

# Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2022–23 (Fiscal Year 2023): Provisional File Version 1a

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# Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2022–23 (Fiscal Year 2023)

Provisional File Version 1a

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**National Center for Education Statistics**

**Osei Ampadu**

**Kaitlin S. Hanak**

**Clara Moore**

U.S. Census Bureau

**NCES 2025-306**

**U.S. DEPARTMENT OF EDUCATION**

## **U.S. Department of Education**

Linda McMahon

*Secretary*

## **Institute of Education Sciences**

Matthew Soldner

*Acting Director*

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The National Center for Education Statistics

U.S. Department of Education

400 Maryland Avenue, SW

Washington, DC 20202

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### **Content Contact**

[erd.f33.list@census.gov](mailto:erd.f33.list@census.gov)

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# Contents

|  | Page       |
|--|------------|
| <b>Acknowledgments</b> .....   | <b>ii</b>  |
| <b>Contents</b> .....  | <b>iii</b> |
| <b>List of Tables</b> .....  | <b>iv</b>  |
| <b>I. Introduction to the NCES School District Finance Survey (F-33), School Year<br/>2022–23 (Fiscal Year 2023) Provisional File Version 1a</b> ..... | <b>1</b>   |
| <b>II. User’s Guide</b> .....  | <b>3</b>   |
| A. Methodology .....   | 3          |
| B. Accounting and Collection Methods .....   | 3          |
| C. Unit Identifiers .....  | 10         |
| C.1. Identification Variables .....  | 10         |
| C.2. Other Unit Characterization Codes .....   | 13         |
| D. Weights .....   | 16         |
| E. Changes to the F-33 Survey .....  | 16         |
| F. Data File Formats, Names, and Versions .....  | 21         |
| G. State Notes .....   | 22         |
| H. Survey Form .....   | 22         |
| <b>References</b> .....  | <b>23</b>  |
| <b>Appendix A—Record Layout and Descriptions of Data Items</b> .....   | <b>A-1</b> |
| <b>Appendix B—Glossary</b> .....   | <b>B-1</b> |
| <b>Appendix C—State Notes</b> .....  | <b>C-1</b> |
| <b>Appendix D—Value Distribution and Field Frequencies</b> .....   | <b>D-1</b> |
| <b>Appendix E—Survey Form</b> .....  | <b>E-1</b> |

# List of Tables

| Table  | Page |
|--|------|
| 1. Destination of state payments on behalf of the Local Education Agency (LEA), by School District Finance Survey (F-33) item: Fiscal year 2023.....                         | 6    |
| 2. LEAs on the School District Finance Survey (F-33) file that do not appear on the school year 2022–23 LEA Universe Survey file, by state and LEAID: Fiscal year 2023 ..... | 11   |
| 3. State abbreviations and American National Standards Institute (ANSI) state codes, by state: Fiscal year 2023 .....  | 13   |

## Appendix C—State Notes

|  |     |
|--|-----|
| C-1. Combined California school districts in the School District Finance Survey (F-33) file and the corresponding component districts in the Common Core of Data (CCD) Local Education Agency (LEA) Universe Survey file: Fiscal year 2023 ..... | C-4 |
|--|-----|

## Appendix D—Value Distribution and Field Frequencies

|  |      |
|--|------|
| D-1. Frequencies of categorical variables: Fiscal year 2023 .....  | D-2  |
| D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2023 .....   | D-20 |
| D-3. Number of districts with zero and positive values for revenues, by revenue source and state: Fiscal year 2023 .....                                       | D-26 |
| D-4. Number of districts with zero and positive values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 2023 ..... | D-27 |
| D-5. Number of districts with zero and positive values for expenditures and membership, by type of expenditure and state: Fiscal year 2023 .....               | D-28 |
| D-6. Number of districts and minimum, maximum, and mean of districts’ local revenues, by state: Fiscal year 2023 .....   | D-29 |
| D-7. Number of districts and minimum, maximum, and mean of districts’ state revenues, by state: Fiscal year 2023 .....   | D-30 |
| D-8. Number of districts and minimum, maximum, and mean of districts’ federal revenues, by state: Fiscal year 2023 .....                                       | D-31 |

## List of Tables—Continued

|  | <b>Page</b> |
|--|-------------|
| D-9. Number of districts and minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 2023 .....   | D-32        |
| D-10. Number of districts and minimum, maximum, and mean of districts' current expenditures for instruction, by state: Fiscal year 2023 .....                          | D-33        |
| D-11. Number of districts and minimum, maximum, and mean of districts' current expenditures for support services, by state: Fiscal year 2023 .....                     | D-34        |
| D-12. Number of districts and minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 2023 .....                                    | D-35        |
| D-13. Number of districts and minimum, maximum, and mean of districts' total current expenditures for elementary/secondary education, by state: Fiscal year 2023 ..... | D-36        |
| D-14. Number of districts and minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 2023 .....   | D-37        |
| D-15. Number of districts and minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state: Fiscal year 2023 .....                         | D-38        |
| D-16. Number of districts and minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 2023 .....  | D-39        |

# I. Introduction to the NCES School District Finance Survey (F-33), School Year 2022–23 (Fiscal Year 2023) Provisional File Version 1a

This documentation is for the Provisional File Version 1a of the School District Finance Survey (F-33)<sup>1</sup> for school year (SY) 2022–23, fiscal year 2023 (FY 23) conducted by the National Center for Education Statistics (NCES). It contains a brief description of the data collection in conjunction with information required to understand and access the data file. The School District Finance Survey consists of data submitted annually to NCES by state education agencies (SEAs) in the 50 states and the District of Columbia. The survey provides finance data for all local education agencies (LEAs) that provide free public elementary and secondary (prekindergarten through grade 12) education in the United States. The School District Finance Survey data file does not include national and state totals.<sup>2</sup>

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

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

- ***Inclusion of independent charter school districts***—NCES requests that states report fiscal data in the F-33 survey for all independent charter school districts and all regular school districts that include charter schools. Most states comply with this request. By contrast, the Census Bureau F-33 data file and report include only school districts that meet the Census Bureau’s definition of a government entity (U.S. Census Bureau 2023, pp. 1-2).<sup>4</sup>
- ***State payments on behalf of school districts***—NCES combines state government expenditures for and on behalf of school districts with expenditures school districts make directly for all applicable data items (see table 1). By contrast, the Census Bureau reports state government expenditures on behalf of school districts and expenditures that school districts make directly as separate data items.

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

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

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

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

- **Classification of state and local tax revenues**—NCES classifies tax revenues as being from local or state sources, as identified by each state submitting data. The Census Bureau classifies tax revenues as local or state depending on which level of government (local or state) imposed, collected, and distributed the tax revenue.<sup>5</sup> Some tax revenues that NCES categorizes as state are categorized as local by the Census Bureau. (For example, the variable Local Revenue/Census Bureau State Revenue (C24)<sup>6</sup> is classified as local tax revenues by NCES, but as state tax revenues by the Census Bureau).

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

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

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

The FY 23 School District Finance Survey data file contains 19,570 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. The file includes variables for revenues by source, expenditures by function and object, indebtedness, assets, student membership counts, as well as identification variables. For a complete list of variables, see appendix A. Finance data are presented in whole dollar amounts.

The remainder of this documentation includes a user’s guide and five appendixes. The user’s guide contains information on the methodology of this survey, including certain conditions that are unique to the data file for the FY 23 survey cycle and information about changes to the survey that may be important to any data user planning longitudinal analyses.

The five appendixes are as follows:

- **Appendix A—Record Layout and Descriptions of Data Items** gives the variable names and labels of the data items discussed throughout the documentation, as well as their location in the data file for the FY 23 survey cycle.
- **Appendix B—Glossary** defines terms and variables used in the F-33 survey.
- **Appendix C—State Notes** provides comments related to unique state financial reporting anomalies for FY 23 and how those anomalies relate to this data release.
- **Appendix D—Value Distribution and Field Frequencies** provides the frequency and distribution of data items across local education agencies.
- **Appendix E—Survey Form** includes a facsimile of the data collection instrument.

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

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

## **II. User’s Guide**

### **A. Methodology**

The F-33 survey collects finance data from the entire universe of LEAs in each of the 50 states and the District of Columbia. In late January or early February of each year, the Census Bureau distributes the F-33 survey instrument to all SEAs. Representatives from each SEA collect and edit data from their LEAs and submit data to the Census Bureau usually between March 15 of the year that the collection opens, and October 31 of the following year. However, there is no official deadline for reporting data on the F-33 survey. The FY 23 F-33 collection opened on January 31, 2024 and closed on August 15, 2024. States report data to the Census Bureau in either the F-33 survey format or in the individual state agency’s financial accounting format. When SEAs report in their state agency format, Census Bureau staff evaluates the SEA’s chart of accounts and creates a “crosswalk” that translates the amounts states report in state agency format to amounts for each F-33 survey variable.

For the FY 23 collection, the following states submitted data in their own formats: Alabama, California, Indiana, Kentucky, Louisiana, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New York, North Carolina, Oregon, South Carolina, Tennessee, and Utah. Idaho sent revenue data in the F-33 survey format and expenditure data in their own state format. All other states reported data in the F-33 survey format. Survey analysts monitor data quality by comparing the school district finance data to other CCD survey data and performing internal and longitudinal consistency checks.

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

### **B. Accounting and Collection Methods**

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

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

### **Data Editing**

F-33 survey staff engages in data editing, which is an iterative and interactive process that includes procedures for detecting and correcting errors in the data. Data editing minimizes errors and ensures the data are complete, accurate, and consistent across the data file. In accordance with NCES Statistical Standard 4-1, F-33 data are checked for “credibility based on range tolerances to determine if responses fall within a prespecified reasonable range” and “consistency based on checks across variables within individual records for noncontradictory responses” (NCES 2014).

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

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

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

## **Imputations**

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

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

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

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

## **Crosswalk Procedures**

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

codes are unable to be directly crosswalked to an F-33 survey variable (and the state is otherwise unable to report the variable).

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

## **Fiscal Years**

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

## **Transfer Items**

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

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

## **Special Exhibit Items**

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

Expenditures for teacher salaries are defined as base salaries paid to certified teachers and certified substitute teachers. Expenditures for teacher salaries are reported in four educational program areas: Regular (Z35), Special (Z36), Vocational (Z37), and Other (Z38). The broader instructional salaries data item (Z33) includes both expenditures for teacher salaries by program area and salaries for instructional assistants and aides. Textbook expenditures for instructional purposes (V93) are also reported as an exhibit item.

Payments to Private Schools (V91) and Payments to Charter Schools (V92) are special exhibit items used to identify LEA expenditures for private schools and charter schools outside of the LEA. V91 and V92 do not represent total private school and charter school expenditures. Prior to FY 09, V91 and V92 expenditures were included in Current Expenditures—Instruction (E13), Total Current Expenditures—Instruction (TCURINST), Total Current Expenditure for Elementary/Secondary Education (TCURELSC), and TOTALEXP. Beginning with FY 09, E13, TCURINST, and TCURELSC do not include V91 and V92. (V91 and V92 are still included in TOTALEXP.)

State Revenue on Behalf—Employee Benefits (C38) and State Revenue on Behalf—Not Employee Benefits (C39) are included in the total state revenue (TSTREV) and total revenue (TOTALREV). State direct support expenditures for and on behalf of school districts are not reported separately in the F-33 file, but are included in the expenditure data item detail as shown below in table 1.

**Table 1. Destination of state payments on behalf of the Local Education Agency (LEA), by School District Finance Survey (F-33) item: Fiscal year 2023**

| State payments on behalf item                          | Destination items  |
|--|--|
| Instruction employee benefits (J13)                    | Employee Benefits - Instruction (V10)<br>Current Expenditures - Instruction (E13)  |
| Student support services employee benefits (J17)       | Employee Benefits - Support Services - Students (V12)<br>Current Expenditures - Support Services - Students (E17)  |
| Instructional staff support employee benefits (J07)    | Employee Benefits - Support Services - Instructional Staff (V14)<br>Current Expenditures - Support Services - Instructional Staff (E07)  |
| General administration employee benefits (J08)         | Employee Benefits - Support Services - General Administration (V16)<br>Current Expenditures - Support Services - General Administration (E08)  |
| School administration employee benefits (J09)          | Employee Benefits - Support Services - School Administration (V18)<br>Current Expenditures - Support Services - School Administration (E09)  |
| Operation/maintenance of plant employee benefits (J40) | Employee Benefits - Support Services - Operation/Maintenance of Plant (V22)<br>Current Expenditures - Support Services - Operation/Maintenance of Plant (V40)  |
| Student transportation employee benefits (J45)         | Employee Benefits - Support Services - Student Transportation (V24)<br>Current Expenditures - Support Services - Student Transportation (V45)  |
| Business/central/other employee benefits (J90)         | Employee Benefits - Support Services - Business/Central/Other (V38)<br>Current Expenditures - Support Services - Business/Central/Other (V90)  |
| Other employee benefits (J10)                          | Employee Benefits - Food Services (V30)<br>Current Expenditures - Food Services (E11)  |
| Instructional nonbenefits (J14)                        | Current Expenditures - Instruction (E13)   |
| Support services nonbenefits (J96) <sup>1</sup>        | Current Expenditures - Support Services - Students (E17)<br>Current Expenditures - Support Services - Instructional Staff (E07)<br>Current Expenditures - Support Services - General Administration (E08)<br>Current Expenditures - Support Services - School Administration (E09)<br>Current Expenditures - Support Services - Operation/Maintenance of Plant (V40)<br>Current Expenditures - Support Services - Student Transportation (V45)<br>Current Expenditures - Support Services - Business/Central/Other (V90) |
| Capital outlay (J99) <sup>2</sup>                      | Capital Outlay - Instructional Equipment (K09)<br>Capital Outlay - Other Equipment (K10)   |

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, "School District Finance Survey (F-33)," fiscal year 2023, Provisional File Version 1a.

## Data Item Flags

Beginning with FY 99, the School District Finance Survey data file contains a flag for each data item (except summary items, such as TOTALREV, TLOCREV, and TOTALEXP). The flag identifies whether the item was reported by the state, missing, edited by F-33 survey staff, imputed, or was not applicable to that school district. These companion flags can be found at the end of the data file and are identified by the name of the original data item preceded by an "FL\_" (e.g., FL\_E13 or FL\_19H).

The data item flags are as follows:

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

### **Missing, Nonapplicable, and Suppressed Data**

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

In the School District Finance Survey data files, the original source for the fall student membership (V33) is the SY 2022–23 LEA Universe Survey. The Census Bureau and NCES may edit student membership counts from the LEA Universe Survey if the state reports revised membership information for the F-33 survey. States generally report nonfiscal October 1st membership information for the LEA Universe Survey in the spring of the school year (e.g., report SY 2022–23 membership data in the spring of 2023). The timing of the F-33 collection is about one year after the LEA Universe Survey collection. Even though the membership data have the same reference date and definition, V33 values may not match student membership values from the LEA Universe Survey for some LEAs. In the F-33 data files, CCD identifies suppressed membership data by reporting the membership as “-3” and the membership flag as a value of “A.” NCES suppresses V33 values in cases where reported LEA finances do not reasonably reflect LEA universe survey student membership counts (as reported in the LEA Universe Survey). For example, special education and vocational LEAs may have suppressed membership values in the F-33 files if these LEAs report finance data associated with services provided to students that are not included in their student membership counts (i.e., because the students are instead counted within the membership of the regular school districts financially responsible for educating those students).

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

Nonapplicable data have a data value of “-2” and the data item flag as a value of “N.” Nonapplicable data are cases where a district does not have a particular type of revenue or expenditure. For example, for fiscally independent districts, the value for Local Revenues—Parent Government Contributions (T02) is “-2,” and the corresponding Flag—Local Revenues—Parent Government Contributions, Dependent School Systems (FL\_T02) flag value is “N.”

Beginning with FY 10, the School District Finance Survey data file includes records for all LEAs in the CCD nonfiscal LEA Universe file that did not submit data for the F-33 survey. (These LEAs were omitted from the School District Finance Survey data files in previous fiscal years.) All finance data items for these LEAs are reported as missing or nonapplicable as appropriate.

### **Nonsampling Error**

Nonsampling error is the error in an estimate arising at any stage in the survey from sources exclusive of sampling error. Nonsampling error includes coverage errors, nonresponse error, data processing or data entry errors, and reporting errors that occur because respondents misinterpret survey questions, do not follow survey instructions, or do not follow the item definitions correctly. State education policies may differ in such a way that does not allow

them to map their data exactly to the CCD definitions. For example, most states can report adult education expenditures separately from instruction expenditures (as the F-33 survey instructions request), but a few states cannot report adult education expenditures separately because these states require that LEAs account for adult education expenditures within instruction. Another source of nonsampling error may be variations in the reference period for the reported data. For example, CCD requests student membership data for October 1 of each school year, but a state may report their information for another date because they were not able to capture the data for October 1.

The universe for the F-33 survey includes all public elementary and secondary LEAs in the 50 states and the District of Columbia. All 51 state-level respondents reported F-33 data for FY 23. There are 19,570 LEAs on the FY 23 School District Finance Survey file. Finance data were reported for 18,982 or 97.0 percent, of these LEAs. Most of the LEAs that did not report finance data for the FY 23 survey are either charter school districts or other nontraditional LEAs (e.g., education service agencies), which states often do not subject to the same financial reporting requirements as regular school districts.

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

## Reference Sources for Data Definitions

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

- *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015) can be accessed online at <https://nces.ed.gov/use-work/resource-library/resource/handbook/financial-accounting-local-and-state-school-systems-2014-edition?pubid=2015347>. This publication contains standard account codes, classification criteria, and definitions for reporting school system financial information, providing a system by which fiscal data can be reported in a comprehensive and uniform manner.
- *Governmental Accounting, Auditing, and Financial Reporting* (Gauthier 2005) can be purchased from the Government Finance Officers Association.
- *Government Finance and Employment Classification Manual* (U.S. Census Bureau 2006) can be accessed online at [http://www2.census.gov/govs/pubs/classification/2006\\_classification\\_manual.pdf](http://www2.census.gov/govs/pubs/classification/2006_classification_manual.pdf).
- F-33 Survey Form “Basic Instructions and Suggestions” includes a summary of definitions needed to respond to the survey (see the survey form in appendix E).

## COVID-19 Federal Assistance Funds Data Items

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

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

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

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

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

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

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

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

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

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

the COVID-19 Federal Assistance Funds expenditure items are also included within the expenditures reported within Part II, sections A and B or Part III of the survey form as appropriate.

## **C. Unit Identifiers**

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

- NCES 7-digit local education agency identification code (LEAID);
- Census Bureau 6-digit Processing Identifier (PID6);
- American National Standards Institute (ANSI)<sup>8</sup> state code (FIPST);
- ANSI county code (CONUM);
- Consolidated Statistical Area code (CSA); and
- Core-Based Statistical Area code (CBSA).

### **C.1. Identification Variables**

#### **LEAID**

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

#### **LEAID Matching Issues**

The LEAs reported on the F-33 file are assigned valid LEAIDs by being matched against the LEA Universe Survey file. Matches are first attempted against the LEA universe file for the corresponding school year (SY 2022–23 for the FY 23 F-33 file). If survey staff cannot match the LEAs to the LEA universe file for the corresponding school year, they attempt to match the LEAs to prior and subsequent year universe files. Matching to prior and subsequent year universe files allows for closed and future LEAs to be reported on the F-33 file under valid LEAIDs. Closed LEAs can still have financial activity after they close, but they are included on the F-33 file as closed only in the year that they closed. Similarly, future LEAs may have had start-up costs in years before becoming operational, but may not have been reported in the LEA universe file for those years.

