

Documentation for the NCES Common Core of Data
National Public Education Financial Survey (NPEFS),
School Year 2021-22 (Fiscal Year 2022):
Provisional File Version 1a

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Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2021-22 (Fiscal Year 2022)

Provisional File Version 1a

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I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2021-22 (Fiscal Year 2022), Provisional File Version 1a

This documentation is for the provisional version 1a file of the National Public Education Financial Survey (NPEFS) 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, along with information required to understand and access the data file.

The Common Core of Data (CCD) is one of NCES's primary survey programs on public elementary and secondary education in the United States. NPEFS is one component of the CCD. The other components include nonfiscal universe data (enrollment and staff data at the state, local education agency (LEA), and school levels); the School District Finance Survey (F-33); and the School-Level Finance Survey (SLFS). The principal users of CCD data are the federal government, the education research community, state and local government officials (including school boards and LEA administrators), and the general public.

Congress authorizes NCES to collect these data through the Education Sciences Reform Act of 2002 (20 U.S.C. § 9543). NCES and the Economic Reimbursable Surveys Division (ERD) of the U.S. Census Bureau collaborate to collect public education finance data, with the Census Bureau acting as the primary collection agent for NPEFS.

NPEFS provides state-level aggregate finance data for revenues and expenditures for public elementary and secondary education.

The NPEFS data are useful to (1) chief officers of state education agencies (SEAs), (2) policymakers in the executive and legislative branches of federal and state governments, (3) education policy and public policy researchers, (4) the press, and (5) citizens interested in information about education finance.

SEAs in the 50 states, the District of Columbia, and five U.S. Outlying Areas (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands) report aggregated state-level finance data to NPEFS. The data file is organized by state or jurisdiction and contains revenue data by funding source, expenditure data by function and object,¹ and average daily attendance (ADA) data. The NPEFS file also includes total student membership data collected by the State Nonfiscal Public Elementary/Secondary Education Survey.²

¹Function is defined as a category of expenditure defining the activity supported by the service or commodity bought, while object is defined as a category of expenditure defining the service or commodity bought. For more definitions of terms used in this report, please see Appendix B-Glossary.

² U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "State Nonfiscal Public Elementary/Secondary Education Survey Data," SY 2021-22, Membership Version 1a.

II. User's Guide

The FY 22 NPEFS data file contains 56 records (one for each state or jurisdiction). Each record contains 378 fields (4 record identification fields, 187 data fields, and 187 imputation flag fields).

The appendices of this document provide the following information:

- Appendix A—record layout for the data file;
- Appendix B—glossary with definitions of key variables;
- Appendix C—state abbreviations and American National Standards Institute (ANSI)³ state codes;
- Appendix D—state-by-state list of imputations and edits;
- Appendix E—fiscal data plan questions;
- Appendix F—state-by-state responses to the fiscal data plan questions;
- Appendix G—frequencies of imputation flags and minimum, maximum, and mean of numeric variables;
- Appendix H—fiscal year definitions and specific state notes; and
- Appendix I—the survey form.

File Versions

NCES maintains strict version control of CCD files. The 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” corresponds to a public release.⁴ For school year 2022-21 (FY 22), the “1a” file is the first provisional file release.

NCES releases a provisional 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.) Data in provisional data files have undergone a minimum of one round of data review and editing. NCES may update the file if SEAs report revised data to address errors in a provisional data file.

The data source for the First Look report entitled *Revenues and Expenditures for Public Elementary and Secondary Education: FY 22* is the FY 22 NPEFS provisional data file. This report provides users with an opportunity to access provisional NPEFS data that have been reviewed, edited, and imputed.

The provisional data are subject to an extensive review and editing process. Revisions submitted after the provisional data file is locked will be incorporated in the final file for each fiscal year. Final data files are released at the time of the release of provisional data for the following year.

³ANSI state codes replace the Federal Information Processing Standards (FIPS) state codes previously issued by the National Institute of Standards and Technology (NIST) for the 50 states, the District of Columbia, and the U.S. Outlying Areas. ANSI state code values map directly to the retired FIPS state code values.

⁴Letters “b” through “z” are used for internal version control.

File names

The names of the FY 22 releases are as follows:

- Stfis22_1a.txt (tab-delimited text file)
- Stfis22_1a.xlsx (Microsoft Excel file)

The first seven characters indicate the file contents and year, and the last two characters indicate the file version. “Stfis” stands for state fiscal, “22” stands for FY 22, and “1” indicates that the file is ready for initial release by NCES.

A. Survey Methodology

SEAs in the 50 states, the District of Columbia, and five U.S. Outlying Areas (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands) participate in the NPEFS collection.

SEAs appoint state fiscal coordinators to work with NCES and the Census Bureau to provide accurate and comparable data across states and jurisdictions. NCES and the Census Bureau provide annual training workshops for state fiscal coordinators that are designed to improve the efficiency and efficacy of reporting the NPEFS data. The annual training workshops cover topics designed to improve data quality, including the comprehensive review of data items; online training on data submission; discussion of reporting and editing processes; and interchange on coordinating submission of fiscal data with the state’s data systems. During these training workshops, state fiscal coordinators have opportunities to exchange ideas. State fiscal coordinators also provide valuable feedback in these workshops that allows NCES to identify and address current issues related to school finance reporting so that the data continue to be relevant and timely.

Prior to reporting the NPEFS data, SEAs must compile fiscal data from the LEAs that operate or support public elementary and secondary schools. SEAs may review and edit data from their LEAs to enhance data quality. SEAs also include revenues and expenditures for any state-run schools, such as schools with special education programs or juvenile justice facilities that provide education services. NCES and SEAs work cooperatively to ensure comparability between the data items requested and reported.

In addition to the state fiscal coordinator, each SEA assigns a certifying official⁵ who certifies that the data constitute a true and full report of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools.

⁵ NCES requires that each Chief State School Officer designate in writing a certifying official to be responsible for authenticating the submission for his or her state. The certifying official must be a fiscal official at the highest level in the SEA (U.S. Department of Education 2023).

The FY 22 NPEFS data collection opened on January 31, 2023 and closed on August 15, 2023. Upon receipt of a state’s submission, Census Bureau and NCES analysts reviewed the data for possible errors or anomalies. Between August 15, 2023 and August 15, 2024, some SEAs take the opportunity to report revisions to correct or resolve errors in their original submission.

Missing, nonapplicable, and suppressed data

Missing data are reported as “-1” in the data file, nonapplicable data are reported as “-2,”⁶ and true zero data remain as “0.” The FY 22 NPEFS Reporting Instructions (U.S. Department of Education 2022) request that states report “0” using the Z flag for data items for which no activity has occurred and “-1” using the M flag for items for which activity has occurred, but for which data are missing. Zeros reported as not applicable are designated as -2 using the N flag. State education agencies were instructed to report data as not applicable when the funds were not awarded to local education agencies (LEAs) for use during that school year or LEAs were otherwise not able to receive these funds. In some instances, a “-1” or “-2” may have been reported when there was no activity. Conversely, a “0” may have been reported when, in fact, there was some activity. When producing the final file, NCES edits some “-1,” “-2,” and “0” responses (e.g., textbook expenditures reported as “0” might be edited to “-1”). Data that have been edited are denoted with a companion flag of “A.” Beginning with FY 10, CCD identifies submitted NPEFS data that do not meet NCES data quality standards by reporting the data item as “-9” and the companion flag as “A.” This suppression would only occur with numeric data items.

Average daily attendance data and student membership counts

The report from SEAs includes average daily attendance, revenue, and expenditure data from which NCES determines the average State Per Pupil Expenditure (SPPE) for elementary and secondary education, as defined in section 9101(2) of the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 7801(2)). In addition to using the SPPE data as general information on the financing of elementary and secondary education, the Secretary uses these data directly in calculating allocations for certain formula grant programs, including, but not limited to, title I, part A, of the ESEA; Impact Aid; and Indian Education programs. Other programs, such as the Education for Homeless Children and Youth program under title VII of the McKinney-Vento Homeless Assistance Act, and the Student Support and Academic Enrichment Grants under title IV, part A of the ESEA, make use of SPPE data indirectly because their formulas are based, in whole or in part, on State title I, part A, allocations.⁷ SPPE is calculated by dividing net current expenditures by average daily attendance (ADA).

⁶ For example, in states where none of the school districts have independent tax-raising authority, the variables Local Revenue Property Tax (R1A) and Local Revenue Nonproperty Tax (R1B) are reported as “-2.”

⁷ Department of Education, Notice of Submission of Data by State Education Agencies; Submission Dates for State Revenue and Expenditure Reports for Fiscal Year 2022, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports, 87 Federal Register 78663 (December 22, 2022).

Title I of the Elementary and Secondary Education Act of 1965 as amended by the Every Student Succeeds Act (ESSA) requires SEAs to collect and report ADA data. ADA is the average daily attendance for the school year. SEAs may report ADA data per their state’s definition or by the federal statutory definition used by NCES.

The federal statutory definition of ADA is as follows:

- (i) the aggregate number of days of attendance of all students during a school year; divided by
- (ii) the number of days school is in session during that year. 20 U.S.C. §7801(1)

Thus, NCES calculates ADA by summing the counts of resident students attending public school each day of the school year and then dividing by the total number of days that school is in session during the school year. The NCES definition requires every school or school district in a state to collect attendance every day it is in session, and to record the number of days it is in session. ADA data in the NPEFS data file are not necessarily comparable across states because some states use their own state definitions while other states use the NCES definition.

Title I of the Elementary and Secondary Education Act of 1965 as amended by the Every Student Succeeds Act (ESSA) permits the conversion of average daily membership to average daily attendance when the state uses average daily membership for to calculate state funding allocations (20 U.S.C. §7801(1)(B)). States that use this conversion were asked to respond “yes” to question 10 on the fiscal data plan (see Exhibit F-9).

During FY 20 and FY 21, many school districts across the country closed their school buildings for in-person learning and began providing virtual instruction in an effort to prevent the spread of COVID-19. In order to collect the most consistent and measurable data possible, the U.S. Department of Education issued a letter to the chief state school officers outlining options for states to report average daily attendance data for the 2019-2020 school year (Ryder and Woodworth 2021). For the 2020-21 and 2021-22 school years, SEAs were asked to report attendance for all days that school was in session and for which attendance was collected, including remote learning days which occurred due to COVID-19. SEAs had the flexibility to report ADA even if they were unable to report for all schools or LEAs, or if schools or LEAs had a temporary inability to report attendance. States were asked to describe any irregularities in ADA in question 9 of the fiscal data plan (see Appendix F). States also provided comments regarding how ADA was affected by the COVID-19 pandemic and whether any students or LEAs were excluded from the calculation of ADA. These comments are included in the state notes (see Appendix H).

The NPEFS file also includes student membership data (MEMBR21) from the State Nonfiscal Public Elementary/Secondary Education Survey collection for SY 2021-22. Student membership is defined as the official, unduplicated student enrollment, including students both present and absent, excluding duplicate counts of students within a specific school or LEA or students whose student membership is reported by another school or LEA, on the school day closest to October 1. Because CCD student

membership is collected using a consistent definition for every state, NCES uses it, rather than average daily attendance, in the calculation of expenditures per pupil in the NPEFS reports.

Employee Benefits Data

NPEFS collects employee benefits data for the functions of instruction, support services, and operation of noninstructional services. NPEFS respondents are currently reporting employee benefits, which are defined as the “Amounts paid by the school district on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefits payments and although not directly paid to employees, nevertheless are part of the cost of personal services.”⁸ The definition of employee benefits is derived from the NCES school finance accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). NPEFS does not collect actuarially determined annual required contributions;⁹ accrued annual requirement contribution liability;¹⁰ or the actuarial value of pension plan assets.¹¹

Use of Crosswalk Software

Since the FY 89 data collection, the Census Bureau has been utilizing “crosswalk” software to assist states in their reporting and to improve the comparability of data across states. This software converts a state’s existing accounting reports to uniform federal standards, as described in the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). The following states used crosswalk software provided by NCES in the FY 22 collection: Alabama, California, Illinois, Mississippi, Montana, New Jersey, New Mexico, New York, North Carolina, Oregon, South Carolina, South Dakota, and Wisconsin.

NCES edit checks

Pursuant to NCES statistical standards, NPEFS staff engages in data editing, which is an iterative and interactive process that includes procedures for detecting and correcting errors in the data.

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

- trend analysis for multiple years;
- large value and percentage fluctuations;

⁸ Appendix B specifies that employee benefits include “amounts paid by, or on behalf of, an LEA for retirement contributions, health insurance, social security contributions, unemployment compensation, worker’s compensation, tuition reimbursements, and other employee benefits.”

⁹ Actuarially determined annual required contributions are the annual required contribution (ARC) that incorporates both the cost of benefits in the current year and the amortization of the plan’s unfunded actuarial accrued liability.

¹⁰ The accrued annual requirement contribution liability is the difference between actuarially determined contributions and actual payments made to the pension fund.

¹¹ Actuarial value of pension plan assets is the value of cash, investments, and other property belonging to a pension plan as used by an actuary for the purpose of an actuarial valuation.

- zero dollar values;
- appropriate usage of data flags;
- sum checks;
- comparison of record layouts to record layouts the SEA submitted in the previous fiscal year;
- comparisons of student membership between the state nonfiscal files and the NPEFS file;
- comparison of min/max/mean of all numeric data items to ensure the percentage changes of the means between the previous and current year’s data are in a reasonable range;
- and adequate comments from respondents explaining any data anomalies.

Pursuant to NCES Statistical Standard 4-1, the data are “checked for credibility based on range tolerances to determine if responses fall within a prespecified reasonable range,” and are properly documented (U.S. Department of Education 2014). The data are also checked “for consistency based on checks across variables within individual records for non-contradictory responses.”

The NPEFS staff prepares an edit report that includes the results from the aforementioned tests. Notification of any arithmetic errors and comments containing NCES’ understanding of specific missing data items are also included in the edit report.

States are asked to correct arithmetic errors, verify or correct data that fail edit checks, complete missing items, and explain any extraordinary changes from the previous year’s data. NCES or the Census Bureau may make requests for clarification, reconciliation, or other inquiries pertaining to the data. SEAs can respond directly to these requests for clarification and/or reconciliation or resubmit data to resolve data issues on their own initiative.¹² Data that remain missing or uncorrected are imputed based on values derived from other “fully reporting”¹³ states or other related data elements from within the state.

Student membership edits

Every school year, SEAs report student membership counts by grade on the CCD State Nonfiscal Survey of Public Elementary/Secondary Education. The NPEFS data file includes total student membership reported on the State Nonfiscal Survey that includes grades prekindergarten through grade 12 (plus ungraded). As part of the FY 22 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Survey and verify that the student membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS.

As part of the FY 22 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Survey and verify that the student membership data are consistent with the

¹² Department of Education, Notice of Submission of Data by State Education Agencies; Submission Dates for State Revenue and Expenditure Reports for Fiscal Year 2022, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports, 87 Federal Register 78663 (December 22, 2022).

¹³ Fully reporting states must have positive or true zero values for all fields.

programs covered in the revenues and expenditures data reported in NPEFS. Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership.

California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education but did include expenditures for prekindergarten programs in their NPEFS submission. In FY 22, the student membership data for California in the Nonfiscal public release file have been imputed and only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. For FY 22, California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts in the First Look report. The report only includes expenditures for K–12 and special education preschool programs in California. The data file includes expenditures for all prekindergarten programs. The amounts that were excluded from each data item can be found in the state notes for California (see Appendix H).

Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership.

B. Imputations

Imputation is a procedure that uses available information and some plausible assumptions to derive substitute values for missing values in a data file (NCES 2014). The Herriot imputation methodology (Monaco and Wang 1995) is one of the methods used to impute for missing items in the NPEFS data file. For an allocation, the Herriot method calculates the average proportion of the total from the states for each of the detailed variables. This average is divided by the sum of the averages from each of the detailed variables and is rescaled to one by dividing by the sum of the detail averages. The purpose of imputations is to provide a complete data file that allows for both cross-sectional and longitudinal analysis, as well as comparability of data across states.

Imputations modify values for cases or records where data are not reported (missing) or are incorrectly reported. In some cases, a state may not be able to track funds for a certain program or purpose. If these data elements are imputed, the appropriate totals and subtotals are either increased or decreased to include the imputed data elements. In other cases, states are able to provide a subtotal but are unable to provide details that are more specific. The imputed allocation of these subtotals does not affect the totals or subtotals.

SEAs inform the Census Bureau where data are included so that funds are deducted and distributed appropriately. SEAs review the results of the imputations imposed and certify the imputed value's reasonableness to the best of their knowledge based on their available data. After the imputation process is complete, the Census Bureau creates data files for the current and prior fiscal years. The

Census Bureau uploads these files to the NCES secure data transfer site for review. The Institute of Education Sciences File Transfer System allows the Census Bureau to transfer data to NCES in a secure environment.

If SEAs have reason to believe that the initial imputation is not a reasonable representation of their data, the state may choose to make changes to the data. If states make changes to data or fill in missing items that were previously imputed, the Census Bureau will run a second round of imputations. The certified data from the first round are not re-imputed even if the uncertified first-round imputations resulted in the updating of some relevant data. In the second round version of the file, imputations are only applied to missing data for states that update their data submission for that fiscal year. Empirical testing has shown that a re-imputation of the entire file did not substantially change the imputed data enough to justify the additional burden of asking states to recertify the revised imputation. The data flags in the NPEFS data file identify data items that were imputed.

“Contains,” “Combined with,” and “Totals” imputations based on the “Herriot Imputation Method”

The Herriot Imputation Method is used to distribute a reported subtotal across two or more unreported categories using the ratio of each subcategory to the grand total as the basis of the final distribution. This is used when the ratio of a data item to the grand total has less variance across states than the ratio of that item to the subtotal. The computation of this method involves using the average ratio of each item to be imputed to the grand total across all “fully reporting” states to calculate the unreported subcategories and then raking the imputed items to the reported subtotal. Raking is an iterative procedure that reduced rounding error by adjusting the imputed data items so that the sum matches the reported subtotal. These imputations do not affect any totals or subtotals.

Imputations identified in Appendix D as being “Combined with,” “Contains,” or “Supplemented by” use the Herriot Imputation Method. These are cases where a state is unable to report explicitly into the NCES CCD category sets but are able to report a subtotal. For example, the statement “A contains B, C, and D by T” in Appendix D indicates that the reported value of A is actually the subtotal of A, B, C, and D where T is the grand total. The “Herriot Imputation Method” is then applied to impute the final values of A, B, C, and D.

“Impute/Import” imputations

The Herriot Method is not necessary when the variance of the item to the subtotal across reporting states is sufficiently low. In this case, the imputation method can be simplified by comparing the missing components to the subtotal rather than the grand total. If the subtotal is reported but the distribution of that subtotal across items is unknown, then the “Impute/Import” function uses the ratio of one or more elements to the subtotal, averaged across “fully reporting” states to distribute the reported subtotal into one or more item components. In Appendix D, the syntax for “Impute/Import”

imputations is “A Impute/Import T” where A is a single item or array of items that are components of the total T.

“Impute based on” imputations

Statements with “impute based on” indicate that the first item was reported as missing and the missing value was imputed based on information from the variables following “based on.” In some cases, the subtotal may have been incomplete. When a component of the subtotal is not reported, and it is known that the subtotal does not include the unreported item, the ratio used in the “impute/import” procedure must be modified. The average subtotal is calculated across “fully reporting” states and the missing item is compared to that modified subtotal. For example, “A imputed based on (T-A)” implies that A, in the target state, is not included in T. Therefore, the average ratio of A to the total excluding A across the “fully reporting” states is applied to T in the target state to estimate A in the target state. Totals must then be recalculated after the imputation, as the imputed value can now be included in the grand total.

“Distribute by” imputations

In some cases, the state may have reported a positive value for an item that should actually be zero. In these cases, the value of the misreported item is redistributed into several other reported items based on the known distribution of the target items. For example, the statement “A distributed by destination/salary B, C, D, E, F” can be interpreted as, the value reported as “A” has been prorated into B, C, D, E, and F based on the reported distribution of B, C, D, E, and F. “A” is then set to zero. In these cases, since B, C, D, E, and F were all reported, data from any other states are not necessary to perform the calculation.

Data flags

For each variable, a companion flag indicates whether the value was reported by the state or was placed there by NCES using one of several imputation or edit methodologies. The flags are as follows:

- R - As reported by the state
- A - Edited by the analyst (formerly labeled “Adjusted”)
- I - Imputed based on a method other than prior year’s data¹⁴
- T - Total based on sum of internal or external detail

The companion cell in each case is identified by the name of the data cell preceded by an “I.” Appendix D explains any edits or imputations performed by NCES with regard to each variable.

¹⁴ For some NCES surveys, imputations of missing data items are performed by applying a growth factor to data reported in a prior year. This type of growth-rate imputation is not performed for NPEFS. “I” is assigned the value of “Imputed based on a method other than prior year’s data” to maintain consistency in the meaning of imputation flags across NCES surveys.

C. Variations in the Survey Over Time

NPEFS underwent a major revision in FY 89, acquiring its present name in that year and greatly increasing the number of data items collected. Since that year, items have been added to and deleted from the survey, as follows:

- Beginning with the FY 92 survey:
 - Food Services expenditures were broken out by object, adding the data items Food Services - Salaries (E3A11), Food Services - Employee Benefits (E3A12), Food Services - Purchased Services (E3A13), Food Services - Supplies (E3A14), and Food Services - Other (E3A16).
 - Enterprise Operations expenditures were broken out by object, adding the data items Enterprise - Salaries (E3B11), Enterprise - Employee Benefits (E3B12), Enterprise - Purchased Services (E3B13), Enterprise - Supplies (E3B14), and Enterprise - Other (E3B16).
 - Facilities Acquisition and Construction Services - Nonproperty expenditures were broken out into Buildings Built and Alterations Performed by LEA's Own Staff (E611) and Buildings Built and Alterations Performed by Contractors (E612). In addition, Facilities Acquisition and Construction Services - Property expenditures were broken out into Land (E62A) and Buildings (E62B). STE6, the sum of all of the Facilities Acquisitions and Construction Services items, was added.
- Beginning with FY 98 survey:
 - The Facilities Acquisition and Construction Services breakouts listed above (items E611, E612, E62A, and E62B) were discontinued.
- Beginning with FY 04 survey:
 - Teacher salaries expenditures were broken out by program, adding the data items Teacher Salaries - Regular Programs (E11A), Teacher Salaries - Special Education Programs (E11B), Teacher Salaries - Vocational Education Programs (E11C), and Teacher Salaries - Other Education Programs (E11D).
 - A data item for textbooks expenditures (E2) was added.
- Beginning with FY 09 survey:
 - Seven items for expenditures from the American Recovery and Reinvestment Act (ARRA) funds were added:
Instructional Expenditures From ARRA Funds (ARRASTE1), Total Current Expenditures From ARRA Funds (ARRATE5), Community Service Nonproperty and Direct Cost Programs

From ARRA Funds (ARRAE81Z), Property Expenditures From ARRA Funds (ARRATE10), School Construction Expenditures From ARRA Funds (ARRASTE6), Expenditures From Title I Received Under ARRA (ARRATLEIZ), and Direct Program Support Expenditures From ARRA Funds (ARRASTE4).

- Beginning with FY 15 survey:
 - Seven items for expenditures from the ARRA funds were removed:
ARRASTE1, ARRATE5, ARRAE81Z, ARRATE10, ARRASTE6, ARRATLEIZ, and ARRASTE4.
- Beginning with FY 16 survey:
 - Two items for current expenditures by fund type were added:
Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2).
- Beginning with FY 20 survey:
 - Eight items for revenues from the Coronavirus Aid, Relief, And Economic Security (CARES) Act funds were added:
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), Coronavirus Relief Fund (CRF) (AR6), Education Stabilization Fund Program Outlying Areas-State Educational Agency (AR7), and Education Stabilization Fund Program Outlying Areas-Governors (AR8).
 - Eight items for expenditures from the Coronavirus Aid, Relief, And Economic Security (CARES) Act funds were added:
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 (AE4), Technology-related supplies and purchased services expenditures paid from CARES Act funds (AE5), Technology-related equipment expenditures paid from CARES Act funds (AE6), Support services, operation and maintenance of plant expenditures paid from CARES Act funds for public elementary-secondary education (AE7), and Food services operations expenditures paid from CARES Act funds for public elementary-secondary education (AE8).

- Beginning with FY 21 survey:
 - Two items for revenues from the Coronavirus Aid, Relief, And Economic Security (CARES) Act funds were removed:
Education Stabilization Fund - Rethink K-12 Education Models (ESF-REM) Discretionary Grant (AR4) and Project School Emergency Response to Violence (Project SERV) (AR5).
 - Four items for revenues from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 and the American Rescue Plan (ARP) Act of 2021 were added:
Elementary and Secondary School Emergency Relief (ESSER II) Fund (AR1A), Elementary and Secondary School Emergency Relief (ARP ESSER) Fund (AR1B), Governor’s Emergency Education Relief (GEER II) Fund (AR2A), Coronavirus State and Local Fiscal Recovery (SLFRF) Funds (AR6A).
 - The definitions for eight items for expenditures from the Coronavirus Aid, Relief, And Economic Security (CARES) Act funds were expanded to include expenditures from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 and the American Rescue Plan (ARP) Act of 2021:
Current Expenditures from COVID-19 Federal Assistance Funds for public elementary-secondary education (AE1), Instructional Expenditures from COVID-19 Federal Assistance Funds for public elementary-secondary education (AE2), Support Services Expenditures from COVID-19 Federal Assistance Funds for public elementary-secondary education (AE3), Capital Outlay Expenditures from COVID-19 Federal Assistance Funds (AE4), Technology Supplies & Purchased Services Expenditures from COVID-19 Federal Assistance Funds (AE5), Technology Equipment Expenditures from COVID-19 Federal Assistance Funds (AE6), Support Services, Operations & Maintenance Expenditures from COVID-19 Federal Assistance Funds for public elementary-secondary education (AE7), Food Services Operations Expenditures from COVID-19 Federal Assistance Funds for public elementary-secondary education (AE8).
- Beginning with FY 22 survey:
 - Seven items were added for current expenditures by source of COVID-19 Federal Assistance Fund:
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), current expenditures paid from the SLFRF (AE1G).

- Seven items were added for instruction expenditures by source of COVID-19 Federal Assistance Fund:
instruction expenditures paid from ESSER I funds (AE2A), instruction expenditures paid from ESSER II funds (AE2B), instruction expenditures paid from ARP ESSER funds (AE2C), instruction expenditures paid from GEER I funds (AE2D), instruction expenditures paid from GEER II funds (AE2E), instruction expenditures paid from the CRF (AE2F), instruction expenditures paid from the SLFRF (AE2G).
- Seven items were added for capital outlay expenditures by source of COVID-19 Federal Assistance Fund:
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), capital outlay expenditures paid from the SLFRF (AE4G).

D. Fiscal Data Plan

NCES collects information from each state to help process the data and to gain a better understanding of what programs and/or policies are connected with the data items and definitions. The FY 22 fiscal data plan questionnaire appears in Appendix E, and the responses for each state or jurisdiction appear in Appendix F. The fiscal data plan responses are presented as reported by SEAs with minimal editing by NCES. The responses to the fiscal data plan are not included on the data file.

E. State Notes

The state notes contain information from state data providers regarding any significant changes in the data they are reporting. See Appendix H. These comments are reported in this documentation as stated by the respondents with minimal editing by NCES. The beginning and end dates of the fiscal year are also reported for each state.

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Appendix A—Record Layout and Description of Data Items

Appendix A–Record Layout and Description of Data Items

The tab-delimited file (stfis22_1a.txt) has the following layout and description:

56 physical records, 1 per observation - 378 fields in the file.

Missing data are reported as “-1” in the data file, nonapplicable data are reported as “-2,” and suppressed are reported as “-9.”

For data type, N = numeric and AN = alphanumeric.

Variable name	Data type	Data element order	Description
SURVYEAR	N	1	Fiscal Year of Survey (2022)
FIPS	AN	2	American National Standards Institute (ANSI) State Code
STABR	AN	3	Postal State Abbreviation Code
STNAME	AN	4	Name of the State or Territory
R1A	N	5	Local Revenues Property Tax
R1B	N	6	Local Revenues Nonproperty Tax
R1C	N	7	Local Revenues Local Government Property Tax
R1D	N	8	Local Revenues Local Government Nonproperty Tax
R1E	N	9	Local Revenues Individual Tuition
R1F	N	10	Local Revenues Tuition from LEAs
R1G	N	11	Local Revenues Transportation Fees from Individual
R1H	N	12	Local Revenues Transportation Fees from LEAs
R1I	N	13	Local Revenues Earnings on Investments
R1J	N	14	Local Revenues Food Service
R1K	N	15	Local Revenues District Activities
R1L	N	16	Local Revenues Other Revenues
R1M	N	17	Local Revenues Textbook Revenues
R1N	N	18	Local Revenues Summer School
STR1	N	19	Local Revenues Subtotal (equals R1A + R1B + R1C + R1D + R1E + R1G + R1I + R1J + R1K + R1L + R1M + R1N)
R2	N	20	Intermediate Revenues
R3	N	21	State Revenues
R4A	N	22	Federal Revenues Direct Grants
R4B	N	23	Federal Revenues thru State
R4C	N	24	Federal Revenues thru Intermediate Agencies
R4D	N	25	Federal Revenues Other Sources
STR4	N	26	Federal Revenues Subtotal (equals R4A + R4B + R4C + R4D)
R5	N	27	Revenues from Other Sources
TR	N	28	Total Revenues from All Sources (equals STR1 + R2 + R3 + STR4)
E11	N	29	Instructional Expenditures Salaries
E12	N	30	Instructional Expenditures Employee Benefits
E13	N	31	Instructional Expenditures Purchased Services
E14	N	32	Instructional Expenditures Tuition to Private and Out-Of-State Schools
E15	N	33	Instructional Expenditures Tuition to Other LEAs In-State
E16	N	34	Instructional Expenditures Supplies
E17	N	35	Instructional Expenditures Property
E18	N	36	Instructional Expenditures Other
STE1	N	37	Instructional Expenditures Subtotal (equals E11 + E12 + E13 + E14 + E16 + E18)
E11A	N	38	Teacher Salaries Regular Programs
E11B	N	39	Teacher Salaries Special Education Programs
E11C	N	40	Teacher Salaries Vocational Education Programs
E11D	N	41	Teacher Salaries Other Education Programs
E2	N	42	Instructional Expenditures Textbooks
E212	N	43	Support Expenditures Salaries Student Support Services
E213	N	44	Support Expenditures Salaries Instructional Staff Support
E214	N	45	Support Expenditures Salaries General Administration
E215	N	46	Support Expenditures Salaries School Administration

Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
E216	N	47	Support Expenditures Salaries Operation & Maintenance
E217	N	48	Support Expenditures Salaries Pupil Transportation
E218	N	49	Support Expenditures Salaries Other Services
TE21	N	50	Support Expenditures Salaries Subtotal (equals E212 + E213 + E214 + E215 + E216 + E217 + E218)
E222	N	51	Support Expenditures Employee Benefits Student Support Services
E223	N	52	Support Expenditures Employee Benefits Instructional Staff Support
E224	N	53	Support Expenditures Employee Benefits General Administration
E225	N	54	Support Expenditures Employee Benefits School Administration
E226	N	55	Support Expenditures Employee Benefits Operation & Maintenance
E227	N	56	Support Expenditures Employee Benefits Pupil Transportation
E228	N	57	Support Expenditures Employee Benefits Other Services
TE22	N	58	Support Expenditures Employee Benefits Subtotal (equals E222 + E223 + E224 + E225 + E226 + E227 + E228)
E232	N	59	Support Expenditures Purchased Services Student Support Services
E233	N	60	Support Expenditures Purchased Services Instructional Staff Support
E234	N	61	Support Expenditures Purchased Services General Administration
E235	N	62	Support Expenditures Purchased Services School Administration
E236	N	63	Support Expenditures Purchased Services Operation & Maintenance
E237	N	64	Support Expenditures Purchased Services Pupil Transportation
E238	N	65	Support Expenditures Purchased Services Other Services
TE23	N	66	Support Expenditures Purchased Services Subtotal (equals E232 + E233 + E234 + E235 + E236 + E237 + E238)
E242	N	67	Support Expenditures Supplies Student Support Services
E243	N	68	Support Expenditures Supplies Instructional Staff Support
E244	N	69	Support Expenditures Supplies General Administration
E245	N	70	Support Expenditures Supplies School Administration
E246	N	71	Support Expenditures Supplies Operation & Maintenance
E247	N	72	Support Expenditures Supplies Pupil Transportation
E248	N	73	Support Expenditures Supplies Other Services
TE24	N	74	Support Expenditures Supplies Subtotal (equals E242 + E243 + E244 + E245 + E246 + E247 + E248)
E252	N	75	Support Expenditures Property Student Support Services
E253	N	76	Support Expenditures Property Instructional Staff Support
E254	N	77	Support Expenditures Property General Administration
E255	N	78	Support Expenditures Property School Administration
E256	N	79	Support Expenditures Property Operation & Maintenance
E257	N	80	Support Expenditures Property Pupil Transportation
E258	N	81	Support Expenditures Property Other Services
TE25	N	82	Support Expenditures Property Subtotal (equals E252 + E253 + E254 + E255 + E256 + E257 + E258)
E262	N	83	Support Expenditures Other Student Support Services
E263	N	84	Support Expenditures Other Instructional Staff Support
E264	N	85	Support Expenditures Other General Administration
E265	N	86	Support Expenditures Other School Administration
E266	N	87	Support Expenditures Other Operation & Maintenance
E267	N	88	Support Expenditures Other Pupil Transportation
E268	N	89	Support Expenditures Other Other Services
TE26	N	90	Support Expenditures Other Subtotal (equals E262 + E263 + E264 + E265 + E266 + E267 + E268)
STE22	N	91	Support Expenditures Subtotal Student Support Services (equals E212 + E222 + E232 + E242 + E262)
STE23	N	92	Support Expenditures Subtotal Instructional Staff Support (equals E213 + E223 + E233 + E243 + E263)
STE24	N	93	Support Expenditures Subtotal General Administration (equals E214 + E224 + E234 + E244 + E264)
STE25	N	94	Support Expenditures Subtotal School Administration (equals E215 + E225 + E235 + E245 + E265)

Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
STE26	N	95	Support Expenditures Subtotal Operation & Maintenance (equals E216 + E226 + E236 + E246 + E266)
STE27	N	96	Support Expenditures Subtotal Pupil Transportation (equals E217 + E227 + E237 + E247 + E267)
STE28	N	97	Support Expenditures Subtotal Other Services (equals E218 + E228 + E238 + E248 + E268)
STE2T	N	98	Support Expenditures Total Support Services (equals TE21 + TE22 + TE23 + TE24 + TE26)
E3A11	N	99	Noninstructional Services Food Services Salaries
E3A12	N	100	Noninstructional Services Food Services Employee Benefits
E3A13	N	101	Noninstructional Services Food Services Purchased Services
E3A14	N	102	Noninstructional Services Food Services Supplies
E3A2	N	103	Noninstructional Services Food Services Property
E3A16	N	104	Noninstructional Services Food Services Other
E3A1	N	105	Noninstructional Services Food Services Subtotal (equals E3A11 + E3A12 + E3A13 + E3A14 + E3A16)
E3B11	N	106	Noninstructional Services Enterprise Salaries
E3B12	N	107	Noninstructional Services Enterprise Employee Benefits
E3B13	N	108	Noninstructional Services Enterprise Purchased Services
E3B14	N	109	Noninstructional Services Enterprise Supplies
E3B2	N	110	Noninstructional Services Enterprise Property
E3B16	N	111	Noninstructional Services Enterprise Other
E3B1	N	112	Noninstructional Services Enterprise Subtotal (equals E3B11 + E3B12 + E3B13 + E3B14 + E3B16)
STE3	N	113	Noninstructional Services Total (equals E3A1 + E3B1)
E4A1	N	114	Direct Program Support Textbooks
E4A2	N	115	Direct Program Support Textbooks (Property)
E4B1	N	116	Direct Program Support Transportation
E4B2	N	117	Direct Program Support Transportation (Property)
E4C1	N	118	Direct Program Support Employee Benefits
E4C2	N	119	Direct Program Support Employee Benefits (Property)
E4D	N	120	Direct Program Support Private School Student
E4E1	N	121	Direct Program Support Other
E4E2	N	122	Direct Program Support Other (Property)
STE4	N	123	Direct Program Support Subtotal (equals E4A1 + E4B1 + E4C1 + E4E1)
TE5	N	124	Current Expenditures (equals STE1 + STE2T + STE3 + STE4)
E61	N	125	Facilities Acquisition Nonproperty
E62	N	126	Facilities Acquisition Property (Land & Buildings)
E63	N	127	Facilities Acquisition Property (Equipment)
STE6	N	128	Facilities Acquisition Nonproperty & Property Total (equals E61 + E62 + E63)
E7A1	N	129	Other Use Debt Service Interest
E7A2	N	130	Other Use Debt Service Redemption
STE7	N	131	Other Use Debt Service Subtotal (equals E7A1 + E7A2)
E81	N	132	Community Service Nonproperty
E82	N	133	Community Service Property
E9A	N	134	Direct Cost Program Nonpublic School
E9B	N	135	Direct Cost Program Adult Education
E9C	N	136	Direct Cost Program Community College
E9D	N	137	Direct Cost Program Other
E91	N	138	Direct Cost Program Property
STE9	N	139	Direct Cost Program Subtotal (equals E9A + E9B + E9C + E9D)
TE10	N	140	Property Total (equals E17 + TE25 + E3A2 + E3B2 + E62 + E63 + E82 + E91)

Appendix A–Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
TE11	N	141	Total Expenditures for Education (equals TE5 + E61 + E81 + STE9 + TE10)
X12C	N	142	Exclusion for PL 114 95 Title I
X12D	N	143	Exclusion for PL 114 95 Title I Carryover
TX12	N	144	Total Exclusion for PL 114 95 (equals R1E + R1G + R1J + R1K + R1M + R1N + X12C + X12D)
NCE13	N	145	Net Current Expenditures (equals TE5 – TX12)
ADA	N	146	Average Daily Attendance (State and NCES Definition)
A14A	N	147	Average Daily Attendance (State Definition)
A14B	N	148	Average Daily Attendance (NCES Definition)
PPE15	N	149	Per Pupil Expenditures (equals NCE13 / ADA)
MEMBR21	N	150	Total Student Membership
CE1	N	151	Current Expenditures Paid from State and Local Funds
CE2	N	152	Current Expenditures Paid from Federal Funds
AR1	N	153	CARES Act Revenues ESSER I Fund
AR1A	N	154	CRRSA Revenues ESSER II Fund
AR1B	N	155	ARP Act ARP ESSER Fund
AR2	N	156	CARES Act Revenues GEER Fund
AR2A	N	157	CRRSA GEER II Fund
AR3	N	158	CARES Act Revenues ESF-RWP
AR6	N	159	CARES Act Revenues Coronavirus Relief Fund
AR6A	N	160	ARP Act Coronavirus SLFRF
AR7	N	161	CARES Act Revenues ESF Outlying Areas-SEA
AR8	N	162	CARES Act Revenues ESF Outlying Areas-GOV
AE1	N	163	Current Expenditures from COVID-19 Federal Assistance Funds
AE1A	N	164	Current Expenditures Paid from ESSER I Funds
AE1B	N	165	Current Expenditures Paid from ESSER II Funds
AE1C	N	166	Current Expenditures Paid from ARP ESSER Funds
AE1D	N	167	Current Expenditures Paid from GEER I Funds
AE1E	N	168	Current Expenditures Paid from GEER II Funds
AE1F	N	169	Current Expenditures Paid from The CRF
AE1G	N	170	Current Expenditures Paid from The SLFRF
AE2	N	171	Instructional Expenditures from COVID-19 Federal Assistance Funds
AE2A	N	172	Instruction Expenditures Paid from ESSER I Funds
AE2B	N	173	Instruction Expenditures Paid from ESSER II Funds
AE2C	N	174	Instruction Expenditures Paid from ARP ESSER Funds
AE2D	N	175	Instruction Expenditures Paid from GEER I Funds
AE2E	N	176	Instruction Expenditures Paid from GEER II Funds
AE2F	N	177	Instruction Expenditures Paid from The CRF
AE2G	N	178	Instruction Expenditures Paid from The SLFRF
AE3	N	179	Support Services Expenditures from COVID-19 Federal Assistance Funds
AE4	N	180	Capital Outlay Expenditures from COVID-19 Federal Assistance Funds
AE4A	N	181	Capital Outlay Expenditures Paid from ESSER I Funds
AE4B	N	182	Capital Outlay Expenditures Paid from ESSER II Funds
AE4C	N	183	Capital Outlay Expenditures Paid from ARP ESSER Funds
AE4D	N	184	Capital Outlay Expenditures Paid from GEER I Funds
AE4E	N	185	Capital Outlay Expenditures Paid from GEER II Funds
AE4F	N	186	Capital Outlay Expenditures Paid from The CRF
AE4G	N	187	Capital Outlay Expenditures Paid from The SLFRF
AE5	N	188	Technology Supplies & Purchased Services Expenditures from COVID-19 Federal Assistance Funds
AE6	N	189	Technology Equipment Expenditures from COVID-19 Federal Assistance Funds
AE7	N	190	Support Services, Operations & Maintenance Expenditures from COVID-19 Federal Assistance Funds
AE8	N	191	Food Services Operations Expenditures from COVID-19 Federal Assistance Funds
IR1A	AN	192	Imp Flag Local Revenues Property Tax
IR1B	AN	193	Imp Flag Local Revenues Nonproperty Tax
IR1C	AN	194	Imp Flag Local Revenues Local Government Property Tax
IR1D	AN	195	Imp Flag Local Revenues Local Government Nonproperty Tax
IR1E	AN	196	Imp Flag Local Revenues Individual Tuition

Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
IR1F	AN	197	Imp Flag Local Revenues Tuition from LEAs
IR1G	AN	198	Imp Flag Local Revenues Transportation Fees from Individual
IR1H	AN	199	Imp Flag Local Revenues Transportation Fees from LEAs
IR1I	AN	200	Imp Flag Local Revenues Earnings on Investments
IR1J	AN	201	Imp Flag Local Revenues Food Service
IR1K	AN	202	Imp Flag Local Revenues District Activities
IR1L	AN	203	Imp Flag Local Revenues Other Revenues
IR1M	AN	204	Imp Flag Local Revenues Textbook Revenues
IR1N	AN	205	Imp Flag Local Revenues Summer School
ISTR1	AN	206	Imp Flag Local Revenues Subtotal
IR2	AN	207	Imp Flag Intermediate Revenues
IR3	AN	208	Imp Flag State Revenues
IR4A	AN	209	Imp Flag Federal Revenues Direct Grants
IR4B	AN	210	Imp Flag Federal Revenues thru State
IR4C	AN	211	Imp Flag Federal Revenues thru Intermediate Agencies
IR4D	AN	212	Imp Flag Federal Revenues Other Sources
ISTR4	AN	213	Imp Flag Federal Revenues Subtotal
IR5	AN	214	Imp Flag Revenues from Other Sources
ITR	AN	215	Imp Flag Total Revenues from All Sources
IE11	AN	216	Imp Flag Instructional Expenditures Salaries
IE12	AN	217	Imp Flag Instructional Expenditures Employee Benefits
IE13	AN	218	Imp Flag Instructional Expenditures Purchased Services
IE14	AN	219	Imp Flag Instructional Expenditures Tuition to Private and Out-Of-State Schools
IE15	AN	220	Imp Flag Instructional Expenditures Tuition to Other LEAs In-State
IE16	AN	221	Imp Flag Instructional Expenditures Supplies
IE17	AN	222	Imp Flag Instructional Expenditures Property
IE18	AN	223	Imp Flag Instructional Expenditures Other
ISTE1	AN	224	Imp Flag Instructional Expenditures Subtotal
IE11A	AN	225	Imp Flag Teacher Salaries Regular Programs
IE11B	AN	226	Imp Flag Teacher Salaries Special Education Programs
IE11C	AN	227	Imp Flag Teacher Salaries Vocational Education Programs
IE11D	AN	228	Imp Flag Teacher Salaries Other Education Programs
IE2	AN	229	Imp Flag Instructional Expenditures Textbooks
IE212	AN	230	Imp Flag Support Expenditures Salaries Student Support Services
IE213	AN	231	Imp Flag Support Expenditures Salaries Instructional Staff Support
IE214	AN	232	Imp Flag Support Expenditures Salaries General Administration
IE215	AN	233	Imp Flag Support Expenditures Salaries School Administration
IE216	AN	234	Imp Flag Support Expenditures Salaries Operation & Maintenance
IE217	AN	235	Imp Flag Support Expenditures Salaries Pupil Transportation
IE218	AN	236	Imp Flag Support Expenditures Salaries Other Services
ITE21	AN	237	Imp Flag Support Expenditures Salaries Subtotal
IE222	AN	238	Imp Flag Support Expenditures Employee Benefits Student Support Services
IE223	AN	239	Imp Flag Support Expenditures Employee Benefits Instructional Staff Support
IE224	AN	240	Imp Flag Support Expenditures Employee Benefits General Administration
IE225	AN	241	Imp Flag Support Expenditures Employee Benefits School Administration
IE226	AN	242	Imp Flag Support Expenditures Employee Benefits Operation & Maintenance
IE227	AN	243	Imp Flag Support Expenditures Employee Benefits Pupil Transportation
IE228	AN	244	Imp Flag Support Expenditures Employee Benefits Other Services
ITE22	AN	245	Imp Flag Support Expenditures Employee Benefits Subtotal
IE232	AN	246	Imp Flag Support Expenditures Purchased Services Student Support Services
IE233	AN	247	Imp Flag Support Expenditures Purchased Services Instructional Staff Support
IE234	AN	248	Imp Flag Support Expenditures Purchased Services General Administration
IE235	AN	249	Imp Flag Support Expenditures Purchased Services School Administration
IE236	AN	250	Imp Flag Support Expenditures Purchased Services Operation & Maintenance
IE237	AN	251	Imp Flag Support Expenditures Purchased Services Pupil Transportation
IE238	AN	252	Imp Flag Support Expenditures Purchased Services Other Services
ITE23	AN	253	Imp Flag Support Expenditures Purchased Services Subtotal

Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
IE242	AN	254	Imp Flag Support Expenditures Supplies Student Support Services
IE243	AN	255	Imp Flag Support Expenditures Supplies Instructional Staff Support
IE244	AN	256	Imp Flag Support Expenditures Supplies General Administration
IE245	AN	257	Imp Flag Support Expenditures Supplies School Administration
IE246	AN	258	Imp Flag Support Expenditures Supplies Operation & Maintenance
IE247	AN	259	Imp Flag Support Expenditures Supplies Pupil Transportation
IE248	AN	260	Imp Flag Support Expenditures Supplies Other Services
ITE24	AN	261	Imp Flag Support Expenditures Supplies Subtotal
IE252	AN	262	Imp Flag Support Expenditures Property Student Support Services
IE253	AN	263	Imp Flag Support Expenditures Property Instructional Staff Support
IE254	AN	264	Imp Flag Support Expenditures Property General Administration
IE255	AN	265	Imp Flag Support Expenditures Property School Administration
IE256	AN	266	Imp Flag Support Expenditures Property Operation & Maintenance
IE257	AN	267	Imp Flag Support Expenditures Property Pupil Transportation
IE258	AN	268	Imp Flag Support Expenditures Property Other Services
ITE25	AN	269	Imp Flag Support Expenditures Property Subtotal
IE262	AN	270	Imp Flag Support Expenditures Other Student Support Services
IE263	AN	271	Imp Flag Support Expenditures Other Instructional Staff Support
IE264	AN	272	Imp Flag Support Expenditures Other General Administration
IE265	AN	273	Imp Flag Support Expenditures Other School Administration
IE266	AN	274	Imp Flag Support Expenditures Other Operation & Maintenance
IE267	AN	275	Imp Flag Support Expenditures Other Pupil Transportation
IE268	AN	276	Imp Flag Support Expenditures Other Other Services
ITE26	AN	277	Imp Flag Support Expenditures Other Subtotal
ISTE22	AN	278	Imp Flag Support Expenditures Subtotal Student Support Services
ISTE23	AN	279	Imp Flag Support Expenditures Subtotal Instructional Staff Support
ISTE24	AN	280	Imp Flag Support Expenditures Subtotal General Administration
ISTE25	AN	281	Imp Flag Support Expenditures Subtotal School Administration
ISTE26	AN	282	Imp Flag Support Expenditures Subtotal Operation & Maintenance
ISTE27	AN	283	Imp Flag Support Expenditures Subtotal Pupil Transportation
ISTE28	AN	284	Imp Flag Support Expenditures Subtotal Other Services
ISTE2T	AN	285	Imp Flag Support Expenditures Total Support Services
IE3A11	AN	286	Imp Flag Noninstructional Services Food Services Salaries
IE3A12	AN	287	Imp Flag Noninstructional Services Food Services Employee Benefits
IE3A13	AN	288	Imp Flag Noninstructional Services Food Services Purchased Services
IE3A14	AN	289	Imp Flag Noninstructional Services Food Services Supplies
IE3A2	AN	290	Imp Flag Noninstructional Services Food Services Property
IE3A16	AN	291	Imp Flag Noninstructional Services Food Services Other
IE3A1	AN	292	Imp Flag Noninstructional Services Food Services Subtotal
IE3B11	AN	293	Imp Flag Noninstructional Services Enterprise Salaries
IE3B12	AN	294	Imp Flag Noninstructional Services Enterprise Employee Benefits
IE3B13	AN	295	Imp Flag Noninstructional Services Enterprise Purchased Services
IE3B14	AN	296	Imp Flag Noninstructional Services Enterprise Supplies
IE3B2	AN	297	Imp Flag Noninstructional Services Enterprise Property
IE3B16	AN	298	Imp Flag Noninstructional Services Enterprise Other
IE3B1	AN	299	Imp Flag Noninstructional Services Enterprise Subtotal
ISTE3	AN	300	Imp Flag Noninstructional Services Total
IE4A1	AN	301	Imp Flag Direct Program Support Textbooks
IE4A2	AN	302	Imp Flag Direct Program Support Textbooks (Property)
IE4B1	AN	303	Imp Flag Direct Program Support Transportation
IE4B2	AN	304	Imp Flag Direct Program Support Transportation (Property)
IE4C1	AN	305	Imp Flag Direct Program Support Employee Benefits
IE4C2	AN	306	Imp Flag Direct Program Support Employee Benefits (Property)
IE4D	AN	307	Imp Flag Direct Program Support Private School Student
IE4E1	AN	308	Imp Flag Direct Program Support Other
IE4E2	AN	309	Imp Flag Direct Program Support Other (Property)
ISTE4	AN	310	Imp Flag Direct Program Support Subtotal

Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
ITE5	AN	311	Imp Flag Current Expenditures
IE61	AN	312	Imp Flag Facilities Acquisition Nonproperty
IE62	AN	313	Imp Flag Facilities Acquisition Property (Land & Buildings)
IE63	AN	314	Imp Flag Facilities Acquisition Property (Equipment)
ISTE6	AN	315	Imp Flag Facilities Acquisition Nonproperty & Property Total
IE7A1	AN	316	Imp Flag Other Use Debt Service Interest
IE7A2	AN	317	Imp Flag Other Use Debt Service Redemption
ISTE7	AN	318	Imp Flag Other Use Debt Service Subtotal
IE81	AN	319	Imp Flag Community Service Nonproperty
IE82	AN	320	Imp Flag Community Service Property
IE9A	AN	321	Imp Flag Direct Cost Program Nonpublic School
IE9B	AN	322	Imp Flag Direct Cost Program Adult Education
IE9C	AN	323	Imp Flag Direct Cost Program Community College
IE9D	AN	324	Imp Flag Direct Cost Program Other
IE91	AN	325	Imp Flag Direct Cost Program Property
ISTE9	AN	326	Imp Flag Direct Cost Program Subtotal
ITE10	AN	327	Imp Flag Property Total
ITE11	AN	328	Imp Flag Total Expenditures for Education
IX12C	AN	329	Imp Flag Exclusion for PL 114 95 Title I
IX12D	AN	330	Imp Flag Exclusion for PL 114 95 Title I Carryover
ITX12	AN	331	Imp Flag Total Exclusion for PL 114 95
INCE13	AN	332	Imp Flag Net Current Expenditures
IADA	AN	333	Imp Flag Average Daily Attendance (State and NCES Definition)
IA14A	AN	334	Imp Flag Average Daily Attendance (State Definition)
IA14B	AN	335	Imp Flag Average Daily Attendance (NCES Definition)
IPPE15	AN	336	Imp Flag Per Pupil Expenditures
IMEMBR21	AN	337	Imp Flag Total Student Membership
ICE1	AN	338	Imp Flag Current Expenditures Paid from State and Local Funds
ICE2	AN	339	Imp Flag Current Expenditures Paid from Federal Funds
IAR1	AN	340	Imp Flag CARES Act Revenues ESSER I Fund
IAR1A	AN	341	Imp Flag CRRSA Revenues ESSER II Fund
IAR1B	AN	342	Imp Flag ARP Act ARP ESSER Fund
IAR2	AN	343	Imp Flag CARES Act Revenues GEER Fund
IAR2A	AN	344	Imp Flag CRRSA GEER II Fund
IAR3	AN	345	Imp Flag CARES Act Revenues ESF-RWP
IAR6	AN	346	Imp Flag CARES Act Revenues Coronavirus Relief Fund
IAR6A	AN	347	Imp Flag ARP Act Coronavirus SLFRF
IAR7	AN	348	Imp Flag CARES Act Revenues ESF Outlying Areas-SEA
IAR8	AN	349	Imp Flag CARES Act Revenues ESF Outlying Areas-GOV
IAE1	AN	350	Imp Flag Current Expenditures from COVID-19 Federal Assistance Funds
IAE1A	AN	351	Imp Flag Current Expenditures Paid from ESSER I Funds
IAE1B	AN	352	Imp Flag Current Expenditures Paid from ESSER II Funds
IAE1C	AN	353	Imp Flag Current Expenditures Paid from ARP ESSER Funds
IAE1D	AN	354	Imp Flag Current Expenditures Paid from GEER I Funds
IAE1E	AN	355	Imp Flag Current Expenditures Paid from GEER II Funds
IAE1F	AN	356	Imp Flag Current Expenditures Paid from The CRF
IAE1G	AN	357	Imp Flag Current Expenditures Paid from The SLFRF
IAE2	AN	358	Imp Flag Instructional Expenditures from COVID-19 Federal Assistance Funds
IAE2A	AN	359	Imp Flag Instruction Expenditures Paid from ESSER I Funds
IAE2B	AN	360	Imp Flag Instruction Expenditures Paid from ESSER II Funds
IAE2C	AN	361	Imp Flag Instruction Expenditures Paid from ARP ESSER Funds
IAE2D	AN	362	Imp Flag Instruction Expenditures Paid from GEER I Funds
IAE2E	AN	363	Imp Flag Instruction Expenditures Paid from GEER II Funds
IAE2F	AN	364	Imp Flag Instruction Expenditures Paid from The CRF
IAE2G	AN	365	Imp Flag Instruction Expenditures Paid from The SLFRF
IAE3	AN	366	Imp Flag Support Services Expenditures from COVID-19 Federal Assistance Funds
IAE4	AN	367	Imp Flag Capital Outlay Expenditures from COVID-19 Federal Assistance Funds

Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
IAE4A	AN	368	Imp Flag Capital Outlay Expenditures Paid from ESSER I Funds
IAE4B	AN	369	Imp Flag Capital Outlay Expenditures Paid from ESSER II Funds
IAE4C	AN	370	Imp Flag Capital Outlay Expenditures Paid from ARP ESSER Funds
IAE4D	AN	371	Imp Flag Capital Outlay Expenditures Paid from GEER I Funds
IAE4E	AN	372	Imp Flag Capital Outlay Expenditures Paid from GEER II Funds
IAE4F	AN	373	Imp Flag Capital Outlay Expenditures Paid from The CRF
IAE4G	AN	374	Imp Flag Capital Outlay Expenditures Paid from The SLFRF
IAE5	AN	375	Imp Flag Technology Supplies & Purchased Services Expenditures from COVID-19 Federal Assistance Funds
IAE6	AN	376	Imp Flag Technology Equipment Expenditures from COVID-19 Federal Assistance Funds
IAE7	AN	377	Imp Flag Support Services, Operations & Maintenance Expenditures from COVID-19 Federal Assistance Funds
IAE8	AN	378	Imp Flag Food Services Operations Expenditures from COVID-19 Federal Assistance Funds

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This glossary applies to the Common Core of Data National Public Education Financial Survey (NPEFS). 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). When applicable, line numbers corresponding to the handbook are listed in parentheses, and corresponding NPEFS variable names are listed in brackets.

administration expenditures: Expenditures for school administration (2400) (the school principal’s office), general administration (2300) (the superintendent and board of education and their immediate staff), and other support services expenditures (2500 and 2900) (local education agency [LEA] planners/ researchers, personnel, fiscal services, warehousing, and other activities of an LEA).

average daily attendance: Average daily attendance (ADA) is defined by state law or regulations. In their absence, ADA should be calculated by summing the counts of resident students attending public school each day of the school year and then dividing by the total number of days that school is in session during the school year. Students who reside in one state and attend public school in another state should be counted in the state where they reside. [ADA, A14A, and A14B.]

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.

capital outlay: Direct expenditures 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, expenditures for repairs to fixed works and structures are classified as current expenditures for operations.

charter school: A school providing free public elementary and/or secondary education to eligible students under a specific charter granted by the state legislature or other recognized public chartering agency, and designated by such authority to be a charter school.

community services: A functional category of expenditures (3300) for such services as swimming pools, day care centers, and programs for the elderly. [E81 and E82].

COVID-19 expenditures: Expenditures paid from all COVID-19 Federal Assistance Funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Expenditures reported in these data items are not mutually exclusive and are also reported in the appropriate item code on the NPEFS. [AE1-AE8]

COVID-19 revenues: Revenues from all COVID-19 Federal Assistance Funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Expenditures reported in these data items are also reported in the federal revenues section of the NPEFS. [AR1-AR8]

current expenditures: Funds spent operating local public schools and local education agencies for public elementary and secondary education for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services. General administration expenditures and school administration expenditures are also included in current expenditures. Expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction and equipment) are excluded from current expenditures. Programs outside the scope of public prekindergarten through grade 12 education, such as

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community services and adult education, are not included in current expenditures. Payments to private schools and payments to charter schools outside of the school district are also excluded from current expenditures. [TE5 is the total of STE1, STE2T, and STE3.]

current expenditures per pupil: Current expenditures per pupil are calculated by dividing current expenditures by student membership. [TE5, MEMBR20.]

debt services: A subfunction (5100) within the expenditure function “other uses” (5000). It includes interest and principal payments related to servicing the long-term debt of the school system or its parent government with obligations exceeding 1 year. [E7A1 and E7A2.]

direct cost programs: A category of expenditures for programs not part of public elementary and secondary education. These programs include community colleges (565), adult education, and nonpublic school support. [E9A, E9B, E9C, E9D, E9I, and subtotal STE9. NOTE: STE9 does not include E9I.]

direct program support: Expenditures made by state education agencies (SEAs) for, or on behalf of, local education agencies (LEAs). State expenditure for staff retirement programs is the most common form of direct support. The remainder are for textbooks, busing, and special programs, such as education for disabled students. Although states often report these expenditures in the appropriate function, they are sometimes lumped together under the heading “direct program support,” in which case NCES distributes them by function and object after consultation with state officials. Direct program support for public elementary and secondary education is reported in the data file as zero. [E4A1, E4A2, E4B1, E4B2, E4C1, E4C2, E4D, E4E1, E4E2, and subtotal STE4. NOTE: STE4 does not include E4A2, E4B2, E4C2, E4D, and E4E2.]

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: Expenditures (200) made in addition to gross salary that are not paid directly to employees. Employee benefits include amounts paid by, or on behalf of, an LEA for retirement contributions, health insurance, social security contributions, unemployment compensation, worker’s compensation, tuition reimbursements, and other employee benefits. [E12, E222, E223, E224, E225, E226, E227, E228, E3A12, and E3B12. Variables E222, E223, E224, E225, E226, E227, and E228 sum to TE22.]

enterprise operations: A subfunction (3200) of noninstructional services (3000). Enterprise operations are activities that are financed, at least in part, by user charges, similar to a private business. These operations are sometimes subsidized by LEAs. Food services expenditures are reported under food services, even if they are run as an enterprise. [E3B11, E3B12, E3B13, E3B14, E3B2, E3B16, and subtotal E3B1. NOTE: E3B1 does not include E3B2.]

equipment: An object subcategory (730) within facilities acquisition and construction services (4000). It includes the initial purchase of property items such as books for a newly constructed school or addition. Replacement equipment is labeled property and is reported by function. [E63]

expenditures: 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. Expenditures include only external transactions of a school system and exclude noncash transactions such as the provision of perquisites or other in-kind payments.

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facilities acquisition and construction services: An expenditure function (4000) that includes the acquisition of land and buildings; building construction, remodeling, and additions; the initial installation or extension of service systems and other built-in equipment; and site improvement. [E61, E62, E63, and subtotal STE6.]

federal revenues: Includes direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district’s boundary. [R4A, R4B, R4C, R4D, and subtotal STR4.]

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: A subfunction (3100) of noninstructional services (3000). Food services are activities that provide food to students and staff in a school or LEA. 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. [E3A11, E3A12, E3A13, E3A14, E3A2, E3A16, and subtotal E3A1. NOTE: E3A1 does not include E3A2.]

function: A category of expenditure defining the activity supported by the service or commodity bought.

general administration: One of nine subfunctions (2300) within the expenditure function support services (2000). It includes expenditures for the board of education and administration of LEAs. [E214, E224, E234, E244, E254, E264, and subtotal STE24. NOTE: STE24 does not include E254.]

instruction: Current expenditures (1000) for activities directly associated with the interaction between teachers and students, including teacher salaries and benefits, supplies (such as textbooks), and purchased instructional services. These expenditures also include expenditures relating to extracurricular and cocurricular activities. [E11, E12, E13, E14, E15, E16, E17, E18, and subtotal STE1. Variables E15 and E17 are not included in STE1.]

instruction and instruction-related expenditures: Expenditures for instruction (1000) and instructional staff support services (2200). These are expenditures that are directly related to providing instruction and for activities that assist with classroom instruction. The instruction and instruction-related expenditures category is more expansive than only instruction expenditures. Specifically, the instruction and instruction-related expenditures category includes salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students, but outside the classroom), and supplies and purchased services related to those activities.

instructional staff support services: One of nine subfunctions (2200) within the expenditure function support services (2000). It includes instructional staff training, educational media (library and audiovisual), and other instructional staff support services. [E213, E223, E233, E243, E253, E263, and subtotal STE23. NOTE: STE23 does not include E253.]

interest on debt expenditures: Interest expenditures (832) on long-term debt. [E7A1]

intermediate sources of revenue: Education agencies with fundraising capabilities that operate between the state and local government levels. One example is New York’s Board of Cooperative Educational Services (BOCES). Intermediate revenues are included in local revenue totals for many publications, but are separate in the data file. [R2]

local education agency (LEA): The government agency at the local level whose primary responsibility is to

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operate public schools or to contract for public school services. This item may be used interchangeably with the term “school district.”

local revenues: Include revenues from such sources as local property and nonproperty taxes, investments, and student activities such as textbook sales, transportation and tuition fees, and food service revenues. [R1A, R1B, R1C, R1D, R1E, R1F, R1G, R1H, R1I, R1J, R1K, R1L, R1M, R1N, and subtotal STR1. R1F and R1H are not included in STR1.]

NPEFS: National Public Education Financial Survey, a component of the Common Core of Data (CCD).

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

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

operations and maintenance: One of nine subfunctions (2600) within the expenditure function support services (2000). It includes expenditures for the supervision of operations and maintenance, the operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation) and maintenance, and security. [E216, E226, E236, E246, E256, E266, and subtotal STE26. NOTE: STE26 does not include E256.]

other program expenditures: Expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

other support services: Combines two subfunctions (2500 and 2900). It includes expenditures for business support services (activities concerned with the fiscal operation of the LEA), central support services (activities, other than general administration, which support each of the other instructional and support services programs, including planning, research, development, evaluation, information, and data processing services), and other support services expenditures not reported elsewhere. [E218, E228, E238, E248, E258, E268, and subtotal STE28. NOTE: STE28 does not include E258.]

property: One of six expenditure objects (700). Property includes expenditures for initial, additional, and replacement furniture and fixtures such as desks, file cabinets, computers, copying machines, printing equipment, and other equipment. Property expenditures are not included in current expenditure subtotals. [E17, E252, E253, E254, E255, E256, E257, E258, E3A2, E3B2, E62, E63, E82, E91, and subtotal TE10. Property variables are excluded from all totals and subtotals in the file except for variables TE25, TE10, and TE11. Support services subtotal TE25 is the sum of E252, E253, E254, E255, E256, E257, and E258.]

purchased services: One of six expenditure objects. It is for professional and technical services and the renting of equipment. [E13, E232, E233, E234, E235, E236, E237, E238, E3A13, and E3B13. TE23 is the sum of E232, E233, E234, E235, E236, E237, and E238.]

replacement equipment expenditures: Expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than 1 year, are repaired rather than replaced, and have a cost over a level set by the state or local education agencies.

revenues: Additions to assets that do not incur an obligation that must be met at some future date, do not represent exchanges of fixed assets, and are available for expenditure by the local education agencies in the state. Revenues include funds from local, intermediate, state, and federal sources.

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salaries: One of six expenditure objects (100). It includes the gross salaries of permanent and temporary staff on the payroll of LEAs, including those substituting for permanent employees. Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching. Salaries for teachers and staff that are contracted out by an LEA are not included. [E11, E212, E213, E214, E215, E216, E217, E218, E3A11, and E3B11. Support services subtotal TE21 is the sum of E212, E213, E214, E215, E216, E217, and E218.]

school administration: One of nine subfunctions (2400) within the expenditure function support services (2000). It includes expenditures for the office of the principal, full-time department chairpersons, and graduation expenses. [E215, E225, E235, E245, E255, E265, and subtotal STE25. STE25 does not include E255.]

state revenues: Revenues received by LEAs from the state, including unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and payments for, or on behalf of, LEAs. It includes both direct funds from state governments and funds in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary. [R3]

student membership: Annual unduplicated 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.

student support services: One of nine subfunctions (2100) within the expenditure function support services (2000). It includes attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services. [E212, E222, E232, E242, E252, E262, and subtotal STE22. NOTE: STE22 does not include E252.]

student transportation: One of nine subfunctions (2700) within the expenditure function support services (2000). It includes expenses for the supervision, vehicle operation, monitoring, and vehicle servicing and maintenance associated with student transportation services. Expenditures for purchasing buses are reported under equipment. [E217, E227, E237, E247, E257, E267, and subtotal STE27. NOTE: STE27 does not include E257.]

supplies: One of six expenditure objects (600). Supplies are items that are consumed, wear out, or deteriorate through use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. These include expenditures for general supplies; paper and other materials required for printing and copying; and books, periodicals, and reference materials. [E16, E242, E243, E244, E245, E246, E247, E248, E3A14, and E3B14. Support services subtotal TE24 is the sum of E242, E243, E244, E245, E246, E247, and E248.]

support services: An expenditure function (2000) divided into eight subfunctions: student support services (2100), instructional staff support (2200), general administration (2300), school administration (2400), operations and maintenance (2600), student transportation (2700), and other support services (2500 and 2900). [Support services subtotal STE2T is the sum of subtotals STE22, STE23, STE24, STE25, STE26, STE27, and STE28. STE2T is also the sum of subtotals TE21, TE22, TE23, TE24 and TE26.]

teacher salaries - other programs: Salaries for teachers in programs other than regular education, special education or vocational education (Objects 111 and 113; Programs #400 and #900). Includes salaries in alternative

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education programs. [E11D]

teacher salaries - regular education: Salaries for teachers in regular education programs, grades: Prekindergarten, Kindergarten, Ungraded and Grades 1 through 12. Missing data are included in the amount reported for Instruction Salaries. (Objects 111 and 113; Program #100) [E11A]

teacher salaries - special education: Salaries for teachers in special education programs, relating to intellectual disability, orthopedic impairment, emotional disturbance, developmental delay, specific learning disabilities, multiple disabilities, hearing impairment, other health impairments, visual impairments including blindness, autism, deaf-blindness, traumatic brain injury, and speech or language impairments. (Objects 111 and 113; Program #200) [E11B]

teacher salaries - vocational education: Salaries for teachers in vocational and technical programs. (Objects 111 and 113; Program #300) [E11C]

technology-related equipment expenditures: Expenditures for purchases of network equipment, servers, personal computers, printers, scanners, and other electronic devices. [AE6]

technology-related supplies and purchased services expenditures: Expenditures for data processing, coding, and other technical services; repairs and maintenance services for technology equipment that are not directly provided by school district personnel; rentals or leases of computers and related equipment; and purchased communications services, such as software and information technology arrangements. [AE5]

textbook expenditures: Expenditures for textbooks used in instructing students (Function 1000; Object 640). Missing data are included in the amount reported Instruction Supplies. [E2]

total expenditures: The sum of current expenditures, nonelementary/secondary expenditures, capital outlay, and interest payments on debts. [TE11]

total revenues: The sum of revenue contributions emerging from local, state, and federal sources. Revenue received from bond sales or the sale of property or equipment is not included. [TR]

Appendix C—State Abbreviations and American National Standards Institute (ANSI) State Codes

Appendix C—State Abbreviations and American National Standards Institute (ANSI) State Codes

**Table C-1. State abbreviations and American National Standards Institute (ANSI) state codes, by state or jurisdiction:
Fiscal year 2022**

State or jurisdiction	State abbreviation ¹	ANSI state code ²	State or jurisdiction	State abbreviation ¹	ANSI state code ²
Alabama	AL	01	New Jersey	NJ	34
Alaska	AK	02	New Mexico	NM	35
Arizona	AZ	04	New York	NY	36
Arkansas	AR	05	North Carolina	NC	37
California	CA	06	North Dakota	ND	38
Colorado	CO	08	Ohio	OH	39
Connecticut	CT	09	Oklahoma	OK	40
Delaware	DE	10	Oregon	OR	41
District of Columbia	DC	11	Pennsylvania	PA	42
Florida	FL	12	Rhode Island	RI	44
Georgia	GA	13	South Carolina	SC	45
Hawaii	HI	15	South Dakota	SD	46
Idaho	ID	16	Tennessee	TN	47
Illinois	IL	17	Texas	TX	48
Indiana	IN	18	Utah	UT	49
Iowa	IA	19	Vermont	VT	50
Kansas	KS	20	Virginia	VA	51
Kentucky	KY	21	Washington	WA	53
Louisiana	LA	22	West Virginia	WV	54
Maine	ME	23	Wisconsin	WI	55
Maryland	MD	24	Wyoming	WY	56
Massachusetts	MA	25	American Samoa	AS	60
Michigan	MI	26			
Minnesota	MN	27	Guam	GU	66
Mississippi	MS	28			
Missouri	MO	29	Commonwealth of the Northern Mariana Islands	MP	69
Montana	MT	30			
Nebraska	NE	31	Puerto Rico	PR	72
Nevada	NV	32			
New Hampshire	NH	33	U.S. Virgin Islands	VI	78

¹ U.S. Postal Service state abbreviation codes.

² American National Standards Institute state codes (01–78).

SOURCE: U.S. Census Bureau, Geography Division, Geographic Standards, Criteria, Research, and Quality Branch. (2017) "American National Standards Institute (ANSI) Codes for States, the District of Columbia, Puerto Rico, and the Insular Areas of the United States" (INCITS 38:2009).

Appendix D—Imputations and Edits List

Appendix D - Imputations and Edits List

The following is a state-by-state list of the imputations and edits in the fiscal year 2022 provisional Version 1a NPEFS data file. Data elements are denoted by the variable names in the data file. For more information, see section II.B. “Imputations” in the User’s Guide and Appendix A–Record Layout and Description of Data Elements in the documentation. Note: The edits that were made to change “0” to “-1” or “-2” are not included in the state-by-state list.

ALASKA

R1D contains R1C using TR

ARIZONA

E4B1 distribute by destination E217, E227, E237, E247, E267

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

TE25 totals E252, E253, E254, E255, E256, E257, E258 using TE11

ARKANSAS

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

CALIFORNIA

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

E4E2 distribute by destination E17, E252, E253, E254, E255, E256, E257, E258, E3A2

CONNECTICUT

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

E4E2 distribute by destination E17, E252, E253, E254, E255, E256, E257, E258, E3A2

E62 contains E61, E63 using TE11

E81 impute based on (TE11-E81)

E82 impute based on (TE11-E82)

R5 impute/import TR

DISTRICT OF COLUMBIA

E61 contains E63 using TE11

Appendix D - Imputations and Edits List

FLORIDA

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

GEORGIA

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

IDAHO

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11
E4E1 distribute by destination E11, E12, E13, E16, E18
R1E contains R1N using TR

ILLINOIS

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228 using E11, E212, E213, E214, E215, E216, E217, E218
E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268
E62 contains E61 using TE11

LOUISIANA

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

MARYLAND

E4C1 distribute by salary E12, E222, E223, E225, E228 using E11, E212, E213, E215, E218
E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

MINNESOTA

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268
E62 contains E61 using TE11

MISSISSIPPI

E62 contains E63 using TE11

Appendix D - Imputations and Edits List

MISSOURI

E13 contains E18 using TE11
E61 contains E63 using TE11

NEW HAMPSHIRE

E62 contains E63 using TE11

NEW JERSEY

R4A contains R4D using TR

NORTH CAROLINA

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11

SOUTH DAKOTA

E62 contains E61 using TE11

VIRGINIA

E62 contains E63 using TE11
R1D contains R1C using TR

WASHINGTON

E15 contains E14 using TE11

WISCONSIN

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

Appendix E–Fiscal Data Plan Questions

Appendix E - Fiscal Data Plan Questions

National Public Education Financial Survey (NPEFS)

Fiscal Year (FY) 2023 Fiscal Data Plan

January 29, 2023

Direct Program Support / State Payments on Behalf of the Local Education Agency (LEA)

Note: Both NPEFS and the School District Finance (F-33) Survey use your responses to questions 1-4 below to analyze and process the Direct Program Support/State Payments on Behalf of the LEA sections of the surveys. It is critical that these questions be completed as accurately as possible so that state expenditures on behalf of LEAs are reflected correctly on NPEFS and F-33.

In some instances, the amounts requested in question 4 are missing in the fiscal data plan, yet are included within the Direct Program Support section of NPEFS. If applicable to your state, the amounts reported in question 4 below should match the amounts reported within the Direct Program Support section of NPEFS unless the Direct Program Support amounts have been functionalized within the survey. If the amounts have been functionalized, then Direct Program Support payments will still need to be broken out and reported separately under question 4.

1. In your state, do LEAs receive funds from the state classified as Direct Program Support (NPEFS)/State Payments on Behalf of the LEA (F-33)?

- No (Please go to question 5.)
- Yes

2. Where are these amounts reported in NPEFS? (Check all that apply.)

- Revenues
- Expenditures
- Amounts are reported only in the fiscal data plan, not NPEFS.

3. How are these amounts reported in F-33?

- Amounts are reported in F-33 at the school district level.
- Amounts are reported in F-33 as state totals.
- Amounts are reported only in the fiscal data plan, not F-33.

4. Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).

4a. Textbooks for Public School Students

- 1. Non-Property \$ _____
- 2. Property Only \$ _____

4b. Transportation for Public School Students

- 1. Non-Property \$ _____
- 2. Property Only \$ _____

4c. Employee Benefits for Public School Employees

- 1. Non-Property \$ _____

Appendix E - Fiscal Data Plan Questions

4d. If you are reporting Direct Program Support/State Payments on Behalf of the LEA expenditures for Employee Benefits, please indicate the general categories of employee benefits these expenditures support: (Check all that apply.)

- Retirement
- Health Insurance
- Other (Please specify.) _____

4e. Direct Program Support for Private School Students

- 1. Non-Property \$ _____
- 2. Property Only \$ _____

4f. Other Direct Program Support for Public School Students

- 1. Non-Property \$ _____
If applicable, please specify program name(s) _____
- 2. Property Only \$ _____
If applicable, please specify program name(s) _____

5. In your state, does the state education agency (SEA) provide funds directly to students or families for payment of elementary/secondary education expenses?

- No (Please go to question 6.)
- Yes

5a. If yes, please provide the amount and specify the program names(s):

Non-Property \$ _____
Please specify program name(s) _____

5b. Please indicate below whether these amounts are reported in NPEFS and F-33 for fiscal year 2022.

- Amounts are reported in FY 2022 NPEFS and are reported in FY 2022 F-33 at the school district level within the finances of the student's resident school district.
- Amounts are reported in FY 2022 F-33 and NPEFS as state totals.
- Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.
- Amounts are not reported in F-33 or NPEFS.

Prekindergarten (PK) Data

6. Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2022: (Check all that apply.)

- Included in FY 2022 NPEFS
- Included in FY 2022 F-33
- Not included in NPEFS or F-33

Finance Data for Charter Schools

7. Please indicate below if your state has any of the following types of charter schools: (Check all that apply.)

- The state does not have public charter schools. (Please go to question 8.)

Appendix E - Fiscal Data Plan Questions

- Independent charter schools or agencies (An **independent** charter school is a charter school within an LEA or other separately reported entity where all associated schools are public charter schools.)
- Dependent charter schools (A **dependent** charter school is a charter school within an LEA where some of the schools that are part of the LEA are public charter schools and some are public noncharter schools.)

7a. Please indicate below how finance data for charter schools are included in NPEFS for fiscal year 2022: (Check all that apply.)

- Data reported include functionalized revenues and expenditures for charter schools from both government and private sources.
- Data reported include functionalized revenues and expenditures for charter schools from only government sources.
- Data reported include only government payments to charter schools (as purchased services and/or tuition).
- Data for charter schools are not included in NPEFS.
- Other (Please explain.) _____

7b. Please indicate below how finance data for charter schools are included in F-33 for fiscal year 2022? (Check all that apply.)

- Data reported include functionalized revenues and expenditures for **independent** charter schools.
 - Revenues and expenditures for charter schools are only from government sources.
 - Revenues and expenditures for charter schools are from both private and government sources.
- Data reported include functionalized revenues and expenditures for **dependent** charter schools. (Reported data for some LEAs includes data for charter schools and noncharter schools.)
 - Revenues and expenditures for charter schools are only from government sources.
 - Revenues and expenditures for charter schools are from both private and government sources.
- Data reported include only government payments to charter schools.
- Data for charter schools are not included in F-33.
- Other (Please explain.) _____

NPEFS Average Daily Attendance (ADA)

8. When calculating ADA on the NPEFS survey, do you include summer school attendance?

- No (Please go to question 9.)
- Yes

8a. What weight or adjustment do you use on summer school attendance when adding it into the state ADA? _____

9. Is the ADA your state reported on NPEFS calculated based on state statute definition?

- No, ADA is calculated based on NCES definition. (Please go to question 9b.)
- Yes, ADA is calculated based on state statute definition.

Appendix E - Fiscal Data Plan Questions

9a. For states using your state ADA definition, please upload your state statutory citation

(documenting how ADA is defined) Note: If your state calculates ADA based on state statutes defining ADA, NCES requests that you submit the statutory citation documenting how ADA is defined in your state.

Name of file to upload. (*.doc, *.docx, *.pdf, *.txt)

Browse ... [button] Upload File [button]

9b. Did any of the following situations occur which impacted your state's average daily attendance during SY 2021-2022? (check all that apply)

Some days are excluded. (Some or all LEAs had a temporary inability to report attendance, and ADA includes those days for which attendance was collected preceding and/or subsequent to the interruption.) Please explain: _____

Some LEAs are excluded. (Some LEAs had a temporary inability to report attendance, and ADA excludes those LEAs.) Please explain: _____

Some students are excluded. (Some or all LEAs were unable to collect attendance for certain student groups, and these students are excluded from ADA.) Please explain:

A different situation occurred which affected ADA. Please explain:

9c. Which modes of instruction are included in average daily attendance for SY 2021-2022? (check all that apply)

In-person learning (Students received face-to-face instruction in the classroom.)

Remote learning - synchronous (Students received remote instruction from a teacher in real-time over the Internet.)

Remote learning - asynchronous (Student learning occurred on their own using materials and/or resources provided by the school. This may also include instruction which was delivered through a learning management system.)

Other (Please specify.) _____

9d. Is your state collecting attendance by mode of instruction for SY 2021-2022?

No

Yes (Please briefly describe your state's attendance tracking system.) _____

9e. Does your state have a common definition of what constitutes a day of attendance for SY 2021-2022?

No

Yes (Please briefly describe your state's definition.) _____

10. Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership (ADM) to ADA?

No (Please go to question 11.)

