenditures reported in lines 10-16 above should also be reported in line 9 of this section. Instructional expenditures reported in lines 10-16 should also be reported within the corresponding fund-based expenditure lines in lines 2-8 of this section (e.g., any ESSER I instructional expenditures reported in line 10 of this section should also be included within the ESSER I current expenditures reported in line 2).

Line 17. Support services expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, and 890 for function 2000; exclude objects 511, 512, 591, and 592). Report all support services current expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act. Include support services expenditures for student, instructional staff, general administration, school administration, operation and maintenance of plant, student transportation, business, central, and other support services. Include support services expenditures from these funds paid directly by the LEA and paid by the state on behalf of the LEA. Exclude expenditures for food services, enterprise operations, and other noninstructional services programs. Also exclude expenditures for community services, adult education, and other nonelementary secondary programs, as well as any payments to other school districts.

Assuming an amount can be reported above for "Current expenditures paid from COVID-19 Federal Assistance Funds" (line 1), any support services expenditures reported here should also be reported in line 1 of this section.

Line 18. Capital outlay expenditures paid from COVID-19 Federal Assistance Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions). Report all capital outlay expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act. Include expenditures for construction, land and existing structures, and equipment. Include CARES Act capital outlay expenditures paid directly by the LEA and paid by the state on behalf of the LEA.

Lines 19-25. Capital outlay expenditures by specific source of COVID-19 Federal Assistance Fund (objects 100-700, and 890 for function 4000; object 700 for ALL functions). Report all capital outlay expenditures from line 18 above that were paid from each of the following sources of funds:

- Line 19: Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (ESSER I)
- Line 20: Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (ESSER II)
- Line 21: Elementary and Secondary School Emergency Relief Fund authorized by the American Rescue Plan (ARP) Act (ARP ESSER)
- Line 22: Governor's Emergency Education Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (GEER I)
- Line 23: Governor's Emergency Education Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (GEER II)



- Line 24: Coronavirus Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act and extended under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (CRF)
- Line 25: Coronavirus State and Local Fiscal Recovery Funds authorized by the American Rescue Plan (ARP) Act (SLFRF)

Include capital outlay expenditures from these funds paid directly by the LEA and paid by the state on behalf of the LEA.

Any capital outlay expenditures reported in lines 19-25 above should also be reported in line 18 of this section.

Line 26. Technology-related supplies and purchased services expenditures paid from COVID-19 Federal Assistance Funds (objects 351, 352, 432, 443, 530, 650 - ALL functions). Report expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act for supplies and purchased services that are technology-related. For technology-related supplies, include expenditures on supplies that are typically used in conjunction with technology-related hardware or software (e.g., compact discs, flash drives, cables, and monitor stands). Technology-related equipment costs below the capitalization threshold (e.g., laptop, Kindle, and iPad costs that fall below the capitalization threshold) should also be reported here.

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

Expenditures reported in this item should also be included within the corresponding COVID-19 Federal Assistance Funds expenditure totals reported in lines 1, 9, 17, 28, and 29 of this section as appropriate (e.g., any instructional technology related supplies and purchased services expenditures reported here should also be reported in lines 1 and 9 of this section).

Expenditures from COVID-19 Federal Assistance Funds for technology-related equipment should not be reported here, but instead be reported in the "Technology-related equipment expenditures from COVID-19 Federal Assistance Funds" category (line 27 of this section).

Line 27. Technology-related equipment expenditures paid from COVID-19 Federal Assistance Funds (objects 734, 735 - ALL functions). Report expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act for technology-related hardware and software used for educational or administrative purposes that exceed the capitalization threshold. Include purchases of network equipment, servers, personal computers, printers, scanners, other peripherals, and other electronic devices. Do not include expenditures for nontechnology-related equipment such as machinery (object 731), vehicles (object 732), and furniture (object 733). Expenditures from COVID-19 Federal Assistance Funds for technology-related supplies or equipment below the capitalization threshold should not be reported here, but instead be reported in the "Technology-related supplies and purchased services expenditures from COVID-19 Federal Assistance Funds" category (line 26 of this section).

Assuming an amount can be reported above for "Capital outlay expenditures paid from COVID-19 Federal Assistance Funds" (line 18), any technology-related equipment expenditures reported here should also be reported in line 18 of this section.

Line 28. Support services operation and maintenance of plant expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, and 890 for function 2600; exclude objects 591 and 592). Report all support services current expenditures for operation and maintenance of plant from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act. Include expenditures from these funds for buildings services, care and upkeep of grounds and equipment, cleaning and sanitation, and security services paid directly by the LEA and paid by the state on behalf of the LEA. Exclude any payments from these funds to charter schools outside the LEA and to other school districts.

Assuming amounts can be reported above for "Current expenditures paid from COVID-19 Federal Assistance Funds" (line 1) and "Support services expenditures paid from COVID-19 Federal Assistance Funds" (line 17), any operations and maintenance of plant expenditures reported here should also be reported in lines 1 and 17 of this section.

Line 29. Food services operations expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, and 890 for function 3100; exclude objects 591 and 592). Report all food services operations current expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act. Include expenditures from these funds for activities concerned with providing food to students and staff that are paid directly by the LEA and paid by the state on behalf of the LEA. Exclude any payments from these funds to charter schools outside the LEA and to other school districts. Assuming an amount can be reported above for "Current expenditures paid from COVID-19 Federal Assistance Funds" (line 1), any food services operations expenditures reported here should also be reported in line 1 of this section.