

Documentation for the NCES Common Core of Data  
National Public Education Financial Survey (NPEFS),  
School Year 2019-20 (Fiscal Year 2020):  
Provisional File Version 1a

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# Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2019-20 (Fiscal Year 2020)

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 2019-20 (Fiscal Year 2020), 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) 2019-20, fiscal year 2020 (FY 20) 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 a national statistical program that collects and compiles administrative data from state education agencies (SEAs) covering the universe of all public elementary and secondary schools and school districts 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 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. Island 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,<sup>1</sup> 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.<sup>2</sup>

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<sup>1</sup> Function 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.

<sup>2</sup> U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "State Nonfiscal Public Elementary/Secondary Education Survey Data," SY 2019-20, Membership Version 1a.



## II. User's Guide

The FY 20 NPEFS data file contains 56 records (one for each state or jurisdiction). Each record contains 336 fields (4 record identification fields, 166 data fields, and 166 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)<sup>3</sup> 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” also corresponds to a public release.<sup>4</sup> For school year 2019-20 (FY 20), 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 Finance Tables report entitled *Revenues and Expenditures for Public Elementary and Secondary Education: FY 20* is the FY 20 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.

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<sup>3</sup> ANSI 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. Island Areas. ANSI state code values map directly to the retired FIPS state code values.

<sup>4</sup> Letters “b” through “z” are used for internal version control.

## **File names**

The names of the FY 20 releases are as follows:

- Stfis20\_1a.txt (tab-delimited text file)
- Stfis20\_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, “20” stands for FY 20, 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. Island 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 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; which are all designed to improve data quality. 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 official<sup>5</sup> 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.

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<sup>5</sup> 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 2021).

The FY 20 NPEFS data collection opened on January 29, 2021 and closed on August 13, 2021. Upon receipt of a state's submission, Census Bureau and NCES analysts reviewed the data for possible errors or anomalies. Between August 13, 2021 and August 15, 2022, 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,”<sup>6</sup> and true zero data remain as “0.” The FY 20 NPEFS Reporting Instructions (NCES 2020) 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. 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 utilizing SPPE 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 Teacher Quality State Grants program (Title II, 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.<sup>7</sup> SPPE is calculated by dividing net current expenditures by average daily attendance (ADA).

NPEFS has two different types of pupil or student count data. Title I of the Elementary and Secondary Education Act of 1965 (as amended by Title I of the Improving America's Schools Act of 1994) requires SEAs to collect and report ADA data. ADA is the average daily attendance for the school year. Pursuant to Title I of the Elementary and Secondary Education Act, SEAs report ADA data in accordance with

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

<sup>7</sup> Department of Education, Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal Year 2020, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports, 86 Federal Register 74 (January 4, 2021).

state law. Average daily attendance is defined by state law or regulations.

In the absence of state law or regulations, states may report ADA per the federal statutory definition used by NCES. The federal 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.

During FY 20, 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). Under the first option, states were to report attendance for all students up until the date that school facilities closed for in-person learning due to COVID-19. States reporting under this option were not able to accurately report ADA for remote learning days which occurred as a result of COVID-19. Under the second option, states were 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. States reporting under this option were able to accurately report ADA for remote learning days which occurred as a result of COVID-19. States had the flexibility to report under the second option even if they were unable to report for all schools or LEAs, or if schools or LEAs had a temporary inability to report attendance. Under either option, if ADA is regulated by state statute, then the state was to report ADA consistent with that law or regulation. The option that was selected by the state was reported in question 9 of the fiscal data plan (see Appendix F). States also provided comments regarding how ADA was affected 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 membership data (MEMBR19) from the State Nonfiscal Public Elementary/Secondary Education Survey collection for SY 2019-20. 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 membership is reported by another school or LEA, on the school day closest to October 1. Because CCD 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.”<sup>8</sup> 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;<sup>9</sup> accrued annual requirement contribution liability;<sup>10</sup> or the actuarial value of pension plan assets.<sup>11</sup>

## 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 20 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;
- zero dollar values;
- appropriate usage of data flags;
- sum checks;

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<sup>8</sup> 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.”

<sup>9</sup> 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.

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

<sup>11</sup> 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.

- comparison of record layouts to record layouts the SEA submitted in the previous fiscal year;
- comparisons of 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. 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.<sup>12</sup> Data that remain missing or uncorrected are imputed based on values derived from other “fully reporting”<sup>13</sup> 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). If the reported fiscal data exclude prekindergarten programs, total membership should also exclude prekindergarten membership.

As part of the FY 20 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Survey and verify that the membership data are consistent with the 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.

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<sup>12</sup> Department of Education, Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal Year 2020, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports, 86 Federal Register 74 (January 4, 2021).

<sup>13</sup> Fully reporting states must have positive values for all fields.

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. For FY 20, California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts in the Finance Tables report. The report only includes expenditures for K-12 and special education preschool programs in California. The published data file includes expenditures for 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). Currently, the Herriot imputation methodology (Monaco and Wang 1995) is 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. 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 assigned 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 data<sup>14</sup>
- 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.

### **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).

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<sup>14</sup> 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.

- 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).

#### **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 20 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 (stfis20\_1a.txt) has the following layout and description:

56 physical records, 1 per observation - 336 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 (2020)
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 Student 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
X12E	N	144	Exclusion for Title V, Part A
X12F	N	145	Exclusion for Title V, Part A Carryover
TX12	N	146	Total Exclusion for PL 114 95 (equals R1E + R1G + R1J + R1K + R1M + R1N + X12C + X12D + X12E + X12F )
NCE13	N	147	Net Current Expenditures (equals TE5 – TX12)
ADA	N	148	Average Daily Attendance (State and NCES Definition)
A14A	N	149	Average Daily Attendance (State Definition)
A14B	N	150	Average Daily Attendance (NCES Definition)
PPE15	N	151	Per Pupil Expenditures (equals NCE13 / ADA )
MEMBR19	N	152	Total Student Membership
CE1	N	153	Current Expenditures Paid from State and Local Funds
CE2	N	154	Current Expenditures Paid from Federal Funds
AR1	N	155	CARES Act Revenues ESSER Fund
AR2	N	156	CARES Act Revenues GEER Fund
AR3	N	157	CARES Act Revenues ESF-RWP
AR4	N	158	CARES Act Revenues ESF-REM
AR5	N	159	CARES Act Revenues Project SERV
AR6	N	160	CARES Act Revenues Coronavirus Relief Fund
AR7	N	161	CARES Act Revenues ESF Outlying Areas-SEA
AR8	N	162	CARES Act Revenues ESF Outlying Areas-GOV
AE1	N	163	CARES Act Expenditures Current Expenditures
AE2	N	164	CARES Act Expenditures Instructional Expenditures
AE3	N	165	CARES Act Expenditures Support Services
AE4	N	166	CARES Act Expenditures Capital Outlay
AE5	N	167	CARES Act Expenditures Technology Supplies & Purchased Services
AE6	N	168	CARES Act Expenditures Technology Equipment
AE7	N	169	CARES Act Expenditures Support Services, Operations & Maintenance
AE8	N	170	CARES Act Expenditures Food Services Operations
IR1A	AN	171	Imp Flag Local Revenues Property Tax
IR1B	AN	172	Imp Flag Local Revenues Nonproperty Tax
IR1C	AN	173	Imp Flag Local Revenues Local Government Property Tax
IR1D	AN	174	Imp Flag Local Revenues Local Government Nonproperty Tax
IR1E	AN	175	Imp Flag Local Revenues Individual Tuition
IR1F	AN	176	Imp Flag Local Revenues Tuition from LEAs
IR1G	AN	177	Imp Flag Local Revenues Transportation Fees from Individual
IR1H	AN	178	Imp Flag Local Revenues Transportation Fees from LEAs
IR1I	AN	179	Imp Flag Local Revenues Earnings on Investments
IR1J	AN	180	Imp Flag Local Revenues Food Service
IR1K	AN	181	Imp Flag Local Revenues Student Activities
IR1L	AN	182	Imp Flag Local Revenues Other Revenues
IR1M	AN	183	Imp Flag Local Revenues Textbook Revenues
IR1N	AN	184	Imp Flag Local Revenues Summer School
ISTR1	AN	185	Imp Flag Local Revenues Subtotal
IR2	AN	186	Imp Flag Intermediate Revenues
IR3	AN	187	Imp Flag State Revenues
IR4A	AN	188	Imp Flag Federal Revenues Direct Grants
IR4B	AN	189	Imp Flag Federal Revenues thru State
IR4C	AN	190	Imp Flag Federal Revenues thru Intermediate Agencies
IR4D	AN	191	Imp Flag Federal Revenues Other Sources
ISTR4	AN	192	Imp Flag Federal Revenues Subtotal
IR5	AN	193	Imp Flag Revenues from Other Sources
ITR	AN	194	Imp Flag Total Revenues from All Sources

## Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
IE11	AN	195	Imp Flag Instructional Expenditures Salaries
IE12	AN	196	Imp Flag Instructional Expenditures Employee Benefits
IE13	AN	197	Imp Flag Instructional Expenditures Purchased Services
IE14	AN	198	Imp Flag Instructional Expenditures Tuition to Private and Out-Of-State Schools
IE15	AN	199	Imp Flag Instructional Expenditures Tuition to Other LEAs In-State
IE16	AN	200	Imp Flag Instructional Expenditures Supplies
IE17	AN	201	Imp Flag Instructional Expenditures Property
IE18	AN	202	Imp Flag Instructional Expenditures Other
ISTE1	AN	203	Imp Flag Instructional Expenditures Subtotal
IE11A	AN	204	Imp Flag Teacher Salaries Regular Programs
IE11B	AN	205	Imp Flag Teacher Salaries Special Education Programs
IE11C	AN	206	Imp Flag Teacher Salaries Vocational Education Programs
IE11D	AN	207	Imp Flag Teacher Salaries Other Education Programs
IE2	AN	208	Imp Flag Instructional Expenditures Textbooks
IE212	AN	209	Imp Flag Support Expenditures Salaries Student Support Services
IE213	AN	210	Imp Flag Support Expenditures Salaries Instructional Staff Support
IE214	AN	211	Imp Flag Support Expenditures Salaries General Administration
IE215	AN	212	Imp Flag Support Expenditures Salaries School Administration
IE216	AN	213	Imp Flag Support Expenditures Salaries Operation & Maintenance
IE217	AN	214	Imp Flag Support Expenditures Salaries Pupil Transportation
IE218	AN	215	Imp Flag Support Expenditures Salaries Other Services
ITE21	AN	216	Imp Flag Support Expenditures Salaries Subtotal
IE222	AN	217	Imp Flag Support Expenditures Employee Benefits Student Support Services
IE223	AN	218	Imp Flag Support Expenditures Employee Benefits Instructional Staff Support
IE224	AN	219	Imp Flag Support Expenditures Employee Benefits General Administration
IE225	AN	220	Imp Flag Support Expenditures Employee Benefits School Administration
IE226	AN	221	Imp Flag Support Expenditures Employee Benefits Operation & Maintenance
IE227	AN	222	Imp Flag Support Expenditures Employee Benefits Pupil Transportation
IE228	AN	223	Imp Flag Support Expenditures Employee Benefits Other Services
ITE22	AN	224	Imp Flag Support Expenditures Employee Benefits Subtotal
IE232	AN	225	Imp Flag Support Expenditures Purchased Services Student Support Services
IE233	AN	226	Imp Flag Support Expenditures Purchased Services Instructional Staff Support
IE234	AN	227	Imp Flag Support Expenditures Purchased Services General Administration
IE235	AN	228	Imp Flag Support Expenditures Purchased Services School Administration
IE236	AN	229	Imp Flag Support Expenditures Purchased Services Operation & Maintenance
IE237	AN	230	Imp Flag Support Expenditures Purchased Services Pupil Transportation
IE238	AN	231	Imp Flag Support Expenditures Purchased Services Other Services
ITE23	AN	232	Imp Flag Support Expenditures Purchased Services Subtotal
IE242	AN	233	Imp Flag Support Expenditures Supplies Student Support Services
IE243	AN	234	Imp Flag Support Expenditures Supplies Instructional Staff Support
IE244	AN	235	Imp Flag Support Expenditures Supplies General Administration
IE245	AN	236	Imp Flag Support Expenditures Supplies School Administration
IE246	AN	237	Imp Flag Support Expenditures Supplies Operation & Maintenance
IE247	AN	238	Imp Flag Support Expenditures Supplies Pupil Transportation
IE248	AN	239	Imp Flag Support Expenditures Supplies Other Services
ITE24	AN	240	Imp Flag Support Expenditures Supplies Subtotal
IE252	AN	241	Imp Flag Support Expenditures Property Student Support Services
IE253	AN	242	Imp Flag Support Expenditures Property Instructional Staff Support
IE254	AN	243	Imp Flag Support Expenditures Property General Administration
IE255	AN	244	Imp Flag Support Expenditures Property School Administration
IE256	AN	245	Imp Flag Support Expenditures Property Operation & Maintenance
IE257	AN	246	Imp Flag Support Expenditures Property Pupil Transportation
IE258	AN	247	Imp Flag Support Expenditures Property Other Services
ITE25	AN	248	Imp Flag Support Expenditures Property Subtotal
IE262	AN	249	Imp Flag Support Expenditures Other Student Support Services
IE263	AN	250	Imp Flag Support Expenditures Other Instructional Staff Support
IE264	AN	251	Imp Flag Support Expenditures Other General Administration

## Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
IE265	AN	252	Imp Flag Support Expenditures Other School Administration
IE266	AN	253	Imp Flag Support Expenditures Other Operation & Maintenance
IE267	AN	254	Imp Flag Support Expenditures Other Pupil Transportation
IE268	AN	255	Imp Flag Support Expenditures Other Other Services
ITE26	AN	256	Imp Flag Support Expenditures Other Subtotal
ISTE22	AN	257	Imp Flag Support Expenditures Subtotal Student Support Services
ISTE23	AN	258	Imp Flag Support Expenditures Subtotal Instructional Staff Support
ISTE24	AN	259	Imp Flag Support Expenditures Subtotal General Administration
ISTE25	AN	260	Imp Flag Support Expenditures Subtotal School Administration
ISTE26	AN	261	Imp Flag Support Expenditures Subtotal Operation & Maintenance
ISTE27	AN	262	Imp Flag Support Expenditures Subtotal Pupil Transportation
ISTE28	AN	263	Imp Flag Support Expenditures Subtotal Other Services
ISTE2T	AN	264	Imp Flag Support Expenditures Total Support Services
IE3A11	AN	265	Imp Flag Noninstructional Services Food Services Salaries
IE3A12	AN	266	Imp Flag Noninstructional Services Food Services Employee Benefits
IE3A13	AN	267	Imp Flag Noninstructional Services Food Services Purchased Services
IE3A14	AN	268	Imp Flag Noninstructional Services Food Services Supplies
IE3A2	AN	269	Imp Flag Noninstructional Services Food Services Property
IE3A16	AN	270	Imp Flag Noninstructional Services Food Services Other
IE3A1	AN	271	Imp Flag Noninstructional Services Food Services Subtotal
IE3B11	AN	272	Imp Flag Noninstructional Services Enterprise Salaries
IE3B12	AN	273	Imp Flag Noninstructional Services Enterprise Employee Benefits
IE3B13	AN	274	Imp Flag Noninstructional Services Enterprise Purchased Services
IE3B14	AN	275	Imp Flag Noninstructional Services Enterprise Supplies
IE3B2	AN	276	Imp Flag Noninstructional Services Enterprise Property
IE3B16	AN	277	Imp Flag Noninstructional Services Enterprise Other
IE3B1	AN	278	Imp Flag Noninstructional Services Enterprise Subtotal
ISTE3	AN	279	Imp Flag Noninstructional Services Total
IE4A1	AN	280	Imp Flag Direct Program Support Textbooks
IE4A2	AN	281	Imp Flag Direct Program Support Textbooks (Property)
IE4B1	AN	282	Imp Flag Direct Program Support Transportation
IE4B2	AN	283	Imp Flag Direct Program Support Transportation (Property)
IE4C1	AN	284	Imp Flag Direct Program Support Employee Benefits
IE4C2	AN	285	Imp Flag Direct Program Support Employee Benefits (Property)
IE4D	AN	286	Imp Flag Direct Program Support Private School Student
IE4E1	AN	287	Imp Flag Direct Program Support Other
IE4E2	AN	288	Imp Flag Direct Program Support Other (Property)
ISTE4	AN	289	Imp Flag Direct Program Support Subtotal
ITE5	AN	290	Imp Flag Current Expenditures
IE61	AN	291	Imp Flag Facilities Acquisition Nonproperty
IE62	AN	292	Imp Flag Facilities Acquisition Property (Land & Buildings)
IE63	AN	293	Imp Flag Facilities Acquisition Property (Equipment)
ISTE6	AN	294	Imp Flag Facilities Acquisition Nonproperty & Property Total
IE7A1	AN	295	Imp Flag Other Use Debt Service Interest
IE7A2	AN	296	Imp Flag Other Use Debt Service Redemption
ISTE7	AN	297	Imp Flag Other Use Debt Service Subtotal
IE81	AN	298	Imp Flag Community Service Nonproperty
IE82	AN	299	Imp Flag Community Service Property
IE9A	AN	300	Imp Flag Direct Cost Program Nonpublic School
IE9B	AN	301	Imp Flag Direct Cost Program Adult Education
IE9C	AN	302	Imp Flag Direct Cost Program Community College
IE9D	AN	303	Imp Flag Direct Cost Program Other
IE91	AN	304	Imp Flag Direct Cost Program Property
ISTE9	AN	305	Imp Flag Direct Cost Program Subtotal
ITE10	AN	306	Imp Flag Property Total
ITE11	AN	307	Imp Flag Total Expenditures for Education
IX12C	AN	308	Imp Flag Exclusion for PL 114 95 Title I

## Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
IX12D	AN	309	Imp Flag Exclusion for PL 114 95 Title I Carryover
IX12E	AN	310	Imp Flag Exclusion for Title V, Part A
IX12F	AN	311	Imp Flag Exclusion for Title V, Part A Carryover
ITX12	AN	312	Imp Flag Total Exclusion for PL 114 95
INCE13	AN	313	Imp Flag Net Current Expenditures
IADA	AN	314	Imp Flag Average Daily Attendance (State and NCES Definition)
IA14A	AN	315	Imp Flag Average Daily Attendance (State Definition)
IA14B	AN	316	Imp Flag Average Daily Attendance (NCES Definition)
IPPE15	AN	317	Imp Flag Per Pupil Expenditures
IMEMBR19	AN	318	Imp Flag Total Student Membership
ICE1	AN	319	Imp Flag Current Expenditures Paid from State and Local Funds
ICE2	AN	320	Imp Flag Current Expenditures Paid from Federal Funds
IAR1	AN	321	Imp Flag CARES Act Revenues ESSER Fund
IAR2	AN	322	Imp Flag CARES Act Revenues GEER Fund
IAR3	AN	323	Imp Flag CARES Act Revenues ESF-RWP
IAR4	AN	324	Imp Flag CARES Act Revenues ESF-REM
IAR5	AN	325	Imp Flag CARES Act Revenues Project SERV
IAR6	AN	326	Imp Flag CARES Act Revenues Coronavirus Relief Fund
IAR7	AN	327	Imp Flag CARES Act Revenues ESF Outlying Areas-SEA
IAR8	AN	328	Imp Flag CARES Act Revenues ESF Outlying Areas-GOV
IAE1	AN	329	Imp Flag CARES Act Expenditures Current Expenditures
IAE2	AN	330	Imp Flag CARES Act Expenditures Instructional Expenditures
IAE3	AN	331	Imp Flag CARES Act Expenditures Support Services
IAE4	AN	332	Imp Flag CARES Act Expenditures Capital Outlay
IAE5	AN	333	Imp Flag CARES Act Expenditures Technology Supplies & Purchased Services
IAE6	AN	334	Imp Flag CARES Act Expenditures Technology Equipment
IAE7	AN	335	Imp Flag CARES Act Expenditures Support Services, Operations & Maintenance
IAE8	AN	336	Imp Flag CARES Act Expenditures Food Services Operations

## **Appendix B—Glossary**

## Appendix B–Glossary

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].

**current expenditures:** Funds spent operating local public schools and local education agencies, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, and payments to public charter schools. [TE5 is the total of STE1, STE2T, and STE3.]

**current expenditures per pupil:** Current expenditures per pupil are calculated by dividing current expenditures by membership. [TE5, MEMBR18.]

**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.]

## Appendix B–Glossary

**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.

**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.]

## Appendix B–Glossary

**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 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



## Appendix B–Glossary

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.

**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

## Appendix B–Glossary

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 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]

## Appendix B–Glossary

**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 2020**

State or jurisdiction	State abbreviation <sup>1</sup>	ANSI state code <sup>2</sup>	State or jurisdiction	State abbreviation <sup>1</sup>	ANSI state code <sup>2</sup>
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
			Wyoming	WY	56
Maryland	MD	24			
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

<sup>1</sup> U.S. Postal Service state abbreviation codes.

<sup>2</sup> 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 2020 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) 2020 Fiscal Data Plan January 29, 2021

### 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 name(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 2020.**

- Amounts are reported in FY 2020 NPEFS and are reported in FY 2020 F-33 at the school district level within the finances of the student's resident school district.
- Amounts are reported in FY 2020 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 2020: (Check all that apply.)**

- Included in FY 2020 NPEFS
- Included in FY 2020 F-33
- Not included in NPEFS or F-33

## Appendix E - Fiscal Data Plan Questions

### 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.)
- 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 2020: (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 2020? (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? \_\_\_\_\_

## Appendix E - Fiscal Data Plan Questions

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

- No, ADA is calculated based on NCES definition. (Please answer question 9a.)
- Yes, ADA is calculated based on state statute definition. (Please answer questions 9b and 9c.)

**9a. In light of the challenges caused by the national emergency related to the novel coronavirus disease 2019 (COVID-19), the U.S. Department of Education provided flexibility for the reporting of ADA. For states using the NCES definition of ADA, please tell us which of the following options your state used to report ADA for SY 2019-2020.**

- ADA does not include attendance for remote learning days which occurred as a result of COVID-19.
- ADA includes attendance for remote learning days which occurred as a result of COVID-19. (If this option is selected, please provide a brief summary of the methods used by school districts for tracking attendance. Also provide an explanation for any student groups that are excluded from ADA.)

- 
- ADA is reported using a different method. (Please explain.) \_\_\_\_\_

**9b. 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]

**9c. In light of the challenges caused by the national emergency related to the novel coronavirus disease 2019 (COVID-19), the U.S. Department of Education provided flexibility for the reporting of ADA. For states using your state ADA definition, please tell us which of the following options your state used to report ADA for SY 2019-2020.**

- ADA does not include attendance for remote learning days which occurred as a result of COVID-19 and is in adherence with state law or regulation.
- ADA is reported as defined by state law or regulation and includes attendance for remote learning days which occurred as a result of COVID-19. (If this option is selected, please provide a brief summary of the methods used by school districts for tracking attendance. Also provide an explanation for any student groups that are excluded from ADA.) \_\_\_\_\_
- The calculation of ADA as defined by state law or regulation was not affected by the state of emergency. (Please explain.) \_\_\_\_\_
- ADA is reported using a different method. (Please explain.) \_\_\_\_\_

**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

## Appendix E – Fiscal Data Plan Questions

### 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 physical facility that allows students to attend classes on site.

#### 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 2020 NPEFS
- Included in FY 2020 F-33
- Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.
- Not included in FY 2020 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



## Appendix E - Fiscal Data Plan Questions

### Accounting Methodology

**14. Please indicate which method of accounting school districts use when reporting revenues and 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.
- Either a cash basis or modified accrual method of accounting
- A different method. (Please specify.) \_\_\_\_\_

### CARES Act Reporting

**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.** (Check all that apply.)

- Elementary and Secondary School Emergency Relief (ESSER) Fund
- Governor's Emergency Education Relief (GEER) Fund
- Education Stabilization Fund - Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant
- Education Stabilization Fund - Rethink K-12 Education Models (ESF-REM) Discretionary Grant
- Project School Emergency Response to Violence (Project SERV)
- Coronavirus Relief Fund (CRF)
- Education Stabilization Fund Program Outlying Areas-State Educational Agency
- Education Stabilization Fund Program Outlying Areas-Governors
- Other (Please specify.) \_\_\_\_\_
- We are not able to report any CARES Act expenditures in Section 8 of the NPEFS. (Please explain.)  
\_\_\_\_\_

**16. Please indicate which funding sources are included in the CARES Act expenditures reported in Part XIII-B of the F-33.** (Check all that apply.)