Yes

10a. Please provide the multiplier used. _____

Appendix E - Fiscal Data Plan Questions

School-Level Finance Data

11. Does your state currently maintain school-level finance data?

- No, the state does not maintain school-level finance data. (Please go to question 12.)
- Yes, for all public schools in the state (including charter schools).
- Yes, for all public schools in the state except charter schools.
- Yes, however the state only has the data for some schools.

11a. If you make school-level financial data available on your website, please provide the URL:

11b. If your state currently tracks expenditures at the school level, please indicate the types of expenditures collected. (Check all that apply.)

- Personnel expenditures
- Nonpersonnel expenditures

11c. If your state currently tracks personnel expenditures at the school level, please indicate the types of expenditures collected. (Check all that apply.)

- Expenditures for instructional staff
- Expenditures for instructional aides
- Expenditures for teacher salaries
- Expenditures for support services staff
- Expenditures for school administration staff
- Expenditures for other school level personnel
- Personnel expenditures are not collected at the school level.

11d. If your state currently tracks nonpersonnel expenditures at the school level, please indicate the types of expenditures collected. (Check all that apply.)

- Technology-related supplies and purchased services
- Technology-related hardware
- Technology software
- Textbooks and periodicals
- Improvement of instruction (e.g., curriculum development, professional development and training of professional staff)
- Library and media services
- Nonpersonnel expenditures are not collected at the school level.

11e. If your state currently tracks personnel or nonpersonnel expenditures at the school level, has your state's uniform chart of accounts been adjusted to include school-level codes?

- Yes
- No

Virtual Schools

Note: For the purposes of this question, a “virtual school” is a public elementary-secondary (PK-12) school that only offers instruction in which students and teachers are separated by time and/or location, and interaction occurs via computers and/or telecommunications technologies. A virtual school generally does not have a

Appendix E – Fiscal Data Plan Questions

physical facility that allows students to attend classes on site. (Please note that a school that only provided virtual instruction during the 2021-2022 school year due to COVID-19, but would have otherwise held classes in-person, should not be considered a virtual school for these purposes.)

12. Does your state have virtual schools?

- No (Please go to question 13.)
- Yes

12a. Are finance data for virtual schools included in your state’s NPEFS and F-33 data submissions? (Check all that apply.)

- Included in FY 2022 NPEFS
- Included in FY 2022 F-33
- Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.
- Not included in FY 2022 NPEFS or F-33

12b. What type of LEAs are the finance data for virtual schools reported under? (Check all that apply.)

- Finance data are functionalized and reported as a separate education agency.
- Finance data are functionalized and reported under the LEA of the students’ home school.
- Expenditures for the virtual school are reported as tuition payments or purchased services under the LEA of the students’ home school.

Revenues from Private Sources

Note: Revenues from private sources include contributions and donations made by private entities. These entities include, but are not limited to: educational foundations, parent teacher associations/organizations, campus booster clubs, and private individuals.

13. Does your state report revenues from private sources?

- No (Please go to question 14.)
- Yes

13a. Please indicate where revenue from private sources are reported on NPEFS. (Check all that apply.)

- Transportation Fees from Individuals (R1G)
- Other Revenue from Local Sources (R1L)
- Other Sources of Revenue (R5)

13b. Please indicate which donors are included in your revenue reporting: (Check all that apply.)

- Private foundations
- Non-profit organizations
- Parent teacher associations/organizations
- Campus booster clubs
- Private individuals

Accounting Methodology

14. Please indicate which method of accounting school districts use when reporting revenues and

Appendix E – Fiscal Data Plan Questions

expenditures.

- All LEAs report to the state using a cash basis method of accounting.
- All LEAs report to the state using a modified accrual method of accounting.
- LEAs may report to the state using either a cash basis or modified accrual method of accounting.
- LEAs report using a different method. (Please specify.) _____

COVID-19 Federal Assistance Funds Reporting

15. Please indicate which funding sources are included in the expenditures from COVID-19 Federal Assistance Funds reported in Section 8 of the NPEFS in items AE1, AE2, AE3, AE4, AE5, AE6, AE7, and AE8. (Check all that apply.)

- Coronavirus Aid Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund
- Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund
- American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund
- CARES Act Governor’s Emergency Education Relief (GEER I) Fund
- CRRSA Governor’s Emergency Education Relief (GEER II) Fund
- Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant
- Coronavirus Relief Fund (CRF)
- American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds
- Education Stabilization Fund and ARP to the Outlying Areas-State Educational Agency
- Education Stabilization Fund to the Outlying Areas-Governors
- Other (Please specify.) _____
- We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Section 8 of the NPEFS. (Please explain.) _____

16. Please indicate which funding sources are included in the expenditures from COVID-19 Federal Assistance Funds reported in Part XIII-B of the F-33 in items AE1, AE2, AE3, AE4, AE5, AE6, AE7, and AE8. (Check all that apply.)

- Coronavirus Aid Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund
- Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund
- American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund
- CARES Act Governor’s Emergency Education Relief (GEER) Fund
- CRRSA Governor’s Emergency Education Relief (GEER II) Fund
- Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant
- Coronavirus Relief Fund (CRF)
- American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds
- Other (Please specify.) _____
- We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Part XIII-B of the F-33. (Please explain.) _____

Appendix F—Fiscal Data Plan Responses

Appendix F - Fiscal Data Plan Responses

Exhibit F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2022

State or jurisdiction	<u>Q.1</u>	<u>Q.2</u>			<u>Q.3</u>	
	In your state, do local education agencies receive funds from the state classified as Direct Program Support (NPEFS)/ State Payments on Behalf of the LEA (F-33)?	Where are these amounts reported in NPEFS?			How are these amounts reported in F-33?	
		Revenues	Expen- ditures	Not Reported	Included in F-33	Only in the fiscal data plan
Alabama	No	†	†	†	†	†
Alaska	Yes	Yes	Yes	No	At the school-district level	No
Arizona	Yes	Yes	Yes	No	No	Yes
Arkansas	Yes	Yes	Yes	No	No	Yes
California	Yes	Yes	Yes	No	At the school-district level	No
Colorado	Yes	Yes	Yes	No	At the school-district level	No
Connecticut	Yes	Yes	Yes	No	No	Yes
Delaware	No	†	†	†	†	†
District of Columbia	No	†	†	†	†	†
Florida	Yes	Yes	Yes	No	No	Yes
Georgia	Yes	Yes	Yes	No	At the school-district level	No
Hawaii	No	†	†	†	†	†
Idaho	Yes	Yes	Yes	No	At the school-district level	No
Illinois	Yes	Yes	Yes	No	At the school-district level	No
Indiana	Yes	Yes	Yes	No	As state totals	No
Iowa	No	†	†	†	†	†
Kansas	Yes	Yes	Yes	No	At the school-district level	No
Kentucky	Yes	Yes	Yes	No	As state totals	No
Louisiana	Yes	Yes	No	No	No	Yes
Maine	Yes	Yes	Yes	No	At the school-district level	No
Maryland	Yes	Yes	Yes	No	As state totals	No
Massachusetts	Yes	Yes	Yes	No	At the school-district level	No
Michigan	No	†	†	†	†	†
Minnesota	Yes	Yes	Yes	No	No	Yes
Mississippi	Yes	Yes	Yes	No	At the school-district level	No
Missouri	No	†	†	†	†	†
Montana	No	†	†	†	†	†
Nebraska	No	†	†	†	†	†
Nevada	No	†	†	†	†	†
New Hampshire	No	†	†	†	†	†
New Jersey	Yes	Yes	Yes	No	At the school-district level	No
New Mexico	No	†	†	†	†	†
New York	Yes	Yes	Yes	No	At the school-district level	No
North Carolina	Yes	Yes	Yes	No	At the school-district level	No
North Dakota	No	†	†	†	†	†
Ohio	Yes	Yes	No	No	At the school-district level	No
Oklahoma	Yes	Yes	Yes	No	As state totals	No
Oregon	No	†	†	†	†	†

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2022—Continued

State or jurisdiction	<u>Q.1</u>	<u>Q.2</u>			<u>Q.3</u>	
	In your state, do local education agencies receive funds from the state classified as Direct Program Support (NPEFS)/ State Payments on Behalf of the LEA (F-33)?	Where are these amounts reported in NPEFS?			How are these amounts reported in F-33?	
		Revenues	Expen- ditures	Not Reported	Included in F-33	Only in the fiscal data plan
Pennsylvania	No	†	†	†	†	†
Rhode Island	Yes	Yes	Yes	No	At the school-district level	No
South Carolina	Yes	Yes	Yes	No	As state totals	No
South Dakota	Yes	Yes	Yes	No	At the school-district level	No
Tennessee	No	†	†	†	†	†
Texas	Yes	Yes	Yes	No	At the school-district level	No
Utah	No	†	†	†	†	†
Vermont	No	†	†	†	†	†
Virginia	No	†	†	†	†	†
Washington	No	†	†	†	†	†
West Virginia	Yes	Yes	Yes	No	At the school-district level	No
Wisconsin	Yes	Yes	Yes	No	No	Yes
Wyoming	No	†	†	†	†	†
Other jurisdictions						
American Samoa	No	†	†	†	†	†
Guam	No	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	Yes	Yes	Yes	No	No	Yes
Puerto Rico	No	†	†	†	†	†
U.S. Virgin Islands	No	†	†	†	†	†

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-2. Fiscal Data Plan responses to questions 4.a.1 through 4.c, by state or jurisdiction: Fiscal year 2022

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state
(include all amounts, even those reported under their appropriate functions).

State or jurisdiction	Q.4.a		Q.4.b		Q.4.c
	Textbooks for Public School Students Non-Property	Textbooks for Public School Students Property	Transportation for Public School Students Non-Property	Transportation for Public School Students Property	Employee Benefits for Public School Employees Non-Property
Alabama	†	†	†	†	†
Alaska	\$0	\$0	\$0	\$0	\$164,668,249
Arizona	0	0	386,856	0	0
Arkansas	0	0	0	0	160,671,896
California	0	0	0	0	3,934,777,000
Colorado	0	0	0	0	142,095,053
Connecticut	0	0	0	0	1,576,422,438
Delaware	†	†	†	†	†
District of Columbia	†	†	†	†	†
Florida	0	0	0	0	0
Georgia	0	0	0	0	36,155,737
Hawaii	†	†	†	†	†
Idaho	0	0	0	0	350,030
Illinois	0	0	0	0	5,914,726,163
Indiana	0	0	0	0	1,200,500,000
Iowa	†	†	†	†	†
Kansas	0	0	0	0	519,652,694
Kentucky	0	0	0	0	1,809,925,645
Louisiana	0	0	0	0	0
Maine	0	0	0	0	194,654,439
Maryland	0	0	0	0	778,950,780
Massachusetts	0	0	0	0	2,065,668,662
Michigan	†	†	†	†	†
Minnesota	0	0	0	0	0
Mississippi	1,688	0	0	0	147,826,622
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	0	0	0	0	5,120,010,799
New Mexico	†	†	†	†	†
New York	0	0	0	0	5,688,277,510
North Carolina	0	0	13,969,785	44,546,932	48,272,610
North Dakota	†	†	†	†	†
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	32,478,978
Oregon	†	†	†	†	†

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

**Exhibit F-2. Fiscal Data Plan responses to questions 4.a.1 through 4.c, by state or jurisdiction: Fiscal year 2022—
Continued**

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state
(include all amounts, even those reported under their appropriate functions).

State or jurisdiction	Q.4.a		Q.4.b		Q.4.c
	Textbooks for Public School Students		Transportation for Public School Students		Employee Benefits for Public School Employees
	Non-Property	Property	Non-Property	Property	Non-Property
Pennsylvania	†	†	†	†	†
Rhode Island	0	0	3,476,076	0	119,278,939
South Carolina	116,440,022	0	84,197,788	68,121,434	0
South Dakota	0	0	0	0	0
Tennessee	†	†	†	†	†
Texas	28,614,970	0	1,166,616	0	2,139,463,595
Utah	†	†	†	†	†
Vermont	†	†	†	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	0	0	0	0	620,566,805
Wisconsin	0	0	0	0	0
Wyoming	†	†	†	†	†
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	0	0	0	0	0
Puerto Rico	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-3. Fiscal Data Plan responses to questions 4.d through 4.e, by state or jurisdiction: Fiscal year 2022

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state
(include all amounts, even those reported under their appropriate functions).

State or jurisdiction	<u>Q.4.d</u>			<u>Q.4.e</u>	
	Retirement	Health Insurance	Other	Non-Property	Property
Alabama	†	†	†	†	†
Alaska	Yes	No	No	\$0	\$0
Arizona	No	No	No	0	0
Arkansas	Yes	Yes	Yes	0	0
California	Yes ¹	No	No	0	0
Colorado	Yes	No	No	0	0
Connecticut	Yes	Yes	No	26,704,004	0
Delaware	†	†	†	†	†
District of Columbia	†	†	†	†	†
Florida	No	No	No	0	0
Georgia	Yes	No	No	0	0
Hawaii	†	†	†	†	†
Idaho	No	No	Yes ²	0	0
Illinois	Yes	No	No	0	0
Indiana	Yes	No	No	0	0
Iowa	†	†	†	†	†
Kansas	Yes	No	No	0	0
Kentucky	Yes	Yes	Yes ³	0	0
Louisiana	No	No	No	0	0
Maine	Yes	Yes	No	0	0
Maryland	Yes	No	No	16,040,000	0
Massachusetts	Yes	No	No	0	0
Michigan	†	†	†	†	†
Minnesota	No	No	No	0	0
Mississippi	Yes	Yes	No	3,860,353	0
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	Yes	Yes	No	0	0
New Mexico	†	†	†	†	†
New York	Yes	No	No	0	0
North Carolina	No	No	Yes ⁴	0	0
North Dakota	†	†	†	†	†
Ohio	No	No	No	0	0
Oklahoma	Yes	No	No	0	0
Oregon	†	†	†	†	†
Pennsylvania	†	†	†	\$0	\$0

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

**Exhibit F-3. Fiscal Data Plan responses to questions 4.d through 4.e, by state or jurisdiction: Fiscal year 2022—
Continued**

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).					
State or jurisdiction	<u>Q.4.d</u>			<u>Q.4.e</u>	
	If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support:			Direct Program Support for Private School Students	
	Retirement	Health Insurance	Other	Non-Property	Property
Rhode Island	Yes	No	No	†	†
South Carolina	No	No	No	†	†
South Dakota	No	No	No	0	0
Tennessee	†	†	†	0	0
Texas	Yes	Yes	Yes ⁵	0	0
Utah	†	†	†	†	†
Vermont	†	†	†	0	0
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	Yes	Yes	No	2,243,534	0
Wisconsin	No	No	No	†	†
Wyoming	†	†	†	†	†
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	No	No	No	5,307,961	0
Puerto Rico	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†

† Not applicable.

¹ California contributed a total of \$3,934,770 on behalf of the LEA expenditures for retirement. However, some LEAs did not report the on-behalf expenditures on their books. \$3,562,242,980 state payments on behalf of the LEA expenditures for retirement were reported in the F-33 at the school district level. Another \$372,534,020 was added to NPEFS reporting to reflect the total amount of \$3,420,274,000.

² Unemployment insurance paid directly to the Idaho Department of Labor for the benefit of the LEAs.

³ Life Insurance, Administrative Fee, Health Reimbursable Account, and less federal reimbursement.

⁴ Workers Compensation for State Funded Employees. These payments are not in North Carolina Monthly Finance Report data files and are entered manually.

⁵ Medicare

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal year 2022

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).

State or jurisdiction	Other Direct Program Support for Public School Students		Property	Program Name(s)
	Non-Property	Program Name(s)		
		<u>Q.4.f.1</u>		<u>Q.4.f.2</u>
Alabama		† †		† †
Alaska		\$0 †		\$0 †
Arizona	78,226,240	County Small Schools Program, AZ Dept Juvenile Corrections (ADJC), County Juvenile Corrections, County Jails, County Detention Center (ADOC), Residential Vouchers, AZ School for Deaf & Blind (ASDB), Special County Reserve Funds Operations		0 †
Arkansas	127,720,238	SMART START/SMART STEP, English Language Learners, At Risk, Technology Improvements, Technology Grants, Non-Traditional Licensure Grants, Economic Education, Content Standards, Public School Employee Surety Bond, Professional Development Funding, Supplemental Millage Incentive To Employee Benefits Division (EBD), Distance Learning Operating Grants, Educational Renewal Zones, Leadership Academy-Master Principal, Master Principal Bonus, General Facilities Funding To EBD, National Board Of Professional Teaching Standards, Advanced Placement Incentive, Arkansas Easter Seals, Surplus Commodities, School Food Legislative Audit, Gifted & Talented, Assessment/End Of Course Testing, Teacher Of The Year, Intervention Block Grants, Serious Offender Program, Coordinated School Health, Human Development Center Education Aid, Distance Learning, Teacher Licensure/Mentoring, Arkansas/Strive Transfer, Real Property Reappraisal Costs Transfer, Play It Again, Arkansas Public School Computer Network, Professional Development, Assessment, Curriculum, Fiscal Distress, Financial Accounting and Reporting, Charter Schools, Special Programs, Special Education, Home School, Arkansas Association of Alternative Educators, School Improvement, Statewide System of Support, Guidance/School Counseling, Equity Assistance		0 †
California	4,422,149,770	Some charter schools	51,441,706	Some charter schools
Colorado		0 †		0 †
Connecticut	201,666,504	Child Nutrition programs run by State Agencies, State Technical Education and Career System (CTECS) School programs, State Department of Correction programs	3,399,790	CTECS School programs
Delaware		† †		† †
District of Columbia		† †		† †
Florida	2,023,519,672	Florida School for the Deaf and the Blind, Florida Virtual School, Hope Scholarship Program, Family Empowerment Scholarship, McKay Scholarship Program, Florida Tax Credit Scholarship Program, Florida Agricultural and Mechanical University Lab School, Florida Atlantic University (FAU) Lab School-Palm Beach, FAU Lab School-St. Lucie, Florida State University (FSU) Lab School-Broward, FSU Lab School-Leon, and University of Florida Lab School.		0 †
Georgia	40,560,358	Georgia Academy for the Blind, Georgia School for the Deaf, Atlanta Area School for the Deaf, and the Georgia Virtual School		0 †
Hawaii		† †		† †
Idaho		0 †		0 †
Illinois	28,370,000	Regional Office of Education (ROE) Salaries, ROE School Services, Department of Corrections, Department of Juvenile Justice		0 †
Indiana	16,442,818	School for the Blind and School for the Deaf		0 †
Iowa		† †		† †
Kansas		0 †		0 †
Kentucky	137,970,898	Technology, School Facilities Construction Commission Debt Service		0 †
Louisiana	33,330,796	Special School District		0 †
Maine		0 †		0 †
Maryland	114,250,397	SEED School of Maryland, Juvenile Services Education, School for the Blind, Assessment		0 †
Massachusetts		0 †		0 †
Michigan		† †		† †
Minnesota	61,213,465	Bureau of Indian Affairs Tribal Schools; Department of Corrections Agency No. P78; Faribault Academies; Perpich Center for Arts Education Agency No. E25; Enrollment Options		0 †

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

**Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal year 2022—
Continued**

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).			
Other Direct Program Support for Public School Students			
State or jurisdiction	Non-Property	Q.4.f.1 Program Name(s)	Q.4.f.2 Property Program Name(s)
Mississippi	6,501,829	†	96,893
Missouri		† †	† †
Montana		† †	† †
Nebraska		† †	† †
Nevada		† †	† †
New Hampshire		† †	† †
New Jersey	1,069,363,454	Debt service interest and principal ¹	0 †
New Mexico		† †	† †
New York	3,265,035,770	Payments to charter schools by districts ²	0 †
North Carolina		0 †	0 †
North Dakota		† †	† †
Ohio		† †	† †
Oklahoma	282,724,118	Career Tech salaries and commodities	0 †
Oregon		† †	† †
Pennsylvania		† †	† †
Rhode Island		0 †	71,038,041 School Housing Aid
South Carolina	25,871,375	Community Education and testing	0 †
South Dakota	11,059,560	Connecting Schools	176,411 Connecting Schools
Tennessee		† †	† †
Texas	1,883,084,577	Academic Innovation & Mentoring; Adult Charter School; Advanced Placement Computer Science Principles Courses; Aeronautics Magnet Program; Amachi; Assessment; At-Risk and Transitional Child Care; Best Buddies; Blended Learning Grant Program; Child I.D. Program; Civics Training Program; Closed Charter School Funds; Communities in Schools ; COVID Learning Acceleration Supports; Customized School Safety Programming; Develop Kindergarten Entry Assessment; Early Childhood School Readiness; Early College High School; Educator Quality and Leadership; Electronic Administration of Assessment Instruments (SB 1171); ESC Dyslexia; ESS Programs; Expanding Learning Options for Pathways in Technology Early College High School; Fatherhood and Parental Involvement in Literacy Campaign; FitnessGram Program; FSP Texas Juvenile Justice Department; Funding for Juvenile Justice Alternative Education; School Lunch Matching; Grants for Pre-K at Intergenerational Facilities; Grants for Students with Autism and/or Dyslexia; Grants to Study and Monitor Effectiveness of Mathematics Achievement Academy; Incentive Aid; Instructional Materials; Literacy Achievement Academies; Math Achievement Academies; Mobile STEM Laboratory Grant Program; Non-Educational Community Based Support; Online Reading Academies; Open Education Resource Instructional Materials; Open Source Instructional Materials; Pathways in Technology (P-TECH); Pathways in Technology (ECHS); Provide Free Reading Instruments; Reading Excellence Team Pilot; Reading-To-Learn (RTL) Academies; Regional Day Schools Deaf; Regional Education Service Centers; School Improvement and Governance Support; STAAR Liquidated Damages; Strong Foundations Grant Program; Student Success Initiative; Students with Autism; Students with Visual Impairments; Summer CTE Program; Supplemental Special Education Services & Instructional Materials Program (SB 1716); Teach For America; Teacher Incentive Allotment (TIA) Fees; Texas Advanced Placement Initiative; Texas Gateway and Online Resources; Texas Science, Technology, Engineering & Math (T-STEM); Unified Champion Schools; Windham School District	0 †
Utah		† †	† †
Vermont		† †	† †
Virginia		† †	† †
Washington		† †	† †
West Virginia	43,726,343	Corrections, School for Deaf and Blind, Tools for Schools, Virtual Schools, and Statewide Technology Support	744,856 Corrections and Schools for Deaf and Blind

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

**Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal year 2022—
Continued**

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).

State or jurisdiction	Other Direct Program Support for Public School Students		Property	Program Name(s)
	Non-Property	Program Name(s)		
	<u>Q.4.f.1</u>		<u>Q.4.f.2</u>	
Wisconsin	94,792,911	State payments to independent charter schools	0	†
Wyoming		† †	†	†
<hr/>				
Other jurisdictions				
American Samoa		† †	†	†
Guam		† †	†	†
Commonwealth of the Northern Mariana Islands	0	†	0	†
Puerto Rico		† †	†	†
U.S. Virgin Islands		† †	†	†

† Not applicable.

¹ Debt service for state issued school construction bonds. These amounts are included in debt service interest and principal (E7A1, E7A2) and not current expenditures. This is not included in F-33.

² Payments to charter schools are based on attendance and fees for service.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-5. Fiscal Data Plan responses to question 5, by state or jurisdiction: Fiscal year 2022

State or jurisdiction	<u>Q.5</u>	<u>Q.5.a</u>		<u>Q.5.b</u>
	Does the State Education Agency provide funds directly to students or families for payment of elementary/ secondary education expenses?	If yes, please provide the amount and specify the program name(s)		How are these amounts reported in NPEFS and F-33 for fiscal year 2022?
		Amount	Program name(s)	
Alabama	No	† †		†
Alaska	No	† †		†
Arizona	Yes	–	Empowerment Scholarship Program	Not reported in F-33 or NPEFS
Arkansas	No	† †		†
California	No	† †		†
Colorado	No	† †		†
Connecticut	No	† †		†
Delaware	No	† †		†
District of Columbia	No	† †		†
Florida	No	† †		†
Georgia	Yes	\$38,093,726	SB10 program ¹	Reported only in the fiscal data plan, not F-33 or NPEFS
Hawaii	No	† †		†
Idaho	No	† †		†
Illinois	No	† †		†
Indiana	No	† †		†
Iowa	No	† †		†
Kansas	No	† †		†
Kentucky	No	† †		†
Louisiana	No	† †		†
Maine	No	† †		†
Maryland	No	† †		†
Massachusetts	No	† †		†
Michigan	No	† †		†
Minnesota	No	† †		†
Mississippi	Yes	2,820,064	Educational Scholarship Accounts	Not reported in F-33 or NPEFS
Missouri	No	† †		†
Montana	No	† †		†
Nebraska	No	† †		†
Nevada	No	† †		†
New Hampshire	No	† †		†
New Jersey	No	† †		†
New Mexico	No	† †		†
New York	No	† †		†
North Carolina	No	† †		†
North Dakota	No	† †		†
Ohio	No	† †		†
Oklahoma	Yes	8,161,298	The Lindsey Nicole Henry (LNH) Scholarship ²	Reported in F-33 and NPEFS as state totals
Oregon	No	† †		†
Pennsylvania	No	† †		†
Rhode Island	No	† †		†
South Carolina	No	† †		†
South Dakota	No	† †		†
Tennessee	Yes	2,012,725	Individual Education Account Program	Not reported in F-33 or NPEFS
Texas	No	† †		†

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-5. Fiscal Data Plan responses to question 5, by state or jurisdiction: Fiscal year 2022—Continued

State or jurisdiction	<u>Q.5</u>	<u>Q.5.a</u>		<u>Q.5.b</u>
	Does the State Education Agency provide funds directly to students or families for payment of elementary/ secondary education expenses?	If yes, please provide the amount and specify the program names(s)		How are these amounts reported in NPEFS and F-33 for fiscal year 2022?
		Amount	Program names(s)	
Utah	Yes	6,606,381	Carson Smith	Reported only in the fiscal data plan, not F-33 or NPEFS
Vermont	No		† †	†
Virginia	No		† †	†
Washington	No		† †	†
West Virginia	No		† †	†
Wisconsin	No		† †	†
Wyoming	No		† †	†
Other jurisdictions				
American Samoa	No		† †	†
Guam	No		† †	†
Commonwealth of the Northern Mariana Islands	No		† †	†
Puerto Rico	Yes	9,154,550	Community Schools	Reported in F-33 and NPEFS as state totals
U.S. Virgin Islands	No		† †	†

† Not applicable.

— Not available.

¹ There is a program in which parents of exceptional students (students with disabilities) can elect to enroll their child in a private school, and the state funds are paid to the private school by the state and not included in the expenditures of the school district that are reported in this survey. This program is identified as the SB10 program in the State of Georgia. The amount of SB10 expenditures paid by the Georgia Department of Education (GaDOE) on behalf of these students for educational expenses for FY 2022 was \$38,093,726. Private school payments by the LEAs (local funds) are included in the financial data that is provided to GaDOE. Therefore, these payments of local funds are included in this survey.

² The Lindsey Nicole Henry (LNH) Scholarship Act authorizes the parent or guardian of a public school student with a disability who is served under the Individuals with Disabilities Education Act (IDEA) to exercise their parental option and request to have an LNH Scholarship awarded for their child to attend a participating private school approved by the State Board of Education. The Act also authorizes LNH scholarship eligibility for the following categories of students: A student who has had an Individualized Service Plan developed by the Department of Human Services (DHS); A student who is a child of a military family with permanent change of station orders who has moved to Oklahoma after receiving IDEA services in another state; A student who has been served through the SoonerStart program and during transition has been determined to be eligible for school district services; A student who has been in out-of-home placement through the office of Juvenile Affairs; A student who has been in out-of-home placement with DHS, or who was adopted while in the permanent custody of DHS.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-6. Fiscal Data Plan responses to questions 6 through 7, by state or jurisdiction: Fiscal year 2022

State or jurisdiction	<u>Q.6</u>			<u>Q.7</u>		
	Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2022.			Please indicate below if your state has any of the following types of LEAs:		
	Included in FY 2022 NPEFS	Included in FY 2022 F-33	Not included in NPEFS or F-33	The state does not have public charter schools	Independent charter schools ¹	Dependent charter schools ²
Alabama	Yes	Yes	No	No	Yes	Yes
Alaska	Yes	Yes	No	No	No	Yes
Arizona	No	No	Yes	No	Yes	No
Arkansas	Yes	Yes	No	No	Yes	Yes
California	Yes	Yes	No	No	Yes ³	Yes
Colorado	Yes	Yes	No	No	Yes	No
Connecticut	Yes	Yes	No	No	Yes	Yes
Delaware	Yes	Yes	No	No	Yes	No
District of Columbia	Yes	Yes	No	No	Yes	Yes
Florida	Yes	Yes	No	No	Yes	Yes
Georgia	Yes	Yes	No	No	Yes	Yes
Hawaii	Yes	Yes	No	No	No	Yes
Idaho	Yes	Yes	No	No	Yes	No
Illinois	Yes	Yes	No	No	Yes	Yes
Indiana	Yes	Yes	No	No	Yes	Yes
Iowa	Yes	Yes	No	No	No	Yes
Kansas	Yes	Yes	No	No	No	Yes
Kentucky	Yes	Yes	No	Yes	†	†
Louisiana	Yes	Yes	No	No	Yes	Yes
Maine	Yes	Yes	No	No	Yes	No
Maryland	Yes	Yes	No	No	No	Yes
Massachusetts	Yes	Yes	No	No	Yes	No
Michigan	Yes	Yes	No	No	Yes	No
Minnesota	Yes	Yes	No	No	Yes	No
Mississippi	Yes	Yes	No	No	Yes	No
Missouri	Yes	Yes	No	No	Yes	No
Montana	Yes	Yes	No	Yes	†	†
Nebraska	Yes	Yes	No	Yes	†	†
Nevada	Yes	Yes	No	No	Yes	No
New Hampshire	Yes	Yes	No	No	Yes	Yes
New Jersey	Yes	Yes	No	No	Yes	No
New Mexico	Yes	Yes	No	No	Yes	No
New York	No	Yes	No	No	Yes	Yes
North Carolina	Yes	Yes	No	No	Yes	No
North Dakota	Yes	Yes	No	Yes	†	†
Ohio	Yes	Yes	No	No	Yes	No
Oklahoma	Yes	Yes	No	No	Yes	Yes
Oregon	No	No	Yes	No	Yes	Yes
Pennsylvania	Yes	Yes	No	No	Yes	No
Rhode Island	Yes	Yes	No	No	Yes	Yes
South Carolina	Yes	Yes	No	No	Yes	Yes
South Dakota	Yes	Yes	No	Yes	†	†
Tennessee	Yes	Yes	No	No	No	Yes
Texas	Yes	Yes	No	No	Yes	No
Utah	Yes	Yes	No	No	Yes	No
Vermont	Yes	Yes	No	Yes	†	†
Virginia	Yes	Yes	No	No	No	Yes

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-6. Fiscal Data Plan responses to questions 6 through 7, by state or jurisdiction: Fiscal year 2022—Continued

State or jurisdiction	<u>Q.6</u>			<u>Q.7</u>		
	Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2022.			Please indicate below if your state has any of the following types of LEAs:		
	Included in FY 2022 NPEFS	Included in FY 2022 F-33	Not included in NPEFS or F-33	The state does not have public charter schools	Independent charter schools ¹	Dependent charter schools ²
Washington	Yes	Yes	No	No	Yes	No
West Virginia	Yes	Yes	No	Yes	†	†
Wisconsin	Yes	Yes	No	No	Yes	Yes
Wyoming	Yes	Yes	No	No	No	Yes
Other jurisdictions						
American Samoa	Yes	No	No	Yes	†	†
Guam	Yes	No	No	Yes	†	†
Commonwealth of the Northern Mariana Islands	Yes	No	No	Yes	†	†
Puerto Rico	Yes	No	No	No	No	Yes
U.S. Virgin Islands	Yes	No	No	Yes	†	†

† Not applicable.

¹ An independent charter school is a charter school within a local education agency (LEA) or other separately reported entity where all associated schools are public charter schools.

² A dependent charter school is a charter school within an LEA where some of the schools that are part of the LEA are public charter schools and some are public noncharter schools.

³ In California, public charter schools can also be authorized by the State Board of Education, which is not an LEA.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-7. Fiscal Data Plan responses to question 7.a, by state or jurisdiction: Fiscal year 2022

<u>Q.7.a</u>					
Please indicate below how finance data for charter schools are included in NPEFS for FY 2022					
State or jurisdiction	Data reported include functionalized revenues and expenditures for charter schools from both government and private sources	Data reported include functionalized revenues and expenditures for charter schools from only government sources	Data reported include only government payments to charter schools	Data for charter schools are not included in NPEFS	Other
Alabama	Yes	No	No	No	No
Alaska	Yes	No	No	No	No
Arizona	Yes	No	No	No	No
Arkansas	Yes	No	No	No	No
California	Yes	No	No	No	Yes ¹
Colorado	Yes	No	No	No	No
Connecticut	Yes	No	No	No	No
Delaware	Yes	No	No	No	No
District of Columbia	Yes	Yes	No	No	No
Florida	No	No	Yes	No	No
Georgia	Yes	No	Yes	No	Yes ²
Hawaii	No	Yes	No	No	No
Idaho	Yes	No	No	No	No
Illinois	No	No	No	Yes	Yes ³
Indiana	Yes	No	No	No	No
Iowa	No	Yes	No	No	Yes ⁴
Kansas	Yes	No	No	No	No
Kentucky	†	†	†	†	†
Louisiana	Yes	No	No	No	No
Maine	Yes	No	No	No	No
Maryland	No	Yes	No	No	No
Massachusetts	Yes	No	No	No	No
Michigan	Yes	No	No	No	Yes ⁵
Minnesota	Yes	No	No	No	No
Mississippi	Yes	No	No	No	No
Missouri	Yes	No	No	No	No
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	Yes	No	No	No	No
New Hampshire	No	No	No	Yes	No
New Jersey	Yes	No	No	No	No
New Mexico	Yes	No	No	No	No
New York	No	No	No	No	Yes ⁶
North Carolina	Yes	No	No	No	No
North Dakota	†	†	†	†	†
Ohio	Yes	No	No	No	No
Oklahoma	Yes	Yes	No	No	No
Oregon	No	No	Yes	No	No
Pennsylvania	Yes	No	No	No	No

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-7. Fiscal Data Plan responses to question 7.a, by state or jurisdiction: Fiscal year 2022—Continued

Q.7.a					
Please indicate below how finance data for charter schools are included in NPEFS for FY 2022					
State or jurisdiction	Data reported include functionalized revenues and expenditures for charter schools from both government and private sources	Data reported include functionalized revenues and expenditures for charter schools from only government sources	Data reported include only payments to charter schools	Data for charter schools are not included in NPEFS	Other
Rhode Island	Yes	No	No	No	No
South Carolina	Yes	No	No	No	No
South Dakota	†	†	†	†	†
Tennessee	Yes	No	No	No	No
Texas	Yes	No	No	No	No
Utah	Yes	No	No	No	No
Vermont	†	†	†	†	†
Virginia	Yes	No	No	No	No
Washington	Yes	No	No	No	No
West Virginia	†	†	†	†	†
Wisconsin	No	No	No	No	Yes ⁷
Wyoming	Yes	No	No	No	No
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	Yes	No	No	No	No
U.S. Virgin Islands	†	†	†	†	†

† Not applicable.

¹ In California, some charter schools reported their data with functionalized revenues and expenditures in the Standardized Account Code Structure. However, some charter schools elected to report their data in a highly summarized format known as the Alternative Form, which lacks any revenue detail by funding source or expenditure detail by function.

² Georgia had local charter school within three school districts [4 schools (Atlanta Public Schools), Clayton (2 schools) and Douglas (1 school) Counties] that did not report expenditures by either function and/or object level, such as salaries, benefits, etc., for fiscal year 2022. APS has reported all the local charter schools activity in prior fiscal years. Two school districts (Clayton and Douglas Counties) have not reported the local charter school expenditures by either function and or object level, such as salaries, benefits, etc. Beginning in fiscal year 2017, the school districts have been required to disaggregate the expenditure data as expended by the local charter schools. However, these two metro Atlanta school districts have failed to disaggregate the expenditure data as expended by their local charter schools in the financial information provided to GaDOE - Financial Review Division (for fiscal years 2017 thru 2022, current year). In fiscal year 2022, one metro Atlanta school district failed to report the local charter school expenses and revenues for 4 schools that had been reported in prior fiscal year. Due to this failure to report all local schools by this metro Atlanta school district, the amount of payments to charter schools reported as purchased services on the NPEFS survey increased by a material amount from \$8,717,902 in 2021 to \$43,937,211. The percentage difference for this reporting change increased by 413.02% or an amount of \$35,372,850 or 413.02% from 2021 to 2022.

³ In Illinois, the amount of tuition a school district pays to the charter school is reported for those students served from the school districts.

⁴ In Iowa, virtual schools are also part of a public school district. The districts with virtual schools report expenditures at the functional level. The student's home districts reports tuition expenditures to the serving LEA. All charter schools in Iowa must be part of a public school district and included in revenues and expenditures reported by the public school district. Most districts have no charter schools.

⁵ Charter schools in Michigan (also referred to as Public School Academies (PSAs) are considered separate public school entities/districts and are subject to the same financial reporting requirements as traditional districts.

⁶ For the 2021-2022 school year, New York reported some charter school expenditures and payments to charter schools by the districts.

⁷ In Wisconsin, dependent charter school data is included on a functionalized basis, although the level and accounts will vary depending on whether the charter school is an instrumentality or non-instrumentality as was contracted services. Independent charter schools are included in the direct program support. This is the total state payment amount to all independent charter schools. We do not have functionalized data from the independent charter schools.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-8. Fiscal Data Plan responses to question 7.b, by state or jurisdiction: Fiscal year 2022

Q.7.b

Please indicate below how finance data for charter schools are included in F-33 for fiscal year 2022

State or jurisdiction	Data reported include functionalized revenues and expenditures for independent charter schools		Data reported include functionalized revenues and expenditures for dependent charter schools		Data reported include only government payments to charter schools	Data for charter schools are not included in F-33	Other
	Revenues and expenditures are only from government sources	Revenues and expenditures are from both private and government sources	Revenues and expenditures are only from government sources	Revenues and expenditures are from both private and government sources			
Alabama	No	Yes	No	No	No	No	No
Alaska	†	†	Yes	No	No	No	No
Arizona	No	Yes	No	No	No	No	No
Arkansas	No	Yes	Yes	No	No	No	No
California	No	Yes	Yes	No	No	No	Yes ¹
Colorado	No	Yes	No	No	No	No	No
Connecticut	No	Yes	Yes	No	No	No	No
Delaware	No	Yes	No	No	No	No	No
District of Columbia	No	Yes	Yes	No	Yes	No	No
Florida	†	†	†	†	Yes	No	No
Georgia	No	Yes	Yes	No	Yes	No	Yes ²
Hawaii	†	†	Yes	Yes	No	No	No
Idaho	No	Yes	No	No	No	No	Yes ³
Illinois	†	†	†	†	No	Yes	Yes ⁴
Indiana	No	Yes	Yes	No	No	No	No
Iowa	Yes	No	Yes	Yes	No	No	Yes ⁵
Kansas	†	†	Yes	No	No	No	No
Kentucky	†	†	†	†	†	†	†
Louisiana	No	Yes	Yes	No	No	No	No
Maine	No	Yes	No	No	No	No	No
Maryland	†	†	Yes	Yes	No	No	No
Massachusetts	No	Yes	No	No	No	No	No
Michigan	No	Yes	No	No	No	No	Yes ⁶
Minnesota	No	Yes	No	No	No	No	No
Mississippi	No	Yes	No	No	No	No	No
Missouri	No	Yes	No	No	No	No	No
Montana	†	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†	†
Nevada	No	Yes	Yes	No	No	No	No
New Hampshire	No	No	No	No	No	Yes	No
New Jersey	No	No	No	No	No	No	Yes ⁷
New Mexico	No	Yes	No	No	No	No	No
New York	No	No	No	No	No	No	Yes ⁸
North Carolina	No	Yes	No	No	No	No	No
North Dakota	†	†	†	†	†	†	†
Ohio	No	Yes	No	No	No	No	No
Oklahoma	No	Yes	Yes	No	No	No	No
Oregon	No	No	No	No	Yes	No	No
Pennsylvania	No	Yes	No	No	No	No	No
Rhode Island	No	Yes	Yes	No	No	No	No
South Carolina	No	No	Yes	No	No	No	No
South Dakota	†	†	†	†	†	†	†
Tennessee	No	Yes	Yes	No	No	No	No

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-8. Fiscal Data Plan responses to question 7.b, by state or jurisdiction: Fiscal year 2022—Continued

Q.7.b

Please indicate below how finance data for charter schools are included in F-33 for fiscal year 2022

State or jurisdiction	Data reported include functionalized revenues and expenditures for independent charter schools		Data reported include functionalized revenues and expenditures for dependent charter schools		Data reported include only government payments to charter schools	Data for charter schools are not included in F-33	Other
	Revenues and expenditures are only from government sources	Revenues and expenditures are from both private and government sources	Revenues and expenditures are only from government sources	Revenues and expenditures are from both private and government sources			
Texas	Yes	No	No	No	No	No	No
Utah	Yes	No	No	No	No	No	No
Vermont	†	†	†	†	†	†	†
Virginia	No	No	Yes	No	No	No	No
Washington	Yes	No	No	No	No	No	No
West Virginia	†	†	†	†	†	†	†
Wisconsin	No	No	Yes	Yes	Yes	No	No
Wyoming	No	No	Yes	No	No	No	No
Other jurisdictions							
American Samoa	†	†	†	†	†	†	†
Guam	†	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†	†
Puerto Rico	No	No	No	No	No	No	†
U.S. Virgin Islands	†	†	†	†	†	†	†

† Not applicable.

