

Documentation for the NCES Common Core of Data
National Public Education Financial Survey (NPEFS),
School Year 2020-21 (Fiscal Year 2021):
Provisional File Version 1a

NCES 2023 302
U.S. DEPARTMENT OF EDUCATION

A Publication of the National Center for Education Statistics at IES



Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2020-21 (Fiscal Year 2021)

Provisional File Version 1a

August 2023

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August 2023

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This documentation was prepared in part under Interagency Agreement (IAA) No. ED-IES-11-1-J-0007 with the United States Census Bureau. Mention of trade names, commercial products, or organizations does not imply endorsement by the U.S. Government.

Suggested Citation

Cornman, S.Q., Doyle, S., Howell, M.R., and Phillips, J. (2023). *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2020-21 (Fiscal Year 2021), Provisional File Version 1a* (NCES 2023-302). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC. Retrieved [date] from <https://nces.ed.gov/pubsearch>.

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Acknowledgments

The operations and product development for the National Public Education Finance Survey (NPEFS) are supported through an interagency agreement with the U.S. Census Bureau. Specifically, a team of skilled analysts, statisticians, and information technology specialists from the Economic Reimbursable Surveys Division (ERD) of the Census Bureau work closely with the National Center for Education Statistics (NCES) to conduct the NPEFS. Additionally, a network of state education agency fiscal coordinators take responsibility for compiling and reporting finance data for public education activities within their respective states. While the professionals who supported this work are too numerous to list here, their time, effort, and commitment toward providing accurate school finance data are gratefully appreciated. Particular thanks are owed to the state fiscal coordinators, whose efforts make the Common Core of Data program possible.

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I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2020-21 (Fiscal Year 2021), 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) 2020-21, fiscal year 2021 (FY 21) 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,¹ and average daily attendance (ADA) data. The NPEFS file also includes total student membership data collected by the State Nonfiscal Public Elementary/Secondary Education Survey.²

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

²U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "State Nonfiscal Public Elementary/Secondary Education Survey Data," SY 2020-21, Membership Version 1a.

II. User's Guide

The FY 21 NPEFS data file contains 56 records (one for each state or jurisdiction). Each record contains 340 fields (4 record identification fields, 168 data fields, and 168 imputation flag fields).

The appendices of this document provide the following information:

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

File Versions

NCES maintains strict version control of CCD files. The versions are identified by one numeric character and one alphabetic character. The number corresponds with the release version (e.g., “1” is the first release, “2” is the second release, etc.). The letter “a” also corresponds to a public release.⁴ For school year 2020-21 (FY 21), 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 21* is the FY 21 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.

³ 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.

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

File names

The names of the FY 21 releases are as follows:

- Stfis21_1a.txt (tab-delimited text file)
- Stfis21_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, “21” stands for FY 21, 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 official⁵ who certifies that the data constitute a true and full report of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools.

⁵ NCES requires that each Chief State School Officer designate in writing a certifying official to be responsible for authenticating the submission for his or her state. The certifying official must be a fiscal official at the highest level in the SEA (U.S. Department of Education 2022).

The FY 21 NPEFS data collection opened on January 31, 2022 and closed on August 15, 2022. Upon receipt of a state’s submission, Census Bureau and NCES analysts reviewed the data for possible errors or anomalies. Between August 15, 2022 and August 15, 2023, some SEAs take the opportunity to report revisions to correct or resolve errors in their original submission.

Missing, nonapplicable, and suppressed data

Missing data are reported as “-1” in the data file, nonapplicable data are reported as “-2,”⁶ and true zero data remain as “0.” The FY 21 NPEFS Reporting Instructions (U.S. Department of Education 2022) request that states report “0” using the Z flag for data items for which no activity has occurred and “-1” using the M flag for items for which activity has occurred, but for which data are missing. Zeros reported as not applicable are designated as -2 using the N flag. 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.⁷ 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

⁶ 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.”

⁷ Department of Education, Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal Year 2021, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports, 87 Federal Register 1409 (January 11, 2022).

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

The NPEFS file also includes membership data (MEMBR20) from the State Nonfiscal Public Elementary/Secondary Education Survey collection for SY 2020-21. 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.”⁸ The definition of employee benefits is derived from the NCES school finance accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). NPEFS does not collect actuarially determined annual required contributions;⁹ accrued annual requirement contribution liability;¹⁰ or the actuarial value of pension plan assets.¹¹

Use of Crosswalk Software

Since the FY 89 data collection, the Census Bureau has been utilizing “crosswalk” software to assist states in their reporting and to improve the comparability of data across states. This software converts a state’s existing accounting reports to uniform federal standards, as described in the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). The following states used crosswalk software provided by NCES in the FY 21 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;
- 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.

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

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

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

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

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.¹² Data that remain missing or uncorrected are imputed based on values derived from other “fully reporting”¹³ states or other related data elements from within the state.

Student membership edits

Every school year, SEAs report student membership counts by grade on the CCD State Nonfiscal Survey of Public Elementary/Secondary Education. The NPEFS data file includes total student membership reported on the State Nonfiscal Survey that includes grades prekindergarten through grade 12 (plus ungraded). If the reported fiscal data exclude prekindergarten programs, total membership should also exclude prekindergarten membership.

As part of the FY 21 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.

California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education but did include expenditures for prekindergarten programs in their NPEFS submission. In FY 21, the data in the Nonfiscal public release file have been imputed and only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. For FY 21, California reported prekindergarten expenditures separately, and these expenditures were

¹² Department of Education, Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal Year 2021, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports, 87 Federal Register 1409 (January 11, 2022).

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

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 all prekindergarten programs. The amounts that were excluded from each data item can be found in the state notes for California (see Appendix H).

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

B. Imputations

Imputation is a procedure that uses available information and some plausible assumptions to derive substitute values for missing values in a data file (NCES 2014). 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 data¹⁴
- T - Total based on sum of internal or external detail

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

C. Variations in the Survey Over Time

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

- Beginning with the FY 92 survey:
 - Food Services expenditures were broken out by object, adding the data items Food Services - Salaries (E3A11), Food Services - Employee Benefits (E3A12), Food Services - Purchased Services (E3A13), Food Services - Supplies (E3A14), and Food Services - Other (E3A16).
 - Enterprise Operations expenditures were broken out by object, adding the data items Enterprise - Salaries (E3B11), Enterprise - Employee Benefits (E3B12), Enterprise -

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

Purchased Services (E3B13), Enterprise - Supplies (E3B14), and Enterprise - Other (E3B16).

- Facilities Acquisition and Construction Services - Nonproperty expenditures were broken out into Buildings Built and Alterations Performed by LEA's Own Staff (E611) and Buildings Built and Alterations Performed by Contractors (E612). In addition, Facilities Acquisition and Construction Services - Property expenditures were broken out into Land (E62A) and Buildings (E62B). STE6, the sum of all of the Facilities Acquisitions and Construction Services items, was added.
- Beginning with FY 98 survey:
 - The Facilities Acquisition and Construction Services breakouts listed above (items E611, E612, E62A, and E62B) were discontinued.
- Beginning with FY 04 survey:
 - Teacher salaries expenditures were broken out by program, adding the data items Teacher Salaries - Regular Programs (E11A), Teacher Salaries - Special Education Programs (E11B), Teacher Salaries - Vocational Education Programs (E11C), and Teacher Salaries - Other Education Programs (E11D).
 - A data item for textbooks expenditures (E2) was added.
- Beginning with FY 09 survey:
 - Seven items for expenditures from the American Recovery and Reinvestment Act (ARRA) funds were added:
Instructional Expenditures From ARRA Funds (ARRASTE1), Total Current Expenditures From ARRA Funds (ARRATE5), Community Service Nonproperty and Direct Cost Programs From ARRA Funds (ARRAE81Z), Property Expenditures From ARRA Funds (ARRATE10), School Construction Expenditures From ARRA Funds (ARRASTE6), Expenditures From Title I Received Under ARRA (ARRATLEIZ), and Direct Program Support Expenditures From ARRA Funds (ARRASTE4).
- Beginning with FY 15 survey:
 - Seven items for expenditures from the ARRA funds were removed:
ARRASTE1, ARRATE5, ARRAE81Z, ARRATE10, ARRASTE6, ARRATLEIZ, and ARRASTE4.
- Beginning with FY 16 survey:
 - Two items for current expenditures by fund type were added:
Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2).

- Beginning with FY 20 survey:
 - Eight items for revenues from the Coronavirus Aid, Relief, And Economic Security (CARES) Act funds were added:
Elementary and Secondary School Emergency Relief (ESSER) Fund (AR1), Governor’s Emergency Education Relief (GEER) Fund (AR2), Education Stabilization Fund - Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant (AR3), Education Stabilization Fund - Rethink K-12 Education Models (ESF-REM) Discretionary Grant (AR4), Project School Emergency Response to Violence (Project SERV) (AR5), Coronavirus Relief Fund (CRF) (AR6), Education Stabilization Fund Program Outlying Areas-State Educational Agency (AR7), and Education Stabilization Fund Program Outlying Areas-Governors (AR8).
 - Eight items for expenditures from the Coronavirus Aid, Relief, And Economic Security (CARES) Act funds were added:
Current expenditures paid from CARES Act funds for public elementary-secondary education (AE1), Instructional expenditures paid from CARES Act funds for public elementary-secondary education (AE2), Support services expenditures paid from CARES Act funds for public elementary-secondary education (AE3), Capital outlay expenditures paid from CARES Act funds (AE4), Technology-related supplies and purchased services expenditures paid from CARES Act funds (AE5), Technology-related equipment expenditures paid from CARES Act funds (AE6), Support services, operation and maintenance of plant expenditures paid from CARES Act funds for public elementary-secondary education (AE7), and Food services operations expenditures paid from CARES Act funds for public elementary-secondary education (AE8).
- Beginning with FY 21 survey:
 - Two items for revenues from the Coronavirus Aid, Relief, And Economic Security (CARES) Act funds were removed:
Education Stabilization Fund - Rethink K-12 Education Models (ESF-REM) Discretionary Grant (AR4) and Project School Emergency Response to Violence (Project SERV) (AR5).
 - Four items for revenues from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 and the American Rescue Plan (ARP) Act of 2021 were added:
Elementary and Secondary School Emergency Relief (ESSER II) Fund (AR1A), Elementary and Secondary School Emergency Relief (ARP ESSER) Fund (AR1B), Governor’s Emergency Education Relief (GEER II) Fund (AR2A), Coronavirus State and Local Fiscal Recovery Funds (AR6A).
 - The definitions for eight items for expenditures from the Coronavirus Aid, Relief, And Economic Security (CARES) Act funds were expanded to include expenditures from the

Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 and the American Rescue Plan (ARP) Act of 2021:

Current Expenditures from COVID-19 Federal Assistance Funds for public elementary-secondary education (AE1), Instructional Expenditures from COVID-19 Federal Assistance Funds for public elementary-secondary education (AE2), Support Services Expenditures from COVID-19 Federal Assistance Funds for public elementary-secondary education (AE3), Capital Outlay Expenditures from COVID-19 Federal Assistance Funds (AE4), Technology Supplies & Purchased Services Expenditures from COVID-19 Federal Assistance Funds (AE5), Technology Equipment Expenditures from COVID-19 Federal Assistance Funds (AE6), Support Services, Operations & Maintenance Expenditures from COVID-19 Federal Assistance Funds for public elementary-secondary education (AE7), Food Services Operations Expenditures from COVID-19 Federal Assistance Funds for public elementary-secondary education (AE8).

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 21 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 (stfis21_1a.txt) has the following layout and description:

56 physical records, 1 per observation - 340 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 (2021)
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)
MEMBR20	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 I Fund
AR1A	N	156	CRRSA Revenues ESSER II Fund
AR1B	N	157	ARP Act ARP ESSER Fund
AR2	N	158	CARES Act Revenues GEER Fund
AR2A	N	159	CRRSA GEER II Fund
AR3	N	160	CARES Act Revenues ESF-RWP
AR6	N	161	CARES Act Revenues Coronavirus Relief Fund
AR6A	N	162	ARP Act Coronavirus SLFR Funds
AR7	N	163	CARES Act Revenues ESF Outlying Areas-SEA
AR8	N	164	CARES Act Revenues ESF Outlying Areas-GOV
AE1	N	165	Current Expenditures from COVID-19 Federal Assistance Funds
AE2	N	166	Instructional Expenditures from COVID-19 Federal Assistance Funds
AE3	N	167	Support Services Expenditures from COVID-19 Federal Assistance Funds
AE4	N	168	Capital Outlay Expenditures from COVID-19 Federal Assistance Funds
AE5	N	169	Technology Supplies & Purchased Services Expenditures from COVID-19 Federal Assistance Funds
AE6	N	170	Technology Equipment Expenditures from COVID-19 Federal Assistance Funds
AE7	N	171	Support Services, Operations & Maintenance Expenditures from COVID-19 Federal Assistance Funds
AE8	N	172	Food Services Operations Expenditures from COVID-19 Federal Assistance Funds
IR1A	AN	173	Imp Flag Local Revenues Property Tax
IR1B	AN	174	Imp Flag Local Revenues Nonproperty Tax
IR1C	AN	175	Imp Flag Local Revenues Local Government Property Tax
IR1D	AN	176	Imp Flag Local Revenues Local Government Nonproperty Tax
IR1E	AN	177	Imp Flag Local Revenues Individual Tuition
IR1F	AN	178	Imp Flag Local Revenues Tuition from LEAs
IR1G	AN	179	Imp Flag Local Revenues Transportation Fees from Individual
IR1H	AN	180	Imp Flag Local Revenues Transportation Fees from LEAs
IR1I	AN	181	Imp Flag Local Revenues Earnings on Investments
IR1J	AN	182	Imp Flag Local Revenues Food Service
IR1K	AN	183	Imp Flag Local Revenues Student Activities
IR1L	AN	184	Imp Flag Local Revenues Other Revenues
IR1M	AN	185	Imp Flag Local Revenues Textbook Revenues
IR1N	AN	186	Imp Flag Local Revenues Summer School
ISTR1	AN	187	Imp Flag Local Revenues Subtotal
IR2	AN	188	Imp Flag Intermediate Revenues
IR3	AN	189	Imp Flag State Revenues
IR4A	AN	190	Imp Flag Federal Revenues Direct Grants
IR4B	AN	191	Imp Flag Federal Revenues thru State
IR4C	AN	192	Imp Flag Federal Revenues thru Intermediate Agencies
IR4D	AN	193	Imp Flag Federal Revenues Other Sources
ISTR4	AN	194	Imp Flag Federal Revenues Subtotal

Appendix A–Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
IR5	AN	195	Imp Flag Revenues from Other Sources
ITR	AN	196	Imp Flag Total Revenues from All Sources
IE11	AN	197	Imp Flag Instructional Expenditures Salaries
IE12	AN	198	Imp Flag Instructional Expenditures Employee Benefits
IE13	AN	199	Imp Flag Instructional Expenditures Purchased Services
IE14	AN	200	Imp Flag Instructional Expenditures Tuition to Private and Out-Of-State Schools
IE15	AN	201	Imp Flag Instructional Expenditures Tuition to Other LEAs In-State
IE16	AN	202	Imp Flag Instructional Expenditures Supplies
IE17	AN	203	Imp Flag Instructional Expenditures Property
IE18	AN	204	Imp Flag Instructional Expenditures Other
ISTE1	AN	205	Imp Flag Instructional Expenditures Subtotal
IE11A	AN	206	Imp Flag Teacher Salaries Regular Programs
IE11B	AN	207	Imp Flag Teacher Salaries Special Education Programs
IE11C	AN	208	Imp Flag Teacher Salaries Vocational Education Programs
IE11D	AN	209	Imp Flag Teacher Salaries Other Education Programs
IE2	AN	210	Imp Flag Instructional Expenditures Textbooks
IE212	AN	211	Imp Flag Support Expenditures Salaries Student Support Services
IE213	AN	212	Imp Flag Support Expenditures Salaries Instructional Staff Support
IE214	AN	213	Imp Flag Support Expenditures Salaries General Administration
IE215	AN	214	Imp Flag Support Expenditures Salaries School Administration
IE216	AN	215	Imp Flag Support Expenditures Salaries Operation & Maintenance
IE217	AN	216	Imp Flag Support Expenditures Salaries Pupil Transportation
IE218	AN	217	Imp Flag Support Expenditures Salaries Other Services
ITE21	AN	218	Imp Flag Support Expenditures Salaries Subtotal
IE222	AN	219	Imp Flag Support Expenditures Employee Benefits Student Support Services
IE223	AN	220	Imp Flag Support Expenditures Employee Benefits Instructional Staff Support
IE224	AN	221	Imp Flag Support Expenditures Employee Benefits General Administration
IE225	AN	222	Imp Flag Support Expenditures Employee Benefits School Administration
IE226	AN	223	Imp Flag Support Expenditures Employee Benefits Operation & Maintenance
IE227	AN	224	Imp Flag Support Expenditures Employee Benefits Pupil Transportation
IE228	AN	225	Imp Flag Support Expenditures Employee Benefits Other Services
ITE22	AN	226	Imp Flag Support Expenditures Employee Benefits Subtotal
IE232	AN	227	Imp Flag Support Expenditures Purchased Services Student Support Services
IE233	AN	228	Imp Flag Support Expenditures Purchased Services Instructional Staff Support
IE234	AN	229	Imp Flag Support Expenditures Purchased Services General Administration
IE235	AN	230	Imp Flag Support Expenditures Purchased Services School Administration
IE236	AN	231	Imp Flag Support Expenditures Purchased Services Operation & Maintenance
IE237	AN	232	Imp Flag Support Expenditures Purchased Services Pupil Transportation
IE238	AN	233	Imp Flag Support Expenditures Purchased Services Other Services
ITE23	AN	234	Imp Flag Support Expenditures Purchased Services Subtotal
IE242	AN	235	Imp Flag Support Expenditures Supplies Student Support Services
IE243	AN	236	Imp Flag Support Expenditures Supplies Instructional Staff Support
IE244	AN	237	Imp Flag Support Expenditures Supplies General Administration
IE245	AN	238	Imp Flag Support Expenditures Supplies School Administration
IE246	AN	239	Imp Flag Support Expenditures Supplies Operation & Maintenance
IE247	AN	240	Imp Flag Support Expenditures Supplies Pupil Transportation
IE248	AN	241	Imp Flag Support Expenditures Supplies Other Services
ITE24	AN	242	Imp Flag Support Expenditures Supplies Subtotal
IE252	AN	243	Imp Flag Support Expenditures Property Student Support Services
IE253	AN	244	Imp Flag Support Expenditures Property Instructional Staff Support
IE254	AN	245	Imp Flag Support Expenditures Property General Administration
IE255	AN	246	Imp Flag Support Expenditures Property School Administration
IE256	AN	247	Imp Flag Support Expenditures Property Operation & Maintenance
IE257	AN	248	Imp Flag Support Expenditures Property Pupil Transportation
IE258	AN	249	Imp Flag Support Expenditures Property Other Services
ITE25	AN	250	Imp Flag Support Expenditures Property Subtotal
IE262	AN	251	Imp Flag Support Expenditures Other Student Support Services

Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
IE263	AN	252	Imp Flag Support Expenditures Other Instructional Staff Support
IE264	AN	253	Imp Flag Support Expenditures Other General Administration
IE265	AN	254	Imp Flag Support Expenditures Other School Administration
IE266	AN	255	Imp Flag Support Expenditures Other Operation & Maintenance
IE267	AN	256	Imp Flag Support Expenditures Other Pupil Transportation
IE268	AN	257	Imp Flag Support Expenditures Other Other Services
ITE26	AN	258	Imp Flag Support Expenditures Other Subtotal
ISTE22	AN	259	Imp Flag Support Expenditures Subtotal Student Support Services
ISTE23	AN	260	Imp Flag Support Expenditures Subtotal Instructional Staff Support
ISTE24	AN	261	Imp Flag Support Expenditures Subtotal General Administration
ISTE25	AN	262	Imp Flag Support Expenditures Subtotal School Administration
ISTE26	AN	263	Imp Flag Support Expenditures Subtotal Operation & Maintenance
ISTE27	AN	264	Imp Flag Support Expenditures Subtotal Pupil Transportation
ISTE28	AN	265	Imp Flag Support Expenditures Subtotal Other Services
ISTE2T	AN	266	Imp Flag Support Expenditures Total Support Services
IE3A11	AN	267	Imp Flag Noninstructional Services Food Services Salaries
IE3A12	AN	268	Imp Flag Noninstructional Services Food Services Employee Benefits
IE3A13	AN	269	Imp Flag Noninstructional Services Food Services Purchased Services
IE3A14	AN	270	Imp Flag Noninstructional Services Food Services Supplies
IE3A2	AN	271	Imp Flag Noninstructional Services Food Services Property
IE3A16	AN	272	Imp Flag Noninstructional Services Food Services Other
IE3A1	AN	273	Imp Flag Noninstructional Services Food Services Subtotal
IE3B11	AN	274	Imp Flag Noninstructional Services Enterprise Salaries
IE3B12	AN	275	Imp Flag Noninstructional Services Enterprise Employee Benefits
IE3B13	AN	276	Imp Flag Noninstructional Services Enterprise Purchased Services
IE3B14	AN	277	Imp Flag Noninstructional Services Enterprise Supplies
IE3B2	AN	278	Imp Flag Noninstructional Services Enterprise Property
IE3B16	AN	279	Imp Flag Noninstructional Services Enterprise Other
IE3B1	AN	280	Imp Flag Noninstructional Services Enterprise Subtotal
ISTE3	AN	281	Imp Flag Noninstructional Services Total
IE4A1	AN	282	Imp Flag Direct Program Support Textbooks
IE4A2	AN	283	Imp Flag Direct Program Support Textbooks (Property)
IE4B1	AN	284	Imp Flag Direct Program Support Transportation
IE4B2	AN	285	Imp Flag Direct Program Support Transportation (Property)
IE4C1	AN	286	Imp Flag Direct Program Support Employee Benefits
IE4C2	AN	287	Imp Flag Direct Program Support Employee Benefits (Property)
IE4D	AN	288	Imp Flag Direct Program Support Private School Student
IE4E1	AN	289	Imp Flag Direct Program Support Other
IE4E2	AN	290	Imp Flag Direct Program Support Other (Property)
ISTE4	AN	291	Imp Flag Direct Program Support Subtotal
ITE5	AN	292	Imp Flag Current Expenditures
IE61	AN	293	Imp Flag Facilities Acquisition Nonproperty
IE62	AN	294	Imp Flag Facilities Acquisition Property (Land & Buildings)
IE63	AN	295	Imp Flag Facilities Acquisition Property (Equipment)
ISTE6	AN	296	Imp Flag Facilities Acquisition Nonproperty & Property Total
IE7A1	AN	297	Imp Flag Other Use Debt Service Interest
IE7A2	AN	298	Imp Flag Other Use Debt Service Redemption
ISTE7	AN	299	Imp Flag Other Use Debt Service Subtotal
IE81	AN	300	Imp Flag Community Service Nonproperty
IE82	AN	301	Imp Flag Community Service Property
IE9A	AN	302	Imp Flag Direct Cost Program Nonpublic School
IE9B	AN	303	Imp Flag Direct Cost Program Adult Education
IE9C	AN	304	Imp Flag Direct Cost Program Community College
IE9D	AN	305	Imp Flag Direct Cost Program Other
IE91	AN	306	Imp Flag Direct Cost Program Property
ISTE9	AN	307	Imp Flag Direct Cost Program Subtotal
ITE10	AN	308	Imp Flag Property Total

Appendix A–Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
ITE11	AN	309	Imp Flag Total Expenditures for Education
IX12C	AN	310	Imp Flag Exclusion for PL 114 95 Title I
IX12D	AN	311	Imp Flag Exclusion for PL 114 95 Title I Carryover
IX12E	AN	312	Imp Flag Exclusion for Title V, Part A
IX12F	AN	313	Imp Flag Exclusion for Title V, Part A Carryover
ITX12	AN	314	Imp Flag Total Exclusion for PL 114 95
INCE13	AN	315	Imp Flag Net Current Expenditures
IADA	AN	316	Imp Flag Average Daily Attendance (State and NCES Definition)
IA14A	AN	317	Imp Flag Average Daily Attendance (State Definition)
IA14B	AN	318	Imp Flag Average Daily Attendance (NCES Definition)
IPPE15	AN	319	Imp Flag Per Pupil Expenditures
IMEMBR20	AN	320	Imp Flag Total Student Membership
ICE1	AN	321	Imp Flag Current Expenditures Paid from State and Local Funds
ICE2	AN	322	Imp Flag Current Expenditures Paid from Federal Funds
IAR1	AN	323	Imp Flag CARES Act Revenues ESSER I Fund
IAR1A	AN	324	Imp Flag CRRSA Revenues ESSER II Fund
IAR1B	AN	325	Imp Flag ARP Act ARP ESSER Fund
IAR2	AN	326	Imp Flag CARES Act Revenues GEER Fund
IAR2A	AN	327	Imp Flag CRRSA GEER II Fund
IAR3	AN	328	Imp Flag CARES Act Revenues ESF-RWP
IAR6	AN	329	Imp Flag CARES Act Revenues Coronavirus Relief Fund
IAR6A	AN	330	Imp Flag ARP Act Coronavirus SLFR Funds
IAR7	AN	331	Imp Flag CARES Act Revenues ESF Outlying Areas-SEA
IAR8	AN	332	Imp Flag CARES Act Revenues ESF Outlying Areas-GOV
IAE1	AN	333	Imp Flag Current Expenditures from COVID-19 Federal Assistance Funds
IAE2	AN	334	Imp Flag Instructional Expenditures from COVID-19 Federal Assistance Funds
IAE3	AN	335	Imp Flag Support Services Expenditures from COVID-19 Federal Assistance Funds
IAE4	AN	336	Imp Flag Capital Outlay Expenditures from COVID-19 Federal Assistance Funds
IAE5	AN	337	Imp Flag Technology Supplies & Purchased Services Expenditures from COVID-19 Federal Assistance Funds
IAE6	AN	338	Imp Flag Technology Equipment Expenditures from COVID-19 Federal Assistance Funds
IAE7	AN	339	Imp Flag Support Services, Operations & Maintenance Expenditures from COVID-19 Federal Assistance Funds
IAE8	AN	340	Imp Flag Food Services Operations Expenditures from COVID-19 Federal Assistance Funds

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, MEMBR20.]