- Elementary and Secondary School Emergency Relief (ESSER) Fund
- Governor's Emergency Education Relief (GEER) Fund
- Education Stabilization Fund - Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant
- Education Stabilization Fund - Rethink K-12 Education Models (ESF-REM) Discretionary Grant
- Project School Emergency Response to Violence (Project SERV)
- Coronavirus Relief Fund (CRF)
- Other (Please specify.) \_\_\_\_\_
- We are not able to report any CARES Act expenditures 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 2020**

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	Yes	Yes	Yes	No	At the school-district level	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	Yes	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	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 2020—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	†	†	†	†	†
<b>Other jurisdictions</b>						
American Samoa	‡	‡	‡	‡	†	†
Guam	No	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	Yes	Yes	Yes	No	†	†
Puerto Rico	No	†	†	†	†	†
U.S. Virgin Islands	No	†	†	†	†	†

† Not applicable.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2020, 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 2020

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	\$158,738,663
Arizona	0	0	1,366,335	0	0
Arkansas	83,731,613	0	0	0	0
California	0	0	0	0	4,095,276,000
Colorado	0	0	0	0	145,805,821
Connecticut	0	0	0	0	1,330,680,900
Delaware	4,871,341	0	121,431,426	0	381,241,293
District of Columbia	†	†	†	†	†
Florida	0	0	0	0	0
Georgia	0	0	0	0	36,199,014
Hawaii	†	†	†	†	†
Idaho	0	0	0	0	465,224
Illinois	0	0	0	0	7,103,931,697
Indiana	0	0	0	0	1,218,600,000
Iowa	†	†	†	†	†
Kansas	0	0	0	0	514,093,650
Kentucky	0	0	0	0	1,939,356,738
Louisiana	0	0	0	0	0
Maine	0	0	0	0	224,008,451
Maryland	0	0	0	0	767,888,790
Massachusetts	0	0	0	0	1,714,540,605
Michigan	†	†	†	†	†
Minnesota	0	0	0	0	0
Mississippi	2,476	0	0	0	2,312,267
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	0	0	0	0	3,053,785,134
New Mexico	†	†	†	†	†
New York	0	0	0	0	5,710,209,343
North Carolina	0	0	14,398,822	42,081,482	55,694,289
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	0	0	0	0	30,450,137
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 2020—  
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 Textbooks for Public School Students		Q.4.b Transportation for Public School Students		Q.4.c Employee Benefits for Public School Employees
	Non-Property	Property	Non-Property	Property	Non-Property
Pennsylvania	†	†	†	†	†
Rhode Island	0	0	3,038,684	0	112,916,232
South Carolina	54,677,706	0	64,988,202	35,266,604	0
South Dakota	0	0	0	0	0
Tennessee	†	†	†	†	†
Texas	100,393,458	0	942,469	0	2,287,103,038
Utah	†	†	†	†	†
Vermont	†	†	†	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	0	0	0	0	661,857,373
Wisconsin	0	0	0	0	0
Wyoming	†	†	†	†	†
<b>Other jurisdictions</b>					
American Samoa	‡	‡	‡	‡	‡
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	0	0	0	0	0
Puerto Rico	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†

† Not applicable.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2020, 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 2020

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.d			Q.4.e	
	Retirement	Health Insurance	Other	Non-Property	Property
Alabama	†	†	†	†	†
Alaska	Yes	No	No	\$0	\$0
Arizona	†	†	†	0	0
Arkansas	†	†	†	0	0
California	Yes <sup>1</sup>	No	No	0	0
Colorado	Yes	No	No	0	0
Connecticut	Yes	Yes	No	18,976,616	0
Delaware	Yes	Yes	No	0	0
District of Columbia	†	†	†	†	†
Florida	†	†	†	0	0
Georgia	Yes	No	No	0	0
Hawaii	†	†	†	†	†
Idaho	No	No	Yes <sup>2</sup>	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 <sup>3</sup>	0	0
Louisiana	†	†	†	0	0
Maine	Yes	Yes	No	0	0
Maryland	Yes	No	No	12,626,000	0
Massachusetts	Yes	No	No	0	0
Michigan	†	†	†	†	†
Minnesota	†	†	†	0	0
Mississippi	Yes	Yes	No	6,073,117	0
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	Yes	No	No	0	0
New Mexico	†	†	†	†	†
New York	Yes	No	No	0	0
North Carolina	No	No	Yes <sup>4</sup>	0	0
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	Yes	No	No	0	0
Oregon	†	†	†	†	†
Pennsylvania	†	†	†	†	†

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 2020—  
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>	
	Retirement	Health Insurance	Other	Non-Property	Property
Rhode Island	Yes	No	No	0	0
South Carolina	†	†	†	0	0
South Dakota	†	†	†	0	0
Tennessee	†	†	†	†	†
Texas	Yes	Yes	Yes <sup>5</sup>	0	0
Utah	†	†	†	†	†
Vermont	†	†	†	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	Yes	Yes	No	1,764,374	0
Wisconsin	†	†	†	0	0
Wyoming	†	†	†	†	†
<b>Other jurisdictions</b>					
American Samoa	‡	‡	‡	‡	‡
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	3,262,212	0
Puerto Rico	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†

† Not applicable.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

<sup>1</sup> California contributed a total of \$4,095,276,000 in expenditures on behalf of local education agencies (LEAs) for retirement. However, some LEAs did not report the on-behalf expenditures on their books. \$3,553,915,779 in retirement expenditures for state payments on behalf of the LEA were reported in the F-33 at the school district level. In NPEFS, another \$541,360,221 was added and distributed to employee benefits items to reflect the total amount of \$4,095,276,000.

<sup>2</sup> Unemployment insurance paid directly to the Idaho Department of Labor for the benefit of the LEAs.

<sup>3</sup> Life Insurance, Health Reimbursement Account

<sup>4</sup> Workers Compensation for State Funded Employees (These payments are not in North Carolina Monthly Finance Report data files and are entered manually.)

<sup>5</sup> 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 2020, 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 2020

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)
	Q.4.f.1	Q.4.f.2	
	Non-Property	Program Name(s)	
Alabama	† †		† †
Alaska	\$0 †		\$0 †
Arizona	80,012,134	County Small Schools Program, Arizona Department of Juvenile Corrections, Arizona County Juvenile Corrections, County Jails, County Detention Center, Residential Vouchers, Arizona School for Deaf & Blind, Special County Reserve Funds Operations	0 †
Arkansas	107,789,808	English Language Learners, At Risk, technology improvements, technology grants, Economic Education, Public School Employee Surety Bond, Professional Development, Supplemental Millage Incentive, Distance Learning Operating Grants, Educational Renewal Zones, Leadership Academy-Master Principal, General Facilities, Gifted & Talented, National Board Of Professional Teaching Standards, Advanced Placement Incentive, Arkansas Easter Seals, Surplus Commodities, Assessment/End Of Course Testing, Intervention Block Grants, Serious Offender Program, Human Development Center Educational Aid, Distance Learning, Teacher Licensure/ Mentoring, Arkansas Strive Transfer, Home School, Real Property Reappraisal Costs Transfer, Arkansas Public School Computer Network, Curriculum Supplement-STEM, Curriculum Supplement-Humanities, Fiscal Support Services, Financial Accounting and Reporting, Charter Schools, Special Programs, Special Education, Alternative Learning Programs, School Improvement, Statewide System of Support, Guidance/School Counseling, Equity Assistance, and other miscellaneous programs with state payments of less than \$100,000	0 †
California	3,911,574,087	Some charter schools	61,102,892
Colorado	0 †		0 †
Connecticut	186,786,350	Child Nutrition programs run by State Agencies, State Technical Education and Career System (CTECS) School programs, State Department of Correction programs	2,468,841
Delaware	0 †		0 †
District of Columbia	† †		† †
Florida	1,249,261,507	Florida School for Deaf and Blind, Florida Virtual School, Hope Scholarship, Family Empowerment Scholarship, McKay Scholarship Program, Florida Tax Credit Scholarship Program	0 †
Georgia	37,076,207	State Schools (Georgia Academy for the Blind, Georgia School for the Deaf, Atlanta Area School for the Deaf, and the Georgia Virtual School) <sup>1</sup>	0 †
Hawaii	† †		† †
Idaho	0 †		0 †
Illinois	25,170,000	Regional Office of Education (ROE) Salaries, ROE School Services, Dept of Corrections and Juvenile Justice, Title II-Math and Science Partnership Programs	0 †
Indiana	15,971,580	School for the Blind and School for the Deaf	0 †
Iowa	† †		† †
Kansas	0 †		0 †
Kentucky	0 †		0 †
Louisiana	32,705,176	Louisiana School of Deaf and Visually Impaired and Special School District	0 †
Maine	0 †		0 †
Maryland	112,504,501	SEED School of Maryland, Juvenile Services Education, School for the Blind, Assessment	0 †
Massachusetts	0 †		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 2020—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>	
Michigan		† †	† †
Minnesota	57,668,882	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 †
Mississippi	10,520,106	School of Arts, School for Math & Science, School for Blind/Deaf	137,161 School of Arts, School for Math & Science, School for Blind/Deaf
Missouri		† †	† †
Montana		† †	† †
Nebraska		† †	† †
Nevada		† †	† †
New Hampshire		† †	† †
New Jersey	1,026,230,613	Debt service interest and principal <sup>2</sup>	0 †
New Mexico		† †	† †
New York	2,863,122,514	Payments to charter schools by the districts are based on attendance and fees for service.	0 †
North Carolina		0 †	0 †
North Dakota		† †	† †
Ohio		† †	† †
Oklahoma	242,112,865	Career Tech salaries and commodities	0 †
Oregon		† †	† †
Pennsylvania		† †	† †
Rhode Island		0 †	78,649,186 School Housing Aid
South Carolina	30,162,349	Community Education (\$2,019,824), Textbooks (\$28,142,525)	0 †
South Dakota	11,075,366	Connecting Schools	79,339 Connecting Schools
Tennessee		† †	† †
Texas	1,395,222,545	Academic Innovation & Mentoring (\$2,250,000), Adult Charter School (\$2,500,000), Amachi (\$2,000,000), Assessment (\$48,688,480), Best Buddies (\$250,000), Closed Charter School Funds (\$751,679), Communities in Schools (\$30,521,817), Customized School Safety Programming (\$1,000,000), Early Childhood School Readiness (\$3,500,000), Early College High School (\$3,000,000), Educator Quality and Leadership (\$14,500,000), ESC Dyslexia (\$125,000), FitnessGram Program (\$2,000,000), Foundation School Program Texas Juvenile Justice Department (\$3,996,603), Funding for Juvenile Justice Alternative Education (\$6,250,000), School Lunch Matching (\$14,618,341), Grants for Pre-K at Intergenerational Facilities (\$500,000), Incentive Aid (\$1,000,000), Instructional Materials (\$1,081,430,204), Literacy Achievement Academies (\$4,500,000), Math Achievement Academies (\$4,500,000), Mobile STEM Laboratory Grant Program (\$250,000), Non-Educational Community Based Support (\$987,300), Open Source Instructional Materials (\$10,000,000), Pathways in Technology (ECHS) (\$4,000,000), Reading Excellence Team Pilot (\$684,432), Regional Day Schools Deaf (\$33,133,200), Regional Education Service Centers (\$11,875,000), Reading-To-Learn (RTL) Academies (\$2,750,000), School Improvement and Governance Support (\$1,425,000), STAAR Liquidated Damages (\$1,060,270), Student Success Initiative (\$5,500,000), Students with Autism (\$10,000,000), Students with Visual Impairments (\$5,655,268), Teach For America (\$5,500,000), Texas Advanced Placement Initiative (\$9,250,000), Texas Gateway and Online Resources (\$7,500,000), Texas Science Technology Engineering & Math (\$1,500,000), Windham School District (\$56,269,951)	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 2020—  
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	<u>Q.4.f.1</u>		<u>Q.4.f.2</u>	
	Non-Property	Program Name(s)	Property	Program Name(s)
Utah	† †		† †	
Vermont	† †		† †	
Virginia	† †		† †	
Washington	† †		† †	
West Virginia	47,227,962	Corrections (\$17,571,410), School for Deaf and Blind (\$13,838,795), Tools for Schools (\$8,508,720), Virtual Schools (\$489,764), and Statewide Technology Support (\$6,819,273)	1,596,381	Corrections (\$840) and Schools for Deaf and Blind (\$1,595,541)
Wisconsin	77,976,442	State payments to independent charter schools	0 †	
Wyoming	† †		† †	
<b>Other jurisdictions</b>				
American Samoa	‡ ‡		‡ ‡	
Guam	† †		† †	
Commonwealth of the Northern Mariana Islands	0 †		0 †	
Puerto Rico	† †		† †	
U.S. Virgin Islands	† †		† †	

† Not applicable.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

<sup>1</sup> In Georgia, there was a change from the financial information reported in prior fiscal years. The amount reported in fiscal years 2018 & 2019 included educational expenditures for the Georgia Department of Juvenile Justice (DJJ). In FY 2020, the revenues and expenditures for DJJ activity was mapped to the appropriate NPEFS codes and will not be imputed and reported as Other Direct Program Support.

<sup>2</sup> 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.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2020, 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 2020**

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 2020?
		Amount	Program names(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	No <sup>1</sup>	† †		†
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	\$3,788,400	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	—	Lindsey Nicole Henry Scholarship <sup>2</sup>	Not reported in F-33 or NPEFS
Oregon	No	† †		†
Pennsylvania	No	† †		†
Rhode Island	No	† †		†
South Carolina	No	† †		†
South Dakota	No	† †		†
Tennessee	Yes	937,620	Individual Education Account Program	Reported only in the fiscal data plan, not F-33 or NPEFS
Texas	No	† †		†
Utah	Yes	5,913,876	Carson Smith Scholarship	Reported only in the fiscal data plan, not F-33 or NPEFS
Vermont	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 2020—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 2020?
		Amount	Program names(s)	
Virginia	No	† †		†
Washington	No	† †		†
West Virginia	No	† †		†
Wisconsin	No	† †		†
Wyoming	No	† †		†
<b>Other jurisdictions</b>				
American Samoa	‡	‡ ‡		‡
Guam	No	† †		†
Commonwealth of the Northern Mariana Islands	No	† †		†
Puerto Rico	Yes	3,590,253	Community Schools	Reported in NPEFS as state totals
U.S. Virgin Islands	No	† †		†

† Not applicable.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

<sup>1</sup> In Georgia, 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 for FY 2019 was \$33,205,756 (state funds only). 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.

<sup>2</sup> The Lindsey Nicole Henry 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 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.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2020, 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 2020**

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 2020.			Please indicate below if your state has any of the following types of LEAs:		
	Included in FY 2020 NPEFS	Included in FY 2020 F-33	Not included in NPEFS or F-33	The state does not have public charter schools	Independent charter schools <sup>1</sup>	Dependent charter schools <sup>2</sup>
Alabama	Yes	Yes	No	No	Yes	No
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 <sup>3</sup>	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	No	No
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	No	No
Nebraska	Yes	Yes	No	Yes	No	No
Nevada	Yes	Yes	No	No	Yes	Yes
New Hampshire	Yes	Yes	No	No	Yes	Yes
New Jersey	Yes	Yes	No	No	Yes	No
New Mexico	Yes	Yes	No	No	Yes	Yes
New York	No	Yes	No	No	Yes	Yes
North Carolina	Yes	Yes	No	No	Yes	No
North Dakota	Yes	Yes	No	Yes	No	No
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	No	No
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	No	No
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 2020—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 2020.			Please indicate below if your state has any of the following types of LEAs:		
	Included in FY 2020 NPEFS	Included in FY 2020 F-33	Not included in NPEFS or F-33	The state does not have public charter schools	Independent charter schools <sup>1</sup>	Dependent charter schools <sup>2</sup>
Washington	Yes	Yes	No	No	Yes	No
West Virginia	Yes	Yes	No	Yes	No	No
Wisconsin	Yes	Yes	No	No	Yes	Yes
Wyoming	Yes	Yes	No	No	No	Yes
Other jurisdictions						
American Samoa	‡	‡	‡	‡	‡	‡
Guam	Yes	No	No	No	No	Yes
Commonwealth of the Northern Mariana Islands	No	No	Yes	Yes	No	No
Puerto Rico	Yes	No	No	No	No	Yes
U.S. Virgin Islands	Yes	No	No	Yes	No	No

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> In California, public charter schools can also be authorized by the State Board of Education, which is not a local education agency.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2020, 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 2020**

<u>Q.7.a</u>					
Please indicate below how finance data for charter schools are included in NPEFS for FY 2020					
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 <sup>1</sup>	No	No	No	No
California	Yes	No	No	No	Yes <sup>2</sup>
Colorado	Yes	No	No	No	No
Connecticut	Yes	No	No	No	No
Delaware	Yes	No	No	No	No
District of Columbia	Yes	Yes	Yes	No	No
Florida	No	No	Yes	No	No
Georgia	Yes	No	Yes <sup>3</sup>	No	No
Hawaii	No	Yes	No	No	No
Idaho	Yes	No	No	No	No
Illinois	No	No	No	Yes	Yes <sup>4</sup>
Indiana	Yes	No	No	No	No
Iowa	No	No	No	No	Yes <sup>5</sup>
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 <sup>6</sup>	No	No	No	No
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	Yes <sup>7</sup>
New York	No	No	No	No	Yes <sup>8</sup>
North Carolina	Yes	No	No	No	No
North Dakota	†	†	†	†	†
Ohio	Yes	No	No	No	No
Oklahoma	Yes	No	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 2020—Continued**

Q.7.a					
Please indicate below how finance data for charter schools are included in NPEFS for FY 2020					
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	No	Yes	No	No	No
Texas	Yes	No	No	No	No
Utah	Yes	No	No	No	No
Vermont	†	†	†	†	†
Virginia	Yes	No	No	No	No
Washington	No	Yes	No	No	No
West Virginia	†	†	†	†	†
Wisconsin	No	No	No	No	Yes <sup>9</sup>
Wyoming	Yes	No	No	No	No
<b>Other jurisdictions</b>					
American Samoa	‡	‡	‡	‡	‡
Guam	No	No	No	Yes <sup>10</sup>	No
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	No	Yes	No	No	No
U.S. Virgin Islands	†	†	†	†	†

† Not applicable.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

<sup>1</sup> In Arkansas, charters use the same eFinance software (PowerSchool), financial handbook coding, and submit data in the same reporting cycles as all local education agencies (LEAs) in Arkansas. We report the financial transactions from their databases.

<sup>2</sup> 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.

<sup>3</sup> Georgia has some local charter schools within the school districts that do not report the expenditures by object level such as salaries, benefits, etc. The payment made by the school district to the local charter school for that activity is reported in purchased services. Beginning in FY 2017, the school districts are required to disaggregate the expenditure data as expended by the local charter school. However, two metro Atlanta school districts failed to disaggregate the expenditure data as expended by their local charter schools.

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

<sup>5</sup> 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. The virtual schools in question 12 are also part of a public school district. The districts with the virtual school reports expenditures at the functional level. The student's home district reports tuition expenditures to the serving LEA.

<sup>6</sup> 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.

<sup>7</sup> In New Mexico, all charter school data (regardless of dependent or independent status) follows the same uniform chart of accounts as traditional school districts and is aggregated in statewide translated data. We can provide disaggregated data for both dependent and independent charters.

<sup>8</sup> For the 2019-2020 school year, New York only has expenditure data which is included in the NPEFS in various survey items. Included in the data were the payments to charter schools by the districts.

<sup>9</sup> For Wisconsin, dependent charter school data are 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 direct program support above in 4f. This is the total state payment amount to all independent charter schools. We do not have functionalized data from the independent charter schools.

<sup>10</sup> For FY20, Guam changed the Public to fund the charter school directly; it is no longer under the State Agency (GDOE) purview.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2020, 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 2020

Q.7.b							
Please indicate below how finance data for charter schools are included in F-33 for fiscal year 2020							
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 <b>only</b> from government sources	Revenues and expenditures are from <b>both</b> private and government sources	Revenues and expenditures are <b>only</b> from government sources	Revenues and expenditures are from <b>both</b> private and government sources			
Alabama	No	Yes	†	†	No	No	No
Alaska	†	†	No	Yes	No	No	No
Arizona	No	Yes	†	†	No	No	No
Arkansas	No	Yes	No	Yes	No	No	No
California	No	Yes	No	Yes	No	No	No
Colorado	No	Yes	†	†	No	No	No
Connecticut	No	Yes	No	Yes	No	No	No
Delaware	No	Yes	†	†	No	No	No
District of Columbia	No	Yes	No	Yes	Yes	No	No
Florida	No	No	No	No	Yes	No	No
Georgia	No	Yes	No	Yes	Yes	No	Yes <sup>1</sup>
Hawaii	†	†	Yes	No	No	No	No
Idaho	Yes	No	†	†	No	No	Yes <sup>2</sup>
Illinois	No	No	No	No	No	Yes	Yes <sup>3</sup>
Indiana	No	Yes	No	Yes	No	No	No
Iowa	†	†	No	Yes	No	No	Yes <sup>4</sup>
Kansas	†	†	No	Yes	No	No	No
Kentucky	†	†	†	†	†	†	†
Louisiana	No	Yes	No	Yes	No	No	No
Maine	No	Yes	†	†	No	No	No
Maryland	†	†	Yes	No	No	No	No
Massachusetts	No	Yes	†	†	No	No	No
Michigan	No	Yes	†	†	No	No	Yes <sup>5</sup>
Minnesota	No	Yes	†	†	No	No	No
Mississippi	No	Yes	†	†	No	No	No
Missouri	Yes	No	†	†	No	No	Yes <sup>6</sup>
Montana	†	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†	†
Nevada	No	Yes	No	Yes	No	No	No
New Hampshire	No	No	No	No	No	Yes	No
New Jersey	No	No	†	†	No	No	Yes <sup>7</sup>
New Mexico	No	Yes	No	Yes	No	No	Yes
New York	No	No	No	No	No	No	Yes <sup>8</sup>
North Carolina	No	Yes	†	†	No	No	No
North Dakota	†	†	†	†	†	†	†
Ohio	No	Yes	†	†	No	No	No
Oklahoma	Yes	No	Yes	No	No	No	No
Oregon	No	No	No	No	Yes	No	No
Pennsylvania	No	Yes	†	†	No	No	No
Rhode Island	Yes	No	Yes	No	No	No	No
South Carolina	No	No	No	Yes	No	No	No
South Dakota	†	†	†	†	†	†	†
Tennessee	†	†	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 2020—Continued

### Q.7.b

Please indicate below how finance data for charter schools are included in F-33 for fiscal year 2020

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 <b>only</b> from government sources	Revenues and expenditures are from <b>both</b> private and government sources	Revenues and expenditures are <b>only</b> from government sources	Revenues and expenditures are from <b>both</b> private and government sources			
	Texas	No	Yes	†			
Utah	No	Yes	†	†	No	No	No
Vermont	†	†	†	†	†	†	†
Virginia	†	†	Yes	No	No	No	No
Washington	Yes	No	†	†	No	No	No
West Virginia	†	†	†	†	†	†	†
Wisconsin	No	No	Yes	No	Yes	No	No
Wyoming	†	†	No	Yes	No	No	No
<b>Other jurisdictions</b>							
American Samoa	‡	‡	‡	‡	‡	‡	‡
Guam	†	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†	†
Puerto Rico	†	†	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†	†	†

† Not applicable.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

<sup>1</sup> Georgia has some local charter schools within the school districts that do not report the expenditures by object level such as salaries, benefits, etc. The payment made by the school district to the local charter school for that activity is reported in purchased services. Beginning in FY 2017, the school districts are required to disaggregate the expenditure data as expended by the local charter school. However, two metro Atlanta school districts failed to disaggregate the expenditure data as expended by their local charter schools in the financial report information provided to the Georgia Department of Education - Financial Review Division.

<sup>2</sup> Revenues and expenditures for all charter schools in Idaho are reported in both the F-33 and NPEFS surveys.

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

<sup>4</sup> All charter schools in Iowa must be part of a public school district and included in revenues and expenditures report by the public school district. During FY19, there were two authorized charter schools in Iowa.

<sup>5</sup> 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.

<sup>6</sup> Missouri did not have any charter schools operating as a non-local education agency charter school in 2020.

<sup>7</sup> In 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, the state excludes charter school revenues. The charter school expenditures are delineated in the chart of accounts similar to how the LEAs do it.

<sup>8</sup> 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 our 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 2020, 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 2020

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	0.92950
Arizona	No	Yes	No
Arkansas	No	No	No
California	No	Yes	No
Colorado	No	No	No
Connecticut	Yes. For each program, count the number of PK- 12 pupils and multiply that by the number of days provided during the summer and then multiply that by the number of instructional minutes per day and then divide that by the number 180 and then divide 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. The FTE Summer School values are summed statewide and factored into the ADA calculation.	No	0.9496
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 or adjustments used. The ADA for FY20 is based on what the LEA's could provide including in-person, virtual or hybrid learning. The impact of the coronavirus pandemic did impact the overall enrollment for many of the LEA's.	No	No
Florida	Yes. Number of summer days times % 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 in 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 student FTE (full-time equivalency). However, as a result of COVID-19, all schools closed under the direction of the Governor's Office effective May13, 2020. No school districts offered summer school for 2020 school year.	No	No
Kentucky	No	Yes	No
Louisiana	No	No	No
Maine	No	Yes	No
Maryland	No	Yes	No
Massachusetts	Yes. Headcount times 20 percent	No	No
Michigan	No	Yes	No
Minnesota	No	Yes	No
Mississippi	No	Yes	No
Missouri	Yes. To the average daily attendance of the following school term shall be added the full-time equivalent average daily attendance of summer school students. "Full-time equivalent average daily attendance of summer school students" shall be computed by dividing the total number of hours, except for physical education hours that do not count as credit toward graduation for students in grades nine, ten, eleven, and twelve, attended by all summer school pupils by the number of hours required in section 160.011 in the school term.	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 2020—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?
Montana	No	Yes	No
Nebraska	Yes. Summer School attendance is calculated with our statewide average because not all of our districts offer it.	No	No
Nevada	No	Yes	No
New Hampshire	No	Yes	No
New Jersey	No	Yes	A multiplier is used for certain populations. For state facilities pupils it is 0.956, for provider pre-kindergarten it is 0.939, and for private school disabled it is 0.940.
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	0.9424
Vermont	No	No	No
Virginia	Yes. Summer attendance is weighted by a factor (summer days in session/regular school days in session) within each school division.	No	No
Washington	No	No	0.937
West Virginia	No	Yes	No
Wisconsin	Yes. We convert Summer FTE to ADA based on regular school year days.	No	We convert Summer FTE to ADA based on regular school year days.
<b>Wyoming</b>	No	No	No
<b>Other jurisdictions</b>			
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 2020, Provisional File Version 1a.