¹ In California, public charter schools can also be authorized by the State Board of Education (SBE), which is not an LEA. Under the new law effective July 1, 2020, charter schools approved by SBE will be under the oversight of either the district or county office of education.

² Georgia had local charter school within three school districts [4 schools (Atlanta Public Schools), Clayton (2 schools) and Douglas (1 school) Counties] that did not report expenditures by either function and/or object level, such as salaries, benefits, etc., for fiscal year 2022. APS has reported all the local charter schools activity in prior fiscal years. Two school districts (Clayton and Douglas Counties) have not reported the local charter school expenditures by either function and or object level, such as salaries, benefits, etc. Beginning in fiscal year 2017, the school districts have been required to disaggregate the expenditure data as expended by the local charter schools. However, these two metro Atlanta school districts have failed to disaggregate the expenditure data as expended by their local charter schools in the financial information provided to GaDOE - Financial Review Division (for fiscal years 2017 thru 2022, current year). In fiscal year 2022, one metro Atlanta school district failed to report the local charter school expenses and revenues for 4 schools that had been reported in prior fiscal year. Due to this failure to report all local schools by this metro Atlanta school district, the amount of payments to charter schools reported as purchased services on the NPEFS survey increased by a material amount from \$8,717,902 in 2021 to \$43,937,211. The percentage difference for this reporting change increased by 413.02% or an amount of \$35.372,850 or 413.02% from 2021 to 2022.

³ Revenues and expenditures for all charter schools in Idaho are reported in both the F-33 and NPEFS surveys.

⁴ In Illinois, the amount of tuition a school district pays to the charter school is reported for those students served from the school districts.

⁵ All charter schools in Iowa must be part of a public school district and included in revenues and expenditures reported by the public school district. Most districts have no charter schools.

⁶ Charter schools in Michigan (also referred to as Public School Academies) are considered separate public school entities/districts and are subject to the same financial reporting requirements as traditional districts.

⁷ New Jersey charter schools are reported as their own entity in F33. Revenues are reported at the LEA and the charter school. The revenues to the LEA are funds provided to them from state and local governments which is then transferred to the charter school. To avoid double counting, charter school revenues are excluded. The charter school expenditures are delineated in the COA in an analogous fashion to how the LEAs do it.

⁸ For New York, the only data related to charter schools that are included in the NPEFS are the state aid school districts receive from NYSED related to charter schools in revenue Item R3 in Section 1 and the tuition that is paid to the charter schools by the school districts in expenditure item E4E1 in Section 5. The charter schools have detailed revenue and expense records, but the state system does not capture this information. District payments to charter schools do not necessarily equal total charter school expenses. Some issues that impact payments to charter schools include: timing issues with the payments by districts; districts that refuse to pay charter schools have the amount due charter schools deducted from their State Aid payment; charter schools may receive funding from sources other than the school districts; etc.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-9. Fiscal Data Plan responses to questions 8, 9, and 10, by state or jurisdiction: Fiscal year 2022

State or jurisdiction	<u>Q.8</u> When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance? If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?	<u>Q.9</u> Is the ADA your state reported on NPEFS calculated based on state statute definition?	<u>Q.10</u> Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
Alabama	No	No	No
Alaska	No	No	Yes. 0.92950
Arizona	No	Yes	No
Arkansas	No	No	No
California	No	Yes	No
Colorado	No	No	No
Connecticut	Yes. On a program by program basis, count the number of PK- 12 pupils in the program, and multiple that by the number of days provided during the summer and then multiply that by the number of instructional minutes per day and then divided that by the number 180 and then divided that by the number 300 to come up with a full-time-equivalent (FTE) summer school value. School districts may have multiple programs offered during the summer. If a particular program provides instructional minutes during the day above 300 minutes, the district can only report for that program 300 minutes in the calculation. FTE Summer School values are summed statewide and factored into the ADA calculation.	No	Yes. 0.9268
Delaware	No	No	No
District of Columbia	Yes. The ADA reporting is based on the NCES version. As in previous years, there are not any weight levels or adjustments used.	No	No
Florida	Yes. The number of summer days is multiplied by the percentage of summer days present.	Yes	No
Georgia	No	No	No
Hawaii	No	No	No
Idaho	No	Yes	No
Illinois	No	Yes	No
Indiana	No	No	No
Iowa	Yes. Total student days attendance for summer school are added to total days in the regular school year prior to dividing by the average number of regular school days.	No	No
Kansas	Yes. Total hours of summer school instruction divided by 1,116 hours to get the student full-time equivalency.	No	No
Kentucky	No	Yes	No
Louisiana	No	No	No
Maine	No	Yes	No
Maryland	No	Yes	No
Massachusetts	Yes. The headcount is multiplied by 20 percent.	No	No
Michigan	No	Yes	No
Minnesota	No	Yes	No
Mississippi	No	Yes	No
Missouri	Yes. There is no weight or adjustment when calculating summer School ADA. Per state law 163.011, RSMo, ADA for summer school is calculated by taking attendance hours divided by 1,044.	Yes	No
Montana	No	Yes	No
Nebraska	No	No	No
Nevada	No	Yes	No
New Hampshire	No	Yes	No

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-9. Fiscal Data Plan responses to questions 8, 9, and 10, by state or jurisdiction: Fiscal year 2022—Continued

State or jurisdiction	<u>Q.8</u> When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance? If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?	<u>Q.9</u> Is the ADA your state reported on NPEFS calculated based on state statute definition?	<u>Q.10</u> Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
New Jersey	No	Yes	Yes. The multiplier is only applied to a small portion of the enrollments. Specifically for state facilities pupils it is 0.924, for provider pre kindergarten it is 0.895, and for private school disabled it is 0.891.
New Mexico	No	Yes	No
New York	No	Yes	No
North Carolina	No	Yes	No
North Dakota	Yes. Student Membership and Attendance hours are collected for each course. 1 full credit would be a .25 ADA/ADM if they attended the full time.	No	No
Ohio	No	No	No
Oklahoma	No	Yes	No
Oregon	No	Yes	No
Pennsylvania	No	No	No
Rhode Island	No	No	No
South Carolina	No	Yes	No
South Dakota	No	No	No
Tennessee	No	Yes	No
Texas	No	No	No
Utah	No	No	Yes. 0.9424
Vermont	No	No	No
Virginia	Yes. Summer attendance is weighted within each school division. Summer days in session divided by regular school days in session.	No	No
Washington	No	No	Yes. 0.937
West Virginia	No	Yes	No
Wisconsin	Yes. We convert Summer FTE to ADA based on regular school year days.	Yes	Yes. We convert Summer FTE to ADA based on regular school year days.
Wyoming	No	No	No
Other jurisdictions			
American Samoa	No	No	No
Guam	No	No	No
Commonwealth of the Northern Mariana Islands	No	No	No
Puerto Rico	No	No	No
U.S. Virgin Islands	No	No	No

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-10. Fiscal Data Plan responses to questions 9.b and 9.c, by state or jurisdiction: Fiscal year 2022

State or jurisdiction	Q.9.b Did any of the following situations occur which impacted your state's average daily attendance?"	Q.9.c Which modes are included in average daily attendance?		
		In-Person	Remote	Asynchronous
Alabama	No	Yes	Yes	Yes
Alaska	No	Yes	Yes	Yes
Arizona	No	Yes	Yes	Yes
Arkansas	No	Yes	Yes	Yes
California	No	Yes	No	No
Colorado	No	Yes	Yes	Yes
Connecticut	No	No	Yes	Yes
Delaware	No	Yes	Yes	Yes
District of Columbia	No	Yes	Yes	No
Florida	No	Yes	Yes	No
Georgia	No	Yes	Yes	Yes
Hawaii	No	Yes	Yes	Yes
Idaho	No	Yes	Yes	No
Illinois	No	Yes	Yes	Yes
Indiana	18 LEAs were affected. We estimated their ADA.	Yes	Yes	Yes
Iowa	No	Yes	Yes	Yes
Kansas	No	Yes	Yes	Yes
Kentucky	Per Senate Bill 1 (6), Extraordinary Session 2021, KDE was instructed to use the school district attendance data selected by the district that will be used in calculating Supporting Education Excellence in Kentucky (SEEK) funds and any other state funding based in whole or in part on average daily attendance for the district. This attendance data Includes Adjusted Average Daily Attendance Data (AADA), At Risk (Free Lunch), and Home & Hospital. The Exceptional Child Data is actual data derived from the December 1, 2021 count.	Yes	No	No
Louisiana	No	Yes	Yes	Yes
Maine	ADA was calculated as the aggregate number of pupils "Attending", present each day, divided by the number of days the school is actually in session, which by statute is a minimum of 175 days.	Yes	Yes	No
Maryland	No	Yes	Yes	Yes
Massachusetts	No	Yes	Yes	Yes
Michigan	No	Yes	Yes	Yes
Minnesota	No	Yes	Yes	Yes
Mississippi	No	Yes	No	No
Missouri	No	Yes	No	No
Montana	No	Yes	Yes	Yes
Nebraska	No	Yes	Yes	Yes
Nevada	No	Yes	Yes	Yes
New Hampshire	No	Yes	Yes	No
New Jersey	No	Yes	Yes	No
New Mexico	No	Yes	Yes	Yes
New York	No	Yes	Yes	Yes
North Carolina	No	Yes	Yes	Yes
North Dakota	No	Yes	Yes	Yes
Ohio	No	Yes	No	No
Oklahoma	No	Yes	Yes	Yes
Oregon	No	Yes	Yes	No
See notes at end of exhibit.				

Appendix F - Fiscal Data Plan Responses

**Exhibit F-10. Fiscal Data Plan responses to questions 9.b and 9.c, by state or jurisdiction: Fiscal year 2022—
Continued**

State or jurisdiction	Q.9.b Did any of the following situations occur which impacted your state's average daily attendance?"	Q.9.c Which modes are included in average daily attendance?		
		In-Person	Remote	Asynchronous
Pennsylvania	No	Yes	Yes	Yes
Rhode Island	No	Yes	Yes	Yes
South Carolina	No	Yes	Yes	Yes
South Dakota	No	Yes	Yes	Yes
Tennessee	No	Yes	Yes	No
Texas	No	Yes	Yes	Yes
Utah	No	Yes	Yes	Yes
Vermont	No	Yes	Yes	No
Virginia	No	Yes	Yes	Yes
Washington	No	Yes	Yes	Yes
West Virginia	No	Yes	Yes	Yes
Wisconsin	No	Yes	Yes	No
Wyoming	No	Yes	Yes	Yes
Other jurisdictions				
American Samoa	No	Yes	Yes	No
Guam	No	Yes	No	No
Commonwealth of the Northern Mariana Islands	No	Yes	Yes	Yes
Puerto Rico	No	No	Yes	Yes
U.S. Virgin Islands	No	Yes	Yes	No

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-11. Fiscal Data Plan responses to questions 9.d and 9.e, by state or jurisdiction: Fiscal year 2022

State or jurisdiction	<u>Q.9.d</u>		<u>Q.9.e</u>	
	Is your state collecting attendance by mode of instruction?		Does your state have a common definition of what constitutes a day of attendance?	
Alabama	No	†	Yes	51% or majority of the school day per the 2021-22 Alabama Attendance Manual
Alaska	No	†	Yes	Students are counted in attendance when present at school. Days of attendance do not include in-service days. Attendance shall be recorded based upon the percent of the student's normally scheduled instructional day. For example, a student who is normally scheduled for two hours per day as a part-time student would be recorded with half a day in attendance if he were absent for one hour. The sum of a day of attendance and a day of absence must equal one. A student may be counted present only when he or she is actually at school or is present at another school-sponsored instructional program. This may include authorized independent study, work-study programs, academically related field trips and instruction for homebound students. It does not include "making up" school work at home, or activities sponsored by private individuals or groups. Correspondence school students are counted in attendance as long as they are in membership. Homebound students are counted in attendance if they are receiving at least ten hours of instruction per week by an itinerant teacher.
Arizona	No	†	No	†
Arkansas	No	†	No	†
California	No	†	No	†
Colorado	No	†	Yes	The aggregate number of days the student attended school. If the student attended for at least a half of a day, it should be counted as a full day of attendance
Connecticut	Yes	Connecticut collects attendance for both in-person and remote modes of learning. CT has a monthly data collection of student-level data that includes # of "days enrolled" and # of "days in attendance." In addition, an annual data collection is conducted in June of each year.	Yes	A student is considered to be "in attendance" if present at his/her assigned school, or an activity sponsored by the school for at least half of the regular school day. A remote student can be considered as being 'in attendance' on a particular day if the total time spent on one or more of the following activities equals at least half the school day: 1) synchronous virtual classes; 2) synchronous virtual meetings; 3) time logged in electronic systems; and 4) assignment submission/completion.
Delaware	Yes	LEAs collect attendance information using a mandatory statewide attendance information system.	No	†
District of Columbia	No	†	No	†
Florida	No	†	No	†
Georgia	No	†	Yes	A student is considered to be "in attendance" when he or she is participating in active instruction and/or educational services from a school or district. This active instruction may occur in-person or through virtual/distance/remote learning.
Hawaii	No	†	Yes	In a traditional in-person environment: The student is physically present in school for at least half of the school day or is on an authorized school activity. In a distance learning environment: The student is virtually present in a scheduled distance learning environment for the amount of time, required check-ins, task completion or other metrics determined by school or is on an authorized school activity.

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-11. Fiscal Data Plan responses to questions 9.d and 9.e, by state or jurisdiction: Fiscal year 2022—Continued

State or jurisdiction	<u>Q.9.d</u>	<u>Q.9.e</u>
	Is your state collecting attendance by mode of instruction?	Does your state have a common definition of what constitutes a day of attendance?
Idaho	No †	Yes A school day for grades one through twelve may be counted as a “day in session” when the school is in session and students are under the guidance and direction of teachers in the teaching process for not less than four hours or its equivalent of instruction per day. Lunch periods, breaks, passing time and recess will not be included in the four hours. For kindergarten, each session will be at least two and one-half hours per day. A half-day in session occurs when the students in grades one through twelve are under the guidance and direction of teachers in the teaching process for a minimum of two and one-half hours or its equivalent of instruction or the teachers are involved in staff development activities for not less than two and one-half hours. Students attending less than a half-day in session may have their hours aggregated by week for reporting purposes. For grades one through twelve, not more than twenty-two hours may be utilized for teacher in-service activities, based on the district approved calendar. In the event a school district chooses to utilize full days instead of half-days, the attendance reported for these full days will be the average of the attendance for the other days of that same week. A day of attendance for a kindergarten pupil is one in which a pupil is under the direction and guidance of a teacher while school is in session or under homebound instruction. A homebound student is one who is unable to attend school for at least ten consecutive days due to illness, accident, or an unusual disabling condition. Attendance will be reported in half-day increments. Particularly, enrollment figures are not to be used for the beginning nor closing weeks of school. A day of attendance for grades one through twelve is one in which a pupil is under the guidance and direction of a teacher or other authorized school district personnel while school is in session or is a homebound student under the instruction of a teacher employed by the district in which the pupil resides, with the exception as stated in “day in session” above. A homebound student is one who is unable to attend school for at least ten consecutive days due to illness, accident, or an unusual disabling condition. Attendance will be reported in full or half-days.
Illinois	Yes ISBE only collects attendance on in-person and remote. Attendance codes can be found here: https://www.isbe.net/Documents/Student-Attendance-pres.pdf	Yes https://www.ilga.gov/legislation/ilcs/documents/010500050K10-19.05.htm
Indiana	Yes Indiana uses codes to capture the method of instruction or non-instruction. Categories include in-person, virtual, virtual due to COVID, excused absence, unexcused absence, exempt, suspended, and expelled.	No †
Iowa	No †	No †
Kansas	No †	Yes Remote learning must approximate the learning experience that would have taken place in the classroom had the student been able to physically attend on a full-time basis and the student’s local teacher or teachers must make daily meaningful contact by either a telephone call or interactive video conference call. https://kidsweb.ksde.org/Portals/0/resource_documents/Submission%20Details%20Document-EOYA%20v16.00.pdf?ver=2021-07-30-104119-417 .
Kentucky	No †	Yes Because Kentucky is using 18-19 and 19-20 data for SY 20-21, we follow the state statute definition.
Louisiana	No †	Yes Students attending between 25-50% of the day get half a day of absence/attendance. Students attending more than 50% of the day who do not have any days absent reported get credit for a full day of attendance. Students attending less than 25% of a school day would have a whole day of absences reported and get no credit for attending that day.
Maine	No †	No †
Maryland	No †	Yes Aggregate number of days the student was in attendance during the current school year, to the nearest half-day. If the student has multiple records, there must be an attendance item for each period of the time a student was enrolled in school. For students with multiple records, aggregate dates attending and absent cannot be greater than the number of school days open.

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-11. Fiscal Data Plan responses to questions 9.d and 9.e, by state or jurisdiction: Fiscal year 2022—Continued

State or jurisdiction	Q.9.d	Q.9.e
Is your state collecting attendance by mode of instruction?	Does your state have a common definition of what constitutes a day of attendance?	
Massachusetts	Yes Yes, in Michigan's student data collection (SIMS), the state collects days in attendance separately for in-person and remote.	Yes A student must be at school, or at a school related activity, or receiving academic instruction for at least half of the school day to be counted as present. Source: https://www.doe.mass.edu/infoservices/data/sims/sims-datahandbook.docx
Michigan	No †	Yes Average Daily Attendance is 92% of the single Fall FTE student count.
Minnesota	No †	No †
Mississippi	No †	Yes A pupil must be present for at least sixty-three percent (63%) of the instructional day, as fixed by the local school board for each school in the school district, in order to be considered in full-day attendance.
Missouri	No †	No †
Montana	No †	No †
Nebraska	Yes LEAs submit calendar data to the statewide data system where instructional time and mode is collected by date for the school year. Students' daily absences are tracked and matched with this calendar data.	Yes Students shall be counted in attendance when they are present on days when school is in session. A student shall be counted present only when he or she is actually at the school or is present at a school sponsored activity which is supervised by a member or members of the school staff. It does not include "making up" school-work at home or activities supervised or sponsored by private individuals or groups.
Nevada	No †	Yes Average daily attendance means the total number of pupils attending a particular school each day during a period of reporting divided by the number of days school is in session during that period. The period used to calculate Average Daily Attendance is the first 100 days of instruction.
New Hampshire	No †	Yes Attendance means full-time participation in a program of instruction under the direction of a teacher employed by the school district. Educationally disabled home educated pupils educated at school district expense under the direction of a teacher employed by the school district shall be included.
New Jersey	No †	Yes A student enrolled in a school shall be recorded in the school register as present if the student participates in instruction or instruction-related activities for at least half a day in session whether the student is physically on school grounds, at an approved off-grounds location, or in a virtual or remote instruction setting
New Mexico	No †	No †
New York	No †	Yes See https://stateaid.nysed.gov/attendance/htm_docs/FAQ_Attendance.html for details about how daily attendance is determined.
North Carolina	Yes Attendance was collected for in-person students and remote students.	Yes
North Dakota	No †	Yes ADA for in person is the NCES definition. Districts that offer remote learning track attendance using progress on academic pacing guides developed by the school.
Ohio	No †	No †
Oklahoma	No †	Yes For students that attend in-person their physical attendance is required. For student attending virtually the school district must have an attendance policy that is equal to or more than that of the virtual charter board attendance policy.
Oregon	Yes It is assumed instruction is delivered in-person unless the LEA reports the instruction as virtual in the data collections.	Yes Session days include prescheduled weekdays during which the majority of students within the same school/grade level are scheduled to be present under the guidance and direction of appropriately licensed instructional staff, and there is an expectation that the majority of students within the school/grade level would be in attendance.
Pennsylvania	No †	No †
Rhode Island	Yes We have daily attendance collection that has a remote attendance option.	No †
South Carolina	Yes South Carolina uses a Student Information System called PowerSchool, which is a web-based student information system platform to collect attendance by mode of instruction.	Yes 200 minutes of daily instruction constitutes a day of attendance. In addition, South Carolina collects attendance data in accordance with the Office of Civil Right's guidance for Chronic Absenteeism - "A student was absent if he or she was not physically on school grounds and was not participating in instruction or instruction-related activities at an approved off-grounds location for at least half the school day".
South Dakota	No †	No †

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-11. Fiscal Data Plan responses to questions 9.d and 9.e, by state or jurisdiction: Fiscal year 2022—Continued

State or jurisdiction	<u>Q.9.d</u>	<u>Q.9.e</u>
Is your state collecting attendance by mode of instruction?		Does your state have a common definition of what constitutes a day of attendance?
Tennessee	Yes Each student is entered into their attendance tracking system with various codes: Distance Learning, Present for Attendance are the two related to the mode of instruction when present.	No Must meet or exceed the state minimum of 6.5 hours per day
Texas	Yes Each day, students are marked in-person present, remote asynchronous present, remote synchronous present, or absent. This data is collected locally each day and submitted to TEA at the end of the school year in six-week blocks on a student-by-student basis.	Yes If a student is present at the official attendance time (in-person or remote synchronous) or engages asynchronously using an approved method (remote asynchronous), they are counted present for that entire day for funding purposes. In order to receive full-day funding, a student must be scheduled for at least four hours of instruction each day. In order to receive half-day funding, a student must be scheduled for at least two hours of instructional each day.
Utah	No †	No †
Vermont	No †	No †
Virginia	No †	No †
Washington	No †	Yes School districts were required to take daily attendance for each student enrolled on any day when there is planned instructional activities. This includes days with in-person, remote, or hybrid instruction.
West Virginia	No †	Yes Attendance reported and aggregated to the nearest half day according to the following definitions: Full-day attendance - being present at least 0.74 of the school day. Half-day attendance - being present at least 0.50 of the school day.
Wisconsin	No †	Yes Direct Instruction must have been provided to count the day as a day of attendance.
Wyoming	Yes Mode of instruction is collected on a student level report indicating which type of instruction (virtual, remote or brick and mortar) was received and if it was on-site at a brick and mortar school or off-site.	Yes WY defines pupil-teacher contact time and then sets required hours for that pupil-teacher contact time as well as attendance taking requirements and measurements to be taken to account for a day of attendance. Pupil-teacher contact time means time reflected in a school schedule for on- or off-site instruction and educational activities that students are required to attend, for which attendance is taken for membership calculation purposes, and that includes instruction available from a certified teacher. Educational activities include online learning management system or platform logged activity, submissions, or tracking.
Other jurisdictions		
American Samoa	Yes Teachers record daily attendance for their classes each day.	Yes A day of attendance is accorded to a student who is present during the whole class.
Guam	No †	No †
Commonwealth of the Northern Mariana Islands	No †	No †
Puerto Rico	Yes At first absence code were used to identify students who were present.	Yes A student is absent if no present in three or more periods.
U.S. Virgin Islands	No †	Yes Student should attend more than 50% of classes enrolled for the day.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-12. Fiscal Data Plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal year 2022

State or jurisdiction	Q.11	Q.11.a
	Does your state currently maintain school-level finance data?	If you make school-level financial data available on your website please provide the url
Alabama	Yes, for all public schools in the state (including charter schools).	https://www.alabamaachievers.org/reports-data/financial-reports/rd_2022823_schoollevelppe_fy2021_v1-0/
Alaska	No, the state does not maintain school-level finance data.	†
Arizona	Yes, for all public schools in the state (including charter schools).	https://azreportcards.azed.gov/state-reports
Arkansas	Yes, for all public schools in the state (including charter schools).	—
California	No, the state does not maintain school-level finance data.	†
Colorado	Yes, for all public schools in the state (including charter schools).	https://www.cde.state.co.us/schoolview/financialtransparency/homepage
Connecticut	Yes, for all public schools in the state (including charter schools).	https://portal.ct.gov/SDE
Delaware	Yes, for all public schools in the state (including charter schools).	https://reportcard.doe.k12.de.us/index.html
District of Columbia	Yes, for all public schools in the state (including charter schools).	www.dcschoolreportcard.com
Florida	Yes, for all public schools in the state (including charter schools).	https://web08.fldoe.org/transparencyreports/CostReportSelectionPage.aspx
Georgia	Yes, for all public schools in the state (including charter schools).	https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/School-System-Financial-Information.aspx
Hawaii	Yes, for all public schools in the state except charter schools.	—
Idaho	Yes, for all public schools in the state (including charter schools).	https://idahoschools.org
Illinois	No, the state does not maintain school-level finance data.	†
Indiana	Yes, for all public schools in the state (including charter schools).	https://form9.doe.in.gov/public/home/dashboard?
Iowa	Yes, for all public schools in the state (including charter schools).	https://www.iaschoolperformance.gov/ECP/StateDistrictSchool/StateDetails?DetailType=School%20Level%20Expenditure&y=2021
Kansas	Yes, for all public schools in the state (including charter schools).	https://ksreportcard.ksde.org/essa_expend.aspx?org_no=State&rptType=3
Kentucky	No, the state does not maintain school-level finance data.	†
Louisiana	Yes, for all public schools in the state (including charter schools).	www.louisianaschools.com
Maine	Yes, for all public schools in the state (including charter schools).	https://www.maine.gov/doe/dashboard
Maryland	No, the state does not maintain school-level finance data.	†
Massachusetts	Yes, for all public schools in the state (including charter schools).	https://reportcards.doe.mass.edu/
Michigan	Yes, for all public schools in the state (including charter schools).	https://www.mischooldata.org/historical-financial-reports/
Minnesota	Yes, for all public schools in the state (including charter schools).	—
Mississippi	Yes, however the state only has the data for some schools.	—
Missouri	Yes, for all public schools in the state (including charter schools).	—
Montana	No, the state does not maintain school-level finance data.	†
Nebraska	Yes, for all public schools in the state (including charter schools).	—
Nevada	Yes, for all public schools in the state (including charter schools).	http://nevadareportcard.nv.gov/di/
New Hampshire	No, the state does not maintain school-level finance data.	†
New Jersey	Yes, for all public schools in the state (including charter schools).	https://rc.doe.state.nj.us/SearchForSchool.aspx
New Mexico	No, the state does not maintain school-level finance data.	†
New York	Yes, for all public schools in the state (including charter schools).	http://www.nysed.gov/essa/financial-transparency
North Carolina	Yes, for all public schools in the state (including charter schools).	†
North Dakota	Yes, for all public schools in the state (including charter schools).	https://insights.nd.gov/

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

**Exhibit F-12. Fiscal Data Plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal year 2022—
Continued**

State or jurisdiction	Q.11	Q.11.a
	Does your state currently maintain school-level finance data?	If you make school-level financial data available on your website please provide the url
Ohio	Yes, for all public schools in the state (including charter schools).	—
Oklahoma	Yes, for all public schools in the state (including charter schools).	—
Oregon	Yes, for all public schools in the state (including charter schools).	—
Pennsylvania	No, the state does not maintain school-level finance data.	†
Rhode Island	Yes, for all public schools in the state (including charter schools).	https://reportcard.ride.ri.gov/
South Carolina	Yes, for all public schools in the state (including charter schools).	—
South Dakota	No, the state does not maintain school-level finance data.	†
Tennessee	Yes, for all public schools in the state (including charter schools).	https://reportcard.tnedu.gov/
Texas	Yes, for all public schools in the state (including charter schools).	—
Utah	Yes, for all public schools in the state (including charter schools).	https://utahschoolgrades.schools.utah.gov/
Vermont	Yes, for all public schools in the state (including charter schools).	https://schoolsnapshot.vermont.gov/
Virginia	Yes, for all public schools in the state except charter schools.	https://schoolquality.virginia.gov/
Washington	Yes, for all public schools in the state (including charter schools).	https://washingtonstaterreportcard.ospi.k12.wa.us/
West Virginia	Yes, for all public schools in the state except charter schools.	https://wweis.k12.wv.us/essa/dashboard.html
Wisconsin	Yes, for all public schools in the state except charter schools.	https://wisedash.dpi.wi.gov/Dashboard/dashboard/22051
Wyoming	Yes, for all public schools in the state (including charter schools).	wyomingmeasuresup.com
Other jurisdictions		
American Samoa	No, the state does not maintain school-level finance data.	†
Guam	Yes, for all public schools in the state except charter schools.	—
Commonwealth of the Northern Mariana Islands	No, the state does not maintain school-level finance data.	†
Puerto Rico	Yes, for all public schools in the state (including charter schools).	https://perfilescolar.dde.pr/
U.S. Virgin Islands	Yes, for all public schools in the state except charter schools.	—

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-13. Fiscal Data Plan responses to questions 11.b through 11.c, by state or jurisdiction: Fiscal year 2022

State or jurisdiction	<u>Q.11.b</u> If your state currently tracks expenditures at the school-level, please indicate the types of expenditures collected.		<u>Q.11.c</u> If your state currently tracks personnel expenditures at the school-level, please indicate the types of expenditures collected:					
	Personnel expenditures	Non-personnel expenditures	Instructional staff	Instructional aides	Teachers salaries	Support services staff	School administration staff	Other school-level personnel
Alabama	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Alaska	†	†	†	†	†	†	†	†
Arizona	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Arkansas	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
California	†	†	†	†	†	†	†	†
Colorado	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Connecticut	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Delaware	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
District of Columbia	No	No	†	†	†	†	†	†
Florida	Yes	Yes	Yes	No	No	No	No	No
Georgia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Hawaii	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Idaho	Yes	Yes	Yes	No	No	Yes	Yes	No
Illinois	†	†	†	†	†	†	†	†
Indiana	Yes	Yes	No	No	No	No	No	No
Iowa	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Kansas	No	No	†	†	†	†	†	†
Kentucky	†	†	†	†	†	†	†	†
Louisiana	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
Maine	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Maryland	†	†	†	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Michigan	Yes	Yes	Yes	Yes	Yes	No	Yes	No
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Mississippi	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Missouri	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Montana	†	†	†	†	†	†	†	†
Nebraska	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Nevada	Yes	Yes	Yes	No	No	Yes	Yes	Yes
New Hampshire	†	†	†	†	†	†	†	†
New Jersey	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
New Mexico	†	†	†	†	†	†	†	†
New York	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
North Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
North Dakota	Yes	Yes	No	No	No	No	No	No
Ohio	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Oregon	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

**Exhibit F-13. Fiscal Data Plan responses to questions 11.b through 11.c, by state or jurisdiction: Fiscal year 2022—
Continued**

State or jurisdiction	Q.11.b If your state currently tracks expenditures at the school-level, please indicate the types of expenditures collected.		Q.11.c If your state currently tracks personnel expenditures at the school-level, please indicate the types of expenditures collected:					
	Personnel expenditures	Non-personnel expenditures	Instructional staff	Instructional aides	Teachers salaries	Support services staff	School administration staff	Other school-level personnel
Pennsylvania	†	†	†	†	†	†	†	†
Rhode Island	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
South Carolina	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
South Dakota	†	†	†	†	†	†	†	†
Tennessee	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Texas	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
Utah	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Vermont	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Virginia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Washington	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
West Virginia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Wisconsin	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Wyoming	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Other jurisdictions								
American Samoa	†	†	†	†	†	†	†	†
Guam	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†	†	†
Puerto Rico	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
U.S. Virgin Islands	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-14. Fiscal Data Plan responses to questions 11.d through 11.e, by state or jurisdiction: Fiscal year 2022

State or jurisdiction	<u>Q.11.d</u>						<u>Q.11.e</u>
	If your state currently tracks nonpersonnel expenditures at the school-level, please indicate the types of expenditures collected.						If your state currently tracks personnel or nonpersonnel expenditures at the school level, has your state's uniform chart of accounts been adjusted to include school-level codes?
	Tech. related supplies & purchased services	Tech. related hardware	Tech. software	Text-books & periodicals	Improvement of instruction, such as professional development	Library & media services	
Alabama	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Alaska	†	†	†	†	†	†	†
Arizona	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Arkansas	Yes	Yes	Yes	Yes	Yes	Yes	Yes
California	†	†	†	†	†	†	†
Colorado	No	No	No	Yes	Yes	No	Yes
Connecticut	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Delaware	Yes	Yes	Yes	No	No	No	Yes
District of Columbia	†	†	†	†	†	†	†
Florida	No	No	No	No	Yes	Yes	Yes
Georgia	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Hawaii	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Idaho	Yes	No	No	No	Yes	Yes	Yes
Illinois	†	†	†	†	†	†	†
Indiana	Yes	No	Yes	Yes	Yes	Yes	No
Iowa	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Kansas	†	†	†	†	†	†	†
Kentucky	†	†	†	†	†	†	†
Louisiana	†	†	†	†	†	†	Yes
Maine	Yes	Yes	Yes	Yes	No	Yes	Yes
Maryland	†	†	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Michigan	No	No	No	Yes	No	No	Yes
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Mississippi	Yes	Yes	Yes	Yes	Yes	Yes	No
Missouri	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Montana	†	†	†	†	†	†	†
Nebraska	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Nevada	No	No	No	No	No	No	Yes
New Hampshire	†	†	†	†	†	†	†
New Jersey	No	No	No	Yes	Yes	No	No
New Mexico	Yes	No	No	Yes	Yes	Yes	No
New York	Yes	Yes	Yes	Yes	Yes	Yes	No
North Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes
North Dakota	Yes	Yes	Yes	Yes	Yes	Yes	No
Ohio	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Oregon	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Pennsylvania	†	†	†	†	†	†	†
Rhode Island	Yes	Yes	Yes	Yes	Yes	Yes	Yes

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

**Exhibit F-14. Fiscal Data Plan responses to questions 11.d through 11.e, by state or jurisdiction: Fiscal year 2022—
Continued**

State or jurisdiction	Q.11.d If your state currently tracks nonpersonnel expenditures at the school-level, please indicate the types of expenditures collected.					Q.11.e If your state currently tracks personnel or nonpersonnel expenditures at the school level, has your state's uniform chart of accounts been adjusted to include school-level codes?	
	Tech. related supplies & purchased services	Tech. related hardware	Tech. software	Text-books & periodicals	Improvement of instruction, such as professional development	Library & media services	
South Carolina	Yes	Yes	Yes	Yes	Yes	Yes	No
South Dakota	†	†	†	†	†	†	†
Tennessee	Yes	Yes	Yes	Yes	Yes	Yes	No
Texas	No	No	No	Yes	Yes	Yes	No
Utah	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Vermont	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Virginia	Yes	Yes	Yes	No	No	No	Yes
Washington	Yes	Yes	Yes	Yes	Yes	Yes	Yes
West Virginia	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Wisconsin	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Wyoming	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Other jurisdictions							
American Samoa	†	†	†	†	†	†	†
Guam	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†	†
Puerto Rico	Yes	Yes	Yes	Yes	Yes	Yes	Yes
U.S. Virgin Islands	Yes	Yes	Yes	No	Yes	No	Yes

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-15. Fiscal Data Plan responses to questions 12 through 12.b, by state or jurisdiction: Fiscal year 2022

State or jurisdiction	Q.12		Q.12.a			Q.12.b		
	Does your state have virtual schools?	Included in FY 2022 NPEFS	Included in 2022 F-33	Amounts are reported only in the fiscal data plan, not F-33 or NPEFS	Not included in FY 2022 NPEFS or F-33	Function-alized and reported as a separate education agency	Functionalized and reported under the LEA of the students' home school	Reported as tuition payments or purchased services under the LEA of the student's home school
Alabama	Yes	Yes	Yes	No	No	No	Yes	Yes
Alaska	Yes	Yes	Yes	No	No	No	Yes	No
Arizona	Yes	Yes	Yes	No	No	No	Yes	No
Arkansas	Yes	Yes	Yes	No	No	Yes	Yes	Yes
California	Yes	Yes	No	No	No	No	Yes	No
Colorado	Yes	Yes	Yes	No	No	No	Yes	Yes
Connecticut	No	†	†	†	†	†	†	†
Delaware	No	†	†	†	†	†	†	†
District of Columbia	No	†	†	†	†	†	†	†
Florida	Yes	Yes	Yes	No	No	No	Yes	No
Georgia	Yes	Yes	Yes	No	No	Yes	Yes	Yes
Hawaii	No	†	†	†	†	†	†	†
Idaho	Yes	Yes	Yes	No	No	Yes	No	No
Illinois	Yes	Yes	Yes	No	No	No	Yes	No
Indiana	Yes	Yes	Yes	No	No	Yes	Yes	Yes
Iowa	Yes	Yes	Yes	No	No	No	No	Yes
Kansas	Yes	Yes	Yes	No	No	No	Yes	Yes
Kentucky	Yes	Yes	Yes	No	No	No	Yes	No
Louisiana	Yes	Yes	Yes	No	No	Yes	No	No
Maine	Yes	Yes	Yes	No	No	Yes	No	No
Maryland	No	†	†	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	No	No	Yes	No	No
Michigan	Yes	Yes	Yes	No	No	Yes	No	No
Minnesota	Yes	Yes	Yes	No	No	Yes	No	No
Mississippi	No	†	†	†	†	†	†	†
Missouri	No	†	†	†	†	†	†	†
Montana	Yes	Yes	Yes	No	No	No	Yes	No
Nebraska	No	†	†	†	†	†	†	†
Nevada	Yes	Yes	Yes	No	No	No	Yes	No
New Hampshire	Yes	No	No	No	Yes	Yes	No	No
New Jersey	No	†	†	†	†	†	†	†
New Mexico	Yes	Yes	Yes	No	No	Yes	Yes	No
New York	No	†	†	†	†	†	†	†
North Carolina	Yes	Yes	Yes	No	No	Yes	No	No
North Dakota	Yes	Yes	Yes	No	No	No	Yes	No
Ohio	Yes	Yes	Yes	No	No	Yes	No	No
Oklahoma	Yes	Yes	Yes	No	No	Yes	No	No

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-15. Fiscal Data Plan responses to questions 12 through 12.b, by state or jurisdiction: Fiscal year 2022—Continued

State or jurisdiction	Q.12		Q.12.a			Q.12.b		
	Does your state have virtual schools?	Included in FY 2022 NPEFS	Included in 2022 F-33	Amounts are reported only in the fiscal data plan, not F-33 or NPEFS	Not included in FY 2022 NPEFS or F-33	Function-alized and reported as a separate education agency	Functionalized and reported under the LEA of the students' home school	Reported as tuition payments or purchased services under the LEA of the student's home school
Oregon	Yes	Yes	Yes	No	No	No	Yes	No
Pennsylvania	Yes	Yes	Yes	No	No	Yes	No	No
Rhode Island	No	†	†	†	†	†	†	†
South Carolina	Yes	Yes	Yes	No	No	No	Yes	No
South Dakota	Yes	Yes	Yes	No	No	No	Yes	Yes
Tennessee	Yes	Yes	Yes	No	No	No	Yes	No
Texas	Yes	Yes	Yes	No	No	No	No	Yes
Utah	Yes	Yes	Yes	No	No	Yes	No	No
Vermont	No	†	†	†	†	†	†	†
Virginia	Yes	Yes	Yes	No	No	No	Yes	No
Washington	Yes	Yes	Yes	No	No	No	Yes	No
West Virginia	Yes	Yes	Yes	No	No	Yes	Yes	Yes
Wisconsin	Yes	Yes	Yes	No	No	No	Yes	No
Wyoming	No	†	†	†	†	†	†	†
Other jurisdictions								
American Samoa	No	†	†	†	†	†	†	†
Guam	No	†	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	No	†	†	†	†	†	†	†
Puerto Rico	No	†	†	†	†	†	†	†
U.S. Virgin Islands	No	†	†	†	†	†	†	†