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

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

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 2021**

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

¹ U.S. Postal Service state abbreviation codes.

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

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

Appendix D—Imputations and Edits List

Appendix D - Imputations and Edits List

The following is a state-by-state list of the imputations and edits in the fiscal year 2021 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

HAWAII

The amount reported for technology-related equipment expenditures (AE6) exceeded the total reported equipment (TE10-E62). AE6 is suppressed.

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

Appendix D - Imputations and Edits List

MISSISSIPPI

E62 contains E63 using TE11

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

NORTH DAKOTA

Facilities Acquisition & Construction Services, Equipment (E63) was reported as a negative value. This value was adjusted to 0 and the totals for Facilities Acquisition & Construction Services (STE6), Property (TE10), and Total Expenditures (TE11) were recalculated.

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

AMERICAN SAMOA

The amount reported for Revenues from the Education Stabilization Fund and ARP to the Outlying Areas-State Educational Agency (AR7) exceeded the amount reported for Revenues from Federal Sources (STR4). AR7 is suppressed.

Appendix D - Imputations and Edits List

U.S. VIRGIN ISLANDS

The amount reported for technology-related equipment expenditures (AE6) exceeded the total reported equipment (TE10-E62). AE6 is suppressed.

Appendix E—Fiscal Data Plan Questions

Appendix E - Fiscal Data Plan Questions

National Public Education Financial Survey (NPEFS) Fiscal Year (FY) 2021 Fiscal Data Plan January 31, 2022

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

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

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

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

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

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

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

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

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

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

4a. Textbooks for Public School Students

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

4b. Transportation for Public School Students

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

4c. Employee Benefits for Public School Employees

- 1. Non-Property \$ _____

Appendix E - Fiscal Data Plan Questions

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

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

4e. Direct Program Support for Private School Students

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

4f. Other Direct Program Support for Public School Students

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

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

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

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

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

5b. Please indicate below whether these amounts are reported in NPEFS and F-33 for fiscal year 2021.

- Amounts are reported in FY 2021 NPEFS and are reported in FY 2021 F-33 at the school district level within the finances of the student's resident school district.
- Amounts are reported in FY 2021 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 2021: (Check all that apply.)

- Included in FY 2021 NPEFS
- Included in FY 2021 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 2021: (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 2021? (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 go to question 9b.)
- Yes, ADA is calculated based on state statute definition.

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

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

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

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

9b. Did any of the following situations occur which impacted your state's average daily attendance during SY 2020-2021? (check all that apply)

- Some or all LEAs had a temporary inability to report attendance, and ADA includes those days for which attendance was collected preceding and/or subsequent to the interruption. Please provide the number of LEAs that were affected: _____
- Some LEAs had a temporary inability to report attendance, and ADA excludes those LEAs. Please provide the number of LEAs that were affected: _____
- Some or all LEAs were unable to collect attendance for certain student groups, and these students are excluded from ADA. Please explain this situation and provide the number of LEAs and approximate number of students that were affected: _____
- A different situation occurred which affected ADA. Please explain this situation and provide the number of LEAs and approximate number of students that were affected:

9c. Which modes of instruction are included in average daily attendance for SY 2020-2021? (check all that apply)

- In-person
- Remote
- Virtual synchronous
- Asynchronous
- Other (Please specify.) _____

9d. Is your state collecting attendance by mode of instruction for SY 2020-2021?

- No
- Yes (Please briefly describe your state's attendance tracking system.) _____

9e. Does your state have a common definition of what constitutes a day of attendance for SY 2020-2021?

- No
- Yes (Please briefly describe your state's definition.) _____

Appendix E - Fiscal Data Plan Questions

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. _____

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)

Appendix E - Fiscal Data Plan Questions

- Library and media services
- Nonpersonnel expenditures are not collected at the school level.

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

- Yes
- No

Virtual Schools

Note: For the purposes of this question, a “virtual school” is a public elementary-secondary (PK-12) school that only offers instruction in which students and teachers are separated by time and/or location, and interaction occurs via computers and/or telecommunications technologies. A virtual school generally does not have a 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 2021 NPEFS
- Included in FY 2021 F-33
- Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.
- Not included in FY 2021 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)

Appendix E - Fiscal Data Plan Questions

- Other Sources of Revenue (R5)

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

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

Accounting Methodology

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

COVID-19 Federal Assistance Funds Reporting

15. Please indicate which funding sources are included in the expenditures from COVID-19 Federal Assistance Funds reported in Section 8 of the NPEFS. (Check all that apply.)

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

Appendix E - Fiscal Data Plan Questions

16. Please indicate which funding sources are included in the expenditures from COVID-19 Federal Assistance Funds reported in Part XIII-B of the F-33. (Check all that apply.)

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

Appendix F—Fiscal Data Plan Responses

Appendix F - Fiscal Data Plan Responses

Exhibit F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2021

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	No	No	Yes	No	Yes
Connecticut	Yes	Yes	Yes	No	No	Yes
Delaware	No	†	†	†	†	†
District of Columbia	No	†	†	†	†	†
Florida	Yes	Yes	Yes	No	No	Yes
Georgia	Yes	Yes	Yes	No	At the school-district level	No
Hawaii	No	†	†	†	†	†
Idaho	Yes	Yes	Yes	No	At the school-district level	No
Illinois	Yes	Yes	Yes	No	At the school-district level	No
Indiana	Yes	Yes	Yes	No	As state totals	No
Iowa	No	†	†	†	†	†
Kansas	Yes	Yes	Yes	No	At the school-district level	No
Kentucky	Yes	Yes	Yes	No	As state totals	No
Louisiana	Yes	Yes	No	No	No	Yes
Maine	Yes	Yes	Yes	No	At the school-district level	No
Maryland	Yes	Yes	Yes	No	As state totals	No
Massachusetts	Yes	Yes	Yes	No	At the school-district level	No
Michigan	No	†	†	†	†	†
Minnesota	Yes	Yes	Yes	No	No	Yes
Mississippi	Yes	Yes	Yes	No	At the school-district level	No
Missouri	No	†	†	†	†	†
Montana	No	†	†	†	†	†
Nebraska	No	†	†	†	†	†
Nevada	No	†	†	†	†	†
New Hampshire	No	†	†	†	†	†
New Jersey	Yes	Yes	Yes	No	At the school-district level	No
New Mexico	No	†	†	†	†	†
New York	Yes	Yes	Yes	No	At the school-district level	No
North Carolina	Yes	Yes	Yes	No	At the school-district level	No
North Dakota	No	†	†	†	†	†
Ohio	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 2021—Continued

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

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, 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 2021

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	\$158,646,001
Arizona	0	0	83,863	0	0
Arkansas	0	0	0	0	104,738,291
California	0	0	0	0	3,420,274,000
Colorado	0	0	0	0	1
Connecticut	0	0	0	0	1,379,308,277
Delaware	†	†	†	†	†
District of Columbia	†	†	†	†	†
Florida	0	0	0	0	0
Georgia	0	0	0	0	35,449,220
Hawaii	†	†	†	†	†
Idaho	0	0	0	0	1,288,360
Illinois	0	0	0	0	7,472,446,928
Indiana	0	0	0	0	1,227,200,000
Iowa	†	†	†	†	†
Kansas	0	0	0	0	485,620,476
Kentucky	0	0	0	0	1,791,778,270
Louisiana	0	0	0	0	0
Maine	0	0	0	0	228,931,183
Maryland	0	0	0	0	750,289,293
Massachusetts	0	0	0	0	1,879,676,424
Michigan	†	†	†	†	†
Minnesota	0	0	0	0	0
Mississippi	3,612	0	0	0	2,410,208
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	0	0	0	0	3,902,292,260
New Mexico	†	†	†	†	†
New York	0	0	0	0	5,313,496,081
North Carolina	0	0	13,366,015	57,242,416	46,188,757
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	0	0	0	0	33,543,610
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 2021—
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	112,635,743
South Carolina	63,134,258	0	84,070,149	44,400,946	0
South Dakota	0	0	0	0	
Tennessee	†	†	†	†	†
Texas	42,452,204	0	1,093,605	0	2,327,782,196
Utah	†	†	†	†	†
Vermont	†	†	†	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	0	0	0	0	631,052,131
Wisconsin	0	0	0	0	0
Wyoming	†	†	†	†	†
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	0	0	0	0	0
Puerto Rico	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, 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 2021

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	No	No	No	0	0
Arkansas	Yes	Yes	Yes	0	0
California	Yes ¹	No	No	0	0
Colorado	Yes	No	Yes ²	0	0
Connecticut	Yes	Yes	No	25,390,369	0
Delaware	†	†	†	†	†
District of Columbia	†	†	†	†	†
Florida	No	No	No	0	0
Georgia	Yes	No	No	0	0
Hawaii	†	†	†	†	†
Idaho	No	No	Yes ³	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 ⁴	0	0
Louisiana	No	No	No	0	0
Maine	Yes	Yes	No	0	0
Maryland	Yes	No	No	13,410,817	0
Massachusetts	Yes	No	No	0	0
Michigan	†	†	†	†	†
Minnesota	No	No	No	0	0
Mississippi	Yes	Yes	No	4,335,317	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 ⁵	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 2021—
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> If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support:			<u>Q.4.e</u> Direct Program Support for Private School Students	
	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 ⁶	0	0
Utah	†	†	†	†	†
Vermont	†	†	†	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	Yes	Yes	No	2,401,292	0
Wisconsin	†	†	†	0	0
Wyoming	†	†	†	†	†
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	No	No	No	3,654,291	0
Puerto Rico	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†

† Not applicable.

¹ California contributed a total of \$3,420,274,000 on behalf of the LEA expenditures for retirement. However, some LEAs did not report the on-behalf expenditures on their books. \$3,091,819,231 state payments on behalf of the LEA expenditures for retirement were reported in the F-33 at the school district level. Another \$328,454,769 was added to NPEFS reporting to reflect the total amount of \$3,420,274,000.

² Colorado normally has on-behalf payments (revenues and expenditures) to report in this section - the payments (\$225 million annually) are for the state employees retirement program. However, because of deep budget cuts at the state level as a result of the COVID-19 pandemic, the legislature put a hold on the \$225 million Public Employees' Retirement Association on-behalf payments for FY 21. The missed payment will be made in FY 22.

³ Unemployment insurance paid directly to the Idaho Department of Labor for the benefit of the LEAs

⁴ Life Insurance, Administrative Fee, Health Reimbursable Account, and less federal reimbursement

⁵ Workers Compensation for State Funded Employees. These payments are not in North Carolina Monthly Finance Report data files and are entered manually.

⁶ 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 2021, 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 2021

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	Q.4.f.2 Program Name(s)
	Non-Property	Q.4.f.1 Program Name(s)		
Alabama		† †		† †
Alaska		\$0 †		\$0 †
Arizona	77,349,521	County Small Schools Program, AZ Dept Juvenile Corrections (ADJC), County Juvenile Corrections, County Jails, County Detention Center (ADOC), Residential Vouchers, AZ School for Deaf & Blind (ASDB), Special County Reserve Funds Operations		0 †
Arkansas	104,647,944	SMART START/SMART STEP, English Language Learners, At Risk, Technology Improvements, Technology Grants, Non-Traditional Licensure Grants, Economic Education, Content Standards, Public School Employee Surety Bond, Professional Development Funding, Supplemental Millage Incentive To Employee Benefits Division (EBD), Distance Learning Operating Grants, Educational Renewal Zones, Leadership Academy-Master Principal, Master Principal Bonus, General Facilities Funding To EBD, National Board Of Professional Teaching Standards, Advanced Placement Incentive, Arkansas Easter Seals, Surplus Commodities, School Food Legislative Audit, Gifted & Talented, Assessment/End Of Course Testing, Teacher Of The Year, Intervention Block Grants, Serious Offender Program, Coordinated School Health, Human Development Center Education Aid, Distance Learning, Teacher Licensure/Mentoring, Arkansas/Strive Transfer, Real Property Reappraisal Costs Transfer, Play It Again, Arkansas Public School Computer Network, Professional Development, Assessment, Curriculum, Fiscal Distress, Financial Accounting and Reporting, Charter Schools, Special Programs, Special Education, Home School, Arkansas Association of Alternative Educators, School Improvement, Statewide System of Support, Guidance/School Counseling, Equity Assistance		0 †
California	3,741,046,885	Some charter schools	51,074,245	Some charter schools
Colorado		0 †		0 †
Connecticut	195,513,591	Child Nutrition programs run by State Agencies, State Technical Education and Career System (CTECS) School programs, State Department of Correction programs	4,215,322	CTECS School programs
Delaware		† †		† †
District of Columbia		† †		† †
Florida	1,482,203,374	Florida School for the Deaf and the Blind, Florida Virtual School, Hope Scholarship Program, Family Empowerment Scholarship, McKay Scholarship Program, Florida Tax Credit Scholarship Program, Florida Agricultural and Mechanical University Lab School, Florida Atlantic University (FAU) Lab School-Palm Beach, FAU Lab School-St. Lucie, Florida State University (FSU) Lab School-Broward, FSU Lab School-Leon, and University of Florida Lab School.		0 †
Georgia	37,463,707	Georgia Academy for the Blind, Georgia School for the Deaf, Atlanta Area School for the Deaf, and the Georgia Virtual School		0 †
Hawaii		† †		† †
Idaho		0 †		0 †
Illinois	28,370,000	Regional Office of Education (ROE) Salaries, ROE School Services, Department of Corrections, Department of Juvenile Justice		0 †
Indiana	22,114,831	School for the Blind and School for the Deaf		0 †
Iowa		† †		† †
Kansas		0 †		0 †
Kentucky	138,411,909	Technology, School Facilities Construction Commission Debt Service		0 †
Louisiana	32,040,851	Special School District		0 †
Maine		0 †		0 †
Maryland	114,958,863	SEED School of Maryland, Juvenile Services Education, School for the Blind, Assessment		0 †
Massachusetts		0 †		0 †
Michigan		† †		† †
Minnesota	61,785,250	Bureau of Indian Affairs Tribal Schools; Department of Corrections Agency No. P78; Faribault Academies; Perpich Center for Arts Education Agency No. E25; Enrollment Options		0 †

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

**Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal year 2021—
Continued**

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).			
Other Direct Program Support for Public School Students			
State or jurisdiction	Non-Property	Q.4.f.1 Program Name(s)	Q.4.f.2 Property Program Name(s)
Mississippi	10,442,984	†	407,106 †
Missouri		† †	† †
Montana		† †	† †
Nebraska		† †	† †
Nevada		† †	† †
New Hampshire		† †	† †
New Jersey	1,042,526,364	Debt service interest and principal ¹	0 †
New Mexico		† †	† †
New York	3,119,056,593	Payments to charter schools by districts ²	0 †
North Carolina		0 †	0 †
North Dakota		† †	† †
Ohio		† †	† †
Oklahoma	228,966,484	Career Tech salaries and commodities	0 †
Oregon		† †	† †
Pennsylvania		† †	† †
Rhode Island		0 †	78,968,697 School Housing Aid
South Carolina	25,871,375	Community Education and testing	0 †
South Dakota	12,475,708	Connecting Schools	449,226 Connecting Schools
Tennessee		† †	† †
Texas	311,809,344	Academic Innovation & Mentoring (\$2,250,000); Adult Charter School (\$5,000,000); Advanced Placement Computer Science Principles Courses; Aeronautics Magnet Program; Amachi (\$2,000,000); Assessment (\$48,688,479); At-Risk and Transitional Child Care; Best Buddies (\$250,000); Blended Learning Grant Program; Child I.D. Program; Civics Training Program; Closed Charter School Funds (\$751,680); Communities in Schools (\$30,521,815); COVID Learning Acceleration Supports; Customized School Safety Programming (\$1,000,000); Develop Kindergarten Entry Assessment; Early Childhood School Readiness (\$3,500,000); Early College High School (\$3,000,000); Educator Quality and Leadership (\$14,500,000); Electronic Administration of Assessment Instruments (SB 1171); ESC Dyslexia (\$125,000); ESS Programs; Expanding Learning Options for Pathways in Technology Early College High School; Fatherhood and Parental Involvement in Literacy Campaign; FitnessGram Program; FSP Texas Juvenile Justice Department (\$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); Grants for Students with Autism and/or Dyslexia; Grants to Study and Monitor Effectiveness of Mathematics Achievement Academy; Incentive Aid (\$1,000,000); Instructional Materials; 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); Online Reading Academies; Open Education Resource Instructional Materials; Open Source Instructional Materials (\$10,000,000); Pathways in Technology (P-TECH); Pathways in Technology (EHS) (\$4,000,000); Provide Free Reading Instruments; Reading Excellence Team Pilot (\$684,432); Reading-To-Learn (RTL) Academies (\$2,750,000); Regional Day Schools Deaf (\$33,133,200); Regional Education Service Centers (\$11,875,000); School Improvement and Governance Support (\$1,425,000); STAAR Liquidated Damages (\$1,060,270); Strong Foundations Grant Program; Student Success Initiative (\$5,500,000); Students with Autism (\$10,000,000); Students with Visual Impairments (\$5,655,268); Summer CTE Program; Supplemental Special Education Services & Instructional Materials Program (SB 1716); Teach For America (\$5,500,000); Teacher Incentive Allotment (TIA) Fees; Texas Advanced Placement Initiative (\$9,250,000); Texas Gateway and Online Resources (\$7,500,000); Texas Science, Technology, Engineering & Math (T-STEM) (\$1,500,000); Unified Champion Schools; Windham School District (\$53,786,956)	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 2021—
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 Q.4.f.1		Q.4.f.2		
Non-Property	Program Name(s)	Property	Program Name(s)		
Utah	† †			† †	
Vermont	† †			† †	
Virginia	† †			† †	
Washington	† †			† †	
West Virginia	49,932,268	Corrections, School for Deaf and Blind, Tools for Schools, Virtual Schools, and Statewide Technology Support	1,632,989	Corrections and Schools for Deaf and Blind	
Wisconsin	82,256,075	State payments to independent charter schools		0 †	
Wyoming	† †			† †	
Other jurisdictions					
American Samoa	† †			† †	
Guam	† †			† †	
Commonwealth of the Northern Mariana Islands	0 †			0 †	
Puerto Rico	† †			† †	
U.S. Virgin Islands	† †			† †	

† Not applicable.

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, 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 2021

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 2021?
		Amount	Program names(s)	
Alabama	No	† †		†
Alaska	No	† †		†
Arizona	Yes	–	Empowerment Scholarship Program	Reported in F-33 and NPEFS as state totals
Arkansas	No	† †		†
California	No	† †		†
Colorado	No	† †		†
Connecticut	No	† †		†
Delaware	No	† †		†
District of Columbia	No	† †		†
Florida	No	† †		†
Georgia	Yes ¹	\$38,093,726	†	Reported only in the fiscal data plan, not F-33 or NPEFS
Hawaii	No	† †		†
Idaho	No	† †		†
Illinois	No	† †		†
Indiana	No	† †		†
Iowa	No	† †		†
Kansas	No	† †		†
Kentucky	No	† †		†
Louisiana	No	† †		†
Maine	No	† †		†
Maryland	No	† †		†
Massachusetts	No	† †		†
Michigan	No	† †		†
Minnesota	No	† †		†
Mississippi	Yes	3,409,837	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	7,347,598	The Lindsey Nicole Henry (LNH) Scholarship ²	Reported in F-33 and NPEFS as state totals
Oregon	No	† †		†
Pennsylvania	No	† †		†
Rhode Island	No	† †		†
South Carolina	No	† †		†
South Dakota	No	† †		†
Tennessee	Yes	2,012,725	Individual Education Account Program	Not reported in F-33 or NPEFS
Texas	No	† †		†

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-5. Fiscal Data Plan responses to question 5, by state or jurisdiction: Fiscal year 2021—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 2021?
		Amount	Program names(s)	
Utah	Yes	5,788,582	Carson Smith	Reported only in the fiscal data plan, not F-33 or NPEFS
Vermont	No		† †	†
Virginia	No		† †	†
Washington	No		† †	†
West Virginia	No		† †	†
Wisconsin	No		† †	†
Wyoming	No		† †	†
Other jurisdictions				
American Samoa	No		† †	†
Guam	No		† †	†
Commonwealth of the Northern Mariana Islands	No		† †	†
Puerto Rico	Yes	9,520,951	Community Schools	Reported in F-33 and NPEFS as state totals
U.S. Virgin Islands	No		† †	†

† Not applicable.

— Not available.

¹ There is a program in which parents of exceptional students (students with disabilities) can elect to enroll their child in a private school, and the state funds are paid to the private school by the state and not included in the expenditures of the school district that are reported in this survey. This program is identified as the SB10 program in the State of Georgia. The amount of SB10 expenditures paid by the Georgia Department of Education 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.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, 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 2021

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 2021.			Please indicate below if your state has any of the following types of LEAs:		
	Included in FY 2021 NPEFS	Included in FY 2021 F-33	Not included in NPEFS or F-33	The state does not have public charter schools	Independent charter schools ¹	Dependent charter schools ²
Alabama	Yes	Yes	No	No	Yes	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 ³	Yes
Colorado	Yes	Yes	No	No	Yes	No
Connecticut	Yes	Yes	No	No	Yes	Yes
Delaware	Yes	Yes	No	No	Yes	No
District of Columbia	Yes	Yes	No	No	Yes	Yes
Florida	Yes	Yes	No	No	Yes	Yes
Georgia	Yes	Yes	No	No	Yes	Yes
Hawaii	Yes	Yes	No	No	No	Yes
Idaho	Yes	Yes	No	No	Yes	No
Illinois	Yes	Yes	No	No	Yes	Yes
Indiana	Yes	Yes	No	No	Yes	Yes
Iowa	Yes	Yes	No	No	No	Yes
Kansas	Yes	Yes	No	No	No	Yes
Kentucky	Yes	Yes	No	Yes	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	No
New Hampshire	Yes	Yes	No	No	Yes	Yes
New Jersey	Yes	Yes	No	No	Yes	No
New Mexico	Yes	Yes	No	No	Yes	No
New York	No	Yes	No	No	Yes	Yes
North Carolina	Yes	Yes	No	No	Yes	No
North Dakota	Yes	Yes	No	Yes	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 2021—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 2021.			Please indicate below if your state has any of the following types of LEAs:		
	Included in FY 2021 NPEFS	Included in FY 2021 F-33	Not included in NPEFS or F-33	The state does not have public charter schools	Independent charter schools ¹	Dependent charter schools ²
Washington	Yes	Yes	No	No	Yes	No
West Virginia	Yes	Yes	No	Yes	No	No
Wisconsin	Yes	Yes	No	No	Yes	Yes
Wyoming	Yes	Yes	No	No	No	Yes
Other jurisdictions						
American Samoa	Yes	No	No	Yes	No	No
Guam	Yes	No	No	Yes	No	No
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

¹An 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.

²A 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.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, 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 2021

<u>Q.7.a</u>					
Please indicate below how finance data for charter schools are included in NPEFS for FY 2021					
State or jurisdiction	Data reported include functionalized revenues and expenditures for charter schools from both government and private sources	Data reported include functionalized revenues and expenditures for charter schools from only government sources	Data reported include only government payments to charter schools	Data for charter schools are not included in NPEFS	Other
Alabama	Yes	No	No	No	No
Alaska	Yes	No	No	No	No
Arizona	Yes	No	No	No	No
Arkansas	Yes	No	No	No	No
California	Yes	No	No	No	Yes ¹
Colorado	Yes	No	No	No	No
Connecticut	Yes	No	No	No	No
Delaware	Yes	No	No	No	No
District of Columbia	Yes	Yes	No	No	No
Florida	No	No	Yes	No	No
Georgia	Yes	No	Yes	No	Yes ²
Hawaii	No	Yes	No	No	No
Idaho	Yes	No	No	No	No
Illinois	No	No	No	Yes	Yes ³
Indiana	Yes	No	No	No	No
Iowa	No	Yes	No	No	Yes ⁴
Kansas	Yes	No	No	No	No
Kentucky	†	†	†	†	†
Louisiana	Yes	No	No	No	No
Maine	Yes	No	No	No	No
Maryland	No	Yes	No	No	No
Massachusetts	Yes	No	No	No	No
Michigan	Yes	No	No	No	Yes ⁵
Minnesota	Yes	No	No	No	No
Mississippi	Yes	No	No	No	No
Missouri	Yes	No	No	No	No
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	Yes	No	No	No	No
New Hampshire	No	No	No	Yes	No
New Jersey	Yes	No	No	No	No
New Mexico	Yes	No	No	No	No
New York	No	No	No	No	Yes ⁶
North Carolina	Yes	No	No	No	No
North Dakota	†	†	†	†	†
Ohio	Yes	No	No	No	No
Oklahoma	Yes	Yes	No	No	No
Oregon	No	No	Yes	No	No
Pennsylvania	Yes	No	No	No	No

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-7. Fiscal Data Plan responses to question 7.a, by state or jurisdiction: Fiscal year 2021—Continued

Q.7.a						
Please indicate below how finance data for charter schools are included in NPEFS for FY 2021						
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		
South Carolina	Yes	No	No	No		
South Dakota	†	†	†	†		
Tennessee	Yes	No	No	No		
Texas	Yes	No	No	No		
Utah	Yes	No	No	No		
Vermont	†	†	†	†		
Virginia	Yes	No	No	No		
Washington	Yes	No	No	No		
West Virginia	†	†	†	†		
Wisconsin	No	No	No	No	Yes ⁷	
Wyoming	Yes	No	No	No		
Other jurisdictions						
American Samoa	†	†	†	†		
Guam	†	†	†	†		
Commonwealth of the Northern Mariana Islands	†	†	†	†		
Puerto Rico	No	Yes	No	No		
U.S. Virgin Islands	†	†	†	†		

† Not applicable.