Starting in FY 06, the Census Bureau assigned unique dummy LEAIDs to the LEAs without a valid LEAID. There are 3 dummy LEAIDs on the FY 23 file. Dummy LEAIDs are distinguished by a “D” in the third position of the LEAID. Dummy LEAIDs will remain the same across the years of data collection, unless a matching LEA is found in the LEA Universe in the subsequent year.

The CCD Agency Nonfiscal File Match variable (CCDNF) indicates whether a record on the F-33 file matches a record on the LEA universe file. A value of “1” indicates that the record on the F-33 file matches a record on the LEA universe file; a value of “0” indicates that the record on the F-33 file does not match any records on the SY 2022–23 LEA universe file. The F-33 staff attempt to match every LEA there is data for, regardless of membership, even if the membership is reported as zero.

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

There are 40 LEAs on the FY 23 F-33 file that do not appear on the SY 2022–23 LEA Universe Survey file (see table 2). (These LEAs are also identified on the F-33 file by having a CCDNF value equal to “0.”). All 40 of these LEAs have been confirmed as school systems by the reporting SEAs and the Census Bureau. (These are generally education service agencies and nonoperating LEAs that were not reported by SEA respondents for the CCD LEA Universe Survey.)

**Table 2. LEAs on the School District Finance Survey (F-33) file that do not appear on the school year 2022–23 LEA Universe Survey file, by state and LEAID: Fiscal year 2023**

| State     | LEAID   | LEA name on the F-33 file                          |
|-----------|---------|--|
| Illinois  | 1700012 | QUINCY AREA VOCATIONAL CENTER                      |
|           | 1700017 | OKAW AREA VOCATIONAL CENTER                        |
|           | 1700036 | BLOOMINGTON AREA VOCATIONAL CENTER                 |
|           | 1700053 | FOX VALLEY CAREER CENTER                           |
|           | 1700057 | GALESBURG AREA VOCATIONAL CENTER                   |
|           | 1700064 | LIVINGSTON AREA CAREER CENTER                      |
|           | 1700067 | LINCOLNLAND TECHNICAL EDUCATION CENTER             |
|           | 1700083 | AREA CAREER CENTER                                 |
|           | 1700155 | LA SALLE-PERU AREA VOCATIONAL CENTER               |
|           | 1700237 | JO DAVIESS-CARROLL AREA VOCATIONAL CENTER          |
|           | 1700259 | INDIAN VALLEY AREA VOCATIONAL CENTER               |
|           | 1700260 | GRUNDY AREA VOCATIONAL CENTER                      |
|           | 1700269 | MT VERNON AREA VOCATIONAL CENTER                   |
|           | 1700275 | KANKAKEE AREA VOCATIONAL CENTER                    |
|           | 1700280 | LAKE CO HIGH SCHOOLS TECH CAMPUS                   |
|           | 1700291 | BECK AREA VOCATIONAL CENTER                        |
|           | 1700307 | WILL COUNTY AREA VOCATIONAL CENTER                 |
|           | 1700328 | CAPITAL AREA VOCATIONAL CENTER                     |
|           | 1743070 | WOODFORD COUNTY SPECIAL EDUCATION ASSOCIATION      |
|           | Kansas  | 20D0631  |
| Maine     | 2314774 | CENTRAL LINCOLN COUNTY SCHOOL SYSTEM               |
|           | 2314781 | HARMONY REGIONAL SCHOOL DISTRICT                   |
|           | 2314786 | MOUNT DESERT ISLAND REGIONAL SCHOOL SYSTEM         |
|           | 2314798 | SUNRISE COUNTY SCHOOL SYSTEM                       |
|           | 2314800 | ROCKY CHANNELS SCHOOL SYSTEM                       |
|           | 2314801 | MACHIAS BAY AREA SCHOOL SYSTEM                     |
|           | 2314804 | EASTERN MAINE AREA SCHOOL SYSTEM                   |
|           | 2314826 | DEDHAM ORRINGTON SCHOOL SYSTEM (AOS 47)            |
|           | 2314828 | AOS 43   |
|           | 23D0001 | SOUTHERN MAINE ADMINISTRATIVE COLLABORATIVE (SMAC) |
| Michigan  | 2612000 | DETROIT CITY SCHOOL DISTRICT                       |
| Minnesota | 2700265 | REGIONAL MANAGEMENT INFORMATION CENTER 5           |
|           | 2700266 | REGIONAL MANAGEMENT INFORMATION CENTER 4           |
|           | 2700267 | REGIONAL MANAGEMENT INFORMATION CENTER 3           |
|           | 2700268 | REGIONAL MANAGEMENT INFORMATION CENTER 2           |
|           | 2700269 | REGIONAL MANAGEMENT INFORMATION CENTER 1           |
|           | 2700270 | REGIONAL MANAGEMENT INFORMATION CENTER 7           |

See notes at end of table.

**Table 2. LEAs on the School District Finance Survey (F-33) file that do not appear on the school year 2022–23 LEA Universe Survey file, by state and LEAID: Fiscal year 2023—Continued**

| State        | LEAID   | LEA name on the F-33 file                 |
|--------------|---------|---|
| New York     | 36D0001 | SOUTH MOUNTAIN-HICKORY COMMON SCHOOL DIST |
| Pennsylvania | 4200002 | LANCASTER COUNTY ACADEMY                  |
| Virginia     | 5101230 | FAIRFAX CITY SCHOOLS                      |

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2023, Provisional File Version 1a; “Local Education Agency Universe Survey,” school year 2022–23, Provisional File Version 1a.

In most NCES research and publications, only those F-33 records matching the LEA universe file (CCDNF equal to “1” on the F-33 data file) and having student counts greater than zero are used in analyses.

## PID6

Beginning with FY 23, the F-33 data file includes the Census 6-Digit Processing Identifier (PID6). PID6 is a random six-digit number that the Census Bureau assigns to all government units, including school districts. The assigned PID6 for a school district is unique to that district and will be associated with the district for the life of the district.

PID6 was implemented by the Census Bureau as a more efficient alternative to the previous 14-digit CENSUSID identifier; for FY 23, PID6 replaced CENSUSID on the F-33 data file as the primary Census Bureau identifier for school district units. Similar to CENSUSID, if the Census Bureau determined that an LEA should not be classified as a government entity, the PID6 for that LEA is reported as “N” in the F-33 file. Unlike CENSUSID, the PID6 for a school district will remain constant for a school district regardless of boundary changes or changes in governmental control.

## Geographic Variables

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

- **FIPST** is the two-digit ANSI state code. Each record on the School District Finance Survey file contains an ANSI state code based on the Federal Information Processing Series (FIPS). Table 4 presents ANSI state codes by state name and state abbreviation.
- **CONUM** is the five-digit ANSI county number. It consists of a two-digit ANSI state code and a three-digit county identification number. County numbers for each state can be found at <https://www.census.gov/geographies/reference-files/2023/demo/pepst/2023-fips.html>.
- **CBSA** is the Core-Based Statistical Area code. CBSA refers collectively to metropolitan and micropolitan statistical areas. Each metropolitan statistical area must have at least one urbanized area of 50,000 or more inhabitants. Each micropolitan statistical area must have at least one urban cluster of at least 10,000 but less than 50,000 population.<sup>9</sup>
- **CSA** is the Combined Statistical Area code. A CSA consists of two or more adjacent CBSAs.

For the CCD collections, ANSI state codes (FIPST) are assigned to LEAs based on the state or jurisdiction responsible for administration of the LEA, which is not necessarily the state or jurisdiction where the LEA is physically located (Gevert 2018). Examples of this situation include states that operate LEAs in a neighboring

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

state and charter school LEA operators/administrators based in one state that operate charter schools in one or more states other than the state in which they are based. Additionally, ANSI county codes (CONUM) are assigned to LEAs based on the physical location of the LEA’s administrative offices; therefore, the two-digit ANSI state code within the CONUM may differ from FIPST in cases where the LEA’s administrative offices are physically located outside the reporting state.<sup>10</sup>

**Table 3. State abbreviations and American National Standards Institute (ANSI) state codes, by state: Fiscal year 2023**

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

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

## C.2. Other Unit Characterization Codes

### Government Unit Type Codes

Beginning with FY 22, the F-33 data file includes the Census Government Unit Type (UNIT\_TYPE), which, as of FY 23, replaced the third digit of CENSUSID as the primary identifier for a school district’s type of government. Similar to the third digit of CENSUSID, UNIT\_TYPE indicates whether a school district is an administratively and fiscally independent government and, if not, what level of government has administrative and fiscal authority over

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

the school district. If the Census Bureau determined that an LEA should not be classified as a government entity (e.g., most charter school LEAs), the UNIT\_TYPE for that LEA is reported as “N” in the F-33 file.

Valid UNIT\_TYPE codes are as follows:

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

## School-level Codes

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

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

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

## AGCHRT Codes

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

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

all applicable state laws and regulations. Charter schools may be operated by a regular school district, a university, or a private organization or they may be independent, self-governing entities. CCD nonfiscal standards require all schools, including charter schools, to be associated with a school district. In cases where a charter school is not associated with another school district, the charter school is reported in the CCD nonfiscal universe as an independent entity under its own school district record.

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

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

### **CCDNF**

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

### **CENFILE**

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

### **GSLO and GSHI**

Agency Low Grade Offered (GSLO) and Agency High Grade Offered (GSHI) comprise the grade span for the LEA. The GSLO variable indicates the lowest grade offered; the GSHI variable indicates the highest grade offered. The source of the GSLO and GSHI variables is the SY 2022–23 CCD LEA Universe Survey, Provisional File Version 1a.

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

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

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

<sup>13</sup> For additional information on grade 13 and the adult education grade level “AE,” see the EDFacts technical guide, “FS052 – Membership File Specifications – V19.1 (SY 2022–23)” (U.S. Department of Education 2023).

## **D. Weights**

The School District Finance Survey file includes a WEIGHT variable. For FY 91, FY 93, and FY 94, the F-33 survey was a sample survey, and the WEIGHT variable was used to create weighted estimates for these data releases. For FY 90, FY 92, and FY 95 through FY 23, the F-33 survey was a universe survey, and all records in these releases have a WEIGHT value of “1.” Despite F-33 being a universe survey in recent years, NCES maintains the WEIGHT variable to provide consistency across data files.

## **E. Changes to the F-33 Survey**

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

### **Unit Identifiers**

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

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

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

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

### **Special Exhibit Items**

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

### **Federal Revenue Distributed by State Governments**

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

### **Suppressed Data**

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

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

### **Local Revenue Items**

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

### **Missing Data**

Starting in FY 07, “-1” was used in the data file to represent missing values in student membership count (V33). There were no LEAs with a missing membership value in the FY 23 F-33 data file.

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

### **Payments to Private Schools and Charter Schools**

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

### **ARRA Data**

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

### **Title V, Part A Federal Revenue**

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

### **CCD School Universe Student Membership**

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

Per CCD student membership collection specifications, SEAs report a student’s membership for the CCD School Universe survey based on the school the student attends (NCES 2023). Prior to SY 2017–18, SEAs reported student memberships for the CCD LEA Universe Survey based on the LEA that was financially responsible for the student; starting in SY 2017–18, LEA Universe Survey reporting guidance was revised to require that students be reported in the LEA where those students are served rather than in the LEA financially responsible for the students. While some definitional differences still exist, this reporting change resulted in LEA membership (V33) aligning more

closely with aggregated membership from the school universe (MEMBERSCH) than in previous years.<sup>14</sup> NCES calculates per pupil finance amounts using V33 student membership counts. However, some researchers may still prefer to calculate current expenditures per pupil using the MEMBERSCH counts. The rationale for this is that current expenditures reflect the day-to-day costs of operating schools, so the denominator in calculations of per pupil current expenditures should be the count of students in schools within the reporting LEA and exclude students attending schools outside the reporting LEA (counts which V33 student membership still includes for certain students). The MEMBERSCH variables does not include imputations for missing or suppressed data.

## **Data Item Flags**

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

## **Utilities and Technology-Related Expenditure Data**

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

## **Current Expenditures by Fund Type**

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

## **Current Expenditures for Regional Education Service Agencies (RESAs)**

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

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

## **Federal Revenue Items**

In FY 20, the federal revenue data items in Part I, Sections C and D for the F-33 survey form were updated to reflect current ESEA funding programs authorized under ESSA. Two data items were removed from the survey form: Math, Science and Teacher Quality (C16) and National Activities for School Safety (C17). Five data items

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<sup>14</sup> For additional detail on differences between LEA and school student membership reporting, see section 2.5 of the EDFacts technical guide, “FS052 – Membership File Specifications – V19.1 (SY 2022–23)” (U.S. Department of Education 2023).

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

were added to the survey form: Title II, Part A - Supporting Effective Instruction (C22); Title IV, Part A, Subpart I, Section 4105 - Student Support and Academic Enrichment Grants (C23); Title IV, Part B - 21st Century Community Learning Centers (C26); Title V, Part B, Subpart 2 - Rural and Low-Income School Program (C27); and Title V, Part B, Subpart 1 - Small, Rural School Achievement Program (B14).

### **Special Education Current Expenditures**

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

### **Revenues and Expenditures From CARES Act Funds**

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

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

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

### **Revenues and Expenditures From COVID-19 Federal Assistance Funds**

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

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

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

Part XIII, Section B of the F-33 survey form was modified and expanded to include eight COVID-19 expenditure data items: Current Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE1), Instructional Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE2), Support Services Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE3), Capital Outlay Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE4), Technology-Related Supplies and Purchased Services Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE5), and Technology-Related Equipment Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE6), Support Services Operation and Maintenance of Plant Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE7), and Food Services Operations Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE8).

### **Expenditures From COVID-19 Federal Assistance Funds by Fund Source**

In FY 23, Section B of Part XIII was expanded to include 21 additional items for expenditures by source of COVID-19 Federal Assistance Funds. Seven data items were added as subcategories for Current Expenditures Paid From COVID-19 Federal Assistance Funds for Public Elementary-Secondary Education (AE1): Current Expenditures Paid from ESSER I Funds (AE1A), Current Expenditures Paid from ESSER II Funds (AE1B), Current Expenditures Paid from ARP ESSER Funds (AE1C), Current Expenditures Paid from GEER I Funds (AE1D), Current Expenditures Paid from GEER II Funds (AE1E), Current Expenditures Paid from the CRF (AE1F), and Current Expenditures Paid from ARP Act SLFRF (AE1G).

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

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

### **PID6 and UNIT\_TYPE Identification Codes**

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

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

### **CENSUSID Identification Code**

Starting in FY 23, CENSUSID was removed from the F-33 data file as a unique identifier for school district units.

## F. Data File Formats, Names, and Versions

### File Formats

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

### File Names

The names of the FY 23 releases are as follows:

- sdf23\_1a.sas7bdat (SAS dataset)
- sdf23\_1a.txt (tab-delimited text file)
- sdf23\_1a.xlsx (Microsoft Excel spreadsheet)

The first five characters indicate the file contents and year, and the last two characters indicate the file version. “Sdf” stands for school district finance, “23” stands for FY 23, “1” indicates that the file is a provisional version by NCES, and “a” indicates this is the first version of this provisional file released by NCES.

### File Versions

NCES maintains strict version control of CCD files. File versions are identified by one numeric character and one alphabetic character. The number corresponds with the release version (e.g., “1” is the first release, “2” is the second release, etc.). The letter “a” also corresponds to a public release.<sup>16</sup> For SY 2022–23 (FY 23), the “1a” file is the first provisional file release.

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

The data source for the web table report entitled *Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 23* is the FY 23 provisional data file. This report provides users with an opportunity to access provisional School District Finance Survey data that have been reviewed and edited.

Provisional data are released in an effort to provide earlier access to the data. Revisions submitted after the provisional data file has been finalized will be incorporated in the final data file for each fiscal year. Final School District Finance Survey data files will be released at approximately the same time as the release of provisional data for the following fiscal year (e.g., the final FY 23 data file is scheduled to be released next year at approximately the same time as the provisional FY 24 data file).

### Guidelines for Using the Flat ASCII Data File

When using the flat ASCII data file, care should be taken to label the identification number variables (e.g., the ANSI state code, PID6, LEAID, etc.) as character fields. This is necessary in order to retain the leading zero in many of the identification numbers. It is necessary to keep the leading zeroes when merging these data with other files. This can be accomplished in Microsoft Excel by using the “Text Import Wizard” to select the identification number fields and set them as text fields.

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<sup>16</sup> Letters “b” through “z” are used for internal version control.

## **G. State Notes**

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

## **H. Survey Form**

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

## References

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# **Appendix A—Record Layout and Descriptions of Data Items**

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

File name = sdf23\_1a.sas7bdat, Fiscal year 2023

Number of variables = 353

Number of observations = 19,570

Release: Provisional 1a, September 2025

| Name      | Order | Type      | Label   |
|-----------|-------|-----------|---|
| LEAID     | 1     | Character | NATIONAL CENTER FOR EDUCATION STATISTICS (NCES) 7-DIGIT LOCAL EDUCATION AGENCY ID   |
| PID6      | 2     | Character | CENSUS 6-DIGIT PROCESSING IDENTIFIER  |
| UNIT_TYPE | 3     | Character | CENSUS GOVERNMENT UNIT TYPE   |
| FIPST     | 4     | Character | AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE   |
| CONUM     | 5     | Character | AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) COUNTY CODE – digits 1 and 2 are the ANSI state code; digits 3–5 are the ANSI county code  |
| CSA       | 6     | Character | CONSOLIDATED STATISTICAL AREA   |
| CBSA      | 7     | Character | CORE-BASED STATISTICAL AREA   |
| NAME      | 8     | Character | NAME OF LOCAL EDUCATION AGENCY  |
| STNAME    | 9     | Character | STATE NAME  |
| STABBR    | 10    | Character | STATE ABBREVIATION  |
| SCHLEV    | 11    | Character | SCHOOL-LEVEL CODE<br>01 = Elementary school system only<br>02 = Secondary school system only<br>03 = Elementary/secondary school system<br>05 = Vocational or special education school system<br>06 = Nonoperating school system<br>07 = Education service agency<br>N = Not applicable or code could not be determined |
| AGCHRT    | 12    | Character | AGENCY CHARTER CODE<br>1 = All associated schools are charter schools<br>2 = Some but not all associated schools are charter schools<br>3 = No associated schools are charter schools<br>N = Not applicable or code could not be determined   |
| YEAR      | 13    | Character | YEAR OF DATA  |
| CCDNF     | 14    | Character | COMMON CORE OF DATA (CCD) AGENCY NONFISCAL FILE MATCH<br>0 = Does not match CCD Local Education Agency Universe file<br>1 = Matches CCD Local Education Agency Universe file  |
| CENFILE   | 15    | Character | CENSUS BUREAU FISCAL FILE MATCH<br>0 = Does not match Census Bureau fiscal file<br>1 = Matches Census Bureau fiscal file  |
| GSLO      | 16    | Character | AGENCY LOW GRADE OFFERED  |
| GSHI      | 17    | Character | AGENCY HIGH GRADE OFFERED   |
| V33       | 18    | Numeric   | FALL MEMBERSHIP   |
| MEMBERSCH | 19    | Numeric   | FALL MEMBERSHIP - SCHOOL UNIVERSE   |
| TOTALREV  | 20    | Numeric   | TOTAL REVENUE<br>(equals TFEDREV + TSTREV + TLOCREV)  |
| TFEDREV   | 21    | Numeric   | TOTAL FEDERAL REVENUE<br>(equals C14 + C15 + C19 + C22 + C23 + C26 + C27 + B11 + C20 + C25 + C36 + B10 + B12 + B14 + B13)   |
| C14       | 22    | Numeric   | FEDERAL REVENUE - THRU STATE - TITLE I  |
| C15       | 23    | Numeric   | FEDERAL REVENUE - THRU STATE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)   |
| C19       | 24    | Numeric   | FEDERAL REVENUE - THRU STATE - CAREER AND TECHNICAL EDUCATION   |