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-16. Fiscal Data Plan responses to questions 13 through 13.a, by state or jurisdiction: Fiscal year 2022

State or jurisdiction	<u>Q.13</u>	<u>Q.13.a</u>		
	Does your state report revenues from private sources?	If your state currently tracks revenues from private sources, please indicate where these data are reported on NPEFS.		
		Transportation fees from Individuals (R1G)	Other Revenue from Local Sources (R1L)	Other Sources of Revenues (R5)
Alabama	Yes	No	Yes	Yes
Alaska	Yes	No	Yes	No
Arizona	Yes	Yes	Yes	Yes
Arkansas	Yes	Yes	Yes	Yes
California	Yes	Yes	Yes	No
Colorado	Yes	Yes	Yes	No
Connecticut	Yes	Yes	Yes	No
Delaware	Yes	No	Yes	No
District of Columbia	Yes	Yes	Yes	Yes
Florida	Yes	Yes	Yes	No
Georgia	Yes	No	Yes	Yes
Hawaii	Yes	Yes	Yes	No
Idaho	Yes	No	Yes	No
Illinois	Yes	Yes	Yes	Yes
Indiana	Yes	No	Yes	No
Iowa	Yes	Yes	Yes	Yes
Kansas	Yes	No	Yes	No
Kentucky	Yes	Yes	Yes	Yes
Louisiana	Yes	Yes	Yes	Yes
Maine	Yes	Yes	Yes	Yes
Maryland	Yes	Yes	Yes	Yes
Massachusetts	Yes	Yes	Yes	Yes
Michigan	Yes	No	Yes	No
Minnesota	Yes	No	Yes	No
Mississippi	Yes	No	No	Yes
Missouri	Yes	Yes	Yes	No
Montana	Yes	No	Yes	No
Nebraska	Yes	Yes	Yes	Yes
Nevada	Yes	Yes	Yes	No
New Hampshire	Yes	No	Yes	Yes
New Jersey	Yes	Yes	Yes	Yes
New Mexico	Yes	No	Yes	Yes
New York	Yes	No	No	Yes
North Carolina	Yes	No	Yes	Yes
North Dakota	Yes	Yes	Yes	No
Ohio	Yes	No	Yes	No
Oklahoma	Yes	Yes	Yes	Yes
Oregon	Yes	Yes	Yes	Yes
Pennsylvania	Yes	No	Yes	No
Rhode Island	Yes	No	Yes	Yes

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

**Exhibit F-16. Fiscal Data Plan responses to questions 13 through 13.a, by state or jurisdiction: Fiscal year 2022—
Continued**

State or jurisdiction	<u>Q.13</u>	<u>Q.13.a</u>		
	Does your state report revenues from private sources?	If your state currently tracks revenues from private sources, please indicate where these data are reported on NPEFS.		
		Transportation fees from Individuals (R1G)	Other Revenue from Local Sources (R1L)	Other Sources of Revenues (R5)
South Carolina	Yes	Yes	No	Yes
South Dakota	Yes	No	Yes	No
Tennessee	No	†	†	†
Texas	Yes	No	Yes	No
Utah	Yes	No	Yes	No
Vermont	Yes	Yes	Yes	Yes
Virginia	Yes	Yes	Yes	Yes
Washington	Yes	No	No	Yes
West Virginia	Yes	Yes	Yes	No
Wisconsin	Yes	No	Yes	No
Wyoming	Yes	Yes	Yes	Yes
Other jurisdictions				
American Samoa	No	†	†	†
Guam	No	†	†	†
Commonwealth of the Northern Mariana Islands	Yes	No	No	Yes
Puerto Rico	No	†	†	†
U.S. Virgin Islands	No	†	†	†

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-17. Fiscal Data Plan responses to question 13.b, by state or jurisdiction: Fiscal year 2022

State or jurisdiction	<u>Q.13.b</u>				
	Please indicate which donors are included in your revenue reporting:				
	Private Foundations	Non-profit Organizations	PTA/PTO Organizations ¹	Campus Booster Clubs	Private Individuals
Alabama	Yes	Yes	Yes	Yes	Yes
Alaska	No	No	No	No	No
Arizona	No	No	No	No	Yes
Arkansas	Yes	Yes	Yes	Yes	Yes
California	Yes	Yes	Yes	Yes	Yes
Colorado	No	No	No	No	No
Connecticut	Yes	Yes	Yes	Yes	Yes
Delaware	No	No	No	No	Yes
District of Columbia	Yes	Yes	Yes	No	Yes
Florida	Yes	Yes	No	No	Yes
Georgia	No	No	No	No	Yes
Hawaii	Yes	Yes	Yes	Yes	Yes
Idaho	No	No	No	No	No
Illinois	No	No	No	No	No
Indiana	Yes	Yes	No	No	Yes
Iowa	Yes	Yes	Yes	Yes	Yes
Kansas	Yes	Yes	Yes	Yes	Yes
Kentucky	Yes	Yes	No	No	No
Louisiana	Yes	Yes	Yes	Yes	Yes
Maine	No	No	Yes	Yes	No
Maryland	No	Yes	No	Yes	Yes
Massachusetts	No	No	No	No	No
Michigan	Yes	Yes	Yes	Yes	Yes
Minnesota	Yes	Yes	No	No	Yes
Mississippi	No	Yes	Yes	No	Yes
Missouri	Yes	Yes	Yes	Yes	Yes
Montana	No	No	No	No	No
Nebraska	Yes	Yes	Yes	Yes	Yes
Nevada	Yes	Yes	No	Yes	No
New Hampshire	Yes	Yes	Yes	Yes	Yes
New Jersey	No	No	No	No	No
New Mexico	Yes	Yes	Yes	Yes	Yes
New York	No	No	No	No	Yes
North Carolina	Yes	Yes	Yes	Yes	No
North Dakota	Yes	Yes	Yes	Yes	Yes
Ohio	Yes	No	No	No	Yes
Oklahoma	Yes	Yes	Yes	Yes	No
Oregon	No	No	No	No	No
Pennsylvania	Yes	Yes	Yes	Yes	Yes
Rhode Island	Yes	Yes	Yes	Yes	Yes
South Carolina	Yes	Yes	Yes	Yes	Yes

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-17. Fiscal Data Plan responses to question 13.b, by state or jurisdiction: Fiscal year 2022—Continued

<u>Q.13.b</u>					
Please indicate which donors are included in your revenue reporting:					
State or jurisdiction	Private Foundations	Non-profit Organizations	PTA/PTO Organizations ¹	Campus Booster Clubs	Private Individuals
South Dakota	No	No	No	No	No
Tennessee	†	†	†	†	†
Texas	Yes	Yes	Yes	Yes	Yes
Utah	No	Yes	No	No	Yes
Vermont	Yes	Yes	No	No	Yes
Virginia	Yes	Yes	Yes	Yes	Yes
Washington	No	No	No	No	Yes
West Virginia	Yes	Yes	No	No	Yes
Wisconsin	Yes	Yes	Yes	Yes	Yes
Wyoming	Yes	Yes	Yes	Yes	Yes
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	No	No	No	No	Yes
Puerto Rico	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†

† Not applicable.

¹ Parent Teacher Association/Parent Teacher Organization

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-18. Fiscal Data Plan responses to question 14, by state or jurisdiction: Fiscal year 2022

State or jurisdiction	Q.14 Please indicate which method of accounting school districts use when reporting revenues and expenditures
Alabama	Modified accrual
Alaska	Modified accrual
Arizona	Modified accrual
Arkansas	Modified accrual
California	A different method ¹
Colorado	Modified accrual
Connecticut	Modified accrual
Delaware	Modified accrual
District of Columbia	Modified accrual
Florida	Modified accrual
Georgia	Modified accrual
Hawaii	Cash basis
Idaho	Modified accrual
Illinois	Either a cash basis or modified accrual method of accounting
Indiana	Cash basis
Iowa	A different method ²
Kansas	Cash basis
Kentucky	Modified accrual
Louisiana	Modified accrual
Maine	Either a cash basis or modified accrual method of accounting
Maryland	Modified accrual
Massachusetts	Modified accrual
Michigan	Modified accrual
Minnesota	Modified accrual
Mississippi	Modified accrual
Missouri	Either a cash basis or modified accrual method of accounting
Montana	Modified accrual
Nebraska	Cash basis
Nevada	Modified accrual
New Hampshire	Modified accrual
New Jersey	A different method ³
New Mexico	Cash basis
New York	Either a cash basis or modified accrual method of accounting
North Carolina	Modified accrual
North Dakota	Either a cash basis or modified accrual method of accounting
Ohio	Cash basis
Oklahoma	Either a cash basis or modified accrual method of accounting
Oregon	Either a cash basis or modified accrual method of accounting
Pennsylvania	Modified accrual
Rhode Island	Modified accrual
South Carolina	Modified accrual
South Dakota	A different method ⁴

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-18. Fiscal Data Plan responses to question 14, by state or jurisdiction: Fiscal year 2022—Continued

<u>Q.14</u>	
State or jurisdiction	Please indicate which method of accounting school districts use when reporting revenues and expenditures
Tennessee	Modified accrual
Texas	Modified accrual
Utah	Modified accrual
Vermont	Either a cash basis or modified accrual method of accounting
Virginia	Modified accrual
Washington	Either a cash basis or modified accrual method of accounting
West Virginia	Modified accrual
Wisconsin	Modified accrual
Wyoming	Cash basis
Other jurisdictions	
American Samoa	Modified accrual
Guam	Modified accrual
Commonwealth of the Northern Mariana Islands	Cash basis
Puerto Rico	Cash basis
U.S. Virgin Islands	Either a cash basis or modified accrual method of accounting

¹ In California, all school districts reported to the state using the modified accrual method of accounting. However, some school districts report charter school financial data in a fund that is reported using the full accrual method of accounting.

² In Iowa, LEAs report using Generally Accepted Accounting Principles so modified accrual is used for governmental fund types and full accrual for proprietary type funds.

³ Modified Accrual Method Adjusted for certain state revenue payments.

⁴ Modified accrual for governmental funds. Full accrual for enterprise funds.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-19. Fiscal Data Plan responses to question 15, by state or jurisdiction: Fiscal year 2022

<u>Q.15</u>												
Please indicate which funding sources are included in the COVID-19 Federal Assistance Funds expenditures reported in Section 8 of the NPEFS.												
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER I) Fund ¹	Elementary and Secondary School Emergency Relief (ESSER II) Fund ²	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ³	Governor's Emergency Education Relief (GEER I) Fund ¹	Governor's Emergency Education Relief (GEER II) Fund ²	Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant ¹	Coronavirus Relief Fund (CRF) ^{1,2}	Coronavirus State and Local Fiscal Recovery Funds ³	Education Stabilization Fund and ARP to the Outlying Areas-State Educational Agency ^{1,2,3}	Education Stabilization Fund to the Outlying Areas-Governors ^{1,2}	Other	We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Section 8 of the NPEFS.
Alabama	Yes	Yes	Yes	Yes	Yes	No	Yes	No	†	†	No	No
Alaska	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	†	†	No	No
Arizona	Yes	Yes	Yes	Yes	No	No	Yes	No	†	†	No	No
Arkansas	Yes	Yes	Yes	Yes	No	No	No	No	†	†	Yes ⁴	No
California	Yes	Yes	Yes	Yes	Yes	No	Yes	No	†	†	No	No
Colorado	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	†	No	No
Connecticut	Yes	Yes	Yes	Yes	Yes	No	Yes	No	†	†	No	No
Delaware	Yes	Yes	No	Yes	No	Yes	No	Yes	†	†	No	No
District of Columbia	Yes	Yes	Yes	No	No	Yes	No	Yes	†	†	No	No
Florida	Yes	Yes	No	No	No	No	No	No	†	†	No	No
Georgia	Yes	Yes	Yes	No	No	No	Yes	No	†	†	No	No
Hawaii	Yes	Yes	No	No	Yes	Yes	No	Yes	†	†	No	No
Idaho	Yes	Yes	Yes	No	No	Yes	No	Yes	†	†	No	No
Illinois	Yes	Yes	No	Yes	No	Yes	No	Yes	†	†	No	No
Indiana	Yes	Yes	Yes	Yes	No	No	No	No	†	†	Yes ⁵	No
Iowa	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	†	Yes ⁶	No
Kansas	Yes	Yes	No	No	No	No	No	No	†	†	No	No
Kentucky	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	†	†	No	No
Louisiana	Yes	Yes	Yes	Yes	No	No	No	No	†	†	No	No
Maine	Yes	Yes	Yes	No	No	Yes	Yes	Yes	†	†	No	No
Maryland	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	†	No	No
Massachusetts	Yes	Yes	No	Yes	No	No	Yes	No	†	†	No	No
Michigan	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	†	Yes	No
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	†	No	No
Mississippi	Yes	Yes	Yes	Yes	No	No	Yes	No	†	†	No	No
Missouri	Yes	Yes	Yes	Yes	Yes	No	Yes	No	†	†	No	No
Montana	Yes	Yes	Yes	No	No	Yes	Yes	Yes	†	†	No	No

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-19. Fiscal Data Plan responses to question 15, by state or jurisdiction: Fiscal year 2022—Continued

Q.15												
Please indicate which funding sources are included in the Coronavirus Aid, Relief, and Economic Security (CARES) Act expenditures reported in Section 8 of the NPEFS.												
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER I) Fund ¹	Elementary and Secondary School Emergency Relief (ESSER II) Fund ²	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ³	Governor's Emergency Education Relief (GEER I) Fund ¹	Governor's Emergency Education Relief (GEER II) Fund ²	Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant ¹	Coronavirus Relief Fund (CRF) ^{1,2}	Local Fiscal Recovery Funds ³	Education Stabilization Fund and ARP to the Outlying Areas-State Educational Agency ^{1,2,3}	Education Stabilization Fund to the Outlying Areas-Governors ^{1,2}	Other	We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Section 8 of the NPEFS.
Nebraska	Yes	Yes	Yes	Yes	Yes	No	No	No	†	†	No	No
Nevada	Yes	Yes	Yes	Yes	Yes	No	Yes	No	†	†	No	No
New Hampshire	Yes	Yes	No	Yes	Yes	No	Yes	No	†	†	No	No
New Jersey	Yes	Yes	Yes	No	No	Yes	Yes	Yes	†	†	No	No
New Mexico	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	†	†	No	No
New York	No	No	No	No	No	No	No	No	†	†	No	Yes ⁷
North Carolina	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	†	†	No	No
North Dakota	No	No	No	No	No	No	No	No	†	†	No	Yes ⁸
Ohio	Yes	Yes	No	Yes	Yes	No	Yes	No	†	†	No	No
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	†	No	No
Oregon	Yes	Yes	Yes	Yes	No	No	Yes	No	†	†	No	No
Pennsylvania	No	Yes	No	No	No	No	No	No	†	†	No	No
Rhode Island	Yes	Yes	No	Yes	No	Yes	Yes	Yes	†	†	No	No
South Carolina	Yes	Yes	No	Yes	No	No	Yes	No	†	†	No	No
South Dakota	Yes	Yes	Yes	No	No	No	No	No	†	†	No	No
Tennessee	Yes	Yes	Yes	No	No	No	No	No	†	†	No	No
Texas	Yes	Yes	No	Yes	Yes	No	Yes	No	†	†	No	No
Utah	Yes	Yes	Yes	Yes	Yes	No	Yes	No	†	†	No	No
Vermont	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	†	No	No
Virginia	Yes	Yes	No	Yes	No	No	Yes	No	†	†	No	No
Washington	Yes	Yes	Yes	No	No	Yes	Yes	Yes	†	†	No	No
West Virginia	Yes	Yes	Yes	Yes	No	No	Yes	No	†	†	No	No
Wisconsin	Yes	Yes	No	Yes	No	No	No	No	†	†	No	No
Wyoming	Yes	Yes	Yes	Yes	Yes	No	Yes	No	†	†	No	No
Other jurisdictions												
American Samoa	†	†	†	†	†	No	No	No	Yes	No	No	No
Guam	†	†	†	†	†	No	No	No	No	No	No	No

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-19. Fiscal Data Plan responses to question 15, by state or jurisdiction: Fiscal year 2022—Continued

Q.15												
Please indicate which funding sources are included in the Coronavirus Aid, Relief, and Economic Security (CARES) Act expenditures reported in Section 8 of the NPEFS.												
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER I) Fund ¹	Elementary and Secondary School Emergency Relief (ESSER II) Fund ²	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ³	Governor's Emergency Education Relief (GEER I) Fund ¹	Governor's Emergency Education Relief (GEER II) Fund ²	Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant ¹	Coronavirus Relief Fund (CRF) ^{1,2}	Coronavirus State and Local Fiscal Recovery Funds ³	Education Stabilization Fund and ARP to the Outlying Areas-State Educational Agency ^{1,2,3}	Education Stabilization Fund to the Outlying Areas-Governors ^{1,2}	Other	We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Section 8 of the NPEFS.
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	No	No	No	No	No	No	No
Puerto Rico	Yes	No	No	No	No	No	No	No	No	No	Yes ⁹	No
U.S. Virgin Islands	†	†	†	†	†	No	No	No	Yes	Yes	No	No

† Not applicable.

¹ Funds authorized under the Coronavirus Aid Relief, and Economic Security (CARES) Act of 2020.

² Funds authorized under the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSA).

³ Funds authorized under the American Rescue Plan (ARP) Act of 2021.

⁴ Expenditures for Arkansas include Arkansas Department of Human Services (DHS) Cares Act Funds (CFDA # 93.558); Comprehensive School Health, COVID-19 Supplemental Funding, including Social Emotional Learning (SEL) Grant (CFDA # 93.981); Arkansas Dept of Emergency Management (CFDA # 97.036)

⁵ Expenditures for Iowa include Nutrition CARES Act Funds from USDA. Items not marked as included are not applicable to Iowa.

⁶ In Michigan, districts account for and report COVID-19 expenditure data by program (ESSER, GEER, CRF, etc.), but revenue data is collected as a single total (all COVID-related revenue received under the various federal Acts). Michigan reported AR1 and AR2 variables using expenditure data reported by districts, not revenue data. Further, state legislation authorizing the use of CRF was not signed until after districts' FY20 year end. Districts were unable to recognize (deferred or otherwise) any CRF revenue in FY20. Michigan reported CRF revenue in this FY21 survey for the first time, and since the expenditure period of CRF is retroactive to March 1, 2020, districts were instructed to make "reclassifying entries" in FY21 for FY20 expenditures not previously assigned the CRF Grant Code.

⁷ The system that NYSED uses to collect school district data is the State Aid Management System (SAMS). The accounting codes used in SAMS is established by the New York State Office of the State Comptroller (OSC). OSC has not established accounts to separately track COVID-19 revenues. The only account that OSC established in relation to COVID-19 federal funding is state account 1-4108-116 (CARES Act Education Stabilization Fund (A4286)).

⁸ North Dakota's system was not designed to collect this information. North Dakota's Web Grants system does collect information by object code but not by function code. The state currently does not have a system capable of splitting these expenditures from others.

⁹ Expenditures for Puerto Rico include Child nutrition Programs CARES Grants To States.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-20. Fiscal Data Plan responses to question 16, by state or jurisdiction: Fiscal year 2022

Q.16										
Please indicate which funding sources are included in the COVID-19 Federal Assistance Funds expenditures reported in Part XIII-B of the F-33.										
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER I) Fund ¹	Elementary and Secondary School Emergency Relief (ESSER II) Fund ²	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ³	Governor's Emergency Education Relief (GEER I) Fund ¹	Governor's Emergency Education Relief (GEER II) Fund ²	Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant ¹	Coronavirus Relief Fund (CRF) ^{1,2}	Coronavirus State and Local Fiscal Recovery Funds ³	Other	We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Part XIII-B of the F-33.
Alabama	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Alaska	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	No
Arizona	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No
Arkansas	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes ⁴	No
California	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Colorado	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
Connecticut	Yes	Yes	Yes	No	No	No	Yes	No	No	No
Delaware	Yes	Yes	Yes	Yes	No	No	No	Yes	No	No
District of Columbia	Yes	Yes	Yes	No	No	No	No	Yes	No	No
Florida	Yes	Yes	Yes	No	No	No	No	No	No	No
Georgia	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Hawaii	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No
Idaho	Yes	Yes	Yes	No	No	No	Yes	Yes	No	No
Illinois	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes ⁵	No
Indiana	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes ⁶	No
Iowa	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes ⁷	No
Kansas	Yes	Yes	Yes	No	No	No	No	No	No	No
Kentucky	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Louisiana	Yes	Yes	Yes	No	No	No	No	No	No	No
Maine	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	No
Maryland	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
Massachusetts	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Michigan	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
Minnesota	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
Mississippi	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No
Missouri	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Montana	Yes	Yes	Yes	No	No	No	Yes	Yes	No	No
Nebraska	Yes	Yes	Yes	No	No	No	No	No	No	No

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-20. Fiscal Data Plan responses to question 16, by state or jurisdiction: Fiscal year 2022—Continued

Q.16										
Please indicate which funding sources are included in the COVID-19 Federal Assistance Funds expenditures reported in Part XIII-B of the F-33.										
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER I) Fund ¹	Elementary and Secondary School Emergency Relief (ESSER II) Fund ²	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ³	Governor's Emergency Education Relief (GEER I) Fund ¹	Governor's Emergency Education Relief (GEER II) Fund ²	Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant ¹	Coronavirus Relief Fund (CRF) ^{1,2}	Coronavirus State and Local Fiscal Recovery Funds ³	Other	We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Part XIII-B of the F-33.
Nevada	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No
New Hampshire	Yes	Yes	Yes	No	No	No	No	No	No	No
New Jersey	Yes	Yes	Yes	No	No	No	Yes	No	No	No
New Mexico	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
New York	No	No	No	No	No	No	No	No	No	Yes ⁸
North Carolina	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	No
North Dakota	No	No	No	No	No	No	No	No	No	Yes ⁹
Ohio	Yes	No	No	Yes	Yes	No	Yes	No	No	No
Oklahoma	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
Oregon	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Pennsylvania	No	No	Yes	No	Yes	No	No	No	No	No
Rhode Island	Yes	Yes	Yes	No	No	Yes	Yes	Yes	No	No
South Carolina	Yes	Yes	No	Yes	No	No	Yes	No	No	No
South Dakota	Yes	Yes	Yes	No	No	No	No	No	No	No
Tennessee	Yes	Yes	No	No	No	No	Yes	No	No	Yes
Texas	Yes	Yes	Yes	No	No	No	Yes	No	Yes ¹⁰	No
Utah	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Vermont	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
Virginia	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Washington	Yes	Yes	Yes	No	No	No	Yes	Yes	No	No
West Virginia	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Wisconsin	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No
Wyoming	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	†
Other jurisdictions										
American Samoa	†	†	†	†	†	†	†	†	†	†
Guam	†	†	†	†	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†	†	†	†	†

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-20. Fiscal Data Plan responses to question 16, by state or jurisdiction: Fiscal year 2022—Continued

Q.16										
Please indicate which funding sources are included in the COVID-19 Federal Assistance Funds expenditures reported in Part XIII-B of the F-33.										
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER I) Fund ¹	Elementary and Secondary School Emergency Relief (ESSER II) Fund ²	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ³	Governor's Emergency Education Relief (GEER I) Fund ¹	Governor's Emergency Education Relief (GEER II) Fund ²	Education Stabilization Fund – Reimagine (ESF-RWP) Discretionary Grant ¹	Coronavirus Relief Fund (CRF) ^{1,2}	Coronavirus State and Local Fiscal Recovery Funds ³	Other	We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Part XIII-B of the F-33.
Puerto Rico	†	†	†	†	†	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†	†	†	†	†	†

† Not applicable.

¹ Funds authorized under the Coronavirus Aid Relief, and Economic Security (CARES) Act of 2020.

² Funds authorized under the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSA).

³ Funds authorized under the American Rescue Plan (ARP) Act of 2021.

⁴ Expenditures for Arkansas include Arkansas Department of Human Services (DHS) Cares Act Funds (CFDA # 93.558); Comprehensive School Health, COVID-19 Supplemental Funding, including Social Emotional Learning (SEL) Grant (CFDA # 93.981); Arkansas Dept of Emergency Management (CFDA # 97.036)

⁵ Expenditures for Illinois include CRRSA Child Nutrition, ARP Child Nutrition (ARP), ARP IDEA (ARP), ARP Homeless I (ARP), Other CARES Act Expenditures (not accounted for above), Other CRRSA Expenditures (not accounted for above), Other ARP Expenditures (not accounted for above)

⁶ Expenditures for Indiana include ARP ESSER Fund -Homeless Children Youth 84.425W; 84.072X IDEA ARP Act 2021 (ARP); 84.173S IDEA ARP 2021 (ARP); Emergency Connectivity Fund (ARP); Child Care Development Block Grant Program I & II; Project School Emergency Response to Violence (Project SERV); Other CARES Act; Paycheck Protection Program; Other Federal Stimulus Funds

⁷ Expenditures for Iowa include Nutrition CARES Act Funds from USDA. Items not marked as included are not applicable to Iowa.

⁸ The system that NYSED uses to collect school district data is the State Aid Management System (SAMS). The accounting codes used in SAMS is established by the New York State Office of the State Comptroller (OSC). OSC has not established accounts to separately track COVID-19 revenues. The only account that OSC established in relation to COVID-19 federal funding is state account 1-4108-116 (CARES Act Education Stabilization Fund (A4286)).

⁹ North Dakota's system was not designed to collect this information. North Dakota's Web Grants system does collect information by object code but not by function code. The state currently does not have a system capable of splitting these expenditures from others.

¹⁰ Expenditures for Texas include American Rescue Plan Elementary and Secondary School Emergency Relief (ESSER) Fund – Homeless Children and Youth (ARP-HCY).

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional File Version 1a.

Appendix G—Value Distribution and Field Frequencies

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2022

Variable	Description	Number						Percent				
		Total	Flags					Flags				
			R	A	I	T	M	R	A	I	T	M
IR1A	Imp Flag Local Revenues Property Tax	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1B	Imp Flag Local Revenues Nonproperty Tax	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1C	Imp Flag Local Revenues Local Government Property Tax	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IR1D	Imp Flag Local Revenues Local Government Nonproperty Tax	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IR1E	Imp Flag Local Revenues Individual Tuition	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR1F	Imp Flag Local Revenues Tuition from LEAs	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1G	Imp Flag Local Revenues Transportation Fees from Individual	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1H	Imp Flag Local Revenues Transportation Fees from LEAs	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1I	Imp Flag Local Revenues Earnings on Investments	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1J	Imp Flag Local Revenues Food Service	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1K	Imp Flag Local Revenues District Activities	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1L	Imp Flag Local Revenues Other Revenues	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1M	Imp Flag Local Revenues Textbook Revenues	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1N	Imp Flag Local Revenues Summer School	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
ISTR1	Imp Flag Local Revenues Subtotal	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR2	Imp Flag Intermediate Revenues	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR3	Imp Flag State Revenues	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR4A	Imp Flag Federal Revenues Direct Grants	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR4B	Imp Flag Federal Revenues thru State	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR4C	Imp Flag Federal Revenues thru Intermediate Agencies	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR4D	Imp Flag Federal Revenues Other Sources	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
ISTR4	Imp Flag Federal Revenues Subtotal	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR5	Imp Flag Revenues from Other Sources	56	55	0	1	0	0	98.2	0.0	1.8	0.0	0.0
ITR	Imp Flag Total Revenues from All Sources	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE11	Imp Flag Instructional Expenditures Salaries	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE12	Imp Flag Instructional Expenditures Employee Benefits	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE13	Imp Flag Instructional Expenditures Purchased Services	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE14	Imp Flag Instructional Expenditures Tuition to Private and Out-Of-State Schools	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE15	Imp Flag Instructional Expenditures Tuition to Other LEAs In-State	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE16	Imp Flag Instructional Expenditures Supplies	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE17	Imp Flag Instructional Expenditures Property	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IE18	Imp Flag Instructional Expenditures Other	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
ISTE1	Imp Flag Instructional Expenditures Subtotal	56	42	0	0	14	0	75.0	0.0	0.0	25.0	0.0
IE11A	Imp Flag Teacher Salaries Regular Programs	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE11B	Imp Flag Teacher Salaries Special Education Programs	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE11C	Imp Flag Teacher Salaries Vocational Education Programs	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0
IE11D	Imp Flag Teacher Salaries Other Education Programs	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0
IE2	Imp Flag Instructional Expenditures Textbooks	56	47	9	0	0	0	83.9	16.1	0.0	0.0	0.0
IE212	Imp Flag Support Expenditures Salaries Student Support Services	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0
IE213	Imp Flag Support Expenditures Salaries Instructional Staff Support	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0
IE214	Imp Flag Support Expenditures Salaries General Administration	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0
IE215	Imp Flag Support Expenditures Salaries School Administration	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0
IE216	Imp Flag Support Expenditures Salaries Operation & Maintenance	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0
IE217	Imp Flag Support Expenditures Salaries Pupil Transportation	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0
IE218	Imp Flag Support Expenditures Salaries Other Services	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0
ITE21	Imp Flag Support Expenditures Salaries Subtotal	56	45	0	0	11	0	80.4	0.0	0.0	19.6	0.0
IE222	Imp Flag Support Expenditures Employee Benefits Student Support Services	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE223	Imp Flag Support Expenditures Employee Benefits Instructional Staff Support	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE224	Imp Flag Support Expenditures Employee Benefits General Administration	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE225	Imp Flag Support Expenditures Employee Benefits School Administration	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE226	Imp Flag Support Expenditures Employee Benefits Operation & Maintenance	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE227	Imp Flag Support Expenditures Employee Benefits Pupil Transportation	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2022—Continued

Variable	Description	Number						Percent					
		Total	Flags					R	Flags				
			R	A	I	T	M		R	A	I	T	M
IE228	Imp Flag Support Expenditures Employee Benefits Other Services	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0	
ITE22	Imp Flag Support Expenditures Employee Benefits Subtotal	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0	
IE232	Imp Flag Support Expenditures Purchased Services Instructional Staff Support	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE233	Imp Flag Support Expenditures Purchased Services General Administration	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE234	Imp Flag Support Expenditures Purchased Services School Administration	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE235	Imp Flag Support Expenditures Purchased Services Operation & Maintenance	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE236	Imp Flag Support Expenditures Purchased Services Pupil Transportation	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE237	Imp Flag Support Expenditures Purchased Services Other Services	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE238	Imp Flag Support Expenditures Purchased Services Subtotal	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
ITE23	Imp Flag Support Expenditures Supplies Student Support Services	56	45	0	0	11	0	80.4	0.0	0.0	19.6	0.0	
IE242	Imp Flag Support Expenditures Supplies Instructional Staff Support	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE243	Imp Flag Support Expenditures Supplies General Administration	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE244	Imp Flag Support Expenditures Supplies School Administration	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE245	Imp Flag Support Expenditures Supplies Operation & Maintenance	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE246	Imp Flag Support Expenditures Supplies Pupil Transportation	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE247	Imp Flag Support Expenditures Supplies Other Services	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE248	Imp Flag Support Expenditures Supplies Subtotal	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
ITE24	Imp Flag Support Expenditures Property Student Support Services	56	45	0	0	11	0	80.4	0.0	0.0	19.6	0.0	
IE252	Imp Flag Support Expenditures Property Instructional Staff Support	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0	
IE253	Imp Flag Support Expenditures Property General Administration	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0	
IE254	Imp Flag Support Expenditures Property School Administration	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0	
IE255	Imp Flag Support Expenditures Property Operation & Maintenance	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0	
IE256	Imp Flag Support Expenditures Property Pupil Transportation	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0	
IE257	Imp Flag Support Expenditures Property Other Services	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0	
IE258	Imp Flag Support Expenditures Property Subtotal	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0	
ITE25	Imp Flag Support Expenditures Purchased Services Instructional Staff Support	56	54	0	0	2	0	96.4	0.0	0.0	3.6	0.0	
IE262	Imp Flag Support Expenditures Purchased Services General Administration	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE263	Imp Flag Support Expenditures Purchased Services School Administration	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE264	Imp Flag Support Expenditures Purchased Services Operation & Maintenance	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE265	Imp Flag Support Expenditures Purchased Services Pupil Transportation	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE266	Imp Flag Support Expenditures Purchased Services Other Services	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE267	Imp Flag Support Expenditures Purchased Services Subtotal	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE268	Imp Flag Support Expenditures Supplies Student Support Services	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
ITE26	Imp Flag Support Expenditures Supplies Instructional Staff Support	56	45	0	0	11	0	80.4	0.0	0.0	19.6	0.0	
ISTE22	Imp Flag Support Expenditures Supplies General Administration	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0	
ISTE23	Imp Flag Support Expenditures Supplies School Administration	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0	
ISTE24	Imp Flag Support Expenditures Supplies Operation & Maintenance	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0	
ISTE25	Imp Flag Support Expenditures Supplies Pupil Transportation	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0	
ISTE26	Imp Flag Support Expenditures Supplies Other Services	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0	
ISTE27	Imp Flag Support Expenditures Supplies Subtotal	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0	
ISTE28	Imp Flag Support Expenditures Property Student Support Services	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0	
ISTE2T	Imp Flag Support Expenditures Property Instructional Staff Support	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0	
IE3A11	Imp Flag Noninstructional Services Food Services Salaries	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0	
IE3A12	Imp Flag Noninstructional Services Food Services Employee Benefits	56	52	4	0	0	0	92.9	7.1	0.0	0.0	0.0	
IE3A13	Imp Flag Noninstructional Services Food Services Purchased Services	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0	
IE3A14	Imp Flag Noninstructional Services Food Services Supplies	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0	
IE3A2	Imp Flag Noninstructional Services Food Services Property	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0	
IE3A16	Imp Flag Noninstructional Services Food Services Other	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0	
IE3A1	Imp Flag Noninstructional Services Food Services Subtotal	56	52	0	0	4	0	92.9	0.0	0.0	7.1	0.0	
IE3B11	Imp Flag Noninstructional Services Enterprise Salaries	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0	
IE3B12	Imp Flag Noninstructional Services Enterprise Employee Benefits	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0	
IE3B13	Imp Flag Noninstructional Services Enterprise Purchased Services	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0	

Appendix G—Value Distribution and Field Frequencies

See notes at end of table.

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2022—Continued

Variable	Description	Number						Percent				
		Total	Flags					Flags				
			R	A	I	T	M	R	A	I	T	M
IE3B14	Imp Flag Noninstructional Services Enterprise Supplies	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3B2	Imp Flag Noninstructional Services Enterprise Property	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3B16	Imp Flag Noninstructional Services Enterprise Other	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3B1	Imp Flag Noninstructional Services Enterprise Subtotal	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ISTE3	Imp Flag Noninstructional Services Total	56	52	0	0	4	0	92.9	0.0	0.0	7.1	0.0
IE4A1	Imp Flag Direct Program Support Textbooks	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4A2	Imp Flag Direct Program Support Textbooks (Property)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4B1	Imp Flag Direct Program Support Transportation	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE4B2	Imp Flag Direct Program Support Transportation (Property)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4C1	Imp Flag Direct Program Support Employee Benefits	56	50	6	0	0	0	89.3	10.7	0.0	0.0	0.0
IE4C2	Imp Flag Direct Program Support Employee Benefits (Property)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4D	Imp Flag Direct Program Support Private School Student	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4E1	Imp Flag Direct Program Support Other	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE4E2	Imp Flag Direct Program Support Other (Property)	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
ISTE4	Imp Flag Direct Program Support Subtotal	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0
ITE5	Imp Flag Current Expenditures	56	55	0	0	1	0	98.2	0.0	0.0	1.8	0.0
IE61	Imp Flag Facilities Acquisition Nonproperty	56	50	6	0	0	0	89.3	10.7	0.0	0.0	0.0
IE62	Imp Flag Facilities Acquisition Property (Land & Buildings)	56	49	7	0	0	0	87.5	12.5	0.0	0.0	0.0
IE63	Imp Flag Facilities Acquisition Property (Equipment)	56	50	6	0	0	0	89.3	10.7	0.0	0.0	0.0
ISTE6	Imp Flag Facilities Acquisition Nonproperty & Property Total	56	55	0	0	1	0	98.2	0.0	0.0	1.8	0.0
IE7A1	Imp Flag Other Use Debt Service Interest	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE7A2	Imp Flag Other Use Debt Service Redemption	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ISTE7	Imp Flag Other Use Debt Service Subtotal	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE81	Imp Flag Community Service Nonproperty	56	55	0	1	0	0	98.2	0.0	1.8	0.0	0.0
IE82	Imp Flag Community Service Property	56	55	0	1	0	0	98.2	0.0	1.8	0.0	0.0
IE9A	Imp Flag Direct Cost Program Nonpublic School	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE9B	Imp Flag Direct Cost Program Adult Education	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE9C	Imp Flag Direct Cost Program Community College	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE9D	Imp Flag Direct Cost Program Other	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE91	Imp Flag Direct Cost Program Property	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ISTE9	Imp Flag Direct Cost Program Subtotal	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ITE10	Imp Flag Property Total	56	50	0	0	6	0	89.3	0.0	0.0	10.7	0.0
ITE11	Imp Flag Total Expenditures for Education	56	54	0	0	2	0	96.4	0.0	0.0	3.6	0.0
IX12C	Imp Flag Exclusion for PL 114 95 Title I	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IX12D	Imp Flag Exclusion for PL 114 95 Title I Carryover	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ITX12	Imp Flag Total Exclusion for PL 114 95	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
INCE13	Imp Flag Net Current Expenditures	56	55	0	0	1	0	98.2	0.0	0.0	1.8	0.0
IADA	Imp Flag Average Daily Attendance (State and NCES Definition)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IA14A	Imp Flag Average Daily Attendance (State Definition)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IA14B	Imp Flag Average Daily Attendance (NCES Definition)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IPPE15	Imp Flag Per Pupil Expenditures	56	55	0	0	1	0	98.2	0.0	0.0	1.8	0.0
MEMBR21	Imp Flag Total Student Membership	56	49	6	0	0	1	87.5	10.7	0.0	0.0	1.8
ICE1	Imp Flag Current Expenditures Paid from State and Local Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ICE2	Imp Flag Current Expenditures Paid from Federal Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR1	Imp Flag CARES Act Revenues ESSER I Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR1A	Imp Flag CRRSA Revenues ESSER II Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR1B	Imp Flag ARP Act ARP ESSER Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR2	Imp Flag CARES Act Revenues GEER Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR2A	Imp Flag CRRSA GEER II Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR3	Imp Flag CARES Act Revenues ESF-RWP	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR6	Imp Flag CARES Act Revenues Coronavirus Relief Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR6A	Imp Flag ARP Act Coronavirus SLFRF	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR7	Imp Flag CARES Act Revenues ESF Outlying Areas-SEA	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR8	Imp Flag CARES Act Revenues ESF Outlying Areas-GOV	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0

Appendix G—Value Distribution and Field Frequencies

See notes at end of table.

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2022—Continued

Variable	Description	Number						Percent				
		Total	Flags					Flags				
			R	A	I	T	M	R	A	I	T	M
IAE1	Imp Flag Current Expenditures from COVID-19 Federal Assistance Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE1A	Imp Flag Current Expenditures Paid from ESSER I Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE1B	Imp Flag Current Expenditures Paid from ESSER II Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE1C	Imp Flag Current Expenditures Paid from ARP ESSER Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE1D	Imp Flag Current Expenditures Paid from GEER I Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE1E	Imp Flag Current Expenditures Paid from GEER II Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE1F	Imp Flag Current Expenditures Paid from the CRF	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE1G	Imp Flag Current Expenditures Paid from the SLFRF	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE2	Imp Flag Instructional Expenditures from COVID-19 Federal Assistance Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE2A	Imp Flag Instruction Expenditures Paid from ESSER I Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE2B	Imp Flag Instruction Expenditures Paid from ESSER II Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE2C	Imp Flag Instruction Expenditures Paid from ARP ESSER Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE2D	Imp Flag Instruction Expenditures Paid from GEER I Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE2E	Imp Flag Instruction Expenditures Paid from GEER II Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE2F	Imp Flag Instruction Expenditures Paid from the CRF	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE2G	Imp Flag Instruction Expenditures Paid from the SLFRF	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE3	Imp Flag Support Services Expenditures from COVID-19 Federal Assistance Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE4	Imp Flag Capital Outlay Expenditures from COVID-19 Federal Assistance Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE4A	Imp Flag Capital Outlay Expenditures Paid from ESSER I Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE4B	Imp Flag Capital Outlay Expenditures Paid from ESSER II Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE4C	Imp Flag Capital Outlay Expenditures Paid from ARP ESSER Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE4D	Imp Flag Capital Outlay Expenditures Paid from GEER I Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE4E	Imp Flag Capital Outlay Expenditures Paid from GEER II Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE4F	Imp Flag Capital Outlay Expenditures Paid from the CRF	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE4G	Imp Flag Capital Outlay Expenditures Paid from the SLFRF	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE5	Imp Flag Technology Supplies & Purchased Services Expenditures from COVID-19 Federal Assistance Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE6	Imp Flag Technology Equipment Expenditures from COVID-19 Federal Assistance Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE7	Imp Flag Support Services, Operations & Maintenance Expenditures from COVID-19 Federal Assistance Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE8	Imp Flag Food Services Operations Expenditures from COVID-19 Federal Assistance Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0

NOTE: Detail may not sum to totals because of rounding. Flag "R" denotes "As reported by the state." Flag "A" denotes "Edited." Flag "I" denotes "Imputed based on a method other than prior year's data." Flag "T" denotes "Total based on sum of internal or external detail." Flag "M" denotes "Missing."