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

² Georgia has local charter schools within the two school districts that do not report their expenditures by either function and/or object level such as salaries, benefits, etc. The payment made by the state district to the local charter school for that activity is reported as purchased services. Beginning in fiscal year 2017, the school districts are required to disaggregate the expenditure data as expended by the local charter schools. However, two metro Atlanta school districts failed to disaggregate the expenditure data as expended by their local charter schools in the financial information provided to GaDOE - Financial Review Division (for fiscal years 2017, 2018 and 2019). In fiscal year 2020, one of these two metro Atlanta school districts reported the local charter school expenses and revenues for six of its nine local charter schools for the first time. However, a new local charter school was opened in a different metro Atlanta school district for which the school district failed to report the local charter expenses and/or revenues as required. In fiscal year 2021, the metro Atlanta school district, which reported the local charter school expenses for six of its nine local charter schools, for the 1st time reported all local charter school expenses and revenues as requested. Due to this metro Atlanta school district report all local charter school expenses and revenues, the amount of payments to charter reported as purchased services on the NPEFS survey decreased by a material amount in 2021 from \$26,901,208 in 2020 to \$8,717,902. The percentage difference for this reporting change in expense was (-) 67.593% or an amount of \$18,183,346. The amount of payments to charter schools reported as purchased services on the NPEFS survey reduced significantly in fiscal year 2020 to \$26,901,208 from \$55,244,192 in fiscal year 2019. This is a difference of -51.305% or \$28,342,943.64 in expenses.

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

⁴ The virtual schools in question 12 are also part of a public school district. The districts with virtual schools report expenditures at the functional level. The student's home districts reports tuition expenditures to the serving LEA. All charter schools in Iowa must be part of a public school district and included in revenues and expenditures reported by the public school district. Most districts have no charter schools.

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

⁶ For the 2020-2021 school year, New York was only able to report expenditure data and payments to charter schools by the districts.

⁷ Dependent charter schools data is included on a functionalized basis, although the level and accounts will vary depending on whether the charter school is an instrumentality or non-instrumentality as was contracted services. The total state payment amount to all independent charter schools are included in direct program support in 4f. Functionalized data from the independent charter schools is not available.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, 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 2021

Q.7.b

Please indicate below how finance data for charter schools are included in F-33 for fiscal year 2021

State or jurisdiction	Data reported include functionalized revenues and expenditures for independent charter schools		Data reported include functionalized revenues and expenditures for dependent charter schools		Data reported include only government payments to charter schools	Data for charter schools are not included in F-33	Other
	Revenues and expenditures are only from government sources	Revenues and expenditures are from both private and government sources	Revenues and expenditures are only from government sources	Revenues and expenditures are from both private and government sources			
Alabama	Yes	No	No	No	No	No	No
Alaska	No	No	Yes	No	No	No	No
Arizona	Yes	No	No	No	No	No	No
Arkansas	Yes	No	Yes	No	No	No	No
California	Yes	No	Yes	No	No	No	Yes ¹
Colorado	Yes	No	No	No	No	No	No
Connecticut	Yes	No	Yes	No	No	No	No
Delaware	Yes	No	No	No	No	No	No
District of Columbia	Yes	No	Yes	No	Yes	No	No
Florida	No	No	No	No	Yes	No	No
Georgia	Yes	No	Yes	No	Yes	No	Yes ²
Hawaii	No	No	Yes	Yes	No	No	No
Idaho	Yes	No	No	No	No	No	Yes ³
Illinois	No	No	No	No	No	Yes	Yes ⁴
Indiana	Yes	No	Yes	No	No	No	No
Iowa	Yes	Yes	Yes	Yes	No	No	Yes ⁵
Kansas	No	No	Yes	No	No	No	No
Kentucky	†	†	†	†	†	†	†
Louisiana	Yes	No	Yes	No	No	No	No
Maine	Yes	No	No	No	No	No	No
Maryland	No	No	Yes	Yes	No	No	No
Massachusetts	Yes	No	No	No	No	No	No
Michigan	Yes	No	No	No	No	No	Yes ⁶
Minnesota	Yes	No	No	No	No	No	No
Mississippi	Yes	No	No	No	No	No	No
Missouri	Yes	No	No	No	No	No	No
Montana	†	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†	†
Nevada	Yes	No	Yes	No	No	No	No
New Hampshire	No	No	No	No	No	Yes	No
New Jersey	No	No	No	No	No	No	Yes ⁷
New Mexico	Yes	No	No	No	No	No	No
New York	No	No	No	No	No	No	Yes ⁸
North Carolina	Yes	No	No	No	No	No	No
North Dakota	†	†	†	†	†	†	†
Ohio	Yes	No	No	No	No	No	No
Oklahoma	Yes	No	Yes	No	No	No	No
Oregon	No	No	No	No	Yes	No	No
Pennsylvania	Yes	No	No	No	No	No	No
Rhode Island	Yes	No	Yes	No	No	No	No
South Carolina	No	No	Yes	No	No	No	No
South Dakota	†	†	†	†	†	†	†
Tennessee	Yes	No	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 2021—Continued

Q.7.b

Please indicate below how finance data for charter schools are included in F-33 for fiscal year 2021

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

† Not applicable.

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

² Georgia has local charter schools within the two school districts that do not report their expenditures by either function and/or object level such as salaries, benefits, etc. The payment made by the state district to the local charter school for that activity is reported as purchased services. Beginning in fiscal year 2017, the school districts are required to disaggregate the expenditure data as expended by the local charter schools. However, two metro Atlanta school districts failed to disaggregate the expenditure data as expended by their local charter schools in the financial information provided to GaDOE - Financial Review Division (for fiscal years 2017, 2018 and 2019). In fiscal year 2020, one of these two metro Atlanta school districts reported the local charter school expenses and revenues for six of its nine local charter schools for the first time. However, a new local charter school was opened in a different metro Atlanta school district for which the school district failed to report the local charter expenses and/or revenues as required. In fiscal year 2021, the metro Atlanta school district, which reported the local charter school expenses for six of its nine local charter schools, for the 1st time reported all local charter school expenses and revenues as requested. Due to this metro Atlanta school district report all local charter school expenses and revenues, the amount of payments to charter reported as purchased services on the NPEFS survey decreased by a material amount in 2021 from \$26,901,208 in 2020 to \$8,717,902. The percentage difference for this reporting change in expense was (-) 67.593% or an amount of \$18,183,346. The amount of payments to charter schools reported as purchased services on the NPEFS survey reduced significantly in fiscal year 2020 to \$26,901,208 from \$55,244,192 in fiscal year 2019. This is a difference of (-) 51.305% or \$28,342,943.64 in expenses. The F33 survey does not report the amounts paid by the two metro Atlanta school districts that do not provide the local charter school expenses and revenues. No payments to charter schools are reported on the F33 survey.

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

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

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

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, 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 2021

State or jurisdiction	<u>Q.8</u> When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance? If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?	<u>Q.9</u> Is the ADA your state reported on NPEFS calculated based on state statute definition?	<u>Q.10</u> Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
Alabama	No	No	No
Alaska	No	No	Yes. 0.92950
Arizona	No	Yes	No
Arkansas	No	No	No
California	No	Yes	No
Colorado	No	No	No
Connecticut	Yes. On a program by program basis, count the number of PK- 12 pupils in the program, and multiple that by the number of days provided during the summer and then multiply that by the number of instructional minutes per day and then divided that by the number 180 and then divided that by the number 300 to come up with a full-time-equivalent (FTE) summer school value. School districts may have multiple programs offered during the summer. If a particular program provides instructional minutes during the day above 300 minutes, the district can only report for that program 300 minutes in the calculation. FTE Summer School values are summed statewide and factored into the ADA calculation.	No	Yes. 0.9418
Delaware	No	No	No
District of Columbia	Yes. The ADA reporting is based on the NCES version. As in previous years, there are not any weight levels or adjustments used.	No	No
Florida	Yes. The number of summer days is multiplied by the percentage of summer days present.	Yes	No
Georgia	No	No	No
Hawaii	No	No	No
Idaho	No	Yes	No
Illinois	No	Yes	No
Indiana	No	No	No
Iowa	Yes. Total student days attendance for summer school are added to total days in the regular school year prior to dividing by the average number of regular school days.	No	No
Kansas	Yes. Total hours of summer school instruction divided by 1,116 hours to get the student full-time equivalency.	No	No
Kentucky	No	Yes	No
Louisiana	No	No	No
Maine	No	Yes	No
Maryland	No	Yes	No
Massachusetts	Yes. The headcount is multiplied by 20 percent.	No	No
Michigan	No	Yes	No
Minnesota	No	Yes	No
Mississippi	No	Yes	No
Missouri	Yes. There is no weight or adjustment when calculating summer School ADA. Per state law 163.011, RSMo ADA for summer school is calculated by taking attendance hours divided by 1,044.	Yes	No
Montana	No	Yes	No
Nebraska	No	No	No
Nevada	No	Yes	No
New Hampshire	No	Yes	No

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-9. Fiscal Data Plan responses to questions 8, 9, and 10, by state or jurisdiction: Fiscal year 2021—Continued

State or jurisdiction	<u>Q.8</u> When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance? If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?	<u>Q.9</u> Is the ADA your state reported on NPEFS calculated based on state statute definition?	<u>Q.10</u> Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
New Jersey	No	Yes	Yes. The multiplier is only applied to a small portion of the enrollments. Specifically for state facilities pupils it is 0.940, 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	Yes. 0.9424
Vermont	No	No	No
Virginia	Yes. Summer attendance is weighted within each school division. Summer days in session divided by regular school days in session.	No	No
Washington	No	No	Yes. 0.937
West Virginia	No	Yes	No
Wisconsin	Yes. We convert Summer FTE to ADA based on regular school year days.	Yes	Yes. We convert Summer FTE to ADA based on regular school year days.
<u>Wyoming</u>	No	No	No
Other jurisdictions			
American Samoa	No	No	No
Guam	No	No	No
Commonwealth of the Northern Mariana Islands	No	No	No
Puerto Rico	No	No	No
U.S. Virgin Islands	No	No	No

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-10. Fiscal Data Plan responses to questions 9.b and 9.c, by state or jurisdiction: Fiscal year 2021

State or jurisdiction	Q.9.b Which situation impacted your state's average daily attendance?	Q.9.c Which modes are included in average daily attendance?				
		In-Person	Remote	Virtual Synchronous	Asynchronous	Other
Alabama	No	Yes	Yes	Yes	Yes	No
Alaska	No	Yes	Yes	Yes	Yes	No
Arizona	No	Yes	Yes	Yes	Yes	No
Arkansas	No	Yes	Yes	Yes	Yes	No
California	Legislature passed two bills (Senate Bill 98 and Senate Bill 820) in June 2020 and September 2020 respectively that local educational agencies were not required to collect or report ADA for the purpose of apportionment in FY 2020–21. LEAs were funded based on ADA reported in the 2019-20. Newly operated charter schools in 2020-21 were funded based on their enrollment as of Information Day (October 7, 2020) reported to California Department of Education (CDE) reduced by the statewide average rate of absence as calculated by CDE for the prior fiscal year.	No	No	No	No	Yes
Colorado	No	Yes	Yes	Yes	Yes	No
Connecticut	No	Yes	Yes	Yes	Yes	No
Delaware	No	Yes	Yes	Yes	Yes	No
District of Columbia	There are different situations across multiple LEAs. Some have attendance that was collected preceding/subsequent to the interruption, some have attendance based on grade levels etc.	Yes	Yes	Yes	Yes	No
Florida	No	Yes	Yes	Yes	No	No
Georgia	No	Yes	Yes	No	No	No
Hawaii	No	Yes	Yes	Yes	Yes	No
Idaho	No	Yes	Yes	No	No	No
Illinois	No	Yes	Yes	Yes	Yes	Yes ¹
Indiana	Yes	Yes	Yes	No	No	No
Iowa	No	Yes	Yes	Yes	Yes	Yes ²
Kansas	No	Yes	Yes	Yes	Yes	No
Kentucky	During a 2021 Kentucky legislative special session, HB208 (2021) gave Kentucky districts the choice to once again use 18-19 or 19-20 data to calculate ADA and state funding due to the ongoing COVID pandemic.	Yes	No	No	No	Yes ³
Louisiana	No	Yes	Yes	Yes	Yes	No
Maine	The denominator of 175 was used uniformly across districts and however, it was possible for a district to have fewer than 175 days in session based on the governor's state of emergency due to Covid.	Yes	Yes	Yes	No	No
Maryland	No	Yes	Yes	Yes	Yes	No
Massachusetts	No	Yes	Yes	No	No	No
Michigan	No	Yes	Yes	Yes	Yes	No
Minnesota	No	Yes	Yes	Yes	Yes	No
Mississippi	No	Yes	Yes	Yes	Yes	No
Missouri	No	Yes	Yes	Yes	Yes	No
Montana	No	Yes	Yes	Yes	Yes	No
Nebraska	No	Yes	Yes	Yes	No	No
Nevada	No	Yes	Yes	Yes	Yes	No
New Hampshire	No	Yes	Yes	No	No	No
New Jersey	No	Yes	Yes	Yes	No	No
New Mexico	No	Yes	Yes	Yes	Yes	No
New York	No	Yes	Yes	Yes	Yes	No

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-10. Fiscal Data Plan responses to questions 9.b and 9.c, by state or jurisdiction: Fiscal year 2021—Continued

State or jurisdiction	Q.9.b Which situation impacted your state's average daily attendance?	Q.9.c Which modes are included in average daily attendance?				
		In-Person	Remote	Virtual Synchronous	Asynchronous	Other
North Carolina	No	Yes	Yes	No	No	No
North Dakota	No	Yes	Yes	Yes	Yes	No
Ohio	No	Yes	Yes	No	No	No
Oklahoma	No	Yes	Yes	Yes	Yes	No
Oregon	No	Yes	Yes	Yes	No	No
Pennsylvania	No	Yes	Yes	Yes	Yes	No
Rhode Island	No	Yes	Yes	Yes	Yes	No
South Carolina	No	Yes	Yes	Yes	Yes	No
South Dakota	No	Yes	Yes	Yes	Yes	No
Tennessee	No	Yes	Yes	No	No	No
Texas	No	Yes	Yes	Yes	Yes	No
Utah	No	Yes	Yes	No	No	No
Vermont	No	Yes	Yes	No	No	No
Virginia	No	Yes	Yes	Yes	Yes	No
Washington	No	Yes	Yes	Yes	Yes	No
West Virginia	No	Yes	Yes	Yes	Yes	No
Wisconsin	No	Yes	Yes	No	No	No
Wyoming	No	Yes	Yes	Yes	Yes	No
Other jurisdictions						
American Samoa	During SY 2020-2021, American Samoa Government issued a public lockdown and thus, approximately 13,000 students were affected. The lockdown was declared in February 2021 and the schools activated virtual classrooms. American Samoa is geographically remote from the rest of the world. There was not enough technical equipment for each student to join the classes virtually as the whole world was affected by the pandemic so supplies to the islands were very delayed.	Yes	Yes	Yes	No	No
Guam	No	Yes	No	Yes	No	No
Commonwealth of the Northern Mariana Islands	No	Yes	Yes	No	No	No
Puerto Rico	No	No	Yes	Yes	Yes	No
U.S. Virgin Islands	No	Yes	Yes	No	No	No

¹ While ISBE doesn't collect virtual synchronous and asynchronous information, both are allowable. Additionally, school districts can offer a hybrid option which is a blend of synchronous and asynchronous content.

² Iowa has very few virtual schools and their attendance is reported with the district's other schools.

³ Kentucky ADA data from 18-19 to 19-20 includes in-person attendance as well as asynchronous instruction from dual credit and performance based courses.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-11. Fiscal Data Plan responses to questions 9.d and 9.e, by state or jurisdiction: Fiscal year 2021

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

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-11. Fiscal Data Plan responses to questions 9.d and 9.e, by state or jurisdiction: Fiscal year 2021—Continued

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

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-11. Fiscal Data Plan responses to questions 9.d and 9.e, by state or jurisdiction: Fiscal year 2021—Continued

State or jurisdiction	Q.9.d Is your state collecting attendance by mode of instruction?	Q.9.e Does your state have a common definition of what constitutes a day of attendance?
Massachusetts	Yes Yes, in Michigan's student data collection (SIMS), the state collects days in attendance separately for in-person and remote.	Yes A student must be at school, or at a school related activity, or receiving academic instruction for at least half of the school day to be counted as present. Source: https://www.doe.mass.edu/infoservices/data/sims/sims-datahandbook.docx
Michigan	No †	Yes Average Daily Attendance is 92% of the single Fall FTE student count.
Minnesota	No †	No †
Mississippi	No †	Yes A pupil must be present for at least sixty-three percent (63%) of the instructional day, as fixed by the local school board for each school in the school district, in order to be considered in full-day attendance.
Missouri	No †	No †
Montana	No †	No †
Nebraska	Yes LEAs submit calendar data to the statewide data system where instructional time and mode is collected by date for the school year. Students' daily absences are tracked and matched with this calendar data.	Yes Students shall be counted in attendance when they are present on days when school is in session. A student shall be counted present only when he or she is actually at the school or is present at a school sponsored activity which is supervised by a member or members of the school staff. It does not include "making up" school-work at home or activities supervised or sponsored by private individuals or groups.
Nevada	No †	Yes Average daily attendance means the total number of pupils attending a particular school each day during a period of reporting divided by the number of days school is in session during that period. The period used to calculate Average Daily Attendance is the first 100 days of instruction.
New Hampshire	No †	Yes Attendance means full-time participation in a program of instruction under the direction of a teacher employed by the school district. Educationally disabled home educated pupils educated at school district expense under the direction of a teacher employed by the school district shall be included.
New Jersey	No †	Yes A student enrolled in a school shall be recorded in the school register as present if the student participates in instruction or instruction-related activities for at least half a day in session whether the student is physically on school grounds, at an approved off-grounds location, or in a virtual or remote instruction setting
New Mexico	No †	No †
New York	No †	Yes See https://stateaid.nysed.gov/attendance/htm_docs/FAQ_Attendance_Sept21.html for details about how daily attendance is determined.
North Carolina	Yes Attendance was collected for in-person students and remote students.	Yes
North Dakota	No †	Yes ADA for in person is the NCES definition. Districts that offer remote learning track attendance using progress on academic pacing guides developed by the school.
Ohio	No †	No †
Oklahoma	No †	Yes For students that attend in-person their physical attendance is required. For student attending virtually the school district must have an attendance policy that is equal to or more than that of the virtual charter board attendance policy.
Oregon	Yes It is assumed instruction is delivered in-person unless the LEA reports the instruction as virtual in the data collections.	Yes Session days include prescheduled weekdays during which the majority of students within the same school/grade level are scheduled to be present under the guidance and direction of appropriately licensed instructional staff, and there is an expectation that the majority of students within the school/grade level would be in attendance.
Pennsylvania	No †	No †
Rhode Island	Yes We have daily attendance collection that has a remote attendance option.	No †
South Carolina	Yes South Carolina uses a Student Information System called PowerSchool, which is a web-based student information system platform to collect attendance by mode of instruction.	Yes 200 minutes of daily instruction constitutes a day of attendance. In addition, South Carolina collects attendance data in accordance with the Office of Civil Right's guidance for Chronic Absenteeism - "A student was absent if he or she was not physically on school grounds and was not participating in instruction or instruction-related activities at an approved off-grounds location for at least half the school day".
South Dakota	No †	No †
See notes at end of exhibit.		

Appendix F - Fiscal Data Plan Responses

Exhibit F-11. Fiscal Data Plan responses to questions 9.d and 9.e, by state or jurisdiction: Fiscal year 2021—Continued

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

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-12. Fiscal Data Plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal year 2021

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

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-12. Fiscal Data Plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal year 2021—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
Ohio	Yes, for all public schools in the state (including charter schools).	—
Oklahoma	Yes, for all public schools in the state (including charter schools).	—
Oregon	Yes, for all public schools in the state (including charter schools).	—
Pennsylvania	No, the state does not maintain school-level finance data.	†
Rhode Island	Yes, for all public schools in the state (including charter schools).	https://reportcard.ride.ri.gov/
South Carolina	Yes, for all public schools in the state (including charter schools).	—
South Dakota	No, the state does not maintain school-level finance data.	†
Tennessee	Yes, for all public schools in the state (including charter schools).	https://reportcard.tnedu.gov/
Texas	Yes, for all public schools in the state (including charter schools).	—
Utah	Yes, for all public schools in the state (including charter schools).	https://utahschoolgrades.schools.utah.gov/
Vermont	Yes, for all public schools in the state (including charter schools).	https://schoolsnapshot.vermont.gov/
Virginia	Yes, for all public schools in the state except charter schools.	https://schoolquality.virginia.gov/
Washington	Yes, for all public schools in the state (including charter schools).	https://washingtonstaterreportcard.ospi.k12.wa.us/
West Virginia	Yes, for all public schools in the state except charter schools.	https://wweis.k12.wv.us/essa/dashboard.html
Wisconsin	Yes, for all public schools in the state except charter schools.	https://wisedash.dpi.wi.gov/Dashboard/dashboard/22051
Wyoming	Yes, for all public schools in the state (including charter schools).	wyomingmeasuresup.com
Other jurisdictions		
American Samoa	No, the state does not maintain school-level finance data.	†
Guam	Yes, for all public schools in the state except charter schools.	—
Commonwealth of the Northern Mariana Islands	No, the state does not maintain school-level finance data.	†
Puerto Rico	Yes, for all public schools in the state (including charter schools).	https://perfilescolar.dde.pr/
U.S. Virgin Islands	Yes, for all public schools in the state except charter schools.	—

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-13. Fiscal Data Plan responses to questions 11.b through 11.c, by state or jurisdiction: Fiscal year 2021

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

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

**Exhibit F-13. Fiscal Data Plan responses to questions 11.b through 11.c, by state or jurisdiction: Fiscal year 2021—
Continued**

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

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-14. Fiscal Data Plan responses to questions 11.d through 11.e by state or jurisdiction: Fiscal year 2021

State or jurisdiction	<u>Q.11.d</u>					<u>Q.11.e</u>	
	If your state currently tracks nonpersonnel expenditures at the school-level, please indicate the types of expenditures collected.						If your state currently tracks personnel or nonpersonnel expenditures at the school level, has your state's uniform chart of accounts been adjusted to include school-level codes?
	Tech. related supplies & purchased services	Tech. related hardware	Tech. software	Text-books & periodicals	Improvement of instruction, such as professional development	Library & media services	
Alabama	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Alaska	†	†	†	†	†	†	†
Arizona	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Arkansas	Yes	Yes	Yes	Yes	Yes	Yes	Yes
California	†	†	†	†	†	†	†
Colorado	No	No	No	Yes	Yes	No	Yes
Connecticut	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Delaware	Yes	Yes	Yes	No	No	No	Yes
District of Columbia	No	No	No	No	No	No	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	Yes	No	No	No	Yes	Yes	Yes
Illinois	†	†	†	†	†	†	†
Indiana	Yes	No	No	Yes	Yes	Yes	Yes
Iowa	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Kansas	No	No	No	No	No	No	No
Kentucky	†	†	†	†	†	†	†
Louisiana	No	No	No	No	No	No	Yes
Maine	Yes	Yes	Yes	Yes	No	Yes	Yes
Maryland	†	†	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Michigan	No	No	No	Yes	No	No	Yes
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Mississippi	No	Yes	No	Yes	Yes	Yes	No
Missouri	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Montana	†	†	†	†	†	†	†
Nebraska	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Nevada	No	No	No	No	No	No	Yes
New Hampshire	†	†	†	†	†	†	†
New Jersey	No	No	No	Yes	Yes	No	No
New Mexico	†	†	†	†	†	†	†
New York	Yes	Yes	Yes	Yes	Yes	Yes	No
North Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes
North Dakota	No	No	No	No	No	No	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-14. Fiscal Data Plan responses to questions 11.d through 11.e by state or jurisdiction: Fiscal year 2021—
Continued**

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

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-15. Fiscal Data Plan responses to questions 12 through 12.b, by state or jurisdiction: Fiscal year 2021

State or jurisdiction	Q.12		Q.12.a			Q.12.b		
	Does your state have virtual schools?	Included in FY 2021 NPEFS	Included in 2021 F-33	Amounts are reported only in the fiscal data plan, not F-33 or NPEFS	Not included in FY 2021 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	Yes	No
Nebraska	No	†	†	†	†	†	†	†
Nevada	Yes	Yes	Yes	No	No	No	Yes	No
New Hampshire	Yes	No	No	No	Yes	Yes	No	No
New Jersey	No	†	†	†	†	†	†	†
New Mexico	Yes	Yes	Yes	No	No	Yes	Yes	No
New York	No	†	†	†	†	†	†	†
North Carolina	Yes	No	No	No	Yes	Yes	No	No
North Dakota	Yes	Yes	Yes	No	No	No	Yes	No
Ohio	Yes	Yes	Yes	No	No	Yes	No	No
Oklahoma	Yes	Yes	Yes	No	No	Yes	No	No

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-15. Fiscal Data Plan responses to questions 12 through 12.b, by state or jurisdiction: Fiscal year 2020—Continued

State or jurisdiction	Q.12		Q.12.a			Q.12.b		
	Does your state have virtual schools?	Included in FY 2021 NPEFS	Included in 2021 F-33	Amounts are reported only in the fiscal data plan, not F-33 or NPEFS	Not included in FY 2021 NPEFS or F-33	Function-alized and reported as a separate education agency	Functionalized and reported under the LEA of the students' home school	Reported as tuition payments or purchased services under the LEA of the student's home school
Oregon	Yes	Yes	Yes	No	No	No	Yes	No
Pennsylvania	Yes	Yes	Yes	No	No	Yes	No	No
Rhode Island	No	†	†	†	†	†	†	†
South Carolina	Yes	Yes	Yes	No	No	No	Yes	No
South Dakota	Yes	Yes	Yes	No	No	No	Yes	Yes
Tennessee	Yes	Yes	Yes	No	No	No	Yes	No
Texas	Yes	Yes	Yes	No	No	No	No	Yes
Utah	Yes	Yes	Yes	No	No	Yes	No	No
Vermont	No	†	†	†	†	†	†	†
Virginia	Yes	Yes	Yes	No	No	No	Yes	No
Washington	Yes	Yes	Yes	No	No	No	Yes	No
West Virginia	Yes	Yes	Yes	No	No	Yes	Yes	Yes
Wisconsin	Yes	Yes	Yes	No	No	No	Yes	No
Wyoming	No	†	†	†	†	†	†	†
Other jurisdictions								
American Samoa	No	†	†	†	†	†	†	†
Guam	No	†	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	No	†	†	†	†	†	†	†
Puerto Rico	No	†	†	†	†	†	†	†
U.S. Virgin Islands	No	†	†	†	†	†	†	†