## Appendix F – Fiscal Data Plan Responses

### Exhibit F-10. Fiscal Data Plan responses to questions 9.a and 9.c, by state or jurisdiction: Fiscal year 2020

State or jurisdiction	Q.9.a and Q.9.c Which of the following options did your state use to report ADA for SY 2019-2020 when accounting for remote learning days which occurred as a result of COVID-19?	Explanations provided by the State
Alabama	Does not include attendance for remote learning days	†
Alaska	Reported using a different method	As per the ADA-State Agreements (Impact Aid Handbook, page 22), Alaska multiplies the total ADM by 0.92950 to arrive at 119,717 ADA for FY20.
Arizona	Calculation not affected by the state of emergency	State Statute requires student attendance be based on the first 100 days of instruction. Most LEA already met their 100 days at the time of the lockdown.
Arkansas	Does not include attendance for remote learning days	†
California	Does not include attendance for remote learning days	†
Colorado	Does not include attendance for remote learning days	†
Connecticut	Reported using a different method	Connecticut collects enrollment data on October 1 for its Average Daily Membership (ADM) computation. Unrelated to the ADM computation, it also collects October 1 attendance data. Connecticut develops a percentage by dividing the attendance data by the enrollment data. Based on ADM legislation, it takes K - 12 Resident Students Adjusted for the School Year and subtracts K -12 Unadjusted Resident Students Adjusted for the Open Choice Program and adds Full Time Equivalent Resident Summer School Students and takes that result and multiples it by the result of the percentage of attendance data divided by the enrollment data. It takes an October 1 count of Pupils Sent Out To Private Special Education Facilities and multiplies that by the percentage of attendance data divided by the enrollment data to get an adjusted Pupils Sent Out To Private Special Education Facilities result. Connecticut then adds the 1) attendance data,2) the result of the computation involving K-12 Resident Student
Delaware	Includes attendance for remote learning days	†
District of Columbia	Includes attendance for remote learning days	The local education agencies (LEAs) provided ADA data based on what they could properly track, including in person, virtual and hybrid learning. The impact of the coronavirus pandemic did impact the overall enrollment for many of the LEA's.
Florida	Includes attendance for remote learning days	Attendance procedures and calculation of ADA was continued as had been in the past. Attendance data was collected and reported by school districts for all students enrolled.
Georgia	Includes attendance for remote learning days	Attendance was reported if a teacher could verify the student participated in remote learning through either online interaction or completion of assignments. Only the school systems that completely closed saw a decrease in attendance. Attendance actually increased for the systems that shifted to remote learning, as everyone was homebound through May 2021. Our state offered additional guidance in September 2020 for the next school year. The guidance for counting attendance is the same guidance that is issued to our virtual-only state charter schools. Basically, attendance can be verified through online interaction or completion of assignments.
Hawaii	Does not include attendance for remote learning days	†
Idaho	Includes attendance for remote learning days	Idaho was one of the last states to feel the impact of COVID. Idaho schools continued during the majority of the 2019-2020 school year with COVID impacting the last couple months of the year. There were some temporary school closures but ADA reporting remaining unchanged regardless of the delivery method of instruction. Schools were still required to adhere to Idaho Code and record attendance according to law.
Illinois	Includes attendance for remote learning days	We provided flexibility by allowing them to continue to report attendance with the old format (days present, absent unexcused, absent excused, medical, hospitalized) until they were able to implement the new format. The new format split the days present into 3 new fields: In Classroom, Remote and eLearning. All districts had to report in the new format for the entirety of the school year. School district vendor packages were notified and provided the specifications in advance. Attendance is collected for PreK-12, no subgroups are excluded. No dates were excluded from attendance. The governor declared 10 act of God days in March 2020 which are not considered attendance. Districts used a variety of different teaching methods because of technology hurdles that had to be overcome, from assigning work and monitoring progress to full online instruction for the amount of time required.

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

### Exhibit F-10. Fiscal Data Plan responses to questions 9.a and 9.c, by state or jurisdiction: Fiscal year 2020—Continued

State or jurisdiction	<u>Q.9.a and Q.9.c</u> Which of the following options did your state use to report ADA for SY 2019-2020 when accounting for remote learning days which occurred as a result of COVID-19?	Explanations provided by the State
Indiana	Includes attendance for remote learning days	Indiana instructed LEAs that they must determine participation in online learning while remote and report students as in virtual attendance or absent according to locally defined participation requirements. LEAs reported attendance status (in person/virtual/absent) for each school day, whether in person or remote.
Iowa	Includes attendance for remote learning days	After schools closed in March 2020 due to COVID-19, districts could choose whether to require remote learning or if it was optional. If required, attendance was reported and if optional, then attendance was not reported. ADA includes attendance for required remote learning but does not include attendance for optional remote learning.
Kansas	Includes attendance for remote learning days	Teachers checked in with remote learning students daily. There were no student groups excluded from ADA.
Kentucky	Reported using a different method	Due to SB177, 157 districts chose to not calculate 19-20 ADA due to the significant amount of non-traditional (remote) attendance days. These districts were funded and used the 18-19 ADA data for the 19-20 school year. 14 districts chose to calculate 19-20 ADA using the non-traditional (remote) attendance days. On those non-traditional days, attendance was not collected. The districts operated under their Non-Traditional Instruction program (KRS 158.030). This program allows districts to operate approved remote instruction plans and receive the prior year's ADA for that remote instruction day in the ADA calculation.
Louisiana	Includes attendance for remote learning days	Each LEA defines their own attendance policy. Many of them used learning management systems or their local systems to track attendance.
Maine	Does not include attendance for remote learning days	†
Maryland	Does not include attendance for remote learning days	Note: As a result of COVID-19, the 2020 ADA and ADM data are based on the aggregate number of days of attendance during SY 2019-2020 and the number of days school was in session until the date school facilities closed for in-person learning due to COVID-19 (March 13, 2020).
Massachusetts	Does not include attendance for remote learning days	†
Michigan	Calculation not affected by the state of emergency	2019-20 ADA as defined by Michigan state law was not affected by COVID-19-related closures or remote learning delays as it is calculated using only Fall 2019 pupil full-time equivalency (FTE).
Minnesota	Includes attendance for remote learning days	Attendance was taken daily. Students can be considered in attendance by participating in synchronous or in-person instruction, participating in a video class or chat, a phone call with the student or guardian, completion of coursework along with teacher contact.
Mississippi	Includes attendance for remote learning days	For every instructional calendar day throughout the governor-declared state of emergency, all students were marked as "present".
Missouri	Does not include attendance for remote learning days	Due to Missouri having state statute guiding the calculation of ADA, no attendance hours were claimed after the last onsite date in March 2020. The denominator of our ADA calculation is the total hours of instruction for the year, which was also shortened due to not claiming attendance hours after the last onsite date in March. This resulted in ADA not being affected by COVID 19.
Montana	Calculation not affected by the state of emergency	For the FY 2020 collection of ADA per 10.15.101 Administrative Rules of the State of Montana, the "spring" collection occurred prior to the Coronavirus Pandemic. Montana schools were never ordered to close. However, many districts did switch to modified teaching situations which include online, distance or remote teaching & learning. Additionally, there are many situations where schools continued with the in-person teaching setting. Current law allows that students who are enrolled should/need to be included in the enrolment counts no matter the educational setting. Many districts developed methods for assuring the "checking in" of students to assure their continued enrollment. There was no modified collection of ADA to separate the various teaching settings.
Nebraska	Does not include attendance for remote learning days	†
Nevada	Calculation not affected by the state of emergency	The state defined calculation of ADA is completed based upon the first 100 days of instruction in a school year. The state of emergency was declared after the first 100 days of instruction for all districts and charter schools; therefore, Nevada's calculation of ADA was not impacted by school closures due to the pandemic.
New Hampshire	Includes attendance for remote learning days	LEAs still track and report student attendance for remote and in-person and submit data to New Hampshire Department of Education using I4SEE submission system.

See notes at end of exhibit.

## Appendix F – Fiscal Data Plan Responses

### Exhibit F-10. Fiscal Data Plan responses to questions 9.a and 9.c, by state or jurisdiction: Fiscal year 2020—Continued

State or jurisdiction	<u>Q.9.a and Q.9.c</u> Which of the following options did your state use to report ADA for SY 2019-2020 when accounting for remote learning days which occurred as a result of COVID-19?	Explanations provided by the State
New Jersey	Includes attendance for remote learning days	Detail on how attendance was reported is available at <a href="https://www.nj.gov/education/code/current/title6a/chap32.pdf">https://www.nj.gov/education/code/current/title6a/chap32.pdf</a> <a href="https://www.state.nj.us/education/students/safety/behavior/attendance/ChronicAbsenteeismGuidance.pdf">https://www.state.nj.us/education/students/safety/behavior/attendance/ChronicAbsenteeismGuidance.pdf</a>
New Mexico	Includes attendance for remote learning days	NM Public Education Department uses a database called STARS to collect attendance data from all districts and charter schools. The collected data for FY20 was used to determine the funding for FY21. All budget entities certified the calculation and funding for FY21; therefore, it can be assumed that all attendance was reported as defined by NM State statute.
New York	Includes attendance for remote learning days	Average daily attendance continued to be calculated as aggregate attendance divided by days of session. Department reopening guidance required districts to develop a mechanism to collect and report daily teacher/student engagement or attendance regardless of instructional setting (pp 81-83). Education Law §3602(1)(d)(2) and Commissioner's Regulations 175.4 authorized the commissioner to exclude from that calculation 'days on which school attendance was adversely affected because of an epidemic'.
North Carolina	Does not include attendance for remote learning days	†
North Dakota	Includes attendance for remote learning days	Each school district was required to track daily attendance, some districts determined attendance if the student responded that day, others used progress monitoring to determine attendance.
Ohio	Includes attendance for remote learning days	Detail on how attendance was reported is available at <a href="http://education.ohio.gov/Topics/Student-Supports/Coronavirus/Ohio%E2%80%99s-Remote-Learning-Resources">http://education.ohio.gov/Topics/Student-Supports/Coronavirus/Ohio%E2%80%99s-Remote-Learning-Resources</a>
Oklahoma	Includes attendance for remote learning days	†
Oregon	Does not include attendance for remote learning days	Annual data is not available to calculate ADA; therefore, Oregon is using mid-year data instead of annual data for the 2019-20 fiscal year due to the pandemic where school facilities were closed.
Pennsylvania	Does not include attendance for remote learning days	†
Rhode Island	Includes attendance for remote learning days	†
South Carolina	Does not include attendance for remote learning days	The calculation of ADA was in accordance with state law or regulation until the start of the pandemic. After the start of the pandemic, attendance was not taken. Per our Office of Research and Data Analysis, schools were marked as not in session. ADA will reflect ADA through March 16, 2020.
South Dakota	Does not include attendance for remote learning days	†
Tennessee	Includes attendance for remote learning days	Each school district was given flexibility to determine internal policy's regarding attendance reporting.
Texas	Does not include attendance for remote learning days	Normally attendance calculations are averaged over 6 equal six-weekly periods, in response to the pandemic when most schools were closed for the 5th and sixth periods, The Texas Education Agency only averaged the first 4 six-week periods, meaning that schools Attendance was not impacted by the absences due to the pandemic.
Utah	Includes attendance for remote learning days	LEAs were able to report attendance with no major issues.
Vermont	Includes attendance for remote learning days	In Vermont, supervisory unions (Sus) and school districts (SDs) are using a variety of strategies to ensure their students are safe and engaging in their education from home. Most SUs/SDs are implementing some form of daily check-in that is recorded as attendance. Others are implementing a combination of daily, biweekly or weekly student check-ins which vary according to grade level. If a student meets all expectations from their teacher, synchronously and/or asynchronously, within a week, then that would be analogous to them being present for each day of the week pre-COVID-19. Specific attendance/engagement requirements depend on the age/grade of the student. Some SUs/SDs allow the mode of check-in to be determined by the teacher and student, while others require attendance to be taken during specific classes in the day, such as advisory. Many have leveraged their Multi-Tiered System of Supports (MTSS) and Educational Support Teams (EST).

See notes at end of exhibit.



## Appendix F - Fiscal Data Plan Responses

### Exhibit F-10. Fiscal Data Plan responses to questions 9.a and 9.c, by state or jurisdiction: Fiscal year 2020—Continued

State or jurisdiction	<u>Q.9.a and Q.9.c</u> Which of the following options did your state use to report ADA for SY 2019-2020 when accounting for remote learning days which occurred as a result of COVID-19?	Explanations provided by the State
Virginia	Does not include attendance for remote learning days	Schools were closed for the year on March 16, 2020, but there was some remote learning provided after the date that schools were closed.
Washington	Does not include attendance for remote learning days	†
West Virginia	Does not include attendance for remote learning days	†
Wisconsin	Reported using a different method	Wisconsin ADA was determined for SY 2019-2020 using the best data available. Analysis of the attendance data submitted by LEAs under the NCES definition identified whether or not data included the full school year. For LEAs with data that included less than the full school year, the attendance data was normalized to a full school year to ensure consistency. Wisconsin does not have the data available to segment reported attendance data on a specific date.
Wyoming	Includes attendance for remote learning days	Districts were required to submit Adaptive Learning plans to the department that detailed their attendance tracking methods. Examples included homework submissions, synchronous participation with the teacher and/or class, completion of assignments, quizzes, assessments, etc., communications with student/guardian.
<b>Other jurisdictions</b>		
American Samoa	‡	‡
Guam	Includes attendance for remote learning days	†
Commonwealth of the Northern Mariana Islands	Includes attendance for remote learning days	†
Puerto Rico	Includes attendance for remote learning days	†
U.S. Virgin Islands	Includes attendance for remote learning days	School attendance in the districts were being tracked using PowerSchool or sign on logs for Teams.

† Not applicable.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2020, Provisional File Version 1a.

## Appendix F - Fiscal Data Plan Responses

**Exhibit F-11. Fiscal Data Plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal year 2020**

State or jurisdiction	Q.11 Does your state currently maintain school-level finance data?	Q.11.a 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).	—
Alaska	No, the state does not maintain school-level finance data.	†
Arizona	Yes, for all public schools in the state (including charter schools).	<a href="https://azreportcards.azed.gov/state-reports">https://azreportcards.azed.gov/state-reports</a>
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).	—
Connecticut	Yes, for all public schools in the state (including charter schools).	<a href="https://portal.ct.gov/SDE">https://portal.ct.gov/SDE</a>
Delaware	Yes, for all public schools in the state (including charter schools).	<a href="https://reportcard.doe.k12.de.us/">https://reportcard.doe.k12.de.us/</a>
District of Columbia	Yes, for all public schools in the state (including charter schools).	<a href="https://dcschoolreportcard.org/">https://dcschoolreportcard.org/</a>
Florida	Yes, for all public schools in the state (including charter schools).	<a href="http://web08.fldoe.org/TransparencyReports/CostReportSelectionPage.aspx">http://web08.fldoe.org/TransparencyReports/CostReportSelectionPage.aspx</a>
Georgia	Yes, for all public schools in the state (including charter schools).	<a href="https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/">https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/</a>
Hawaii	Yes, for all public schools in the state except charter schools.	—
Idaho	Yes, for all public schools in the state (including charter schools).	<a href="https://idahoschools.org">https://idahoschools.org</a>
Illinois	No, the state does not maintain school-level finance data.	†
Indiana	Yes, for all public schools in the state (including charter schools).	<a href="https://inview.doe.in.gov/">https://inview.doe.in.gov/</a> and <a href="https://www.in.gov/doi/it/data-center-and-reports/">https://www.in.gov/doi/it/data-center-and-reports/</a>
Iowa	Yes, for all public schools in the state (including charter schools).	<a href="https://www.iaschoolperformance.gov/ECP/StateDistrictSchool/StateDetails">https://www.iaschoolperformance.gov/ECP/StateDistrictSchool/StateDetails</a>
Kansas	Yes, for all public schools in the state (including charter schools).	<a href="https://ksreportcard.ksde.org/essa_expend.aspx?org_no=State&amp;rptType=3">https://ksreportcard.ksde.org/essa_expend.aspx?org_no=State&amp;rptType=3</a>
Kentucky	No, the state does not maintain school-level finance data.	†
Louisiana	Yes, for all public schools in the state (including charter schools).	<a href="https://www.louisianaschools.com">https://www.louisianaschools.com</a>
Maine	Yes, for all public schools in the state (including charter schools).	<a href="https://www.maine.gov/doe/dashboard">https://www.maine.gov/doe/dashboard</a>
Maryland	Yes, for all public schools in the state except charter schools.	—
Massachusetts	Yes, for all public schools in the state (including charter schools).	<a href="http://reportcards.doe.mass.edu">http://reportcards.doe.mass.edu</a>
Michigan	Yes, for all public schools in the state (including charter schools).	<a href="https://www.mischooldata.org/historical-financial-reports/">https://www.mischooldata.org/historical-financial-reports/</a>
Minnesota	Yes, for all public schools in the state (including charter schools).	—
Mississippi	Yes, for all public schools in the state (including charter 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 except charter schools.	<a href="https://nep.education.ne.gov/">https://nep.education.ne.gov/</a>
Nevada	Yes, for all public schools in the state (including charter schools).	<a href="http://nevadareportcard.nv.gov/di/">http://nevadareportcard.nv.gov/di/</a>
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).	<a href="https://rc.doe.state.nj.us/SearchForSchool.aspx">https://rc.doe.state.nj.us/SearchForSchool.aspx</a>
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).	<a href="http://www.nysed.gov/essa/financial-transparency">http://www.nysed.gov/essa/financial-transparency</a>
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).	<a href="https://insights.nd.gov/">https://insights.nd.gov/</a>
Ohio	Yes, for all public schools in the state (including charter schools).	—
Oklahoma	Yes, for all public schools in the state (including charter schools).	—

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

**Exhibit F-11. Fiscal Data Plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal year 2020—Continued**

State or jurisdiction	Q.11 Does your state currently maintain school-level finance data?	Q.11.a If you make school-level financial data available on your website please provide the url
Oregon	Yes, however the state only has the data for some schools.	<a href="https://www.oregon.gov/ode/schools-and-districts/grants/Pages/K-12-School-Funding-Information.aspx">https://www.oregon.gov/ode/schools-and-districts/grants/Pages/K-12-School-Funding-Information.aspx</a>
Pennsylvania	No, the state does not maintain school-level finance data.	†
Rhode Island	Yes, for all public schools in the state (including charter schools).	<a href="https://reportcard.ride.ri.gov">https://reportcard.ride.ri.gov</a>
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	No, the state does not maintain school-level finance data.	†
Texas	Yes, for all public schools in the state (including charter schools).	<a href="https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/state-funding-reports-and-data">https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/state-funding-reports-and-data</a>
Utah	Yes, for all public schools in the state (including charter schools).	<a href="https://utahschoolgrades.schools.utah.gov/">https://utahschoolgrades.schools.utah.gov/</a>
Vermont	No, the state does not maintain school-level finance data.	†
Virginia	Yes, for all public schools in the state except charter schools.	<a href="https://schoolquality.virginia.gov/">https://schoolquality.virginia.gov/</a>
Washington	Yes, for all public schools in the state (including charter schools).	<a href="https://washingtonstatereportcard.ospi.k12.wa.us/">https://washingtonstatereportcard.ospi.k12.wa.us/</a>
West Virginia	Yes, for all public schools in the state except charter schools.	<a href="https://wveis.k12.wv.us/essa/dashboard.html">https://wveis.k12.wv.us/essa/dashboard.html</a>
Wisconsin	Yes, for all public schools in the state (including charter schools).	<a href="https://wisedash.dpi.wi.gov/Dashboard/dashboard/22051">https://wisedash.dpi.wi.gov/Dashboard/dashboard/22051</a>
Wyoming	Yes, for all public schools in the state (including charter schools).	<a href="https://wyomingmeasuresup.com/">https://wyomingmeasuresup.com/</a>
<b>Other jurisdictions</b>		
American Samoa	‡	‡
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).	
U.S. Virgin Islands	Yes, for all public schools in the state except charter schools.	†

— Not available.

† Not applicable.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2020, Provisional File Version 1a.

## Appendix F - Fiscal Data Plan Responses

**Exhibit F-12. Fiscal Data Plan responses to questions 11.b through 11.c, by state or jurisdiction: Fiscal year 2020**

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
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	No	No	Yes	Yes	No
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	No	No	†	†	†	†	†	†
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	Yes
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	Yes	Yes	Yes	Yes	Yes	Yes
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-12. Fiscal Data Plan responses to questions 11.b through 11.c, by state or jurisdiction: Fiscal year 2020—  
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	Instruc-tional staff	Instruc-tional 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	†	†	†	†	†	†	†	†
Texas	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
Utah	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Vermont	†	†	†	†	†	†	†	†
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	Yes	Yes	Yes	Yes
U.S. Virgin Islands	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

† Not applicable.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2020, Provisional File Version 1a.

## Appendix F - Fiscal Data Plan Responses

**Exhibit F-13. Fiscal Data Plan responses to questions 11.d through 11.e by state or jurisdiction: Fiscal year 2020**

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	No
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	Yes	Yes	Yes	No
District of Columbia	†	†	†	†	†	†	No
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	No	No	No	No	No	Yes	Yes
Illinois	†	†	†	†	†	†	†
Indiana	Yes	No	No	Yes	Yes	Yes	Yes
Iowa	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Kansas	†	†	†	†	†	†	No
Kentucky	†	†	†	†	†	†	†
Louisiana	†	†	†	†	†	†	Yes
Maine	Yes	Yes	Yes	Yes	No	Yes	Yes
Maryland	†	†	†	†	†	†	No
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	Yes
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	Yes	No
New Mexico	†	†	†	†	†	†	†
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	Yes
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-13. Fiscal Data Plan responses to questions 11.d through 11.e by state or jurisdiction: Fiscal year 2020—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	†	†	†	†	†	†	†
Texas	No	No	No	Yes	Yes	Yes	No
Utah	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Vermont	†	†	†	†	†	†	†
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
<b>Other jurisdictions</b>							
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.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2020, Provisional File Version 1a.

## Appendix F - Fiscal Data Plan Responses

**Exhibit F-14. Fiscal Data Plan responses to questions 12 through 12.b, by state or jurisdiction: Fiscal year 2020**

State or jurisdiction	Q.12		Q.12.a			Q.12.b		
	Does your state have virtual schools?	Included in FY 2020 NPEFS	Included in 2020 F-33	Amounts are reported only in the fiscal data plan, not F-33 or NPEFS	Not included in FY 2020 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	No
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	No	No
Nebraska	Yes	Yes	Yes	No	No	No	Yes	No
Nevada	Yes	Yes	Yes	No	No	Yes	No	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	No	No	No	Yes	Yes	No	No
North Dakota	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-14. Fiscal Data Plan responses to questions 12 through 12.b, by state or jurisdiction: Fiscal year 2020—Continued**

State or jurisdiction	Q.12		Q.12.a			Q.12.b		
	Does your state have virtual schools?	Included in FY 2020 NPEFS	Included in 2020 F-33	Amounts are reported only in the fiscal data plan, not F-33 or NPEFS	Not included in FY 2020 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	‡	‡	‡	‡	‡	‡	‡	‡
Guam	No	†	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	No	†	†	†	†	†	†	†
Puerto Rico	No	†	†	†	†	†	†	†
U.S. Virgin Islands	No	†	†	†	†	†	†	†

† Not applicable.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2020, Provisional File Version 1a.

## Appendix F - Fiscal Data Plan Responses

### Exhibit F-15. Fiscal Data Plan responses to questions 13 through 13.a, by state or jurisdiction: Fiscal year 2020

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	Yes	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	No
Massachusetts	Yes	Yes	Yes	Yes
Michigan	Yes	No	Yes	No
Minnesota	Yes	No	Yes	No
Mississippi	Yes	No	Yes	No
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	No
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-15. Fiscal Data Plan responses to questions 13 through 13.a, by state or jurisdiction: Fiscal year 2020—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
<b>Other jurisdictions</b>				
American Samoa	‡	‡	‡	‡
Guam	No	†	†	†
Commonwealth of the Northern Mariana Islands	Yes	No	No	Yes
Puerto Rico	No	†	†	†
U.S. Virgin Islands	No	†	†	†

† Not applicable.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2020, Provisional File Version 1a.