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

| Name    | Order | Type    | Label   |
|---------|-------|---------|---|
| C22     | 25    | Numeric | FEDERAL REVENUE - THRU STATE - SUPPORTING EFFECTIVE INSTRUCTION   |
| C23     | 26    | Numeric | FEDERAL REVENUE - THRU STATE - STUDENT SUPPORT AND ACADEMIC ENRICHMENT  |
| C26     | 27    | Numeric | FEDERAL REVENUE - THRU STATE - 21ST CENTURY LEARNING CENTERS  |
| C27     | 28    | Numeric | FEDERAL REVENUE - THRU STATE - RURAL AND LOW-INCOME SCHOOL PROGRAM  |
| B11     | 29    | Numeric | FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION  |
| C20     | 30    | Numeric | FEDERAL REVENUE - THRU STATE - OTHER  |
| C25     | 31    | Numeric | FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT  |
| C36     | 32    | Numeric | FEDERAL REVENUE - NONSPECIFIED  |
| B10     | 33    | Numeric | FEDERAL REVENUE - DIRECT - IMPACT AID   |
| B12     | 34    | Numeric | FEDERAL REVENUE - DIRECT - INDIAN EDUCATION   |
| B14     | 35    | Numeric | FEDERAL REVENUE - DIRECT - SMALL, RURAL SCHOOL ACHIEVEMENT PROGRAM  |
| B13     | 36    | Numeric | FEDERAL REVENUE - DIRECT - OTHER  |
| TSTREV  | 37    | Numeric | TOTAL STATE REVENUE<br>(equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11+ C12 + C13 + C35 + C38 + C39)  |
| C01     | 38    | Numeric | STATE REVENUE - GENERAL FORMULA ASSISTANCE  |
| C04     | 39    | Numeric | STATE REVENUE - STAFF IMPROVEMENT PROGRAMS  |
| C05     | 40    | Numeric | STATE REVENUE - SPECIAL EDUCATION PROGRAMS  |
| C06     | 41    | Numeric | STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS  |
| C07     | 42    | Numeric | STATE REVENUE - BILINGUAL EDUCATION PROGRAMS  |
| C08     | 43    | Numeric | STATE REVENUE - GIFTED AND TALENTED PROGRAMS  |
| C09     | 44    | Numeric | STATE REVENUE - CAREER AND TECHNICAL EDUCATION PROGRAMS   |
| C10     | 45    | Numeric | STATE REVENUE - SCHOOL MEAL PROGRAMS  |
| C11     | 46    | Numeric | STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS   |
| C12     | 47    | Numeric | STATE REVENUE - TRANSPORTATION PROGRAMS   |
| C13     | 48    | Numeric | STATE REVENUE - OTHER PROGRAMS  |
| C35     | 49    | Numeric | STATE REVENUE - NONSPECIFIED  |
| C38     | 50    | Numeric | STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS   |
| C39     | 51    | Numeric | STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS   |
| TLOCREV | 52    | Numeric | TOTAL LOCAL REVENUE<br>(equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + A40 + U11 + U22 + U30 + U50 + U97 + C24) |
| T02     | 53    | Numeric | LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)  |
| T06     | 54    | Numeric | LOCAL REVENUE - PROPERTY TAXES  |
| T09     | 55    | Numeric | LOCAL REVENUE - GENERAL SALES TAXES   |
| T15     | 56    | Numeric | LOCAL REVENUE - PUBLIC UTILITY TAXES  |
| T40     | 57    | Numeric | LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES   |
| T99     | 58    | Numeric | LOCAL REVENUE - ALL OTHER TAXES   |
| D11     | 59    | Numeric | LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS   |
| D23     | 60    | Numeric | LOCAL REVENUE - FROM CITIES AND COUNTIES  |
| A07     | 61    | Numeric | LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS  |
| A08     | 62    | Numeric | LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS   |
| A09     | 63    | Numeric | LOCAL REVENUE - SCHOOL MEALS  |
| A11     | 64    | Numeric | LOCAL REVENUE - TEXTBOOK SALES AND RENTALS  |
| A13     | 65    | Numeric | LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS  |
| A15     | 66    | Numeric | LOCAL REVENUE - STUDENTS FEES, NONSPECIFIED   |
| A20     | 67    | Numeric | LOCAL REVENUE - OTHER SALES AND SERVICES  |

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

| Name     | Order | Type    | Label   |
|----------|-------|---------|---|
| A40      | 68    | Numeric | LOCAL REVENUE - RENTS AND ROYALTIES   |
| U11      | 69    | Numeric | LOCAL REVENUE - SALE OF PROPERTY  |
| U22      | 70    | Numeric | LOCAL REVENUE - INTEREST EARNINGS   |
| U30      | 71    | Numeric | LOCAL REVENUE - FINES AND FORFEITS  |
| U50      | 72    | Numeric | LOCAL REVENUE - PRIVATE CONTRIBUTIONS   |
| U97      | 73    | Numeric | LOCAL REVENUE - MISCELLANEOUS   |
| C24      | 74    | Numeric | NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE   |
| TOTALEXP | 75    | Numeric | TOTAL EXPENDITURES<br>(equals TCURELSC + TNONELSE + TCAPOUT + L12 + M12 + Q11 + I86 + V91 + V92)        |
| TCURELSC | 76    | Numeric | TOTAL CURRENT EXPENDITURES FOR ELEMENTARY/SECONDARY EDUCATION<br>(equals TCURINST + TCURSSVC + TCUROTH) |
| TCURINST | 77    | Numeric | TOTAL CURRENT EXPENDITURES - INSTRUCTION<br>(equals E13)  |
| E13      | 78    | Numeric | CURRENT EXPENDITURES - INSTRUCTION  |
| V91      | 79    | Numeric | PAYMENTS TO PRIVATE SCHOOLS   |
| V92      | 80    | Numeric | PAYMENTS TO CHARTER SCHOOLS   |
| TCURSSVC | 81    | Numeric | TOTAL CURRENT EXPENDITURES - SUPPORT SERVICES<br>(equals E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85) |
| E17      | 82    | Numeric | CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENTS  |
| E07      | 83    | Numeric | CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF   |
| E08      | 84    | Numeric | CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION  |
| E09      | 85    | Numeric | CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION   |
| V40      | 86    | Numeric | CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT                            |
| V45      | 87    | Numeric | CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORTATION  |
| V90      | 88    | Numeric | CURRENT EXPENDITURES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER  |
| V85      | 89    | Numeric | CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED  |
| TCUROTH  | 90    | Numeric | TOTAL CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY<br>(equals E11 + V60 + V65)                     |
| E11      | 91    | Numeric | CURRENT EXPENDITURES - FOOD SERVICES  |
| V60      | 92    | Numeric | CURRENT EXPENDITURES - ENTERPRISE OPERATIONS  |
| V65      | 93    | Numeric | CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY   |
| TNONELSE | 94    | Numeric | TOTAL NON-ELEMENTARY/SECONDARY EXPENDITURES<br>(equals V70 + V75 + V80)                                 |
| V70      | 95    | Numeric | NON- ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES   |
| V75      | 96    | Numeric | NON- ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION  |
| V80      | 97    | Numeric | NON- ELEMENTARY/SECONDARY EXPENDITURES - OTHER  |
| TCAPOUT  | 98    | Numeric | TOTAL CAPITAL OUTLAY EXPENDITURES<br>(equals F12 + G15 + K09 + K10 + K11)                               |
| F12      | 99    | Numeric | CAPITAL OUTLAY - CONSTRUCTION   |
| G15      | 100   | Numeric | CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES   |
| K09      | 101   | Numeric | CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT  |
| K10      | 102   | Numeric | CAPITAL OUTLAY - OTHER EQUIPMENT  |
| K11      | 103   | Numeric | CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT   |
| L12      | 104   | Numeric | PAYMENTS TO STATE GOVERNMENTS   |
| M12      | 105   | Numeric | PAYMENTS TO LOCAL GOVERNMENTS   |
| Q11      | 106   | Numeric | PAYMENTS TO OTHER SCHOOL SYSTEMS  |

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

| Name | Order | Type    | Label  |
|------|-------|---------|--|
| I86  | 107   | Numeric | INTEREST ON DEBT   |
| Z32  | 108   | Numeric | TOTAL SALARIES   |
| Z33  | 109   | Numeric | SALARIES - INSTRUCTION   |
| Z35  | 110   | Numeric | TEACHER SALARIES - REGULAR EDUCATION PROGRAMS  |
| Z36  | 111   | Numeric | TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS  |
| Z37  | 112   | Numeric | TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS   |
| Z38  | 113   | Numeric | TEACHER SALARIES - OTHER EDUCATION PROGRAMS  |
| V11  | 114   | Numeric | SALARIES - SUPPORT SERVICES - STUDENTS   |
| V13  | 115   | Numeric | SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF  |
| V15  | 116   | Numeric | SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION   |
| V17  | 117   | Numeric | SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION  |
| V21  | 118   | Numeric | SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT   |
| V23  | 119   | Numeric | SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION   |
| V37  | 120   | Numeric | SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER   |
| V29  | 121   | Numeric | SALARIES - FOOD SERVICES   |
| Z34  | 122   | Numeric | TOTAL EMPLOYEE BENEFITS  |
| V10  | 123   | Numeric | EMPLOYEE BENEFITS - INSTRUCTION  |
| V12  | 124   | Numeric | EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENTS  |
| V14  | 125   | Numeric | EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF   |
| V16  | 126   | Numeric | EMPLOYEE BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION  |
| V18  | 127   | Numeric | EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION   |
| V22  | 128   | Numeric | EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT                                    |
| V24  | 129   | Numeric | EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION  |
| V38  | 130   | Numeric | EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER  |
| V30  | 131   | Numeric | EMPLOYEE BENEFITS - FOOD SERVICES  |
| V32  | 132   | Numeric | EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS  |
| V93  | 133   | Numeric | TEXTBOOKS  |
| _19H | 134   | Numeric | LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR   |
| _21F | 135   | Numeric | LONG TERM DEBT - ISSUED DURING FISCAL YEAR   |
| _31F | 136   | Numeric | LONG TERM DEBT - RETIRED DURING FISCAL YEAR  |
| _41F | 137   | Numeric | LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR   |
| _61V | 138   | Numeric | SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR  |
| _66V | 139   | Numeric | SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR  |
| W01  | 140   | Numeric | ASSETS - SINKING FUND  |
| W31  | 141   | Numeric | ASSETS - BOND FUND   |
| W61  | 142   | Numeric | ASSETS - OTHER FUNDS   |
| V95  | 143   | Numeric | UTILITIES AND ENERGY SERVICES  |
| V02  | 144   | Numeric | TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES   |
| K14  | 145   | Numeric | TECHNOLOGY-RELATED EQUIPMENT   |
| CE1  | 146   | Numeric | CURRENT EXPENDITURES - STATE AND LOCAL FUNDS   |
| CE2  | 147   | Numeric | CURRENT EXPENDITURES - FEDERAL FUNDS   |
| CE3  | 148   | Numeric | CURRENT EXPENDITURES - REGIONAL EDUCATION SERVICE AGENCY (RESA)<br>CURRENT EXPENDITURES ON BEHALF OF THE LEA |
| SE1  | 149   | Numeric | SPECIAL EDUCATION EXPENDITURE - CURRENT  |
| SE2  | 150   | Numeric | SPECIAL EDUCATION EXPENDITURE - INSTRUCTIONAL  |
| SE3  | 151   | Numeric | SPECIAL EDUCATION EXPENDITURE - STUDENT SUPPORT SERVICES   |

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

| Name | Order | Type    | Label  |
|------|-------|---------|--|
| SE4  | 152   | Numeric | SPECIAL EDUCATION EXPENDITURE - INSTRUCTIONAL STAFF SUPPORT SERVICES   |
| SE5  | 153   | Numeric | SPECIAL EDUCATION EXPENDITURE - STUDENT TRANSPORTATION SUPPORT SERVICES  |
| AR1  | 154   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CARES ACT ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER I) FUND                              |
| AR1A | 155   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CRRSA ACT ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER II) FUND                             |
| AR1B | 156   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - ARP ACT ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ARP ESSER) FUND                              |
| AR2  | 157   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CARES ACT GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER I) FUND  |
| AR2A | 158   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CRRSA ACT GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER II) FUND   |
| AR3  | 159   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CARES ACT EDUCATION STABILIZATION FUND – REIMAGINE WORKFORCE PREPARATION (ESF-RWP) DISCRETIONARY GRANT |
| AR6  | 160   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CORONAVIRUS RELIEF FUND (CRF)  |
| AR6A | 161   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - ARP ACT CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (SLFRF)                                      |
| AE1  | 162   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT  |
| AE1A | 163   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM ESSER I FUNDS   |
| AE1B | 164   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM ESSER II FUNDS  |
| AE1C | 165   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM ARP ESSER FUNDS   |
| AE1D | 166   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM GEER I FUNDS  |
| AE1E | 167   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM GEER II FUNDS   |
| AE1F | 168   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM CRF   |
| AE1G | 169   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM SLFRF   |
| AE2  | 170   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL  |
| AE2A | 171   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM ESSER I FUNDS   |
| AE2B | 172   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM ESSER II FUNDS  |
| AE2C | 173   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM ARP ESSER FUNDS   |
| AE2D | 174   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM GEER I FUNDS  |
| AE2E | 175   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM GEER II FUNDS   |
| AE2F | 176   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM CRF   |
| AE2G | 177   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM SLFRF   |
| AE3  | 178   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - SUPPORT SERVICES   |
| AE4  | 179   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY   |
| AE4A | 180   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM ESSER I FUNDS  |
| AE4B | 181   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM ESSER II FUNDS   |
| AE4C | 182   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM ARP ESSER FUNDS  |
| AE4D | 183   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM GEER I FUNDS   |
| AE4E | 184   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM GEER II FUNDS  |
| AE4F | 185   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM CRF  |
| AE4G | 186   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM SLFRF  |
| AE5  | 187   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES   |
| AE6  | 188   | Numeric | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - TECHNOLOGY-RELATED EQUIPMENT   |

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

| Name         | Order | Type      | Label  |
|--------------|-------|-----------|--|
| AE7          | 189   | Numeric   | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - OPERATION AND MAINTENANCE OF PLANT     |
| AE8          | 190   | Numeric   | COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - FOOD SERVICES                          |
| WEIGHT       | 191   | Numeric   | WEIGHT   |
| FL_V33       | 192   | Character | FLAG - FALL MEMBERSHIP   |
| FL_MEMBERSCH | 193   | Character | FLAG - FALL MEMBERSHIP - SCHOOL UNIVERSE   |
| FL_C14       | 194   | Character | FLAG - FEDERAL REVENUE - THRU STATE - TITLE I  |
| FL_C15       | 195   | Character | FLAG - FEDERAL REVENUE - THRU STATE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) |
| FL_C19       | 196   | Character | FLAG - FEDERAL REVENUE - THRU STATE - CAREER AND TECHNICAL EDUCATION                     |
| FL_C22       | 197   | Character | FLAG - FEDERAL REVENUE - THRU STATE - SUPPORTING EFFECTIVE INSTRUCTION                   |
| FL_C23       | 198   | Character | FLAG - FEDERAL REVENUE - THRU STATE - STUDENT SUPPORT AND ACADEMIC ENRICHMENT            |
| FL_C26       | 199   | Character | FLAG - FEDERAL REVENUE - THRU STATE - 21ST CENTURY LEARNING CENTERS                      |
| FL_C27       | 200   | Character | FLAG - FEDERAL REVENUE - THRU STATE - RURAL AND LOW-INCOME SCHOOL PROGRAM                |
| FL_B11       | 201   | Character | FLAG - FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION                                |
| FL_C20       | 202   | Character | FLAG - FEDERAL REVENUE - THRU STATE - OTHER  |
| FL_C25       | 203   | Character | FLAG - FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT                                |
| FL_C36       | 204   | Character | FLAG - FEDERAL REVENUE - NONSPECIFIED  |
| FL_B10       | 205   | Character | FLAG - FEDERAL REVENUE - DIRECT - IMPACT AID   |
| FL_B12       | 206   | Character | FLAG - FEDERAL REVENUE - DIRECT - INDIAN EDUCATION                                       |
| FL_B14       | 207   | Character | FLAG - FEDERAL REVENUE - DIRECT - SMALL, RURAL SCHOOL ACHIEVEMENT PROGRAM                |
| FL_B13       | 208   | Character | FLAG - FEDERAL REVENUE - DIRECT - OTHER  |
| FL_C01       | 209   | Character | FLAG - STATE REVENUE - GENERAL FORMULA ASSISTANCE  |
| FL_C04       | 210   | Character | FLAG - STATE REVENUE - STAFF IMPROVEMENT PROGRAMS  |
| FL_C05       | 211   | Character | FLAG - STATE REVENUE - SPECIAL EDUCATION PROGRAMS  |
| FL_C06       | 212   | Character | FLAG - STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS                            |
| FL_C07       | 213   | Character | FLAG - STATE REVENUE - BILINGUAL EDUCATION PROGRAMS                                      |
| FL_C08       | 214   | Character | FLAG - STATE REVENUE - GIFTED AND TALENTED PROGRAMS                                      |
| FL_C09       | 215   | Character | FLAG - STATE REVENUE - CAREER AND TECHNICAL EDUCATION PROGRAMS                           |
| FL_C10       | 216   | Character | FLAG - STATE REVENUE - SCHOOL MEAL PROGRAMS  |
| FL_C11       | 217   | Character | FLAG - STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS                         |
| FL_C12       | 218   | Character | FLAG - STATE REVENUE - TRANSPORTATION PROGRAMS   |
| FL_C13       | 219   | Character | FLAG - STATE REVENUE - OTHER PROGRAMS  |
| FL_C35       | 220   | Character | FLAG - STATE REVENUE - NONSPECIFIED  |
| FL_C38       | 221   | Character | FLAG - STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS                                       |
| FL_C39       | 222   | Character | FLAG - STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS                                   |
| FL_T02       | 223   | Character | FLAG - LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)        |
| FL_T06       | 224   | Character | FLAG - LOCAL REVENUE - PROPERTY TAXES  |
| FL_T09       | 225   | Character | FLAG - LOCAL REVENUE - GENERAL SALES TAXES   |
| FL_T15       | 226   | Character | FLAG - LOCAL REVENUE - PUBLIC UTILITY TAXES  |
| FL_T40       | 227   | Character | FLAG - LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES                             |
| FL_T99       | 228   | Character | FLAG - LOCAL REVENUE - ALL OTHER TAXES   |
| FL_D11       | 229   | Character | FLAG - LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS   |
| FL_D23       | 230   | Character | FLAG - LOCAL REVENUE - FROM CITIES AND COUNTIES  |
| FL_A07       | 231   | Character | FLAG - LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS                              |
| FL_A08       | 232   | Character | FLAG - LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS                       |