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-16. Fiscal Data Plan responses to questions 13 through 13.a, by state or jurisdiction: Fiscal year 2021

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	Yes
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	Yes
New Mexico	Yes	No	Yes	Yes
New York	Yes	No	No	Yes
North Carolina	Yes	No	Yes	Yes
North Dakota	Yes	Yes	Yes	No
Ohio	Yes	No	Yes	No
Oklahoma	Yes	Yes	Yes	Yes
Oregon	Yes	Yes	Yes	Yes
Pennsylvania	Yes	No	Yes	No
Rhode Island	Yes	No	Yes	Yes

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

**Exhibit F-16. Fiscal Data Plan responses to questions 13 through 13.a, by state or jurisdiction: Fiscal year 2021—
Continued**

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

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-17. Fiscal Data Plan responses to question 13.b, by state or jurisdiction: Fiscal year 2021

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	Yes	Yes	Yes	Yes	Yes
Arkansas	Yes	Yes	Yes	Yes	Yes
California	Yes	Yes	Yes	Yes	Yes
Colorado	No	No	No	No	No
Connecticut	Yes	Yes	Yes	Yes	Yes
Delaware	No	No	No	No	Yes
District of Columbia	Yes	Yes	Yes	No	Yes
Florida	Yes	Yes	No	No	Yes
Georgia	No	No	No	No	Yes
Hawaii	Yes	Yes	Yes	Yes	Yes
Idaho	No	No	No	No	No
Illinois	No	No	No	No	No
Indiana	Yes	Yes	No	No	Yes
Iowa	Yes	Yes	Yes	Yes	Yes
Kansas	Yes	Yes	Yes	Yes	Yes
Kentucky	Yes	Yes	No	No	No
Louisiana	Yes	Yes	No	No	Yes
Maine	No	No	Yes	Yes	No
Maryland	No	Yes	No	Yes	Yes
Massachusetts	No	No	No	No	No
Michigan	Yes	Yes	Yes	Yes	Yes
Minnesota	Yes	Yes	No	No	Yes
Mississippi	Yes	Yes	Yes	Yes	Yes
Missouri	Yes	Yes	Yes	Yes	Yes
Montana	No	No	No	No	No
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	Yes	Yes	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-17. Fiscal Data Plan responses to question 13.b, by state or jurisdiction: Fiscal year 2021—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
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-18. Fiscal Data Plan responses to question 14, by state or jurisdiction: Fiscal year 2021

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

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-18. Fiscal Data Plan responses to question 14, by state or jurisdiction: Fiscal year 2021—Continued

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

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

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

³ Modified Accrual Method Adjusted for certain state revenue payments.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-19. Fiscal Data Plan responses to question 15, by state or jurisdiction: Fiscal year 2021

Q.15												
Please indicate which funding sources are included in the COVID-19 Federal Assistance Funds expenditures reported in Section 8 of the NPEFS.												
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER) Fund ¹	Elementary and Secondary School Emergency Relief (ESSER II) Fund ²	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ³	Governor's Emergency Education Relief (GEER I) Fund ¹	Governor's Emergency Education Relief (GEER II) Fund ²	Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant ¹	Coronavirus Relief Fund (CRF) ^{1,2}	Coronavirus State and Local Fiscal Recovery Funds ³	Education Stabilization Fund and ARP to the Outlying Areas-State Educational Agency ^{1,2,3}	Education Stabilization Fund to the Outlying Areas-Governors ^{1,2}	Other	We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Section 8 of the NPEFS.
Alabama	Yes	Yes	Yes	Yes	Yes	No	Yes	No	†	†	No	No
Alaska	Yes	Yes	Yes	Yes	No	No	Yes	No	†	†	No	No
Arizona	Yes	Yes	Yes	Yes	No	No	Yes	No	†	†	No	No
Arkansas	Yes	Yes	Yes	Yes	No	No	Yes	No	†	†	Yes ⁴	No
California	Yes	Yes	Yes	Yes	Yes	No	Yes	No	†	†	No	No
Colorado	Yes	Yes	Yes	Yes	Yes	No	Yes	No	†	†	Yes ⁵	No
Connecticut	Yes	Yes	Yes	Yes	Yes	No	Yes	No	†	†	No	No
Delaware	Yes	Yes	No	Yes	No	No	No	No	†	†	No	No
District of Columbia	Yes	Yes	Yes	No	No	No	No	Yes	†	†	No	No
Florida	Yes	Yes	No	No	No	No	No	No	†	†	No	No
Georgia	Yes	Yes	Yes	No	No	No	Yes	No	†	†	No	No
Hawaii	Yes	Yes	No	No	Yes	No	Yes	No	†	†	No	No
Idaho	Yes	Yes	Yes	No	No	No	Yes	No	†	†	No	No
Illinois	Yes	Yes	No	Yes	No	No	No	No	†	†	Yes ⁶	No
Indiana	Yes	Yes	Yes	Yes	No	No	No	No	†	†	No	No
Iowa	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	†	Yes ⁷	No
Kansas	Yes	Yes	No	No	No	No	Yes	No	†	†	No	No
Kentucky	Yes	Yes	Yes	Yes	No	No	Yes	No	†	†	No	No
Louisiana	Yes	Yes	Yes	Yes	No	No	No	No	†	†	No	No
Maine	Yes	Yes	Yes	No	No	No	Yes	No	†	†	No	No
Maryland	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	†	†	No	No
Massachusetts	Yes	Yes	No	Yes	No	No	Yes	No	†	†	No	No
Michigan	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	†	†	Yes ⁸	No
Minnesota	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	†	†	No	No
Mississippi	Yes	Yes	Yes	Yes	No	No	Yes	No	†	†	No	No
Missouri	Yes	Yes	Yes	Yes	Yes	No	Yes	No	†	†	No	No
Montana	Yes	Yes	Yes	No	No	No	Yes	No	†	†	No	No

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-19. Fiscal Data Plan responses to question 15, by state or jurisdiction: Fiscal year 2021—Continued

Q.15												
Please indicate which funding sources are included in the Coronavirus Aid, Relief, and Economic Security (CARES) Act expenditures reported in Section 8 of the NPEFS.												
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER) Fund ¹	Elementary and Secondary School Emergency Relief (ESSER II) Fund ²	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ³	Governor's Emergency Education Relief (GEER I) Fund ¹	Governor's Emergency Education Relief (GEER II) Fund ²	Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant ¹	Coronavirus Relief Fund (CRF) ^{1,2}	Coronavirus State and Local Fiscal Recovery Funds ³	Education Stabilization Fund and ARP to the Outlying Areas-State Educational Agency ^{1,2,3}	Education Stabilization Fund to the Outlying Areas-Governors ^{1,2}	Other	We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Section 8 of the NPEFS.
Nebraska	Yes	Yes	Yes	Yes	Yes	No	No	No	†	†	No	No
Nevada	Yes	Yes	Yes	Yes	Yes	No	Yes	No	†	†	No	No
New Hampshire	Yes	Yes	No	Yes	Yes	No	Yes	No	†	†	No	No
New Jersey	Yes	Yes	Yes	No	No	No	Yes	No	†	†	No	No
New Mexico	Yes	Yes	Yes	Yes	Yes	No	No	No	†	†	No	No
New York	No	No	No	No	No	No	No	No	†	†	No	Yes ⁹
North Carolina	Yes	Yes	Yes	Yes	No	No	Yes	Yes	†	†	No	No
North Dakota	No	No	No	No	No	No	No	No	†	†	No	Yes ¹⁰
Ohio	Yes	Yes	No	Yes	Yes	No	Yes	No	†	†	No	No
Oklahoma	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	†	†	No	No
Oregon	Yes	Yes	Yes	Yes	No	No	Yes	No	†	†	No	No
Pennsylvania	No	Yes	No	No	No	No	No	No	†	†	Yes ¹¹	No
Rhode Island	Yes	Yes	No	Yes	No	Yes	Yes	No	†	†	No	No
South Carolina	Yes	Yes	No	Yes	No	No	Yes	No	†	†	No	No
South Dakota	Yes	Yes	Yes	No	No	No	No	No	†	†	No	No
Tennessee	No	No	No	No	No	No	No	No	†	†	No	Yes ¹²
Texas	Yes	Yes	No	Yes	Yes	No	Yes	Yes	†	†	No	No
Utah	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	†	†	No	No
Vermont	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	†	†	No	No
Virginia	Yes	Yes	No	Yes	No	No	Yes	No	†	†	No	No
Washington	Yes	Yes	Yes	No	No	No	Yes	No	†	†	No	No
West Virginia	Yes	Yes	Yes	Yes	No	No	Yes	No	†	†	No	No
Wisconsin	Yes	Yes	No	Yes	No	No	No	No	†	†	No	No
Wyoming	Yes	Yes	Yes	Yes	Yes	No	Yes	No	†	†	No	No
Other jurisdictions												
American Samoa	†	†	†	†	†	No	No	No	Yes	No	No	No
Guam	†	†	†	†	†	No	No	No	No	No	No	No

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-19. Fiscal Data Plan responses to question 15, by state or jurisdiction: Fiscal year 2021—Continued

Q.15													
Please indicate which funding sources are included in the Coronavirus Aid, Relief, and Economic Security (CARES) Act expenditures reported in Section 8 of the NPEFS.													
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER) Fund ¹	Elementary and Secondary School Emergency Relief (ESSER II) Fund ²	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ³	Governor's Emergency Education Relief (GEER I) Fund ⁴	Governor's Emergency Education Relief (GEER II) Fund ⁵	Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant ⁶	Coronavirus Relief Fund (CRF) ^{1,2}	Coronavirus State and Local Fiscal Recovery Funds ³	Education Stabilization Fund and ARP to the Outlying Areas-State Educational Agency ^{1,2,3}	Education Stabilization Fund to the Outlying Areas-Governors ^{1,2}	Other	We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Section 8 of the NPEFS.	
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	No	No	No	No	No	No	No	No
Puerto Rico	Yes	No	No	No	No	No	No	No	No	No	No	Yes ¹³	No
U.S. Virgin Islands	†	†	†	†	†	No	No	No	Yes	Yes	No	No	No

† Not applicable.

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

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

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

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

⁵ Districts in Colorado received HEERF funds from the Colorado Department of Higher Education from ESSER I.

⁶ CARES Act –Child Nutrition (\$89,368,094 current expenditures), Other non-specified CARES, CRRSA, ARP (\$15,124,113 current expenditures).

⁷ Nutrition CARES Act Funds from USDA. Items not marked as included are not applicable to Iowa. Although Iowa received GEER II funds and ARP Coronavirus State and Local Fiscal Recovery Funds, no districts received these funds in FY21.

⁸ Districts account for and report COVID expenditure data by program (ESSER, GEER, CRF, etc.), but revenue data is collected as a single total (all COVID-related revenue received under the various federal Acts). Michigan reported AR1 and AR2 variables using expenditure data reported by districts, not revenue data. Further, state legislation authorizing the use of CRF was not signed until after districts' FY20 year end. Districts were unable to recognize (deferred or otherwise) any CRF revenue in FY20. Michigan reported CRF revenue in this FY21 survey for the first time, and since the expenditure period of CRF is retroactive to March 1, 2020, districts were instructed to make "reclassifying entries" in FY21 for FY20 expenditures not previously assigned the CRF Grant Code.

⁹ The system that NYSED uses to collect school district data is the State Aid Management System (SAMS). The accounting codes used in SAMS is established by the New York State Office of the State Comptroller (OSC). OSC has not established accounts to separately track COVID revenues. The only account that OSC established in relation to COVID federal funding is state account 1-4108-116 (CARES Act Education Stabilization Fund (A4286)).

¹⁰ North Dakota's system was not designed to collect this information. North Dakota's Web Grants system does collect information by object code but not by function code. The state currently does not have a system capable of splitting these expenditures from others.

¹¹ Continuity of Education for Career and Technical Centers Grant

¹² Tennessee currently only has the ability to separate COVID-19 revenues, not expenditures.

¹³ 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 2021, Provisional File Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-20. Fiscal Data Plan responses to question 16, by state or jurisdiction: Fiscal year 2021

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

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-20. Fiscal Data Plan responses to question 16, by state or jurisdiction: Fiscal year 2021—Continued

Q.16										
Please indicate which funding sources are included in the COVID-19 Federal Assistance Funds expenditures reported in Part XIII-B of the F-33.										
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER) Fund ¹	Elementary and Secondary School Emergency Relief (ESSER II) Fund ²	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ³	Governor's Emergency Education Relief (GEER I) Fund ¹	Governor's Emergency Education Relief (GEER II) Fund ²	Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant ¹	Coronavirus Relief Fund (CRF) ^{1,2}	Coronavirus State and Local Fiscal Recovery Funds ³	Other	We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Part XIII-B of the F-33.
Nevada	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No
New Hampshire	Yes	Yes	No	Yes	Yes	No	Yes	No	No	No
New Jersey	Yes	Yes	Yes	No	No	No	Yes	No	No	No
New Mexico	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No
New York	No	No	No	No	No	No	No	No	No	Yes ⁸
North Carolina	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	No
North Dakota	No	No	No	No	No	No	No	No	No	Yes ⁹
Ohio	Yes	No	No	Yes	Yes	No	Yes	No	No	No
Oklahoma	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
Oregon	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No
Pennsylvania	No	Yes	No	No	No	No	No	No	Yes ¹⁰	No
Rhode Island	Yes	Yes	No	Yes	No	Yes	Yes	No	No	No
South Carolina	Yes	Yes	No	Yes	No	No	Yes	No	No	No
South Dakota	Yes	Yes	Yes	No	No	No	No	No	No	No
Tennessee	No	No	No	No	No	No	No	No	No	Yes ¹¹
Texas	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	No
Utah	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
Vermont	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
Virginia	Yes	Yes	No	Yes	No	No	Yes	No	No	No
Washington	Yes	Yes	Yes	No	No	No	Yes	No	No	No
West Virginia	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No
Wisconsin	Yes	Yes	No	Yes	No	No	No	No	No	No
Wyoming	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	†
Other jurisdictions										
American Samoa	†	†	†	†	†	†	†	†	†	†
Guam	†	†	†	†	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†	†	†	†	†

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-20. Fiscal Data Plan responses to question 16, by state or jurisdiction: Fiscal year 2021—Continued

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

† Not applicable.

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

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

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

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

⁵ Districts in Colorado received HEERF funds from the Colorado Department of Higher Education from ESSER I. CDE repurposed Program code 5200 from the 2013 Flood Disaster Recovery to COVID-19-related expenditures. Some districts coded expenditures to this Program code and they are included in General Administration, Supplies (E244).

⁶ CARES Act -Child Nutrition (\$89,368,094 current expenditures), Other non-specified CARES, CRRSA , ARP (\$15,124,113 current expenditures).

⁷ Nutrition CARES Act Funds from USDA. Items not marked as included are not applicable to Iowa. Although Iowa received GEER II funds and ARP Coronavirus State and Local Fiscal Recovery Funds, no districts received these funds in FY21.

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

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

¹⁰ Continuity of Education for Career and Technical Centers Grant

¹¹ Tennessee currently only has the ability to separate COVID-19 revenues, not expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2021, 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 2021

Variable	Description	Number						Percent				
		Total	Flags					Flags				
			R	A	I	T	M	R	A	I	T	M
IR1A	Flag Local Revenues Property Tax	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1B	Flag Local Revenues Nonproperty Tax	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1C	Flag Local Revenues Local Government Property Tax	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IR1D	Flag Local Revenues Local Government Nonproperty Tax	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IR1E	Flag Local Revenues Individual Tuition	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR1F	Flag Local Revenues Tuition from LEAs	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1G	Flag Local Revenues Transportation Fees from Individual	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1H	Flag Local Revenues Transportation Fees from LEAs	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1I	Flag Local Revenues Earnings on Investments	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1J	Flag Local Revenues Food Service	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1K	Flag Local Revenues Student Activities	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1L	Flag Local Revenues Other Revenues	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1M	Flag Local Revenues Textbook Revenues	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1N	Flag Local Revenues Summer School	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
ISTR1	Flag Local Revenues Subtotal	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR2	Flag Intermediate Revenues	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR3	Flag State Revenues	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR4A	Flag Federal Revenues Direct Grants	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR4B	Flag Federal Revenues thru State	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR4C	Flag Federal Revenues thru Intermediate Agencies	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR4D	Flag Federal Revenues Other Sources	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
ISTR4	Flag Federal Revenues Subtotal	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR5	Flag Revenues from Other Sources	56	55	0	1	0	0	98.2	0.0	1.8	0.0	0.0
ITR	Flag Total Revenues from All Sources	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE11	Flag Instructional Expenditures Salaries	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE12	Flag Instructional Expenditures Employee Benefits	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE13	Flag Instructional Expenditures Purchased Services	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE14	Flag Instructional Expenditures Tuition to Private and Out-Of-State Schools	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE15	Flag Instructional Expenditures Tuition to Other LEAs In-State	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE16	Flag Instructional Expenditures Supplies	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE17	Flag Instructional Expenditures Property	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IE18	Flag Instructional Expenditures Other	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
ISTE1	Flag Instructional Expenditures Subtotal	56	42	0	0	14	0	75.0	0.0	0.0	25.0	0.0
IE11A	Flag Teacher Salaries Regular Programs	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE11B	Flag Teacher Salaries Special Education Programs	56	55	1	0	0	0	98.2	1.8	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	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0
IE2	Flag Instructional Expenditures Textbooks	56	48	8	0	0	0	85.7	14.3	0.0	0.0	0.0
IE212	Flag Support Expenditures Salaries Student Support Services	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0
IE213	Flag Support Expenditures Salaries Instructional Staff Support	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0
IE214	Flag Support Expenditures Salaries General Administration	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0
IE215	Flag Support Expenditures Salaries School Administration	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0
IE216	Flag Support Expenditures Salaries Operation & Maintenance	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0
IE217	Flag Support Expenditures Salaries Pupil Transportation	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0
IE218	Flag Support Expenditures Salaries Other Services	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0
ITE21	Flag Support Expenditures Salaries Subtotal	56	45	0	0	11	0	80.4	0.0	0.0	19.6	0.0
IE222	Flag Support Expenditures Employee Benefits Student Support Services	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE223	Flag Support Expenditures Employee Benefits Instructional Staff Support	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE224	Flag Support Expenditures Employee Benefits General Administration	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE225	Flag Support Expenditures Employee Benefits School Administration	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE226	Flag Support Expenditures Employee Benefits Operation & Maintenance	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE227	Flag Support Expenditures Employee Benefits Pupil Transportation	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE228	Flag Support Expenditures Employee Benefits Other Services	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
ITE22	Flag Support Expenditures Employee Benefits Subtotal	56	43	0	0	13	0	76.8	0.0	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 2021—Continued

Variable	Description	Number						Percent					
		Total	Flags					R	Flags				
			R	A	I	T	M		R	A	I	T	M
IE232	Flag Support Expenditures Purchased Services Student Support Services	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE233	Flag Support Expenditures Purchased Services Instructional Staff Support	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE234	Flag Support Expenditures Purchased Services General Administration	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE235	Flag Support Expenditures Purchased Services School Administration	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE236	Flag Support Expenditures Purchased Services Operation & Maintenance	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE237	Flag Support Expenditures Purchased Services Pupil Transportation	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE238	Flag Support Expenditures Purchased Services Other Services	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
ITE23	Flag Support Expenditures Purchased Services Subtotal	56	45	0	0	11	0	80.4	0.0	0.0	19.6	0.0	
IE242	Flag Support Expenditures Supplies Student Support Services	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE243	Flag Support Expenditures Supplies Instructional Staff Support	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE244	Flag Support Expenditures Supplies General Administration	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE245	Flag Support Expenditures Supplies School Administration	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE246	Flag Support Expenditures Supplies Operation & Maintenance	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE247	Flag Support Expenditures Supplies Pupil Transportation	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE248	Flag Support Expenditures Supplies Other Services	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
ITE24	Flag Support Expenditures Supplies Subtotal	56	45	0	0	11	0	80.4	0.0	0.0	19.6	0.0	
IE252	Flag Support Expenditures Property Student Support Services	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0	
IE253	Flag Support Expenditures Property Instructional Staff Support	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0	
IE254	Flag Support Expenditures Property General Administration	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0	
IE255	Flag Support Expenditures Property School Administration	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0	
IE256	Flag Support Expenditures Property Operation & Maintenance	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0	
IE257	Flag Support Expenditures Property Pupil Transportation	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0	
IE258	Flag Support Expenditures Property Other Services	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0	
ITE25	Flag Support Expenditures Property Subtotal	56	54	0	0	2	0	96.4	0.0	0.0	3.6	0.0	
IE262	Flag Support Expenditures Other Student Support Services	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE263	Flag Support Expenditures Other Instructional Staff Support	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE264	Flag Support Expenditures Other General Administration	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE265	Flag Support Expenditures Other School Administration	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE266	Flag Support Expenditures Other Operation & Maintenance	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE267	Flag Support Expenditures Other Pupil Transportation	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
IE268	Flag Support Expenditures Other Other Services	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0	
ITE26	Flag Support Expenditures Other Subtotal	56	45	0	0	11	0	80.4	0.0	0.0	19.6	0.0	
ISTE22	Flag Support Expenditures Subtotal Student Support Services	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0	
ISTE23	Flag Support Expenditures Subtotal Instructional Staff Support	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0	
ISTE24	Flag Support Expenditures Subtotal General Administration	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0	
ISTE25	Flag Support Expenditures Subtotal School Administration	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0	
ISTE26	Flag Support Expenditures Subtotal Operation & Maintenance	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0	
ISTE27	Flag Support Expenditures Subtotal Pupil Transportation	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0	
ISTE28	Flag Support Expenditures Subtotal Other Services	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0	
ISTE2T	Flag Support Expenditures Total Support Services	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0	
IE3A11	Flag Noninstructional Services Food Services Salaries	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0	
IE3A12	Flag Noninstructional Services Food Services Employee Benefits	56	52	4	0	0	0	92.9	7.1	0.0	0.0	0.0	
IE3A13	Flag Noninstructional Services Food Services Purchased Services	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0	
IE3A14	Flag Noninstructional Services Food Services Supplies	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0	
IE3A2	Flag Noninstructional Services Food Services Property	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0	
IE3A16	Flag Noninstructional Services Food Services Other	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0	
IE3A1	Flag Noninstructional Services Food Services Subtotal	56	52	0	0	4	0	92.9	0.0	0.0	7.1	0.0	
IE3B11	Flag Noninstructional Services Enterprise Salaries	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0	
IE3B12	Flag Noninstructional Services Enterprise Employee Benefits	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0	
IE3B13	Flag Noninstructional Services Enterprise Purchased Services	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0	
IE3B14	Flag Noninstructional Services Enterprise Supplies	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0	
IE3B2	Flag Noninstructional Services Enterprise Property	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0	
IE3B16	Flag Noninstructional Services Enterprise Other	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0	
IE3B1	Flag Noninstructional Services Enterprise Subtotal	56	56	0	0	0	0	100.0	0.0	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 2021—Continued

Variable	Description	Number						Percent				
		Total	Flags					Flags				
			R	A	I	T	M	R	A	I	T	M
ISTE3	Flag Noninstructional Services Total	56	52	0	0	4	0	92.9	0.0	0.0	7.1	0.0
IE4A1	Flag Direct Program Support Textbooks	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4A2	Flag Direct Program Support Textbooks (Property)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4B1	Flag Direct Program Support Transportation	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE4B2	Flag Direct Program Support Transportation (Property)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4C1	Flag Direct Program Support Employee Benefits	56	50	6	0	0	0	89.3	10.7	0.0	0.0	0.0
IE4C2	Flag Direct Program Support Employee Benefits (Property)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4D	Flag Direct Program Support Private School Student	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4E1	Flag Direct Program Support Other	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE4E2	Flag Direct Program Support Other (Property)	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
ISTE4	Flag Direct Program Support Subtotal	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0
ITE5	Flag Current Expenditures	56	55	0	0	1	0	98.2	0.0	0.0	1.8	0.0
IE61	Flag Facilities Acquisition Nonproperty	56	50	6	0	0	0	89.3	10.7	0.0	0.0	0.0
IE62	Flag Facilities Acquisition Property (Land & Buildings)	56	49	7	0	0	0	87.5	12.5	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	0	0	1	0	98.2	0.0	0.0	1.8	0.0
IE7A1	Flag Other Use Debt Service Interest	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE7A2	Flag Other Use Debt Service Redemption	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ISTE7	Flag Other Use Debt Service Subtotal	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE81	Flag Community Service Nonproperty	56	55	0	1	0	0	98.2	0.0	1.8	0.0	0.0
IE82	Flag Community Service Property	56	55	0	1	0	0	98.2	0.0	1.8	0.0	0.0
IE9A	Flag Direct Cost Program Nonpublic School	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE9B	Flag Direct Cost Program Adult Education	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE9C	Flag Direct Cost Program Community College	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE9D	Flag Direct Cost Program Other	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE91	Flag Direct Cost Program Property	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ISTE9	Flag Direct Cost Program Subtotal	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ITE10	Flag Property Total	56	49	0	0	7	0	87.5	0.0	0.0	12.5	0.0
ITE11	Flag Total Expenditures for Education	56	53	0	0	3	0	94.6	0.0	0.0	5.4	0.0
IX12C	Flag Exclusion for PL 114 95 Title I	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IX12D	Flag Exclusion for PL 114 95 Title I Carryover	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IX12E	Flag Exclusion for Title V, Part A	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IX12F	Flag Exclusion for Title V, Part A Carryover	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ITX12	Flag Total Exclusion for PL 114 95	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
INCE13	Flag Net Current Expenditures	56	55	0	0	1	0	98.2	0.0	0.0	1.8	0.0
IADA	Flag Average Daily Attendance (State and NCES Definition)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IA14A	Flag Average Daily Attendance (State Definition)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IA14B	Flag Average Daily Attendance (NCES Definition)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IPPE15	Flag Per Pupil Expenditures	56	55	0	0	1	0	98.2	0.0	0.0	1.8	0.0
IMEMBR20	Flag Total Student Membership	56	50	4	1	0	1	89.3	7.1	1.8	0.0	1.8
ICE1	Flag Current Expenditures Paid from State and Local Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ICE2	Flag Current Expenditures Paid from Federal Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR1	Flag CARES Act Revenues ESSER I Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR1A	Flag CRRSA Revenues ESSER II Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR1B	Flag ARP Act ARP ESSER Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR2	Flag CARES Act Revenues GEER Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR2A	Flag CRRSA GEER II Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR3	Flag CARES Act Revenues ESF-RWP	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR6	Flag CARES Act Revenues Coronavirus Relief Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR6A	Flag ARP Act Coronavirus SLFR Funds	56	56	0	0	0	0	100.0	0.0	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	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE1	Flag Current Expenditures from COVID-19 Federal Assistance Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE2	Flag Instructional Expenditures from COVID-19 Federal Assistance Funds	56	56	0	0	0	0	100.0	0.0	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 2021—Continued