## Appendix F - Fiscal Data Plan Responses

**Exhibit F-16. Fiscal Data Plan responses to question 13.b, by state or jurisdiction: Fiscal year 2020**

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	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	Yes	Yes	Yes	Yes	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	No	No	Yes
Maine	No	No	Yes	Yes	No
Maryland	No	Yes	No	No	Yes
Massachusetts	No	No	No	No	No
Michigan	Yes	Yes	Yes	Yes	Yes
Minnesota	Yes	Yes	No	No	Yes
Mississippi	Yes	Yes	Yes	Yes	Yes
Missouri	Yes	Yes	Yes	Yes	Yes
Montana	Yes	Yes	Yes	Yes	Yes
Nebraska	Yes	Yes	Yes	Yes	Yes
Nevada	Yes	Yes	No	No	Yes
New Hampshire	Yes	Yes	Yes	Yes	Yes
New Jersey	No	No	No	No	No
New Mexico	Yes	Yes	No	No	Yes
New York	No	No	No	No	Yes
North Carolina	No	No	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-16. Fiscal Data Plan responses to question 13.b, by state or jurisdiction: Fiscal year 2020—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	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
<b>Other jurisdictions</b>					
American Samoa	‡	‡	‡	‡	‡
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	No	Yes	Yes	No	Yes
Puerto Rico	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†

† Not applicable.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2020, Provisional File Version 1a.

## Appendix F - Fiscal Data Plan Responses

### Exhibit F-17. Fiscal Data Plan responses to question 14, by state or jurisdiction: Fiscal year 2020

State or jurisdiction	<u>Q.14</u> 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 <sup>1</sup>
Colorado	Modified accrual
Connecticut	Modified accrual
Delaware	Cash basis
District of Columbia	Either a cash basis or modified accrual method of accounting
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 <sup>2</sup>
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 <sup>3</sup>
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 <sup>4</sup>
Rhode Island	Modified accrual
South Carolina	Modified accrual
South Dakota	A different method <sup>5</sup>

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

### Exhibit F-17. Fiscal Data Plan responses to question 14, by state or jurisdiction: Fiscal year 2020—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
<b>Other jurisdictions</b>	
American Samoa	‡
Guam	Modified accrual <sup>6</sup>
Commonwealth of the Northern Mariana Islands	Cash basis <sup>7</sup>
Puerto Rico	Cash basis
U.S. Virgin Islands	Either a cash basis or modified accrual method of accounting

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

<sup>1</sup> 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.

<sup>2</sup> In Iowa, local education agencies (LEAs) report using Generally Accepted Accounting Principles so modified accrual is used for governmental fund types and full accrual for proprietary type funds.

<sup>3</sup> In New Jersey, LEAs report using the Modified Accrual Method adjusted for certain state revenue payments.

<sup>4</sup> In Pennsylvania, modified accrual is used by all LEAs to report Governmental fund revenues and expenditures. However, Proprietary fund revenues and expenses are reported using full accrual. PA LEAs are required to utilize an Enterprise fund for their food service activities.

<sup>5</sup> In South Dakota, LEAs report using Modified Accrual for governmental funds and Full Accrual for enterprise funds.

<sup>6</sup> In Guam, the SEA reports all revenues and expenditures. Guam has one school district.

<sup>7</sup> In the Commonwealth of the Northern Mariana Islands, accounting is performed at the SEA level.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2020, Provisional File Version 1a.

## Appendix F - Fiscal Data Plan Responses

**Exhibit F-18. Fiscal Data Plan responses to question 15, by state or jurisdiction: Fiscal year 2020**

<u>Q.15</u>										
<u>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.</u>										
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER) Fund	Governor's Emergency Education Relief (GEER) Fund	Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant	Rethink K-12 Education Models (ESF-REM) Discretionary Grant	Project School Emergency Response to Violence (Project SERV)	Coronavirus Relief Fund (CRF)	Education Stabilization Fund Program Outlying Areas-State Educational Agency	Education Stabilization Fund Program Outlying Areas-Governors	Other	We are not able to report any CARES Act expenditures in Section 8 of the NPEFS
Alabama	Yes	Yes	No	No	No	Yes	†	†	No	No
Alaska	Yes	Yes	No	No	No	Yes	†	†	No	No
Arizona	No	No	No	No	No	No	†	†	No	Yes <sup>1</sup>
Arkansas	Yes	No	No	No	No	Yes	†	†	No	No
California	Yes	Yes	No	No	No	Yes	†	†	No	No
Colorado	Yes	No	No	No	No	Yes	†	†	No	No
Connecticut	No	No	No	No	No	Yes	†	†	No	No
Delaware	Yes	No	No	No	No	No	†	†	No	No
District of Columbia	Yes	Yes	No	No	No	No	†	†	No	No
Florida	Yes	No	No	No	No	No	†	†	No	No
Georgia	Yes	No	No	No	No	No	†	†	No <sup>2</sup>	No
Hawaii	Yes	No	No	No	No	No	†	†	No	No
Idaho	Yes	No	No	No	No	No	†	†	No	No
Illinois	No	No	No	No	No	No	†	†	No	Yes <sup>3</sup>
Indiana	Yes	No	No	No	No	No	†	†	No	No
Iowa	Yes	Yes	No	No	No	Yes	†	†	Yes <sup>4</sup>	No
Kansas	No	No	No	No	No	No	†	†	No	Yes <sup>5</sup>
Kentucky	Yes	Yes	No	No	No	Yes	†	†	No	No
Louisiana	No	No	No	No	No	No	†	†	No	Yes <sup>6</sup>
Maine	Yes	Yes	No	No	No	Yes	†	†	No	No
Maryland	Yes	Yes	No	No	No	Yes	†	†	No	No
Massachusetts	No	No	No	No	No	Yes	†	†	No <sup>7</sup>	No
Michigan	Yes	Yes	No	No	No	Yes	†	†	Yes <sup>8</sup>	No
Minnesota	Yes	Yes	No	No	No	Yes	†	†	No	No
Mississippi	Yes	Yes	No	No	No	No	†	†	No	No
Missouri	Yes	No	No	No	No	Yes	†	†	Yes <sup>9</sup>	No
Montana	Yes	No	No	No	No	Yes	†	†	Yes <sup>10</sup>	No
Nebraska	Yes	No	No	No	No	No	†	†	No	No

See notes at end of exhibit.



## Appendix F - Fiscal Data Plan Responses

**Exhibit F-18. Fiscal Data Plan responses to question 15, by state or jurisdiction: Fiscal year 2020—Continued**

<u>Q.15</u>										
<u>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.</u>										
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER) Fund	Governor's Emergency Education Relief (GEER) Fund	Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant	Rethink K-12 Education Models (ESF-REM) Discretionary Grant	Project School Emergency Response to Violence (Project SERV)	Coronavirus Relief Fund (CRF)	Education Stabilization Fund Program Outlying Areas-State Educational Agency	Education Stabilization Fund Program Outlying Areas-Governors	Other	We are not able to report any CARES Act expenditures in Section 8 of the NPEFS
Nevada	Yes	No	No	No	No	Yes	†	†	No	No
New Hampshire	Yes	No	No	No	No	No	†	†	No	No <sup>11</sup>
New Jersey	Yes	No	No	No	No	No	†	†	No	No
New Mexico	Yes	No	No	No	No	No	†	†	No	No
New York	No	No	No	No	No	No	†	†	No	Yes
North Carolina	Yes	No	No	No	No	Yes	†	†	No	No
North Dakota	Yes	Yes	No	No	No	No	†	†	No	No
Ohio	Yes	Yes	No	No	No	No	†	†	No	No
Oklahoma	Yes	Yes	No	No	No	No	†	†	No	No
Oregon	Yes	Yes	No	No	No	Yes	†	†	No	No
Pennsylvania	Yes	Yes	No	No	No	No	†	†	No	No
Rhode Island	Yes	Yes	No	No	No	Yes	†	†	No	No
South Carolina	Yes	No	No	No	No	No	†	†	No	No
South Dakota	Yes	No	No	No	No	No	†	†	No	No
Tennessee	No	No	No	No	No	No	†	†	No	Yes <sup>12</sup>
Texas	Yes	No	No	No	No	Yes	†	†	No	No
Utah	Yes	Yes	No	No	No	Yes	†	†	No	No
Vermont	Yes	Yes	No	No	No	Yes	†	†	No	No
Virginia	Yes	No	No	No	No	No	†	†	No	No
Washington	Yes	No	No	No	No	Yes	†	†	No <sup>13</sup>	No
West Virginia	Yes	No	No	No	No	No	†	†	No	No
Wisconsin	No	No	No	No	No	No	†	†	No	Yes <sup>14</sup>
Wyoming	Yes	Yes	No	No	No	Yes	†	†	No	No
Other jurisdictions										
American Samoa	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Guam	†	†	†	†	†	Yes	Yes	No	Yes <sup>15</sup>	No
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†	Yes	No	No	No

See notes at end of exhibit.

# Appendix F - Fiscal Data Plan Responses

## Exhibit F-18. Fiscal Data Plan responses to question 15, by state or jurisdiction: Fiscal year 2020—Continued

<u>Q.15</u>											
<u>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.</u>											
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER) Fund	Governor's Emergency Education Relief (GEER) Fund	Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant	Rethink K-12 Education Models (ESF-REM) Discretionary Grant	Project School Emergency Response to Violence (Project SERV)	Coronavirus Relief Fund (CRF)	Education Stabilization Fund Program	Education Stabilization Outlying Areas-State Educational Agency	Education Stabilization Fund Program Outlying Areas-Governors	Other	We are not able to report any CARES Act expenditures in Section 8 of the NPEFS
Puerto Rico	†	†	†	†	†	†	No	No	Yes <sup>16</sup>	No	
U.S. Virgin Islands	†	†	†	†	†	†	Yes	Yes	No	No	

† Not applicable.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

<sup>1</sup> At the time the Arizona Annual Financial Report (AFR) forms were created, most funds were not available in FY2020 — Local education agencies (LEAs) were only asked to report total COVID-19 Federal Relief Funds included in the total reported federal grants.

<sup>2</sup> Georgia's GEER funding is managed at the state level and none was expended until FY 2021 and FY 2022. Any CRF funding was not passed through the State Education Agency (SEA) so we are not aware of the grants that school systems may have received through any local governments.

<sup>3</sup> FY20 Illinois cannot report this data, but for FY21 Illinois will be able to report this data.

<sup>4</sup> Nutrition CARES Act Funds from US Department of Agriculture (USDA). Items not marked as included are not applicable to Iowa.

<sup>5</sup> Kansas did not survey for ESSER expenditures incurred from March 1, 2020 through June 30, 2020. These expenditures will be reflected in the fiscal data for the appropriate expenditure type, but we cannot identify the specific ESSER expenditures.

<sup>6</sup> For Louisiana, expenditures from CARES ACT funds were not able to be separated by objects and functions in FY19-20. For FY20-21, the department has implemented project codes to capture the expenditures

<sup>7</sup> Massachusetts does not have data on actual ESSER expenditures for FY20, but that data will be available for FY21. Revenues are reported for both ESSER and CRF.

<sup>8</sup> Michigan's revenue and expenditure coding established related to these funds required special treatment to successfully report these variables as accurately as possible. Districts account for and report CARES Act expenditure data by program (ESSER, GEER, CRF, etc.), but revenue data is collected as a single total (all revenue received under the CARES Act). We are reporting AR1 and AR2 variables using expenditure data reported by districts, not expenditure data. Further, we are reporting zero amounts for all districts under AR6 as State legislation authorizing the use of CRF was not signed until after districts' FY20 year end. After consulting with auditors and the Governmental Accounting Standards Board (GASB), we confirmed districts were unable to recognize (deferred or otherwise) any CRF revenue in FY20. We will report all CRF revenue in 2020-21, and since the expenditure period of CRF is retroactive to March 1, 2020, we will report all CRF expenditures reported by districts between FY20 and FY21 in 2020-21. If districts received CARES Act funding under any of the programs not included in our reporting (AR3, AR4, AR5, AR7, and AR8), we have not been made aware of this, did not set up specific account codes for these programs, and therefore would not have this data.

<sup>9</sup> CARES money from the USDA is shown for Food Service Expenditures but there was no revenue category to state the amount of these CARES funds sent to Missouri schools.

<sup>10</sup> The identified sources above are the only known CARES act funding distributed to Montana state school districts. It is known that in the FY 2020 Trustees' Financial Summary (TFS) data collection that no GEER funds were distributed to the Montana LEA's.

<sup>11</sup> New Hampshire had not sectionalized the requested expenditure categories for CARES act expenditures for FY20 reporting. The expenditures are recognized in the data, however they are not split out from the others special revenue expenditures.

<sup>12</sup> In Tennessee, CARES funds were not collected in the 2019-20 school year, methodology was not defined until the 2020-20 school year.

<sup>13</sup> The fiscal year for LEAs in Washington begins on September 1 and goes to August 31 of the following year. LEAs started to claim allowable ESSER (CARES Act) expenditures beginning in July 2020 (going back to March 2020) and ending for the fiscal year in August 2020. This is the reason why the expenditures seem low compared to what was authorized in the act. We expect to see large amount of claims for expenditures related to COVID-19 in 2020-21. When the CARES Act was enacted, our financial reporting system was set for 2019-20 reporting and changes could not be made. We tried to guess what the reporting requirements and elements would be and we got most of the correct, but, the maintenance and food service items we cannot break out. That is why those items are missing for FY20. For ESSER II and ESSER III we will be able to break those expenditures by function and be able to report them.

<sup>14</sup> CARES Act funds were not available to Wisconsin LEAs until July 2020 and, as the American Institute of Certified Public Accountants (AICPA) and others have noted, the unique nature of funding under CARES (and now CRRSA as well) complicate the recognition of revenues and expenditures for public reporting and auditing of federal awards. This should not be construed as a statement by WDPI that Wisconsin LEAs had no 2019-20 expenditures related to the COVID-19 pandemic for which they have received—or may yet receive—CARES (and/or CRRSA) funding, but rather a reflection of the accounting realities of these programs. We will be reporting this data for 2020-21 through the duration of the programs.

<sup>15</sup> USDA National School Lunch Program (NSLP) and COVID 19 - Commodity Assistance Program (Administrative Costs)

<sup>16</sup> USDA 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 2020, Provisional File Version 1a.

## Appendix F - Fiscal Data Plan Responses

### Exhibit F-19. Fiscal Data Plan responses to question 16, by state or jurisdiction: Fiscal year 2020

Q.16									
Please indicate which funding sources are included in the CARES Act expenditures reported in Part XIII-B of the F-33.									
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER) Fund	Governor's Emergency Education Relief (GEER) Fund	Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant	Rethink K-12 Education Models (ESF-REM) Discretionary Grant	Project School Emergency Response to Violence (Project SERV)	Coronavirus Relief Fund (CRF)	Other	We are not able to report any CARES Act expenditures in Section 8 of the F-33	
Alabama	Yes	Yes	No	No	No	Yes	No	No	
Alaska	Yes	Yes	No	No	No	Yes	No	No	
Arizona	No	No	No	No	No	No	No	Yes <sup>1</sup>	
Arkansas	Yes	No	No	No	No	Yes	No	No	
California	Yes	Yes	No	No	No	Yes	No	No	
Colorado	Yes	No	No	No	No	Yes	No	No	
Connecticut	No	No	No	No	No	Yes	No	No	
Delaware	Yes	No	No	No	No	No	No	No	
District of Columbia	Yes	Yes	No	No	No	No	No	No	
Florida	Yes	No	No	No	No	No	No	No	
Georgia	Yes	No	No	No	No	No	No	No	
Hawaii	Yes	No	No	No	No	No	No	No	
Idaho	Yes	No	No	No	No	No	No	No	
Illinois	No	No	No	No	No	No	No	Yes <sup>2</sup>	
Indiana	Yes	No	No	No	No	No	No	No	
Iowa	Yes	Yes	No	No	No	Yes	Yes <sup>3</sup>	No	
Kansas	No	No	No	No	No	No	No	Yes <sup>4</sup>	
Kentucky	Yes	Yes	No	No	No	Yes	No	No	
Louisiana	No	No	No	No	No	No	No	Yes <sup>5</sup>	
Maine	Yes	Yes	No	No	No	Yes	No	No	
Maryland	Yes	Yes	No	No	No	Yes	No	No	
Massachusetts	No	No	No	No	No	Yes	No <sup>6</sup>	No	
Michigan	Yes	Yes	No	No	No	Yes	Yes <sup>7</sup>	No	
Minnesota	Yes	Yes	No	No	No	Yes	No	No	
Mississippi	Yes	Yes	No	No	No	No	No	No	
Missouri	Yes	Yes	No	No	No	Yes	Yes <sup>8</sup>	No	
Montana	Yes	No	No	No	No	Yes	No	No	
Nebraska	Yes	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 16, by state or jurisdiction: Fiscal year 2020—Continued

Q.16									
Please indicate which funding sources are included in the CARES Act expenditures reported in Part XIII-B of the F-33.									
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER) Fund	Governor's Emergency Education Relief (GEER) Fund	Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant	Rethink K-12 Education Models (ESF-REM) Discretionary Grant	Project School Emergency Response to Violence (Project SERV)	Coronavirus Relief Fund (CRF)	Other	We are not able to report any CARES Act expenditures in Section 8 of the F-33	
Nevada	Yes	No	No	No	No	Yes	No	No	No
New Hampshire	Yes	No	No	No	No	No	No	No	No <sup>9</sup>
New Jersey	Yes	No	No	No	No	No	No	No	No
New Mexico	Yes	No	No	No	No	No	No	No	No
New York	No	No	No	No	No	No	No	No	Yes
North Carolina	Yes	No	No	No	No	Yes	No	No	No
North Dakota	Yes	Yes	No	No	No	No	No	No	No
Ohio	Yes	Yes	No	No	No	No	No	No	No
Oklahoma	Yes	Yes	No	No	No	No	No	No	No
Oregon	Yes	Yes	No	No	No	Yes	No	No	No
Pennsylvania	Yes	Yes	No	No	No	No	No	No	No
Rhode Island	Yes	Yes	No	No	No	Yes	No	No	No
South Carolina	Yes	No	No	No	No	No	No	No	No
South Dakota	Yes	No	No	No	No	No	No	No	No
Tennessee	No	No	No	No	No	No	No	No	Yes <sup>10</sup>
Texas	Yes	No	No	No	No	Yes	No	No	No
Utah	Yes	Yes	No	No	No	Yes	No	No	No
Vermont	Yes	Yes	No	No	No	Yes	No	No	No
Virginia	Yes	No	No	No	No	No	Yes <sup>11</sup>	No	No
Washington	Yes	No	No	No	No	No	No <sup>12</sup>	No	No
West Virginia	Yes	No	No	No	No	No	No	No	No
Wisconsin	No	No	No	No	No	No	No	No	Yes <sup>13</sup>
Wyoming	Yes	Yes	No	No	No	Yes	No	No	No
Other jurisdictions									
American Samoa	‡	‡	‡	‡	‡	‡	‡	‡	‡
Guam	†	†	†	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†	†	†	†
Puerto Rico	†	†	†	†	†	†	†	†	†

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

### Exhibit F-19. Fiscal Data Plan responses to question 16, by state or jurisdiction: Fiscal year 2020—Continued

Q.16								
Please indicate which funding sources are included in the CARES Act expenditures reported in Part XIII-B of the F-33.								
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER) Fund	Governor's Emergency Education Relief (GEER) Fund	Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant	Rethink K-12 Education Models (ESF-REM) Discretionary Grant	Project School Emergency Response to Violence (Project SERV)	Coronavirus Relief Fund (CRF)	Other	We are not able to report any CARES Act expenditures in Section 8 of the F-33
U.S. Virgin Islands	†	†	†	†	†	†	†	†

† Not applicable.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

<sup>1</sup> When the CARES Act was enacted, the Arizona Annual Financial Report (AFR) forms were already created, and most funds were available in FY2020. LEAs were only asked to report total COVID-19 Federal Relief Funds included in the total reported federal grants.

<sup>2</sup> FY20 Illinois cannot report this data, but for FY21 Illinois will be able to report this data.

<sup>3</sup> Nutrition CARES Act Funds from USDA. Items not marked as included are not applicable to Iowa.

<sup>4</sup> Kansas did not survey for ESSER expenditures incurred from March 1, 2020 through June 30, 2020. These expenditures will be reflected in the fiscal data for the appropriate expenditure type, but we cannot identify the specific ESSER expenditures.

<sup>5</sup> In Louisiana, Expenditures from CARES ACT funds were not able to be separated by objects and functions in FY19-20. For FY20-21, the department has implemented project codes to capture the expenditures.

<sup>6</sup> Massachusetts does not have data on actual ESSER expenditures for FY20, but that data will be for available for FY21.

<sup>7</sup> In Michigan, districts account for and report CARES Act expenditure data by program (ESSER, GEER, CRF, etc.), but revenue data is collected as a single total (all revenue received under the CARES Act). AR1 and AR2 are reported using expenditure data reported by districts. Districts were unable to recognize (deferred or otherwise) any CRF revenue in FY20. We will report all CRF revenue in 2020-21, and since the expenditure period of CRF is retroactive to March 1, 2020, we will report all CRF expenditures reported by districts between FY20 and FY21 in 2020-21. If districts received CARES Act funding under any of the programs not included in our reporting (AR3, AR4, AR5, AR7, and AR8), we have not been made aware of this, did not set up specific account codes for these programs, and therefore would not have this data.

<sup>8</sup> CARES money from the USDA is shown for Food Service Expenditures but there was no revenue category to state the amount of these CARES funds sent to Missouri schools.

<sup>9</sup> New Hampshire had not sectionalized the requested expenditure categories for CARES act expenditures for FY20 reporting. The expenditures are recognized in the data, however they are not split out from the others special revenue expenditures.

<sup>10</sup> In Tennessee, CARES act funds were not collected for 2019-20, new accounting codes were not created until the following year.

<sup>11</sup> In Virginia, CARES funds for school nutrition are included in expenditures.

<sup>12</sup> CARES Act authorized \$195.2 million of ESSER funds to the LEAs in Washington. The LEAs claimed as of August 31, 2020 \$13.6 million and as of February 2021, \$135.5 million was claimed. We expect the ESSER I funds to be fully claimed by August 31, 2021. The state did not distribute the other CARES Act funding (GEER for one) in FY20. Funds were distributed in FY21 and will be reported in FY21 F-33. The CRF funds that districts claimed were from other governmental units such as counties.