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," Fiscal year 2022, Provisional File Version 1a.

Appendix G—Value Distribution and Field Frequencies

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

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
R1A	Local Revenues Property Tax	40	0	16	0	\$152,595	\$35,265,425,325	\$6,253,671,118
R1B	Local Revenues Nonproperty Tax	31	0	25	0	101,427	3,616,872,815	614,831,212
R1C	Local Revenues Local Government Property Tax	22	0	34	0	493	19,297,659,001	2,741,223,341
R1D	Local Revenues Local Government Nonproperty Tax	23	0	33	0	51,986	4,560,897,983	641,265,096
R1E	Local Revenues Individual Tuition	56	0	0	0	0	142,327,060	17,403,761
R1F	Local Revenues Tuition from LEAs	56	0	0	0	0	4,156,563,466	195,347,931
R1G	Local Revenues Transportation Fees from Individual	56	0	0	0	0	9,468,951	1,480,437
R1H	Local Revenues Transportation Fees from LEAs	56	0	0	0	0	532,328,342	11,710,995
R1I	Local Revenues Earnings on Investments	56	0	0	0	0	192,162,894	18,330,256
R1J	Local Revenues Food Service	56	0	0	0	0	246,760,230	26,986,478
R1K	Local Revenues District Activities	56	0	0	0	0	516,738,217	95,708,139
R1L	Local Revenues Other Revenues	56	0	0	0	0	6,318,498,530	498,048,638
R1M	Local Revenues Textbook Revenues	56	0	0	0	0	95,254,418	3,820,871
R1N	Local Revenues Summer School	56	0	0	0	0	27,600,853	1,544,544
STR1	Local Revenues Subtotal	56	0	0	0	0	47,597,824,751	6,810,869,963
R2	Intermediate Revenues	56	0	0	0	0	497,350,144	44,593,543
R3	State Revenues	53	0	3	0	23,548,000	66,101,992,829	7,590,239,291
R4A	Federal Revenues Direct Grants	56	0	0	0	0	1,136,981,503	117,073,777
R4B	Federal Revenues thru State	56	0	0	0	0	15,900,076,008	2,064,529,022
R4C	Federal Revenues thru Intermediate Agencies	56	0	0	0	0	132,704,117	14,703,547
R4D	Federal Revenues Other Sources	56	0	0	0	0	784,918,178	68,263,048
STR4	Federal Revenues Subtotal	56	0	0	0	106,886,858	16,847,268,265	2,264,569,394
R5	Revenues from Other Sources	56	0	0	0	0	12,050,437,684	1,383,083,080
TR	Total Revenues from All Sources	56	0	0	0	131,444,573	121,355,885,796	16,303,652,229
E11	Instructional Expenditures Salaries	56	0	0	0	22,452,882	33,587,954,311	4,980,073,356
E12	Instructional Expenditures Employee Benefits	56	0	0	0	3,617,473	15,828,071,997	2,129,892,721
E13	Instructional Expenditures Purchased Services	56	0	0	0	19,842	4,164,629,645	482,769,431
E14	Instructional Expenditures Tuition to Private and Out-Of-State Schools	56	0	0	0	0	3,016,368,083	158,895,766
E15	Instructional Expenditures Tuition to Other LEAs In-State	56	0	0	0	0	4,269,010,436	250,132,291
E16	Instructional Expenditures Supplies	56	0	0	0	0	3,442,814,799	421,478,173
E17	Instructional Expenditures Property	56	0	0	0	0	378,826,641	65,942,860
E18	Instructional Expenditures Other	56	0	0	0	0	359,312,736	28,962,096
STE1	Instructional Expenditures Subtotal	56	0	0	0	28,513,355	57,785,510,482	8,202,071,542
E11A	Teacher Salaries Regular Programs	55	1	0	0	11,142,266	22,691,057,292	3,182,055,134
E11B	Teacher Salaries Special Education Programs	55	1	0	0	41,103	7,577,919,760	778,231,565
E11C	Teacher Salaries Vocational Education Programs	53	3	0	0	205,000	1,019,890,766	144,842,617
E11D	Teacher Salaries Other Education Programs	53	3	0	0	909,000	3,101,886,413	279,839,953
E2	Instructional Expenditures Textbooks	47	9	0	0	475,812	535,413,693	73,317,365
E212	Support Expenditures Salaries Student Support Services	56	0	0	0	762,500	4,211,320,148	557,291,309
E213	Support Expenditures Salaries Instructional Staff Support	56	0	0	0	858,500	3,542,894,319	381,928,100

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

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

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
E214	Support Expenditures Salaries General Administration	56	0	0	0	341,500	440,048,141	105,352,074
E215	Support Expenditures Salaries School Administration	56	0	0	0	0	4,070,617,859	511,972,752
E216	Support Expenditures Salaries Operation & Maintenance	56	0	0	0	724,649	3,362,731,250	391,978,692
E217	Support Expenditures Salaries Pupil Transportation	56	0	0	0	0	1,072,364,245	176,658,319
E218	Support Expenditures Salaries Other Services	56	0	0	0	2,801,953	2,341,422,154	228,945,032
TE21	Support Expenditures Salaries Subtotal	56	0	0	0	11,194,878	18,675,880,988	2,354,126,277
E222	Support Expenditures Employee Benefits Student Support Services	56	0	0	0	142,588	1,960,544,058	233,923,923
E223	Support Expenditures Employee Benefits Instructional Staff Support	56	0	0	0	160,540	1,613,242,916	151,142,920
E224	Support Expenditures Employee Benefits General Administration	56	0	0	0	63,861	271,248,257	46,121,804
E225	Support Expenditures Employee Benefits School Administration	56	0	0	0	0	1,898,520,371	210,490,064
E226	Support Expenditures Employee Benefits Operation & Maintenance	56	0	0	0	61,456	1,765,942,710	181,310,525
E227	Support Expenditures Employee Benefits Pupil Transportation	56	0	0	0	0	381,036,359	77,228,168
E228	Support Expenditures Employee Benefits Other Services	56	0	0	0	687,880	1,172,817,401	102,580,169
TE22	Support Expenditures Employee Benefits Subtotal	56	0	0	0	3,373,511	9,003,383,551	1,002,797,573
E232	Support Expenditures Purchased Services Student Support Services	56	0	0	0	0	1,595,365,428	111,623,897
E233	Support Expenditures Purchased Services Instructional Staff Support	56	0	0	0	440,798	1,493,991,602	123,980,564
E234	Support Expenditures Purchased Services General Administration	56	0	0	0	0	850,308,752	88,507,093
E235	Support Expenditures Purchased Services School Administration	56	0	0	0	0	397,395,326	27,686,375
E236	Support Expenditures Purchased Services Operation & Maintenance	56	0	0	0	0	3,716,075,398	428,680,543
E237	Support Expenditures Purchased Services Pupil Transportation	56	0	0	0	0	2,818,665,446	233,570,608
E238	Support Expenditures Purchased Services Other Services	56	0	0	0	0	1,309,091,752	142,277,263
TE23	Support Expenditures Purchased Services Subtotal	56	0	0	0	1,527,875	9,664,850,781	1,156,326,343
E242	Support Expenditures Supplies Student Support Services	56	0	0	0	46,711	169,656,816	22,946,785
E243	Support Expenditures Supplies Instructional Staff Support	56	0	0	0	1,070,013	281,469,323	58,941,547
E244	Support Expenditures Supplies General Administration	56	0	0	0	0	76,060,025	7,385,407
E245	Support Expenditures Supplies School Administration	56	0	0	0	0	124,448,512	11,975,669
E246	Support Expenditures Supplies Operation & Maintenance	56	0	0	0	0	2,565,831,029	268,783,419
E247	Support Expenditures Supplies Pupil Transportation	56	0	0	0	0	300,753,567	49,018,561
E248	Support Expenditures Supplies Other Services	56	0	0	0	0	356,677,301	44,680,292
TE24	Support Expenditures Supplies Subtotal	56	0	0	0	2,539,509	3,649,859,230	463,731,680
E252	Support Expenditures Property Student Support Services	56	0	0	0	0	16,070,916	2,461,972
E253	Support Expenditures Property Instructional Staff Support	56	0	0	0	0	147,132,754	15,776,392
E254	Support Expenditures Property General Administration	56	0	0	0	0	36,262,937	2,839,381
E255	Support Expenditures Property School Administration	56	0	0	0	0	10,394,501	1,606,683
E256	Support Expenditures Property Operation & Maintenance	56	0	0	0	0	447,171,000	54,302,876
E257	Support Expenditures Property Pupil Transportation	56	0	0	0	0	145,934,297	36,532,196
E258	Support Expenditures Property Other Services	56	0	0	0	0	149,729,884	19,245,587
TE25	Support Expenditures Property Subtotal	56	0	0	0	0	781,826,869	132,765,087
E262	Support Expenditures Other Student Support Services	56	0	0	0	0	77,149,857	6,052,083
E263	Support Expenditures Other Instructional Staff Support	56	0	0	0	0	48,846,689	6,362,110

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

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

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
E264	Support Expenditures Other General Administration	56	0	0	0	0	207,397,813	19,160,699
E265	Support Expenditures Other School Administration	56	0	0	0	0	43,166,756	5,158,963
E266	Support Expenditures Other Operation & Maintenance	56	0	0	0	0	190,437,395	12,598,309
E267	Support Expenditures Other Pupil Transportation	56	0	0	0	0	148,544,656	5,119,221
E268	Support Expenditures Other Other Services	56	0	0	0	0	594,539,108	44,522,446
TE26	Support Expenditures Other Subtotal	56	0	0	0	274,896	752,505,845	98,973,831
STE22	Support Expenditures Subtotal Student Support Services	56	0	0	0	1,994,880	7,935,344,576	931,837,996
STE23	Support Expenditures Subtotal Instructional Staff Support	56	0	0	0	7,419,954	6,331,896,113	722,355,241
STE24	Support Expenditures Subtotal General Administration	56	0	0	0	836,861	1,535,485,360	266,527,077
STE25	Support Expenditures Subtotal School Administration	56	0	0	0	1,930,122	6,497,737,224	767,283,823
STE26	Support Expenditures Subtotal Operation & Maintenance	56	0	0	0	5,060,109	9,218,316,614	1,283,351,489
STE27	Support Expenditures Subtotal Pupil Transportation	56	0	0	0	1,175,179	3,879,166,588	541,594,877
STE28	Support Expenditures Subtotal Other Services	56	0	0	0	4,366,380	5,161,832,779	563,005,201
STE2T	Support Expenditures Total Support Services	56	0	0	0	43,502,336	38,622,262,260	5,075,955,704
E3A11	Noninstructional Services Food Services Salaries	56	0	0	0	0	1,089,462,575	149,208,240
E3A12	Noninstructional Services Food Services Employee Benefits	56	0	0	0	0	555,490,130	61,072,213
E3A13	Noninstructional Services Food Services Purchased Services	56	0	0	0	0	386,895,938	64,289,602
E3A14	Noninstructional Services Food Services Supplies	56	0	0	0	0	1,580,647,914	220,373,349
E3A2	Noninstructional Services Food Services Property	56	0	0	0	0	39,980,998	8,070,315
E3A16	Noninstructional Services Food Services Other	56	0	0	0	0	215,665,055	8,186,361
E3A1	Noninstructional Services Food Services Subtotal	56	0	0	0	8,856,056	3,374,923,193	503,129,765
E3B11	Noninstructional Services Enterprise Salaries	56	0	0	0	0	109,285,850	6,385,856
E3B12	Noninstructional Services Enterprise Employee Benefits	56	0	0	0	0	36,785,544	2,156,112
E3B13	Noninstructional Services Enterprise Purchased Services	56	0	0	0	0	54,542,555	3,241,318
E3B14	Noninstructional Services Enterprise Supplies	56	0	0	0	0	92,495,083	4,980,004
E3B2	Noninstructional Services Enterprise Property	56	0	0	0	0	12,726,596	603,569
E3B16	Noninstructional Services Enterprise Other	56	0	0	0	0	85,566,590	2,835,248
E3B1	Noninstructional Services Enterprise Subtotal	56	0	0	0	0	214,534,049	19,598,537
STE3	Noninstructional Services Total	56	0	0	0	9,137,713	3,562,090,789	522,728,302
E4A1	Direct Program Support Textbooks	56	0	0	0	0	0	0
E4A2	Direct Program Support Textbooks (Property)	56	0	0	0	0	0	0
E4B1	Direct Program Support Transportation	56	0	0	0	0	0	0
E4B2	Direct Program Support Transportation (Property)	56	0	0	0	0	0	0
E4C1	Direct Program Support Employee Benefits	56	0	0	0	0	0	0
E4C2	Direct Program Support Employee Benefits (Property)	56	0	0	0	0	0	0
E4D	Direct Program Support Private School Student	56	0	0	0	0	26,704,004	858,071
E4E1	Direct Program Support Other	56	0	0	0	0	0	0
E4E2	Direct Program Support Other (Property)	56	0	0	0	0	0	0
STE4	Direct Program Support Subtotal	56	0	0	0	0	0	0
TE5	Current Expenditures	56	0	0	0	94,334,766	99,969,863,531	13,800,755,549

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

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

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
E61	Facilities Acquisition Nonproperty	56	0	0	0	0	9,952,642,366	1,080,390,457
E62	Facilities Acquisition Property (Land & Buildings)	56	0	0	0	0	385,715,715	110,264,720
E63	Facilities Acquisition Property (Equipment)	56	0	0	0	0	514,138,999	64,392,001
STE6	Facilities Acquisition Nonproperty & Property Total	56	0	0	0	0	10,832,512,438	1,255,047,178
E7A1	Other Use Debt Service Interest	56	0	0	0	0	4,004,893,434	384,141,379
E7A2	Other Use Debt Service Redemption	56	0	0	0	0	4,971,480,033	760,949,323
STE7	Other Use Debt Service Subtotal	56	0	0	0	0	8,657,151,739	1,145,090,701
E81	Community Service Nonproperty	56	0	0	0	0	564,614,008	78,059,549
E82	Community Service Property	56	0	0	0	0	11,257,014	805,379
E9A	Direct Cost Program Nonpublic School	56	0	0	0	0	484,359,910	34,797,129
E9B	Direct Cost Program Adult Education	56	0	0	0	0	611,862,855	44,625,922
E9C	Direct Cost Program Community College	56	0	0	0	0	10,203,017	788,056
E9D	Direct Cost Program Other	56	0	0	0	0	558,702,957	13,504,097
E91	Direct Cost Program Property	56	0	0	0	0	71,340,153	2,263,665
STE9	Direct Cost Program Subtotal	56	0	0	0	0	1,654,925,722	93,715,205
TE10	Property Total	56	0	0	0	0	1,550,357,887	385,107,595
TE11	Total Expenditures for Education	56	0	0	0	131,444,573	111,690,660,782	15,438,028,355
X12C	Exclusion for PL 114 95 Title I	56	0	0	0	0	1,476,805,386	235,386,660
X12D	Exclusion for PL 114 95 Title I Carryover	56	0	0	0	0	593,718,420	49,381,625
TX12	Total Exclusion for PL 114 95	56	0	0	0	0	2,647,145,068	431,712,516
NCE13	Net Current Expenditures	56	0	0	0	66,270,248	97,322,718,463	13,369,043,033
ADA	Average Daily Attendance (State and NCES Definition)	56	0	0	0	8,250	5,390,993	810,734
A14A	Average Daily Attendance (State Definition)	27	0	29	0	25,772	5,390,993	1,110,595
A14B	Average Daily Attendance (NCES Definition)	29	0	27	0	8,250	1,628,156	531,552
PPE15	Per Pupil Expenditures	56	0	0	0	4,425	32,039	16,501
MEMBR21	Total Student Membership	55	1	0	0	9,201	5,892,073	901,050
CE1	Current Expenditures Paid from State and Local Funds	52	4	0	0	24,557,715	86,088,640,211	11,711,986,197
CE2	Current Expenditures Paid from Federal Funds	52	4	0	0	16,416,066	13,881,223,320	1,799,113,881
AR1	Cares Act Revenues ESSER I Fund	49	3	4	0	1,199,680	1,910,886,560	78,843,536
AR1A	CRRSA Revenues ESSER II Fund	47	3	6	0	0	3,290,116,158	427,112,972
AR1B	ARP Act ARP ESSER Fund	47	3	6	0	6,877,731	2,868,184,708	380,103,520
AR2	CARES Act Revenues GEER Fund	42	4	10	0	0	109,036,931	8,204,535
AR2A	CRRSA GEER II Fund	34	2	20	0	0	70,923,603	7,374,277
AR3	CARES Act Revenues ESF-RWP	16	3	37	0	0	698,377	43,649
AR6	CARES Act Revenues Coronavirus Relief Fund	40	3	13	0	0	108,617,705	6,767,081
AR6A	ARP Act Coronavirus SLFRF	26	3	27	0	0	289,528,839	19,561,811
AR7	CARES Act Revenues ESF Outlying Areas-Sea	5	0	51	0	0	193,149,564	85,739,464
AR8	CARES Act Revenues ESF Outlying Areas-Gov	5	0	51	0	0	2,203,936	440,787
AE1	Current Expenditures from COVID-19 Federal Assistance Funds	53	3	0	0	8,447,287	5,972,707,053	734,371,326
AE1A	Current Expenditures Paid from ESSER I Funds	47	4	5	0	0	1,355,506,121	65,407,666

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

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

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
AE1B	Current Expenditures Paid from ESSER II Funds	46	4	6	0	0	3,048,054,558	349,585,803
AE1C	Current Expenditures Paid from ARP ESSER Funds	45	4	7	0	405,942	2,840,356,462	344,816,052
AE1D	Current Expenditures Paid from GEER I Funds	38	3	15	0	0	107,517,447	7,216,777
AE1E	Current Expenditures Paid from GEER II Funds	29	2	25	0	0	61,688,061	5,062,527
AE1F	Current Expenditures Paid from the CRF	36	3	17	0	0	108,617,705	7,124,705
AE1G	Current Expenditures Paid from the SLFRF	26	3	27	0	0	311,192,311	29,597,199
AE2	Instructional Expenditures from COVID-19 Federal Assistance Funds	51	4	1	0	6,558,030	3,600,754,572	436,962,432
AE2A	Instruction Expenditures Paid from ESSER I Funds	44	5	7	0	0	838,029,360	36,704,966
AE2B	Instruction Expenditures Paid from ESSER II Funds	43	5	8	0	0	1,720,334,043	210,695,681
AE2C	Instruction Expenditures Paid from ARP ESSER Funds	42	5	9	0	1,144,993	1,945,864,838	224,389,433
AE2D	Instruction Expenditures Paid from GEER I Funds	36	3	17	0	0	52,524,240	3,438,575
AE2E	Instruction Expenditures Paid from GEER II Funds	30	2	24	0	0	49,200,786	3,115,927
AE2F	Instruction Expenditures Paid from the CRF	33	4	19	0	0	52,858,059	3,036,191
AE2G	Instruction Expenditures Paid from the SLFRF	26	3	27	0	0	214,277,265	19,022,885
AE3	Support Services Expenditures from COVID-19 Federal Assistance Funds	51	4	1	0	1,889,257	2,303,759,201	269,765,768
AE4	Capital Outlay Expenditures from COVID-19 Federal Assistance Funds	51	3	2	0	875,210	645,709,233	94,392,768
AE4A	Capital Outlay Expenditures Paid from ESSER I Funds	44	4	8	0	0	302,233,883	8,631,651
AE4B	Capital Outlay Expenditures Paid from ESSER II Funds	44	4	8	0	0	321,302,582	40,857,034
AE4C	Capital Outlay Expenditures Paid from ARP ESSER Funds	44	4	8	0	0	309,249,692	40,338,370
AE4D	Capital Outlay Expenditures Paid from GEER I Funds	36	3	17	0	0	3,235,863	348,101
AE4E	Capital Outlay Expenditures Paid from GEER II Funds	28	2	26	0	0	5,775,871	608,838
AE4F	Capital Outlay Expenditures Paid from the CRF	33	4	19	0	0	20,602,439	965,008
AE4G	Capital Outlay Expenditures Paid from the SLFRF	25	3	28	0	0	8,251,187	461,797
AE5	Technology Supplies & Purchased Services Expenditures from COVID-19 Federal Assistance Funds	43	8	5	0	176,995	431,108,837	56,254,044
AE6	Technology Equipment Expenditures from COVID-19 Federal Assistance Funds	41	9	6	0	0	147,215,451	15,731,030
AE7	Support Services, Operations & Maintenance Expenditures from COVID-19 Federal Assistance Funds	48	5	3	0	1,883	398,110,731	59,442,317
AE8	Food Services Operations Expenditures from COVID-19 Federal Assistance Funds	49	4	3	0	0	66,527,723	7,689,022

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," Fiscal year 2022, Provisional File Version 1a.

Appendix H—State Notes

Appendix H-State Notes

The following notes describe known anomalies in state data reported to the collection agent. Unless otherwise noted, each anomaly recorded here applies to fiscal year 2022 (FY 22). The absence of “Notes” for a state indicates that the state’s data did not contain any known anomalies. States are in order by their American National Standards Institute (ANSI) code.

Alabama

Fiscal Year: October 1-September 30

Notes:

- Revenue from Food Services (R1J) increased in FY 22 because there were more meals served since children returned to school buildings.
- Revenue from District Activities (R1K) increased because district activities returned to a normal level after decreases in FY 20 and FY 21.
- Other Revenue from Local Sources (R1L) increased due to Orange Beach City Schools receiving more than \$36M from City Council Appropriations for starting a new school system. In addition, Baldwin County Schools received more than \$36M from Orange Beach City Schools for the purchase of the school buildings that they took for their new school system.
- Revenue from Intermediate Sources (R2) decreased due to Huntsville City Schools reclassifying the revenue that the City of Huntsville pays for debt service from Local Payments on Behalf to Special District Ad Valorem.
- The increase in Revenue from Grants-in-Aid from the Federal Government Through the State (R4B) increased for FY 22 because there were significant increases in the funds received for ARP ESSER (more than \$311M) and CRRSA ESSER II (more than \$115M) well as School Lunch Program (more than \$231M).
- The increases in Instruction, Purchased Services (E13) and General Administration Support Services, Other (E264) were due to increased spending as schools became fully operational.
- Instruction, Tuition and Voucher Payments to Other LEAs and Charter Schools Within the State (E15) increased because Pelham City Schools had a special needs student that resulted in an increase of over \$200,000 and Homewood City Schools had additional expenditures of over \$45,000 for administrators.
- Instruction, Property (E17) and Instruction, Other (E18) increased because of increased spending from ARP ESSER III funds, as well as increased spending at the local schools due to minimized activities in FY 21.
- The increases in Student Support Services, Purchased Services (E232), Student Support Services Support Services, Supplies (E242) and Instruction Support Services, Purchased Services (E233) were due to increased spending from ARP ESSER III, CRRSA ESSER II as well as increased spending at the local schools due to minimized activities in FY 21.
- The increase in Instruction Support Services, Other (E263) was due to increased spending for Dues and Fees.
- The increase in Student Transportation Support Services, Supplies (E247) was due to more children returning to the school building as well as higher fuel prices.
- The increase in Food Services Operations was due to more meal preparation in FY 22 as children were back in school buildings.
- State Per Pupil Expenditure (PPE15) increased due to additional expenditures with children back in school buildings and a decrease in Average Daily Attendance (ADA).

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Alaska

Fiscal Year: July 1-June 30

Notes:

- Alaska's statewide total for Earnings on Investments (R1I) was actually -\$6,985,410 for FY 22. Since the NPEFS web application does not accept negative amounts, this data item is reported as \$0.

Arizona

Fiscal Year: July 1-June 30

Notes:

- Several revenues increased as LEAs returned to regular operations after COVID-19.
- Districts reported that Food Service Operations (R1J) were considerably reduced due to school closures related to COVID-19.
- The increase in Revenue from Grants-in-Aid from the Federal Government Through the State (R4B) was due to several large districts being awarded ESSER funds or other large grants for specific projects.
- The increase in Revenue from Grants-in-Aid from the Federal Government Through Intermediate Agencies (R4C) was due to Charters that were awarded more E-Rate funds.
- Instruction, Supplies (E16) increased because several large districts purchased new textbooks.
- Instruction, Other (E18) increased due to recovery of student travel and other expenses that declined during COVID-19.
- Several expenditures increased as LEAs returned to regular operations after COVID-19.
- Instruction Support Services, Purchased Services (E233) increased because several districts used ESSER funds for large purchases.
- Other Support Services, Other (E268) increased due to a district that paid Federal taxes owed for several years.
- The increase in State Per Pupil Expenditure (SPPE) for FY 22 was due to LEAs returning to regular operations after COVID-19 and many made large purchases/investments.

Arkansas

Fiscal Year: July 1-June 30

Notes:

- District Activities Revenue (R1K) increased because students were no longer working virtually in significantly large numbers and are once again attending school activities.
- Revenue From Intermediate Sources (R2) increased due to higher oil and gas production resulting in \$930.5K increase in Severance Tax.
- Grants-in-Aid from the Federal Government Through the State (R4B) increased and was a substantially larger percentage of Total Revenue (TR) coming from Federal Revenue (STR4) due to COVID-19 grants from the federal government to school districts in FY 22. Specifically, the state received \$314M for its first year receiving American Rescue Plan (ARP) ESSER - (ESSER III) Elementary and Secondary School Emergency Relief Fund. CFDA # 84.425U in FY 22.
- Other Sources of Revenue (R5) increased because more districts have refinanced bonds compared to the prior year when it was less advantageous. FY 22 amounts are similar to FY 20 amounts but have increased by 28%.
- Support Services, Property (E253) is found in Technology-Related Hardware 734. This had an impact

Appendix H-State Notes

in General Administration Support Services, Supplies (E244) and School Administration Support Services, Supplies (E245). This increase in the purchase of technical supplies for Support Services, Instruction, General Administration and School Administration was largely due to an increased need to be able to work remotely and reduce shared devices/supplies.

- Instruction, Property (E17) increased because overall districts are cycling out all student technology devices and will continue to have high expenditures in this category for FY 23 and FY 23 as well. In addition, districts are renovating buildings and purchasing new furniture.
- Instruction, Other (E18) increased due to more Dues and Fees since more students are attending school activities.
- Student Support Services, Supplies (E242) decreased from the prior year when districts had an increase due to having to purchase additional supplies for prevention and protection (PPE) from COVID-19. Districts did not have that high of additional cost in FY 22.
- Instruction Support Services, Purchased Services (E233) increased due to an increase in instruction-related technology services and consulting services, additional instructional licenses and fees for subscriptions, professional employee training and more expenditures for transportation, meals, hotel, and other expenses associated with business travel for the district.
- Operation and Maintenance Support Services, Property (E256) increased due to additional requirements for prevention and protection (PPE) from COVID-19. The majority of the increase was \$5.28M increase in Machinery and \$3.8M increase in Technology-Related Hardware.
- Student Transportation Support Services, Supplies (E247) increased due to \$11.7M increase in gasoline and additional bus routes to allow fewer students per bus for physical distancing. FY 22 had an increase in student transportation costs, with students starting back to in-person classes. With additional routes added, districts purchased additional buses and often those with improved airflow or ventilation.
- \$11.9M of the \$13.9M increase in Student Transportation Support Services, Property (E257) comes from vehicle purchases to transport students.
- The \$21.9M increase in Food Services, Purchased Services (E3A13) comes from an increase in Food Service management expenditures for the operation of local food service facilities other than employees of the school district. Food Services, Purchased Services (E3A13) and Supplies (E3A14) increased because students are no longer working virtually in significantly large numbers and are once again attending school. Many of these students were eligible for free meals in FY 22 and some districts reported they had the largest level of participation in the history of the district. Many districts had food services extended to provide meals delivered off campus for virtual students and for non-school days.
- Net current expenditures increased and were substantially larger due to additional COVID-19 grants from the Federal government (more than \$594.4M) in FY 22. Average Daily Attendance (ADA) decreased in FY 22 from the previous year. Overall, the State Per Pupil Expenditure (PPE15) increase was due to the availability of additional revenue which increased expenditures and a lower ADA.

California

Fiscal Year: July 1-June 30

Notes:

- Zero revenue was reported on the NPEFS web application for Earnings on Investment (R1I) because the web application did not allow a negative amount to be reported in this revenue item. Per Census

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staff recommendation, zero was entered in this revenue item. The revenue reported in this revenue item should have been (\$801,882,796). These revenues decreased approximately 256.7%, or \$1.3B from the prior year. The decreased revenues were mainly due to the lower rate of return on investments and the lower fair value of investments as compared to the prior year. In accordance with GASB 31, LEAs are required to report the fair value of investments on their balance sheets. The lower fair value of investments led to the negative revenue reported in this item.

- Food Service (R1J) revenues increased approximately 154.3%, or \$29.4M, over the prior year. The increased revenues were primarily because schools in California were reopened for in-person instruction in FY 22 whereas there was limited or no food service sales in the prior year (FY 21) because most schools offered online instruction due to COVID-19-19.
- District Activities (R1K) revenues increased approximately 246.7%, or \$367.7M, over the prior year. The increased revenues were mainly because schools were reopened for in-person instruction in FY 22 and more student body activities were incurred in FY 22 as compared to prior year. In addition, some LEAs delayed the implementation of GASB 84 from FY 21 to FY 22. Therefore, more LEAs began reporting governmental associated student body activities in governmental funds in the 2021-22 fiscal year.
- Other Revenue from Local Sources (R1L) increased approximately 21.7%, or \$875.6M, from the prior year. The increase was attributed to two large school districts that had increased local revenues.
- Instruction, Purchased Services (E13) expenditures increased approximately 37.6%, or \$999.4M, from the prior year. The increased expenditures were mainly due to use of the increased COVID-19-19 federal assistance funds and increased state funds for instruction purchased services.
- Student Support Services, Purchased Services (E232) expenditures increased approximately 156.1%, or \$927.3M, from the prior year. As schools were reopened for in-person instruction in FY 22, LEAs provided additional health-related services to students using increased state funds.
- Student Transportation Support Services, Purchased Services (E237) expenditures increased approximately 66.7%, or \$261.8M, from the prior year. The increased expenditures were mainly because schools were reopened for in-person instruction in FY 22. LEAs increased these expenditures using increased state funds.
- Student Transportation Support Services, Supplies (E247) expenditures increased approximately 95.5%, or \$78M, from the prior year. The increased expenditures were mainly because schools were reopened for in-person instruction in FY 22. LEAs increased these expenditures using the increased state funds.
- Other Support Services, Supplies (E248) expenditures decreased approximately 41.3%, or \$219.7M, from the prior year. The decreased expenditures were mainly because LEAs increased these expenditures by 205.7% (or \$357.8M) in FY 21 using federal COVID-19 assistance funds for general administration and central data processing supplies, therefore LEAs tried to level off these expenditures in FY 22.
- Food Services, Purchased Services (E3A13) expenditures increased approximately 28.3%, or \$32.8M, from the prior year. The increased expenditures were mainly because schools were reopened for in-person instruction in FY 22 therefore LEAs provided increased food services to students.
- Food Services, Supplies (E3A14): These expenditures increased approximately 40.1%, or \$452.7 million, from prior year. The increased expenditures were mainly because schools were reopened for in-person instruction in FY 22, therefore LEAs provided increased food services to students.
- State Per Pupil Expenditure (PPE15) amount increased approximately 22.6%, or \$3,324, from the

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prior year. The Net Current Expenditure (NCE13) increased at a rate of change of 11.4% while the Average Daily Attendance (ADA) decreased at a rate of change of 9.1%, therefore the rate of change for PPE15 was 22.6%. Attendance for apportionment was not collected in FY 21 due to Senate Bill (SB) 98 (Chapter 24, Statutes of 2020) and SB 820 (Chapter 110, Statutes of 2020). Instead, LEAs were funded on either FY 20 average daily attendance (ADA), adjusted according to provisions specified in Education Code (EC) Section 43502, or a current year ADA proxy calculated pursuant to EC Section 43505. Therefore, the FY 21 ADA in the reports is actually FY 20 ADA for most LEAs. When compared to FY 22 reported ADA, we are actually looking at a two-year combined decline in ADA (FY 20 to FY 22). These declines are due to a combination of factors. In addition to the trending declining enrollment in California, most notable in FY 22, were significant declines in attendance due to the COVID-19 pandemic when students were absent for sickness and quarantine.

- The Net Current Expenditure (NCE13) increased by approximately \$9.9B from prior year because of the increased federal COVID-19 pandemic assistance funds and increased state funds for student learning supports. The increased expenditures were supported by the increased federal COVID-19 pandemic assistance funds (approximately \$1.6B), the increased state funds (approximately \$6B), the increased local revenues (approximately \$1B), and the spending down of districts' fund balances. At the same time, California experienced an overall decline of student enrollment.
- The student membership variable for California does not include membership for the California State Preschool Program. The data file includes expenditures and average daily attendance for the California State Preschool Program. California provided a supplemental data file which reported prekindergarten expenditures separately. These expenditures were excluded from the amounts in the Finance Tables report. In FY 17 and FY 18, fiscal data for the California State Preschool Program are included in both the report and the data file.

Exhibit H-1. California's supplemental data for NPEFS 2021-22: total expenditures excluding preschool expenditures (Goal 0001)

Item Code	Description	FY 2022 Amount (a) ¹	Preschool	Adjusted Amount (c) = (a) - (b)
			Expenditures (b) ²	
E11	Instruction, salaries	\$32,030,051,970	\$406,923,096	\$31,623,128,874
E12	Instruction, employee benefits	15,093,922,183	212,528,721	14,881,393,462
E13	Instruction, purchased services	3,660,461,708	198,038,770	3,462,422,938
E14	Tuition paymts outside the state and to private	1,067,416,311	0	1,067,416,311
E15	Tuit/voucher paymts to other LEAs, Charter within	599,894,915	0	599,894,915
E16	Instruction, supplies	3,283,127,514	39,028,131	3,244,099,383
E17	Instruction, property	115,892,111	1,375,126	114,516,985
E18	Instruction, other	19,788,511	160,141	19,628,370
STE1	TOTAL INSTRUCTION EXPENDITURES	55,154,768,197	856,678,859	54,298,089,338
E11A	Salaries paid to teachers in reg. edu. prog.	22,691,057,292	0	22,691,057,292
E11B	Salaries paid to special education teachers	4,117,895,979	0	4,117,895,979
E11C	Salaries paid to vocational education teachers	505,729,800	0	505,729,800
E11D	Salaries paid to teachers in other programs	928,716,507	0	928,716,507
E2	Textbook exp. for classroom instruction.	535,413,693	0	535,413,693
E212	Student Supp Svcs, salaries	4,015,987,457	26,221,451	3,989,766,006
E222	Student Supp Svcs, employee benefits	1,869,608,595	13,444,861	1,856,163,734
E232	Student Supp Svcs, purch svcs	1,521,367,961	39,190,134	1,482,177,827
E242	Student Supp Svcs, supplies	159,642,454	1,293,706	158,348,748
E252	Student Supp Svcs, property	3,297,650	85,087	3,212,563
E262	Student Supp Svcs, other	674,851	7,101	667,750

See notes at end of table.

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Exhibit H-1. California's supplemental report for NPEFS 2021-22: total expenditures excluding preschool expenditures (Goal 0001)—Continued

Item Code	Description	FY 2022 Amount (a) ¹	Preschool Expenditures (b) ²	Adjusted Amount (c) = (a) - (b)
STE22	TOTAL STUDENT SUPP SVCS	7,567,281,318	80,157,253	7,487,124,065
E213	Instruction Supp Svcs, salaries	3,378,565,069	85,878,590	3,292,686,479
E223	Instruction Supp Svcs, employee benefits	1,538,416,242	43,084,139	1,495,332,103
E233	Instruction Supp Svcs, purch svcs	848,401,187	38,342,341	810,058,846
E243	Instruction Supp Svcs, supplies	268,413,996	6,589,601	261,824,395
E253	Instruction Supp Svcs, property	15,174,033	727,857	14,446,176
E263	Instruction Supp Svcs, other	4,408,742	236,454	4,172,288
STE23	TOTAL INSTRUCTION SUPP SVCS	6,038,205,236	174,131,125	5,864,074,111
E214	Gen Admin Supp Svcs, salaries	419,637,490	11,285	419,626,205
E224	Gen Admin Supp Svcs, employee benefits	201,479,997	8,018	201,471,979
E234	Gen Admin Supp Svcs, purch svcs	810,869,077	257,796	810,611,281
E244	Gen Admin Supp Svcs, supplies	15,261,598	0	15,261,598
E254	Gen Admin Supp Svcs, property	692,105	0	692,015
E264	Gen Admin Supp Svcs, other	17,017,135	0	17,017,135
STE24	TOTAL GEN ADMIN SUPP SVCS	1,464,265,297	277,099	1,463,988,198
E215	Sch Admin Supp Svcs, salaries	3,881,811,329	47,585,614	3,834,225,715
E225	Sch Admin Supp Svcs, employee benefits	1,810,461,738	23,598,186	1,786,863,552
E235	Sch Admin Supp Svcs, purch svcs	378,963,030	37,603,338	341,359,692
E245	Sch Admin Supp Svcs, supplies	118,676,245	3,002,101	115,674,144
E255	Sch Admin Supp Svcs, property	8,696,874	4,618	8,692,256
E265	Sch Admin Supp Svcs, other	6,441,833	55,693	6,386,140
STE25	TOTAL SCH ADMIN SUPP SVCS	6,196,354,175	111,844,932	6,084,509,243
E216	Oper & Maint Supp Svcs, salaries	3,206,758,462	16,182,838	3,190,575,624
E226	Oper & Maint Supp Svcs, employee benefits	1,684,033,396	8,416,177	1,675,617,219
E236	Oper & Maint Supp Svcs, purch svcs	1,452,709,280	32,964,689	1,419,744,591
E246	Oper & Maint Supp Svcs, supplies	2,446,820,680	7,551,370	2,439,269,310
E256	Oper & Maint Supp Svcs, property	146,613,283	1,101,451	145,511,832
E266	Oper & Maint Supp Svcs, other	423,742	0	423,742
STE26	TOTAL OPER & MAINT SVCS	8,790,745,560	65,115,074	8,725,630,486
E217	Stu Transp Supp Svcs, salaries	674,061,590	2,281,915	671,779,675
E227	Stu Transp Supp Svcs, employee benefits	363,362,837	1,191,308	362,171,529
E237	Stu Transp Supp Svcs, purch svcs	654,347,180	451,117	653,896,063
E247	Stu Transp Supp Svcs, supplies	159,698,990	1,218,286	158,480,704
E257	Stu Transp Supp Svcs, property	133,098,084	414,735	132,683,349
E267	Stu Transp Supp Svcs, other	119,912	500	119,412
STE27	TOTAL STUDENT TRANSPORTATION SUPP SVCS	1,851,590,509	5,143,126	1,846,447,383
E218	Other Supp Svcs, salaries	2,232,820,510	0	2,232,820,510
E228	Other Supp Svcs, employee benefits	1,118,418,882	0	1,118,418,882
E238	Other Supp Svcs, purchased salaries	1,248,372,451	40,421,562	1,207,950,889
E248	Other Supp Svcs, supplies	312,054,688	0	312,054,688
E258	Other Supp Svcs, Property	79,615,920	0	79,615,920
E268	Other Supp Svcs, other	10,746,149	0	10,746,149
STE28	TOTAL OTHER SUPP SVCS	4,922,412,680	40,421,562	4,881,991,118
TE21	TOTAL SUPP SVCS SALARIES	17,809,641,907	178,161,693	17,631,480,214
TE22	TOTAL SUPP SVCS EMPLOYEE BENEFITS	8,585,781,687	89,742,689	8,496,038,998
TE23	TOTAL SUPP SVCS PURCH SVCS	6,915,030,166	189,230,977	6,725,799,189
TE24	TOTAL SUPP SVCS SUPPLIES	3,480,568,651	19,655,064	3,460,913,587
TE25	TOTAL SUPP SVCS PROPERTY	387,187,859	2,333,748	384,854,111
TE26	TOTAL SUPP SVCS OTHER	39,832,364	299,748	39,532,616
STE2T	TOTAL - TOTAL SUPPORT SERVICES	36,830,854,775	477,090,171	36,353,764,604
E3A11	Food Service, salaries	1,089,462,575	3,110,959	1,086,351,616
E3A12	Food Service, employee benefits	555,490,130	1,648,441	553,841,689

See notes at the end of table.