Variable	Description	Number						Percent				
		Total	Flags					Flags				
			R	A	I	T	M	R	A	I	T	M
IAE3	Flag Support Services Expenditures from COVID-19 Federal Assistance Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE4	Flag Capital Outlay Expenditures from COVID-19 Federal Assistance Funds	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IAE5	Flag Technology Supplies & Purchased Services Expenditures from COVID-19 Federal Assistance Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE6	Flag Technology Equipment Expenditures from COVID-19 Federal Assistance Funds	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IAE7	Flag Support Services, Operations & Maintenance Expenditures from COVID-19 Federal Assistance Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE8	Flag Food Services Operations Expenditures from COVID-19 Federal Assistance Funds	56	56	0	0	0	0	100.0	0.0	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 2021, 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 2021

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
R1A	Local Revenues Property Tax	40	0	16	0	\$122,432	\$34,098,544,824	\$6,075,645,720
R1B	Local Revenues Nonproperty Tax	30	0	26	0	342,162	3,213,923,745	583,964,791
R1C	Local Revenues Local Government Property Tax	21	0	35	0	464,477	18,027,827,163	2,787,336,493
R1D	Local Revenues Local Government Nonproperty Tax	24	0	32	0	388,028	4,156,700,994	569,600,251
R1E	Local Revenues Individual Tuition	56	0	0	0	0	99,928,149	12,314,130
R1F	Local Revenues Tuition from LEAs	56	0	0	0	0	4,022,854,132	197,309,389
R1G	Local Revenues Transportation Fees from Individual	56	0	0	0	0	4,475,903	582,119
R1H	Local Revenues Transportation Fees from LEAs	56	0	0	0	0	358,281,844	8,306,420
R1I	Local Revenues Earnings on Investments	56	0	0	0	0	511,825,921	40,334,139
R1J	Local Revenues Food Service	56	0	0	0	0	186,477,330	21,688,468
R1K	Local Revenues Student Activities	56	0	0	0	0	233,202,741	57,587,812
R1L	Local Revenues Other Revenues	56	0	0	0	0	4,752,819,647	404,259,750
R1M	Local Revenues Textbook Revenues	56	0	0	0	0	86,007,552	3,598,032
R1N	Local Revenues Summer School	56	0	0	0	0	16,646,821	1,139,664
STR1	Local Revenues Subtotal	56	0	0	0	0	44,235,862,007	6,483,454,916
R2	Intermediate Revenues	56	0	0	0	0	488,429,794	43,600,886
R3	State Revenues	53	0	3	0	16,609,339	60,071,357,166	7,273,180,750
R4A	Federal Revenues Direct Grants	56	0	0	0	0	523,310,064	75,024,634
R4B	Federal Revenues thru State	56	0	0	0	0	14,332,494,462	1,465,673,528
R4C	Federal Revenues thru Intermediate Agencies	56	0	0	0	0	163,687,292	15,258,212
R4D	Federal Revenues Other Sources	56	0	0	0	0	320,653,080	44,650,750
STR4	Federal Revenues Subtotal	56	0	0	0	54,265,000	15,163,381,960	1,600,607,124
R5	Revenues from Other Sources	56	0	0	0	0	14,259,040,731	1,352,439,362
TR	Total Revenues from All Sources	56	0	0	0	77,985,000	111,811,428,042	15,011,208,993
E11	Instructional Expenditures Salaries	56	0	0	0	22,139,940	30,949,087,272	4,680,167,883
E12	Instructional Expenditures Employee Benefits	56	0	0	0	3,490,756	14,250,760,906	2,035,757,313
E13	Instructional Expenditures Purchased Services	56	0	0	0	38,786	3,713,355,839	387,394,258
E14	Instructional Expenditures Tuition to Private and Out-Of-State Schools	56	0	0	0	0	2,924,850,034	160,008,358
E15	Instructional Expenditures Tuition to Other LEAs In-State	56	0	0	0	0	4,166,520,496	253,678,979
E16	Instructional Expenditures Supplies	56	0	0	0	0	3,624,981,237	376,447,193
E17	Instructional Expenditures Property	56	0	0	0	0	322,007,374	63,535,405
E18	Instructional Expenditures Other	56	0	0	0	0	233,853,424	23,907,466
STE1	Instructional Expenditures Subtotal	56	0	0	0	27,665,196	52,638,221,358	7,663,682,471
E11A	Teacher Salaries Regular Programs	55	1	0	0	11,242,666	21,059,372,379	3,035,659,558
E11B	Teacher Salaries Special Education Programs	55	1	0	0	58,000	7,378,308,702	751,755,970
E11C	Teacher Salaries Vocational Education Programs	53	3	0	0	166,500	1,003,369,407	138,134,978
E11D	Teacher Salaries Other Education Programs	53	3	0	0	995,000	3,062,433,952	252,290,077
E2	Instructional Expenditures Textbooks	48	8	0	0	50,000	512,122,993	56,919,492
E212	Support Expenditures Salaries Student Support Services	56	0	0	0	328,203	3,672,963,959	503,807,527
E213	Support Expenditures Salaries Instructional Staff Support	56	0	0	0	278,069	3,260,572,570	348,712,781

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 2021—Continued

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
E214	Support Expenditures Salaries General Administration	56	0	0	0	240,891	416,264,602	99,701,611
E215	Support Expenditures Salaries School Administration	56	0	0	0	1,146,344	3,737,338,757	484,522,797
E216	Support Expenditures Salaries Operation & Maintenance	56	0	0	0	149,032	3,110,110,676	368,405,611
E217	Support Expenditures Salaries Pupil Transportation	56	0	0	0	0	930,504,560	153,325,661
E218	Support Expenditures Salaries Other Services	56	0	0	0	2,298,183	2,151,583,285	210,273,305
TE21	Support Expenditures Salaries Subtotal	56	0	0	0	10,489,412	16,957,855,514	2,168,749,292
E222	Support Expenditures Employee Benefits Student Support Services	56	0	0	0	0	1,666,841,814	215,777,458
E223	Support Expenditures Employee Benefits Instructional Staff Support	56	0	0	0	46,438	1,422,616,702	139,981,551
E224	Support Expenditures Employee Benefits General Administration	56	0	0	0	21,952	306,724,981	44,644,071
E225	Support Expenditures Employee Benefits School Administration	56	0	0	0	223,964	1,704,144,589	200,317,884
E226	Support Expenditures Employee Benefits Operation & Maintenance	56	0	0	0	24,888	1,613,187,921	174,207,445
E227	Support Expenditures Employee Benefits Pupil Transportation	56	0	0	0	0	343,177,898	72,670,318
E228	Support Expenditures Employee Benefits Other Services	56	0	0	0	594,332	1,040,055,760	96,559,490
TE22	Support Expenditures Employee Benefits Subtotal	56	0	0	0	2,415,011	7,984,836,689	944,158,218
E232	Support Expenditures Purchased Services Student Support Services	56	0	0	0	0	621,234,773	77,105,908
E233	Support Expenditures Purchased Services Instructional Staff Support	56	0	0	0	124,109	1,199,989,793	94,407,604
E234	Support Expenditures Purchased Services General Administration	56	0	0	0	0	771,008,384	78,919,607
E235	Support Expenditures Purchased Services School Administration	56	0	0	0	0	385,861,256	24,278,521
E236	Support Expenditures Purchased Services Operation & Maintenance	56	0	0	0	0	3,036,197,984	370,498,916
E237	Support Expenditures Purchased Services Pupil Transportation	56	0	0	0	0	2,358,121,617	180,940,459
E238	Support Expenditures Purchased Services Other Services	56	0	0	0	0	1,205,594,303	131,300,658
TE23	Support Expenditures Purchased Services Subtotal	56	0	0	0	301,248	8,125,163,518	957,451,673
E242	Support Expenditures Supplies Student Support Services	56	0	0	0	50,291	175,469,672	21,448,125
E243	Support Expenditures Supplies Instructional Staff Support	56	0	0	0	1,115,205	289,009,205	56,022,382
E244	Support Expenditures Supplies General Administration	56	0	0	0	0	73,317,829	7,209,807
E245	Support Expenditures Supplies School Administration	56	0	0	0	0	118,248,342	9,974,906
E246	Support Expenditures Supplies Operation & Maintenance	56	0	0	0	0	2,252,350,519	252,290,626
E247	Support Expenditures Supplies Pupil Transportation	56	0	0	0	0	188,817,029	29,573,371
E248	Support Expenditures Supplies Other Services	56	0	0	0	0	556,091,820	44,340,584
TE24	Support Expenditures Supplies Subtotal	56	0	0	0	3,040,360	3,458,606,376	420,859,800
E252	Support Expenditures Property Student Support Services	56	0	0	0	0	9,200,200	2,004,609
E253	Support Expenditures Property Instructional Staff Support	56	0	0	0	0	118,102,058	16,189,538
E254	Support Expenditures Property General Administration	56	0	0	0	0	34,752,098	2,223,974
E255	Support Expenditures Property School Administration	56	0	0	0	0	10,208,951	1,335,072
E256	Support Expenditures Property Operation & Maintenance	56	0	0	0	0	355,531,544	36,557,054
E257	Support Expenditures Property Pupil Transportation	56	0	0	0	0	144,274,041	35,840,806
E258	Support Expenditures Property Other Services	56	0	0	0	0	117,957,638	18,742,784
TE25	Support Expenditures Property Subtotal	56	0	0	0	0	628,278,162	112,893,836
E262	Support Expenditures Other Student Support Services	56	0	0	0	0	52,403,626	4,508,678
E263	Support Expenditures Other Instructional Staff Support	56	0	0	0	0	43,852,435	5,302,856

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 2021—Continued

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
E264	Support Expenditures Other General Administration	56	0	0	0	0	122,858,886	15,515,037
E265	Support Expenditures Other School Administration	56	0	0	0	0	30,522,142	3,917,279
E266	Support Expenditures Other Operation & Maintenance	56	0	0	0	0	199,021,912	12,433,464
E267	Support Expenditures Other Pupil Transportation	56	0	0	0	0	131,005,853	4,315,560
E268	Support Expenditures Other Other Services	56	0	0	0	0	537,070,364	29,986,671
TE26	Support Expenditures Other Subtotal	56	0	0	0	56,711	674,863,977	75,979,545
STE22	Support Expenditures Subtotal Student Support Services	56	0	0	0	1,641,013	6,102,941,445	822,647,696
STE23	Support Expenditures Subtotal Instructional Staff Support	56	0	0	0	7,106,625	5,729,956,612	644,427,174
STE24	Support Expenditures Subtotal General Administration	56	0	0	0	724,343	1,414,890,199	245,990,133
STE25	Support Expenditures Subtotal School Administration	56	0	0	0	1,809,572	5,951,259,863	723,011,387
STE26	Support Expenditures Subtotal Operation & Maintenance	56	0	0	0	174,920	8,304,011,156	1,177,836,062
STE27	Support Expenditures Subtotal Pupil Transportation	56	0	0	0	643,432	3,260,644,226	440,825,369
STE28	Support Expenditures Subtotal Other Services	56	0	0	0	4,494,578	4,962,753,639	512,460,708
STE2T	Support Expenditures Total Support Services	56	0	0	0	29,805,593	33,914,046,387	4,567,198,528
E3A11	Noninstructional Services Food Services Salaries	56	0	0	0	0	985,460,831	129,993,347
E3A12	Noninstructional Services Food Services Employee Benefits	56	0	0	0	0	511,993,216	57,217,759
E3A13	Noninstructional Services Food Services Purchased Services	56	0	0	0	0	261,298,771	45,598,655
E3A14	Noninstructional Services Food Services Supplies	56	0	0	0	0	1,127,898,095	147,986,235
E3A2	Noninstructional Services Food Services Property	56	0	0	0	0	26,423,689	6,097,822
E3A16	Noninstructional Services Food Services Other	56	0	0	0	0	150,493,485	6,020,291
E3A1	Noninstructional Services Food Services Subtotal	56	0	0	0	9,322,787	2,741,916,826	386,816,288
E3B11	Noninstructional Services Enterprise Salaries	56	0	0	0	0	97,176,813	5,747,160
E3B12	Noninstructional Services Enterprise Employee Benefits	56	0	0	0	0	51,803,126	2,476,141
E3B13	Noninstructional Services Enterprise Purchased Services	56	0	0	0	0	51,265,192	2,711,277
E3B14	Noninstructional Services Enterprise Supplies	56	0	0	0	0	86,937,221	4,407,218
E3B2	Noninstructional Services Enterprise Property	56	0	0	0	0	11,961,878	548,865
E3B16	Noninstructional Services Enterprise Other	56	0	0	0	0	31,230,409	1,359,018
E3B1	Noninstructional Services Enterprise Subtotal	56	0	0	0	0	201,643,087	16,700,814
STE3	Noninstructional Services Total	56	0	0	0	9,671,027	2,915,757,181	403,517,102
E4A1	Direct Program Support Textbooks	56	0	0	0	0	0	0
E4A2	Direct Program Support Textbooks (Property)	56	0	0	0	0	0	0
E4B1	Direct Program Support Transportation	56	0	0	0	0	0	0
E4B2	Direct Program Support Transportation (Property)	56	0	0	0	0	0	0
E4C1	Direct Program Support Employee Benefits	56	0	0	0	0	0	0
E4C2	Direct Program Support Employee Benefits (Property)	56	0	0	0	0	0	0
E4D	Direct Program Support Private School Student	56	0	0	0	0	25,390,369	758,134
E4E1	Direct Program Support Other	56	0	0	0	0	0	0
E4E2	Direct Program Support Other (Property)	56	0	0	0	0	0	0
STE4	Direct Program Support Subtotal	56	0	0	0	0	0	0
TE5	Current Expenditures	56	0	0	0	77,341,500	89,468,024,926	12,634,398,101

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 2021—Continued

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
E61	Facilities Acquisition Nonproperty	56	0	0	0	0	10,019,263,741	1,071,763,369
E62	Facilities Acquisition Property (Land & Buildings)	56	0	0	0	0	373,676,984	101,896,588
E63	Facilities Acquisition Property (Equipment)	56	0	0	0	0	563,881,468	61,377,321
STE6	Facilities Acquisition Nonproperty & Property Total	56	0	0	0	0	10,834,159,104	1,235,037,278
E7A1	Other Use Debt Service Interest	56	0	0	0	0	3,937,743,452	386,988,979
E7A2	Other Use Debt Service Redemption	56	0	0	0	0	4,804,329,590	803,005,391
STE7	Other Use Debt Service Subtotal	56	0	0	0	0	8,262,925,287	1,189,994,370
E81	Community Service Nonproperty	56	0	0	0	0	830,490,085	79,703,756
E82	Community Service Property	56	0	0	0	0	13,663,920	788,339
E9A	Direct Cost Program Nonpublic School	56	0	0	0	0	448,923,042	31,303,140
E9B	Direct Cost Program Adult Education	56	0	0	0	0	547,025,750	39,326,033
E9C	Direct Cost Program Community College	56	0	0	0	0	10,440,472	620,383
E9D	Direct Cost Program Other	56	0	0	0	0	493,461,873	12,127,967
E91	Direct Cost Program Property	56	0	0	0	0	80,360,110	2,529,960
STE9	Direct Cost Program Subtotal	56	0	0	0	0	1,446,826,029	83,377,522
TE10	Property Total	56	0	0	0	0	1,363,809,155	349,668,135
TE11	Total Expenditures for Education	56	0	0	0	87,272,500	100,772,137,830	14,218,910,884
X12C	Exclusion for PL 114 95 Title I	56	0	0	0	0	1,842,007,228	249,712,453
X12D	Exclusion for PL 114 95 Title I Carryover	56	0	0	0	0	533,493,084	46,550,772
X12E	Exclusion for Title V, Part A	56	0	0	0	0	1,115,831	19,926
X12F	Exclusion for Title V, Part A Carryover	56	0	0	0	0	4,398,465	78,544
TX12	Total Exclusion for PL 114 95	56	0	0	0	0	2,302,923,459	393,271,920
NCE13	Net Current Expenditures	56	0	0	0	57,333,336	87,361,621,426	12,241,126,181
ADA	Average Daily Attendance (State and NCES Definition)	56	0	0	0	8,413	5,931,300	824,769
A14A	Average Daily Attendance (State Definition)	26	0	30	0	118,061	5,931,300	1,178,705
A14B	Average Daily Attendance (NCES Definition)	30	0	26	0	8,413	1,627,095	518,025
PPE15	Per Pupil Expenditures	56	0	0	0	4,085	28,104	15,032
MEMBR20	Total Student Membership	55	1	0	0	10,246	6,064,504	901,790
CE1	Current Expenditures Paid from State and Local Funds	52	4	0	0	16,609,339	77,417,611,009	11,066,914,192
CE2	Current Expenditures Paid from Federal Funds	52	4	0	0	19,912,068	12,050,413,917	1,277,320,090
AR1	CARES Act Revenues ESSER I Fund	51	2	3	0	183,595	1,212,370,224	167,757,526
AR1A	CRRSA Revenues ESSER II Fund	47	3	6	0	1,745,381	1,011,881,368	138,757,133
AR1B	ARP Act ARP ESSER Fund	42	3	11	0	0	171,812,920	13,126,733
AR2	CARES Act Revenues GEER Fund	41	5	10	0	0	237,255,570	17,342,117
AR2A	CRRSA GEER II Fund	32	3	21	0	0	25,000,000	1,310,249
AR3	CARES Act Revenues ESF-RWP	17	4	35	0	0	0	0
AR6	CARES Act Revenues Coronavirus Relief Fund	43	2	11	0	0	4,261,365,259	207,347,204
AR6A	ARP Act Coronavirus SLFR Funds	23	3	30	0	0	63,764,193	2,929,358
AR7	CARES Act Revenues ESF Outlying Areas-SEA	4	0	51	1	0	193,149,564	66,256,668
AR8	CARES Act Revenues ESF Outlying Areas-Gov	5	0	51	0	0	1,191,000	238,200

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 2021—Continued

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
AE1	Current Expenditures from COVID-19 Federal Assistance Funds	53	2	1	0	15,177,051	5,832,070,889	460,982,351
AE2	Instructional Expenditures from COVID-19 Federal Assistance Funds	51	3	2	0	49,951	3,244,408,379	268,771,457
AE3	Support Services Expenditures from COVID-19 Federal Assistance Funds	51	3	2	0	1,021,449	2,373,879,509	179,573,752
AE4	Capital Outlay Expenditures from COVID-19 Federal Assistance Funds	51	2	2	1	579,407	323,804,755	49,052,494
AE5	Technology Supplies & Purchased Services Expenditures from COVID-19 Federal Assistance Funds	42	8	6	0	158,110	208,839,532	53,185,469
AE6	Technology Equipment Expenditures from COVID-19 Federal Assistance Funds	41	7	6	2	30,000	210,912,478	21,228,044
AE7	Support Services, Operations & Maintenance Expenditures from COVID-19 Federal Assistance Funds	45	5	6	0	174,920	641,573,645	65,694,603
AE8	Food Services Operations Expenditures from COVID-19 Federal Assistance Funds	48	5	3	0	43,318	202,120,673	17,897,554

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," Fiscal year 2021, 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 2021 (FY 21). The absence of “Notes” for a state indicates that the state’s data did not contain any known anomalies. States are in order by their American National Standards Institute (ANSI) code.

Alabama

Fiscal Year: October 1–September 30

Notes:

- Revenue from Food Services (R1J) decreased in FY 21 because waivers due to COVID allowed meals to be served to all community children not just students in FY 20.
- Revenue from Intermediate Sources (R2) decreased due to a city bond issue that ended. Homewood City BOE recorded \$25,957,025 in FY 20 and recorded zero in FY 21.
- The increase in Revenue from Grants-in-Aid from the Federal Government Through the State (R4B) for FY 21 reflected an increase of more than \$230M in Coronavirus Relief that was not reflected in FY 20.
- The increase in Instruction, Supplies (E16) reflected additional costs associated with the Pandemic including more than \$95M from Coronavirus Relief Funds.
- The increase in Student Support Services, Purchased Services (E232) reflected additional costs associated with the pandemic including more than \$5.7M expended from Coronavirus Relief Funds.
- Student Support Services, Other (E262) increased due to an increase in expenditures from the Coronavirus Relief Funds by more than \$1.7M.
- The increase in Instruction Support Services, Other (E263) was due to an increase in expenditures from the Coronavirus Relief Funds by more than \$898K.
- Waivers due to COVID allowed meals to be served to all community children not just students in FY 20. This led to a decrease in Food Services Operations, Salaries (E3A11), Food Services Operations, Employee Benefits (E3A12) and Food Services Operations, Supplies (E3A14) in FY 21.
- The increase in Community Services, Non-Property (E81) was due to Summer Feeding Services.
- The increase in Direct Cost Programs, Non-Public School Programs (E9A) reflected additional costs associated with the pandemic including more than \$2.1M from the Coronavirus Relief Funds.
- The increase in Direct Cost Programs, Adult Education (E9B) was due to extended day and afterschool programs that resumed in FY 21.
- Title I Carryover Expenditures (X12D) increased due to a waiver on the carryover limitation amount from U.S. Department of Education.

Alaska

Fiscal Year: July 1–June 30

Notes:

- Alaska’s data does not include data from the Kuspuk School District.

Arizona

Fiscal Year: July 1–June 30

Notes:

- Districts reported that Food Service Operations (R1J) were considerably reduced due to school closures related to COVID.
- Districts reported a significant reduction in District Activities (R1K) revenue due to COVID.
- The increase in Revenue from Grants-in-Aid from the Federal Government Through the State (R4B) was due to ESSER Grants.

Appendix H-State Notes

- Districts reported property expenditures related to COVID; this resulted in an increase in Instruction, Property (E17). Benjamin Franklin Charter School - Queen Creek reported construction of a building. Gilbert Unified District and Mesa Unified Districts reported Bond expenditures for FY 21.
- Districts reported a decrease in field trips, athletics, and other student travel due to school closures related to COVID; this resulted in a decrease in Instruction, Other (E18).
- Student Support Services, Property (E252) increased because districts reported the utilization of ESSER funds to purchase equipment for Student Support. Vail Unified District reported a \$687K increase for furniture purchase for new high school facility and preschool area.
- General Administration Support Services, Employee Benefits (E224) increased because Phoenix Union High School District made a \$15M contribution to OPEB to pay off a liability.
- Operation and Maintenance Support Services, Property (E256) increased because districts reported the purchase of COVID related equipment for maintenance of facilities and six school districts/charters reported facility construction/expansion. Academy of Mathematics and Science South, Inc reported the addition of four campuses equaling \$42M.
- Student Transportation Support Services, Purchased Services (E237) decreased because there was less travel for and transportation due to COVID.
- Student Transportation Support Services, Property (E257) decreased because fourteen districts/charters reported significant bus purchases in FY 20 that they did not have in FY 21.
- Food Services Operation, Supplies (E3A14) was significantly reduced in FY 21 due to school closures related to COVID.
- Due to the way Direct Cost Programs, Adult Education (E9B) was collected in FY 20 there was a significant variance in FY 21. For charter schools E9B, E9C (Community/Junior College) and E91 (Direct Cost Programs, Property) were captured together. This has been remedied in FY 21.
- Due to COVID there was a significant decrease in ADA, in addition to increased expenditures, that resulted in a significant increase in State Per Pupil Expenditure (SPPE) for FY 21.

Arkansas

Fiscal Year: July 1–June 30

Notes:

- Food Service Revenue (R1J) decreased because most districts had a significant decrease in food service daily sales revenue due to circumstances created by COVID including but not limited to virtual instruction days, and meals being served without charge to all students.
- District Activities Revenue (R1K) decreased because most districts had a significant decrease in local district activity revenue due to circumstances created by COVID including but not limited to virtual instruction days.
- LEA 6601 provided the following comment on their \$5.1M expenditure increase for Instructional Property/Equipment (E17): almost \$1.3M increase was due to the purchase of capital outlay to support the two new high school arenas and shelters. This included a scoreboard at each arena paid with general operating funds. Another \$2.8M increase was due to the purchase of capital outlay in the form of instructional equipment for the new "Career Technology" center/program being built (called the Peak Center). Industrial workforce, health science and technology components were purchased from community support and pledges as Peak was preparing to open.
- Technology-Related Hardware (object 734) is included in Support Expenditures Property Instructional Staff Support (E253). This had an impact in General Administration Support Services, Supplies (E244) and School Administration Support Services, Supplies (E245). This increase in the purchase of technical supplies for Support Services, Instruction, General Administration and School Administration was largely due to an increased need to be able to work remotely and reduce shared devices/supplies.
- Increase in General Administration Support Services, Other (E264) is related to an increase in Indirect Cost attributed to increased ESSER federal grants in FY 21.
- Student transportation Support Services, Property (E257) increased due to many districts purchasing additional buses to increase routes to allow fewer students per bus for physical distancing and purchasing buses with improved air flow or ventilation.