<sup>13</sup> CARES Act funds were not available to Wisconsin LEAs until July 2020 and, as the American Institute of Certified Public Accountants (AICPA) and others have noted, the unique nature of funding under CARES (and now CRRSA as well) complicate the recognition of revenues and expenditures for public reporting and auditing of federal awards. This should not be construed as a statement by WDPI that Wisconsin LEAs had no 2019-20 expenditures related to the COVID-19 pandemic for which they have received—or may yet receive—CARES (and/or CRRSA) funding, but rather a reflection of the accounting realities of these programs. We will be reporting this data for 2020-21 through the duration of the programs.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2020, 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 2020**

Variable	Description	Total	Number Flags					Percent Flags				
			R	A	I	T	M	R	A	I	T	M
IR1A	Flag Local Revenues Property Tax	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR1B	Flag Local Revenues Nonproperty Tax	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR1C	Flag Local Revenues Local Government Property Tax	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0
IR1D	Flag Local Revenues Local Government Nonproperty Tax	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0
IR1E	Flag Local Revenues Individual Tuition	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IR1F	Flag Local Revenues Tuition from LEAs	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR1G	Flag Local Revenues Transportation Fees from Individual	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR1H	Flag Local Revenues Transportation Fees from LEAs	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR1I	Flag Local Revenues Earnings on Investments	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR1J	Flag Local Revenues Food Service	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR1K	Flag Local Revenues Student Activities	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR1L	Flag Local Revenues Other Revenues	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR1M	Flag Local Revenues Textbook Revenues	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR1N	Flag Local Revenues Summer School	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
ISTR1	Flag Local Revenues Subtotal	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR2	Flag Intermediate Revenues	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR3	Flag State Revenues	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR4A	Flag Federal Revenues Direct Grants	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IR4B	Flag Federal Revenues thru State	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR4C	Flag Federal Revenues thru Intermediate Agencies	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR4D	Flag Federal Revenues Other Sources	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
ISTR4	Flag Federal Revenues Subtotal	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR5	Flag Revenues from Other Sources	56	54	1	1	0	0	96.4	1.8	1.8	0.0	0.0
ITR	Flag Total Revenues from All Sources	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE11	Flag Instructional Expenditures Salaries	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE12	Flag Instructional Expenditures Employee Benefits	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
IE13	Flag Instructional Expenditures Purchased Services	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
IE14	Flag Instructional Expenditures Tuition to Private and Out-Of-State Schools	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IE15	Flag Instructional Expenditures Tuition to Other LEAs In-State	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IE16	Flag Instructional Expenditures Supplies	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE17	Flag Instructional Expenditures Property	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0
IE18	Flag Instructional Expenditures Other	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
ISTE1	Flag Instructional Expenditures Subtotal	56	41	1	0	14	0	73.2	1.8	0.0	25.0	0.0
IE11A	Flag Teacher Salaries Regular Programs	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IE11B	Flag Teacher Salaries Special Education Programs	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IE11C	Flag Teacher Salaries Vocational Education Programs	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0
IE11D	Flag Teacher Salaries Other Education Programs	56	52	4	0	0	0	92.9	7.1	0.0	0.0	0.0
IE2	Flag Instructional Expenditures Textbooks	56	47	9	0	0	0	83.9	16.1	0.0	0.0	0.0
IE212	Flag Support Expenditures Salaries Student Support Services	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE213	Flag Support Expenditures Salaries Instructional Staff Support	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE214	Flag Support Expenditures Salaries General Administration	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE215	Flag Support Expenditures Salaries School Administration	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE216	Flag Support Expenditures Salaries Operation & Maintenance	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE217	Flag Support Expenditures Salaries Pupil Transportation	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE218	Flag Support Expenditures Salaries Other Services	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
ITE21	Flag Support Expenditures Salaries Subtotal	56	44	1	0	11	0	78.6	1.8	0.0	19.6	0.0
IE222	Flag Support Expenditures Employee Benefits Student Support Services	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
IE223	Flag Support Expenditures Employee Benefits Instructional Staff Support	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
IE224	Flag Support Expenditures Employee Benefits General Administration	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
IE225	Flag Support Expenditures Employee Benefits School Administration	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
IE226	Flag Support Expenditures Employee Benefits Operation & Maintenance	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
IE227	Flag Support Expenditures Employee Benefits Pupil Transportation	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
IE228	Flag Support Expenditures Employee Benefits Other Services	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
ITE22	Flag Support Expenditures Employee Benefits Subtotal	56	42	1	0	13	0	75.0	1.8	0.0	23.2	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 2020—Continued**

Variable	Description	Total	Number Flags					Percent Flags				
			R	A	I	T	M	R	A	I	T	M
IE232	Flag Support Expenditures Purchased Services Student Support Services	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE233	Flag Support Expenditures Purchased Services Instructional Staff Support	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE234	Flag Support Expenditures Purchased Services General Administration	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE235	Flag Support Expenditures Purchased Services School Administration	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE236	Flag Support Expenditures Purchased Services Operation & Maintenance	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE237	Flag Support Expenditures Purchased Services Pupil Transportation	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE238	Flag Support Expenditures Purchased Services Other Services	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
ITE23	Flag Support Expenditures Purchased Services Subtotal	56	44	1	0	11	0	78.6	1.8	0.0	19.6	0.0
IE242	Flag Support Expenditures Supplies Student Support Services	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE243	Flag Support Expenditures Supplies Instructional Staff Support	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE244	Flag Support Expenditures Supplies General Administration	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE245	Flag Support Expenditures Supplies School Administration	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE246	Flag Support Expenditures Supplies Operation & Maintenance	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE247	Flag Support Expenditures Supplies Pupil Transportation	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE248	Flag Support Expenditures Supplies Other Services	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
ITE24	Flag Support Expenditures Supplies Subtotal	56	44	1	0	11	0	78.6	1.8	0.0	19.6	0.0
IE252	Flag Support Expenditures Property Student Support Services	56	52	4	0	0	0	92.9	7.1	0.0	0.0	0.0
IE253	Flag Support Expenditures Property Instructional Staff Support	56	52	4	0	0	0	92.9	7.1	0.0	0.0	0.0
IE254	Flag Support Expenditures Property General Administration	56	52	4	0	0	0	92.9	7.1	0.0	0.0	0.0
IE255	Flag Support Expenditures Property School Administration	56	52	4	0	0	0	92.9	7.1	0.0	0.0	0.0
IE256	Flag Support Expenditures Property Operation & Maintenance	56	52	4	0	0	0	92.9	7.1	0.0	0.0	0.0
IE257	Flag Support Expenditures Property Pupil Transportation	56	52	4	0	0	0	92.9	7.1	0.0	0.0	0.0
IE258	Flag Support Expenditures Property Other Services	56	52	4	0	0	0	92.9	7.1	0.0	0.0	0.0
ITE25	Flag Support Expenditures Property Subtotal	56	52	1	0	3	0	92.9	1.8	0.0	5.4	0.0
IE262	Flag Support Expenditures Other Student Support Services	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE263	Flag Support Expenditures Other Instructional Staff Support	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE264	Flag Support Expenditures Other General Administration	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE265	Flag Support Expenditures Other School Administration	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE266	Flag Support Expenditures Other Operation & Maintenance	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE267	Flag Support Expenditures Other Pupil Transportation	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE268	Flag Support Expenditures Other Other Services	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
ITE26	Flag Support Expenditures Other Subtotal	56	44	1	0	11	0	78.6	1.8	0.0	19.6	0.0
ISTE22	Flag Support Expenditures Subtotal Student Support Services	56	42	1	0	13	0	75.0	1.8	0.0	23.2	0.0
ISTE23	Flag Support Expenditures Subtotal Instructional Staff Support	56	42	1	0	13	0	75.0	1.8	0.0	23.2	0.0
ISTE24	Flag Support Expenditures Subtotal General Administration	56	42	1	0	13	0	75.0	1.8	0.0	23.2	0.0
ISTE25	Flag Support Expenditures Subtotal School Administration	56	42	1	0	13	0	75.0	1.8	0.0	23.2	0.0
ISTE26	Flag Support Expenditures Subtotal Operation & Maintenance	56	42	1	0	13	0	75.0	1.8	0.0	23.2	0.0
ISTE27	Flag Support Expenditures Subtotal Pupil Transportation	56	42	1	0	13	0	75.0	1.8	0.0	23.2	0.0
ISTE28	Flag Support Expenditures Subtotal Other Services	56	42	1	0	13	0	75.0	1.8	0.0	23.2	0.0
ISTE2T	Flag Support Expenditures Total Support Services	56	42	1	0	13	0	75.0	1.8	0.0	23.2	0.0
IE3A11	Flag Noninstructional Services Food Services Salaries	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE3A12	Flag Noninstructional Services Food Services Employee Benefits	56	51	5	0	0	0	91.1	8.9	0.0	0.0	0.0
IE3A13	Flag Noninstructional Services Food Services Purchased Services	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE3A14	Flag Noninstructional Services Food Services Supplies	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE3A2	Flag Noninstructional Services Food Services Property	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0
IE3A16	Flag Noninstructional Services Food Services Other	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE3A1	Flag Noninstructional Services Food Services Subtotal	56	51	1	0	4	0	91.1	1.8	0.0	7.1	0.0
IE3B11	Flag Noninstructional Services Enterprise Salaries	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE3B12	Flag Noninstructional Services Enterprise Employee Benefits	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE3B13	Flag Noninstructional Services Enterprise Purchased Services	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE3B14	Flag Noninstructional Services Enterprise Supplies	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE3B2	Flag Noninstructional Services Enterprise Property	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE3B16	Flag Noninstructional Services Enterprise Other	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE3B1	Flag Noninstructional Services Enterprise Subtotal	56	55	1	0	0	0	98.2	1.8	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 2020—Continued**

Variable	Description	Total	Number Flags						Percent Flags					
			R	A	I	T	M	R	A	I	T	M		
ISTE3	Flag Noninstructional Services Total	56	51	1	0	4	0	91.1	1.8	0.0	7.1	0.0		
IE4A1	Flag Direct Program Support Textbooks	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IE4A2	Flag Direct Program Support Textbooks (Property)	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IE4B1	Flag Direct Program Support Transportation	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0		
IE4B2	Flag Direct Program Support Transportation (Property)	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IE4C1	Flag Direct Program Support Employee Benefits	56	49	7	0	0	0	87.5	12.5	0.0	0.0	0.0		
IE4C2	Flag Direct Program Support Employee Benefits (Property)	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IE4D	Flag Direct Program Support Private School Student	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IE4E1	Flag Direct Program Support Other	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0		
IE4E2	Flag Direct Program Support Other (Property)	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0		
ISTE4	Flag Direct Program Support Subtotal	56	42	1	0	13	0	75.0	1.8	0.0	23.2	0.0		
ITE5	Flag Current Expenditures	56	48	1	0	7	0	85.7	1.8	0.0	12.5	0.0		
IE61	Flag Facilities Acquisition Nonproperty	56	49	7	0	0	0	87.5	12.5	0.0	0.0	0.0		
IE62	Flag Facilities Acquisition Property (Land & Buildings)	56	48	8	0	0	0	85.7	14.3	0.0	0.0	0.0		
IE63	Flag Facilities Acquisition Property (Equipment)	56	49	7	0	0	0	87.5	12.5	0.0	0.0	0.0		
ISTE6	Flag Facilities Acquisition Nonproperty & Property Total	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IE7A1	Flag Other Use Debt Service Interest	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IE7A2	Flag Other Use Debt Service Redemption	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
ISTE7	Flag Other Use Debt Service Subtotal	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IE81	Flag Community Service Nonproperty	56	54	1	1	0	0	96.4	1.8	1.8	0.0	0.0		
IE82	Flag Community Service Property	56	54	1	1	0	0	96.4	1.8	1.8	0.0	0.0		
IE9A	Flag Direct Cost Program Nonpublic School	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IE9B	Flag Direct Cost Program Adult Education	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IE9C	Flag Direct Cost Program Community College	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IE9D	Flag Direct Cost Program Other	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IE91	Flag Direct Cost Program Property	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
ISTE9	Flag Direct Cost Program Subtotal	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
ITE10	Flag Property Total	56	48	1	0	7	0	85.7	1.8	0.0	12.5	0.0		
ITE11	Flag Total Expenditures for Education	56	47	1	0	8	0	83.9	1.8	0.0	14.3	0.0		
IX12C	Flag Exclusion for PL 114 95 Title I	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IX12D	Flag Exclusion for PL 114 95 Title I Carryover	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IX12E	Flag Exclusion for Title V, Part A	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IX12F	Flag Exclusion for Title V, Part A Carryover	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
ITX12	Flag Total Exclusion for PL 114 95	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
INCE13	Flag Net Current Expenditures	56	48	1	0	7	0	85.7	1.8	0.0	12.5	0.0		
IADA	Flag Average Daily Attendance (State and NCES Definition)	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IA14A	Flag Average Daily Attendance (State Definition)	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IA14B	Flag Average Daily Attendance (NCES Definition)	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IPPE15	Flag Per Pupil Expenditures	56	54	1	0	1	0	96.4	1.8	0.0	1.8	0.0		
IMEMBR19	Flag Total Student Membership	56	49	6	0	0	1	87.5	10.7	0.0	0.0	1.8		
ICE1	Flag Current Expenditures Paid from State and Local Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
ICE2	Flag Current Expenditures Paid from Federal Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IAR1	Flag Cares Act Revenues ESSER Fund	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IAR2	Flag Cares Act Revenues Geer Fund	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IAR3	Flag Cares Act Revenues ESF-RWP	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IAR4	Flag Cares Act Revenues ESF-REM	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IAR5	Flag Cares Act Revenues Project SERV	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IAR6	Flag Cares Act Revenues Coronavirus Relief Fund	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IAR7	Flag Cares Act Revenues ESF Outlying Areas-SEA	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IAR8	Flag Cares Act Revenues ESF Outlying Areas-Gov	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IAE1	Flag Cares Act Expenditures Current Expenditures	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IAE2	Flag Cares Act Expenditures Instructional Expenditures	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IAE3	Flag Cares Act Expenditures Support Services	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0		
IAE4	Flag Cares Act Expenditures Capital Outlay	56	55	1	0	0	0	98.2	1.8	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 2020—Continued**

Variable	Description	Total	Number Flags					Percent Flags				
			R	A	I	T	M	R	A	I	T	M
IAE5	Flag Cares Act Expenditures Technology Supplies & Purchased Services	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE6	Flag Cares Act Expenditures Technology Equipment	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE7	Flag Cares Act Expenditures Support Services, Operations & Maintenance	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE8	Flag Cares Act Expenditures Food Services Operations	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 2020, 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 2020**

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
R1A	Local Revenues Property Tax	40	0	15	1	\$167,830	\$33,062,634,763	\$5,818,785,806
R1B	Local Revenues Nonproperty Tax	31	0	24	1	232,121	2,692,026,429	509,452,391
R1C	Local Revenues Local Government Property Tax	21	0	34	1	766,714	18,708,236,554	2,737,759,021
R1D	Local Revenues Local Government Nonproperty Tax	23	0	32	1	371,417	4,090,806,562	558,983,193
R1E	Local Revenues Individual Tuition	55	0	0	1	0	120,942,184	15,367,064
R1F	Local Revenues Tuition from LEAs	55	0	0	1	0	3,549,017,161	188,156,366
R1G	Local Revenues Transportation Fees from Individual	55	0	0	1	0	11,810,417	1,499,357
R1H	Local Revenues Transportation Fees from LEAs	55	0	0	1	0	389,028,578	9,337,138
R1I	Local Revenues Earnings on Investments	55	0	0	1	0	1,021,915,990	93,468,006
R1J	Local Revenues Food Service	55	0	0	1	0	449,489,738	78,652,015
R1K	Local Revenues Student Activities	55	0	0	1	0	670,652,908	77,883,132
R1L	Local Revenues Other Revenues	55	0	0	1	0	4,023,082,813	382,051,465
R1M	Local Revenues Textbook Revenues	55	0	0	1	0	101,704,274	3,851,354
R1N	Local Revenues Summer School	55	0	0	1	0	26,040,994	1,559,577
STR1	Local Revenues Subtotal	55	0	0	1	0	42,829,127,098	6,452,404,867
R2	Intermediate Revenues	55	0	0	1	0	482,716,619	43,204,302
R3	State Revenues	52	0	3	1	20,226,653	56,846,136,494	7,285,711,828
R4A	Federal Revenues Direct Grants	55	0	0	1	0	497,006,136	69,701,676
R4B	Federal Revenues thru State	55	0	0	1	0	7,128,165,360	998,609,419
R4C	Federal Revenues thru Intermediate Agencies	55	0	0	1	0	95,753,004	9,770,372
R4D	Federal Revenues Other Sources	55	0	0	1	0	297,792,251	36,379,882
STR4	Federal Revenues Subtotal	55	0	0	1	45,259,431	7,933,282,927	1,114,461,349
R5	Revenues from Other Sources	55	0	0	1	0	12,292,775,256	1,376,564,094
TR	Total Revenues from All Sources	55	0	0	1	86,957,855	100,127,293,756	14,498,379,883
E11	Instructional Expenditures Salaries	55	0	0	1	23,401,038	30,488,297,715	4,670,043,867
E12	Instructional Expenditures Employee Benefits	55	0	0	1	6,522,456	14,910,153,404	2,028,795,163
E13	Instructional Expenditures Purchased Services	55	0	0	1	347,274	3,827,139,704	373,753,561
E14	Instructional Expenditures Tuition to Private and Out-Of-State Schools	55	0	0	1	0	2,926,145,559	163,431,553
E15	Instructional Expenditures Tuition to Other LEAs In-State	55	0	0	1	0	3,711,359,919	242,610,214
E16	Instructional Expenditures Supplies	55	0	0	1	117,207	2,024,654,156	278,384,830
E17	Instructional Expenditures Property	55	0	0	1	0	227,786,801	42,423,277
E18	Instructional Expenditures Other	55	0	0	1	0	252,025,103	23,818,768
STE1	Instructional Expenditures Subtotal	55	0	0	1	32,820,573	50,943,640,440	7,538,227,742
E11A	Teacher Salaries Regular Programs	54	1	0	1	11,652,970	20,671,218,040	3,045,839,987
E11B	Teacher Salaries Special Education Programs	54	1	0	1	823,406	7,519,092,334	765,036,451
E11C	Teacher Salaries Vocational Education Programs	53	2	0	1	1,819,013	981,993,592	134,359,195
E11D	Teacher Salaries Other Education Programs	52	3	0	1	1,025,596	3,058,449,523	254,235,631
E2	Instructional Expenditures Textbooks	47	8	0	1	981,881	502,943,372	55,304,019
E212	Support Expenditures Salaries Student Support Services	55	0	0	1	465,831	3,502,885,495	488,213,190
E213	Support Expenditures Salaries Instructional Staff Support	55	0	0	1	2,685,235	3,099,823,915	347,167,254

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 2020—Continued**

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
E214	Support Expenditures Salaries General Administration	55	0	0	1	800,439	495,106,298	100,313,929
E215	Support Expenditures Salaries School Administration	55	0	0	1	1,711,783	3,648,986,164	478,620,836
E216	Support Expenditures Salaries Operation & Maintenance	55	0	0	1	421,078	3,092,935,677	368,600,385
E217	Support Expenditures Salaries Pupil Transportation	55	0	0	1	0	947,754,968	166,206,336
E218	Support Expenditures Salaries Other Services	55	0	0	1	1,969,553	2,042,511,552	204,871,093
TE21	Support Expenditures Salaries Subtotal	55	0	0	1	8,657,957	16,463,524,848	2,153,993,023
E222	Support Expenditures Employee Benefits Student Support Services	55	0	0	1	125,741	1,667,960,232	207,507,361
E223	Support Expenditures Employee Benefits Instructional Staff Support	55	0	0	1	528,447	1,431,206,335	138,363,640
E224	Support Expenditures Employee Benefits General Administration	55	0	0	1	140,622	375,653,273	44,926,858
E225	Support Expenditures Employee Benefits School Administration	55	0	0	1	424,293	1,754,257,695	199,253,063
E226	Support Expenditures Employee Benefits Operation & Maintenance	55	0	0	1	126,152	1,607,034,663	171,129,507
E227	Support Expenditures Employee Benefits Pupil Transportation	55	0	0	1	0	361,846,907	76,315,634
E228	Support Expenditures Employee Benefits Other Services	55	0	0	1	845,069	986,923,603	93,954,294
TE22	Support Expenditures Employee Benefits Subtotal	55	0	0	1	2,391,589	8,003,811,023	931,450,356
E232	Support Expenditures Purchased Services Student Support Services	55	0	0	1	0	553,943,992	75,128,793
E233	Support Expenditures Purchased Services Instructional Staff Support	55	0	0	1	173,927	1,341,862,494	99,582,732
E234	Support Expenditures Purchased Services General Administration	55	0	0	1	139,654	709,902,829	77,109,453
E235	Support Expenditures Purchased Services School Administration	55	0	0	1	0	294,419,255	22,483,305
E236	Support Expenditures Purchased Services Operation & Maintenance	55	0	0	1	0	2,965,613,570	360,598,818
E237	Support Expenditures Purchased Services Pupil Transportation	55	0	0	1	0	2,052,279,611	197,954,312
E238	Support Expenditures Purchased Services Other Services	55	0	0	1	68,323	1,131,572,227	122,749,124
TE23	Support Expenditures Purchased Services Subtotal	55	0	0	1	539,262	7,839,218,869	955,606,536
E242	Support Expenditures Supplies Student Support Services	55	0	0	1	9,333	118,290,004	13,404,799
E243	Support Expenditures Supplies Instructional Staff Support	55	0	0	1	488,923	177,309,014	39,847,547
E244	Support Expenditures Supplies General Administration	55	0	0	1	0	47,492,287	5,994,687
E245	Support Expenditures Supplies School Administration	55	0	0	1	0	72,196,612	8,752,984
E246	Support Expenditures Supplies Operation & Maintenance	55	0	0	1	0	1,930,175,989	223,217,066
E247	Support Expenditures Supplies Pupil Transportation	55	0	0	1	0	187,297,208	33,629,563
E248	Support Expenditures Supplies Other Services	55	0	0	1	151,526	206,973,128	30,328,425
TE24	Support Expenditures Supplies Subtotal	55	0	0	1	1,647,615	2,544,628,173	355,175,072
E252	Support Expenditures Property Student Support Services	55	0	0	1	0	8,670,028	1,409,176
E253	Support Expenditures Property Instructional Staff Support	55	0	0	1	0	106,892,910	12,612,202
E254	Support Expenditures Property General Administration	55	0	0	1	0	34,870,294	2,395,129
E255	Support Expenditures Property School Administration	55	0	0	1	0	9,782,016	1,302,402
E256	Support Expenditures Property Operation & Maintenance	55	0	0	1	0	288,713,618	35,310,876
E257	Support Expenditures Property Pupil Transportation	55	0	0	1	0	233,164,025	37,517,722
E258	Support Expenditures Property Other Services	55	0	0	1	0	87,973,101	14,901,779
TE25	Support Expenditures Property Subtotal	55	0	0	1	0	517,221,552	105,449,286
E262	Support Expenditures Other Student Support Services	55	0	0	1	0	77,132,687	5,239,787
E263	Support Expenditures Other Instructional Staff Support	55	0	0	1	0	36,996,968	5,583,094

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 2020—Continued**

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
E264	Support Expenditures Other General Administration	55	0	0	1	0	108,038,816	14,516,845
E265	Support Expenditures Other School Administration	55	0	0	1	0	26,809,644	3,286,051
E266	Support Expenditures Other Operation & Maintenance	55	0	0	1	0	153,820,020	9,872,628
E267	Support Expenditures Other Pupil Transportation	55	0	0	1	0	139,540,311	4,853,672
E268	Support Expenditures Other Other Services	55	0	0	1	0	762,630,412	33,747,670
TE26	Support Expenditures Other Subtotal	55	0	0	1	7,475	884,084,936	77,099,750
STE22	Support Expenditures Subtotal Student Support Services	55	0	0	1	7,962,550	5,777,121,901	789,493,931
STE23	Support Expenditures Subtotal Instructional Staff Support	55	0	0	1	5,135,026	5,493,149,679	630,544,268
STE24	Support Expenditures Subtotal General Administration	55	0	0	1	3,026,323	1,333,513,814	242,861,773
STE25	Support Expenditures Subtotal School Administration	55	0	0	1	2,524,187	5,775,444,840	712,396,239
STE26	Support Expenditures Subtotal Operation & Maintenance	55	0	0	1	2,606,856	8,022,167,099	1,133,418,404
STE27	Support Expenditures Subtotal Pupil Transportation	55	0	0	1	1,687,396	3,007,411,272	478,959,517
STE28	Support Expenditures Subtotal Other Services	55	0	0	1	7,094,927	4,189,165,269	485,650,606
STE2T	Support Expenditures Total Support Services	55	0	0	1	34,099,365	32,404,539,398	4,473,324,737
E3A11	Noninstructional Services Food Services Salaries	55	0	0	1	0	1,010,323,269	145,684,783
E3A12	Noninstructional Services Food Services Employee Benefits	55	0	0	1	77	520,593,286	62,692,028
E3A13	Noninstructional Services Food Services Purchased Services	55	0	0	1	0	320,419,232	51,889,286
E3A14	Noninstructional Services Food Services Supplies	55	0	0	1	0	1,319,306,898	178,733,012
E3A2	Noninstructional Services Food Services Property	55	0	0	1	0	43,178,458	7,187,963
E3A16	Noninstructional Services Food Services Other	55	0	0	1	0	43,802,462	4,802,130
E3A1	Noninstructional Services Food Services Subtotal	55	0	0	1	9,754,535	2,959,973,351	443,801,240
E3B11	Noninstructional Services Enterprise Salaries	55	0	0	1	0	122,021,951	6,653,435
E3B12	Noninstructional Services Enterprise Employee Benefits	55	0	0	1	0	64,157,076	2,874,681
E3B13	Noninstructional Services Enterprise Purchased Services	55	0	0	1	0	64,078,246	3,268,161
E3B14	Noninstructional Services Enterprise Supplies	55	0	0	1	0	108,666,025	4,885,653
E3B2	Noninstructional Services Enterprise Property	55	0	0	1	0	14,951,591	596,926
E3B16	Noninstructional Services Enterprise Other	55	0	0	1	0	82,014,156	2,528,493
E3B1	Noninstructional Services Enterprise Subtotal	55	0	0	1	0	252,041,100	20,210,423
STE3	Noninstructional Services Total	55	0	0	1	10,039,214	3,193,228,635	464,011,663
E4A1	Direct Program Support Textbooks	55	0	0	1	0	0	0
E4A2	Direct Program Support Textbooks (Property)	55	0	0	1	0	0	0
E4B1	Direct Program Support Transportation	55	0	0	1	0	0	0
E4B2	Direct Program Support Transportation (Property)	55	0	0	1	0	0	0
E4C1	Direct Program Support Employee Benefits	55	0	0	1	0	0	0
E4C2	Direct Program Support Employee Benefits (Property)	55	0	0	1	0	0	0
E4D	Direct Program Support Private School Student	55	0	0	1	0	18,976,616	633,906
E4E1	Direct Program Support Other	55	0	0	1	0	0	0
E4E2	Direct Program Support Other (Property)	55	0	0	1	0	0	0
STE4	Direct Program Support Subtotal	55	0	0	1	0	0	0
TE5	Current Expenditures	55	0	0	1	82,285,735	86,541,408,473	12,475,564,142