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

| <b>Name</b> | <b>Order</b> | <b>Type</b> | <b>Label</b>   |
|-------------|--------------|-------------|--|
| FL_A09      | 233          | Character   | FLAG - LOCAL REVENUE - SCHOOL MEALS  |
| FL_A11      | 234          | Character   | FLAG - LOCAL REVENUE - TEXTBOOK SALES AND RENTALS                                      |
| FL_A13      | 235          | Character   | FLAG - LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS                                      |
| FL_A15      | 236          | Character   | FLAG - LOCAL REVENUE - STUDENT FEES, NONSPECIFIED                                      |
| FL_A20      | 237          | Character   | FLAG - LOCAL REVENUE - OTHER SALES AND SERVICES  |
| FL_A40      | 238          | Character   | FLAG - LOCAL REVENUE - RENTS AND ROYALTIES   |
| FL_U11      | 239          | Character   | FLAG - LOCAL REVENUE - SALE OF PROPERTY  |
| FL_U22      | 240          | Character   | FLAG - LOCAL REVENUE - INTEREST EARNINGS   |
| FL_U30      | 241          | Character   | FLAG - LOCAL REVENUE - FINES AND FORFEITS  |
| FL_U50      | 242          | Character   | FLAG - LOCAL REVENUE - PRIVATE CONTRIBUTIONS   |
| FL_U97      | 243          | Character   | FLAG - LOCAL REVENUE - MISCELLANEOUS   |
| FL_C24      | 244          | Character   | FLAG - NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE                                 |
| FL_E13      | 245          | Character   | FLAG - CURRENT EXPENDITURES - INSTRUCTION  |
| FL_V91      | 246          | Character   | FLAG - PAYMENTS TO PRIVATE SCHOOLS   |
| FL_V92      | 247          | Character   | FLAG - PAYMENTS TO CHARTER SCHOOLS   |
| FL_E17      | 248          | Character   | FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENTS                              |
| FL_E07      | 249          | Character   | FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF                   |
| FL_E08      | 250          | Character   | FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL<br>ADMINISTRATION             |
| FL_E09      | 251          | Character   | FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION                 |
| FL_V40      | 252          | Character   | FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND<br>MAINTENANCE OF PLANT |
| FL_V45      | 253          | Character   | FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORT                     |
| FL_V90      | 254          | Character   | FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/<br>OTHER              |
| FL_V85      | 255          | Character   | FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED                            |
| FL_E11      | 256          | Character   | FLAG - CURRENT EXPENDITURES - FOOD SERVICES  |
| FL_V60      | 257          | Character   | FLAG - CURRENT EXPENDITURES - ENTERPRISE OPERATIONS                                    |
| FL_V65      | 258          | Character   | FLAG - CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY                               |
| FL_V70      | 259          | Character   | FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES                      |
| FL_V75      | 260          | Character   | FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION                         |
| FL_V80      | 261          | Character   | FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - OTHER                                   |
| FL_F12      | 262          | Character   | FLAG - CAPITAL OUTLAY - CONSTRUCTION   |
| FL_G15      | 263          | Character   | FLAG - CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES                                   |
| FL_K09      | 264          | Character   | FLAG - CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT  |
| FL_K10      | 265          | Character   | FLAG - CAPITAL OUTLAY - OTHER EQUIPMENT  |
| FL_K11      | 266          | Character   | FLAG - CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT   |
| FL_L12      | 267          | Character   | FLAG - PAYMENTS TO STATE GOVERNMENTS   |
| FL_M12      | 268          | Character   | FLAG - PAYMENTS TO LOCAL GOVERNMENTS   |
| FL_Q11      | 269          | Character   | FLAG - PAYMENTS TO OTHER SCHOOL SYSTEMS  |
| FL_I86      | 270          | Character   | FLAG - INTEREST ON DEBT  |
| FL_Z32      | 271          | Character   | FLAG - TOTAL SALARIES  |
| FL_Z33      | 272          | Character   | FLAG - SALARIES - INSTRUCTION  |
| FL_Z35      | 273          | Character   | FLAG - TEACHER SALARIES - REGULAR EDUCATION PROGRAMS                                   |
| FL_Z36      | 274          | Character   | FLAG - TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS                                   |
| FL_Z37      | 275          | Character   | FLAG - TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS                                |
| FL_Z38      | 276          | Character   | FLAG - TEACHER SALARIES - OTHER EDUCATION PROGRAMS                                     |
| FL_V11      | 277          | Character   | FLAG - SALARIES - SUPPORT SERVICES - STUDENTS  |

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

| <b>Name</b> | <b>Order</b> | <b>Type</b> | <b>Label</b>  |
|-------------|--------------|-------------|---|
| FL_V13      | 278          | Character   | FLAG - SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF  |
| FL_V15      | 279          | Character   | FLAG - SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION   |
| FL_V17      | 280          | Character   | FLAG - SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION  |
| FL_V21      | 281          | Character   | FLAG - SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT   |
| FL_V23      | 282          | Character   | FLAG - SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION   |
| FL_V37      | 283          | Character   | FLAG - SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER  |
| FL_V29      | 284          | Character   | FLAG - SALARIES - FOOD SERVICE  |
| FL_Z34      | 285          | Character   | FLAG - TOTAL EMPLOYEE BENEFITS  |
| FL_V10      | 286          | Character   | FLAG - EMPLOYEE BENEFITS - INSTRUCTION  |
| FL_V12      | 287          | Character   | FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENTS  |
| FL_V14      | 288          | Character   | FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTION STAFF   |
| FL_V16      | 289          | Character   | FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - GEN ADMIN   |
| FL_V18      | 290          | Character   | FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION   |
| FL_V22      | 291          | Character   | FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT  |
| FL_V24      | 292          | Character   | FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION  |
| FL_V38      | 293          | Character   | FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER   |
| FL_V30      | 294          | Character   | FLAG - EMPLOYEE BENEFITS - FOOD SERVICES  |
| FL_V32      | 295          | Character   | FLAG - EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS  |
| FL_V93      | 296          | Character   | FLAG - TEXTBOOKS  |
| FL_19H      | 297          | Character   | FLAG - LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR   |
| FL_21F      | 298          | Character   | FLAG - LONG TERM DEBT - ISSUED DURING FISCAL YEAR   |
| FL_31F      | 299          | Character   | FLAG - LONG TERM DEBT - RETIRED DURING FISCAL YEAR  |
| FL_41F      | 300          | Character   | FLAG - LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR   |
| FL_61V      | 301          | Character   | FLAG - SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR  |
| FL_66V      | 302          | Character   | FLAG - SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR  |
| FL_W01      | 303          | Character   | FLAG - ASSETS - SINKING FUND  |
| FL_W31      | 304          | Character   | FLAG - ASSETS - BOND FUND   |
| FL_W61      | 305          | Character   | FLAG - ASSETS - OTHER FUNDS   |
| FL_V95      | 306          | Character   | FLAG - UTILITIES AND ENERGY SERVICES  |
| FL_V02      | 307          | Character   | FLAG - TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES   |
| FL_K14      | 308          | Character   | FLAG - TECHNOLOGY-RELATED EQUIPMENT   |
| FL_CE1      | 309          | Character   | FLAG - CURRENT EXPENDITURES - STATE AND LOCAL FUNDS   |
| FL_CE2      | 310          | Character   | FLAG - CURRENT EXPENDITURES - FEDERAL FUNDS   |
| FL_CE3      | 311          | Character   | FLAG - CURRENT EXPENDITURES - REGIONAL EDUCATION SERVICE AGENCY (RESA) CURRENT EXPENDITURES ON BEHALF OF THE LEA                |
| FL_SE1      | 312          | Character   | FLAG - SPECIAL EDUCATION EXPENDITURE - CURRENT  |
| FL_SE2      | 313          | Character   | FLAG - SPECIAL EDUCATION EXPENDITURE - INSTRUCTIONAL  |
| FL_SE3      | 314          | Character   | FLAG - SPECIAL EDUCATION EXPENDITURE - STUDENT SUPPORT SERVICES   |
| FL_SE4      | 315          | Character   | FLAG - SPECIAL EDUCATION EXPENDITURE - INSTRUCTIONAL STAFF SUPPORT SERVICES   |
| FL_SE5      | 316          | Character   | FLAG - SPECIAL EDUCATION EXPENDITURE - STUDENT TRANSPORTATION SUPPORT SERVICES  |
| FL_AR1      | 317          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CARES ACT ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER I) FUND  |
| FL_AR1A     | 318          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CRRSA ACT ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER II) FUND |
| FL_AR1B     | 319          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - ARP ACT ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ARP ESSER) FUND  |
| FL_AR2      | 320          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CARES ACT GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER I) FUND              |

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

| <b>Name</b> | <b>Order</b> | <b>Type</b> | <b>Label</b>  |
|-------------|--------------|-------------|---|
| FL_AR2A     | 321          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CRRSA ACT GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER II) FUND   |
| FL_AR3      | 322          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CARES ACT EDUCATION STABILIZATION FUND – REIMAGINE WORKFORCE PREPARATION (ESF-RWP) DISCRETIONARY GRANT |
| FL_AR6      | 323          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS  |
| FL_AR6A     | 324          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - REVENUE - ARP ACT CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (SLFRF)                                      |
| FL_AE1      | 325          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT  |
| FL_AE1A     | 326          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM ESSER I FUNDS   |
| FL_AE1B     | 327          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM ESSER II FUNDS  |
| FL_AE1C     | 328          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM ARP ESSER FUNDS   |
| FL_AE1D     | 329          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM GEER I FUNDS  |
| FL_AE1E     | 330          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM GEER II FUNDS   |
| FL_AE1F     | 331          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM CRF   |
| FL_AE1G     | 332          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CURRENT FROM SLFRF   |
| FL_AE2      | 333          | Character   | FLAG - FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL   |
| FL_AE2A     | 334          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM ESSER I FUNDS   |
| FL_AE2B     | 335          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM ESSER II FUNDS  |
| FL_AE2C     | 336          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM ARP ESSER FUNDS   |
| FL_AE2D     | 337          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM GEER I FUNDS  |
| FL_AE2E     | 338          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM GEER II FUNDS   |
| FL_AE2F     | 339          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM CRF   |
| FL_AE2G     | 340          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - INSTRUCTIONAL FROM SLFRF   |
| FL_AE3      | 341          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - SUPPORT SERVICES   |
| FL_AE4      | 342          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY   |
| FL_AE4A     | 343          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM ESSER I FUNDS  |
| FL_AE4B     | 344          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM ESSER II FUNDS   |
| FL_AE4C     | 345          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM ARP ESSER FUNDS  |
| FL_AE4D     | 346          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM GEER I FUNDS   |
| FL_AE4E     | 347          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM GEER II FUNDS  |
| FL_AE4F     | 348          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM CRF  |
| FL_AE4G     | 349          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - CAPITAL OUTLAY FROM SLFRF  |
| FL_AE5      | 350          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES   |
| FL_AE6      | 351          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - TECHNOLOGY-RELATED EQUIPMENT   |
| FL_AE7      | 352          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - OPERATION AND MAINTENANCE OF PLANT   |
| FL_AE8      | 353          | Character   | FLAG - COVID-19 FEDERAL ASSISTANCE FUNDS - EXPENDITURE - FOOD SERVICES  |

## **Appendix B—Glossary**

## Appendix B—Glossary

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

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

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

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

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

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

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

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

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

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

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

**instructional expenditures from COVID-19 Federal Assistance Funds:** Instructional expenditures (see “instruction expenditure”) from all COVID-19 Federal Assistance Funds. Includes COVID-19 Federal

## Appendix B—Glossary

Assistance Funds instructional expenditures paid directly by the LEA and paid by the state on behalf of the LEA. Excludes payments from COVID-19 Federal Assistance Funds to charter schools outside the LEA and to private schools. Also excludes any payments from COVID-19 Federal Assistance Funds to other school districts. [AE2]

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

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

**technology-related supplies and purchased services expenditures from COVID-19 Federal Assistance Funds:** Expenditures from all COVID-19 Federal Assistance Funds for supplies and purchased services that are technology-related. For technology-related supplies, includes expenditures on supplies that are typically used in conjunction with technology-related hardware or software (e.g., compact discs, flash drives, cables, and monitor stands). Also includes technology-related hardware and software costs below the capitalization threshold (e.g., laptop, Kindle, and iPad costs that fall below the capitalization threshold). For technology-related supplies and purchased services, includes expenditures on data processing, coding, and other technical services; repairs and maintenance services for technology equipment that are not directly provided by school district personnel; and rentals or leases of computers and related equipment. Includes purchased communications services, such as all costs associated with voice, data, (i.e., Internet), and video communications charges. Also includes expenditures for subscription-based software and information technology arrangements. [AE5]

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

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

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

## Appendix B—Glossary

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

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

**Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund:** Federal revenues distributed from the Elementary and Secondary School Emergency Relief Fund of the CRRSA Act. [AR1A]

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

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

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

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

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

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

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

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

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

**debt:** Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. Excludes non-interest-bearing short-term obligations, interfund

## Appendix B—Glossary

obligations, amounts owed in a trust agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from school system employee retirement funds. [**\_19H, \_21F, \_31F, \_41F, \_61V, \_66V**]

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

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

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

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

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

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

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

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

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

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

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

## Appendix B—Glossary

Survey), whereas MEMBERSCH is the sum of the pupil counts for all schools in the reporting LEA (as reported on the CCD School Universe Survey) aggregated to the LEA level. [V33, MEMBERSCH]

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

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

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

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

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

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

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

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

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

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

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

## Appendix B—Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**fees:** Fees and payments for services provided to students or the general public, including School Meal Programs [A09], District Activities [A13], Textbook Sales and Rentals [A11], Transportation Fees [A08],

## Appendix B—Glossary

Tuition Fees [A07], Nonspecified Fees [A15], Rents and Royalties [A40], and Other Sales and Services [A20].

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

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

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

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

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

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

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

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

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

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

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

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

**long-term debt issued:** The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included. [\_21F]

**long-term debt retired:** The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. [\_31F]

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

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

## Appendix B—Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

**school:** An institution that provides educational services and

- has one or more grade groups (prekindergarten through 12) or is ungraded
- has one or more teachers

## Appendix B—Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

## Appendix B—Glossary

**other programs:** All other state revenues that are paid directly to school systems, including funds for bilingual education, gifted and talented programs, food services, instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services. Where these programs are covered under the state government’s general formula assistance program, revenues are shown under “General Formula Assistance” instead of “Other State Aid.” [C01, C07, C08, C10, C13]

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

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

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

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

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

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

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

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

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

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

## Appendix B—Glossary

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

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

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

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

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

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

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

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

## Appendix C—State Notes

## Appendix C—State Notes

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

### Alabama

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

**Notes:**

- Alabama reports F-33 data within the state education agency account codes documented in the Alabama State Department of Education’s accounting manual for local education agencies ([https://www.alabamaachievers.org/wp-content/uploads/2022/11/LEAACCT\\_2022113\\_Accounting-Manual\\_V4.0.pdf](https://www.alabamaachievers.org/wp-content/uploads/2022/11/LEAACCT_2022113_Accounting-Manual_V4.0.pdf)). F-33 survey staff crosswalk Alabama’s reported account code amounts to each F-33 survey variable.
- Alabama local education agencies (LEAs) do not report long-term debt at the beginning of the fiscal year ( $\_19H$ ) or long-term debt at the end of the fiscal year ( $\_41F$ ).  $\_19H$  is generally estimated for Alabama LEAs by setting  $\_19H$  equal to prior fiscal year  $\_41F$ .  $\_41F$  is generally estimated for Alabama LEAs by setting  $\_41F$  equal to  $\_19H$  + long-term debt issued during the fiscal year ( $\_21F$ ) – long-term debt retired during the fiscal year ( $\_31F$ ).
- Students do not pay transportation fees (A08) in Alabama.

### Alaska

**Fiscal Year: July 1–June 30**

**Notes:**

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

### Arizona

**Fiscal Year: July 1–June 30**

**Notes:**

- Because the state does not report prekindergarten fiscal data, prekindergarten student membership counts were subtracted from the student membership counts (V33, MEMBERSCH) reported on the F-33 data file to make those counts consistent with the reported fiscal data.
- Due to a software-based change in reporting methodology, the Arizona Department of Education revised how several of their revenue and expenditure accounts were being crosswalked to F-33 survey variables. These revisions explain many of the variances in some of their revenue and expenditure amounts from the prior year.
- The Arizona Department of Education estimated all COVID-19 Federal Assistance Funds revenue survey variables (AR1, AR1A, AR1B, AR2, AR2A, AR3, AR6, and AR6A) based on the FY 23 expenditures associated with each variable.

### Arkansas

**Fiscal Year: July 1–June 30**

**Notes:**

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

## Appendix C—State Notes

### California

**Fiscal Year:** July 1–June 30

**Notes:**

- California reports F-33 data within the state education agency account codes documented in the California Department of Education’s accounting manual for LEAs, *California School Accounting Manual* (<http://www.cde.ca.gov/fg/ac/sa/>). F-33 survey staff crosswalk California’s reported account code amounts to each F-33 survey variable.
- California’s F-33 revenue, expenditure, and asset data are crosswalked from unaudited, actual data files posted annually to the California Department of Education’s website (<http://www.cde.ca.gov/ds/fd/fd/>). Long-term debt data are reported for the survey within a supplemental data file submitted separately by the state respondent.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state. State government payments on behalf of California school districts to the state’s retirement system were prorated to function-level expenditure totals based on the reporting of salaries at the function level.
- Finances and student membership (V33, MEMBERSCH) for prekindergarten students associated with the California State Preschool Program and California’s Head Start programs are not included in the state’s F-33 data.
- The state reports financial data for the Regional Occupational Programs (ROPs) and Joint Powers Authorities (JPAs) that do not report their financial data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- California school districts do not derive revenues from the sale or rental of textbooks (A11).
- California school districts do not receive district activity revenues (A13). In California, revenues for extracurricular activities are collected and managed by student organizations rather than by school districts.
- For five school districts in California, the state reports a single unified school district in the F-33 survey, but separate elementary and secondary school districts in the CCD Local Education Agency Universe Survey. California treats the two elementary and high school districts as one district in its financial accounting, but as separate districts in managing its student and staff data. The LEAID of the combined district in the F-33 file is the same as the LEAID of the administrative office for the component elementary and high school districts in the CCD LEA Universe file, so the combined district in the F-33 file may be matched to the CCD LEA Universe file. On the F-33 data file, the V33 and MEMBERSCH enrollments of the component elementary and high school districts have also been combined to correspond to the financial data reported as a single unified district. Table C-1 (below) lists the combined districts and corresponding LEAIDs.

**Table C-1. Combined California school districts in the School District Finance Survey (F-33) file and the corresponding component districts in the Common Core of Data (CCD) Local Education Agency (LEA) Universe Survey file: Fiscal year 2023**

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2023, Provisional File Version 1a; “Local Education Agency Universe Survey,” school year 2022–23, Provisional File Version 1a.

## Appendix C—State Notes

### Colorado

**Fiscal Year: July 1–June 30**

**Notes:**

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

### Connecticut

**Fiscal Year: July 1–June 30**

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- Other than local tuition and transportation revenues, the Connecticut State Department of Education does not collect specific revenue information from LEAs. Connecticut instead reports federal, state, and most local revenue items for its LEAs based on expenditures from the relevant funding sources, which the state believes provides a reasonably accurate approximation of revenues at the LEA level.
- Debt information for some dependent city and town school districts was not available and thus not reported in the data.

### Delaware

**Fiscal Year: July 1–June 30**

**Notes:**

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

### District of Columbia

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

**Notes:**

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

### Florida

**Fiscal Year: July 1–June 30**

**Notes:**

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

### Georgia

**Fiscal Year: July 1–June 30**

**Notes:**

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

### Hawaii

**Fiscal Year: July 1–June 30**

**Notes:**

- Hawaii’s school system (LEAID = 1500030) does not report finances for debt (\_19H, \_21F, \_31F, \_41F, \_61V, \_66V) or interest on debt (I86). The state of Hawaii issues debt to fund various school capital

## Appendix C—State Notes

projects; however, the responsibility for that debt lies with the state government, not the school system. Hawaii's financial reporting system does not isolate debt for school capital projects from non-school capital projects. Thus, there are no debt amounts available to report.