Appendix H-State Notes

- Due to COVID and the required Virtual Learning required to replace on-site attendance, there was a significant increase in technology supplies expenditures and therefore also an increase in technology support. Most of the difference in Instruction Other Services, Supplies (E248) and Other Services, Property (E258) is due to an increase in Administrative Technology Services (function 2580).
- Food Service Operations, Supplies (E3A14) and Operation of Non-Instructional Enterprise Operations Subtotal (E3B1) expenditures decreased due to circumstances created by COVID including but not limited to virtual instruction days.
- Net current expenditures have increased due to additional COVID grants from the federal government in excess of \$353.5M in FY 21. ADA decreased in FY 21 from the previous year. PPE (PPE15) increased due to the availability of additional revenue which increased expenditures and in turn divided among fewer students by lower ADA equals higher PPE.

California

Fiscal Year: July 1–June 30

Notes:

- Food Service (R1J) revenues decreased approximately 93%, or \$254M, from the prior year. The reduced revenues were mainly because most schools did not fully open for in-person instruction in 2020–21 due to COVID-19.
- District Activities (R1K) revenues increased by approximately \$149M from the prior year because 2020–21 was the first year California could report these revenues and expenditures. Starting in 2020–21, California established a new resource code to allow school districts to account for revenues and expenditures related to governmental-associated student body activities, which do not meet the definition of fiduciary activities in accordance with GASB 84 and are therefore considered governmental activities, in a governmental fund.
- Ratio of District Activities (R1K) to Average Daily Attendance (A14A or A14B): This was substantially different from the prior year because FY 21 was the first year California was able to report these revenues.
- The percentage of Total Revenue (TR) coming from Local Revenue (STR1) was changed from 35.3% (2019–20) to 32.7% (2020–21). The decrease in percentage was mainly due to the enormous increase (i.e., \$11.7B) in Total Revenue with a slight increase (i.e., \$1.2B) in Local Revenue. The considerable increase in Total Revenue was mainly due to the increased COVID-19 federal assistance funds.
- Grants-in-Aid from the Federal Government through the State (R4B) revenues increased approximately \$7.2B, from the prior year. The increase was mainly due to the increased COVID-19 federal assistance funds. The COVID-19 federal assistance funds increased approximately \$6.8B from the prior year.
- Instruction, Supplies (E16) expenditures increased approximately \$1.6B. The increased expenditures were mainly due to the increased COVID-19 federal assistance funds for instruction supplies.
- Instruction, Other (E18) expenditures increased approximately \$3.7M. The increased expenditures were mainly due to the increased COVID-19 federal assistance funds.
- Student Support Services, Supplies (E242) expenditures increased approximately \$85.7M from the prior year. The increased expenditures were mainly due to the COVID-19 federal assistance funds for health service supplies.
- Instruction Support Services, Supplies (E243) expenditures increased approximately \$107.5M. The increased expenditures were mainly due to the COVID-19 federal assistance funds for instruction support supplies.
- General Administration Support Services, Supplies (E244) expenditures increased \$4M. The increased expenditures were mainly due to the increased COVID-19 federal assistance funds.
- School Administration Support Services, Purchased Services (E235) expenditures increased approximately \$88.6M. The increased expenditures were mainly due to the increased costs incurred by a few school districts using unrestricted funds.
- School Administration Support Services, Supplies (E245) expenditures increased approximately \$44.3M. The increased expenditures were mainly due to the increased COVID-19 federal assistance funds.

Appendix H-State Notes

- Student Transportation Support Services, Purchased Services (E237) expenditures decreased approximately \$234.5M. The decreased expenditures were mainly because most schools did not fully open for in-person instruction in 2020–21 due to COVID-19.
- Student Transportation Support Services, Supplies (E247) expenditures decreased approximately \$31.2M. The decreased expenditures were mainly since most schools did not fully open for in-person instruction in 2020–21 due to COVID-19.
- Other Support Services, Purchased Services (E238) expenditures increased approximately \$230.6M. The increased expenditures were mainly due to the increased COVID-19 federal assistance funds for general administration and central data processing.
- Other Support Services, Supplies (E248) expenditures increased approximately \$357.8M. The increased expenditures were mainly due to the increased COVID-19 federal assistance funds for general administration and central data processing supplies.
- Other Support Services, Property (E258) expenditures increased approximately \$16.2M. The increased expenditures were mainly due to the increased COVID-19 federal assistance funds for central data processing equipment.
- The student membership variable for California does not include membership for the California State Preschool Program. The data file includes expenditures and average daily attendance for the California State Preschool Program. California provided a supplemental data file which reported prekindergarten expenditures separately. These expenditures were excluded from the amounts in the Finance Tables report. In FY 17 and FY 18, fiscal data for the California State Preschool Program are included in both the report and the data file.

Exhibit H-1. California’s supplemental data for NPEFS 2020-21: total expenditures excluding preschool expenditures (Goal 0001)

Item Code	Description	FY 2021 Amount (a) ¹	Preschool Expenditures (b) ²	Adjusted Amount (c) = (a) - (b)
E11	Instruction, salaries	\$29,595,540,689	\$374,401,691	\$29,221,138,998
E12	Instruction, employee benefits	13,627,509,287	195,834,512	13,431,674,775
E13	Instruction, purchased services	2,661,061,434	197,795,147	2,463,266,287
E14	Tuition paymts outside the state and to private	1,012,554,553	0	1,012,554,553
E15	Tuit/voucher paymts to other LEAs, Charter within	593,351,306	0	593,351,306
E16	Instruction, supplies	3,466,444,059	36,142,751	3,430,301,308
E17	Instruction, property	98,955,184	752,193	98,202,991
E18	Instruction, other	17,282,396	143,969	17,138,427
STE1	TOTAL INSTRUCTION EXPENDITURES	50,380,392,418	804,318,070	49,576,074,348
E11A	Salaries paid to teachers in reg. edu. prog.	21,059,372,379	0	21,059,372,379
E11B	Salaries paid to special education teachers	3,932,881,295	0	3,932,881,295
E11C	Salaries paid to vocational education teachers	448,335,095	0	448,335,095
E11D	Salaries paid to teachers in other programs	795,803,154	0	795,803,154
E2	Textbook exp. for classroom instruction.	512,122,993	0	512,122,993
E212	Student Supp Svcs, salaries	3,512,328,275	21,702,463	3,490,625,812
E222	Student Supp Svcs, employee benefits	1,593,943,120	10,832,961	1,583,110,159
E232	Student Supp Svcs, purch svcs	594,065,306	39,017,343	555,047,963
E242	Student Supp Svcs, supplies	135,164,081	1,723,134	133,440,947
E252	Student Supp Svcs, property	3,122,578	217,962	2,904,616
E262	Student Supp Svcs, other	530,836	3,276	527,560
STE22	TOTAL STUDENT SUPP SVCS	5,836,031,618	73,279,177	5,762,752,441
E213	Instruction Supp Svcs, salaries	3,117,972,666	81,230,015	3,036,742,651
E223	Instruction Supp Svcs, employee benefits	1,360,399,101	39,741,858	1,320,657,243
E233	Instruction Supp Svcs, purch svcs	720,233,473	34,204,985	686,028,488
E243	Instruction Supp Svcs, supplies	276,369,497	7,438,228	268,931,269
E253	Instruction Supp Svcs, property	13,156,123	451,438	12,704,685
E263	Instruction Supp Svcs, other	4,384,397	219,048	4,165,349

See notes at end of table.

Appendix H-State Notes

Exhibit H-1. California's supplemental report for NPEFS 2020-21: total expenditures excluding preschool expenditures (Goal 0001)—Continued

Item Code	Description	FY 2021 Amount (a) ¹	Preschool	
			Expenditures (b) ²	Adjusted Amount (c) = (a) - (b)
STE23	TOTAL INSTRUCTION SUPP SVCS	5,479,359,134	162,834,134	5,316,525,000
E214	Gen Admin Supp Svcs, salaries	398,059,428	60,602	397,998,826
E224	Gen Admin Supp Svcs, employee benefits	186,291,976	25,379	186,266,597
E234	Gen Admin Supp Svcs, purch svcs	737,288,625	216,352	737,072,273
E244	Gen Admin Supp Svcs, supplies	15,444,469	1,998	15,442,471
E254	Gen Admin Supp Svcs, property	756,667	0	756,667
E264	Gen Admin Supp Svcs, other	15,926,016	0	15,926,016
STE24	TOTAL GEN ADMIN SUPP SVCS	1,353,010,514	304,331	1,352,706,183
E215	Sch Admin Supp Svcs, salaries	3,573,887,665	44,383,391	3,529,504,274
E225	Sch Admin Supp Svcs, employee benefits	1,629,614,472	21,521,686	1,608,092,786
E235	Sch Admin Supp Svcs, purch svcs	368,985,760	33,579,030	335,406,730
E245	Sch Admin Supp Svcs, supplies	113,076,796	2,861,118	110,215,678
E255	Sch Admin Supp Svcs, property	9,169,576	25,557	9,144,019
E265	Sch Admin Supp Svcs, other	5,419,078	47,812	5,371,266
STE25	TOTAL SCH ADMIN SUPP SVCS	5,690,983,771	102,393,037	5,588,590,734
E216	Oper & Maint Supp Svcs, salaries	2,974,091,166	15,369,317	2,958,721,849
E226	Oper & Maint Supp Svcs, employee benefits	1,542,635,760	8,549,950	1,534,085,810
E236	Oper & Maint Supp Svcs, purch svcs	1,269,889,121	29,124,402	1,240,764,719
E246	Oper & Maint Supp Svcs, supplies	2,153,844,824	7,852,982	2,145,991,842
E256	Oper & Maint Supp Svcs, property	121,046,746	286,682	120,760,064
E266	Oper & Maint Supp Svcs, other	377,510	0	377,510
STE26	TOTAL OPER & MAINT SUPP SVCS	7,940,838,381	60,896,651	7,879,941,730
E217	Stu Transp Supp Svcs, salaries	582,386,334	1,743,796	580,642,538
E227	Stu Transp Supp Svcs, employee benefits	328,169,143	998,251	327,170,892
E237	Stu Transp Supp Svcs, purch svcs	392,554,052	501,972	392,052,080
E247	Stu Transp Supp Svcs, supplies	81,674,517	520,650	81,153,867
E257	Stu Transp Supp Svcs, property	111,134,663	44,769	111,089,894
E267	Stu Transp Supp Svcs, other	111,486	90	111,396
STE27	TOTAL STUDENT TRANSPORTATION SUPP SVCS	1,384,895,532	3,764,759	1,381,130,773
E218	Other Supp Svcs, salaries	2,057,484,607	0	2,057,484,607
E228	Other Supp Svcs, employee benefits	994,569,316	0	994,569,316
E238	Other Supp Svcs, purchased salaries	1,152,868,094	36,393,692	1,116,474,402
E248	Other Supp Svcs, supplies	531,771,355	0	531,771,355
E258	Other Supp Svcs, Property	70,719,733	0	70,719,733
E268	Other Supp Svcs, other	9,016,120	0	9,016,120
STE28	TOTAL OTHER SUPP SVCS	4,745,709,492	36,393,692	4,709,315,800
TE21	TOTAL SUPP SVCS SALARIES	16,216,210,141	164,489,584	16,051,720,557
TE22	TOTAL SUPP SVCS EMPLOYEE BENEFITS	7,635,622,888	81,670,085	7,553,952,803
TE23	TOTAL SUPP SVCS PURCH SVCS	5,235,884,431	173,037,776	5,062,846,655
TE24	TOTAL SUPP SVCS SUPPLIES	3,307,345,539	20,398,110	3,286,947,429
TE25	TOTAL SUPP SVCS PROPERTY	329,106,086	1,026,408	328,079,678
TE26	TOTAL SUPP SVCS OTHER	35,765,443	270,226	35,495,217
STE2T	TOTAL - TOTAL SUPPORT SERVICES	32,430,828,442	439,865,781	31,990,962,661
E3A11	Food Service, salaries	985,460,831	2,723,272	982,737,559
E3A12	Food Service, employee benefits	511,993,216	1,452,686	510,540,530
E3A13	Food Service, purch svcs	115,924,386	691,821	115,232,565
E3A14	Food Service, supplies	1,127,898,095	1,493,597	1,126,404,498
E3A2	Food Service, property	22,525,972	0	22,525,972
E3A16	Food Service, other	640,298	333	639,965
E3A1	TOTAL FOOD SERVICE	2,741,916,826	6,361,709	2,735,555,117

See notes at end of table.

Appendix H-State Notes

Exhibit H-1. California's supplemental report for NPEFS 2020-21: total expenditures excluding preschool expenditures (Goal 0001)—Continued

Item Code	Description	FY 2021 Amount (a) ¹	Preschool Expenditures (b) ²	Adjusted Amount (c) = (a) - (b)
E3B11	Enterprise Operations, salaries	97,176,813	448,341	96,728,472
E3B12	Enterprise Operations, employee benefits	51,803,126	233,266	51,569,860
E3B13	Enterprise Operations, purch svcs	17,724,166	3,662	17,720,504
E3B14	Enterprise Operations, supplies	6,878,724	11,329	6,867,395
E3B2	Enterprise Operations, property	3,207,069	0	3,207,069
E3B16	Enterprise Operations, other	257,526	0	257,526
E3B1	TOTAL ENTERPRISE OPERATIONS	173,840,355	696,598	173,143,757
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	3,741,046,885	0	3,741,046,885
E4E2	Dir Supp - Other - Pub Sch Students, Property	51,074,245	0	51,074,245
STE4	TOTAL DIRECT PROGRAM SUPPORT	3,741,046,885	0	3,741,046,885
TE5	CURRENT EXPENDITURES	89,468,024,926	1,251,242,158	88,216,782,768
E61	FACS Non-Property Expenditures	9,120,566,994	8,830,972	9,111,736,022
E62	FACS Property Expenditures	361,023,028	492,603	360,530,425
E63	FACS Equipment	240,050,067	1,103,959	238,946,108
E7A1	Debt Service, Interest	3,458,595,697	182	3,458,595,515
E7A2	Debt Service, Redemption of Principal	4,804,329,590	128,894	4,804,200,696
STE7	TOTAL OTHER USES	8,262,925,287	129,076	8,262,796,211
E81	Community Services - Non-property	527,885,711	0	527,885,711
E82	Community Services - property	618,259	0	618,259
E9A	Direct Cost - Non-Pub Sch Programs	0	0	0
E9B	Direct Cost - Adult Education	547,025,750	0	547,025,750
E9C	Direct Cost - Community Colleges	0	0	0
E9D	Direct Cost - Other	0	0	0
E91	DIRECT COST PROGRAMS - PROPERTY	2,074,539	0	2,074,539
STE9	DIRECT COST PROGRAMS SUBTOTAL	547,025,750	0	547,025,750
TE10	Property Subtotal	1,108,634,449	3,375,163	1,105,259,286
TE11	TOTAL EXPENDITURES FOR EDUCATION	100,772,137,830	1,263,448,293	99,508,689,537

¹ "FY 2021 Amount (a)" column represents the 2020-21 NPEFS Totals for California and was submitted to NCES on August 10, 2022.

² "Preschool Expenditures (b)" column represents the 2020-21 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 2022).

Colorado

Fiscal Year: July 1–June 30

Notes:

- Non-property Tax (R1B) increased because two smaller, rural districts received a combined total of \$18.6M in delinquent property taxes with penalties and interest.
- Food Services (R1J) decreased because the local food service revenues (a la carte, adult meals, second meals, catering, vending) were down significantly across the board due to school closures during the COVID-19 pandemic/emergency declaration.
- District Activities (R1K) revenues were down significantly across most districts due to school closures during the COVID-19 pandemic/emergency declaration. This also impacted the ratio of District Activities to Average Daily Attendance.

Appendix H-State Notes

- Revenue from Intermediate Sources (R2) increased because one district reclassified how it reported \$2.75M and another district received \$4.5M from their local government in the district's building fund. Several other districts had large increases due to the receipt of COVID-19 relief dollars passed thru the local governments. This also impacted the percentage of Total Revenue coming from Intermediate Sources ratio.
- Grants-in-aid from the Federal Government through the State (R4B) increased due to the receipt of federal COVID-19 relief monies received by CDE and passed through to districts (CRF, CARES, CRRSA and ARP Acts). This also impacted the percentage of Total revenue coming from Federal Revenue (STR4).
- Other Sources of Revenue (R5) increased because multiple districts issued new General Obligation Bonds with large metro districts adding new GOB of more than \$250M each. In addition, a handful of districts had Capital Lease and Certificates of Participation revenues ranging from \$14M to \$43M.
- Students Support Services, Supplies (E242) expenditures were up significantly in most districts. This line item includes COVID-19 related supplies such as hand sanitizer, masks, as well as technology-related supplies which includes tablets necessary for online learning during school closures.
- General Administration Support Services, Supplies (E244) expenditures increased in several districts. One large suburban district had an increase of \$6.9M in this category due primarily to technology-related supplies such as tablets.
- School Administration Support Services, Purchased Services (E235) decreased in most districts, largely due to school closures.
- The Total State Per Pupil Expenditure (SPPE) figure increased largely due to federal COVID-19 related expenditures.

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:

- In FY 21 revenue codes were standardized and therefore some of the fields may fluctuate.
- Grants-in-aid from the Federal Government through the State (R4B) increased due to COVID grants that increased federal funding levels.
- Other Sources of Revenue (R5) increased because Delaware has had a significant increase in school construction.
- Increases in instruction related to new construction and purchasing new items for the schools.
- State Per Pupil Expenditures (SPPE) may have decreased this year due to transportation costs being down (gas per gallon as well as overall use due to virtual learning) and other costs being less due to virtual learning such as school meal supply costs (based on type of foods available and types of meals served).
- Delaware cannot provide CARES Act Child Nutrition expenditures per LEA. Once the funds are co-mingled, they become one funding amount. LEAs do not track the funds separately.

District of Columbia

Fiscal Year: October 1–September 30

Notes:

- The LEAs do not collect tuition fees. OSSE manages the collection of tuition fees for the district.
- There was a significant reduction in contractual services due to DCPS' remote operating status during COVID.

Appendix H-State Notes

Florida

Fiscal Year: July 1–June 30

Notes:

- Food Services (R1J) and District Activities (R1K) decreased due to the impact of the COVID-19 pandemic on 2020-21 school year.
- Grants-in-aid from the Federal Government through the State (R4B) increased due to the receipt of COVID-19 Federal assistance funds.
- Students Support Services, Other (E262) increased due to the implementation of GASB 84.
- Operations and Maintenance, Support Services (E266) increased due to a change in coding of certain expenditures.
- Other Support Services, Other (E268) increased due to impact of COVID-19 pandemic on 2020-21 school year and increased health insurance claims.

Georgia

Fiscal Year: July 1–June 30

Notes:

- Tuition from Individuals (R1E) decreased due to a decline in services offered by school districts during the COVID-19 pandemic which was on-going throughout the entire school year. Henry County Schools had a decrease of almost \$22M in its Enterprise Funds (after-school). In addition, Cobb County Schools had a decrease of almost \$6.4M in one special revenue fund. The four school districts with tuition payments from individuals in the Governmental - Other Fund, all had decreases in 2021 revenue which totaled almost \$993K. The pandemic affected the services and classes offered by school districts throughout the state of Georgia - decrease in tuition revenue in all funds.
- Food Services (R1J) decreased by more than \$113M. Due to the COVID-19 pandemic, there were changes in meal services for the entire 2021 school year. All large school districts, especially the Metro-Atlanta, took advantage of the meal service change (alternative meal service options) where these districts could do the meal program similar to provision B (where all students eat free, and meals served are counted for federal reimbursement). Meal or food item sales for Cobb County Schools decreased by more than \$15M, and more than \$9.47M was for sale of breakfast and lunches to students. All school districts in the state took advantage of the alternative meal service options for the 2021 school year.
- District Activities (R1K) decreased by more than \$70.4M due to a reduction in student activities at schools in Georgia. Almost \$67M of the reduction involved the Student Activities Funds (principal accounts). The biggest decreases were for "club dues and fees", "fundraising/misc. sales", and "student supply fees". All these revenues involve student activities which were reduced due to the pandemic.
- Grants-in-Aid From the Federal Government Through the State (R4B) increased by \$1.129B largely due to the increase in CARES (ESSER I & II) and ARP grants received by the school districts through either Georgia Department of Education (GaDOE) or other state agencies. Federal funding for the COVID-19 pandemic, including CARES and ARP, increased by more than \$1B from FY 20 to FY 21. The federal funding for the COVID-19 pandemic was approved as of March 2020; however, most expenditures started in full force in FY 21. A new multiple year grant for Striving Readers started in FY 21 along with increases in Title I, Federal IDEA funds and most of the other federal grants thru GaDOE.
- The large increase in COVID-19 federal funding along with reductions in the state funding and a small increase in local revenues resulted in the large increase in federal funding. Federal funding increased by more than \$1.1B. This increase is a direct result of the increase in COVID-19 federal funds for 2021.
- Other Sources of Revenue (R5) increased due to an increase in debt. There were large increases in both refunding bond issues and general obligation bond issues. In addition, several school districts and state charters entered long-term debt agreements in FY 21.
- The Financial Review Division at GaDOE reviewed the NPEFS classification for the Residential Facilities expense object on the state's chart of accounts. In prior fiscal years this expense object was

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mapped as Tuition and Voucher Payments to Other LEAs and Charter Schools within the State (E15); however, for the 2021 NPEFS Survey, team members determined that the "residential facilities" expense object belongs in Tuition and Voucher Payments Outside the State, to Private Schools, Individuals, and Other (E14). The reclassification of this expense object from E15 to E14 is the reason for large variance in these two NPEFS balances.

- There were large increases in the purchase of the following instructional supplies: (1) technology-related supplies increased by over \$5.57M or 62.68%; (2) expendable computer equipment increased by almost \$132M or 104.7%; (3) digital/electronic textbooks increased by over \$3M or 78.2%. All but two expense objects had major increases for 2021, due in part to the changes in learning environments, learning methods and remote learning options. There were school closures and remote learning days for many school districts throughout the state. In addition, there were students who did remote learning for the entire school year changing the teaching and supplies requirements throughout the state. Increase in digital/electronic/computer requirements for supplies for both students and teachers.
- Instruction, Property (E17) increased in FY 21 due to a large increase in the purchase/lease of technology-related equipment (\$10M increase in purchases). Numerous school districts throughout the state purchased computer equipment (iPads, laptops, Chromebook, etc.) for students (and some teachers) to use for both in-person and remote learning due the social distancing and school closures that occurred during the 2021 school year caused by the COVID-19 Pandemic.
- Students Support Services, Supplies (E242) increased by more than \$15M in FY 21. The supply requirements necessary to provide adequate student support during the pandemic increased due to remote learning, social distancing, and school closures. Administrative offices also closed at times when there were school closures. Increases in support services need for students due to the social and emotional changes and problems in dealing with pandemic and its effects on family and students.
- FY 21 was the second year that Department of Juvenile Justice (DJJ) educational expenditures and revenues have been added to the NPEFS data by the required NPEFS category codes based upon the information provided to GaDOE by DJJ personnel.
- State Per Pupil Expenditures (SPPE) increased by 8.05% over FY 20. Total expenditures being reported for the NPEFS for FY 21 increased by 1.33% from 2020 to 2021. Federal Funding to districts increased, especially COVID-19 relief funding. Various local revenues decreased during the fiscal year highlighting issues facing Georgia and economy due to COVID-19. The stoppage of in-school teaching/learning has led to a decrease in meal sales. Meal services 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 eligible to receive free and reduced-price meals. Net Current Expenditures per NPEFS survey figures for 2021 increased by 2.25%. ADA as defined by NCES for Georgia decreased by 5.377% from 2020 to 2021.

Hawaii

Fiscal Year: July 1–June 30

Notes:

- Hawaii does not charge Tuition from Individuals (R1E).
- The ratio of District Activities (R1K) to Average Daily Attendance (A14A or A14B) is substantially different from the prior year because of distance learning and restrictions on the student athletic program. The main source of revenue for District Activities is the School Athletic Fund. The State restarted the athletic activities in March 2021, the last semester of School Year (SY) 21.
- The main Local Sources of Revenue (STR1) are Transportation Fees from Individuals, Food Services, and Other Revenue (e.g., After-School Programs). Due to the COVID pandemic and implementation of distance learning and restriction on gatherings, the revenue from Transportation Fees and After-School Programs decreased significantly in SY 21 compared to SY 20. Revenue from Food Services also decreased significantly because of a modified food service program. During SY 21, HIDOE provided all free Grab-and-Go breakfast and lunch meals. This program was made possible through the U.S. Department of Agriculture (USDA) funding that provided nationwide waivers for the National School Lunch Program (NSLP) Seamless Summer Option (SSO) to extend free meals to children.

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- Instruction, Supplies (E16) increased by \$33M due to the purchase of computer equipment, computer supplies, and hot spots for distance learning during SY 21.
- A decrease of \$1.1M in General Administration Support Services, Employee Benefits (E224) was due to the decrease in fringe benefits rate. In FY 21, the fringe benefit rate was ~52% compared to ~63% in FY 20.
- The percentage of Food Services Subtotal (E3A1) made up of Food Services, Purchased Services (E3A13) is substantially different from the prior year because of a modified food service program during the COVID pandemic and distance learning. During SY 21, HIDOE provided free Grab-and-Go breakfast and lunch meals. This program was made possible through the U.S. Department of Agriculture (USDA) funding that provided nationwide waivers for the National School Lunch Program (NSLP) Seamless Summer Option (SSO) to extend free meals to children. Due to distance learning and the modified food service program, there was a significant decrease in demand and therefore less meals prepared and served via grab-and-go. With the decrease in food preparation needed, there were less preparation kitchens being used, and therefore less repair & maintenance type services needed.
- Food Services, Supplies (E3A14) decreased significantly in SY 21 because of a modified food service program during the COVID pandemic and distance learning. During SY 21, HIDOE provided free Grab-and-Go breakfast and lunch meals. This program was made possible through the U.S. Department of Agriculture (USDA) funding that provided nationwide waivers for the National School Lunch Program (NSLP) Seamless Summer Option (SSO) to extend free meals to children. Due to distance learning and the modified food service program, there was a significant decrease in demand and therefore less meals prepared and served via grab-and-go.
- The percentage of Food Services Subtotal (E3A1) made up of Food Services, Supplies (E3A14) is substantially different from the prior year: SY 21 (~35%) vs SY 20 (~42%). This is because salaries for Food Services Operations did not decrease, whereas other costs (e.g., purchased services, supplies, etc.) decreased significantly due to the decrease in total number of meals prepared and served. HIDOE did not lay off any full-time permanent employees from the Food Services Operations.