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Exhibit H-1. California's supplemental report for NPEFS 2021-22: total expenditures excluding preschool expenditures (Goal 0001)—Continued

Item Code	Description	FY 2022 Amount (a) ¹	Preschool	Adjusted Amount (c) = (a) - (b)
			Expenditures (b) ²	
E3A13	Food Service, purch svcs	148,692,351	1,657,304	147,035,047
E3A14	Food Service, supplies	1,580,647,914	2,138,493	1,578,509,421
E3A2	Food Service, property	30,316,646	7,340	30,309,306
E3A16	Food Service, other	630,223	0	630,233
E3A1	TOTAL FOOD SERVICE	3,374,923,193	8,555,197	3,366,367,996
E3B11	Enterprise Operations, salaries	109,285,850	488,938	108,796,912
E3B12	Enterprise Operations, employee benefits	36,785,544	277,959	36,507,585
E3B13	Enterprise Operations, purch svcs	27,696,618	13,010	27,683,608
E3B14	Enterprise Operations, supplies	13,333,437	33,376	13,300,061
E3B2	Enterprise Operations, property	4,526,520	0	4,526,520
E3B16	Enterprise Operations, other	66,147	0	66,147
E3B1	TOTAL ENTERPRISE OPERATIONS	187,167,596	813,283	186,354,313
E4A1	Dir Supp - Textbooks for Pub Sch Children	0	0	0
E4A2	Dir Supp - Textbooks, Property	0	0	0
E4B1	Dir Supp - Transport for Pub Sch Children	0	0	0
E4B2	Dir Supp - Transport, Property	0	0	0
E4C1	Dir Supp - Employee Benefits	0	0	0
E4C2	Dir Supp - Employee Benefits, Property	0	0	0
E4D	Dir Supp - Private School Students	0	0	0
E4E1	Dir Supp - Other - Pub School Students	4,422,149,770	0	4,422,149,770
E4E2	Dir Supp - Other - Pub Sch Students, Property	51,441,706	0	51,441,706
STE4	TOTAL DIRECT PROGRAM SUPPORT	4,422,149,770	0	4,422,149,770
TE5	CURRENT EXPENDITURES	99,969,863,531	1,343,137,510	98,626,726,021
E61	FACS Non-Property Expenditures	9,239,087,995	10,504,789	9,228,583,206
E81	Community Services - Non-property	564,614,008	0	564,614,008
E82	Community Services - property	606,317	0	606,317
E9A	Direct Cost - Non-Pub Sch Programs	0	0	0
E9B	Direct Cost - Adult Education	611,701,791	0	611,701,791
E9C	Direct Cost - Community Colleges	0	0	0
E9D	Direct Cost - Other	0	0	0
E91	DIRECT COST PROGRAMS - PROPERTY	2,369,822	0	2,369,822
STE9	DIRECT COST PROGRAMS SUBTOTAL	611,701,791	0	611,701,791
TE10	Property Subtotal	1,305,393,457	5,995,810	1,299,397,647
TE11	TOTAL EXPENDITURES FOR EDUCATION	111,690,660,782	1,359,638,109	110,331,022,673
CE1	Current Exp Paid from State & Local Funds	86,088,640,211	1,156,637,388	84,932,002,823
CE2	Current Exp Paid from Federal Funds	13,881,223,320	186,500,122	13,694,723,198

¹ "FY 2022 Amount (a)" column represents the 2021-22 NPEFS Totals for California and was submitted to NCES on August 14, 2023.

² "Preschool Expenditures (b)" column represents the 2021-22 Preschool Expenditures (Goal 0001) for California.

NOTES: The state did not calculate any exclusions (total item TX12) because such expenditures were not easily identified and were not significant. Item PPE15 (State Per Pupil Expenditures) was not included in this report because the inclusion will provide misleading information.

SOURCE: California Department of Education, Financial Accountability and Information Services, Standardized Account Code Structure (SACS), previously unpublished tabulations (September 2023).

Colorado

Fiscal Year: July 1-June 30

Notes:

- Non-property Tax (R1B) revenues, which includes delinquent taxes, were down in several large districts. One district indicated that a very large taxpayer failed to pay their taxes.
- Tuition from Individuals (R1E) revenues in four large metro area districts was up significantly. Two of these districts indicated it was a 'bounce back to normal after COVID-19' and the increase was due, in

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part, to the Before and After School Program(s). During FY 21 there were a lot of cancelled programs and limitations on the number of kids the districts could have due to COVID-19. In FY 22, the district was able to keep the programs mostly open and start moving back to pre-COVID-19 levels of programming. The districts and charter schools tended to waive fees and reduce programming significantly during COVID-19 and now are returning to normal levels of service. Additionally, one large district indicated these revenues increased in FY 22 because they had more childcare sites open which allowed for the collection of more tuition and increased their building use revenue.

- Food Service (R1J) revenues were up significantly in two large metro-area districts. One district indicated this was also a 'bounce back to normal after COVID' and said the revenue in Fund 21 (Food Services) and Fund 11 (Charters) increased in FY 22 due to the end of the USDA subsidy and students were paying for lunches again. This increased the district's meal revenue from students and its meal reimbursements. Another district also indicated the increase was due to COVID-19. In FY 21 the district was closed or provided free meals to all, and the revenues from ala carte items was down significantly in FY 21. However, in FY 22 the district was able to have more kids on site and food revenues, including ala carte items, increased.
- District Activities (R1K) revenues were up across the board and were driven largely by a return to normal after activities were greatly reduced as a result of COVID-19 in the prior year.
- Textbooks Revenues (R1M) were up in a majority of districts and represent a return to normal learning activities.
- Grants-in-Aid from the Federal Government (R4B) revenue was down in FY 22 vs FY 21. This was due to the Coronavirus Relief Funds (CRF) which were spent in FY 21. The increase in FY 22 revenues for other COVID-19 related federal relief funds such as ESSER II did not offset the significant decreases in CRF revenues. This led to a decrease in federal revenues as a percentage of overall revenues in FY 22 vs FY 21.
- Students Support Services, Purchased Services (E232) expenditures were up in FY 22 for the large districts and many of the smaller districts. A large metro-area district indicated that contracted services for health services, occupational/physical therapy, psychologists, social workers, and site-based counseling to students drove the increase in FY 22. Additionally, travel increased for instructional support staff traveling from school to school or for training purposes in FY 22, whereas these activities were suspended in FY 21 due to the COVID-19 pandemic. Another large district indicated that spending for ARP ESSER III grants started with \$19.2M spent in FY 22. These grants paid for purchased professional services in providing instructional support for non-learning loss and instructional support for the 20% learning loss set-aside, per the grant requirements and allowable uses.
- General Administration Support Services, Supplies (E244) decrease reflects a return to normal. In FY 21 there were across the board large increases in supplies related to COVID-19 (including hand sanitizer, masks, and technology devices). As mentioned in the previous year, one large suburban district had included a large 1:1 tech device initiative for their students last year. The decrease in supplies expenditures for this district in FY 22 accounts for more than 66% of the overall decrease.
- Operations and Maintenance Support Services, Property (E256) expenditures were up significantly in several of the larger districts, outweighing the decreases in many other districts. One large district indicated they had middle and high school HVAC projects and a large athletic field project in full production during the FY 22 school year. Another large metro-area district replaced a video recording security system no longer supported by the manufacturer and installed/upgraded the

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HVAC systems at six sites. A third large district indicated the increase was driven by two projects funded with ESSER dollars for HVAC/Air Quality systems at a K-8 school and a high school.

- Student Transportation Support Services, Purchased Services (E237) expenditures were up significantly, particularly in the large districts, and indicates a return-to-normal in transportation operations following online learning in FY 21 due to the COVID-19 pandemic. A large metro-area district noted that there was a national shortage of CDL-qualified bus drivers. The district had to use third party contracted transportation providers for some special needs routes, high school shuttles and other hard-to-service routes. As a result, expenditures in student transportation increased by \$5.5M due to having to contract out these services. Another large district reported expenditures increased because of return-to-normal operations in FY 22, following reduced operation in FY 21.
- Student Transportation Support Services, Supplies (E247) expenditures were up across the board in this category, with only a few exceptions. This was a return-to-normal scenario, after COVID-19 slowdowns and online learning. One large district indicated that increased costs for bus fuel and maintenance with full routes running for normal school activities drove this increase.
- Other Support Services, Other (E268) increased compared to FY 21. One district reported that it had a \$5.5M case settlement included in their FY 22 expenditures in this category. Another large district reported that the bulk of expenses in this category were for a middle school claim due to the March 2021 blizzard and three severe worker's compensation cases in FY 22. Another metro area district had a large number of charter schools and charter networks and increases in this category included fees paid by each school to the charter network.
- Food Services Operations, Purchased Services (E3A13) increase from FY 21. One large district indicated that they began contracting Food Services in FY 22. The increase at this district accounted for 42% of the overall increase in this category. Another large district recorded a large increase in fixed-fee contracts, which is based on meals served and a meal equivalent for ala carte purchases. With all the remote learning taking place and other school closures due to COVID-19 during FY 21, meals served were drastically lower than normal. Then in FY 22, when the district schools were back in-person full time and meals were free to all, the number of meals served increased even more than pre-COVID-19 years.
- Food Services Operations, Supplies (E3A14) expenditures were up almost across the board, largely due to school and districts returning to normal operations. Multiple large metro area districts indicated that the return to in-person learning and increased participation lead to the overall increase in their district for FY 22. Additionally, one district indicated the commodities expense increased because of the increase in commodities received - much due to the supply chain shortages and related price increases. Multiple large districts reported that commercial food increased due to schools being in session for the entire FY 22 school year and that because meals were free under the Summer School Option (SSO), the number of students participating in school meals was up significantly.

Connecticut

Fiscal Year: July 1-June 30

Notes:

- Food Services expenditures (R1J) increased but expenditures were not as great as Food Services federal funds, and as a result, school districts did not have to support the food service programs with other funding sources. Some funds may also have been used for nonpublic services and those may

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not have been identified as they were prior to COVID-19.

- Connecticut does not collect data from local school districts for the District Activities (R1K) item.
- Connecticut's data collection tool does not collect the detail for Non-Property Expenditures (E61). The U.S. Census Bureau imputes a value for that data item.
- Connecticut can report revenues for GEER I and GEER II; however, expenditures from these funds are not included in AE1-AE8. Expenditures from COVID-19 Federal Assistance Funds only include expenditures from ESSER I, ESSER II, ARP ESSER, and CRF.

Delaware

Fiscal Year: July 1-June 30

Notes:

- There were no reported revenues from Other Local Government Units Non-Property Tax (R1D) or from Intermediate Sources (R2) in FY 22.
- There were no reported expenditures for Enterprise Operations, Other (E3B16) or Direct Cost Programs, Property (E91) in FY 22.
- State Per Pupil Expenditure (SPPE) increased in FY 22 due to a decrease in Average Daily Attendance (ADA) in FY 22 (130,730) in comparison to FY21 (140,353). While net current expenditures in FY 22 (\$2,557,745,180) increased by 15% in comparison to FY 21 (\$2,231,727,955), a lower ADA caused SPPE to increase significantly in FY 22.
- Delaware's ADA in FY 22 is more consistent with the ADA in FY 20 than the ADA in FY 21. In FY 21, school districts provided online equivalents to be marked present for attendance which led to a higher than normal ADA. In FY 22, physical presence was required for attendance which resulted in an ADA more similar to 2020.

District of Columbia

Fiscal Year: October 1-September 30

Notes:

- LEAs in D.C. generally do not collect tuition fees as D.C.'s Office of the State Superintendent of Education typically manages the collection of tuition fees on their behalf. However, for FY 22, Kingsman Academy Public Charter School received a \$22,311 tuition payment for a voluntary student transfer, which comprises the total Tuition from Individuals (R1E) amount D.C. reported for the fiscal year.

Florida

Fiscal Year: July 1-June 30

Notes:

- The majority of the increase in Food Services (R1J) revenue is reported in Student and Adult a la Carte Fees due to more students participating in the school lunch program compared to prior year which had a higher rate of students attending school virtually.
- The increase in Grants-in-Aid from the Federal Government through the State (R4B) was due to the receipt of COVID-19 Federal Assistance Funds and to food services operating under the National School Lunch Program in FY 22 compared to operating under Summer Food Service Program (due to COVID-19) in FY 21.
- Several expenditure categories increased due to the receipt of COVID-19 Federal Assistance Funds.

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Georgia

Fiscal Year: July 1-June 30

Notes:

- Food Services (R1J) increase was directly related to the increase in supplemental sales. This increase in 2022 compared to 2021 is directly related to the return of in-person classes, increased enrollment and increased meal participation in the year after the onset of the COVID-19 pandemic. The supplemental sales for FY 22 increased to \$34M, and it appears the participation is correcting to the pre COVID-19 pandemic levels of 2019. Supplemental sales are extra meals and entrée items such as milk. Also, extra items that are sold in the lunch line that are not reimbursable meals such as chips, cookies, fruit juices, etc.
- District Activities (R1K) increased by more than \$146M due to increases in Club Dues and Fees, Fundraising/Miscellaneous Sales, and Other Local Revenues. These categories declined \$70M between 2020 and 2021 due to decreased participation related to the COVID-19 pandemic and limited in person activities and decreased attendance availability at school sponsored events. In FY 22, the increase is roughly \$75M more than the participation 2 years ago. A review of the miscellaneous revenue indicates 98% of the increase is related to an increase in school activity accounts, and an increase in school activity reporting.
- The increase in Other Local Revenue (R1L) was related to the Federal Indirect Cost Reimbursement. Due to the ESSER funds, the amount of indirect cost recovery increased significantly. ESSER funds allow the Unrestricted rate, which is generally higher than the restricted rate. The indirect cost rate expenditures increased \$10M in Fund 420 and \$41M in Fund 448 when comparing FY 22 to FY 21. School Nutrition also increased \$10M. The largest increase in Contributions from Private Sources was with Atlanta Public Schools. The analysis by School indicates it is related to the local charter school reporting.
- The largest increases in Grants-in-aid from the Federal Government through the State (R4B) were related to Revenue Source 4510 - Federal Reimbursement for Child Lunch Sales. This is reasonable given the increased enrollment and increased participation in FY 22 compared to FY 21. Additionally, FY 22 was the last year of full federal reimbursement, so it was expected that the amount of revenue was higher. The other significant increase was in the breakfast sales, also full free federal reimbursement.
- The Financial Review Division at Georgia Department of Education (GaDOE) reviewed each expenditure category that had an increase greater than 25% and noticed that from FY 21 to FY 22 there was a significant increase in CARES expenditures specifically in Program code 4180 CRRSA Act - ESSER II funds and 4190 American Rescue (ARP) Act - ESSER III Funds.
- Support Services, Operations and Maintenance, Property (E256) increased for FY 22. Districts held off on equipment purchases during FY 21 due to the COVID-19 pandemic, therefore, there was an increase in equipment purchases in FY 22. The General Fund returned to normal equipment spending in FY 22 with an increase of \$8M. The Capital Projects funds had an increase of \$5M which indicates sales of bonds to fund building of Capital Projects. There was also an increase in spending of CARES funds (\$3M) and ARP funds (\$5M) for the purchase of equipment.
- Student Transportation Support Services, Supplies (E247) increased due to a continual increase in gas prices across the nation that has an effect on transportation services in school districts. Also, during the COVID-19 pandemic many School Districts across the State of Georgia began a new practice of delivering meals to students during the summer which resulted in an increased fuel cost.

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- Food Service Operations, Purchased Services (E3A13) and Food Services Operations, Supplies (E3A14) increased as expenditures are returning to normal.
- FY 22 is the third year that the Department of Juvenile Justice (DJJ) educational expenditures and revenues have been added to the NPEFS data by the required NPEFS category codes based upon the information provided to GaDOE by DJJ personnel.
- State Per Pupil Expenditures increased by 12.46% over the last fiscal year. Total expenditures being reported for the NPEFS for FY 22 increased by 11.47% from FY 21 to FY 22. Federal Funding to districts increased, especially COVID-19 relief funding. Various local revenues increased during the fiscal year highlighting the changing issues facing Georgia and economy due to this being the second year of the COVID-19 pandemic. During the FY 22 school year, schools and districts in Georgia were attempting to return to normal as much as possible with in-school learning as local outbreaks of the COVID-19 virus permitted. More in-school learning meant more meal sales; therefore, the local school meal revenues increased substantially. For the FY 22 school year, student activities started to attempt to return to normal as permitted. Net Current Expenditures per NPEFS survey figures for FY 22 increased by 12.52%. Local and state economy doing better and district leadership around the state started purchasing equipment, services and other supplies (that had been delayed during the FY 21 school year, getting back to normal) along with the CARES, ESSER II, and ARP funding from the Federal Government. ADA as defined by NCES for Georgia increased slightly by 0.065% from FY 21 to FY 22.

Hawaii

Fiscal Year: July 1-June 30

Notes:

- Hawaii does not charge Tuition from Individuals (R1E).
- The increase in District Activities (R1K) was due to a return to on-site learning and activities in the current year (FY 22) versus distance learning due to the COVID-19 pandemic in the prior year (FY 21). District Activities (R1K) revenue is mainly from student athletics and afterschool-plus programs.
- Grants-in-Aid Direct from the Federal Government (R4A) and Grants-in-Aid from the Federal Government Through the State (R4B) increases were due to an increase in COVID-19 Federal Assistance Funds received.
- Instruction, Property (E17) increased due to an increase in spending of Federal grants on equipment purchases.
- The increase in Food Services, Supplies (E3A14) was due to the return to on-site learning in the current year (FY 22) versus distance learning due to the COVID-19 pandemic in the prior year (FY 21). During the prior year, a modified food service program was in place.
- The increase in State Per Pupil Expenditures (PPE15) was due to a 3% increase in Net Current Expenditures and a 5% decrease in Average Daily Attendance.

Idaho

Fiscal Year: July 1-June 30

Notes:

- The Idaho chart of accounts does not allow the collection of Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) at this time.

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Illinois

Fiscal Year: July 1-June 30

Notes:

- Earnings on Investments (R1I) includes data for districts that report on a cash basis only. Districts that report on an accrual basis include unrealized losses in the interest function and Illinois is unable to separate the unrealized losses from actual gains/losses.
- Non-property Tax (R1B) increased due to a significant increase in tax on corporate income.
- Grants-in-Aid from the Federal Government through the State (R4B) increased due to COVID-19 Federal Assistance Funds.
- Food service revenues (R1J), District Activities (RIK), and Summer School Revenues (RIN) increased due to return to historically normal levels post-COVID-19.
- Increases in expenditures across several functions are likely due to expenditures from federal relief fund projects.
- Increases in expenditures for transportation and food services due to restarting of normal operations post-COVID-19.

Indiana

Fiscal Year: July 1-June 30

Notes:

- The increase in Other Local Government Units Non-Property Tax (R1D) was due to a decrease in R1D in FY 21 during the COVID-19 pandemic.
- Food Services (R1J) increased because daily lunch sales were reduced due to the COVID-19 pandemic in FY 21 and started to return to normal levels.
- There was an increase in multiple expenditures due to COVID-19 pandemic federal assistance funds.
- The increase in State Per Pupil Expenditure (PPE15) was likely due to the increase in overall funding due to stimulus funds.

Iowa

Fiscal Year: July 1-June 30

Notes:

- In FY 21, Revenue from Intermediate Sources (R2) increased substantially since cities contributed over \$6.3M towards facilities that were either jointly constructed or part of an urban renewal area. This caused the percentage of intermediate revenue (R2) to total revenue (TR) to also increase substantially in FY 21. This was one-time funding only received in FY 21. In FY 22, the amount of intermediate revenue fell back down to normal levels from pre-2021.
- Grants-in-Aid From the Federal Government Through the State (R4B) increased primarily from additional funding received related to COVID-19 (e.g., ARP ESSER) and increased offering of food programs (e.g., National School Lunch Program, School Breakfast Program) and school-based Medicaid services as schools returned to serving pre COVID-19 pandemic attendance levels after hybrid and virtual instruction methods were used in FY 21 due to the COVID-19 pandemic.
- Instruction Support Services, Property (E253) increased primarily due to significant technology-related purchases (laptops, wireless access points) in FY 22.

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- Operation and Maintenance Support Services, Property (E256) increased primarily due to significant expenditures on new projects (HVAC systems, scoreboard, bleachers, equipment) in FY 22 through the increased ARP ESSER funding.
- Student Transportation Support Services, Supplies (E247) increased primarily due to significant increases in diesel, gas, propane and supply prices. Also, transportation costs increased in FY 22 because normal onsite instruction resumed after hybrid and virtual instruction methods were used in FY 21 due to COVID-19.
- Other Support Services, Property (E258) increased primarily due to significant technology hardware purchases (e.g., servers, routers, switches, computers, projectors, web cams) in FY 22 through the increased ARP ESSER funding.
- Food Services, Employee Benefits (E3A12) decreased significantly due to very high pension plan investment returns in FY 21. The very high pension plan investment returns in FY 21 resulted in a net pension asset for the pension plan and the GASB 68 proportionate share of the difference between projected and much higher actual earnings on pension plan investments has to be recognized by districts as a reduction of pension expense beginning in FY 22 per GASB 68.
- Food Services, Purchased Services (E3A13) increased because purchased services through food management contracts increased once normal onsite instruction for the entire student population resumed in FY 22 after hybrid and virtual instruction methods were used in FY 21 due to COVID-19.
- Food Services, Supplies (E3A14) increased primarily due to the increased costs of food and other supplies as a result of COVID-19 supply chain issues.
- State Per Pupil Expenditures (PPE15) increased primarily due to the increase in Net Current Expenditures (NCE13) as previously explained in other variables. The increase in net current expenditures was primarily a result of the increase in additional revenues (e.g., ARP ESSER, CARES ESSER, FEMA) received based on costs incurred due to COVID-19 and a return to normal on-site instruction in FY 22.

Kansas

Fiscal Year: July 1-June 30

Notes:

- The increase in District Activities (R1K) was largely due to many districts not having district activities during FY 21 due to COVID-19 or limited admissions to such activities. During the FY 22 school year, districts were fully operational with students in person and district activities resumed to normal.
- Several districts had insurance claims due to storm damages reported in Capital Outlay fund to account for approximately \$11.6M of the statewide increase in Other Revenue from Local Sources (R1L). In addition, districts that are self-insured account for approximately \$41.8M of the statewide increase.
- One district makes up the majority of the statewide decrease in Revenue from Intermediate Sources (R2) due to a Motor Vehicle Tax decrease.
- The increase in Other Sources of Revenue (R5) was due to 16 districts issuing new bonds.
- Student Transportation Support Services, Supplies (E247) increase appears to be related to motor fuel increases.

Kentucky

Fiscal Year: July 1-June 30

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Notes:

- The increase in District Activities (R1K) was due to the increase in revenues for student activity funds in other student activities income.
- No districts reported Summer School Revenues (R1N) due to the ARPA, CRRSA and Cares funds for COVID-19 and their use for providing summer programs.
- Grants-in-Aid from the Federal Government Through the State (R4B) due to the increase in funds from ARPA, CRRSA and CARES funds for COVID-19.
- Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (R4C) increased due to the increase in funds from ARPA, CRRSA and CARES funds for COVID-19.
- The percentage of Total Revenue (TR) coming from Federal Revenue (STR4) was substantially different from the prior year. This was due to the increase in funds from ARPA, CRRSA and CARES funds for COVID-19.
- Instruction, Supplies (E16) and Other Support Services, Supplies (E248) increased because ESSER funds enabled districts to purchase supplies, books and study guides, technology items, equipment supplies, furniture and fixture supplies and other supplies and materials.
- Instruction, Other (E18) due to school districts increasing spending for field trips for students for both instructional and non-instructional.
- Districts increased spending in Other Professional Services using the general fund, local revenues, state and federal funds (ESSER funds), registration fees and on-line network, leading to an increase in Instruction Support Services, Purchased Services (E233).
- Instruction Support Services, Supplies (E243) is at least \$5,000,000, and increased more than 25% from the prior year. Districts spent ESSER Funds, IDEA-B and IDEA B LEA ARP, and Title I funds on technology related supplies, general supplies, supplemental books, study guides, and library books.
- Operation & Maintenance Support Services, Property (E256) is at least \$10,000,000, and increased more than 25% from the prior year. Districts spent general fund, ESSER Funds, and local funds on land and land improvements, buildings, vehicles, technology related hardware, furniture and fixtures, machinery and other equipment. The highest expenditures were in Other Equipment.
- State Per Pupil Expenditure (PPE15) increased more than 5% from the prior year because districts spent state funds and there were additional federal funds in the CARES, CRRSA and ARPA that provided districts more money to spend to improve the educational needs of the students.

Louisiana

Fiscal Year: July 1-June 30

Notes:

- Less Coronavirus restrictions resulted in an increase in attendance at school activities/District Activities (R1K).
- Other Revenue from Local Sources (R1L) increased because several school systems had increases in district operated charter schools.
- Grants-in-Aid from the Federal Government Through the State (R4B) increased because school systems reported more revenue from ARPA, CRRSA, and CARES COVID-19 federal assistance funds.
- Instruction, Purchased Services (E13) increased because a few districts had increases due to internet licensing fees, software purchases and communications costs.
- Instruction Support Services, Purchased Services (E233) increased due to grant funds during FY 22. Purchases include COVID-19 related medical costs and costs associated with a reading program.

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- Operations and Maintenance Support Services, Purchased Services (E236) increased due to a few school systems that had an increase in hurricane related expenditures.
- Student Transportation Support Services, Supplies (E247) increased due to fuel costs.
- Food Services Operations, Purchased Services (E3A13) increased due to an increase in the Child Nutrition Program and substitutes.

Maine

Fiscal Year: July 1-June 30

Notes:

Maryland

Fiscal Year: July 1-June 30

Notes:

- District Activities (R1K) in Maryland includes payments by students for admission to school-sponsored activities, usage of school equipment, payments by persons other than students or other items, etc. and as such, this revenue varies year to year and because of the pronouncement of GASB84, all custodial funds that did not meet the requirement of being fiduciary activities are now being reported either as a governmental fund or special fund.
- Other Revenue from Local Sources (RIL) varies year to year but the pronouncement of GASB 84 affected this line item.
- Grants-in-Aid Direct from the Federal Government (R4A) and Grants-in-Aid from the Federal Government Through the State (R4B) vary year to year but this includes extra money coming from the Federal government due to the COVID-19 pandemic.
- Instruction, Supplies (E16), Instruction, Property (E17) and Instruction, Other (E18) in Maryland can fluctuate every year but with the extra funding due to the COVID-19 pandemic, school districts received more money to support instruction in FY 22.
- Food Services Operations, Salaries (E3A11), Food Services Operations, Purchased Services (E3A13) and Food Services Operations, Supplies (E3A14) increased in FY 22. The additional funding received due to the COVID-19 pandemic significantly affected the cost under these functions.
- Due to the COVID-19 pandemic and to support learning loss, additional funds were received to be distributed to school districts, thus the increase of the State Per Pupil Expenditures (PPE15).

Massachusetts

Fiscal Year: July 1-June 30

Notes:

- Due to substantial decreases in food services expenditures from the general fund and increases from other revenue sources, the allocation methodology for food services was changed from FY 21 to FY 22. In Massachusetts, statewide general fund spending on food services decreased by around 50% while spending from other sources increased by over 50%. The allocation methodology now reflects national averages for food service expenditures on labor, food, and other costs. This change affected Revenue from Food Services Revenues (RIJ), Food Services Operations, Salaries (E3A11), Food Services Operations, Employee Benefits (E3A12), Food Services Operations, Purchased Services (E3A13), Food Services Operations, Supplies (E3A14), and Food Services Operations, Other (E3A16).

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Michigan

Fiscal Year: July 1-June 30

Notes:

- Food Services (R1J) increased due to more local revenues from food sales to pupils previously decreased due to COVID-19.
- District Activities (R1K) increased due to additional student activity revenues and expenditures moving into governmental funds as a result of GASB Statement #84.
- The increases in Grants-in-Aid from the Federal Government Through the State (R4B) was due to continuing increase in federal COVID-19-related revenues recognized/drawn down by districts.
- Student Support Services, Purchased Services (E232), School Administration Support Services, Other (E265), General Administration Support Services, Supplies (E244) and Instruction Support Services, Other (E263) increased due availability and spending of state and federal (specifically COVID-19 related) funding.
- The increase in Student Transportation Support Services, Supplies (E247) was due to supply expenditures including gasoline for transportation and increased costs for more transportation compared to prior year.
- Other Support Services, Other (E268) increased due to COVID-19 and additional COVID-19 related federal funding.
- Food Services Operations costs were up as a result of increased food service operations following the COVID-19 closures as well as increased foods costs.
- The expected increase of State Per Pupil Expenditures (PPE15) was a result of ongoing increased state and federal funding, including ongoing recognition, draw-downs, and spending of COVID-19 related federal funding.

Minnesota

Fiscal Year: July 1-June 30

Notes:

- Earnings on Investments (R1I) for the current year was \$0 but was greater than \$0 for the prior year. The year saw a negative return on investments. This was due to a number of schools in Minnesota reporting a negative return on investments due to fluctuations within the securities market.
- The increase in Tuition from Individuals (R1E) was attributable to more participation for many schools in General Community Education, Adults with Disabilities, School Age Care, ECFE, Prekindergarten and School Readiness after the COVID-19 pandemic.
- The increase in Food Service (R1J) was due to a few factors; more children were attending school in person, the federal government was no longer providing meals during COVID-19, and less funds were available in other pots of funding that schools could use to fund meals due to the COVID-19 pandemic, i.e., CARES, CRRSA and ARP program funds.
- District Activities (R1K) was at least \$5,000,000 and increased more than 25% from prior year. This difference is primarily due to the increase in admission fees for sports/activities due to activities returning to normal after the previous year's limitation due to the COVID-19 pandemic.
- Ratio of District Activities (R1K) to Average Daily Attendance (A14A or A14B) is substantially different from the prior year. Student participation for activities was down in the prior year and some of the seasons were shortened to adjust for the COVID-19 pandemic, however the participation increased in FY 22 as activities resumed to normal.

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- Other Revenue from Local Sources (R1L) was at least \$25,000,000 and increased more than 15% from the prior year. Fees from patrons increased in FY 22 due to activities returning to normal after the COVID-19 pandemic.
- Grants-in-Aid Direct from the Federal Government (R4A) increased from the prior year. LEAs had an increase in direct federal revenue, such as Federal emergency connectivity plan CFDA 32.009 and Indian Education Grants.
- Grant-In-Aid from the Federal Government Through the State (R4B) increased more than 25%. American Rescue Plan Act was signed into law 3/11/21, as a result LEAs had only several months to spend ARP funds in FY 21, however, they had a full 12 months in FY 22 to spend these funds.
- Instruction, Purchased Services (E13) increased in FY 22 from FY 21 due to providing more services as students are back in person after COVID-19, for example special education tuition billing.
- Student Support Services, Purchased Services (E232) increased in FY 22 from FY 21 due to providing more services as students are back in person after COVID-19.
- Student Support Services, Supplies (E242) is at least \$5,000,000, and increased more than 25% from the prior year. Due to the transition from remote learning during the COVID-19 pandemic to in-person learning, General Supplies, Instructional Supplies Software Licenses, Technology Supplies and Technology Devices expenditures increased.
- Instruction Support Services, Purchased Services (E233) increased in FY22 from FY21 due to providing more services as students are back in person after COVID-19.
- Student Transportation Support Services, Supplies (E247) was at least \$5,000,000, and increased more than 25% from the prior year. Fuel expenditures increased due to students returning to in-person learning and rising fuel costs.
- Food Services, Purchased Services (E3A13) increased more than 20% from the prior year. For FY 21 the charter schools that usually contracted services were able to discontinue the outside services during the COVID-19 pandemic. These services resumed in FY 22 as students returned to in-person learning.
- Food Services, Supplies (E3A14) increased more than 20% from the prior year. Due to the transition from remote learning during the COVID-19 pandemic to in-person learning in FY 22 food service expenditures increased. Inflation also played a role in increased costs of food service supplies.
- Direct Cost Programs Property (E91) increased more than 25% from the prior year. Several LEA's utilized American Rescue Plan funds to purchase equipment for their community education programs.
- Minnesota will not be able to provide Current Expenditures by fund type (CE1 and CE2) until FY 23 data due to limited programmer resources.
- State Per Pupil Expenditures (PPE15) increased more than 5% from the prior year. This is primarily due to increased federal funding for COVID-19 related expenditures.

Mississippi

Fiscal Year: July 1-June 30

Notes:

Missouri

Fiscal Year: July 1-June 30

Notes:

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- Tuition from Individuals (R1E) increased because Missouri worked hard to promote public preschool programs offered by LEA's. While there is some funding from the state for these PreK programs, they were still vastly funded by parents paying tuition.
- Food Service Revenue (R1J) increased in FY 22 because remote instruction was no longer an option in Missouri and all LEAs had increased participation in school breakfast, school lunch or school snack programs.
- After low participation District Activities (R1K) in FY 21 due to COVID-19, participation and admissions to events increased drastically in FY 22.
- Other Revenue from Local Sources (R1L) saw an increase because there was an increase in community services for school age childcare and daycare from low numbers in FY 21 due to COVID-19.
- An increase in Revenue from Intermediate Sources (R2) was caused by County Stock Insurance Fund per 148.330, RSMo, increased by over \$3M in FY 22 over the FY 21 amount. FY 22 was more in line with the FY 20 amount.
- Grants-in-Aid Direct from the Federal Government (R4A) increased because Impact Aid increased by almost \$14M and Medicaid funding increased by almost \$20M over the FY 21 amounts.
- Grants-in-Aid from the Federal Government Through the State (R4B) Increased because relief funds such as ARP and CRRSA increased this category above the FY 21 amount.
- Instruction, Purchased Service (E13) increased, in particular for summer school due to the prior year summer school being severely impacted in COVID-19. Other items notably increased are student activities and career education and Coordinated Early Intervening Services (CEIS). CEIS increased due to ARP funds.
- Instruction, Property (E17), Instruction Support Services, Purchased Services (E233), and Instruction Support Services, Property (E253) increased due to COVID-19 relief funds.
- Operations and Maintenance Support Services, Property (E256) increased with an increase in relief funds for equipment/technology purchases in particular for sanitization and air quality improvement.
- Student Transportation Support Services, Purchased Services (E237) and Student Transportation Support Services, Supplies (E247) increased due to increasing wages, gas price increases, and the cost of extra sanitization of buses and equipment.
- In FY 21, Missouri had a large number of LEAs who had a portion of their year where students were remote due to COVID-19. While food delivery or pick up was an option, many families did not participate in school breakfast, school lunch or school snack. In FY 22, remote instruction was not an option in Missouri and all LEAs had onsite instruction resulting in an increased expenditures in Food Services Operations.
- Relief funds led to increased State Per Pupil Expenditures (PPE15), While ADA did increase some over FY 21, it is still lower than prior years.

Montana

Fiscal Year: July 1-June 30

Notes:

- District Activities (R1K) includes admissions, bookstores sales, student organization membership dues and fees, student fees, and receipts from extracurricular and cocurricular activities where funds are under the control of the LEA. A rapid increase was noted in student activities

Appendix H-State Notes

extracurricular receipts and revenues from student activities. Although, it cannot be measured, it might be inferred that with the return of sport and other activities due to the ending of the COVID-19 pandemic, there would be greater expenditure for these activities.

- Revenue from Intermediate Sources (R2) includes grants from an intermediate unit to a local education agency. Intermediate county revenue sources to support district retirement budgetary needs decreased between FY 21 and FY 22. Although, it cannot be measured, it might be inferred that this associated change is an affect associated with the COVID-19 pandemic.
- Instruction, Purchased Services (E13) increased by 45.19% from FY 21 to FY 22. When comparing the FY 20 reported amount to the FY 22 reported amount a more modest difference of \$13,270,228 or a 24.90% change is noticed. This change represents a dip in expenditure related to the COVID-19 pandemic.
- Instruction Support Services, Supplies (E243) decreased in FY 22 after a sharp increase in FY 21 resulting from the purpose of use related to ESSER I, II & III (ARPA) funding.
- Student Transportation Support Services, Supplies (E247) includes the cost of fuel, replacement parts, minor equipment, etc. Although it was not possible to measure the increase using the data provided, it may be inferred that the increase was due to inflationary increases to these items.
- Food Services, Purchased Services (E3A13) increased as students returned to the physical school setting, post COVID-19 pandemic. However, it is not certain that this is the reason for the increase of expenditure given the data provided.
- State Per Pupil Expenditures (PPE15) increased by 7.13%. The exclusions do not include a special reduction for ESSER I, II, III. The infusion of new federal revenue caused most of the rapid increase.

Nebraska

Fiscal Year: September 1-August 31

Notes:

- District Activities (R1K) increased due to LEAs resuming district activities post-COVID-19 pandemic.
- Instruction, Property (E17) increased due to additional ESSER II and ARP funds being spent.
- Student Transportation Support Services, Supplies (E247) increased due to rise in fuel costs.
- Food Services Operations, Supplies (E3A14) increased due to offering free meals and increased food costs.

Nevada

Fiscal Year: July 1-June 30

Notes:

- A lower Average Daily Attendance (ADA) and higher Net Current Expenditures (NCE13) caused State Per Pupil Expenditure (SPPE) to increase significantly in FY 22. SPPE increased by 12.13% in FY 22 due to a slight decrease (0.49%) in ADA in FY 22. NCE13 in FY 22 increased by 11.57% in comparison to FY 21. An influx of COVID-19 revenue led to an increase in COVID-19 expenditures, thus causing the increase in NCE13.

New Hampshire

Fiscal Year: July 1-June 30

Notes:

- Changes from prior year were primarily due to COVID-19 in FY 21.

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- Food service increased due to COVID-19 in FY 21.
- The increase in State Per Pupil Expenditure (PPE15) was due to an increase in spending coupled with a decrease in ADA statewide. New Hampshire has been has seen a decrease in student counts for years.

New Jersey

Fiscal Year: July 1-June 30

Notes:

- The statewide Food Services (R1J) revenues increased by a large multiple over the whole state due to remote learning being the dominant learning structure in FY 21 and then returning to more classroom instruction in FY 22 school year due to the timing of COVID-19 pandemic.
- Other Revenue from Local Sources (R1L) increased because Payroll Taxes Collected by Municipality on Behalf of the School District was a relatively new line item in the audit summary and districts first began recording balances in this account beginning in the FY 22 school year.
- Grants-in-Aid from the Federal Government through the State (R4B) increased because New Jersey received even more increases in Grants-in-Aid from the Federal Government Through the State in FY 22 than they had received in FY 21 because of the COVID-19 circumstances. For example, New Jersey received about \$1M in ARP ESSER funds in FY 21 but over \$400M in ARP ESSER funds in FY 22. Similarly, New Jersey received an increase of about \$500M in CRRSA ESSER II funds in FY 22.
- Other Sources of Revenue (R5) and Instruction, Other (E18) Expenditures increased because several districts had no issuance of bonds for capital improvements in FY 21 but did for FY 22.
- Instruction Support Services, Purchased Services (E233), Instruction Support Services, Supplies (E243) and Other Support Services, Property (E258) increased due to COVID-19 grants, in particular ESSER II.
- Student Transportation Support Services, Purchased Services (E237) and Student Transportation Support Services, Supplies (E247) are returning to pre COVID-19 pandemic trends.
- Food Services Operations items rebounded during the FY 22 school year as classroom learning returned to most school districts in New Jersey.
- Federal funding from ESSER II and ARP ESSER resulted in increased education expenditures for FY 22 of nearly \$1.1B. New Jersey Department of Education records indicate that approximately \$200M of these expenditures went for Facilities Acquisition and Construction Services, Property Expenditures (E62).
- The large increase in State Per Pupil Expenditures (PPE15) was driven by large increases in Instruction expenditures and Support Services expenditures. As school districts were coming out of the COVID-19 pandemic, classroom instruction increased, and learning deficits from the COVID-19 pandemic were trying to be overcome. A significant amount of these expenditure increases were financed by COVID-19 funds. Additionally, there was a \$1.2B increase in state payments for public school employee benefits. A 1.8% decrease in ADA also contributed to the PPE15 rise.