### Idaho

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Illinois

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reports financial data for some Regional Offices of Education (ROEs) and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- The state reported corporate personal property replacement tax revenues as NCES Local Revenue, Census State Revenue (C24) and included them in the local revenue subtotal (TLOCREV).

### Indiana

**Fiscal Year:** July 1–June 30

**Notes:**

- Indiana reports F-33 data within the state education agency account codes documented in the Indiana State Board of Accounts' accounting manual for LEAs, *Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations* (<http://www.in.gov/sboa/4449.htm>). F-33 survey staff crosswalk Indiana's reported account code amounts to each F-33 survey variable.
- F-33 survey staff estimate long-term debt at the beginning of the fiscal year ( $\_19H$ ) for some Indiana LEAs by setting  $\_19H$  equal to long-term debt at the end of the fiscal year ( $\_41F$ ) + long-term debt retired during the fiscal year ( $\_31F$ ) - long-term debt issued during the fiscal year ( $\_21F$ ).
- Per recommendation from the Indiana Department of Education, F-33 survey staff estimate short-term debt at the beginning of the fiscal year ( $\_61V$ ) for Indiana LEAs by setting  $\_61V$  equal to the prior fiscal year amount reported for short-term debt at the end of the fiscal year (prior year  $\_66V$ ).
- Per recommendation from the Indiana Department of Education, F-33 staff redistributed approximately 16.58% of local property tax revenue from Indiana's General Fund and approximately 13.96% of local property tax revenue from all other school funds to state general formula assistance revenue (C01). This is due to Indiana's State Property Tax Replacement Credit program, through which the state funds its school districts in lieu of local property tax revenue.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state. State government payments on

## Appendix C—State Notes

behalf of Indiana school corporations to the state’s retirement system were prorated to function-level expenditure totals based on the reporting of salaries at the function level.

### Iowa

**Fiscal Year:** July 1–June 30

### Kansas

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data.
- As of FY 17, Kansas reports financial data for education cooperatives and other education service agencies separately under the NCES LEAIDs for these LEAs. (In previous years these finances were reported only within the financial data of the regular school districts they serve.) Regular school districts in Kansas still include payments to these education service agencies within their own current expenditures, which, in conjunction with the aforementioned separate education service agency reporting, results in minimal double counting when aggregating the expenditures of Kansas LEAs to the state level.
- Kansas was not able to report any COVID-19 Federal Assistance Funds expenditure data items separately at the LEA level for FY 23. These data are reported as “-1” (missing) on the F-33 data file.

### Kentucky

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Louisiana

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Maine

**Fiscal Year:** July 1–June 30

**Notes:**

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

## Appendix C—State Notes

### Maryland

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Massachusetts

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Massachusetts school districts do not derive revenues from the sale or rental of textbooks (A11).
- As of FY 19, tuition fees revenues for Massachusetts charter and virtual school LEAs have been reclassified from revenues from other school districts (D11) to tuition fees (A07). This reclassification also resulted in the original funding for these tuition fees no longer being included within the local revenues of traditional Massachusetts school districts (since the revenues are now only being accounted for within the revenues of the charter and virtual school LEAs), leading to a decrease in local revenues reported for those districts compared to prior years.

### Michigan

**Fiscal Year:** July 1–June 30

**Notes:**

- Internally, the Michigan Department of Education accounts for federal COVID-19 Federal Assistance Funds revenues as totals, rather than by specific funding programs. Therefore, the state estimated CARES Act ESSER I Fund (AR1), CRRSA Act ESSER II Fund (AR1A), ARP Act ESSER Fund (AR1B), CARES Act Governor’s Emergency Education Relief (GEER) I Fund (AR2), CRRSA GEER II Fund (AR2A), and CARES Act Coronavirus Relief Fund (CRF) (AR6), and ARP Act Coronavirus State and Local Fiscal Recovery Fund (SLFRF) (AR6A) revenues based on FY 23 expenditures accounted for within each of these funds.
- Michigan was not able to report any COVID-19 Federal Assistance Funds technology-related supplies and purchased services (AE5) or COVID-19 Federal Assistance Funds technology-related equipment (AE6) expenditures separately at the LEA level for FY 23. These data are reported as “-1” (missing) on the F-33 data file.

### Minnesota

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Mississippi

**Fiscal Year:** July 1–June 30

**Notes:**

- Mississippi reports F-33 data within the state education agency account codes documented in the Mississippi Department of Education’s school district accounting manual (<https://www.mdek12.org/OSF/AccountingManual>). F-33 survey staff crosswalk Mississippi’s reported account code amounts to each F-33 survey variable.

## Appendix C—State Notes

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- Long-term debt data are reported for the F-33 survey within a supplemental data file submitted separately by the state respondent. To supplement missing debt and debt of questionable quality, the F-33 survey also collects long-term debt directly from Mississippi school districts through supplemental survey forms mailed directly to these districts.

### Missouri

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Montana

**Fiscal Year:** July 1–June 30

**Notes:**

- Montana reports F-33 data within the state education agency account codes documented in the Montana Office of Public Instruction’s chart of accounts and school district accounting manual (<https://opi.mt.gov/Leadership/Finance-Grants/School-Finance/School-Finance-Accounting#10517311754-guidance--manuals>). F-33 survey staff crosswalk Montana’s reported account code amounts to each F-33 survey variable.
- The state reports financial data for supervisory unions within the financial data of the regular school districts they serve. The financial data for supervisory unions in Montana are reported as “-2” (nonapplicable) on the F-33 data file.

### Nebraska

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

**Notes:**

- Nebraska reports F-33 data within the state education agency account codes documented in the Nebraska Department of Education’s accounting structure and users’ manuals for its school districts and educational service units (<https://www.education.ne.gov/FOS/users-manual>). F-33 survey staff crosswalk Nebraska’s reported account code amounts to each F-33 survey variable.
- Nebraska was not able to report any non-ESSER Fund revenues (AR2, AR2A, AR3, AR6, AR6A), instruction current expenditures (AE2), support services current expenditures (AE3), operation and maintenance current expenditures (AE7), or food services current expenditures (AE8) from COVID-19 Federal Assistance Funds separately at the LEA level for FY 23. These data are reported as “-1” (missing) on the F-33 data file.

### Nevada

**Fiscal Year:** July 1–June 30

**Notes:**

- During the FY 23 F-33 collection cycle, the Nevada Department of Education underwent significant restructuring of their school finance reporting framework to meet multiple new reporting requirements mandated by the state. As a result, the state was only able to report preliminary FY 23 F-33 data by the close of the collection cycle. These preliminary data were largely estimated based on the state’s prior year (FY 22) F-33 finance reporting, as well as LEA-level percent changes to FY 23 student enrollment counts from the prior year. Nevada’s FY 23 data will be revised during the FY 24 F-33 collection cycle and included in the Final Version 2a FY 23 F-33 data file.
- Nevada reported the Governmental Services motor vehicle privilege tax and Local School Support sales tax levied by the state as NCES Local Revenue, Census State Revenue (C24) and included them in the local revenue subtotal (TLOCREV).

## Appendix C—State Notes

### New Hampshire

**Fiscal Year:** July 1–June 30

**Notes:**

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

### New Jersey

**Fiscal Year:** July 1–June 30

**Notes:**

- New Jersey reports F-33 data within the state education agency account codes documented in the New Jersey Department of Education’s uniform minimum chart of accounts for public schools (<http://www.nj.gov/education/finance/fp/af/coa/>). F-33 survey staff crosswalk New Jersey’s reported account code amounts to each F-33 survey variable.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Substantial revenues from state sources for debt service programs are not included in New Jersey’s revenue amounts. The state financial reporting system is not able to allocate these revenues to the LEA level.
- With the exception of COVID-19 Federal Assistance Funds total current expenditures (AE1), New Jersey was not able to report any COVID-19 Federal Assistance Funds expenditure data items separately at the LEA level for FY 23. These data are reported as “-1” (missing) on the F-33 data file.

### New Mexico

**Fiscal Year:** July 1–June 30

### New York

**Fiscal Year:** July 1–June 30

**Notes:**

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

## Appendix C—State Notes

- The instructional expenditures for New York City Public Schools include guidance counselor expenditures. This will slightly overstate instructional expenditures and slightly understate pupil support services expenditures for New York City Public Schools.
- New York was not able to report any COVID-19 Federal Assistance Funds revenue or expenditure data items separately at the LEA level for FY 23. These data are reported as “-1” (missing) on the F-33 data file.

### North Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

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

### North Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reports financial data for some special education units and other education service agencies that do not report data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- North Dakota was not able to report any COVID-19 Federal Assistance Funds revenue or expenditure data items separately at the LEA level for FY 23. These data are reported as “-1” (missing) on the F-33 data file.

### Ohio

**Fiscal Year:** July 1–June 30

**Notes:**

- Ohio was not able to report CARES Act ESSER I Fund (AR1), CRRSA Act ESSER II Fund (AR1A), and ARP ESSER Fund (AR1B) revenues separately at the LEA level for FY 23; these ESSER revenues are reported combined within the AR1 data item on the F-33 data file. Similarly, Ohio was not able to report CARES Act GEER I Fund (AR2) and CRRSA Act GEER II Fund (AR2A) revenues separately at the LEA level for FY 23; these GEER revenues are reported combined within the AR2 data item on the F-33 data file.

### Oklahoma

**Fiscal Year:** July 1–June 30

**Notes:**

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

## Appendix C—State Notes

### Oregon

**Fiscal Year:** July 1–June 30

**Notes:**

- Oregon reports F-33 data within the state education agency account codes documented in the Oregon Department of Education’s Program Budgeting and Accounting Manual for its school districts and education service districts (<https://www.oregon.gov/ode/schools-and-districts/grants/Pages/Financial-Budgeting-and-Accounting.aspx>). F-33 survey staff crosswalk Oregon’s reported account code amounts to each F-33 survey variable.
- Because the state does not report prekindergarten fiscal data, prekindergarten enrollments were subtracted from the enrollments (V33, MEMBERSCH) reported on the F-33 data file to make those enrollments consistent with the reported fiscal data.
- Oregon was not able to report any COVID-19 Federal Assistance Funds expenditure data items separately at the LEA level for FY 23. These data are reported as “-1” (missing) on the F-33 data file.

### Pennsylvania

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reports financial data for some career and technology centers and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- Pennsylvania LEAs were able to report COVID-19 Federal Assistance Funds expenditure data items separately for FY 23; however, the only COVID-19 expenditure amounts available to be reported separately were budgeted (as opposed to actual) expenditures. Furthermore, COVID-19 Federal Assistance Funds current expenditure data for many districts in the state may contain expenditures for payments to other LEAs not typically included in current expenditures that were not able to be separated out from the expected current expenditure amounts, thus slightly inflating the COVID-19 expenditures reported for those districts.
- COVID-19 Federal Assistance Funds expenditure data items reported separately for FY 23 represent budgeted expenditures for awards received through the COVID-19 Public Health Workforce Supplemental Funding Grant (CFDA 93.354). The Pennsylvania Department of Education confirmed that this was the only COVID-related grant that Pennsylvania LEAs were awarded for FY 23.

### Rhode Island

**Fiscal Year:** July 1–June 30

**Notes:**

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

### South Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- South Carolina reports F-33 data within the state education agency account codes documented in the South Carolina Department of Education’s accounting manual for LEAs (<http://ed.sc.gov/finance/auditing/manuals-handbooks-and-guidelines/financial-accounting-handbook/>). F-33 survey staff crosswalk South Carolina’s reported account code amounts to each F-33 survey variable.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The substantial increase in state general formula assistance revenue (C01) and corresponding decrease in several program-specific state revenue data items from FY 22 to FY 23 reflected a new funding formula

## Appendix C—State Notes

effective in FY 23 for South Carolina LEAs that consolidated much of the state funding for specific programs into general state formula funding for classrooms.

- South Carolina LEAs do not report long-term debt at the beginning of the fiscal year (\_19H) or long-term debt at the end of the fiscal year (\_41F). \_19H is typically derived for South Carolina LEAs based on the amount of interest on debt expenditure (I86) the LEA reported. \_41F is then typically estimated for South Carolina LEAs by setting \_41F equal to \_19H + long-term debt issued during the fiscal year (\_21F) – long-term debt retired during the fiscal year (\_31F).
- South Carolina was only able to report COVID-19 Federal Assistance Funds expenditures from CARES Act ESSER I, CRRSA Act ESSER II, and ARP Act ESSER Fund data items separately at the LEA level for FY 23. All other COVID-19 Federal Assistance Funds expenditure data items were reported as “-1” (missing) on the F-33 data file.

### South Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Tennessee

**Fiscal Year:** July 1–June 30

**Notes:**

- Tennessee reports F-33 data within the state education agency account codes documented in the Tennessee Department of Education’s uniform chart of accounts for school districts (<https://comptroller.tn.gov/office-functions/la/resources/chart-of-accounts/county-chart-of-accounts.html>). F-33 survey staff crosswalk Tennessee’s reported account code amounts to each F-33 survey variable.
- Tennessee was not able to report any COVID-19 Federal Assistance Funds expenditure data items separately at the LEA level for FY 23. These data are reported as “-1” (missing) on the F-33 data file.

### Texas

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

**Notes:**

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

### Utah

**Fiscal Year:** July 1–June 30

**Notes:**

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

## Appendix C—State Notes

### Vermont

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reports financial data for vocational-technical centers and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- Virginia school districts do not receive district activity revenues (A13).
- For the first time, Virginia was able to report COVID-19 Federal Assistance Funds revenue and expenditure data items separately.

### Washington

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

### West Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Small amounts of revenue are adjusted in West Virginia’s F-33 reporting to exclude accrued revenues. These finances are slightly adjusted to prevent reporting of negative amounts for some revenue items at the LEA level. These adjustments do not affect the aggregate amount of revenues these LEAs report across fiscal years, only the fiscal year in which the revenue is reported in a few instances.

### Wisconsin

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Wyoming

**Fiscal Year:** July 1–June 30

**Notes:**

- The substantial decrease in state general formula assistance revenue (C01) and corresponding increase in state special education programs revenue (C05) from FY 22 to FY 23 represented a shift in funding (per

## Appendix C—State Notes

changes in Wyoming state law) from general block grants to funding for special education programs and services.

## **Appendix D—Value Distribution and Field Frequencies**

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023

| Categorical variable label and categories                            | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--|-----------|---------|----------------------|--------------------|
| <b>School-level Code (SCHLEV)</b>                                    |           |         |                      |                    |
| 01—Elementary School System Only                                     | 4,475     | 22.9    | 4,475                | 22.9               |
| 02—Secondary School System Only                                      | 1,263     | 6.5     | 5,738                | 29.3               |
| 03—Elementary/Secondary School System                                | 11,674    | 59.7    | 17,412               | 89.0               |
| 05—Vocational or Special Education School System                     | 294       | 1.5     | 17,706               | 90.5               |
| 06—Nonoperating School System  | 114       | 0.6     | 17,820               | 91.1               |
| 07—Education Service Agency  | 1,060     | 5.4     | 18,880               | 96.5               |
| N—Data are not applicable  | 690       | 3.5     | 19,570               | 100.0              |
| <b>Agency Charter Code (AGCHRT)</b>                                  |           |         |                      |                    |
| 1—All associated schools are charter schools                         | 4,263     | 21.8    | 4,263                | 21.8               |
| 2—All associated schools are charter and noncharter schools          | 560       | 2.9     | 4,823                | 24.6               |
| 3—All associated schools are noncharter schools                      | 13,490    | 68.9    | 18,313               | 93.6               |
| M—Missing  | 3         | #       | 18,316               | 93.6               |
| N—Not applicable or code could not be determined                     | 1,254     | 6.4     | 19,570               | 100.0              |
| <b>Survey Year (YEAR)</b>  |           |         |                      |                    |
| 2023   | 19,570    | 100.0   | 19,570               | 100.0              |
| <b>Common Core of Data (CCD) Agency Nonfiscal File Match (CCDNF)</b> |           |         |                      |                    |
| 0—Record does not match CCD LEA Universe Survey                      | 40        | 0.2     | 40                   | 0.2                |
| 1—Record matches CCD LEA Universe Survey                             | 19,530    | 99.8    | 19,570               | 100.0              |
| <b>Census Bureau Fiscal File Match (CENFILE)</b>                     |           |         |                      |                    |
| 0—Does not match Census fiscal file                                  | 5,157     | 26.4    | 5,157                | 26.4               |
| 1—Matches Census fiscal file   | 14,413    | 73.6    | 19,570               | 100.0              |
| <b>Agency Low Grade Offered (GSLO)</b>                               |           |         |                      |                    |
| M—Missing  | 471       | 2.4     | 471                  | 2.4                |
| PK—Prekindergarten Students  | 11,305    | 57.8    | 11,776               | 60.2               |
| KG—Kindergarten Students   | 4,853     | 24.8    | 16,629               | 85.0               |
| 01—1st Grade Students  | 40        | 0.2     | 16,669               | 85.2               |
| 02—2nd Grade Students  | 5         | #       | 16,674               | 85.2               |
| 03—3rd Grade Students  | 24        | 0.1     | 16,698               | 85.3               |
| 04—4th Grade Students  | 42        | 0.2     | 16,740               | 85.5               |
| 05—5th Grade Students  | 139       | 0.7     | 16,879               | 86.2               |
| 06—6th Grade Students  | 451       | 2.3     | 17,330               | 88.6               |
| 07—7th Grade Students  | 233       | 1.2     | 17,563               | 89.7               |
| 08—8th Grade Students  | 37        | 0.2     | 17,600               | 89.9               |
| 09—9th Grade Students  | 1,197     | 6.1     | 18,797               | 96.1               |
| 10—10th Grade Students   | 45        | 0.2     | 18,842               | 96.3               |
| 11—11th Grade Students   | 25        | 0.1     | 18,867               | 96.4               |
| 12—12th Grade Students   | 10        | 0.1     | 18,877               | 96.5               |
| UG—Students in Ungraded Classes                                      | 15        | 0.1     | 18,892               | 96.5               |
| AE—Adult Education Students  | 10        | 0.1     | 18,902               | 96.6               |
| N—Data are not applicable  | 668       | 3.4     | 19,570               | 100.0              |
| <b>Agency High Grade Offered (GSHI)</b>                              |           |         |                      |                    |
| M—Missing  | 471       | 2.4     | 471                  | 2.4                |
| PK—Prekindergarten Students  | 52        | 0.3     | 523                  | 2.7                |
| KG—Kindergarten Students   | 7         | #       | 530                  | 2.7                |
| 01—1st Grade Students  | 14        | 0.1     | 544                  | 2.8                |
| 02—2nd Grade Students  | 26        | 0.1     | 570                  | 2.9                |
| 03—3rd Grade Students  | 33        | 0.2     | 603                  | 3.1                |
| 04—4th Grade Students  | 86        | 0.4     | 689                  | 3.5                |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023—Continued