Idaho

Fiscal Year: July 1–June 30

Notes:

- District Activities (R1K) revenue increased substantially due to GASB 84 and the reclassification of Student Activity funds. Most districts/charters reclassified these funds into a governmental fund based on the GASB guidance.
- Grants-in-Aid from the Federal Government Through the State (R4B) at the school level increased dramatically due to the additional funding provided from the multiple stimulus funds provided to offset increased expenses during the pandemic.
- The increases in Instruction, Purchased Services (E13) and Instruction, Supplies (E16) were due to the pandemic. Additional services were purchased for contract services and supplies. This was to cover remote learning, social distancing, extra supplies, and different methods to deliver instruction.
- The increase in Instruction, Property (E17) was attributed to a multitude of factors including the availability of pandemic relief funds and corresponding response by schools to the pandemic. These additional dollars were spent on capital investments on alternative ways of delivering instruction, interactive displays, tablets, social distancing, etc. These investments were a necessity to minimize the impact on the educational experience and maintain operations.
- Instruction Support Services, Supplies (E243) increased due to the pandemic and additional services that were purchased for contract services and supplies. This was to cover remote learning, social distancing, extra supplies, and different methods to deliver instruction.
- Instruction Support Services, Property (E253) increased by \$9.8M. With a different delivery method of instruction, additional capital acquired to assist in the education methods to deliver instruction. This includes computers, tablets, virtual online learning software, etc.
- On behalf of the Idaho public school, Idaho covers the costs of the unemployment insurance for the schools. Payment is sent directly to the Idaho Department of Labor. Due to the pandemic and

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unforeseen circumstances, there was a significant increase in unemployment claims reported in April-June 2020, invoiced July 2020.

- Idaho does not calculate Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) at this time.
- COVID dollars were managed at the SEA level through unique fund codes to manage the individual funding sources. This aided in the ability for Idaho to separate these expenses from other sources of funding and be able to effectively track these dollars.

Illinois

Fiscal Year: July 1–June 30

Notes:

- Non-property Tax (R1B) increased due to an increase in Corporate Personal Property Replacement Taxes of \$249M.
- Food Services (R1J) decreased because schools participated in free meals to students decreasing sales to pupils by \$105M.
- District Activities (R1K) decreased because Athletic and Other Admissions decreased by \$17.8M presumably by cancelled/limited capacity due to the Covid 19 pandemic.
- Grants-in-Aid from the Federal Government Through the State (R4B) and Federal Sources of Revenue (STR4) increased due to Covid 19 relief funding.
- Student Support Services, Supplies (E242) increased due to an increase in the purchase of health services supplies and materials.
- 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.

Indiana

Fiscal Year: July 1–June 30

Notes:

- Food Services (R1J) decreased because daily lunch sales were reduced due to COVID-19 related attendance type schedules and reimbursement.
- Revenue from Intermediate Sources (R2) decreased because Corporation 4690 Gary Community Schools received a county-wide supplement settlement in FY 20 that was not received in FY 21. Corporation 3500 Kokomo School Corporation received a grant from the city in FY 20 but did not receive an additional grant in FY 21.
- There was an increase to special education excess costs from FY 20 to FY 21 for multiple school corporations which affected the amount of tuition paid to private schools (E14).
- Expenditures for supplies (E16, E242, E243, E248) increased significantly between FY 20 and FY 21 due to COVID-19 related expenditures made possible by stimulus funding.
- Due to the pandemic, much of the year was spent in remote learning and Food Service departments did not operate for several months.
- Average Daily Attendance (ADA) decreased by 6.99% in FY 21 mostly attributable to COVID-19, parents choosing homeschool options, and parents delaying their child's entry into kindergarten. ADA was missing for several school corporations whose total ADA for FY 20 was 16,043. For those corporations and charter schools, the statewide decrease of 6.99% was applied to the FY 20 ADA to arrive at an estimated ADA for FY 21.

Iowa

Fiscal Year: July 1–June 30

Notes:

- Food Services (R1J) revenue decreased since meals served were funded by USDA rather than individuals.

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- Although Local Sources of Revenue subtotal (STR1) increased by 1.32%, the substantial increase in Federal revenue (STR4) caused the percent of local revenue (STR1) to be a smaller percentage of total Revenue (TR).
- Revenue from Intermediate Sources (R2) increased substantially since cities contributed over \$6.3M towards facilities that were either jointly constructed or part of an urban renewal area. This caused the percent of Intermediate Revenue (R2) to Total Revenue (TR) to also increase substantially.
- Grants-in-Aid from the Federal Government Through the State (R4B) increased primarily due to the additional ESSER and GEER funds received through the CARES, CRSSA, and ARP Acts.
- Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (R4C) increased primarily due to an increase in Coronavirus Relief Funds received.
- The Instruction, Supplies (E16) increase was due to COVID. Some district purchasing was reduced towards the end of FY 20 since school was not in session. There was additional need in FY 21 when students returned to school and additional supplies and software were needed due to teaching with COVID complications.
- The Instruction, Property (E17) increase was due primarily to COVID. Additional computers were needed due to teaching with COVID complications.
- The percent change in Food Services Operations, Purchased Services (E3A13) to Operation of Non-Instructional Food Services Expenditures (E3A1) was due primarily to the increased cost of food and other supplies due to COVID. Also, food service management companies made less due to fewer lunches and fewer choices.
- Direct Cost Programs Non-Public School Programs (E9A) increased primarily due to COVID-related expenditures for the nonpublic schools.
- State Per Pupil Expenditures (PPE15) increased primarily due to the increase in net current expenditures (NCE13) as previously explained in other variables and the decrease in ADA (A14B). At least part of the ADA decrease was due to the enrollment decreased in FY 21 compared to FY 20.

Kansas

Fiscal Year: July 1–June 30

Notes:

- Food Services (R1J) decreased during the 2020-2021 school year. USDA approved all students to eat free. This resulted in reduced local revenue for student sales.
- The decrease in District Activities (R1K) was largely due to a decline in gate receipts for district activities due to COVID.
- Grants-in-Aid from the Federal Government Through the State (R4B) increased due to CARES Act funding.
- Students Support Services, Supplies (E242) and General Administration Support Services, Supplies (E244) because many districts increased spending on supplies due to COVID.
- Decline in ADA was the result of COVID where many families homeschooled students or moved from regular student to virtual student.

Kentucky

Fiscal Year: July 1–June 30

Notes:

- R1K Ratio of District Activities (R1K) to Average Daily Attendance (A14A or A14B) was substantially different from the prior year. COVID impacted the district activities in the district resulting in the difference.
- Grants-in-Aid from the Federal Government Through the State (R4B) due to the increase in funds from ARPA, CRRSA and CARES funds for COVID.
- Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (R4C) increased due to the increase in funds from ARPA, CRRSA and CARES funds for COVID.

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- The percentage of Total Revenue (TR) coming from Federal Revenue (STR4) was substantially different from the prior year. This was due to the increase in funds from ARPA, CRRSA and CARES funds for COVID.
- Instruction, Supplies (E16) and Other Support Services, Supplies (E248) increased because there was an increase in expenditures for computers, cleaning supplies that provided for the events of COVID that required some virtual learning and extra cleaning for in person that was over what has been done in the past.
- Instruction, Property (E17) increased because there was an increase in property for Technology Software and Technology Hardware to improve the connectivity functions of a district for their students that were doing virtual learning at home.
- Instruction, Other (E18) decreased due to a reduction in field trips and other miscellaneous expenditures during the COVID restrictions implemented by the districts.
- Students Support Services, Supplies (E242) increased due to an increase in general supplies, supplies technology related and in health supplies due to the needs presented by COVID.
- Instruction Support Services, Property (E253) increased due to COVID and non-traditional instruction days. The need for computers for students that could be used in a home setting and additional software to enable teaching in a different environment than the classroom were needed.
- Student Transportation Support Services, Supplies (E247) decreased due to a reduction in diesel fuel and supplies since transportation for students were reduced due to COVID.
- Food Services Operations, Supplies (E3A14) decreased because there was a decrease in food and supplies due to Food Services not having meals served at the school with virtual instruction taking place in the home.

Louisiana

Fiscal Year: July 1–June 30

Notes:

- District Activities (RIK) increased because a new key punch code 2560 was created to capture student activity Funds due to implementation of GASB 84 in FY 21.
- Other Revenue from Local Sources (R1L) increased because several school systems affected by Hurricanes Laura and Delta received insurance proceeds from Hurricane losses in FY 21.
- Grants-in-Aid from the Federal Government Through the State (R4B) increased because school systems reported more revenue related to the Coronavirus pandemic grants in FY 21 than prior year.
- Instruction, Salaries (E11) decreased because a few school systems had a decrease due to staff retirement and vacancies in FY 21.
- Instruction, Supplies (E16) increased due to a few school systems that had an increase in technology and material/supplies because more materials such as chrome books and other supplies were purchased compared to FY 20.
- Instruction, Other (E18) increased because school systems coded student activity expenditures in this function for FY 21 due to implementation of GASB 84.
- Students Support Services, Supplies (E242) increased because several school systems purchased computers and more supplies compared to FY 20.
- General Administration Support Services, Other (E264) decreased because a few school systems had less lawsuit settlements in large cases compared to FY 20.
- School Administration Support Services, Supplies (E245) increased due to several school systems that had an increase in expenses due to purchase of material and supplies in FY 21.
- School Administration Support Services, Other (E265) increased due to a school system that coded student activity expenditures in miscellaneous expenditure. FY 21 will be the only year allowed to be coded in the expenditure.
- Operations and Maintenance Support Services, Purchased Services (E236) increased due to a few school systems that incurred more charges related to repairs and rebuild of schools damaged by the Hurricane Laura.

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- Operations and Maintenance Support Services, Purchased Services, Other (E266) increased because a few school systems had an increase in expenditures. The expenditures relate to remediation expenditures caused by Hurricanes Laura and Delta in FY 20.
- Direct Cost, Adult Education (E9B) increased due to a school system that purchased technology through the new GEERF grant for student connectivity in FY 21.

Maine

Fiscal Year: July 1–June 30

Notes:

Maryland

Fiscal Year: July 1–June 30

Notes:

- District Activities (R1K) in Maryland includes payments by students for admission to school-sponsored activities, usage of school equipment, payments by persons other than students or other items, etc. and as such, this revenue varies year to year and because of the pronouncement of GASB84, all custodial funds that did not meet the requirement of being fiduciary activities are now being reported either as a governmental fund or special fund.
- Other Revenue from Local Sources (R1L) varies year to year but the pronouncement of GASB 84 affected this line item.
- Grants-in-Aid from the Federal Government Through the State (R4B) varies year to year but this includes extra money coming from the Federal government due to the pandemic.
- Instruction, Supplies (E16) and Instruction, Other (E18) in Maryland can fluctuate every year but with the extra funding due to the pandemic, school districts received more money to support instruction in FY 21.
- Food Services Operations, Purchased Services (E3A13) and Food Services Operations, Supplies (E3A14) decreased in FY 21. The food service costs under this function in Maryland vary year to year, the additional funding received due to the pandemic significantly affected the cost under these functions.
- Due to the pandemic and to support learning loss, additional funds were received to be distributed to school districts, thus the increase of the State Per Pupil Expenditures (PPE15).

Massachusetts

Fiscal Year: July 1–June 30

- Starting with FY 21, local education agencies are required to report expenditures by COVID-19 federal assistance fund source. However, revenues are not reported with the same level of detail. The revenue figures reflect actual drawdowns for FY 21 as of July 30, 2021.

Michigan

Fiscal Year: July 1–June 30

Notes:

- Food Services (R1J) decreased because non-federal revenues from food sales to pupils and adults continued decreasing due to COVID-19 related closures and additional federal funding in this area.
- District Activities (R1K) decreased in FY 21. Implementation of GASB #84 by all districts as of FY 21, and additional coding options for student and school activities, may be impacting how districts report district activities.
- Local Sources of Revenue (STR1) percentage of Total Revenue (TR) changed because- increased federal COVID-related revenues make up a larger proportion of total revenue than prior years
- The increases in Revenue from Federal Sources item codes (R2, R4B, R4C and STR4) were due to increased federal COVID related revenues that make up a larger proportion of revenue than prior years
- Instruction, Supplies (E16) increased due to an increase in instructional supply expenditures due to COVID-19 including distance learning supplies, classroom cleaning, etc.

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- Instruction, Property (E17) increased due to an increase in instructional property expenditures due to COVID-19 include classroom technology upgrades, capital improvements, etc.
- Student Support Services, Supplies (E242), Instruction Support Services, Supplies (E243) and Instruction Support Services, Property (E253) increased due to COVID-19 and additional COVID related funding.
- The increase in Operations and Maintenance Support Services, Supplies (E246) was due to increased supply expenditures due to COVID-19 and additional COVID related federal funding, this variable includes most personal protective equipment (PPE) expenditures.
- The increase in Student Transportation Support Services, Property (E257) was due to increased capital outlay expenditures in transportation due to COVID-19 and additional COVID related federal funding that could be used for capital outlay purchases and improvements.
- Other Support Services, Supplies (E248), Other Support Services, Property (E258) and Other Support Services, Other (E268) increased due to COVID-19 and additional COVID related federal funding.
- The expected increase of State Per Pupil Expenditures (PPE15) was a result of increased state and federal funding, including increased COVID related federal funding.
- Zero reported for Coronavirus Relief Fund (AR6) in FY 20 as state legislation authorizing use/payment of Coronavirus Relief Funds to school districts was not signed until after their 2019-20 fiscal year ended. Since the expenditure period of these funds is retroactive to March 1, 2020, districts were advised to use reclassifying entries in FY 21 for any expenditures incurred between March 1 and June 30, 2020. This reclassifying entry was intended to capture CRF expenditure data for reporting on the FY 21 NPEFS.

Minnesota

Fiscal Year: July 1–June 30

Notes:

- Tuition from Individuals (R1E) decreased more than 25% from the prior year. The decrease was attributed to lower participation for many schools in General Community Education, Adults with Disabilities, School Age Care, ECFE, Prekindergarten and School Readiness due to the pandemic.
- Food Service (R1J) decreased more than 25% from the prior year. The decrease was due to a couple of factors, less children were attending school in person, the federal government was providing meals during COVID, so parents did not need to pay, and there were many other pots of funding that schools could use to fund meals due to the pandemic, i.e., CARES, CRRSA and ARP program funds.
- District Activities (R1K) decreased more than 25% from prior year. This difference was primarily due to the decrease in admission fees for sports/activities due to the pandemic, as schools put a limit on attendance or did not allow any attendance at games/activities.
- Ratio of District Activities (R1K) to Average Daily Attendance (A14A or A14B) was substantially different from the prior year. Student participation for activities was down and some of the seasons were shortened to adjust for the pandemic.
- The percentage of Total Revenue (STR1) coming from Local Revenue was substantially different from prior year. The lack of participation by students and the lack of admission fees for sports and activities in FY 21 due to the pandemic significantly impacted the local revenue.
- Grant-In-Aid from the Federal Government Through the State (R4B) increased more than 25%. This increase was because in FY 20, LEAs only had about two months to spend the additional federal COVID-19 funds. Whereas, in FY 21, LEAs had an entire year to spend the additional funds.
- Other Sources of Revenue (R5) decreased more than 50% from the prior year. This decrease was due to over 55 school districts having large bond sales during FY 20 which totaled over \$1.6B.
- Student Support Services, Supplies (E242), Instruction Support Services Supplies (E243) and General Administration Support Services, Supplies (E244) increased compared to the prior year. Due to remote learning during the pandemic, General Supplies, Instructional Supplies Software Licenses, Technology Supplies and Technology Devices expenditures increased.

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- Operations and Maintenance Support Services, Supplies (E246) was at least \$5,000,000, and increased more than 25% from the prior year. Due to the pandemic, the LEAs spent much more on general supplies (i.e., cleaning supplies).
- Operations and Maintenance Support Services, Property (E256) was at least \$10,000,000, and increased more than 25% from the prior year. Due to the pandemic, the LEAs spent much more on equipment to improve air quality.
- Food Services, Purchased Services (A3A13) is at least \$10,000,000, and decreased more than 20% from the prior year. The resident school district provided the meals for all the students. The charter schools that usually contracted services were able to discontinue the outside services during the pandemic. In addition, the CARES, CRRSA and ARP funds were utilized rather than state and local funds.
- 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 23 data is submitted due to limited programmer resources.

Mississippi

Fiscal Year: July 1–June 30

Notes:

Missouri

Fiscal Year: July 1–June 30

Notes:

- Due to the waivers in place allowing all students to qualify to receive a free lunch, revenue from local sources for Food Service (R1J) declined causing R1J to fall to \$21M from the previous \$107M.
- Revenue from Intermediate Sources (R2) was substantially lower due to less revenue being received from the County Stock Insurance Fund per 148.330, RSMo.
- Other Sources of Revenue (R5) was substantially increased due to increases in the sale of General Obligation bonds or Refunding of General Obligations Bonds due to the low interest rates.
- Relief fund spending caused an increase in supply purchases for Students Support Services, Supplies (E242), Instruction Support Services, Supplies (E243), General Administration Support Services, Supplies (E244) and Other Support Services, Supplies (E248).
- Food Services Operations, Purchased Services (E3A13) and Food Services Operations, Supplies (E3A14) were substantially impacted due to remote instruction days or higher number of students attending virtual courses. While districts provided meal delivery or meals for pick up, not all students accepted or requested the meals causing expenditures to be lower than prior years.
- State Per Pupil Expenditures (PPE15) was affected primarily due to the lower ADA. Due to state laws and State Board of Education rules, and parents pulling students from public schools in School Year 2021, ADA declined significantly.
- Missouri did not have authority to Spend ARP or GEER II funds in FY 21.
- Missouri did not receive American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds.

Montana

Fiscal Year: July 1–June 30

Notes:

- Instruction, Other (E18) decreased from the prior year because Darby K-12 Schools made a one-time expenditure under E18 in FY 20. The decrease in FY 21 places this item back into alignment with prior years.
- The increase in Students Support Services, Supplies (E242), Instruction Support Services, Supplies (E243) and Other Support Services, Supplies (E248) resulted from supplemental funding through ESSER I, II & III (ARPA).

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- Operation & Maintenance Support Services, Property (E256) decreased because Great Fall Public Schools reported \$20 million less in FY 21 from that of FY 20.

Nebraska

Fiscal Year: September 1–August 31

Notes:

- Due to pandemic free lunches were provided to all students which caused less Food Services (R1J) revenue.
- LEAs reported substantially less categorical grants which caused Other Revenue from Local Sources (R1L) to decrease.
- Federal Sources of Revenue (STR4) increased because LEA's reported substantially higher Federal Nutrition and ESSER funds being used.
- Instruction, Purchased Services (E13) and Instruction, Supplies (E16) increased due to extra expenses related to the ESSER funds incurred.
- The increase in State Per Pupil Expenditure (PPE15) was due to additional ESSER funds received.

Nevada

Fiscal Year: July 1–June 30

Notes:

- District Activities (R1K) revenues were significantly reduced due to COVID school closures; and therefore, the ratio of District Activity revenues to Average Daily Attendance was different.
- Grants-in-Aid from the Federal Government Through the State (R4B) increased significantly due to federal emergency relief funding.
- The percentage of Total Revenue coming from Federal Revenue was significantly higher due to the influx of federal emergency relief funding.
- Expenditures for Instruction, Supplies (E16) increased significantly due to emergency relief funding provided for technology to enable remote and hybrid instruction due to school closures.
- Instruction Support Services, Purchased Services (E233) and Instruction Support Services, Supplies (E243) decreased mainly attributed to Clark County School District due to school closures, remote learning, and hybrid instruction.
- Instruction Support Services, Other (E263) had a significant decrease because of Clark County School District school closures.
- Enterprise Operations, Other (E3B16) was a true \$0 value as operations were reduced due to school closures.
- Food Services Operations (E3A13 and E3A14) in schools were reduced due to school closures; mobile food service expenditures were significantly less than in-school services.
- Title 1 Carry Over Expenditures (X12D) had a significant increase due to timing of reimbursements for Clark County School District and Washoe County School District.
- State Per Pupil Expenditures (PPE15) increased more than 5% from prior year, due overall decrease of 5.9% in ADA and a 4.0% increase in Net Current Expenditures.

New Hampshire

Fiscal Year: July 1–June 30

Notes:

- Significant changes in spending patterns are due primarily to COVID-19.
- Food Service expenditures were reduced due to COVID-19.

New Jersey

Fiscal Year: July 1–June 30

Notes:

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- The statewide Food Services (R1J) revenues fell by a huge percentage over the whole state due to remote learning being the dominant learning structure in the 2020-2021 school year due to Covid.
- District Activities (R1K) such as after school programs decreased by about 34% due to the Covid-19 Pandemic during the 2020-2021 school year.
- Other Revenue from Local Sources (R1L) increased by \$115M. A new local revenue account called Local Student Activity Fund Revenue began in FY 21 and collected \$76.5M in local revenues where there was \$0 in the prior year. A second new Local Revenue Account called Scholarship Fund Revenue began in FY 21 and collected \$8M where there was none in the prior year.
- Grants-in-Aid from the Federal Government through the State (R4B) increased significantly because of an increase of the following: \$193M for the CARES Education Stabilization Fund, \$98M for the Coronavirus Relief Fund, \$81M for the CRRSA Act ESSER II (new program), \$141M in food services federal revenues, \$51M from the new program Bridging the Digital Divide, etc.
- The percentage of Total Revenue coming from Federal Revenue changed because of the large increase in Grants-In-Aid from the Federal Government.
- Instruction, Supplies (E16) increased due to an approximate \$114M increase in Instruction, Supplies across all existing federal programs and the new federal programs combined. There was an approximately \$32M increase allocated in Instruction Supplies through new Local Projects such as the Student Activity Fund and Scholarship Fund.
- Across the existing federal programs there was an increase in expenditures and across the new federal expenditures (especially CR Esser II) there were new expenditures for Instruction Support Services, Purchased Services (E233).
- Food Services Operations, Salaries (E3A11) decreased by about 25% statewide during the 2020-21 school year due to the reduction of classroom learning and increase of remote and hybrid learning during this time period due to the Covid pandemic.
- The large increase in State Per Pupil Expenditures (PPE15) was driven by a 3.67% fall in ADA.

New Mexico

Fiscal Year: July 1–June 30

Notes:

- Due to effects from Covid-19, Tuition from Individuals (R1E), District Activities (R1K), Other Revenue from Local Sources (R1L), Revenue from Intermediate Sources (R2), and Grants-in-Aid from the Federal Government through the State (R4B) saw a decline in revenue year over year from FY 20 to FY 21.
- Instruction, Purchased Services (E13) and Instruction, Other (E18) declines were likely due to pandemic.
- New Mexico lost students during the pandemic either to movement to other states and/or homeschooling.

New York

Fiscal Year: July 1–June 30

Notes:

- Food Services (R1J) decreased due to the increase in the number of students that are now eligible for free and reduced meals and the shift from sales of meals to federal and stated funded meals resulted in the decrease to the sales in the school lunch fund.
- District Activities (R1K) decreased due to COVID Guidelines. Activities that generated these types of revenues declined significantly resulting in the decrease in revenues for these state accounts.
- Instruction, Property (E17) increased because post-COVID expenditures were returning to normal levels.
- Students Support Services, Supplies (E242) increased because there were many districts that had significant increases for this account, likely due to CDC required COVID measures.
- Title I Expenditures (X12C) increased because there was a significant increase in Title I Funding by the current administration.

Appendix H-State Notes

- Title I Carryover Expenditures (X12D) increased because districts were allowed to carry over more Title I Funding that was initiated at the start of COVID.

North Carolina

Fiscal Year: July 1–June 30

Notes:

- Food Services (R1J) decreased because full priced breakfast, lunch, and other supplemental revenues decreased in FY 21 due to the Covid pandemic.
- The amount for District Activities (R1K) is likely included in Other Revenue from Local Sources (R1L). North Carolina was unable to report R1K separately. The situation was similar to prior years.
- The percentage of Total Revenue (TR) coming from Local Revenue (STR1) was substantially different from the prior year due to the Covid-19 pandemic and related federal and state funding aid.
- Grants-in-Aid From the Federal Government Through the State (R4B) increased due to the federal aid related to Covid Pandemic funding (Cares Act, ESSER, GEER, ARP etc.).
- Instruction, Supplies (E16) and Instruction, Property (E17) increased due to school districts moving to remote learning instruction during Covid pandemic.
- The changes in Students Support Services, Supplies (E242) and Instruction Support Services, Supplies (E243) were due to the pandemic.
- The Student Transportation Support Services, Property (E257) increase was related to the Covid pandemic. Schools were closed during FY 20 and reopened in FY 21, so the large increase is not surprising.
- All food services operations are substantially less than prior year due to the Covid pandemic and closure of the schools in 2021.
- The increase in State Per Pupil Expenditures (PPE15) was expected due to a substantial increase in federal funding during the Covid pandemic. Net current expenditures (NCE13) increased in FY 21 by 3.77%, and due to decrease in ADA by -6.35%, the net effect on PPE is amplified and greater than 10% of total increase. PPE15 will likely go down in next couple of years.

North Dakota

Fiscal Year: July 1–June 30

Notes:

- District Activities (R1K) declined due to Covid.
- Other Revenues from Local Sources (R1L) increased significantly due to the pandemic.
- Revenue from Intermediate Sources (R2) decreased because oil and gas revenue was down approximately \$7M from the prior year.
- There was a significant investment in Improvement of Instructional Services to buy additional supplies.
- As our larger districts continue to grow rapidly and our smaller districts building continue to deteriorate, capital projects continue to increase significantly in the state with significantly more project approvals across the state that are being financed.
- With the infusion of ESSER dollars, North Dakota did not have a system to handle ESSER expenditures through the financial collection. While many of the instructional expenditures were collected by federal expenses, the system was not able to identify all the non-instructional expenditures as defined by North Dakota which includes food services, transportation, and extracurricular activities. These expenditures are not collected by our ESSA financial transparency collection as the state decided to only collect the state defined cost of education at this time.