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 2020—Continued**

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
E61	Facilities Acquisition Nonproperty	55	0	0	1	0	10,002,629,921	1,151,774,710
E62	Facilities Acquisition Property (Land & Buildings)	55	0	0	1	0	579,324,722	108,077,512
E63	Facilities Acquisition Property (Equipment)	55	0	0	1	0	591,586,673	61,359,763
STE6	Facilities Acquisition Nonproperty & Property Total	55	0	0	1	0	10,878,013,659	1,321,211,986
E7A1	Other Use Debt Service Interest	55	0	0	1	0	3,849,812,307	389,650,209
E7A2	Other Use Debt Service Redemption	55	0	0	1	0	4,924,811,773	800,135,209
STE7	Other Use Debt Service Subtotal	55	0	0	1	0	8,157,156,375	1,189,785,417
E81	Community Service Nonproperty	55	0	0	1	0	499,525,873	71,741,060
E82	Community Service Property	55	0	0	1	0	11,280,903	709,766
E9A	Direct Cost Program Nonpublic School	55	0	0	1	0	477,366,827	31,904,851
E9B	Direct Cost Program Adult Education	55	0	0	1	0	633,491,310	42,333,887
E9C	Direct Cost Program Community College	55	0	0	1	0	7,016,642	495,449
E9D	Direct Cost Program Other	55	0	0	1	0	538,986,596	12,727,013
E91	Direct Cost Program Property	55	0	0	1	0	78,755,841	2,498,646
STE9	Direct Cost Program Subtotal	55	0	0	1	0	1,649,844,733	87,461,200
TE10	Property Total	55	0	0	1	0	1,543,294,130	328,303,138
TE11	Total Expenditures for Education	55	0	0	1	87,068,801	98,986,197,601	14,114,844,251
X12C	Exclusion for PL 114 95 Title I	55	0	0	1	0	1,445,764,866	237,707,507
X12D	Exclusion for PL 114 95 Title I Carryover	55	0	0	1	0	404,819,766	40,270,749
X12E	Exclusion for Title V, Part A	55	0	0	1	0	132,739	2,413
X12F	Exclusion for Title V, Part A Carryover	55	0	0	1	0	5,875,483	106,827
TX12	Total Exclusion for PL 114 95	55	0	0	1	0	2,310,223,697	456,899,997
NCE13	Net Current Expenditures	55	0	0	1	82,285,735	84,404,207,186	12,018,664,145
ADA	Average Daily Attendance (State and Nces Definition)	55	0	0	1	6,696	5,982,508	867,583
A14A	Average Daily Attendance (State Definition)	26	0	29	1	119,717	5,982,508	1,212,787
A14B	Average Daily Attendance (Nces Definition)	29	0	26	1	6,696	1,719,554	558,089
PPE15	Per Pupil Expenditures	55	0	0	1	6,730	26,441	14,101
MEMBR19	Total Student Membership	54	1	0	1	10,907	6,163,001	942,730
CE1	Current Expenditures Paid from State and Local Funds	48	7	0	1	220,494,305	79,775,398,908	11,798,259,037
CE2	Current Expenditures Paid from Federal Funds	48	7	0	1	73,352,511	6,766,009,563	959,183,675
AR1	Cares Act Revenues Esser Fund	55	0	0	1	0	65,238,599	9,834,846
AR2	Cares Act Revenues Geer Fund	55	0	0	1	0	5,370,403	293,476
AR3	Cares Act Revenues Esf-Rwp	55	0	0	1	0	0	0
AR4	Cares Act Revenues Esf-Rem	55	0	0	1	0	0	0
AR5	Cares Act Revenues Project Serv	55	0	0	1	0	0	0
AR6	Cares Act Revenues Coronavirus Relief Fund	55	0	0	1	0	200,000,000	8,741,026
AR7	Cares Act Revenues Esf Outlying Areas-Sea	4	0	51	1	0	19,992,337	8,993,905
AR8	Cares Act Revenues Esf Outlying Areas-Gov	4	0	51	1	0	2,200,635	800,159
AE1	Cares Act Expenditures Current Expenditures	55	0	0	1	0	394,551,114	26,686,521
AE2	Cares Act Expenditures Instructional Expenditures	55	0	0	1	0	187,075,572	11,667,393

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 2020—Continued**

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
AE3	Cares Act Expenditures Support Services	55	0	0	1	0	169,448,249	8,441,866
AE4	Cares Act Expenditures Capital Outlay	55	0	0	1	0	79,087,989	2,704,887
AE5	Cares Act Expenditures Technology Supplies & Purchased Services	55	0	0	1	0	27,943,682	1,749,444
AE6	Cares Act Expenditures Technology Equipment	55	0	0	1	0	54,911,359	1,966,484
AE7	Cares Act Expenditures Support Services, Operations & Maintenance	55	0	0	1	0	42,713,847	3,183,548
AE8	Cares Act Expenditures Food Services Operations	55	0	0	1	0	70,599,122	4,648,771

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," Fiscal year 2020, 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 2020 (FY 20). 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:**

- District Activities (R1K) is at least \$5,000,000 and decreased more than 25% from the prior year. Attendance at school activities and functions decreased due to COVID protocols.
- Other Sources of Revenue (R5) is at least \$50,000,000 and increased more than 50% from the prior year. This increase was due to a \$681,652,630 increase in proceeds from bonds and warrants.
- Instruction Support Services, Supplies (E243) is at least \$5,000,000, and increased more than 25% from the prior year. Most of the increase (\$3,687,761) was from purchases of audio/video materials needed for the decreases in onsite instruction.
- Student Transportation Support Services, Purchased Services (E237) is at least \$10,000,000, and decreased more than 25% from the prior year. This decrease was due to a decrease in onsite attendance due to COVID protocols.
- Student Transportation Support Services, Supplies (E247) is at least \$5,000,000, and decreased more than 25% from the prior year. There was a decrease in onsite attendance due to COVID protocols.
- Student Transportation Support Services, Property (E257) is at least \$10,000,000, and increased more than 25% from the prior year. There was a \$27,085,748 increase in school buses purchased.
- Food Services, Purchased Services (E3A13) is at least \$10,000,000, and decreased more than 20% from the prior year. This decrease was due to a decrease in onsite attendance due to COVID protocols.
- Food Services, Supplies (E3A14) is at least \$5,000,000, and decreased more than 20% from the prior year due to a decrease in onsite attendance due to COVID protocols.
- Direct Cost Programs Non-Public School Programs (E9A) is at least \$1,000,000 and increased more than 25% from the prior year. The increase was due to an increase for proportionate share of \$2,325,626 paid from CARES Act funds.
- Direct Cost Programs Adult Education (E9B) is at least \$1,000,000 and decreased more than 25% from the prior year. Included in this category are Extended Day and After School programs which were discontinued because of COVID protocols. The expenditures for these programs decreased \$16,639,610.

### Alaska

**Fiscal Year:** July 1–June 30

**Notes:**

### Arizona

**Fiscal Year:** July 1–June 30

**Notes:**

- There was no Summer School Revenue (R1N) in FY 20 due to COVID.
- The decrease in Student Support Services, Other (E262) was due to decreases of \$513K and \$996K in travel and athletic competitions that were cancelled due to COVID in two districts.
- The increase in Operations and Maintenance Support Services, Property (E256) was due to a district building two new schools.
- The increase in Student Transportation Support Services, Property (E257) was due to \$8.7M in bus purchases.
- Food Services Operations, Supplies decreased because fewer meals were served due to school closures resulting from COVID lockdowns.
- At the time the Arizona Annual Financial Report (AFR) forms creation and the fact that most funds would not be available in FY 20 — LEAs were only asked to report total COVID-19 Federal Relief Funds included in the total reported federal grants. The reported total COVID revenues equals \$11,903,113 and

## Appendix H-State Notes

expenditures equal \$93,710,765. Several larger districts classified expenditures in the COVID related expenditures, but the funds were not received until FY 21 (e.g., Gilbert USD \$14,270,731, Tucson USD \$10,778,336). Arizona will work with the Grants department to try to get a breakdown but did not want to hold up the NPEFS survey submission during this process. For FY 21, all COVID questions on the survey will be collected as stated on the survey.

### Arkansas

**Fiscal Year:** July 1–June 30

**Notes:**

### California

**Fiscal Year:** July 1–June 30

**Notes:**

- In California, revenues for District Activities (R1K) are typically collected and managed by student organizations rather than by school districts. Incidental revenues that school districts collect for District Activities are reported as Other Revenue from Local Sources (R1L).
- Food Service (R1J) revenues decreased approximately 25%, or \$91.8M, from the prior year. The decreased revenues were mainly due to school closures in March 2020. All schools in California were closed for in-person instruction in March 2020 due to COVID-19.
- Instruction, Property (E17) expenditures increased approximately 33%, or \$31.9M, from the prior year. The increase was mainly due to the increased federal funding for COVID. A few large school districts used the increased funding to purchase equipment for instruction to address learning loss.
- Instruction Support Services, Property (E253) expenditures increased approximately 28%, or \$2.5M, from the prior year. The increase was primarily due to the increased equipment purchases by a few large LEAs.
- General Administration Support Services, Purchased Services (E234) expenditures increased approximately 172%, or \$427M, from the prior year. US Census Bureau requested CDE to modify the NPEFS crosswalk so that pupil and general liability insurances were translated to NCES function 2300, Support Services–General Administration starting in FY 20. A total of \$422.7M were translated to this item in FY 20 due to the change of translation assignment.
- School Administration Support Services, Other (E265) expenditures increased approximately 51%, or \$1.8M, from the prior year. The increase was mainly due to the change of how charter schools reporting data to CDE. Charter schools report data to CDE either with functionalized revenues and expenditures in the Standardized Account Code Structure (SACS) or in a highly summarized format, known as the Alternative Form, which lacks any revenue detail by funding source or expenditure detail by function. Data reported by charter schools using the Alternative Form are all reported in items Other Direct Program Support for Public School Students (E4E1) and Other Direct Program Support for Public School Students, Property (E4E2). In FY 20, charter schools of one large LEA started reporting data to CDE in SACS instead of using the Alternative Form and this led to increase of \$1.7M reported in item School Administration Support Services, Other (E265).
- State Per Pupil Expenditures (PPE15) decreased approximately 0.6%, or (\$79), from the prior year. The net current expenditures increased approximately 0.04% while the ADA increased approximately 0.6%, therefore the PPE15 decreased 0.6% accordingly.
- 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.

## Appendix H-State Notes

**Exhibit H-1. California's supplemental data for NPEFS 2019-20: Total expenditures excluding preschool expenditures (Goal 0001)**

Item Code	Description	FY 2020 Amount (a) <sup>1</sup>	Preschool Expenditures (b) <sup>2</sup>	Adjusted Amount (c) = (a) - (b)
E11	Instruction, salaries	\$29,039,066,167	\$393,928,023	\$28,645,138,144
E12	Instruction, employee benefits	14,201,413,779	208,880,005	13,992,533,774
E13	Instruction, purchased services	2,419,762,829	189,205,177	2,230,557,652
E14	Tuition paymtns outside the state and to private	1,058,199,707	0	1,058,199,707
E15	Tuit/voucher paymtns to other LEAs, Charter within	639,847,970	0	639,847,970
E16	Instruction, supplies	1,840,321,793	22,096,037	1,818,225,756
E17	Instruction, property	128,414,419	329,423	128,084,996
E18	Instruction, other	13,620,309	98,743	13,521,566
STE1	TOTAL INSTRUCTION EXPENDITURES	48,572,384,584	814,207,985	47,758,176,599
E11A	Salaries paid to teachers in reg. edu. prog.	20,671,218,040	0	20,671,218,040
E11B	Salaries paid to special education teachers	3,822,510,962	0	3,822,510,962
E11C	Salaries paid to vocational education teachers	428,879,220	0	428,879,220
E11D	Salaries paid to teachers in other programs	720,251,171	0	720,251,171
E2	Textbook exp. for classroom instruction.	502,943,372	0	502,943,372
E212	Student Supp Svcs, salaries	3,336,379,243	20,525,051	3,315,854,192
E222	Student Supp Svcs, employee benefits	1,588,675,366	10,488,030	1,578,187,336
E232	Student Supp Svcs, purch svcs	527,612,804	35,353,802	492,259,002
E242	Student Supp Svcs, supplies	49,413,033	932,119	48,480,914
E252	Student Supp Svcs, property	2,215,156	141,706	2,073,450
E262	Student Supp Svcs, other	431,590	2,490	429,100
STE22	TOTAL STUDENT SUPP SVCS	5,502,512,036	67,301,492	5,435,210,544
E213	Instruction Supp Svcs, salaries	2,952,476,803	77,549,808	2,874,926,995
E223	Instruction Supp Svcs, employee benefits	1,363,175,335	39,333,470	1,323,841,865
E233	Instruction Supp Svcs, purch svcs	743,148,971	33,545,987	709,602,984
E243	Instruction Supp Svcs, supplies	168,880,803	5,809,490	163,071,313
E253	Instruction Supp Svcs, property	11,546,895	1,112,752	10,434,143
E263	Instruction Supp Svcs, other	4,356,245	204,896	4,151,349
STE23	TOTAL INSTRUCTION SUPP SVCS	5,232,038,157	156,443,651	5,075,594,506
E214	Gen Admin Supp Svcs, salaries	382,150,388	56,630	382,093,758
E224	Gen Admin Supp Svcs, employee benefits	185,332,342	23,556	185,308,786
E234	Gen Admin Supp Svcs, purch svcs	676,158,289	225,245	675,933,044
E244	Gen Admin Supp Svcs, supplies	11,379,162	2,969	11,376,193
E254	Gen Admin Supp Svcs, property	753,418	0	753,418
E264	Gen Admin Supp Svcs, other	15,106,352	0	15,106,352
STE24	TOTAL GEN ADMIN SUPP SVCS	1,270,126,533	308,400	1,269,818,133
E215	Sch Admin Supp Svcs, salaries	3,475,535,159	39,423,885	3,436,111,274
E225	Sch Admin Supp Svcs, employee benefits	1,670,870,763	20,062,884	1,650,807,879
E235	Sch Admin Supp Svcs, purch svcs	280,424,322	33,156,647	247,267,675
E245	Sch Admin Supp Svcs, supplies	68,764,816	1,474,806	67,290,010
E255	Sch Admin Supp Svcs, property	4,566,418	241,826	4,324,592
E265	Sch Admin Supp Svcs, other	5,319,631	35,329	5,284,302
STE25	TOTAL SCH ADMIN SUPP SVCS	5,500,914,691	94,153,551	5,406,761,140
E216	Oper & Maint Supp Svcs, salaries	2,945,915,991	15,764,882	2,930,151,109
E226	Oper & Maint Supp Svcs, employee benefits	1,530,645,835	8,852,837	1,521,792,998
E236	Oper & Maint Supp Svcs, purch svcs	1,325,449,237	26,187,433	1,299,261,804
E246	Oper & Maint Supp Svcs, supplies	1,838,426,953	6,115,815	1,832,311,138
E256	Oper & Maint Supp Svcs, property	111,090,219	634,456	110,455,763
E266	Oper & Maint Supp Svcs, other	403,181	0	403,181
STE26	TOTAL OPER & MAINT SUPP SVCS	7,640,841,197	56,920,967	7,583,920,230
E217	Stu Transp Supp Svcs, salaries	643,066,885	1,278,049	641,788,836
E227	Stu Transp Supp Svcs, employee benefits	344,646,867	780,210	343,866,657
E237	Stu Transp Supp Svcs, purch svcs	627,071,095	638,967	626,432,128

See notes at end of table.

## Appendix H-State Notes

**Exhibit H-1. California's supplemental report for NPEFS 2019-20: total expenditures excluding preschool expenditures (Goal 0001)—Continued**

Item Code	Description	FY 2020 Amount (a) <sup>1</sup>	Preschool Expenditures (b) <sup>2</sup>	Adjusted Amount (c) = (a) - (b)
E247	Stu Transp Supp Svcs, supplies	112,834,705	768,910	112,065,795
E257	Stu Transp Supp Svcs, property	92,457,351	287,081	92,170,270
E267	Stu Transp Supp Svcs, other	131,623	2,302	129,321
STE27	TOTAL STUDENT TRANSPORTATION SUPP SVCS	1,727,751,175	3,468,438	1,724,282,737
E218	Other Supp Svcs, salaries	1,945,422,754	0	1,945,422,754
E228	Other Supp Svcs, employee benefits	940,011,150	0	940,011,150
E238	Other Supp Svcs, purchased salaries	922,248,016	35,609,959	886,638,057
E248	Other Supp Svcs, supplies	173,972,278	0	173,972,278
E258	Other Supp Svcs, Property	54,504,775	0	54,504,775
E268	Other Supp Svcs, other	8,383,178	0	8,383,178
STE28	TOTAL OTHER SUPP SVCS	3,990,037,376	35,609,959	3,954,427,417
TE21	TOTAL SUPP SVCS SALARIES	15,680,947,223	154,598,305	15,526,348,918
TE22	TOTAL SUPP SVCS EMPLOYEE BENEFITS	7,623,357,658	79,540,987	7,543,816,671
TE23	TOTAL SUPP SVCS PURCH SVCS	5,102,112,734	164,718,040	4,937,394,694
TE24	TOTAL SUPP SVCS SUPPLIES	2,423,671,750	15,104,109	2,408,567,641
TE25	TOTAL SUPP SVCS PROPERTY	277,134,232	2,417,821	274,716,411
TE26	TOTAL SUPP SVCS OTHER	34,131,800	245,017	33,886,783
STE2T	TOTAL - TOTAL SUPPORT SERVICES	30,864,221,165	414,206,458	30,450,014,707
E3A11	Food Service, salaries	1,010,323,269	2,939,587	1,007,383,682
E3A12	Food Service, employee benefits	520,593,286	1,498,678	519,094,608
E3A13	Food Service, purch svcs	109,179,935	1,529,936	107,649,999
E3A14	Food Service, supplies	1,319,306,898	2,851,507	1,316,455,391
E3A2	Food Service, property	24,102,529	0	24,102,529
E3A16	Food Service, other	569,963	150	569,813
E3A1	TOTAL FOOD SERVICE	2,959,973,351	8,819,858	2,951,153,493
E3B11	Enterprise Operations, salaries	122,021,951	574,320	121,447,631
E3B12	Enterprise Operations, employee benefits	64,157,076	330,219	63,826,857
E3B13	Enterprise Operations, purch svcs	31,548,510	23,307	31,525,203
E3B14	Enterprise Operations, supplies	15,175,733	37,771	15,137,962
E3B2	Enterprise Operations, property	4,105,705	0	4,105,705
E3B16	Enterprise Operations, other	352,014	0	352,014
E3B1	TOTAL ENTERPRISE OPERATIONS	233,255,284	965,617	232,289,667
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 Sch Students	3,911,574,087	0	3,911,574,087
E4E2	Dir Supp - Other - Pub Sch Students, Property	61,102,892	0	61,102,892
STE4	TOTAL DIRECT PROGRAM SUPPORT	3,911,574,087	0	3,911,574,087
TE5	CURRENT EXPENDITURES	86,541,408,471	1,238,199,918	85,303,208,553
E61	FACS Non-Property Expenditures	10,002,629,921	9,822,779	9,992,807,142
E62	FACS Property Expenditures	579,324,722	72,094	579,252,628
E63	FACS Equipment	286,885,554	528,474	286,357,080
E7A1	Debt Service, Interest	3,384,806,447	1,619	3,384,804,828
E7A2	Debt Service, Redemption of Principal	4,413,550,506	175,875	4,413,374,631
STE7	TOTAL OTHER USES	7,798,356,953	177,494	7,798,179,459
E81	Community Services - Non-property	499,525,873	0	499,525,873
E82	Community Services - property	323,251	0	323,251
E9A	Direct Cost - Non-Pub Sch Programs	0	0	0

See notes at end of table.

# Appendix H-State Notes

**Exhibit H-1. California’s supplemental report for NPEFS 2019-20: total expenditures excluding preschool expenditures (Goal 0001)—Continued**

Item Code	Description	FY 2020 Amount (a) <sup>1</sup>	Preschool Expenditures (b) <sup>2</sup>	Adjusted Amount (c) = (a) - (b)
E9B	Direct Cost - Adult Education	578,283,123	0	578,283,123
E9C	Direct Cost - Community Colleges	0	0	0
E9D	Direct Cost - Other	0	0	0
E91	DIRECT COST PROGRAMS - PROPERTY	2,956,907	0	2,956,907
STE9	DIRECT COST PROGRAMS SUBTOTAL	578,283,123	0	578,283,123
TE10	Property Subtotal	1,364,350,211	3,347,812	1,361,002,399
TE11	TOTAL EXPENDITURES FOR EDUCATION	98,986,197,599	1,251,370,509	97,734,827,090

<sup>1</sup> “FY 2020 Amount (a)” column represents the 2019-20 NPEFS Totals for California and was submitted to NCES on August 11, 2021.

<sup>2</sup> “Preschool Expenditures (b)” column represents the 2019-20 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 2021).

## Colorado

### Fiscal Year: July 1–June 30

- Increases in 5 large districts accounted for most of the increase in Non-Property Tax Revenue (R1B). Delinquent taxes and penalties & interest on taxes increased 60%. An increase in delinquent taxes collected in FY 20 pushed these revenues higher along with an increase in revenues due to a 'senior/veterans' exemption' collected in FY20, but not received in FY 19.
- Tuition from Individuals (R1E) decreased in 81 districts by an average of 52%, with many districts down by much more than 52%. There were increases in 14 districts.
- Revenues from District Activities (R1K) was down almost across the board due to the pandemic and school closures. As a result, the ratio of District Activities to ADA is also down in FY20.
- Four districts make up \$11.3M of the total decrease in Instruction, Other (E18). The largest portion of the decreases is in programs 1800 & 1900. In multiple districts, the decrease is due to an accounting change associated with the implementation of GASB 84. Prior to GASB 84, the district ran all the 'school activities' expenditures accounts through object 800s. After GASB 84, they moved them to the traditional expenditure accounts. Other districts indicated there were decreased student activities expenditures due to Covid-19. Still another district indicated this was due to a consolidation of checking accounts which led to an accounting change - the district used 0800s but now charges these expenditures to the correct/applicable object codes (supplies, etc).
- The increase in General Administration Support Services, Purchased Services (E234) was driven by significant increases in multiple districts and the Charter School Institute which saw an increase in purchased services (at several different schools totaling \$7.4M) This is also consistent with the receipt of Covid-related PPP loans at multiple schools & revenue bond proceeds in at least 1 school. There was also significant increase of \$1.5M at a large metro district and a few other \$1M - 2.4M increases in 3 other districts.
- There was an increase in General Administration Support Services, Supplies (E244) expenditures due to Covid-19. 80% of this increase came from one large district, primarily for the purchase of iPads & related supplies for students.
- There were large capital expenditure increases in six districts which accounted for 87% of the total change in Operation and Maintenance Support Services, Property (E256). A \$1.3M increase in a large metro district was for the purchase of vehicles (not Covid-related; just part of the 'normal purchasing cycle based on age and need'). In addition, there were purchases for new turf and a scoreboard for the football field, emergency radios for the district, as well as expenses related to roof and floor replacement, HVAC units, windows, interior doors, playground equipment, school safety equipment and security cameras and plumbing. Covid-related upgrades and increases in building-related technology were also expensed in FY 20.

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- The large increase in Student Transportation Support Services, Property (E257) was driven primarily by one large metro district that used GO Bond proceeds to upgrade a large portion of their fleets because they have very old busses.
- Food Service Operations, Supplies (E3A14) expenditures declined almost across the board for this category. Specifically, expenditures in objects 0630 and 0633 declined as a direct result of Covid19-related school closures.
- The increase in State Per Pupil Expenditure (PPE15) is directly related to the increased funding from the State. The increase in state share for FY19-20 was 2.6% with an additional 3.6% related to the reduction of the state's budget stabilization factor - for a total increase of 6.2%.

### Connecticut

**Fiscal Year:** July 1–June 30

**Notes:**

- Connecticut does not collect data from local school districts for District Activities (R1K).
- Connecticut's data collection tool does not collect the detail for Non-Property Expenditures (E61). The U.S. Census Bureau allocates data to impute a value for that data item.

### Delaware

**Fiscal Year:** July 1–June 30

**Notes:**

- The Delaware Department of Education worked with LEAs for Fiscal Year 2020 to standardize expenditure account codes and revenue codes. The streamlined codes were then mapped to NCES categories. This process improvement may impact the comparison to prior year NPEFS submissions.
- Tuition from Other LEAs Within the State (R1F) is being reported in Property Tax (R1A). R1A contains all property taxes received which includes taxes for tuition. Funds raised are used to pay tuition payments to other LEAs or the original LEA. Revenues would be inflated if they were captured in both places.
- Food Services (R1J) was updated to include revenues previously not captured.
- Delaware's federal CARES Act expenditures exceed CARES Act revenues because Delaware is on a reimbursement basis. As of 6/30/2020, Delaware had \$316,173 in pending CARES Act receivables which were drawn down within 2 weeks.

### District of Columbia

**Fiscal Year:** October 1–September 30

**Notes:**

- The decrease in Local Revenue, Transportation Fees from Individuals (R1G) is due to the COVID-19 pandemic. In a normal school year, Washington Latin PCS operates daily transportation to pick up/drop off students. Certain students are charged for bus transportation, and it is reported as earned fee/revenue. In FY 20, the bus transportation did not operate in the spring 2020. Also, Washington Latin PCS normally has field trips (most of which occur in the spring, some to international locations), which did not happen in spring 2020 due to COVID-19.
- Summer School Revenues (R1N) decreased due to a reduction in summer school in several charter schools in FY 20.
- The increase in overall Instruction Expenditures was attributed to an increase in regular salaries and District of Columbia Public Schools (DCPS) increased the number of staff on school budgets. DCPS also saw an increase in Employee Benefits and Instruction, Supplies.
- The increase in Other Support Services Property (E258) was for information technology hardware purchases and device rentals to support learning during COVID-19.