| Categorical variable label and categories   | Frequency | Percent | Cumulative frequency | Cumulative percent |
|---|-----------|---------|----------------------|--------------------|
| 05—5th Grade Students   | 313       | 1.6     | 1002                 | 5.1                |
| 06—6th Grade Students   | 492       | 2.5     | 1494                 | 7.6                |
| 07—7th Grade Students   | 53        | 0.3     | 1547                 | 7.9                |
| 08—8th Grade Students   | 3227      | 16.5    | 4774                 | 24.4               |
| 09—9th Grade Students   | 72        | 0.4     | 4846                 | 24.8               |
| 10—10th Grade Students  | 46        | 0.2     | 4,892                | 25.0               |
| 11—11th Grade Students  | 33        | 0.2     | 4,925                | 25.2               |
| 12—12th Grade Students  | 13,845    | 70.7    | 18,770               | 95.9               |
| 13—13th Grade Students  | 107       | 0.5     | 18,877               | 96.5               |
| UG—Students in Ungraded Classes   | 15        | 0.1     | 18,892               | 96.5               |
| AE—Adult Education Students   | 10        | 0.1     | 18,902               | 96.6               |
| N—Data are not applicable   | 668       | 3.4     | 19,570               | 100.0              |
| Flag - Fall Membership (FL_V33)   |           |         |                      |                    |
| A—Edited or suppressed by the analyst   | 415       | 2.1     | 415                  | 2.1                |
| N—Not applicable  | 1,573     | 8.0     | 1,988                | 10.2               |
| R—As reported by the state  | 17,582    | 89.8    | 19,570               | 100.0              |
| Flag - Fall Membership - School Universe (FL_MEMBERSCH)                                   |           |         |                      |                    |
| A—Edited or suppressed by the analyst   | 165       | 0.8     | 165                  | 0.8                |
| M—Missing   | 476       | 2.4     | 641                  | 3.3                |
| N—Not applicable  | 1,039     | 5.3     | 1,680                | 8.6                |
| R—As reported by the state  | 17,890    | 91.4    | 19,570               | 100.0              |
| Flag - Fed Rev - Thru State - Title I (FL_C14)  |           |         |                      |                    |
| M—Missing   | 935       | 4.8     | 935                  | 4.8                |
| N—Not applicable  | 825       | 4.2     | 1,760                | 9.0                |
| R—As reported by the state  | 17,810    | 91.0    | 19,570               | 100.0              |
| Flag - Fed Rev - Thru State - Individuals With Disabilities Education Act (IDEA) (FL_C15) |           |         |                      |                    |
| M—Missing   | 968       | 4.9     | 968                  | 4.9                |
| N—Not applicable  | 825       | 4.2     | 1,793                | 9.2                |
| R—As reported by the state  | 17,777    | 90.8    | 19,570               | 100.0              |
| Flag - Fed Rev - Thru State - Career and Technical Education (FL_C19)                     |           |         |                      |                    |
| M—Missing   | 1,361     | 7.0     | 1,361                | 7.0                |
| N—Not applicable  | 825       | 4.2     | 2,186                | 11.2               |
| R—As reported by the state  | 17,384    | 88.8    | 19,570               | 100.0              |
| Flag - Fed Rev - Thru State - Supporting Effective Instruction (FL_C22)                   |           |         |                      |                    |
| M—Missing   | 3,591     | 18.3    | 3,591                | 18.3               |
| N—Not applicable  | 825       | 4.2     | 4,416                | 22.6               |
| R—As reported by the state  | 15,154    | 77.4    | 19,570               | 100.0              |
| Flag - Fed Rev - Thru State - Student Support and Academic Enrichment (FL_C23)            |           |         |                      |                    |
| M—Missing   | 5,963     | 30.5    | 5,963                | 30.5               |
| N—Not applicable  | 825       | 4.2     | 6,788                | 34.7               |
| R—As reported by the state  | 12,782    | 65.3    | 19,570               | 100.0              |
| Flag - Fed Rev - Thru State - 21st Century Learning Centers (FL_C26)                      |           |         |                      |                    |
| M—Missing   | 4,618     | 23.6    | 4,618                | 23.6               |
| N—Not applicable  | 825       | 4.2     | 5,443                | 27.8               |
| R—As reported by the state  | 14,127    | 72.2    | 19,570               | 100.0              |
| Flag - Fed Rev - Thru State - Rural and Low-Income School Program (FL_C27)                |           |         |                      |                    |
| See notes at end of table.  |           |         |                      |                    |

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023—Continued

| Categorical variable label and categories                                  | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--|-----------|---------|----------------------|--------------------|
| M—Missing  | 4731      | 24.2    | 4731                 | 24.2               |
| N—Not applicable   | 825       | 4.2     | 5,556                | 28.4               |
| R—As reported by the state   | 14,014    | 71.6    | 19,570               | 100.0              |
| Flag - Fed Rev - Thru State - Bilingual Education (FL_B11)                 |           |         |                      |                    |
| M—Missing  | 3802      | 19.4    | 3802                 | 19.4               |
| N—Not applicable   | 825       | 4.2     | 4627                 | 23.6               |
| R—As reported by the state   | 14943     | 76.4    | 19570                | 100.0              |
| Flag - Fed Rev - Thru State - Other (FL_C20)                               |           |         |                      |                    |
| I—Imputed  | 3         | #       | 3                    | #                  |
| M—Missing  | 926       | 4.7     | 929                  | 4.7                |
| N—Not applicable   | 825       | 4.2     | 1,754                | 9.0                |
| R—As reported by the state   | 17,816    | 91.0    | 19,570               | 100.0              |
| Flag - Fed Rev - Thru State - Child Nutrition Act (FL_C25)                 |           |         |                      |                    |
| M—Missing  | 928       | 4.7     | 928                  | 4.7                |
| N—Not applicable   | 825       | 4.2     | 1,753                | 9.0                |
| R—As reported by the state   | 17,817    | 91.0    | 19,570               | 100.0              |
| Flag - Fed Rev - Nonspecified (FL_C36)                                     |           |         |                      |                    |
| I—Imputed  | 143       | 0.7     | 143                  | 0.7                |
| M—Missing  | 613       | 3.1     | 756                  | 3.9                |
| N—Not applicable   | 1,716     | 8.8     | 2,472                | 12.6               |
| R—As reported by the state   | 17,098    | 87.4    | 19,570               | 100.0              |
| Flag - Fed Rev - Direct - Impact Aid (FL_B10)                              |           |         |                      |                    |
| M—Missing  | 1,629     | 8.3     | 1,629                | 8.3                |
| N—Not applicable   | 825       | 4.2     | 2,454                | 12.5               |
| R—As reported by the state   | 17,116    | 87.5    | 19,570               | 100.0              |
| Flag - Fed Rev - Direct - Indian Education (FL_B12)                        |           |         |                      |                    |
| M—Missing  | 5,724     | 29.2    | 5,724                | 29.2               |
| N—Not applicable   | 1,697     | 8.7     | 7,421                | 37.9               |
| R—As reported by the state   | 12,149    | 62.1    | 19,570               | 100.0              |
| Flag - Fed Rev - Direct - Small, Rural School Achievement Program (FL_B14) |           |         |                      |                    |
| M—Missing  | 8,095     | 41.4    | 8,095                | 41.4               |
| N—Not applicable   | 825       | 4.2     | 8,920                | 45.6               |
| R—As reported by the state   | 10,650    | 54.4    | 19,570               | 100.0              |
| Flag - Fed Rev - Direct - Other (FL_B13)                                   |           |         |                      |                    |
| M—Missing  | 992       | 5.1     | 992                  | 5.1                |
| N—Not applicable   | 825       | 4.2     | 1,817                | 9.3                |
| R—As reported by the state   | 17,753    | 90.7    | 19,570               | 100.0              |
| Flag - State Rev - General Formula Assistance (FL_C01)                     |           |         |                      |                    |
| M—Missing  | 927       | 4.7     | 927                  | 4.7                |
| N—Not applicable   | 825       | 4.2     | 1,752                | 9.0                |
| R—As reported by the state   | 17,818    | 91.0    | 19,570               | 100.0              |
| Flag - State Rev - Staff Improvement Programs (FL_C04)                     |           |         |                      |                    |
| M—Missing  | 4,473     | 22.9    | 4,473                | 22.9               |
| N—Not applicable   | 825       | 4.2     | 5,298                | 27.1               |
| R—As reported by the state   | 14,272    | 72.9    | 19,570               | 100.0              |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023—Continued

| Categorical variable label and categories                             | Frequency | Percent | Cumulative frequency | Cumulative percent |
|---|-----------|---------|----------------------|--------------------|
| Flag - State Rev - Special Education Programs (FL_C05)                |           |         |                      |                    |
| M—Missing   | 1,783     | 9.1     | 1,783                | 9.1                |
| N—Not applicable  | 825       | 4.2     | 2,608                | 13.3               |
| R—As reported by the state  | 16,962    | 86.7    | 19,570               | 100.0              |
| Flag - State Rev - Compensatory and Basic Skills Programs (FL_C06)    |           |         |                      |                    |
| M—Missing   | 3,141     | 16.1    | 3,141                | 16.1               |
| N—Not applicable  | 825       | 4.2     | 3,966                | 20.3               |
| R—As reported by the state  | 15604     | 79.7    | 19570                | 100.0              |
| Flag - State Rev - Bilingual Education Programs (FL_C07)              |           |         |                      |                    |
| M—Missing   | 6267      | 32.0    | 6267                 | 32.0               |
| N—Not applicable  | 825       | 4.2     | 7092                 | 36.2               |
| R—As reported by the state  | 12,478    | 63.8    | 19,570               | 100.0              |
| Flag - State Rev - Gifted and Talented Programs (FL_C08)              |           |         |                      |                    |
| M—Missing   | 6,487     | 33.1    | 6,487                | 33.1               |
| N—Not applicable  | 825       | 4.2     | 7,312                | 37.4               |
| R—As reported by the state  | 12,258    | 62.6    | 19,570               | 100.0              |
| Flag - State Rev - Career and Technical Education Programs (FL_C09)   |           |         |                      |                    |
| M—Missing   | 3,865     | 19.7    | 3,865                | 19.7               |
| N—Not applicable  | 825       | 4.2     | 4,690                | 24.0               |
| R—As reported by the state  | 14,880    | 76.0    | 19,570               | 100.0              |
| Flag - State Rev - School Meal Programs (FL_C10)                      |           |         |                      |                    |
| M—Missing   | 1,921     | 9.8     | 1,921                | 9.8                |
| N—Not applicable  | 825       | 4.2     | 2,746                | 14.0               |
| R—As reported by the state  | 16,824    | 86.0    | 19,570               | 100.0              |
| Flag - State Rev - Capital Outlay and Debt Services Programs (FL_C11) |           |         |                      |                    |
| M—Missing   | 3,204     | 16.4    | 3,204                | 16.4               |
| N—Not applicable  | 1,697     | 8.7     | 4,901                | 25.0               |
| R—As reported by the state  | 14,669    | 75.0    | 19,570               | 100.0              |
| Flag - State Rev - Transportation Programs (FL_C12)                   |           |         |                      |                    |
| M—Missing   | 2,425     | 12.4    | 2,425                | 12.4               |
| N—Not applicable  | 1,697     | 8.7     | 4,122                | 21.1               |
| R—As reported by the state  | 15,448    | 78.9    | 19,570               | 100.0              |
| Flag - State Rev - Other Programs (FL_C13)                            |           |         |                      |                    |
| M—Missing   | 946       | 4.8     | 946                  | 4.8                |
| N—Not applicable  | 825       | 4.2     | 1,771                | 9.0                |
| R—As reported by the state  | 17,799    | 91.0    | 19,570               | 100.0              |
| Flag - State Rev - Nonspecified (FL_C35)                              |           |         |                      |                    |
| M—Missing   | 613       | 3.1     | 613                  | 3.1                |
| N—Not applicable  | 1,716     | 8.8     | 2,329                | 11.9               |
| R—As reported by the state  | 17,241    | 88.1    | 19,570               | 100.0              |
| Flag - State Rev on Behalf - Employee Benefits (FL_C38)               |           |         |                      |                    |
| I—Imputed   | 1,732     | 8.9     | 1,732                | 8.9                |
| M—Missing   | 7,208     | 36.8    | 8,940                | 45.7               |
| N—Not applicable  | 844       | 4.3     | 9,784                | 50.0               |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023—Continued

| Categorical variable label and categories  | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--|-----------|---------|----------------------|--------------------|
| R—As reported by the state   | 9,786     | 50.0    | 19,570               | 100.0              |
| Flag - State Rev on Behalf - Not Employee Benefits (FL_C39)                            |           |         |                      |                    |
| I—Imputed  | 930       | 4.8     | 930                  | 4.8                |
| M—Missing  | 10,957    | 56.0    | 11,887               | 60.7               |
| N—Not applicable   | 844       | 4.3     | 12,731               | 65.1               |
| R—As reported by the state   | 6,839     | 34.9    | 19,570               | 100.0              |
| Flag - Local Rev - Parent Government Contributions (Dependent School Systems) (FL_T02) |           |         |                      |                    |
| I—Imputed  | 2         | #       | 2                    | #                  |
| M—Missing  | 610       | 3.1     | 612                  | 3.1                |
| N—Not applicable   | 17,791    | 90.9    | 18,403               | 94.0               |
| R—As reported by the state   | 1,167     | 6.0     | 19,570               | 100.0              |
| Flag - Local Rev - Property Taxes (FL_T06)   |           |         |                      |                    |
| A—Edited or suppressed by the analyst  | 1         | #       | 1                    | #                  |
| I—Imputed  | 7         | #       | 8                    | #                  |
| M—Missing  | 127       | 0.6     | 135                  | 0.7                |
| N—Not applicable   | 7,110     | 36.3    | 7,245                | 37.0               |
| R—As reported by the state   | 12325     | 63.0    | 19570                | 100.0              |
| Flag - Local Rev - General Sales Taxes (FL_T09)  |           |         |                      |                    |
| M—Missing  | 2305      | 11.8    | 2305                 | 11.8               |
| N—Not applicable   | 7183      | 36.7    | 9488                 | 48.5               |
| R—As reported by the state   | 10082     | 51.5    | 19570                | 100.0              |
| Flag - Local Rev - Public Utility Taxes (FL_T15)                                       |           |         |                      |                    |
| M—Missing  | 2,007     | 10.3    | 2,007                | 10.3               |
| N—Not applicable   | 7,187     | 36.7    | 9,194                | 47.0               |
| R—As reported by the state   | 10,376    | 53.0    | 19,570               | 100.0              |
| Flag - Local Rev - Individual and Corporate Income Taxes (FL_T40)                      |           |         |                      |                    |
| M—Missing  | 2,030     | 10.4    | 2,030                | 10.4               |
| N—Not applicable   | 7,184     | 36.7    | 9,214                | 47.1               |
| R—As reported by the state   | 10,356    | 52.9    | 19,570               | 100.0              |
| Flag - Local Rev - All Other Taxes (FL_T99)  |           |         |                      |                    |
| M—Missing  | 1,906     | 9.7     | 1,906                | 9.7                |
| N—Not applicable   | 7,182     | 36.7    | 9,088                | 46.4               |
| R—As reported by the state   | 10,482    | 53.6    | 19,570               | 100.0              |
| Flag - Local Rev - From Other School Systems (FL_D11)                                  |           |         |                      |                    |
| I—Imputed  | 4         | #       | 4                    | #                  |
| M—Missing  | 1,493     | 7.6     | 1,497                | 7.6                |
| N—Not applicable   | 825       | 4.2     | 2,322                | 11.9               |
| R—As reported by the state   | 17,248    | 88.1    | 19,570               | 100.0              |
| Flag - Local Rev - From Cities and Counties (FL_D23)                                   |           |         |                      |                    |
| A—Edited or suppressed by the analyst  | 1         | #       | 1                    | #                  |
| I—Imputed  | 75        | 0.4     | 76                   | 0.4                |
| M—Missing  | 1,332     | 6.8     | 1,408                | 7.2                |
| N—Not applicable   | 825       | 4.2     | 2,233                | 11.4               |
| R—As reported by the state   | 17,337    | 88.6    | 19,570               | 100.0              |
| Flag - Local Rev - Tuition Fees From Pupils and Parents (FL_A07)                       |           |         |                      |                    |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023—Continued

| Categorical variable label and categories                               | Frequency | Percent | Cumulative frequency | Cumulative percent |
|---|-----------|---------|----------------------|--------------------|
| M—Missing   | 1,548     | 7.9     | 1,548                | 7.9                |
| N—Not applicable  | 825       | 4.2     | 2,373                | 12.1               |
| R—As reported by the state  | 17,197    | 87.9    | 19,570               | 100.0              |
| Flag - Local Rev - Transportation Fees From Pupils and Parents (FL_A08) |           |         |                      |                    |
| M—Missing   | 2,847     | 14.5    | 2,847                | 14.5               |
| N—Not applicable  | 825       | 4.2     | 3,672                | 18.8               |
| R—As reported by the state  | 15,898    | 81.2    | 19,570               | 100.0              |
| Flag - Local Rev - School Meals (FL_A09)                                |           |         |                      |                    |
| M—Missing   | 952       | 4.9     | 952                  | 4.9                |
| N—Not applicable  | 825       | 4.2     | 1,777                | 9.1                |
| R—As reported by the state  | 17,793    | 90.9    | 19,570               | 100.0              |
| Flag - Local Rev - Textbook Sales and Rentals (FL_A11)                  |           |         |                      |                    |
| M—Missing   | 3,591     | 18.3    | 3,591                | 18.3               |
| N—Not applicable  | 1,697     | 8.7     | 5,288                | 27.0               |
| R—As reported by the state  | 14,282    | 73.0    | 19,570               | 100.0              |
| Flag - Local Rev - District Activity Receipts (FL_A13)                  |           |         |                      |                    |
| M—Missing   | 1,274     | 6.5     | 1,274                | 6.5                |
| N—Not applicable  | 825       | 4.2     | 2,099                | 10.7               |
| R—As reported by the state  | 17,471    | 89.3    | 19,570               | 100.0              |
| Flag - Local Rev - Student Fees, Nonspecified (FL_A15)                  |           |         |                      |                    |
| M—Missing   | 613       | 3.1     | 613                  | 3.1                |
| N—Not applicable  | 1,716     | 8.8     | 2,329                | 11.9               |
| R—As reported by the state  | 17,241    | 88.1    | 19,570               | 100.0              |
| Flag - Local Rev - Other Sales and Services (FL_A20)                    |           |         |                      |                    |
| M—Missing   | 2056      | 10.5    | 2056                 | 10.5               |
| N—Not applicable  | 825       | 4.2     | 2881                 | 14.7               |
| R—As reported by the state  | 16689     | 85.3    | 19570                | 100.0              |
| Flag - Local Rev - Rents and Royalties (FL_A40)                         |           |         |                      |                    |
| M—Missing   | 1548      | 7.9     | 1548                 | 7.9                |
| N—Not applicable  | 825       | 4.2     | 2,373                | 12.1               |
| R—As reported by the state  | 17,197    | 87.9    | 19,570               | 100.0              |
| Flag - Local Rev - Sale of Property (FL_U11)                            |           |         |                      |                    |
| M—Missing   | 2,389     | 12.2    | 2,389                | 12.2               |
| N—Not applicable  | 825       | 4.2     | 3,214                | 16.4               |
| R—As reported by the state  | 16,356    | 83.6    | 19,570               | 100.0              |
| Flag - Local Rev - Interest Earnings (FL_U22)                           |           |         |                      |                    |
| M—Missing   | 929       | 4.7     | 929                  | 4.7                |
| N—Not applicable  | 825       | 4.2     | 1,754                | 9.0                |
| R—As reported by the state  | 17,816    | 91.0    | 19,570               | 100.0              |
| Flag - Local Rev - Fines and Forfeits (FL_U30)                          |           |         |                      |                    |
| M—Missing   | 5,805     | 29.7    | 5,805                | 29.7               |
| N—Not applicable  | 825       | 4.2     | 6,630                | 33.9               |
| R—As reported by the state  | 12,940    | 66.1    | 19,570               | 100.0              |
| Flag - Local Rev - Private Contributions (FL_U50)                       |           |         |                      |                    |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023—Continued