Ohio

Fiscal Year: July 1–June 30

Notes:

Oklahoma

Fiscal Year: July 1–June 30

Appendix H-State Notes

Notes:

- In FY 21 most districts served breakfast and lunch at no cost. Therefore, Food Services (R1J) revenue declined for these collections in FY 21.
- In FY 21 federal and state assessment dollars were credited to each district which increased Revenue from Intermediate Sources (R2).
- Due to COVID restrictions many districts had a loss of revenue for admissions, concession sales, sales from merchandise, and other miscellaneous student receipts, which led to a decrease in District Activities (R1K).
- Other Revenue from Local Sources (R1L) increased because districts reported an increase in the following areas due to an ice storm: Insurance Loss Recovers increased \$52.6M and Damages to School Property increased \$18.4M.
- In FY 21 the largest increase under Instruction, Supplies (E16) was for Technology Related supplies in the amount of \$79M.
- Operations and Maintenance Support Services, Other (E266) increased in FY 21 with in-person learning returning districts reported more in expenditures under building maintenance.
- Other Support Services, Supplies (E248) increased in FY 21 with in-person learning returning districts reported more in expenditures under Central Services.

Oregon

Fiscal Year: July 1–June 30

Notes:

- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, almost all school district facilities were limited in use or closed and unable to collect local revenue amounts for District Extracurricular Activities as in previous years. Therefore, the value of District Activities (R1K) has decreased in the FY 21 data submission. Also, with the decline in Average Daily Attendance (A14A) due to the pandemic, the ratio of District Activities (R1K) to ADA is substantially difference in the FY 21 data submission.
- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, several LEAs received additional federal resources direct from the federal government. Such grants-in-aid from the US Dept of Health and Human Services, Centers for Disease Control and Prevention (CDC), US Dept of Homeland Security (DHS), Federal Emergency Management Agency (FEMA), and the US Office of Elementary and Secondary Education. Therefore, the value of Grants-in-Aid Direct from the Federal Government (R4A) increased in the FY 21 data submission.
- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, almost all LEAs received federal funding as grants-in-aid through the state. The COVID-19 pandemic relief funds from the CARES Act, CRRSA Act, and ARP Act provided funding to states for LEAs as ESSER/GEER/CRF Funds. Therefore, the value of Grants-in-Aid from the Federal Government Through the State (R4B) increased in the FY 21 data submission.
- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, two of Oregon's largest LEAs received Coronavirus Relief Funds through the local Washington County from the US Dept of Treasury. Therefore, the value of Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (R4C) increased in the FY 21 data submission.
- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, many LEAs had extensive pandemic-related costs associated with state and federal guidelines. Therefore, the value of Students Support Services, Supplies (E242) and Instruction Support Services, Supplies (E243) increased in the FY 21 data submission.
- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, many LEAs had extensive pandemic-related costs associated with state and federal guidelines. Therefore, the values of Operations and Maintenance Support Services, Supplies (E246), Other Support Services, Supplies (E248), Other Support Services, Other (E268) and Student Transportation Support Services, Other (E267) increased in the FY 21 data submission.

Appendix H-State Notes

- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, many LEAs could not fully operate and provide Student Transportation Services as in previous years. Therefore, the value of Student Transportation Support Services, Supplies (E247) decreased in the FY 21 data submission.
- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, many LEAs with purchased services contracts for Nutrition/Food Services could not fully provide such services as in previous years. Therefore, the value of Food Services Operations, Purchased Services (E3A13) has decreased and the percentage from E3A1 (Food Services Subtotal) changed substantially in the FY 21 data submission.
- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, some of Oregon's LEAs were limited in offering fee-based enrichment programs, such as expenditures on staff support and items needed for the fee-based activities recorded in the Operation of Non-Instructional Enterprise Operations (E3B1). Therefore, the value of E3B1 significantly decreased in the FY 21 data submission.
- Due to the global pandemic of COVID-19, many districts could carry over more Title I funds than in previous years. In addition, Oregon received fiscal waivers from U.S. DOE, extending the closing date for Title I Funds and waiving the 15% carryover limitation for districts. This resulted in a substantial increase in Title I Carryover Expenditures (X12D) for FY 21.

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.
- Decreases in District Activities (R1K) revenue were reported by 442 of 500 school districts. This was attributable to the COVID related school closures which also impacted the ability of schools to host in person activities that would have generated revenue. This was also the reasoning for the ratio of district activity revenue to ADA.
- The percentage of federal revenue to total revenue increased greatly this year due to the large disbursements of federally funded COVID grants.
- Increases in expenditures for Instructional, Supplies (E16) and Instructional, Property (E17) were due to the need for technology supplies required to accommodate remote learning during the COVID pandemic. These increases were noted in most of all LEAs.
- The increase in Students Support Services, Supplies (E242) was due to the need for pupil health related supplies necessary to ensure a safe environment in the buildings during the COVID pandemic. These increases were noted in over 60% of all LEAs.
- The increase in Instruction Support Services, Supplies (E243) was due to the need for technology related supplies to support the instructional staff to accommodate remote learning during the COVID pandemic. These increases were noted in over 65% of all School Districts.
- The decrease in Student Transportation Support Services, Transportation (E257) was due to fewer LEAs purchasing new/replacement school buses during the pandemic than in the previous year. 60 school districts reported a decrease from the prior year which accounted for the variance.
- Other Support Services, Supplies (E248) increased due to the need for technology and general supplies to support the central needs of the LEAs while operating during the COVID pandemic. These increases were noted in over 78% of all School Districts.
- Other Support Services, Property (E258) increased due to the need for technology equipment to support the central needs of the LEAs while operating during the COVID pandemic. Commonwealth Charter Academy CS reported a \$17M increase which accounted for the greatest portion of the increase by one LEA. This school's enrollment went from 10,000 in the prior year to 18,000 in the current year supporting their need for purchases to accommodate technology for the larger student population.
- The decreases in expenditures for Food Services, Purchased Services (E3A13) was attributed to the COVID related school closures. All revenues and expenditures related to food service operations were

Appendix H-State Notes

reported with marked declines. The cost of purchased services had a decrease consistent with other costs of this program.

- The decreases in expenditures for Food Services, Other (E3A16) was attributed to the COVID related school closures. Philadelphia SD reported the largest portion of the variance and their decrease in this account was proportionate to the decrease in all their food service-related costs.
- The increases reported in Direct Costs, Other (E9D) were directly related to the LEAs' implementation of GASB 84. Many LEAs that previously accounted for their scholarship programs within a Fiduciary fund were now required to include this information in their governmental funds.
- The variance in Direct Cost Programs, Property (E91) was attributed to one Intermediate Unit reporting the purchase of an integrated security system classified to their non-public school programs along with equipment purchases by multiple Career Technology Centers for their adult education programs.
- Increased costs for technology and general equipment and supplies to meet the needs of providing instruction during the pandemic was the main cause for the higher State Per Pupil Expenditure (PPE15). In addition, Pennsylvania saw a significant drop in public-school ADA which was also a contributing factor in the SPPE increase. The change in SPPE was a combination of the 2.89% increase in current expenditures and the 2.61% decrease in ADA.
- The COVID related revenue data listed in AR1 – AR2A were derived from data reported by the LEAs based on their fiscal year end June 30th financial statements. In addition, LEAs reported \$193M for "Other COVID related grants" in one single revenue code on their AFRs. Therefore, these revenues could not be individually identified and reported as any specific grant.

Rhode Island

Fiscal Year: July 1–June 30

Notes:

South Carolina

Fiscal Year: July 1–June 30

Notes:

- This decrease in District Activities (R1K) was still likely due to the COVID-19 pandemic. School districts in South Carolina did not return to normal student activities in the beginning of school year 2020-21. This item includes account codes pertaining to revenue from the following pupil activities for school-sponsored activities: admissions to school-sponsored activities, bookstore sales, and other pupil activity income.
- The increase in Grants-in-Aid from the Federal Government Through the State (R4B) was due to a significant increase in food service revenues. Specifically, revenue code 4880 (Summer Feeding Programs).
- Students Support Services, Other (E262) decreased due to the COVID-19 pandemic. School districts in South Carolina did not return to normal student activities in the beginning of school year 2020-21.
- School Administration Support Services, Supplies (E245) increased likely due to the return of students and school district personnel to schools and district offices after the shutdown of schools in March 2020.
- State Per Pupil Expenditure (PPE15) increased by 7%. Current Expenditures, specifically federal expenditures increased for FY 21. This was likely due to students and district staff returning to school after the shutdown of school and district operations due to the COVID-19 pandemic.

South Dakota

Fiscal Year: July 1–June 30

Notes:

- Local Sources of Revenue Subtotal (STR1) increased due to increase in property tax revenues collected by LEAs.
- The increase in Grants-in-Aid from the Federal Government through the State (R4B) was due to the large amount of CARES grant funds awarded and claimed by the LEAs.

Appendix H-State Notes

- Other Sources of Revenue (R5) increased due to an LEA issuing refunding bonds on a school construction project.
- Instruction, Supplies (E16) expenditure increased due to additional classroom expenditures needs.
- Instruction, Property (E17) increased due to additional capital equipment expenditures in the classroom.
- Operation and Maintenance Support Services, Supplies (E246) and Operation and Maintenance Support Services, Property (E256) increased due to additional expenditures for supplies needed for the operation and maintenance of LEA facilities.
- State Per Pupil Expenditure (PPE15) increased by 8.8% because there was an increase in overall expenditures incurred by LEAs while our ADA decreased slightly from 2020 to 2021.

Tennessee

Fiscal Year: July 1–June 30

Notes:

- Due to COVID relief funds, grants in financial aid greatly increased.
- District Activities (R1K) funds greatly decreased because many normal student activities were not held due to COVID guidelines.
- Tennessee is not currently tracking expenditures by COVID relief funds at the state level, only revenues.

Texas

Fiscal Year: September 1–August 31

Notes:

- A large percentage of districts reported a decrease in revenues from Food Service (R1J) activities, including payments for meals from students and adults. These declines included over 100 districts reporting declines over \$500K. It appears 67 of these districts reported declines over \$1M.
- Declines in Food Services Operations, Supplies (E3A14) can be attributed to a fall in expenditures or expenses for food, including related costs such as transportation, handling, processing, etc. which total over \$248M.
- State Per Pupil Expenditure (PPE15) increased by 5.84%. There was an increase in funds available for spending due to CARES Act Funding. Simultaneously, there was a drop in ADA. Both can be attributed to the Coronavirus pandemic.

Utah

Fiscal Year: July 1–June 30

Notes:

- Property taxes increased during FY 21 because of the increase in home building and home purchasing. Supply and demand caused home prices to increase. This led to an increase in Local Sources of Revenue Subtotal (STR1).
- Grants-in-Aid from the Federal Government through the State (R4B), Grants-in-Aid from the Federal Government through Other Intermediate Agencies (R4C) and Federal Sources of Revenue Subtotal (STR4) amounts increased from federal grants due to COVID-related funding.
- Students Support Services, Supplies (E242) and Instruction Support Services, Supplies (E243) increased due to an increase in COVID-related purchases to support students and teachers to accommodate from in-class to virtual instruction. Also, Utah had increased expenditures to focus on the national concerns of mental health and students.
- State Per Pupil Expenditure (PPE15) increased due to the amount of COVID-related funding received during FY 21.

Vermont

Fiscal Year: July 1–June 30

Notes:

Appendix H-State Notes

- Vermont did not receive any Textbook Revenues (R1M) this year.
- Emergency funding due to COVID increased Vermont's Grants-in-Aid from the Federal Government through the State (R4B) and Federal Sources of Revenue Subtotal (STR4).
- The COVID pandemic required a large increase in Instruction, Supplies (E16), Instruction Support Services, Supplies (E243) and Other Support Services, Supplies (E248).
- State Per Pupil Expenditure (PPE15) increased by 14% because Vermont saw a reduction in enrollment due to COVID and many families switched to home schooling during FY 21.

Virginia

Fiscal Year: July 1–June 30

Notes:

- Food Services (R1J) revenue was substantially lower in FY 21 due to the increased federal support for meals.
- Virginia has never supplied data for District Activities (R1K).

Washington

Fiscal Year: September 1–August 31

Notes:

- Tuition from Individuals (R1E) decreased due to the COVID pandemic.
- District Activities (R1K) decreased because the Associated Student Body (ASB) activities for schools were curtailed during the COVID pandemic.
- Grants-in-Aid from the Federal Government through the State (R4B), Federal Government through Other Intermediate Agencies (R4C), and Other Revenue from Federal Sources (R4D) increases were due to federal COVID funding to the state.
- The decrease in Instruction, Other (E18) was due to remote learning due to the COVID pandemic.
- The increase in Students Support Services, Supplies (E242) was related to additional supplies for remote learning due to the Covid Pandemic.
- The decrease in Instruction Support Services, Property (E253) was due to remote systems that were set up during the previous year to address remote learning and curtailed in the current year.
- The decrease in Operations and Maintenance Support Services, Property (E256) was due to LEAs that utilized Capital Projects Funds during the previous year (2019-20 only).
- The increase in Operations and Maintenance Support Services, Other (E266) was from expenditures that improved building conditions due to the Covid pandemic.
- The decrease in Student Transportation Support Services, Supplies (E247) was due to reduced transportation costs due to the Covid pandemic.
- Due to COVID, there was a reduction in enrollment and an increase in federal assistance which led to an increase in State Per Pupil Expenditure (PPE15).

West Virginia

Fiscal Year: July 1–June 30

Notes:

- The District Activities (R1K) increase of approximately \$8M is related to the implementation of GASB 84 - Fiduciary Activities. Due to the GASB implementation, school level finances that were previously not reported are now included in the county-level financial statements. This change had a direct impact on NPEFS data reporting.
- The Other Revenue from Local Sources (R1L) increase of approximately \$9.8M was related to the implementation of GASB 84 - Fiduciary Activities. Due to the GASB implementation, school level finances that were previously not reported are now included in the county-level financial statements. This change had a direct impact on NPEFS data reporting.
- The Revenue from Intermediate Sources (R2) decrease of approximately \$103K resulted from a one-time grant received in FY 20 for security cameras that was not received in FY 21.

Appendix H-State Notes

- The Grants-in-Aid from the Federal Government through the State (R4B) increase of approximately \$141M was related to COVID-19 grants received by WV districts.
- The Tuition and Voucher Payments Outside the State, to Private Schools, Individuals and Other (E14) increase of approximately \$10M was related to virtual instruction. County boards of education were instructed to code virtual school payments made to the SEA under OBJ 569. There was an increase in virtual instruction due to the COVID-19 pandemic.
- The Tuition and Voucher Payments to Other LEAs and Charter Schools Within the State (E15) decrease of approximately \$676K was related to a high school closure in Fayette County. In FY 20, several Fayette County students began attending school 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 FY 20 school year. FY 20 was the final year of the agreement; therefore, less expenditures were incurred statewide.
- The Instruction, Supplies (E16) increase of approximately \$42M was related to the COVID-19 pandemic as LEAs were moving towards one-to-one devices for students.
- The Instruction, Property (E17) increase of approximately \$9M is related to the COVID-19 pandemic as LEAs were moving towards one-to-one devices for students.
- The Students Support Services, Supplies (E242) increase of approximately \$4.5M was related to the COVID-19 pandemic and the increased need for medical supplies.
- The Instruction Support Services, Supplies (E243) increase of approximately \$9.8M was related to the COVID-19 pandemic. There was an increase in in-class initiatives that were encouraged because of learning loss incurred due to the COVID-19 pandemic.
- The Other Support Services, Supplies (E248) increase of approximately \$3M was related to the COVID-19 pandemic as LEAs were incorporating a larger number of technologies into supporting students than in prior years.
- The Food Services Operations, Purchased Services (E3A13) decrease of approximately \$1M was because the demand for meal kits that were purchased during the COVID-19 pandemic in FY 20 to feed students who were receiving remote instruction was not as high in FY 21.
- The Food Services Operations, Supplies (E3A14) decrease of approximately \$16M was because supplies needed for meal distribution in FY 20 due to the COVID-19 pandemic was not as high in comparison to FY 21.
- The Community Services, Property (E82) increase of approximately \$263K was related to renovations of the Kanawha County Public Library.

Wisconsin

Fiscal Year: July 1–June 30

Notes:

- Other Local Government Units Property Tax (R1C) included Tax Incremental Financing (TIF) and Tax Incremental District (TID) closeouts, which can vary greatly from year to year and are unpredictable.
- Revenues from Food Services (R1J) and District Activities (R1K) decreased because most instruction was remote, not on campus.
- Grants-in-aid From the Federal Government Through the State (R4B) reflected the increase in COVID-19 Federal assistance funds.
- Instruction, Supplies (E16) and Instruction Support Services, Supplies (E243) increased due to the extra precautions needed during the pandemic.
- Operations and Maintenance Support Services, Property (E256) increased due to an increase in building referendums and projects, including the replacement of heating and cooling systems.
- Wisconsin school districts experienced a significant increase in long-term debt acquisition, most likely due to low interest rates. The state provides aid for debt retirement through the state general aid formula.

Appendix H-State Notes

- Direct Cost Programs, Adult Education (E9B) decreased because many adult education and outreach programs were temporarily closed due to COVID-19.
- Direct Cost Programs, Community/Junior College (E9C) included non-fiduciary scholarship payments related to post-secondary education that were previously captured in a Fund not included in NPEFS. This change in reporting is in response to the implementation of GASB statement 84.

Wyoming

Fiscal Year: July 1 – June 30

Notes:

- Non-Property Expenditures, Construction (E61) is higher than Property Expenditures (E62) due to land and building purchases.
- Increases in several variables were due to COVID funding.

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).
- The percentage of Total Revenue (TR) coming from Local Revenue (STR1) was substantially different from the prior year. In FY 21 local appropriations decreased and federal funds that were in line with the grant application/activities were leveraged.
- Increases in several variables were due to COVID-19 assistance that Guam DOE received in FY 21.

Commonwealth of the Northern Mariana Islands

Fiscal Year: October 1–September 30

Notes:

- General Administration Support Services, Employee Benefits (E224) increased because more Full-Time Equivalents (FTEs) were hired in FY 21.
- Additional federal funding for ESF, CARES, and ARP contributed to the increase in State Per Pupil Expenditure (PPE15).

Puerto Rico

Fiscal Year: July 1–June 30

Notes:

- Grants-In-Aid From the Federal Government Through Other Intermediate Agencies (R4C) were received in response to the emergency caused by Hurricane Irma in 2017.
- Instruction, Purchased Services (E13) increased due to professional services purchased through the Information Technology Office related to the acquisition of student devices for all the students within the PR public education system.
- Instruction, Supplies (E16) and Instruction Support Services, Supplies (E243) increased due to the purchase of digital textbooks and computer devices for students and teachers.
- Instruction, Property (E17) increased due to the purchase of laptops and iPads and the acquisition of computer software for Wi-Fi services.
- Student Support Services, Salaries (E212) and Employee Benefits (E222) increased due to the contracting of school nurses and school psychologist. The need for these services increased after the natural disasters of the January's Earthquakes and the COVID-19 pandemic.
- Student Support Services, Purchased Services (E232) had an expected decrease given that, during the prior year (FY 20), there was a transfer of \$39M from the Restart and the Title I Program for therapy

Appendix H-State Notes

services to the special education students as funds from the Special Education Program were restricted during FY 20 by the USDE through the Specific Conditions released.

- Operation & Maintenance Support Services, Supplies (E246) and Other (E266) increased due to the purchase of supplies, materials, and parts to handle the emergency of the COVID-19 pandemic.
- Decreases in Student Transportation Support Services, Purchased Services (E237) and Food Services are related to the effects of the COVID-19 pandemic. Most of the academic period during FY 21 was performed online, therefore students stayed at home. Schools in PR were reopened in February of 2021.
- The increase in State Per Pupil Expenditures (PPE15) for FY 21 was due to a decrease in average daily attendance of 7.4 percent. Although the expenditures remained constant for the substitution of normal operation expenses for expenses related to the special needs caused by the natural disasters of the earthquakes and the global pandemic, the number of students serviced during the year were reduced, either for decreased number of students covered by the SEA or decreased attendance of those enrolled during the year.

Virgin Islands

Fiscal Year: October 1–September 30

Notes:

- School meals were free to all participating students
- The value for District Activities (R1K) was included in other totals.
- Food Services Operations, Supplies (E3A14) decreased because the food supply was on backorder and school was closed for part of the year.

Appendix I–Survey Form

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

**THE NATIONAL PUBLIC EDUCATION
 FINANCIAL SURVEY**

Fiscal Year 2021

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

RETURN COMPLETED FORM TO:

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

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

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

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

SECTION 1

PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES

REVENUE FROM LOCAL SOURCES (1000)	Item Code	Current Amount	Flag
a. Property Tax (1110)	R1A		
b. Non-Property Tax (1120-1190)	R1B		
c. Other Local Government Units Property Tax (1210)	R1C		
d. Other Local Government Units Non-Property Tax (1220-1290)	R1D		
e. Tuition from Individuals (1310)	R1E		
f. Tuition from other LEAs within the State (1321)	R1F		
g. Transportation Fees from Individuals (1410)	R1G		
h. Transportation Fees from other LEAs within the State (1421)	R1H		
i. Earnings on Investments (1500-1540; not 1532)	R1I		
j. Food Services (excluding federal reimbursements) (1600-1650)	R1J		
k. District Activities (1700-1790)	R1K		
l. Other Revenue from Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421, 1940, 1951, 1970)	R1L		
m. Textbook Revenues (1940)	R1M		
n. Summer School Revenues (1312)	R1N		
LOCAL SOURCES OF REVENUE SUBTOTAL (1000) [Sum a-e, g, i-n.]	STR1		

REVENUE FROM INTERMEDIATE SOURCES (2000)	R2		
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REVENUE FROM STATE SOURCES (3000)	R3		
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REVENUE FROM FEDERAL SOURCES (4000)			
a. Grants-in-Aid Direct from the Federal Government (4100,4300)	R4A		
b. Grants-in-Aid from the Federal Government through the State (4200,4500)	R4B		
c. Grants-in-Aid from the Federal Government through Other Intermediate Agencies (4700)	R4C		
d. Other Revenue from Federal Sources (4800,4900)	R4D		
FEDERAL SOURCES OF REVENUE SUBTOTAL (4000) [Sum a-d]	STR4		

OTHER SOURCES OF REVENUE (5000, 6000)	R5		
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TOTAL REVENUE	TR		
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SECTION 2

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

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

INSTRUCTION, continued (1000)

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

SECTION 3A

SUPPORT SERVICES (2000)

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

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

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

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

SECTION 3B

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

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

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

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

SECTION 4

OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

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

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

SECTION 5

DIRECT PROGRAM SUPPORT	Item Code	Current Amount	Flag
a1. Textbooks for Public School Children	E4A1		
a2. Textbooks; Property (700) only	E4A2		
b1. Transportation for Public School Children	E4B1		
b2. Transportation; Property (700) only	E4B2		
c1. Employee Benefits for Public School Employees	E4C1		
c2. Employee Benefits; Property (700) only	E4C2		
d. Direct Program Support for Private School Students	E4D		
e1. Other Direct Program Support for Public School Students	E4E1		
e2. Other Direct Program Support for Public School Students; Property (700) only	E4E2		
DIRECT PROGRAM SUPPORT EXPENDITURES SUBTOTAL [Sum a1,b1,c1, and e1.]	STE4		
CURRENT EXPENDITURES Sum Subtotals for Instruction(1000), Support Services (2000), Non-Instruction (3000 - exclude 3300: Community Services), and Direct Program Support (exclude Direct Program Support for Private School Students). Exclude Property (700).	TE5		

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)			
1. Interest (832)	E7A1		
2. Redemption of Principal (831)	E7A2		
OTHER USES SUBTOTAL (5000)	STE7		

COMMUNITY SERVICES (3300)			
1. Non-Property (Objects 100-600, 800)	E81		
2. Property (700)	E82		

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

PROPERTY (700)	TE10		
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TOTAL EXPENDITURES FOR EDUCATION [Sum Current Expenditures, F.A.C.S., Non-Property Expenditures, Community Services, Direct Cost Programs, and Property. Exclude Other Uses.]	TE11		
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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		
TOTAL EXCLUSIONS [Sum a-j.]	TX12		

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

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

SECTION 8

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

SPECIAL EXHIBIT ITEMS - Revenues from COVID-19 Federal Assistance Funds	Item Code	Current Amount	Flag
1. Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund	AR1		
2. Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund	AR1A		
3. American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	AR1B		
4. CARES Act Governor's Emergency Education Relief (GEER I) Fund	AR2		
5. CRRSA Governor's Emergency Education Relief (GEER II) Fund	AR2A		
6. CARES Act Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant	AR3		
7. Coronavirus Relief Fund (CRF)	AR6		
8. American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds	AR6A		
9. Education Stabilization Fund and ARP to the Outlying Areas-State Educational Agency	AR7		
10. Education Stabilization Fund to the Outlying Areas-Governors	AR8		

SPECIAL EXHIBIT ITEMS - Expenditures from COVID-19 Federal Assistance Funds			
1. Current expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1		
2. Instructional expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2		
3. Support services expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2000; excluding objects 511 and 591)	AE3		
4. Capital outlay expenditures paid from COVID-19 Federal Assistance Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4		
5. Technology-related supplies and purchased services expenditures paid from COVID-19 Federal Assistance Funds (objects 351, 352, 432, 443, 530, 650 for ALL functions)	AE5		
6. Technology-related equipment expenditures paid from COVID-19 Federal Assistance Funds (objects 734, 735 for ALL functions)	AE6		
7. Support services, operation and maintenance of plant expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2600; excluding object 591)	AE7		
8. Food services operations expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 3100; excluding object 591)	AE8		

- Section 1** (Comments get displayed here)
- Section 2** (Comments get displayed here)
- Section 3A** (Comments get displayed here)
- Section 3B** (Comments get displayed here)
- Section 4** (Comments get displayed here)
- Section 5** (Comments get displayed here)
- Section 6** (Comments get displayed here)
- Section 7** (Comments get displayed here)
- Section 8** (Comments get displayed here)
- Other** (Comments get displayed here)