New Mexico

Fiscal Year: July 1-June 30

Notes:

- Revenue from Local Sources, Other Local Government Units Non-Property Tax (RID) increased due to an increase in funding.

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- Revenue from Local Sources, District Activities (R1K) increased substantially due to a return to in-class instruction.
- Revenue from Federal Sources Grants-in-Aid Direct from the Federal Government (R4A) and Grants-in-Aid Direct from the Federal Government Through the State (R4B) increased because New Mexico is heavily dependent on federal funding due to rural LEA's and Native American tribes and Pueblos.
- NM Salaries are the largest portion of the Statewide Education Budget. This last fiscal year, NM Teacher Salaries were given a sizeable increase based on teacher level certification. Minimum salaries begin at \$50K to \$70K for Level Three certified teachers.
- Textbook expenditures increased due to current in-class requirement. COVID-19 halted expenditures towards textbooks. New Mexico is now investing in reacquiring new textbooks for all students.
- Student transportation costs (salaries and vehicles) rose due to the need to transport students to class as a resumption of in-class teaching from the COVID-19 pandemic.
- Food Service costs rose due to students returning to in-class teaching. Food costs have risen since the COVID-19 pandemic.
- Current Expenditures paid from Federal Funds increased as fully utilizing COVID-19 monies.

New York

Fiscal Year: July 1-June 30

Notes:

- The increases in Revenue from Local Sources, Food Services (R1J) and Revenue from Local Sources, District Revenues (R1K) were due to many districts that had significant changes. The increases were primarily due to students returning to in-person instruction resulting in the districts having a greater need for the school lunch program.
- The increases in Instruction Purchased Services (E13), Instruction Supplies (E16), Instruction Property (E17) and Student Transportation Support Services Supplies (E247) were due to students returning to in-person instruction.
- Other Support Services, Other (E268) increased due to the payout of a settlement by New York City. The settlement is to be paid over a few years. The amount paid in FY 22 was nearly \$488M.
- Food Services Operations expenditures increased due to students returning to in-person instruction which resulted in the districts having a greater need for the school lunch program.
- The increase in State Per Pupil Expenditures (PPE15) was due to a significant increase in spending attributed to significant federal funding. In addition to this, the increase in costs in general as well as new teacher contracts also contributed to the increase.
- Average Daily Attendance (ADA) has remained stagnant as costs have risen.
- New York was unable to breakdown Revenues and Expenditures from COVID-19 Federal Assistance Funds.

North Carolina

Fiscal Year: July 1-June 30

Notes:

- Food Services (R1J) increased because students returned to the classroom in FY 22.
- The amount for District Activities (R1K) is likely included in Other Revenue from Local Sources (R1L). North Carolina was unable to report R1K separately. The situation was similar to prior years.
- Grants-in-Aid From the Federal Government Through the State (R4B) increased due to the federal aid

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related to COVID-19 pandemic funding (Cares Act, ESSER, GEER, ARP etc.).

- Instruction, Salaries (E11) and Instruction, Purchased Services (E13) increased because school districts provided legislative bonus and supplemental pay to retain staff and support, as well as contracting services during the COVID-19 pandemic.
- The changes in Student Support Services, Instruction Support Services, General Administration Support Services and School Administration Support Services were related to the COVID-19 pandemic.
- The increase in Operation and Maintenance Support Services, Property (E256) was likely related to coming out of the COVID-19 pandemic. Schools purchased new furniture and equipment to replace old and outdated equipment.
- The increases in Student Transportation Support Services items were likely due to hiring new and retaining school bus drivers with higher pay and higher cost for gas/diesel fuel.
- All food services operations substantially increased from the prior year due to coming out of the COVID-19 pandemic and more students returning to school in FY 22.
- The increase in State Per Pupil Expenditures (PPE15) was expected due to a substantial increase in federal funding during the COVID-19 pandemic. Net current expenditures (NCE13) increased in FY 22 by 16.34%, and ADA decreased by -0.74%. PPE15 will likely go down in next couple of years.

North Dakota

Fiscal Year: July 1-June 30

Notes:

- State Per Pupil Expenditures (PPE15) were increased during the FY 22 school year due to the increase in COVID-19 relief dollars from the federal government.

Ohio

Fiscal Year: July 1-June 30

Notes:

- The increases in Revenue from Local Sources, Food Services (R1J) and Revenues from Local Sources, District Activities (R1K) represent a return to pre COVID-19 pandemic normality.
- Grants-in-Aid From the Federal Government Through the State increased because food service grants doubled from FY 21.
- Increases across several items were due to an increase in ESSER funds.
- FY 22 Ohio legislation changed such that charter schools now get funded directly by the state. This means Tuition and Voucher Payments to Other LEAs and Charter Schools Within the State (E15) dropped precipitously and will continue in coming years.
- Return to pre COVID-19 pandemic expenditures, along with a change in legislation on how charter schools are funded, has caused the increase State Per Pupil Expenditures (PPE15).

Oklahoma

Fiscal Year: July 1-June 30

Notes:

- With a return to schools, a \$4.5M increase was recorded by school districts under revenue sources associated with Extended School Care; thus, leading to an increase in Tuition from Individuals (R1E) revenue.

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- With a return to schools a \$13.5M increase was recorded by school districts under revenue sources associated with athletic programs. An increase of \$41.9M was recorded under revenue sources associated with non-athletic programs. Both of these led to the increase in District Activities (R1K) revenue.
- An increase in County Apportionment (Mortgage Tax) was recorded by school districts for FY 22 of \$3.4M; thus, leading to an increase in Revenue from Intermediate Sources (R2).
- Federal Sources of Revenue (STR4) increased because districts recorded an increase in ARP ESSER and GEER funds.
- Instruction, Purchased Services (E13) declined due to a decrease of \$67.4M that was recorded for charters school paying management companies for certified salaries, noncertified salaries, and durable supplies in FY 21 versus FY 22.
- An increase in Instruction, Property (E17) was due to the purchase of Technology Related Hardware was recorded for FY22 in the amount of \$6.1M.
- With a return to schools an increase of \$3.26M increase was recorded for fees. This would include participation fees reported in Instruction, Other (E18).
- Textbook Expenditures for Classroom Instruction (E2) increased due to the textbook adoption cycle changing in FY 22.
- There was an increase in General Administration Support Services, Other (E264). An increase for FY 22 was recorded by districts for Election Services in the amount of \$3.2M. An increase for Board Education Services was recorded in the amount of \$3.7M.
- Several Support Services expenditures increased in FY 22 due to the return to in-person learning.
- The student count for FY 22 dropped but expenditures increased, accounting for an overall increase in the State Per Pupil Expenditures (PPE15).

Oregon

Fiscal Year: July 1-June 30

Notes:

- School district facilities have been utilized more frequently towards the end of the COVID-19 pandemic in the FY 22 school year, and school districts were able to collect local revenue amounts for District Extracurricular Activities. Therefore, the value of District Activities (R1K) revenues increased in the FY 22 data submission.
- School districts collected more local revenue in the form of contributions, donations, and local miscellaneous revenues towards the end of the COVID-19 pandemic in the FY 22 school year. Therefore, the value of Other Revenue from Local Sources (R1L) increased in the FY 22 data submission.
- Federal policy changes reduced revenues typically reported as county and intermediate revenues. Therefore, the value of Revenue from Intermediate Sources (R2) decreased in the FY 22 data submission.
- Oregon school districts received additional federal resources as the COVID-19 pandemic relief funding direct from the federal government in the FY 22 school year. Therefore, the value of Grants-in-Aid Direct from the Federal Government (R4A) and Grants-in-Aid from the Federal Government Through the State (R4B) increased in the FY 22 data submission.
- Fewer Oregon school districts received federal grants-in-aid resources as the COVID-19 pandemic relief funding from the federal government through the intermediate agency in the FY 22 school

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year. Therefore, the value of Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (R4C) decreased in the FY 22 data submission.

- With the increased federal resources in COVID-19 pandemic relief funding, Oregon school districts have increased expenditures in several expenditures item codes.
- Due to the global COVID-19 pandemic, many districts had a decrease in Average Daily Attendance (A14A) during FY 22. Also, almost all districts received an increase in federal revenues as the COVID-19 pandemic relief funds. With the decline in Average Daily Attendance and the rise in revenue sources, the State Per Pupil Expenditure (PPE15) rate has increased in the FY 22 data calculation.

Pennsylvania

Fiscal Year: July 1-June 30

Notes:

- Increases in Food Services (R1J) revenue were reported by 463 of 500 school districts. This was attributed to the return of students to in-person attendance which resulted in a greater number of lunch purchases.
- Increases in District Activities (RIK) revenue were reported by 452 of 500 school districts. This was attributed to the ability of LEAs to resume providing in-person activities after the COVID-19 school closures ended. This reasoning also supports the increase of the ratio of district activities revenue to the ADA.
- Grants-in-Aid Directly from the Federal Government (R4A) decreased primarily due to the timing of the revenue recognition of such grants by several LEAs. \$21M of the \$24M decrease was attributed to Philadelphia City SD and Pittsburgh SD who each received grant funds after the close of the fiscal year which they chose to recognize as revenue for the 2022-23 fiscal year.
- The \$2B increase to Grants-in-Aid from the Federal Government through the State (R4B) was primarily attributed to the increased COVID-19 related revenue that was disbursed, most notably a \$587M increase in ESSER II and a \$759M increase in ARP ESSER. In addition, 484 school districts received increased federal food service funds totaling \$490M which was consistent with the increased food service activity prompted by the return to in-person school attendance.
- The increase in Students Support Services, Purchased Services (E232) was due to the need for pupil health, counseling, psychological support, and social work which were required to address the needs of the students returning to the classroom after the COVID-19 pandemic.
- The increase in Instruction Support Services, Supplies (E243) was due to the need for technology related supplies to support the instructional staff to accommodate remote learning during the COVID-19 pandemic. These increases were noted in over 65% of all school districts.
- \$204M of the \$234M increase in Operations and Maintenance Support Services, Property (E256) was due entirely to the implementation of GASB 87 which required the LEAs to recognize an initial capital outlay expenditure for the full value of the remainder of their building leases.
- The increase in Student Transportation Support Services, Purchased Services (E237) was due to an overall increase in contracted transportation services reported by 415 school districts due to the return of students to in-person attendance and the costs required to transport these students.
- Student Transportation Support Services, Supplies (E247) increased due to a rise in fuel costs.
- The increase in Student Transportation Support Services, Property (E257) was due to LEAs purchasing new buses to accommodate the transportation of students returning to in-person attendance and the implementation of GASB 87 which required the LEAs to recognize an initial

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- capital outlay expenditure for the full value of the remainder of their bus leases.
- \$19.4M of the \$19.8M decrease in Other Support Services, Other (E268) was attributed to Philadelphia City school district. In the prior year, they had a large amount of short-term borrowing which prompted large interest payments that were included in this variable. They did not have comparable short-term borrowings or the associated interest payments in FY 22.
 - The increases in expenditures for Food Services, Purchased Services (E3A13) and Food Services, Supplies (E3A14) were attributed to the COVID-19 related school closures. All revenues and expenditures related to food service operations were reported with marked declines. The cost of purchased services had a decrease consistent with other costs of this program.
 - The increase to the State Per Pupil Expenditures (PPE15) was attributed to the following factors: the large amounts of COVID-19 funding disbursed to the LEAs enabled them to make purchases of equipment and provide additional services to meet the needs of the students returning to school in-person, large increases to the basic services provided to the students as they returned to in-person attendance (including transportation costs, food service costs, and support costs such as guidance services, psychological support, and pupil health), large increases in most property variables due to the implementation of GASB 87 and the need for LEAs to recognize initial capital outlay expenditures for the full value of leases, and a small decrease in ADA which impacted the final SPPE when combined with the increases noted to the expenditures.

Rhode Island

Fiscal Year: July 1-June 30

Notes:

South Carolina

Fiscal Year: July 1-June 30

Notes:

- The increases in several expenditure item codes were due to increases in revenue to districts.
- State Per Pupil Expenditure (PPE15) increased due to the increase in net current expenditures and Average Daily Attendance (ADA).

South Dakota

Fiscal Year: July 1-June 30

Notes:

- The increase in District Activities (R1K) revenue was due to GASB84.
- Instruction, Supplies (E16) expenditure increased due to additional classroom expenditures needs.
- Instruction, Purchased Services (E13) increased due to additional professional expenditures in the classroom.
- Student Transportation Support Services, Supplies (E247) increased due to a rise in fuel and other supplies.
- State Per Pupil Expenditure (PPE15) increased due to an increase in overall expenditures incurred by LEAs while ADA decreased slightly from FY 21 to FY 22.

Tennessee

Fiscal Year: July 1-June 30

Notes:

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- Due to COVID-19 relief funds, grants in financial aid greatly increased.
- Tuition and Voucher Payments to Other LEAs and Charter Schools Within the State (E15) increased in FY 21 due to COVID-19. FY 22 is more consistent with data in prior years.
- Students Support Services, Property (E252) increased due to substantial costs that were incurred for medical equipment due to COVID-19 restrictions.
- Instruction Support Services, Purchased Services (E233) expenses spiked due to serving a full year of education and lack of resources for qualified personnel.
- Several expenditure data items were lower in FY 21 than in FY 20 due to not serving students in the same manor because of COVID-19. In FY 22, these expenses increased from FY 21 as students were back in the classroom full time and are more in line with data in prior years. General economic inflation was also a cause of increased costs.
- There was a significant increase in Title I Carryover Expenditures (X12D) due to increased federal funding for COVID-19 relief. These increased funds also inflated the State Per Pupil Expenditure (PPE15) amount.
- Tennessee is not currently tracking expenditures by COVID-19 relief funds at the state level, only revenues.

Texas

Fiscal Year: September 1-August 31

Notes:

- A large percentage of districts reported an increase in revenues from Food Service (R1J) activities including payments for meals from students and adults.
- The increase in District Activities (R1K) revenues was due to library fines and sale of instructional materials and technological equipment.
- Student Transportation Support Services, Supplies (E247) increased due to a rise in spending on gasoline and other fuels for vehicles.
- Increases in Food Services Operations, Supplies (E3A14) can be attributed to a rise in expenditures or expenses for food, including related costs such as transportation, handling, processing, etc. which total over \$346M.
- State Per Pupil Expenditure (PPE15) increased by 9.31%. There were increases in total instruction, total support services and food services, while there was a 0.5% decline in Average Daily Attendance (ADA).

Utah

Fiscal Year: July 1-June 30

Notes:

- Grants-in-Aid from the Federal Government through the State (R4B), Grants-in-Aid from the Federal Government through Other Intermediate Agencies (R4C) and Federal Sources of Revenue Subtotal (STR4) amounts increased due to an extremely large, rapid increase in federal funding resulting from COVID-19 grants.
- Instruction, Purchased Services (E13) and Instruction, Other (E18) increased due to purchased professional and technical services seeing an increase due to COVID-19 funding and allowable expenditures for those grants.
- Operations and Maintenance Support Services, Property (E256) increased due to land and site

Appendix H-State Notes

repairs.

- Student Transportation Support Services, Supplies (E247) increased due to a rise in fuel prices and repair parts for buses and other vehicles.
- The increase in State Per Pupil Expenditure (PPE15) was primarily attributed to increased COVID-19 assistance funds and only a very small increase in Average Daily Attendance (ADA).

Vermont

Fiscal Year: July 1-June 30

Notes:

- Enterprise Operations Subtotal (E3B1) started returning to pre COVID-19 pandemic levels after a spike in FY 21.
- Title I Expenditures (X12C) started rebounding back to appropriate levels after the influx of COVID-19 pandemic funding affected Title I spending in FY 21.

Virginia

Fiscal Year: July 1-June 30

Notes:

- Virginia has never supplied data for District Activities (R1K).
- Federal COVID-19 pandemic relief claims expenditures reported by school divisions increased by \$518.7M compared to FY 21, which represents 64.9% of the increase in Federal Sources of Revenue Subtotal (STR4).
- The primary contributor to the increase in State Per Pupil Expenditure (PPE15) was a 5% compensation supplement funded by the state. This generated a minimum of \$376.4M in state and local funding for instruction and support.
- Virginia was not able to report expenditures by the COVID-19 pandemic relief funds for FY 22. The annual data collection was updated to collect this data beginning in FY 23.

Washington

Fiscal Year: September 1-August 31

Notes:

- Increases in Tuition from Individuals (R1E), District Activities (R1K) and Grants-in-Aid from the Federal Government through the State (R4B) are due to the COVID-19 pandemic.
- The increase in Instruction, Other (E18) was due to the COVID-19 pandemic. Spending is returning to pre COVID-19 pandemic levels.
- The increase in Operations and Maintenance Support Services, Property (E256) was due to increases in capital improvements (buildings, machinery, and equipment).
- The increases in Student Transportation Support Services, Purchased Services (E237) and Student Transportation Support Services, Supplies (E247) were due to reductions in FY 21 that returned to pre COVID-19 pandemic levels in FY 22.
- Due to the COVID-19 pandemic, there was a reduction in enrollment and an increase in federal assistance which led to an increase in State Per Pupil Expenditure (PPE15).

West Virginia

Fiscal Year: July 1-June 30

Notes:

Appendix H-State Notes

- The District Activities (R1K) increase of approximately \$10.3M was related to the implementation of GASB 84 - Fiduciary Activities. There was an increase in the number of counties who implemented GASB 84 in FY 22. Due to the GASB implementation, school level finances that were previously not reported are now included in the county-level financial statements. This change has a direct impact on NPEFS data reporting.
- The Other Revenue from Local Sources (R1L) increase of approximately \$37.3M was related to the implementation of GASB 84 - Fiduciary Activities. There was an increase in the number of counties who implemented GASB 84 in FY 22. Due to the GASB implementation, school level finances that were previously not reported are now included in the county-level financial statements. This change has a direct impact on NPEFS data reporting.
- The Grants-in-Aid from the Federal Government through the State (R4B) increase of approximately \$197.7M was related to COVID-19 pandemic grants received by districts.
- The Other Sources of Revenue (R5) decrease of approximately \$279M was due to a minimal issuance of bonds among LEAs for FY 22. Bond issuance can be very volatile year over year.
- The Instruction, Purchased Services (E13) increase of approximately \$14.4M was related to the COVID-19 pandemic, specifically, virtual learning tools.
- The Instruction, Other (E18) increase of approximately \$6.1M was related to the implementation of GASB 84 - Fiduciary Activities. There was an increase in the number of counties who implemented GASB 84 in FY 22. Due to the GASB implementation, school level finances that were previously not reported are now included in the county-level financial statements. This change has a direct impact on NPEFS data reporting.
- The Student Support Services, Purchased Services (E232) increase of approximately \$6.2M was related to an increase in contracted services such as physical therapy, speech pathologists, social workers, and mental health services.
- The Students Support Services, Supplies (E242) decrease of approximately \$2.1M was related to the COVID-19 pandemic. FY 22 was not impacted the same way as FY 21 as it pertained to the purchase of medical supplies.
- The Instruction Support Services, Supplies (E243) decrease of approximately \$6.3M was related to the COVID-19 pandemic. FY 22 was not impacted the same way as FY 21 as it pertained to the need for hardware and software supplies related to learning loss initiatives. Students returned to the classrooms.
- The Student Support Services, Supplies (E247) increase of approximately \$17.6M is related to the COVID-19 pandemic. In FY 21, expenditures were lower because students were not attending school in-person. The increased costs of fuel, vehicle parts and maintenance in FY 22 were the result of more in-person learning.
- The Food Services Operations, Purchased Services (E3A13) decrease of approximately \$1.1M was due to the fact that the demand for meal kits that were purchased during the COVID-19 pandemic in FY 21 were not necessary in FY 22.
- The increase of \$1,222 of State Per Pupil Expenditures (PPE15) was mainly attributed to the increased amount of COVID-19 Federal Assistance Funds available in counties.

Wisconsin

Fiscal Year: July 1-June 30

Notes:

Appendix H-State Notes

- Other Local Government Units Property Tax (R1C) captures Tax Incremental Financing (TIF) and Tax Incremental District (TID) closeouts, which can vary greatly from year to year and are unpredictable.
- Instruction, Purchased Services (E13), Student Support Services, Supplies (E242), Student Transportation Support Services, Purchased Services (E237), Student Transportation Support Services, Supplies (E247), Other Support Services, Other (E268), Food Services Operations, Purchased Services (E3A13), Food Services Operations, Supplies (E3A14) and State Per Pupil Expenditures (PPE15) increased likely due to post-COVID-19 return to the classroom.

Wyoming

Fiscal Year: July 1 - June 30

Notes:

- District Activities (R1K) revenues increase were due to an increase in student activities/sports.
- Revenue from Intermediate Sources (R2) decreased because of fluctuating \$6M in levy taxes.
- Non-Property Expenditures, Construction (E61) was higher than Property Expenditures (E62) due to land and building purchases.
- Student Transportation Support Services, Supplies (E247) increased due to increased student activities and an increase on equipment, repairs, and maintenance.
- Other Support Services, Supplies (E248) decreased due to the ending of Coronavirus Relief Fund grants.
- Increases in Instruction, Purchased Services (E13), Instruction Support Services, Purchased Services (E233) and General Administration Support Services, Purchased Services (E234) were due to COVID-19 funding.

American Samoa

Fiscal Year: October 1-September 30

Notes:

- Increases in several categories of support services expenditures are due to a large portion of COVID-19 Federal assistance funds being spent on support services. Due to its remote geographical location, American Samoa is greatly affected by the aftermath of the COVID-19 pandemic. The supplies and resources are still scarce as the territory depends heavily on imported goods. Thus, supply-demand effect is quite expensive for the territory. This resulted in an overall increase to State Per Pupil Expenditures (PPE15).

Guam

Fiscal Year: October 1-September 30

Notes:

- Guam does not collect on Tuition from Individuals (R1E) or District Activities (R1K).
- Instruction, Other (E18) increased due to settlements made to teachers.
- Textbook Expenditures for Classroom Instruction (E2) decreased because no textbooks were purchased in FY 22.
- Instruction Support Services, Purchased Services (E233) increased due to professional training that increased as a result of the COVID-19 pandemic available funding.
- Operations and Maintenance Support Services, Property (E256) increased due to more lease

Appendix H-State Notes

payments that were made in FY 22. In addition, Capital Improvement Projects were completed during this time.

- Other Support Services, Salaries (E218) and Other Support Services, Employee Benefits (E228) increased due to bonuses that were issued to all employees of the department due to continued work during the COVID-19 pandemic to ensure school activities continued and available.
- Food Services Operations expenditures have reduced due to face to face and a reduction of "to go" lunches that were served in the first year of COVID-19 pandemic.

Commonwealth of the Northern Mariana Islands

Fiscal Year: October 1-September 30

Notes:

Puerto Rico

Fiscal Year: July 1-June 30

Notes:

- The decrease in Food Services (R1J) revenues was due to the fact that for FY 21 revenues were received for extraordinary activities that did not happen in FY 22.
- The decrease in Average Daily Attendance (ADA) was due to a decrease in student membership in Puerto Rico schools over the past three years.
- Puerto Rico has experienced a prolonged economic crisis and a significant outmigration of families to the mainland United States.

U.S. Virgin Islands

Fiscal Year: October 1-September 30

Notes:

- School meals were free to all participating students.
- The value for District Activities (RIK) was included in other totals.
Instruction, Salaries (E11), Instruction, Employee Benefits (E12), Other Support Services, Salaries (E218) and Other Support Services, Employee Benefits (E228) increased due to salary increases for the department.

Appendix I–Survey Form

U.S. DEPARTMENT OF EDUCATION
 NATIONAL CENTER FOR EDUCATION STATISTICS

THE NATIONAL PUBLIC EDUCATION
 FINANCIAL SURVEY

Fiscal Year 2022

NAME OF STATE	NAME OF PERSON PREPARING THIS REPORT	TELEPHONE NUMBER (Include area code, extension)

RETURN COMPLETED FORM TO:

U.S. Census Bureau
 ATTN: Economic Reimbursable Surveys Division
 Washington, D.C. 20233-6800

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1850-0067. The time required to complete this information collection is estimated to average 120.32 hours, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this survey, please write to: U.S. Department of Education, Washington, D.C. 20202-4651. If you have comments or concerns regarding the status of your individual survey, write directly to: Stephen Q. Cornman, NPEFS Project Director, National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education, 400 Maryland Avenue SW, Washington, DC 20202. Telephone: (202) 245-7753. Email: stephen.cornman@ed.gov. You may also contact an NPEFS team member at the Census Bureau. Telephone: 1-800-437-4196. Email: erd.npefs.list@census.gov.

CERTIFICATION: I hereby certify that to the best of my knowledge and belief, the data reported in sections I-VIII, below, constitute a true and full report of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools under this jurisdiction for purposes of reporting under section 153(a)(1)(I) of the Education Sciences Reform Act of 2002, 20 U.S.C. 9543(a)(1)(I) and the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 6301 et. seq.)

TYPE/PRINT NAME OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL
TITLE	

SECTION 1

PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES

REVENUE FROM LOCAL SOURCES (1000)	Item Code	Current Amount	Flag
a. Property Tax (1110)	R1A		
b. Non-Property Tax (1120-1190)	R1B		
c. Other Local Government Units Property Tax (1210)	R1C		
d. Other Local Government Units Non-Property Tax (1220-1290)	R1D		
e. Tuition from Individuals (1310)	R1E		
f. Tuition from other LEAs within the State (1321)	R1F		
g. Transportation Fees from Individuals (1410)	R1G		
h. Transportation Fees from other LEAs within the State (1421)	R1H		
i. Earnings on Investments (1500-1540; not 1532)	R1I		
j. Food Services (excluding federal reimbursements) (1600-1650)	R1J		
k. District Activities (1700-1790)	R1K		
l. Other Revenue from Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421, 1940, 1951, 1970)	R1L		
m. Textbook Revenues (1940)	R1M		
n. Summer School Revenues (1312)	R1N		
LOCAL SOURCES OF REVENUE SUBTOTAL (1000) [Sum a-e, g, i-n.]	STR1		
REVENUE FROM INTERMEDIATE SOURCES (2000)	R2		
REVENUE FROM STATE SOURCES (3000)	R3		
REVENUE FROM FEDERAL SOURCES (4000)			
a. Grants-in-Aid Direct from the Federal Government (4100,4300)	R4A		
b. Grants-in-Aid from the Federal Government through the State (4200,4500)	R4B		
c. Grants-in-Aid from the Federal Government through Other Intermediate Agencies (4700)	R4C		
d. Other Revenue from Federal Sources (4800,4900)	R4D		
FEDERAL SOURCES OF REVENUE SUBTOTAL (4000) [Sum a-d]	STR4		
OTHER SOURCES OF REVENUE (5000, 6000)	R5		
TOTAL REVENUE	TR		

SECTION 2

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

INSTRUCTION (1000)	Item Code	Current Amount	Flag
1. Salaries (100)	E11		
2. Employee Benefits (200)	E12		
3. Purchased Services (300-500; exclude 560, 591)	E13		
4. Tuition and Voucher Payments Outside the State, to Private Schools, Individuals, and Other (562,563,566,568,569)	E14		
5. Tuition and Voucher Payments to Other LEAs and Charter Schools within the State (561, 564, 567)	E15		
6. Supplies (600)	E16		
7. Property (700)	E17		
8. Other (810, 890)	E18		
INSTRUCTION EXPENDITURES SUBTOTAL (1000) [Sum 1-4, 6, & 8 only.]	STE1		

INSTRUCTION, continued (1000)

SPECIAL EXHIBIT ITEMS			
1. Salaries Paid to Teachers in Regular Education Programs (Objects 111 and 113; Program #100)	E11a		
2. Salaries Paid to Special Education Teachers (Object 111 and 113; Program #200)	E11b		
3. Salaries Paid to Vocational Education Teachers (Object 111 and 113; Program #300)	E11c		
4. Salaries Paid to Teachers in Other Programs Providing Instruction to Students Grades Prekindergarten Through Grade 12 and Ungraded students (Objects 111 and 113; Programs #400 and #900)	E11d		
Textbook Expenditures for Classroom Instruction (Function 1000, Object 640)	E2		

SECTION 3A

SUPPORT SERVICES (2000)

SUPPORT SERVICES, STUDENTS (2100)	Item Code	Current Amount	Flag
1. Salaries (100)	E212		
2. Employee Benefits (200)	E222		
3. Purchased Services (300-500; exclude 591)	E232		
4. Supplies (600)	E242		
5. Property (700)	E252		
6. Other (810, 890)	E262		
SUPPORT SERVICES STUDENTS EXPENDITURES SUBTOTAL (2100) [Sum 1-4 & 6 only.]	STE22		

SUPPORT SERVICES, INSTRUCTION (2200)			
1. Salaries (100)	E213		
2. Employee Benefits (200)	E223		
3. Purchased Services (300-500; exclude 591)	E233		
4. Supplies (600)	E243		
5. Property (700)	E253		
6. Other (810, 890)	E263		
SUPPORT SERVICES INSTRUCTION EXPENDITURES SUBTOTAL (2200) [Sum 1-4 & 6 only.]	STE23		

SUPPORT SERVICES, GENERAL ADMINISTRATION (2300)			
1. Salaries (100)	E214		
2. Employee Benefits (200)	E224		
3. Purchased Services (300-500; exclude 591)	E234		
4. Supplies (600)	E244		
5. Property (700)	E254		
6. Other (810, 820, 890)	E264		
SUPPORT SERVICES GENERAL ADMINISTRATION EXPENDITURES SUBTOTAL (2300) [Sum 1-4 & 6 only.]	STE24		

SUPPORT SERVICES, SCHOOL ADMINISTRATION (2400)			
1. Salaries (100)	E215		
2. Employee Benefits (200)	E225		
3. Purchased Services (300-500; exclude 591)	E235		
4. Supplies (600)	E245		
5. Property (700)	E255		
6. Other (810, 890)	E265		
SUPPORT SERVICES SCHOOL ADMINISTRATION EXPENDITURES SUBTOTAL (2400) [Sum 1-4 & 6 only.]	STE25		

SECTION 3B

SUPPORT SERVICES, OPERATIONS AND MAINTENANCE (2600)	Item Code	Current Amount	Flag
1. Salaries (100)	E216		
2. Employee Benefits (200)	E226		
3. Purchased Services (300-500; exclude 591)	E236		
4. Supplies (600)	E246		
5. Property (700)	E256		
6. Other (810, 890)	E266		
SUPPORT SERVICES OPERATIONS AND MAINTENANCE EXPENDITURES SUBTOTAL (2600) [Sum 1-4 & 6 only.]	STE26		

SUPPORT SERVICES, STUDENT TRANSPORTATION (2700)	Item Code	Current Amount	Flag
1. Salaries (100)	E217		
2. Employee benefits (200)	E227		
3. Purchased Services (300-500; exclude 511, 591)	E237		
4. Supplies (600)	E247		
5. Property (700)	E257		
6. Other (810, 890)	E267		
SUPPORT SERVICES STUDENT TRANSPORTATION EXPENDITURES SUBTOTAL (2700) [Sum 1-4 & 6 only.]	STE27		

SUPPORT SERVICES, OTHER SUPPORT SERVICES (2500, 2900)	Item Code	Current Amount	Flag
1. Salaries (100)	E218		
2. Employee Benefits (200)	E228		
3. Purchased Services (300-500; exclude 591)	E238		
4. Supplies (600)	E248		
5. Property (700)	E258		
6. Other (810, 835, 890)	E268		
SUPPORT SERVICES OTHER SUPPORT SERVICES EXPENDITURES SUBTOTAL (2500, 2900) [Sum 1-4 & 6 only.]	STE28		

ALL SUPPORT SERVICES TOTAL BY OBJECT (100, 200, etc.) (calculated)	Item Code	Current Amount	Flag
1. Salaries (100)	TE21		
2. Employee Benefits (200)	TE22		
3. Purchased Services (300-500; exclude 511, 591)	TE23		
4. Supplies (600)	TE24		
5. Property (700)	TE25		
6. Other (810, 820, 835, 890)	TE26		
ALL SUPPORT SERVICES TOTAL BY OBJECT EXPENDITURES SUBTOTAL (2100-2900) [Sum 1-4 & 6 only.]	STE2T		

SECTION 4

OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

FOOD SERVICES OPERATIONS (3100)	Item Code	Current Amount	Flag
1. Salaries (100)	E3A11		
2. Employee Benefits (200)	E3A12		
3. Purchased Services (300-500; exclude 591)	E3A13		
4. Supplies (600)	E3A14		
5. Property (700)	E3A2		
6. Other (810, 890)	E3A16		
OPERATION OF NON-INSTRUCTIONAL FOOD SERVICES EXPENDITURES SUBTOTAL (3100); [Sum 1-4 & 6 only.]	E3A1		

ENTERPRISE OPERATIONS (3200)			
1. Salaries (100)	E3B11		
2. Employee Benefits (200)	E3B12		
3. Purchased Services (300-500; exclude 591)	E3B13		
4. Supplies (600)	E3B14		
5. Property (700)	E3B2		
6. Other (810, 890)	E3B16		
OPERATION OF NON-INSTRUCTIONAL ENTERPRISE OPERATIONS SERVICES EXPENDITURES SUBTOTAL (3200) [Sum 1-4 & 6 only.]	E3B1		

SECTION 5

DIRECT PROGRAM SUPPORT	Item Code	Current Amount	Flag
a1. Textbooks for Public School Children	E4A1		
a2. Textbooks; Property (700) only	E4A2		
b1. Transportation for Public School Children	E4B1		
b2. Transportation; Property (700) only	E4B2		
c1. Employee Benefits for Public School Employees	E4C1		
c2. Employee Benefits; Property (700) only	E4C2		
d. Direct Program Support for Private School Students	E4D		
e1. Other Direct Program Support for Public School Students	E4E1		
e2. Other Direct Program Support for Public School Students; Property (700) only	E4E2		
DIRECT PROGRAM SUPPORT EXPENDITURES SUBTOTAL [Sum a1,b1,c1, and e1.]	STE4		

CURRENT EXPENDITURES Sum Subtotals for Instruction(1000), Support Services (2000), Non-Instruction (3000 - exclude 3300: Community Services), and Direct Program Support (exclude Direct Program Support for Private School Students). Exclude Property (700).	TE5		
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SECTION 6

FACILITIES ACQUISITION & CONSTRUCTION SERVICES (4000)	Item Code	Current Amount	Flag
1. Non-Property Expenditures (Construction) (4100-4900)	E61		
2. Property Expenditures [Include Land and Improvements (710), Land and Existing Buildings (720), and Infrastructure (740).]	E62		
3. Equipment (730)	E63		

OTHER USES (5000) - Include debt service payments (principal and interest).

DEBT SERVICE (5100)	Item Code	Current Amount	Flag
1. Interest (832)	E7A1		
2. Redemption of Principal (831)	E7A2		
OTHER USES SUBTOTAL (5000)	STE7		

COMMUNITY SERVICES (3300)	Item Code	Current Amount	Flag
1. Non-Property (Objects 100-600, 800)	E81		
2. Property (700)	E82		

DIRECT COST PROGRAMS	Item Code	Current Amount	Flag
a. Non-Public School Programs (Program #500)	E9A		
b. Adult Education (Program #600)	E9B		
c. Community/Junior College (Object 565, Program #700)	E9C		
d. Other	E9D		
d1. Direct Cost Programs; Property (700)	E91		
DIRECT COST PROGRAMS SUBTOTAL [Exclude Property (700).]	STE9		

PROPERTY (700)	Item Code	Current Amount	Flag
	TE10		

TOTAL EXPENDITURES FOR EDUCATION	Item Code	Current Amount	Flag
[Sum Current Expenditures, F.A.C.S., Non-Property Expenditures, Community Services, Direct Cost Programs, and Property. Exclude Other Uses.]	TE11		

SECTION 7

EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)	Item Code	Current Amount	Flag
a. Tuition from Individuals (1310)	X12A		
b. Transportation Fees from Individuals (1410)	X12B		
c. Title I Expenditures [Expenditures under Title I of the Elementary and Secondary Education Act of 1965, as amended (ESEA). DO NOT simply restate revenues received. This item is to contain expenditures.]	X12C		
d. Title I Carryover Expenditures	X12D		
g. Food Services Revenues (excluding federal reimbursements (1600-1650)	X12G		
h. District Activities Revenues (1700-1790)	X12H		
i. Textbook Revenues (1940)	X12I		
j. Summer School Revenues (1312)	X12J		
TOTAL EXCLUSIONS [Sum a-j.]	TX12		

NET CURRENT EXPENDITURES [Subtract Total Exclusions from Current Expenditures, as defined in the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 7801(12)).]	NCE13		
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AVERAGE DAILY ATTENDANCE (ADA)			
a. ADA as defined by state law	A14A		
b. ADA as defined by NCES	A14B		

STATE PER PUPIL EXPENDITURE	PPE15		
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CURRENT EXPENDITURES BY FUND TYPE			
Current Expenditures Paid from State and Local Funds (including federal funds intended to replace local tax revenues) [Objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200 paid from state and local funds combined, plus federal funds intended to replace local tax revenues. Internal transfers (objects 511, 561, 564, 567, and 591) should be excluded.]	CE1		
Current Expenditures Paid from Federal Funds [Objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200 paid from federal funds (excluding federal funds intended to replace local tax revenues) only. Internal transfers (objects 511, 561, 564, 567, and 591) should be excluded.]	CE2		

SECTION 8

COVID-19 FEDERAL ASSISTANCE FUNDS - Coronavirus Aid, Relief, And Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), and American Rescue Plan (ARP) Act

SPECIAL EXHIBIT ITEMS - Revenues from COVID-19 Federal Assistance Funds	Item Code	Current Amount	Flag
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, 2021 (CRRSA) Elementary and Secondary School Emergency Relief (ESSER 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 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. American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds	AR6A		
9. Education Stabilization Fund and ARP to the Outlying Areas-State Educational Agency	AR7		
10. Education Stabilization Fund to the Outlying Areas-Governors	AR8		

SPECIAL EXHIBIT ITEMS - Expenditures from COVID-19 Federal Assistance Funds			
1. Current expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1		
a. Current expenditures paid from ESSER I funds (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1A		
b. Current expenditures paid from ESSER II funds (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1B		
c. Current expenditures paid from ARP ESSER funds (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1C		
d. Current expenditures paid from GEER I funds (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1D		
e. Current expenditures paid from GEER II funds (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1E		
f. Current expenditures paid from the CRF (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1F		
g. Current expenditures paid from the SLFRF (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1G		

SPECIAL EXHIBIT ITEMS - Expenditures from All COVID-19 Federal Assistance Funds (continued)	Item Code	Current Amount	Flag
2. Instructional expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2		
a. Instructional expenditures paid from ESSER I funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2A		
b. Instructional expenditures paid from ESSER II funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2B		
c. Instructional expenditures paid from ARP ESSER funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2C		
d. Instructional expenditures paid from GEER I funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2D		
f. Instructional expenditures paid from the CRF (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2F		
g. Instructional expenditures paid from the SLFRF (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2G		
3. Support services expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2000; excluding objects 511 and 591)	AE3		
4. Capital outlay expenditures paid from COVID-19 Federal Assistance Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4		
a. Capital outlay expenditures paid from ESSER I funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4A		
b. Capital outlay expenditures paid from ESSER II funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4B		
c. Capital outlay expenditures paid from ARP ESSER funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4C		
d. Capital outlay expenditures paid from GEER I funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4D		
e. Capital outlay expenditures paid from GEER II funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4E		
f. Capital outlay expenditures paid from the CRF (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4F		
g. Capital outlay expenditures paid from the SLFRF (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4G		
5. Technology-related supplies and purchased services expenditures paid from COVID-19 Federal Assistance Funds (objects 351, 352, 432, 443, 530, 650 for ALL functions)	AE5		
6. Technology-related equipment expenditures paid from COVID-19 Federal Assistance Funds (objects 734, 735 for ALL functions)	AE6		
7. 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, 835, and 890 for function 2600; excluding object 591)	AE7		
8. Food services operations expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 3100; excluding object 591)	AE8		

Section 1 (Comments get displayed here)

Section 2 (Comments get displayed here)

Section 3A (Comments get displayed here)

Section 3B (Comments get displayed here)

Section 4 (Comments get displayed here)

Section 5 (Comments get displayed here)

Section 6 (Comments get displayed here)

Section 7 (Comments get displayed here)

Section 8 (Comments get displayed here)

Other (Comments get displayed here)