| Categorical variable label and categories                               | Frequency | Percent | Cumulative frequency | Cumulative percent |
|---|-----------|---------|----------------------|--------------------|
| M—Missing   | 1,333     | 6.8     | 1,333                | 6.8                |
| N—Not applicable  | 825       | 4.2     | 2,158                | 11.0               |
| R—As reported by the state  | 17,412    | 89.0    | 19,570               | 100.0              |
| Flag - Local Rev - Miscellaneous (FL_U97)                               |           |         |                      |                    |
| I—Imputed   | 1         | #       | 1                    | #                  |
| M—Missing   | 958       | 4.9     | 959                  | 4.9                |
| N—Not applicable  | 825       | 4.2     | 1,784                | 9.1                |
| R—As reported by the state  | 17,786    | 90.9    | 19,570               | 100.0              |
| Flag - NCES Local Revenue, Census State Revenue (FL_C24)                |           |         |                      |                    |
| M—Missing   | 613       | 3.1     | 613                  | 3.1                |
| N—Not applicable  | 1,697     | 8.7     | 2,310                | 11.8               |
| R—As reported by the state  | 17,260    | 88.2    | 19,570               | 100.0              |
| Flag - Current Exp - Instruction (FL_E13)                               |           |         |                      |                    |
| I—Imputed   | 234       | 1.2     | 234                  | 1.2                |
| M—Missing   | 613       | 3.1     | 847                  | 4.3                |
| N—Not applicable  | 825       | 4.2     | 1,672                | 8.5                |
| R—As reported by the state  | 17,898    | 91.5    | 19,570               | 100.0              |
| Flag - Payments to Private Schools (FL_V91)                             |           |         |                      |                    |
| I—Imputed   | 2         | #       | 2                    | #                  |
| M—Missing   | 4,791     | 24.5    | 4,793                | 24.5               |
| N—Not applicable  | 1,716     | 8.8     | 6,509                | 33.3               |
| R—As reported by the state  | 13,061    | 66.7    | 19,570               | 100.0              |
| Flag - Payments to Charter Schools (FL_V92)                             |           |         |                      |                    |
| A—Edited or suppressed by the analyst                                   | 1         | #       | 1                    | #                  |
| M—Missing   | 5,658     | 28.9    | 5,659                | 28.9               |
| N—Not applicable  | 1,716     | 8.8     | 7,375                | 37.7               |
| R—As reported by the state  | 12,195    | 62.3    | 19,570               | 100.0              |
| Flag - Current Exp - Support Services - Students (FL_E17)               |           |         |                      |                    |
| I—Imputed   | 58        | 0.3     | 58                   | 0.3                |
| M—Missing   | 926       | 4.7     | 984                  | 5.0                |
| N—Not applicable  | 825       | 4.2     | 1,809                | 9.2                |
| R—As reported by the state  | 17,761    | 90.8    | 19,570               | 100.0              |
| Flag - Current Exp - Support Services - Instructional Staff (FL_E07)    |           |         |                      |                    |
| I—Imputed   | 55        | 0.3     | 55                   | 0.3                |
| M—Missing   | 613       | 3.1     | 668                  | 3.4                |
| N—Not applicable  | 825       | 4.2     | 1493                 | 7.6                |
| R—As reported by the state  | 18077     | 92.4    | 19570                | 100.0              |
| Flag - Current Exp - Support Services - General Administration (FL_E08) |           |         |                      |                    |
| I—Imputed   | 57        | 0.3     | 57                   | 0.3                |
| M—Missing   | 926       | 4.7     | 983                  | 5.0                |
| N—Not applicable  | 825       | 4.2     | 1,808                | 9.2                |
| R—As reported by the state  | 17,762    | 90.8    | 19,570               | 100.0              |
| Flag - Current Exp - Support Services - School Administration (FL_E09)  |           |         |                      |                    |
| I—Imputed   | 63        | 0.3     | 63                   | 0.3                |
| M—Missing   | 941       | 4.8     | 1,004                | 5.1                |
| N—Not applicable  | 825       | 4.2     | 1,829                | 9.3                |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023—Continued

| Categorical variable label and categories   | Frequency | Percent | Cumulative frequency | Cumulative percent |
|---|-----------|---------|----------------------|--------------------|
| R—As reported by the state  | 17,741    | 90.7    | 19,570               | 100.0              |
| Flag - Current Exp - Support Services - Operation and Maintenance of Plant (FL_V40) |           |         |                      |                    |
| I—Imputed   | 55        | 0.3     | 55                   | 0.3                |
| M—Missing   | 613       | 3.1     | 668                  | 3.4                |
| N—Not applicable  | 825       | 4.2     | 1,493                | 7.6                |
| R—As reported by the state  | 18,077    | 92.4    | 19,570               | 100.0              |
| Flag - Current Exp - Support Services - Student Transportation (FL_V45)             |           |         |                      |                    |
| I—Imputed   | 101       | 0.5     | 101                  | 0.5                |
| M—Missing   | 929       | 4.7     | 1,030                | 5.3                |
| N—Not applicable  | 825       | 4.2     | 1,855                | 9.5                |
| R—As reported by the state  | 17,715    | 90.5    | 19,570               | 100.0              |
| Flag - Current Exp - Support Services - Business/Central/Other (FL_V90)             |           |         |                      |                    |
| I—Imputed   | 81        | 0.4     | 81                   | 0.4                |
| M—Missing   | 970       | 5.0     | 1,051                | 5.4                |
| N—Not applicable  | 825       | 4.2     | 1,876                | 9.6                |
| R—As reported by the state  | 17,694    | 90.4    | 19,570               | 100.0              |
| Flag - Current Exp - Support Services Nonspecified (FL_V85)                         |           |         |                      |                    |
| M—Missing   | 613       | 3.1     | 613                  | 3.1                |
| N—Not applicable  | 1,716     | 8.8     | 2,329                | 11.9               |
| R—As reported by the state  | 17,241    | 88.1    | 19,570               | 100.0              |
| Flag - Current Exp - Food Services (FL_E11)   |           |         |                      |                    |
| I—Imputed   | 49        | 0.3     | 49                   | 0.3                |
| M—Missing   | 614       | 3.1     | 663                  | 3.4                |
| N—Not applicable  | 825       | 4.2     | 1,488                | 7.6                |
| R—As reported by the state  | 18,082    | 92.4    | 19,570               | 100.0              |
| Flag - Current Exp - Enterprise Operations (FL_V60)                                 |           |         |                      |                    |
| I—Imputed   | 6         | #       | 6                    | #                  |
| M—Missing   | 3,574     | 18.3    | 3,580                | 18.3               |
| N—Not applicable  | 1,697     | 8.7     | 5,277                | 27.0               |
| R—As reported by the state  | 14,293    | 73.0    | 19,570               | 100.0              |
| Flag - Current Exp - Other Elementary/Secondary (FL_V65)                            |           |         |                      |                    |
| M—Missing   | 7,658     | 39.1    | 7,658                | 39.1               |
| N—Not applicable  | 825       | 4.2     | 8,483                | 43.3               |
| R—As reported by the state  | 11,087    | 56.7    | 19,570               | 100.0              |
| Flag - Non-Elementary/Secondary Exp - Community Services (FL_V70)                   |           |         |                      |                    |
| M—Missing   | 931       | 4.8     | 931                  | 4.8                |
| N—Not applicable  | 825       | 4.2     | 1,756                | 9.0                |
| R—As reported by the state  | 17,814    | 91.0    | 19,570               | 100.0              |
| Flag - Non-Elementary/Secondary Exp - Adult Education (FL_V75)                      |           |         |                      |                    |
| M—Missing   | 1374      | 7.0     | 1374                 | 7.0                |
| N—Not applicable  | 825       | 4.2     | 2199                 | 11.2               |
| R—As reported by the state  | 17371     | 88.8    | 19570                | 100.0              |
| Flag - Non-Elementary/Secondary Exp - Other (FL_V80)                                |           |         |                      |                    |
| M—Missing   | 5,427     | 27.7    | 5,427                | 27.7               |
| N—Not applicable  | 1,697     | 8.7     | 7,124                | 36.4               |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023—Continued

| Categorical variable label and categories                     | Frequency | Percent | Cumulative frequency | Cumulative percent |
|---|-----------|---------|----------------------|--------------------|
| R—As reported by the state                                    | 12,446    | 63.6    | 19,570               | 100.0              |
| Flag - Capital Outlay - Construction (FL_F12)                 |           |         |                      |                    |
| A—Edited or suppressed by the analyst                         | 396       | 2.0     | 396                  | 2.0                |
| M—Missing   | 1,032     | 5.3     | 1,428                | 7.3                |
| N—Not applicable  | 825       | 4.2     | 2,253                | 11.5               |
| R—As reported by the state                                    | 17,317    | 88.5    | 19,570               | 100.0              |
| Flag - Capital Outlay - Land and Existing Structures (FL_G15) |           |         |                      |                    |
| A—Edited or suppressed by the analyst                         | 397       | 2.0     | 397                  | 2.0                |
| M—Missing   | 2,439     | 12.5    | 2,836                | 14.5               |
| N—Not applicable  | 825       | 4.2     | 3,661                | 18.7               |
| R—As reported by the state                                    | 15,909    | 81.3    | 19,570               | 100.0              |
| Flag - Capital Outlay - Instructional Equipment (FL_K09)      |           |         |                      |                    |
| I—Imputed   | 4         | #       | 4                    | #                  |
| M—Missing   | 1,238     | 6.3     | 1,242                | 6.3                |
| N—Not applicable  | 825       | 4.2     | 2,067                | 10.6               |
| R—As reported by the state                                    | 17,503    | 89.4    | 19,570               | 100.0              |
| Flag - Capital Outlay - Other Equipment (FL_K10)              |           |         |                      |                    |
| I—Imputed   | 38        | 0.2     | 38                   | 0.2                |
| M—Missing   | 954       | 4.9     | 992                  | 5.1                |
| N—Not applicable  | 825       | 4.2     | 1,817                | 9.3                |
| R—As reported by the state                                    | 17,753    | 90.7    | 19,570               | 100.0              |
| Flag - Capital Outlay - Nonspecified Equipment (FL_K11)       |           |         |                      |                    |
| I—Imputed   | 120       | 0.6     | 120                  | 0.6                |
| M—Missing   | 613       | 3.1     | 733                  | 3.7                |
| N—Not applicable  | 1,716     | 8.8     | 2,449                | 12.5               |
| R—As reported by the state                                    | 17,121    | 87.5    | 19,570               | 100.0              |
| Flag - Payments to State Governments (FL_L12)                 |           |         |                      |                    |
| M—Missing   | 6,024     | 30.8    | 6,024                | 30.8               |
| N—Not applicable  | 1,697     | 8.7     | 7,721                | 39.5               |
| R—As reported by the state                                    | 11,849    | 60.5    | 19,570               | 100.0              |
| Flag - Payments to Local Governments (FL_M12)                 |           |         |                      |                    |
| M—Missing   | 5,855     | 29.9    | 5,855                | 29.9               |
| N—Not applicable  | 1,697     | 8.7     | 7,552                | 38.6               |
| R—As reported by the state                                    | 12,018    | 61.4    | 19,570               | 100.0              |
| Flag - Payments to Other School Systems (FL_Q11)              |           |         |                      |                    |
| M—Missing   | 1,339     | 6.8     | 1,339                | 6.8                |
| N—Not applicable  | 825       | 4.2     | 2,164                | 11.1               |
| R—As reported by the state                                    | 17,406    | 88.9    | 19,570               | 100.0              |
| Flag - Interest on Debt (FL_I86)                              |           |         |                      |                    |
| I—Imputed   | 187       | 1.0     | 187                  | 1.0                |
| M—Missing   | 1,161     | 5.9     | 1,348                | 6.9                |
| N—Not applicable  | 825       | 4.2     | 2,173                | 11.1               |
| R—As reported by the state                                    | 17,397    | 88.9    | 19,570               | 100.0              |
| Flag - Total Salaries (FL_Z32)                                |           |         |                      |                    |
| I—Imputed   | 1,208     | 6.2     | 1,208                | 6.2                |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023—Continued

| Categorical variable label and categories  | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--|-----------|---------|----------------------|--------------------|
| M—Missing  | 613       | 3.1     | 1,821                | 9.3                |
| N—Not applicable   | 825       | 4.2     | 2,646                | 13.5               |
| R—As reported by the state   | 16,924    | 86.5    | 19,570               | 100.0              |
| Flag - Salaries - Instruction (FL_Z33)   |           |         |                      |                    |
| I—Imputed  | 65        | 0.3     | 65                   | 0.3                |
| M—Missing  | 613       | 3.1     | 678                  | 3.5                |
| N—Not applicable   | 825       | 4.2     | 1503                 | 7.7                |
| R—As reported by the state   | 18067     | 92.3    | 19570                | 100.0              |
| Flag - Teacher Salaries - Regular Education Programs (FL_Z35)                    |           |         |                      |                    |
| M—Missing  | 1,910     | 9.8     | 1,910                | 9.8                |
| N—Not applicable   | 825       | 4.2     | 2,735                | 14.0               |
| R—As reported by the state   | 16,835    | 86.0    | 19,570               | 100.0              |
| Flag - Teacher Salaries - Special Education Programs (FL_Z36)                    |           |         |                      |                    |
| M—Missing  | 1,913     | 9.8     | 1,913                | 9.8                |
| N—Not applicable   | 825       | 4.2     | 2,738                | 14.0               |
| R—As reported by the state   | 16,832    | 86.0    | 19,570               | 100.0              |
| Flag - Teacher Salaries - Vocational Education Programs (FL_Z37)                 |           |         |                      |                    |
| M—Missing  | 1,982     | 10.1    | 1,982                | 10.1               |
| N—Not applicable   | 825       | 4.2     | 2,807                | 14.3               |
| R—As reported by the state   | 16,763    | 85.7    | 19,570               | 100.0              |
| Flag - Teacher Salaries - Other Educational Programs (FL_Z38)                    |           |         |                      |                    |
| M—Missing  | 2,308     | 11.8    | 2,308                | 11.8               |
| N—Not applicable   | 825       | 4.2     | 3,133                | 16.0               |
| R—As reported by the state   | 16,437    | 84.0    | 19,570               | 100.0              |
| Flag - Salaries - Support Services - Students (FL_V11)                           |           |         |                      |                    |
| M—Missing  | 926       | 4.7     | 926                  | 4.7                |
| N—Not applicable   | 825       | 4.2     | 1,751                | 8.9                |
| R—As reported by the state   | 17,819    | 91.1    | 19,570               | 100.0              |
| Flag - Salaries - Support Services - Instructional Staff (FL_V13)                |           |         |                      |                    |
| M—Missing  | 613       | 3.1     | 613                  | 3.1                |
| N—Not applicable   | 825       | 4.2     | 1,438                | 7.3                |
| R—As reported by the state   | 18,132    | 92.7    | 19,570               | 100.0              |
| Flag - Salaries - Support Services - General Administration (FL_V15)             |           |         |                      |                    |
| M—Missing  | 926       | 4.7     | 926                  | 4.7                |
| N—Not applicable   | 825       | 4.2     | 1,751                | 8.9                |
| R—As reported by the state   | 17,819    | 91.1    | 19,570               | 100.0              |
| Flag - Salaries - Support Services - School Administration (FL_V17)              |           |         |                      |                    |
| M—Missing  | 941       | 4.8     | 941                  | 4.8                |
| N—Not applicable   | 825       | 4.2     | 1,766                | 9.0                |
| R—As reported by the state   | 17,804    | 91.0    | 19,570               | 100.0              |
| Flag - Salaries - Support Services - Operation and Maintenance of Plant (FL_V21) |           |         |                      |                    |
| M—Missing  | 926       | 4.7     | 926                  | 4.7                |
| N—Not applicable   | 825       | 4.2     | 1,751                | 8.9                |
| R—As reported by the state   | 17,819    | 91.1    | 19,570               | 100.0              |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023—Continued

| Categorical variable label and categories  | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--|-----------|---------|----------------------|--------------------|
| <b>Flag - Salaries - Support Services - Student Transportation (FL_V23)</b>                      |           |         |                      |                    |
| I—Imputed  | 63        | 0.3     | 63                   | 0.3                |
| M—Missing  | 929       | 4.7     | 992                  | 5.1                |
| N—Not applicable   | 825       | 4.2     | 1,817                | 9.3                |
| R—As reported by the state   | 17,753    | 90.7    | 19,570               | 100.0              |
| <b>Flag - Salaries - Support Services - Business/Central/Other (FL_V37)</b>                      |           |         |                      |                    |
| M—Missing  | 970       | 5.0     | 970                  | 5.0                |
| N—Not applicable   | 825       | 4.2     | 1,795                | 9.2                |
| R—As reported by the state   | 17,775    | 90.8    | 19,570               | 100.0              |
| <b>Flag - Salaries - Food Service (FL_V29)</b>   |           |         |                      |                    |
| M—Missing  | 927       | 4.7     | 927                  | 4.7                |
| N—Not applicable   | 825       | 4.2     | 1,752                | 9.0                |
| R—As reported by the state   | 17,818    | 91.0    | 19,570               | 100.0              |
| <b>Flag - Total Employee Benefits (FL_Z34)</b>   |           |         |                      |                    |
| I—Imputed  | 614       | 3.1     | 614                  | 3.1                |
| M—Missing  | 613       | 3.1     | 1,227                | 6.3                |
| N—Not applicable   | 825       | 4.2     | 2,052                | 10.5               |
| R—As reported by the state   | 17,518    | 89.5    | 19,570               | 100.0              |
| <b>Flag - Employee Benefits - Instruction (FL_V10)</b>   |           |         |                      |                    |
| I—Imputed  | 117       | 0.6     | 117                  | 0.6                |
| M—Missing  | 613       | 3.1     | 730                  | 3.7                |
| N—Not applicable   | 825       | 4.2     | 1,555                | 7.9                |
| R—As reported by the state   | 18,015    | 92.1    | 19,570               | 100.0              |
| <b>Flag - Employee Benefits - Support Services - Students (FL_V12)</b>                           |           |         |                      |                    |
| I—Imputed  | 46        | 0.2     | 46                   | 0.2                |
| M—Missing  | 936       | 4.8     | 982                  | 5.0                |
| N—Not applicable   | 825       | 4.2     | 1,807                | 9.2                |
| R—As reported by the state   | 17,763    | 90.8    | 19,570               | 100.0              |
| <b>Flag - Employee Benefits - Support Services - Instructional Staff (FL_V14)</b>                |           |         |                      |                    |
| I—Imputed  | 46        | 0.2     | 46                   | 0.2                |
| M—Missing  | 623       | 3.2     | 669                  | 3.4                |
| N—Not applicable   | 825       | 4.2     | 1,494                | 7.6                |
| R—As reported by the state   | 18,076    | 92.4    | 19,570               | 100.0              |
| <b>Flag - Employee Benefits - Support Services - General Administration (FL_V16)</b>             |           |         |                      |                    |
| I—Imputed  | 51        | 0.3     | 51                   | 0.3                |
| M—Missing  | 937       | 4.8     | 988                  | 5.0                |
| N—Not applicable   | 825       | 4.2     | 1,813                | 9.3                |
| R—As reported by the state   | 17,757    | 90.7    | 19,570               | 100.0              |
| <b>Flag - Employee Benefits - Support Services - School Administration (FL_V18)</b>              |           |         |                      |                    |
| I—Imputed  | 53        | 0.3     | 53                   | 0.3                |
| M—Missing  | 952       | 4.9     | 1,005                | 5.1                |
| N—Not applicable   | 825       | 4.2     | 1,830                | 9.4                |
| R—As reported by the state   | 17,740    | 90.6    | 19,570               | 100.0              |
| <b>Flag - Employee Benefits - Support Services - Operation and Maintenance of Plant (FL_V22)</b> |           |         |                      |                    |
| I—Imputed  | 52        | 0.3     | 52                   | 0.3                |
| M—Missing  | 935       | 4.8     | 987                  | 5.0                |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023—Continued