### Florida

**Fiscal Year:** July 1–June 30

**Notes:**

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### Georgia

**Fiscal Year:** July 1–June 30

**Notes:**

- Federal Revenues decreased by more than \$28,224,000 from 2019 to 2020. This decrease combined with an increase in State and Local Revenues reported resulted in the reduction in the percentage of Total Revenue from Federal Sources. Federal Sources were 8.7579% of the Total Revenue in FY 20, but only 8.1741% in FY 19. This reduction is due to the decrease in federal revenue from the school nutrition program. Meals served declined due to the closure of public schools in Georgia for the COVID-19 pandemic. Federal revenues received for the School Nutrition Program (National School Lunch, School Breakfast grants, etc.) by school districts in Georgia decreased by more than \$50,272,000 from FY 19 to FY 20.
- School Administration, Purchased Services (E235) expenses increased by more than \$10.8 Million (41.61%) from 2019 to 2020. This increase was directly related to the increase in object 300 (Purchased Professional and Technical Services), along with decreases in objects 410 (Water, Sewer and Cleaning Services) and 442 (Rental of Equipment and Vehicles). The increase in object 300 is due to expenses of over \$9.3M being reported in FY 20 by a state charter school (Georgia Cyber Academy). No expense was reported to School Administration, object 300 for Georgia Cyber Academy for any of the previous 4 years. For FY 20, this expense was for the management fees paid to K12 Virtual School, LLC along with information technology startup costs for the state charter school. Georgia Cyber Academy is in the process of cancelling its agreement with K12 Virtual Schools, so the state charter had to pay startup costs for information technology. In addition, there were other changes in the way expenses were reported by the state charter school to Georgia Department of Education. According to finance personnel with this state charter school, the state chart of accounts is now being used instead of the K12 Virtual Schools' chart of accounts. Financial Review expects to see more consistent reporting of expenses in future fiscal years. The expenses appear to be related to the COVID-19 school closures and the pandemic.
- Food Services Operations, Supplies (E3A14) for FY 20 decreased more than \$44,460,000 in FY 20 from FY 19 costs due to the decline in meals served in March 2020 thru May 2020. Meal served decreased due to the closure of public schools in Georgia for the COVID-19 Pandemic.
- Starting in FY 20, Department of Juvenile Justice (DJJ) educational expenditures and revenues will be added to the NPEFS data by the required NPEFS category codes based upon the information provided to Georgia Department of Education by DJJ personnel.
- State per Pupil Expenditures (SPPE) increased by 3.8% over FY 19. Total expenditures being reported for NPEFS for FY 20 increased by 5.26% from 2019 to 2020. Appropriations to districts increased. Various local revenues increased during the first 2 to 3 quarters of 2020 highlighting economy recovery and growth in Georgia until the COVID 19 virus hit the U.S. and a Pandemic was declared worldwide. The stoppage of in-school teaching/learning has led to a decrease in meal sales, along with other student related revenues. Meal services have moved to a program similar to the Summer Feeding Program where meals are delivered by school personnel to specific locations for distribution to students and other individuals eligible to receive free and reduced-price meals. Net Current Expenditures per NPEFS survey figures for FY 20 increased by 4.9%. ADA as defined by NCES for Georgia increased by 1.05% from FY 19 to FY 20.

### Hawaii

**Fiscal Year:** July 1–June 30

**Notes:**

- Hawaii does not charge Tuition from Individuals (R1E).
- The \$10M decrease in Other Revenue from Local Sources (R1L) was mainly due to the \$8M one-time (non-recurring) transaction that incurred in FY 19. The Hawaii State Department of Education received \$8M from the Time Warner Cable trust fund for institutional network (INET) purposes.
- Of the \$20.7M decrease in Grants-in-Aid from the Federal Government (R4A), \$19.1M was due to the Impact Aid grant. Impact Aid amount and timing of funds transferred are determined by the USDOE.
- District Activities' (R1K) main source of revenue is School Athletic Fund. The revenue decreased because all schools were closed during the last semester of school year 2020 due to COVID-19.

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- The \$7.8M decrease in Food Services Operations, Supplies (E3A14) was due to the closure of all schools during the last semester of SY 2020 due to COVID-19.

### Idaho

**Fiscal Year:** July 1–June 30

**Notes:**

- Idaho does not calculate Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) at this time.

### Illinois

**Fiscal Year:** July 1–June 30

**Notes:**

- Other Revenue from Federal Sources (R4D) is now recorded in Grants-in-Aid from the Federal Government Through the State (R4B).
- Summer School Revenues (R1N) decreased by 50% or more for 142 school districts.
- Districts continued to pay salaries and benefits during COVID-19 but contractual food services decreased.
- Illinois is unable to report Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) at this time.
- Illinois is unable to report FY 20 CARES, CRRRSA, and ARP revenue and expenditures currently. However, measures have been taken so it can be reported next year.

### Indiana

**Fiscal Year:** July 1–June 30

**Notes:**

- Non-property Tax (R1B) increased because of a reclassification in FY 19 and a large company prepaid their taxes to Gary Community School Corporation.
- Other Local Government Units Non-Property Tax (R1D) increased because of an account reclassification. There were also some minor revisions to the FY 19 data that would have reduced the increase.
- Indiana experienced an increase in statewide in federal grants like Magnet, PEER, and TSL. This led to an increase in Grants-in-Aid Direct from the Federal Government (R4A).
- Tuition Payments Outside the State, to Private Schools and Other (E14) increased by \$3.86M. The state's requirement for special education excess costs changed to a reimbursement format, so the expenditures made by school corporations increased by the amount previously covered directly by the state.
- The increases in Student Support Services, Employee Benefits (E222), Instruction Support Services, Employee Benefits (E223), General Administration Support Services, Employee Benefits (E224), and School Administration Support Services, Employee Benefits (E225) are due to Indiana adding imputations for the first time this year.
- Instruction Support Services, Supplies (E243) increased by \$62.9M. Indiana has provided lots of training on supplies and equipment to school corporations to ensure accuracy of reporting, resulting in some changes in coding. Additionally, object codes 730-733 were removed from the chart of accounts for FY 20.
- The variances in Student Transportation Support Services, Supplies (E247), Other Support Services, Supplies (E248), and Other Support Services, Property (E258) were attributed to Indiana providing lots of training on supplies and equipment to school corporations to ensure accuracy of reporting, resulting in some changes in coding. Additionally, object codes 730-733 were removed from the chart of accounts for fiscal year 2020.
- Operation & Maintenance Support Services, Employee Benefits (E226) and Other Support Services, Employee Benefits (E228) increases were attributed to Indiana adding imputations for the first time this year.
- Other Support Services, Purchased Services (E238) increased because multiple school corporations made changes in coding due to re-evaluation.



## Appendix H-State Notes

### Iowa

**Fiscal Year:** July 1–June 30

**Notes:**

- Food Services (R1J) revenue decreased since schools closed in March due to COVID-19, resulting in fewer lunch and breakfast meals served and no ala carte options. In addition, meals that were served were funded by USDA rather than individuals. More schools qualified for the community eligibility program, resulting in 100% USDA meal reimbursement.
- General Administration Support Services, Other (E264) increased due to several districts that had large legal settlements.
- The increase in Other Uses Subtotal (STE7) was due to principal and interest payments on bonds that increased since several large bond issues have payments due. Also, several districts retired bonds early.
- Current expenditures paid from CARES Act funds for public elementary-secondary education (AE1) and Food services operations expenditures paid from CARES Act funds for public elementary-secondary education (AE8) include Nutrition CARES Act Funds from USDA. Also, districts reported expenditures for CARES, but not all recognized the revenue in FY 20 since not was received by August 31.

### Kansas

**Fiscal Year:** July 1–June 30

**Notes:**

- Approximately 90 percent of districts experienced growth in assessed valuation to result in more taxes generated per mill, which led to an increase in Property Tax (R1A).
- Geary County no longer qualifies for HILEA Impact Aid. They make up approximately \$30M of statewide drop in Grants-in-Aid from the Federal Government Through the State (R4B). Kansas City represents approximately \$11M statewide decline in federal aid.
- Overall, Unified School Districts (USDs) have increased employee benefits with the largest districts making up most of the statewide increase.
- Kansans noticed a significant statewide increase in Average Daily Attendance (ADA) and are in the process of following up with districts to confirm, but it is believed the increase is due to schools closing March 13, 2020, for the remainder of the 2019-2020 school year that some districts may have failed to update their school calendar days when submitting cumulative days of attendance and membership. Some adjustments have been made to those LEAs with significant increases, still pending confirmation. It is possible the ADA will drop slightly, to result in the Per Pupil to increase slightly above the current SPPE amount of \$12,351.
- Kansas is not able to report FY 20 CARES Act expenditures. They have a collection in place for LEAs to submit FY 21 CARES Act expenditures format as noted for Special Exhibit Items - Expenditures from CARES Act Funds.

### Kentucky

**Fiscal Year:** July 1–June 30

**Notes:**

- District Activities (R1K) is at least \$5,000,000 and increased more than 25% from the prior year. Kentucky is working with districts to comply with GASB 84 for School Activity Funds. The fiscal year 2019 – 2020 was not required but suggested. In 2020 – 2021 there will also be an increase since all districts will have to report Student Activity Funds in Fund 25.
- Ratio of District Activities (R1K) to Average Daily Attendance (A14A or A14B) is substantially different from the prior year due to the changes in Student Activity Funds.
- Instruction, Other (E18) is at least \$5,000,000, and increased more than 25% from the prior year due to reporting for Student Activities in Fund 25 with Dues and Fees that increased this amount.
- Food Services, Employee Benefits (E3A12) is at least \$5,000,000, and increased more than 20% from the prior year. The increases were due to Food Service and reporting of the Pension (GASB 68) and Other Post-Employment Benefits (GASB 75).

## Appendix H-State Notes

- The percentage of Food Services Subtotal (E3A1) made up of Food Services, Purchased Services (E3A13) is substantially different from the prior year. With COVID 19 and cafeteria not being fully utilized there were reductions in how much was spent on repairing equipment/machinery/furniture, building and other repairs.
- The percentage of Food Services Subtotal (E3A1) made up of Food Services, Supplies (E3A14) is substantially different from the prior year. Due to COVID there was a reduction in general supplies, food supplies and a reduction in furniture, fixtures/supplies, and materials.
- Direct Cost Programs Non-Public School Programs (E9A) is at least \$1,000,000 and increased more than 25% from the prior year. Districts reported an increase in Educational Consultants and Food Supplies Direct Cost Programs.
- Community College (E9C) is at least \$1,000,000 and increased more than 25% from the prior year. Kentucky had two districts that have joined efforts to provided Community/Junior College Education Programs that have increased the reporting for this section.
- Kentucky had to switch to the “ADA as Defined by State Law” for FY 20. The districts operated under their non-traditional instruction program and Kentucky districts were given the choice to use 18-19 data to calculate ADA and state funding or to submit 19-20 attendance data that included COVID-related remote instruction days to calculate ADA and state funding.

### Louisiana

**Fiscal Year:** July 1–June 30

**Notes:**

- Several LEAs had a decrease in contributions/donations and a decrease in Medicaid services due to the worldwide coronavirus pandemic; this led to a decrease in Other Revenue from Local Sources (R1L).
- There was a decrease in School Administration Support Services, Supplies (E245) because several LEAs had less expenditures purchased in FY 20 compared to FY 19.
- The increase in Operations and Maintenance Support Services, Property (E256) was due to a LEA that purchased chrome books with a bond issue for technology in FY 20.
- The increase in Student Transportation Support Services, Property (E257) was due to several LEAs that purchased additional buses in FY 20 compared to FY 19.
- A Special Education Center is no longer under the Louisiana Dept of Education in FY 20. This led to a decrease in Other Direct Program Support for Public School Students (E4E1), and subsequently, Direct Support Expenditures Subtotal (STE4).
- Average Daily Attendance (ADA) increased at a rate greater than the expenditures increased in the same year.
- Expenditures from CARES ACT funds were not able to be separated by objects and functions in FY 20. For FY 21, the department has implemented project codes to capture the expenditures.

### Maine

**Fiscal Year:** July 1–June 30

**Notes:**

- There was a decrease in District Activities (R1K) because many of the activities in the spring that would have brought in additional revenue did not occur.
- Grants-in-Aid Direct from the Federal Government (R4A) increased by nearly \$24M. Pleasant Point, one of the LEAs that receives funds from Bureau of Indian Education (BIE), built a new school funded directly by BIE.
- Grants-in-Aid From the Federal Government Through the State (R4B) decreased because revenues for school nutrition were substantially lower.
- Other Sources of Revenue (R5) decreased over \$200 million in bond and loan revenue for construction projects.
- Total Revenue (TR) increased nearly \$155M. Although federal revenue remained consistent, revenues from state and local sources were substantially higher. Specifically Maine is working towards meeting requirements of meeting a referendum question from 2004 that requires the state to fund 55% of calculated

## Appendix H-State Notes

costs and 100% of federally required special education cost. These significant increases will at least continue through FY 22.

- Food Services Operations, Supplies (E3A14) and Food Services Operations, Purchased Services (E3A13) decreased. The level of activity for school nutrition dropped in early March due to COVID-19.
- Maine improved the reporting under Current Expenditures Paid from Federal Funds (CE2), which increased the reported amount in comparison to FY 19.

### Maryland

**Fiscal Year:** July 1–June 30

**Notes:**

- Food Service (R1J) is at least \$10,000,000 and decreased more than 25% from the prior year. Local Food Service that expands and extend food and Nutrition programs in Maryland varies year to year.
- Grants-in-Aid Direct from the Federal Government (R4A) is at least \$20,000,000 and decreased more than 25% from the prior year. The total revenue varies year to year based on the funding from many sources.
- Ratio of District Activities (R1K) to Average Daily Attendance (A14A or A14B) is substantially different from the prior year. Other Revenue from Local Resources in Maryland includes payments by students for meals, admission to school-sponsored activities, usage of school equipment, payments by persons other than students from meals or other items, etc. and as such, this revenue varies year to year.
- The percentage of Total Revenue (TR) coming from Federal Revenue (STR4) is substantially different from the prior year. Revenue from any agency that originated as federal program and was either direct from the federal government or was passed through another agency to the LEA varies year to year based on the funding.
- Instruction, Property (E17) is at least \$10,000,000, and increased more than 25% from the prior year. The Property costs under this function in Maryland can fluctuate every year.
- Instruction Support Services, Other (E263) is at least \$5,000,000, and increased more than 25% from the prior year. The Other costs under this function in Maryland include substitute personnel on the LSS' payroll, thus this varies year to year.
- School Administration Support Services, Other (E265) is at least \$5,000,000, and decreased more than 25% from the prior year. The Other costs under School Administration in Maryland include dues and fees, judgements, and expenditures for interest on short term notes, and refunds for prior year's expenditures, thus these costs can fluctuate year to year.

### Massachusetts

**Fiscal Year:** July 1–June 30

**Notes:**

- The FY 20 NPEFS submission was prepared using the same allocation methodologies as in FY 19. Overall, food service expenditures decreased from FY 19, so the amount allocated to supplies also decreased. Consistent with FY 19, benefits for food services are allocated based on overall salary and benefits spending, which both increased from FY 19.
- Given limited data collected for FY 20, expenditures could only be reported for the Coronavirus Relief Fund (CRF) and could not be crosswalked with the chart of accounts. Instead, expenditures were assigned directly to the Special Exhibit items based on the expenditure coding used in the CRF expenditure collection. AE1 equals the total of AE2, AE3, and AE8. All technology expenditures were reported to item AE5. Capital outlay expenditures could not be isolated. FY 20 CRF revenues are reported as the sum of expenditures AE2 through AE8. Data on FY 20 ESSER expenditures are not available, but that data will be for available for FY 21.

### Minnesota

**Fiscal Year:** July 1–June 30

**Notes:**

## Appendix H-State Notes

- Other Sources of Revenue (R5) is at least \$50,000,000 and increased more than 50% from the prior year. This increase was attributed to over 55 school districts having large bond sales during FY 20 which totaled over \$1.6 billion.
- General Administration Support Services, Other (E264) is at least \$5,000,000 and decreased more than 25% from the prior year. This decrease was due to one LEA making a one-time distribution in FY 19 and was no longer in business in FY 20 resulting in a large decrease for this LEA between the years. Also, another LEA had a large decrease in their membership costs for FY 20 compared to FY 19.
- Other Support Services, Other (E268) is at least \$5,000,000 and increased more than 25% from the prior year. This increase is due to fluctuations in LEAs reporting scholarships in a different manner that are now administered and controlled by the LEAs due to GASB 84.
- Minnesota will not be able to provide Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) until FY 22 due to mainframe modernization and limited programmer resources.

### Mississippi

**Fiscal Year:** July 1–June 30

**Notes:**

- Ratio of District activities (R1K) to Average Daily Attendance (A14A) is lower than prior year due to the Governor declaring a state of emergency for COVID-19. The school districts were either closed to in-person learning or implemented a hybrid-learning model.
- Instructional Support Services, Property (E253) increased due to computer equipment purchases related to virtual and hybrid learning models for School Districts during the COVID-19 pandemic.
- The percentage of Food Services Subtotal (E3A1) is substantially different from prior year due to School Districts that were either closed to in-person learning or implemented a hybrid learning model because of COVID-19. As a result of distance learning, the demand for meals was lower.

### Missouri

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Other Revenue from Local Sources (R1L) is primarily due to charter schools being able to accept PPE loans from the CARES act due to COVID 19. The method of recording those monies falls into this category and there is no way to exclude that revenue. Also a revenue category that was recorded under Revenue from Intermediate Sources (R2) has been moved to R1L. Various local revenues were lower due to shortened school year caused by COVID 19 (local food Service, local student activities, transportation Fees). Also interest rates were lower which caused lower earnings on investments.
- District Activities (R1K) was impacted by COVID and the shortened school year. All categories of revenue declined. The largest category that declined was admissions to student activities due to loosing spring sports.
- No GEER funds were distributed in FY 20 in Missouri. First distribution occurred in FY 21. CARES expenditures exclude state schools information as that was not available.

### Nebraska

**Fiscal Year:** September 1–August 31

**Notes:**

- Instruction, Supplies (E16) and Instruction, Property (E17) increased due to additional federal funds.
- Student Support Services, Purchased Services (E232) and Other Support Services, Salaries (E218) decreased because funds were more evenly distributed through other Support Services categories as Educational Service Units (ESUs) began using the same code structure as LEAs.
- Other Support Services, Property (E258) increased because technology infrastructures largely improved.
- Average Daily Attendance (ADA) defined by NCES instead of state law.

## Appendix H-State Notes

### Nevada

**Fiscal Year:** July 1–June 30

**Notes:**

- Food Service (R1J) revenue declined from FY 19 due to increased federal funding of the food service program during the COVID-19 pandemic and school closures.
- Other Sources of Revenue (R5) is at least \$50,000,000 and increased more than 50% from the prior year. Most of this increase was due to the second largest district (Washoe County School District) that issued \$334.8M in general obligation bonds during FY 20.
- Ratio of District Activities (R1K) to Average Daily Attendance (A14A or A14B) is substantially different from the prior year. This increase was due to the largest school district (Clark County School District) reporting student activity revenues for the first time in FY 19 and FY 20.
- Total federal revenues declined from FY 19 to FY 20 by 6.5% (\$31,843,836). Most of this decrease was due to the largest two school districts (Clark and Washoe County School Districts) reporting a decline of over \$30M (combined) in federal aid through state agencies. Most of this decline relates directly to receiving reimbursements after the close of the fiscal year for expenditures expended in FY 20.
- Instruction, Tuition and Voucher Payments to Other LEAs and Charter Schools Within the State (E15) increased more than 30% from the prior year. Most of this increase was due to Clark County School District's increase in dual enrollment program for college credit courses.
- Student Transportation Support Services, Property (E257) is at least \$10,000,000, and decreased more than 25% from the prior year. Most of this decrease was due to Clark County School Districts COVID-19 related school bus order fulfillment delays amounting to \$10.6M

### New Hampshire

**Fiscal Year:** July 1–June 30

**Notes:**

- Districts increased Instruction, Supplies (E242) at least partially due to COVID-19.
- Food Services Operations decreased due to COVID-19.

### New Jersey

**Fiscal Year:** July 1–June 30

**Notes:**

- For FY 19, Paterson School district had Textbook Revenues (R1M) of \$12M as confirmed by their CAFR 2019, Section C-1. 1. For FY 20 there were no textbook revenues for any New Jersey school districts so New Jersey experienced a statewide drop of \$12M.
- Several school districts had Student Transportation, Supplies (E247) in FY 19, but not in FY 20. This led to a decrease of \$9.7M.
- Several school districts reported decreases in Food Services Operations, Other (E3A16) for FY 20.

### New Mexico

**Fiscal Year:** July 1–June 30

**Notes:**

- Tuition From Other LEAs Within the State (R1F) decreased because New Mexico schools were on remote learning beginning March 2020 and lasted until throughout calendar year 2020. Any Tuition from LEA's was null.
- Other Local Government Units-Non-Property Tax (R1D) decreased because oil and gas tax revenue was reduced, in some LEAs by 40% due to the market situation for oil and gas production in New Mexico.
- Other Revenue from Local Sources (R1L) and Grants-in-Aid from the Federal Government Through the State (R4B) increased \$22M and \$136M respectively. These changes are due to the Covid pandemic and the increased flow of funding to address the related issues.

## Appendix H-State Notes

- Instruction, Supplies (E16) increased due to supplies such as Chromebooks that were purchased in many school districts due to pandemic.
- Salaries Paid to Teachers in Regular Education Programs (E11A) increased and Salaries Paid to Special Education Teachers (E11B) decreased. A 4% salary increase for all teachers was mandated, and later was changed due to the pandemic. However, many LEAs granted a 4% increase.
- The increase in Instruction Support Services, Purchased Services (E233) was due to the purchased services, such as Zoom licensing software for Chromebooks, that increased due to switch to online learning.
- There was an increase in Student Transportation Support Services, Salaries (E217) because raises were allocated as part of the state budget.
- Seven LEAs reported major investments, which led to an increase in Student Transportation Support Services, Property (E257).
- The State Per Pupil Expenditures (SPPE) increased because of two factors. Average Daily Attendance (ADA) decreased 2.5% due to the pandemic. Current expenditures increased by 9.7%. The main drivers of increased expenditures was spending in the classroom: a) instruction salary-related expenditures increased by 9.2% b) student support services salary-related expenditures increase by 12.1%.

### New York

**Fiscal Year:** July 1–June 30

**Notes:**

- Food Services (R1J) revenues decreased due to the COVID shutdowns as schools were closed at the end of March 2020. There were a little over 3 months out of 10 that schools were closed, or 30%, so it was expected that sales of meals would decrease by about 30%.
- Several expenditure data items increased because the FY 20 NPEFS included charter school data for the first time.
- Student Transportation Support Services, Supplies (E247) decreased due to the COVID shutdowns as schools were closed at the end of March 2020. There were a little over 3 months out of 10 that schools were closed, or 30%, so it was expected that these expenditures would decrease by about 30%.
- The New York State (NYS) Education Department does not have readily available access to charter school revenue data for the 404 charter schools in NYS, therefore charter school revenue is not included in NPEFS. This data was not collected by the software that was used to collect the expenditure data. NYS will attempt to get the revenue data as an addendum and update NPEFS accordingly.
- There was no available CARES Act data that is broken down by revenues and expenditures for FY 20.

### North Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- Instruction Support Services, Supplies (E243) increase due to Inventoried Computer Equipment (NC Object Code 462), which was attributed to Covid pandemic in FY 20 and moving to remote learning.
- Other Support Services, Supplies (E248) increased due to Computer Software and Supplies (NC Object Code 418), and Supplies and Materials (NC Object Code 411), which was attributed to Covid pandemic in FY 20 and moving to remote learning.
- Other Support Services, Property (E258) increased due to Purchase of Capitalized Computer Hardware (NC Object Code 542), which is attributed to Covid pandemic in FY 20 and moving to remote learning.
- Food Services, Supplies (E3A14) decreased due to Covid pandemic in FY 20 and school closure. District's expenditures in NC Object 451 (Food Purchase) and NC Object 453 (Food Processing Supplies) decreased significantly compared to prior year.

### North Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

## Appendix H-State Notes

- Food Services (R1J) revenues and District Activities (R1K) decreased due to school closing for 25% of the year.
- ESSER funds were tracked through a Grant Management system. North Dakota is working with the vendor to get an export available to input this data in the future.

### Ohio

**Fiscal Year:** July 1–June 30

**Notes:**

### Oklahoma

**Fiscal Year:** July 1–June 30

**Notes:**

- An increase in Other Local Government Units-Non-Property Tax (R1D) was reported by several districts as exempt manufacturing tax.
- The increase in Other Revenue from Local Sources (R1L) was caused by several different factors. One of which was a district recording the sale of property/buildings in the amount of \$2.5M.
- District Activities (R1K) decreased from FY 19. Due to COVID 19 restrictions many districts had a loss of revenue for admissions (decrease of \$2.25M), concession sales (decrease of \$1.1M), sales from merchandise (decrease of \$11.3M), and other miscellaneous student receipts (decrease of \$4.15M).
- Instruction, Purchased Services (E13) increased from FY 19. In FY 20 Oklahoma designated object codes under the 360 series to identify the purpose of payments made to Management Organizations. Districts recorded an increase of \$31.5M for Professional Education Services.
- The decrease in Instruction Support Services, Purchased Services (E233) was due to COVID 19 restrictions and distance learning. The ability to provide Professional Development to instructional staff was hampered.
- Districts recorded an increase in General Administration Support Services, Supplies in FY 20 due to COVID 19 restrictions and distance learning.
- Districts recorded a decrease in General Administration Support Services, Other (E264) for Lease Purchase Interest in the amount of \$12.8M.
- Due to COVID-19 and remote learning Student Transportation Support Services, Property (E257) costs decreased.
- State Per Pupil Expenditures (PPE15) increased by 2.33%. In FY 20 the Oklahoma Legislature approved the largest budget for common education in state history – more than \$3B – including an increase in funding to the state aid funding formula. The amount also provided the second consecutive pay raise for certified educators that on average will increase their annual salary by \$1,220. (H.B. 2765 and S.B. 1048).

### Oregon

**Fiscal Year:** July 1–June 30

**Notes:**

- Two of Oregon's largest school districts had a significant increase in their Construction Excise Tax revenue, coinciding with increased construction in their districts. Therefore, the value of Other Local Government Units-Property Tax (R1C) has increased in the FY 20 data submission.
- Due to the global pandemic of COVID-19, during the last few months of the 2019-20 school year, most school district facilities were closed and unable to receive local revenue for Food Services. Therefore, the value of Food Services (R1J) has decreased in the FY 20 data submission.
- Due to the global pandemic of COVID-19, during the last few months of the 2019-20 school year, most school district facilities were closed and unable to receive local revenue for District Extracurricular Activities. Therefore, the value of District Activities (R1K) has decreased in the FY 20 data submission.
- With Oregon's Department of Education fostering equity and excellence for every learner, districts are increasing their depreciable equipment purchases for Other Enterprise Services programs. Therefore, the value of Enterprise Operations, Property (E3B2) has increased in the FY 20 data submission.
- Oregon's Department of Education was unable to breakout Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) for the FY 20 data submission.

## Appendix H-State Notes

ODE is continuing to work with Oregon's 197 school districts and 19 education service districts to adjust the chart of accounts structure to be able to identify expenditures paid from state and local sources.

- Oregon's Comprehensive Distance Learning (CDL) Grant Program combines three funding sources provided by the CARES Act, ESSER, GEER, and CRF. The CDL Grant Program is used to reimburse eligible expenses incurred between July 1, 2020, and May 30, 2021. Therefore, the value of AR2: GEER should be flagged True Zero (Z) in the FY 20 data submission.
- Oregon's Comprehensive Distance Learning (CDL) Grant Program combines three funding sources provided by the CARES Act, ESSER, GEER, and CRF. The CDL Grant Program is used to reimburse eligible expenses incurred between July 1, 2020, and May 30, 2021. Therefore, the value of AR6: CRF should be flagged True Zero (Z) in the FY 20 data submission.

### Pennsylvania

**Fiscal Year:** July 1–June 30

**Notes:**

- Decreases in Food Services (R1J) revenue were reported by 490 of 500 school districts. This was attributed to the COVID related school closures along with more LEAs utilizing community eligibility to provide free lunches to all students.
- There were significant increases in the number of bonds refunding that occurred during 2019-20. 182 LEAs reported increased bond refunding proceeds which accounted for \$2.14B of the increase in Other Sources of Revenue (R5).
- Decreases in District Activities (R1K) revenues were due to the COVID related school closures. More than half the PA LEAs reported district activity revenue decreases.
- All revenues and expenditures related to food service operations were reported with marked declines caused by the COVID related shutdown of schools. The cost of food service supplies had a decrease consistent with other costs of this program.
- The increase in Direct Cost Programs, Community College (E9C) was attributed to multiple LEAs starting or expanding their dual enrollment programs which allow secondary students to attend community colleges for dual high school/college credits. The largest increase was reported by Harrisburg City SD who expanded their program with increased costs of \$557K.
- CARES Act Revenue for ESSER and GEER was reported by the LEAs based on their fiscal year end June 30th financial statements. In addition, LEAs reported \$19,852,795 as “Other CARES Act Grant” revenue, which cannot be designated by the state at this time. CARES Act Expenditure data included all eligible budgeted and expected expenses for FY 2019-20 as reported by the LEAs to the PA Dept of Education within sub-recipient grant reporting. The differences related to reported CARES Act revenue and expenditures for the ESSER and GEER grants are due to timing of the source data. In future, all years of CARES act reporting when totaled together will be expected to capture the total requested revenues and expenditures.
- PA received Coronavirus Relief funding for FY 20 however no disbursements were made to the LEAs until after the 2019-20 FY. The amount reported in AR6 is correctly listed as zero. CRF revenue and eligible expenses, including expenses incurred in FY 20 are expected to be reported in future surveys

### Rhode Island

**Fiscal Year:** July 1–June 30

**Notes:**

- There were two contributing changes to the revenue figures. The Materials Resource Center at the East Bay Collaborative, which operates as a fee-for-service model, have \$301K less revenue in FY 20 due to reduced demand for science kits and materials from districts. North Providence updated the coding on \$250K of revenue for tuition for out-of-district students, which is more appropriately reflected elsewhere.

### South Carolina

**Fiscal Year:** July 1–June 30

**Notes:**



## Appendix H-State Notes

- The decreases in District Activities (R1K) and Operation of Non-Instructional Food Services Operations Expenditures Subtotal (E3A1) were due to the pandemic which caused schools to close in March 2020.

### South Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

- Other Revenue from Local Sources (R1L) decreased due to LEAs reporting a decrease in Contributions and Other Local Revenue.
- District Activities (R1K) decreased in FY 20 mainly due to less admission revenues reported by school districts.
- Food Services Operations, Purchased Services (E3A13) decreased due to a decrease in professional services expenses reported by school districts.
- State Per Pupil Expenditure (PPE15) decreased due to student growth in the state while current expenditure growth may have been limited due to COVID impacts from March through June 2020.

### Tennessee

**Fiscal Year:** July 1–June 30

**Notes:**

- There was an increase in the number of charter schools from prior year and more bonds and notes were issued to districts which explains the increase of Other Sources of Revenue (R5).
- Districts did not request federal revenue reimbursements as predicted due to closure of schools early March 2020. District Activities (R1K) revenue was lower due to closer of schools for COVID 19. The ratio decreased due to lower revenue and a larger ADA.
- Tennessee has been working with districts for them to report expenditures more accurately by other agencies. Schools purchased items in response to COVID-19. These include PPE and remote learning supplies.
- There was a larger number of employees participating in health benefits and along with that, premiums also increased. This was all due to Covid-19.
- Due to school closures because of the pandemic, food service was unavailable and purchase of supplies greatly decreased.
- Due to the pandemic, all student attendance increased due to state guidance for reporting.

### Texas

**Fiscal Year:** September 1–August 31

**Notes:**

- There was a \$168M decrease in Food Services (R1J) revenue. A large percentage of districts reported a decrease in 'National School Breakfast and Lunch Program' revenue funds, including over 70 districts reporting declines over \$500K. Nearly 40 of these districts reported declines over \$1 mil. To a lesser extent, 10 school districts reported significant declines in 'Enterprise Fund-National School Breakfast & Lunch Program' revenue funds.
- The 86th Texas Legislature in 2019 passed House Bill 3 (HB 3) — a comprehensive reform of the school finance system. This bill as implemented in FY 2020 and provided additional funding to districts, with increases averaging \$635 per ADA.

### Utah

**Fiscal Year:** July 1–June 30

**Notes:**

- Utah's LEAs were audited in fiscal year 2017 in relation to school fees, which impacts revenue code 1700 series. State codes were created/defined to receive better school fees data. This caused re-classification of funds initially reported as school fees.

## Appendix H-State Notes

- Utah legislatures created a new rural school transportation grant (U.C.A. 53F-2-417). This grant was designed to help rural school districts purchase newer buses and has increased Student Transportation Support Services, Property (E257) expenditures.
- Food Services Operations, Purchased Services (E3A13) decreased because one LEA brought the food service management in-house, when they were outsourcing it in prior years.
- Operation of Non-Instructional Food Services Operations Expenditures Subtotal (E3A1) increased because more meals were offered during the summer due to COVID-19.
- CARES Act revenues were not available to LEAs in Utah until August 2020, after fiscal year 2021 began. CARES Act Expenditures were properly recorded from March to June.

### Vermont

**Fiscal Year:** July 1–June 30

**Notes:**

- FY 20 was the first year Vermont collected the data under a new Uniform Chart of Accounts (UCOA) and it was collected using new tools, so there is more variance in some of the Census boxes this year.
- State Per Pupil Expenditure (SPPE) increased by nearly 6%. Vermont collected the data under a new UCOA. They saw some variances in some cells for FY 20. The UCOA Aligns more with the Federal COA and is much more detailed than the prior COA.
- Title I Carryover Expenditures (X12D) varies quite a bit year to year, depending on Title I spending at the district level.

### Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

- The Governor closed public schools in Virginia for the 2019-2020 school year beginning on March 16, 2020. The shorter school year resulted in fewer federal claims by school divisions.

### Washington

**Fiscal Year:** September 1–August 31

**Notes:**

- Tuition from Individuals (R1E) decreased because of COVID-19 shutdown. Only 6 months of tuition was collected if there was a full year this item projected value would be \$77K.
- Local Food Service (R1J) revenue was down by 29% because of COVID-19 shutdown. Only 6 months of operation and for the remaining 3 months there was no charge for meals.
- The issue with District Activities (R1K) was also a result of the COVID shutdown. This revenue relates to the ASB fund and with only 6 months of activity there was no activity for April-June. This is also the time of year that ASB has its major activities, i.e. graduation, dances, class trips, etc. The decrease in local revenues was a result COVID shutdown across the state. These are local revenues that districts did not collect for the three months.
- The increase in Instruction, Property (E17) was a result of a 34% increase for vocational and a 33% increase for basic education capital outlay expenditures.
- Instruction, Other (E18) had a decrease of 39% because of the statewide COVID-19 shutdown. State of Washington made changes to its financial reporting system and can now track and report expenditures for textbooks for classroom instruction.
- The increases for Instructional Support Services, Supplies (E243) and Instructional Support Services, Property (E253) was also a result of additional expenditures made to get the LEAs ready for remote learning. The main drivers were Instructional Technology which had an increase of 40% for those two categories and curriculum supplies and property had a 33% increase.
- Operations and Maintenance Support Services, Property (E256) increased because LEAs for the first time were allowed to make expenditures for machinery and vehicles in the general fund using capital projects fund dollars.

## Appendix H-State Notes

- The decreases in Student Transportation Support Services, Purchased Services (E237) and Student Transportation Support Services, Property (E257) were a result of the COVID shutdown. Purchased services decreased because students were not being transported by contracted 3rd party vendors. With the uncertainty that the pandemic brought on LEAs delayed school bus purchases. It is expected that this will increase in FY 21.
- COVID-19 had a major impact to food service operations. Purchased services and supplies saw major decreases to the overall expenditure totals.
- In previous years Washington used ADA as Defined by State Law (A14A) to report the ADA and after consulting with Census it was determined that Washington State should be using ADA as Defined by NCEA(A14B). We A14B will be used in the future.
- The fiscal year for LEAs in Washington begins on September 1 and goes to August 31 of the following year. LEAs started to claim allowable ESSER (CARES Act) expenditures beginning in July 2020 (going back to March 2020) and ending for the fiscal year in August 2020. This was the reason why the expenditures seem low compared to what was authorized in the act. Washington expects to see a large number of claims for expenditures related to COVID-19 in 2020–21. When the CARES Act was enacted the financial reporting system was set for 2019-20 reporting and changes could not be made. For ESSER II and ESSER III Washington will be able to break those expenditures by function and be able to report them.

### West Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

- Other Sources of Revenue (R5) increased approximately \$129M from FY19 to FY 20. The increase was largely related to several counties receiving proceeds from the sale of bonds, premiums from the sale of bonds, and proceeds from the issuance of refunding bonds. Berkeley, Hancock, Monongalia, and Preston Counties received nearly \$110M from these specific revenue sources in FY 20.
- The Ratio of District Activities (R1K) to Average Daily Attendance (A14A) is substantially different from the prior year due to a \$482K decrease in District Activities from FY 19 to FY 20. This decrease in District Activities is due to the statewide shutdown of schools due to COVID-19. Schools were in a remote learning environment from March 13, 2020, through the end of the FY 20 school year.
- Tuition and Voucher Payments to Other LEAs and Charter Schools Within the State (E15) increased approximately \$729K from FY 19 to FY 20. The increase was related to a high school closure in Fayette County. Several Fayette County students began attending in Kanawha County (a border county) and Fayette County reimbursed Kanawha County the appropriate amount of state aid (tuition), as per the agreement between the counties, for the additional students that Kanawha County provided instructional services for during the FY20 school year.
- Purchased Services (E3A13) increased approximately 2.9M from FY 19 to FY 20. The increase is due to county boards of education purchasing meal kits that were prepared and packaged by a vendor for delivery to students during the statewide school shutdown due to COVID-19. The meal kits were delivered from March 13, 2020, through the end of the FY20 school year.
- Other Uses (STE7) increased approximately 77.5M from FY 19 to FY 20. The reason for the increase is mainly due to Berkeley County and Monongalia County. Berkeley County had a principal retirement of general obligation bonds to provide for the improvement of existing facilities and the construction of new schools in the amount of \$28,185,000. Monongalia County defeased certain general obligation bonds in the amount of \$34,016,500 to reduce total debt service payments and obtain an economic gain by making the funds available in the debt service fund account of the refunded issue which had been collected to retire the bond issue.
- Direct Cost Programs, Property (E91) increased approximately 1.3M from FY 19 to FY 20. The increase is due to Putnam County receiving a grant for a Heavy Equipment class at Putnam County Technical Center. They purchased equipment in the amount of \$1,209,298 for the Adult/Continuing Education program.

## Appendix H-State Notes

### Wisconsin

**Fiscal Year:** July 1–June 30

**Notes:**

- Most of the decrease in Revenue from Local Sources, Other Local Government Units-Property Tax (R1C) activity in this account relates to Tax Incremental Finance/Tax Incremental District (TIF/TID) closeouts that fluctuate greatly from year to year. There were 3 large district closeouts in 2019, which was flagged in last year's report as a \$6.5M (42%) increase from 2018. 2020 only had 2 somewhat large closeouts, so a decrease was expected.
- Direct Cost Programs, Community College (E9C) increased by \$1.647M in FY 20. Prior to GASB 84, post-secondary scholarship activity was not reported in the NPEFS because it was reported in a fiduciary fund. For districts that implemented GASB 84 in FY 20 and determined that some of their post-secondary scholarships did not meet the new definition of fiduciary, they moved this activity to a governmental fund, which is why it is new in FY 20. This number is expected to significantly increase in FY 21 as districts are required to implement GASB 84 by the end of the year. Reported in this category per email with Census Bureau staff.
- CARES Act funds were not available to Wisconsin LEAs until July 2020 and, as the American Institute of Certified Public Accountants (AICPA) and others have noted, the unique nature of funding under CARES (and now CRRSA as well) complicate the recognition of revenues and expenditures for public reporting and auditing of federal awards. Wisconsin will be reporting this data for FY 21 through the duration of the programs.

### Wyoming

**Fiscal Year:** July 1 – June 30

**Notes:**

- Districts reported District Activities (R1K) in the special revenue funds due to the GASB 34 change.
- Operation of Non-Instructional Food Services Operations Expenditures Subtotal (E3A1) was higher due to CARES Act funding.
- Food Services Operations, Purchased Services (E3A13) decreased in FY 20 because kitchens were functioning differently during COVID-19.
- Average Daily Attendance (ADA) changed due to allowing classroom-based virtual learning during COVID-19.

### American Samoa

**Fiscal Year:** October 1–September 30

**Notes:**

### Guam

**Fiscal Year:** October 1–September 30

**Notes:**

- Guam does not collect on Tuition from Individuals (R1E) or District Activities (R1K).

### Commonwealth of the Northern Mariana Islands

**Fiscal Year:** October 1–September 30

**Notes:**

- Local revenue has declined, generated by the tourism-based economy that had been significantly impacted by COVID-19.
- CARES Act funding allocation had a significant positive impact in assisting the SEA/LEA throughout FY 20.
- Several exhibit sections indicated expenditure decreases, due to many certified and noncertified personnel that were furloughed due to COVID-19. Other sections of the exhibits gained in dollar amount due to

## Appendix H-State Notes

priorities made to expend on other section areas that are deemed necessary to effectively implement PPE and other COVID-19 related programs.

### Puerto Rico

**Fiscal Year:** July 1–June 30

**Notes:**

- There was a decrease in Grants-in-Aid from the Federal Government Through the State (R4B) granted or approved by the federal agency during FY 20 when compared with FY 20.
- Disbursement of funds assigned from FEMA in FY 19 was in response to the Natural Disaster Hurricanes Maria and Irma affecting the island in September of 2017. No additional funds from FEMA were received in FY 20. Therefore, Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (R4C) is \$0 for FY 20.
- The decrease in Instruction Support Services, Purchased Services (E233) was mainly due to the closing of the schools after the earthquakes of January 2020 in the south region of the Island, as well as for the lockdown later in March 2020 due to the pandemic of COVID-19.
- The decrease reflected in the salary expenses for teachers is directly related to the reduction in the recruitment process for temporary personnel as compared to any other regular fiscal year. This responds directly to the different challenges faced by PRDE caused by natural events such as the earthquakes occurring in the Island during January of 2020 and the COVID-19 pandemic starting on March of 2020, as well to the retirement of personnel among other events that have been confronted in the agency.
- The decrease in Food Services Operations, Supplies (E3A14) was due to the January 2020 earthquakes and the declaration of COVID-19 pandemic, later in March 2020.
- Increase in Community Services, Non-Property (E81) was due to the purchase of instructional material with the funds assigned by the federal government through the Restart Program for the restoration of the educational services after the losses caused by Hurricane Maria in 2017.
- PRDE calculates the ADA based on National Center for Education Statistics (NCES) definition and not by any other state statute. However, because of COVID-19 during fiscal year 2020, PRDE needed to include attendance for remote learning days within its ADA, therefore several adjustments were needed for the collection of the data. PRDE commonly uses an electronic platform to register the daily student assistance. Within such system, PRDE created codes designed for the pandemic period, to assist the teachers in documenting the correct status for each student during the class periods. In order to guarantee the quality of the data, the teachers were held responsible for registering the daily attendance of the students.
- The decrease in the SPPE is directly related to the reduction in expenses resulting from a year where natural/emergency events were seen that affected the provision of services for certain periods of time within the fiscal year. During FY 20, Puerto Rico had to suffer the results of tremors and earthquakes in the southern area of the Island that required the closure of several schools due to damage or threat to the safety of students and teachers. In addition, PR, like the rest of the countries of the world, had the need to take preventive and precautionary measures in the face of the threat of the COVID19 pandemic, which caused an additional closure and therefore the reduction in purchases and disbursements for the provision of services was necessary.

### U.S. Virgin Islands

**Fiscal Year:** October 1–September 30

**Notes:**

- School meals are free to all participating students.

## **Appendix I–Survey Form**

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

**THE NATIONAL PUBLIC EDUCATION  
 FINANCIAL SURVEY**

**Fiscal Year 2020**

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 95 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, suggestions for improving this survey, or if you have comments or concerns regarding the status of your individual survey, write directly to: National Public Education Financial Survey (NPEFS), National Center for Education Statistics (NCES), 550 12th St., SW, 4th floor, Washington, DC 20202.

**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		
<b>LOCAL SOURCES OF REVENUE SUBTOTAL (1000)</b> [Sum a-e, g, i-n.]	STR1		
<b>REVENUE FROM INTERMEDIATE SOURCES (2000)</b>	R2		
<b>REVENUE FROM STATE SOURCES (3000)</b>	R3		
<b>REVENUE FROM FEDERAL SOURCES (4000)</b>			
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		
<b>FEDERAL SOURCES OF REVENUE SUBTOTAL (4000) [Sum a-d]</b>	STR4		
<b>OTHER SOURCES OF REVENUE (5000, 6000)</b>	R5		
<b>TOTAL REVENUE</b>	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		
<b>INSTRUCTION EXPENDITURES SUBTOTAL (1000)</b> [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)**

<b>SUPPORT SERVICES, STUDENTS (2100)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
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		
<b>SUPPORT SERVICES STUDENTS EXPENDITURES SUBTOTAL (2100) [Sum 1-4 &amp; 6 only.]</b>	STE22		

<b>SUPPORT SERVICES, INSTRUCTION (2200)</b>			
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		
<b>SUPPORT SERVICES INSTRUCTION EXPENDITURES SUBTOTAL (2200) [Sum 1-4 &amp; 6 only.]</b>	STE23		

<b>SUPPORT SERVICES, GENERAL ADMINISTRATION (2300)</b>			
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		
<b>SUPPORT SERVICES GENERAL ADMINISTRATION EXPENDITURES SUBTOTAL (2300) [Sum 1-4 &amp; 6 only.]</b>	STE24		

<b>SUPPORT SERVICES, SCHOOL ADMINISTRATION (2400)</b>			
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		
<b>SUPPORT SERVICES SCHOOL ADMINISTRATION EXPENDITURES SUBTOTAL (2400) [Sum 1-4 &amp; 6 only.]</b>	STE25		

**SECTION 3B**

<b>SUPPORT SERVICES, OPERATIONS AND MAINTENANCE (2600)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
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		
<b>SUPPORT SERVICES OPERATIONS AND MAINTENANCE EXPENDITURES SUBTOTAL (2600) [Sum 1-4 &amp; 6 only.]</b>	STE26		

<b>SUPPORT SERVICES, STUDENT TRANSPORTATION (2700)</b>			
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		
<b>SUPPORT SERVICES STUDENT TRANSPORTATION EXPENDITURES SUBTOTAL (2700) [Sum 1-4 &amp; 6 only.]</b>	STE27		

<b>SUPPORT SERVICES, OTHER SUPPORT SERVICES (2500, 2900)</b>			
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		
<b>SUPPORT SERVICES OTHER SUPPORT SERVICES EXPENDITURES SUBTOTAL (2500, 2900) [Sum 1-4 &amp; 6 only.]</b>	STE28		

<b>ALL SUPPORT SERVICES TOTAL BY OBJECT (100, 200, etc.) (calculated)</b>			
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		
<b>ALL SUPPORT SERVICES TOTAL BY OBJECT EXPENDITURES SUBTOTAL (2100-2900) [Sum 1-4 &amp; 6 only.]</b>	STE2T		

**SECTION 4**

**OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)**

<b>FOOD SERVICES OPERATIONS (3100)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
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		
<b>OPERATION OF NON-INSTRUCTIONAL FOOD SERVICES EXPENDITURES SUBTOTAL (3100); [Sum 1-4 &amp; 6 only.]</b>	E3A1		

<b>ENTERPRISE OPERATIONS (3200)</b>			
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		
<b>OPERATION OF NON-INSTRUCTIONAL ENTERPRISE OPERATIONS SERVICES EXPENDITURES SUBTOTAL (3200) [Sum 1-4 &amp; 6 only.]</b>	E3B1		

## SECTION 5

<b>DIRECT PROGRAM SUPPORT</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
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		
<b>DIRECT PROGRAM SUPPORT EXPENDITURES SUBTOTAL</b> [Sum a1,b1,c1, and e1.]	STE4		
<b>CURRENT EXPENDITURES</b> 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		

## 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		
<b>OTHER USES SUBTOTAL (5000)</b>	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		
<b>DIRECT COST PROGRAMS SUBTOTAL</b> [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		
e. Title V, Part A Expenditures [Expenditures under Title V, Part A of the ESEA, as amended. DO NOT simply restate revenues received. This item is to contain expenditures.]	X12E		
f. Title V, Part A Carryover Expenditures	X12F		
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		
<b>TOTAL EXCLUSIONS [Sum a-j.]</b>	TX12		

<b>NET CURRENT EXPENDITURES</b> [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		

<b>STATE PER PUPIL EXPENDITURE</b>	PPE15		
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CURRENT EXPENDITURES BY FUND TYPE			
<b>Current Expenditures Paid from State and Local Funds (including federal funds intended to replace local tax revenues)</b> [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		
<b>Current Expenditures Paid from Federal Funds</b> [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

### CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT

<b>SPECIAL EXHIBIT ITEMS - Revenues from CARES Act Funds</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
1. Elementary and Secondary School Emergency Relief (ESSER) Fund	AR1		
2. Governor's Emergency Education Relief (GEER) Fund	AR2		
3. Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant	AR3		
4. Education Stabilization Fund – Rethink K-12 Education Models (ESF-REM) Discretionary Grant	AR4		
5. Project School Emergency Response to Violence (Project SERV)	AR5		
6. Coronavirus Relief Fund (CRF)	AR6		
7. Education Stabilization Fund Program Outlying Areas-State Educational Agency	AR7		
8. Education Stabilization Fund Program Outlying Areas-Governors	AR8		

<b>SPECIAL EXHIBIT ITEMS - Expenditures from CARES Act Funds</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
1. Current expenditures paid from CARES Act 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		
2. Instructional expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2		
3. Support services expenditures paid from CARES Act 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 CARES Act funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4		
5. Technology-related supplies and purchased services expenditures paid from CARES Act funds (objects 351, 352, 432, 443, 530, 650 for ALL functions)	AE5		
6. Technology-related equipment expenditures paid from CARES Act funds (objects 734, 735 for ALL functions)	AE6		
7. Support services, operation and maintenance of plant expenditures paid from CARES Act 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 CARES Act 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)