| Categorical variable label and categories                                     | Frequency | Percent | Cumulative frequency | Cumulative percent |
|---|-----------|---------|----------------------|--------------------|
| N—Not applicable  | 825       | 4.2     | 1,812                | 9.3                |
| R—As reported by the state  | 17,758    | 90.7    | 19,570               | 100.0              |
| Flag - Employee Benefits - Support Services - Student Transportation (FL_V24) |           |         |                      |                    |
| I—Imputed   | 82        | 0.4     | 82                   | 0.4                |
| M—Missing   | 938       | 4.8     | 1,020                | 5.2                |
| N—Not applicable  | 825       | 4.2     | 1,845                | 9.4                |
| R—As reported by the state  | 17,725    | 90.6    | 19,570               | 100.0              |
| Flag - Employee Benefits - Support Services - Business/Central/Other (FL_V38) |           |         |                      |                    |
| I—Imputed   | 51        | 0.3     | 51                   | 0.3                |
| M—Missing   | 979       | 5.0     | 1,030                | 5.3                |
| N—Not applicable  | 825       | 4.2     | 1,855                | 9.5                |
| R—As reported by the state  | 17,715    | 90.5    | 19,570               | 100.0              |
| Flag - Employee Benefits - Food Services (FL_V30)                             |           |         |                      |                    |
| I—Imputed   | 44        | 0.2     | 44                   | 0.2                |
| M—Missing   | 927       | 4.7     | 971                  | 5.0                |
| N—Not applicable  | 825       | 4.2     | 1,796                | 9.2                |
| R—As reported by the state  | 17,774    | 90.8    | 19,570               | 100.0              |
| Flag - Employee Benefits - Enterprise Operations (FL_V32)                     |           |         |                      |                    |
| M—Missing   | 3,835     | 19.6    | 3,835                | 19.6               |
| N—Not applicable  | 1697      | 8.7     | 5532                 | 28.3               |
| R—As reported by the state  | 14038     | 71.7    | 19570                | 100.0              |
| Flag - Textbooks (Function 1000) (FL_V93)                                     |           |         |                      |                    |
| I—Imputed   | 2         | #       | 2                    | #                  |
| M—Missing   | 2,783     | 14.2    | 2,785                | 14.2               |
| N—Not applicable  | 825       | 4.2     | 3,610                | 18.4               |
| R—As reported by the state  | 15,960    | 81.6    | 19,570               | 100.0              |
| Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year (FL_19H)      |           |         |                      |                    |
| A—Edited or suppressed by the analyst   | 972       | 5.0     | 972                  | 5.0                |
| I—Imputed   | 1,336     | 6.8     | 2,308                | 11.8               |
| M—Missing   | 2,452     | 12.5    | 4,760                | 24.3               |
| N—Not applicable  | 825       | 4.2     | 5,585                | 28.5               |
| R—As reported by the state  | 13,985    | 71.5    | 19,570               | 100.0              |
| Flag - Long Term Debt - Issued During Fiscal Year (FL_21F)                    |           |         |                      |                    |
| A—Edited or suppressed by the analyst   | 347       | 1.8     | 347                  | 1.8                |
| I—Imputed   | 3         | #       | 350                  | 1.8                |
| M—Missing   | 2,227     | 11.4    | 2,577                | 13.2               |
| N—Not applicable  | 825       | 4.2     | 3,402                | 17.4               |
| R—As reported by the state  | 16,168    | 82.6    | 19,570               | 100.0              |
| Flag - Long Term Debt - Retired During Fiscal Year (FL_31F)                   |           |         |                      |                    |
| A—Edited or suppressed by the analyst   | 353       | 1.8     | 353                  | 1.8                |
| I—Imputed   | 6         | #       | 359                  | 1.8                |
| M—Missing   | 2,225     | 11.4    | 2,584                | 13.2               |
| N—Not applicable  | 825       | 4.2     | 3,409                | 17.4               |
| R—As reported by the state  | 16,161    | 82.6    | 19,570               | 100.0              |
| Flag - Long Term Debt - Outstanding at End of Fiscal Year (FL_41F)            |           |         |                      |                    |
| A—Edited or suppressed by the analyst   | 360       | 1.8     | 360                  | 1.8                |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023—Continued

| Categorical variable label and categories                                 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|---|-----------|---------|----------------------|--------------------|
| I—Imputed   | 1,827     | 9.3     | 2,187                | 11.2               |
| M—Missing   | 2,441     | 12.5    | 4,628                | 23.6               |
| N—Not applicable  | 825       | 4.2     | 5,453                | 27.9               |
| R—As reported by the state  | 14,117    | 72.1    | 19,570               | 100.0              |
| Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year (FL_61V) |           |         |                      |                    |
| M—Missing   | 5,349     | 27.3    | 5,349                | 27.3               |
| N—Not applicable  | 825       | 4.2     | 6,174                | 31.5               |
| R—As reported by the state  | 13,396    | 68.5    | 19,570               | 100.0              |
| Flag - Short Term Debt - Outstanding at End of Fiscal Year (FL_66V)       |           |         |                      |                    |
| M—Missing   | 5,349     | 27.3    | 5,349                | 27.3               |
| N—Not applicable  | 825       | 4.2     | 6,174                | 31.5               |
| R—As reported by the state  | 13,396    | 68.5    | 19,570               | 100.0              |
| Flag - Assets - Sinking Fund (FL_W01)                                     |           |         |                      |                    |
| I—Imputed   | 5         | #       | 5                    | #                  |
| M—Missing   | 2,105     | 10.8    | 2,110                | 10.8               |
| N—Not applicable  | 825       | 4.2     | 2,935                | 15.0               |
| R—As reported by the state  | 16,635    | 85.0    | 19,570               | 100.0              |
| Flag - Assets - Bond Fund (FL_W31)  |           |         |                      |                    |
| I—Imputed   | 9         | #       | 9                    | #                  |
| M—Missing   | 2,377     | 12.1    | 2,386                | 12.2               |
| N—Not applicable  | 825       | 4.2     | 3,211                | 16.4               |
| R—As reported by the state  | 16,359    | 83.6    | 19,570               | 100.0              |
| Flag - Assets - Other Funds (FL_W61)                                      |           |         |                      |                    |
| I—Imputed   | 23        | 0.1     | 23                   | 0.1                |
| M—Missing   | 1,494     | 7.6     | 1,517                | 7.8                |
| N—Not applicable  | 825       | 4.2     | 2,342                | 12.0               |
| R—As reported by the state  | 17,228    | 88.0    | 19,570               | 100.0              |
| Flag - Utilities and Energy Services (FL_V95)                             |           |         |                      |                    |
| I—Imputed   | 33        | 0.2     | 33                   | 0.2                |
| M—Missing   | 7,461     | 38.1    | 7,494                | 38.3               |
| N—Not applicable  | 825       | 4.2     | 8,319                | 42.5               |
| R—As reported by the state  | 11,251    | 57.5    | 19,570               | 100.0              |
| Flag - Technology-Related Supplies and Purchased Services (FL_V02)        |           |         |                      |                    |
| I—Imputed   | 29        | 0.1     | 29                   | 0.1                |
| M—Missing   | 8,402     | 42.9    | 8,431                | 43.1               |
| N—Not applicable  | 825       | 4.2     | 9,256                | 47.3               |
| R—As reported by the state  | 10,314    | 52.7    | 19,570               | 100.0              |
| Flag - Technology-Related Equipment (FL_K14)                              |           |         |                      |                    |
| I—Imputed   | 157       | 0.8     | 157                  | 0.8                |
| M—Missing   | 8,186     | 41.8    | 8,343                | 42.6               |
| N—Not applicable  | 825       | 4.2     | 9,168                | 46.8               |
| R—As reported by the state  | 10,402    | 53.2    | 19,570               | 100.0              |
| Flag - Current Expenditures - State and Local Funds (FL_CE1)              |           |         |                      |                    |
| I—Imputed   | 2,155     | 11.0    | 2,155                | 11.0               |
| M—Missing   | 4,042     | 20.7    | 6,197                | 31.7               |
| N—Not applicable  | 825       | 4.2     | 7,022                | 35.9               |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023—Continued

| Categorical variable label and categories   | Frequency | Percent | Cumulative frequency | Cumulative percent |
|---|-----------|---------|----------------------|--------------------|
| R—As reported by the state  | 12,548    | 64.1    | 19,570               | 100.0              |
| Flag - Current Expenditures - Federal Funds (FL_CE2)  |           |         |                      |                    |
| I—Imputed   | 2,031     | 10.4    | 2,031                | 10.4               |
| M—Missing   | 3,831     | 19.6    | 5,862                | 30.0               |
| N—Not applicable  | 825       | 4.2     | 6,687                | 34.2               |
| R—As reported by the state  | 12,883    | 65.8    | 19,570               | 100.0              |
| Flag - Regional Education Service Agency (RESA) Current Exp on Behalf of The LEA (FL_CE3)   |           |         |                      |                    |
| M—Missing   | 14,131    | 72.2    | 14,131               | 72.2               |
| N—Not applicable  | 825       | 4.2     | 14,956               | 76.4               |
| R—As reported by the state  | 4,614     | 23.6    | 19,570               | 100.0              |
| Flag - Special Education Expenditure - Current (FL_SE1)   |           |         |                      |                    |
| I—Imputed   | 470       | 2.4     | 470                  | 2.4                |
| M—Missing   | 5,625     | 28.7    | 6,095                | 31.1               |
| N—Not applicable  | 825       | 4.2     | 6,920                | 35.4               |
| R—As reported by the state  | 12,650    | 64.6    | 19,570               | 100.0              |
| Flag - Special Education Expenditure - Instructional (FL_SE2)   |           |         |                      |                    |
| A—Edited or suppressed by the analyst   | 1         | #       | 1                    | #                  |
| I—Imputed   | 427       | 2.2     | 428                  | 2.2                |
| M—Missing   | 4,561     | 23.3    | 4,989                | 25.5               |
| N—Not applicable  | 825       | 4.2     | 5,814                | 29.7               |
| R—As reported by the state  | 13,756    | 70.3    | 19,570               | 100.0              |
| Flag - Special Education Expenditure - Student Support Services (FL_SE3)  |           |         |                      |                    |
| I—Imputed   | 422       | 2.2     | 422                  | 2.2                |
| M—Missing   | 6,015     | 30.7    | 6,437                | 32.9               |
| N—Not applicable  | 825       | 4.2     | 7,262                | 37.1               |
| R—As reported by the state  | 12,308    | 62.9    | 19,570               | 100.0              |
| Flag - Special Education Expenditure - Instructional Staff Support Services (FL_SE4)  |           |         |                      |                    |
| I—Imputed   | 424       | 2.2     | 424                  | 2.2                |
| M—Missing   | 7,874     | 40.2    | 8,298                | 42.4               |
| N—Not applicable  | 825       | 4.2     | 9,123                | 46.6               |
| R—As reported by the state  | 10,447    | 53.4    | 19,570               | 100.0              |
| Flag - Special Education Expenditure - Student Transportation Support Services (FL_SE5)   |           |         |                      |                    |
| I—Imputed   | 415       | 2.1     | 415                  | 2.1                |
| M—Missing   | 7,392     | 37.8    | 7,807                | 39.9               |
| N—Not applicable  | 825       | 4.2     | 8,632                | 44.1               |
| R—As reported by the state  | 10,938    | 55.9    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Revenue - CARES Act Elementary and Secondary School Emergency Relief (ESSER I) Fund (FL_AR1)   |           |         |                      |                    |
| M—Missing   | 3,145     | 16.1    | 3,145                | 16.1               |
| N—Not applicable  | 825       | 4.2     | 3,970                | 20.3               |
| R—As reported by the state  | 15,600    | 79.7    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Revenue - CRRSA Act Elementary and Secondary School Emergency Relief (ESSER II) Fund (FL_AR1A) |           |         |                      |                    |
| I—Imputed   | 9         | #       | 9                    | #                  |
| M—Missing   | 3,968     | 20.3    | 3,977                | 20.3               |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023—Continued

| Categorical variable label and categories  | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--|-----------|---------|----------------------|--------------------|
| N—Not applicable   | 825       | 4.2     | 4,802                | 24.5               |
| R—As reported by the state   | 14,768    | 75.5    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Revenue - ARP Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund (FL_AR1B)                             |           |         |                      |                    |
| I—Imputed  | 10        | 0.1     | 10                   | 0.1                |
| M—Missing  | 3993      | 20.4    | 4003                 | 20.5               |
| N—Not applicable   | 825       | 4.2     | 4828                 | 24.7               |
| R—As reported by the state   | 14742     | 75.3    | 19570                | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Revenue - CARES Act Governor's Emergency Education Relief (GEER I) Fund (FL_AR2)  |           |         |                      |                    |
| M—Missing  | 4,663     | 23.8    | 4,663                | 23.8               |
| N—Not applicable   | 825       | 4.2     | 5,488                | 28.0               |
| R—As reported by the state   | 14,082    | 72.0    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Revenue - CRRSA Act Governor's Emergency Education Relief (GEER II) Fund (FL_AR2A)  |           |         |                      |                    |
| M—Missing  | 7,008     | 35.8    | 7,008                | 35.8               |
| N—Not applicable   | 825       | 4.2     | 7,833                | 40.0               |
| R—As reported by the state   | 11,737    | 60.0    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Revenue - CARES Act Education Stabilization Fund - Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant (FL_AR3) |           |         |                      |                    |
| M—Missing  | 11,457    | 58.5    | 11,457               | 58.5               |
| N—Not applicable   | 825       | 4.2     | 12,282               | 62.8               |
| R—As reported by the state   | 7,288     | 37.2    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Revenue - Coronavirus Relief Fund (CRF) (FL_AR6)  |           |         |                      |                    |
| M—Missing  | 5,869     | 30.0    | 5,869                | 30.0               |
| N—Not applicable   | 825       | 4.2     | 6,694                | 34.2               |
| R—As reported by the state   | 12,876    | 65.8    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Revenue - ARP Act Coronavirus State and Local Fiscal Recovery Funds (FL_AR6A)   |           |         |                      |                    |
| M—Missing  | 8,468     | 43.3    | 8,468                | 43.3               |
| N—Not applicable   | 825       | 4.2     | 9,293                | 47.5               |
| R—As reported by the state   | 10,277    | 52.5    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Current (FL_AE1)  |           |         |                      |                    |
| I—Imputed  | 22        | 0.1     | 22                   | 0.1                |
| M—Missing  | 3,320     | 17.0    | 3,342                | 17.1               |
| N—Not applicable   | 825       | 4.2     | 4,167                | 21.3               |
| R—As reported by the state   | 15,403    | 78.7    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Current From ESSER I Funds (FL_AE1A)  |           |         |                      |                    |
| I—Imputed  | 6         | #       | 6                    | #                  |
| M—Missing  | 6,472     | 33.1    | 6,478                | 33.1               |
| N—Not applicable   | 825       | 4.2     | 7,303                | 37.3               |
| R—As reported by the state   | 12,267    | 62.7    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Current From ESSER II Funds (FL_AE1B)   |           |         |                      |                    |
| I—Imputed  | 12        | 0.1     | 12                   | 0.1                |
| M—Missing  | 6,452     | 33.0    | 6,464                | 33.0               |
| N—Not applicable   | 825       | 4.2     | 7,289                | 37.2               |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023—Continued

| Categorical variable label and categories   | Frequency | Percent | Cumulative frequency | Cumulative percent |
|---|-----------|---------|----------------------|--------------------|
| R—As reported by the state  | 12,281    | 62.8    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Current From ARP ESSER Funds (FL_AE1C)       |           |         |                      |                    |
| I—Imputed   | 32        | 0.2     | 32                   | 0.2                |
| M—Missing   | 6,317     | 32.3    | 6,349                | 32.4               |
| N—Not applicable  | 825       | 4.2     | 7,174                | 36.7               |
| R—As reported by the state  | 12,396    | 63.3    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Current From GEER I Funds (FL_AE1D)          |           |         |                      |                    |
| M—Missing   | 9,111     | 46.6    | 9,111                | 46.6               |
| N—Not applicable  | 825       | 4.2     | 9,936                | 50.8               |
| R—As reported by the state  | 9,634     | 49.2    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Current From GEER II Funds (FL_AE1E)         |           |         |                      |                    |
| I—Imputed   | 1         | #       | 1                    | #                  |
| M—Missing   | 10,193    | 52.1    | 10,194               | 52.1               |
| N—Not applicable  | 825       | 4.2     | 11,019               | 56.3               |
| R—As reported by the state  | 8,551     | 43.7    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Current From CRF (FL_AE1F)                   |           |         |                      |                    |
| M—Missing   | 9,423     | 48.2    | 9,423                | 48.2               |
| N—Not applicable  | 825       | 4.2     | 10,248               | 52.4               |
| R—As reported by the state  | 9,322     | 47.6    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Current From SLFRF (FL_AE1G)                 |           |         |                      |                    |
| I—Imputed   | 1         | #       | 1                    | #                  |
| M—Missing   | 11,620    | 59.4    | 11,621               | 59.4               |
| N—Not applicable  | 825       | 4.2     | 12,446               | 63.6               |
| R—As reported by the state  | 7,124     | 36.4    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Instructional (FL_AE2)                       |           |         |                      |                    |
| I—Imputed   | 67        | 0.3     | 67                   | 0.3                |
| M—Missing   | 3,771     | 19.3    | 3,838                | 19.6               |
| N—Not applicable  | 825       | 4.2     | 4,663                | 23.8               |
| R—As reported by the state  | 14,907    | 76.2    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Instructional From ESSER I Funds (FL_AE2A)   |           |         |                      |                    |
| I—Imputed   | 18        | 0.1     | 18                   | 0.1                |
| M—Missing   | 7,038     | 36.0    | 7,056                | 36.1               |
| N—Not applicable  | 825       | 4.2     | 7,881                | 40.3               |
| R—As reported by the state  | 11,689    | 59.7    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Instructional From ESSER II Funds (FL_AE2B)  |           |         |                      |                    |
| I—Imputed   | 28        | 0.1     | 28                   | 0.1                |
| M—Missing   | 6,940     | 35.5    | 6,968                | 35.6               |
| N—Not applicable  | 825       | 4.2     | 7,793                | 39.8               |
| R—As reported by the state  | 11,777    | 60.2    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Instructional From ARP ESSER Funds (FL_AE2C) |           |         |                      |                    |
| I—Imputed   | 67        | 0.3     | 67                   | 0.3                |
| M—Missing   | 6,860     | 35.1    | 6,927                | 35.4               |
| N—Not applicable  | 825       | 4.2     | 7,752                | 39.6               |
| R—As reported by the state  | 11,818    | 60.4    | 19,570               | 100.0              |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023—Continued

| Categorical variable label and categories   | Frequency | Percent | Cumulative frequency | Cumulative percent |
|---|-----------|---------|----------------------|--------------------|
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Instructional From<br>GEER I Funds (FL_AE2D)     |           |         |                      |                    |
| I—Imputed   | 7         | #       | 7                    | #                  |
| M—Missing   | 9,392     | 48.0    | 9,399                | 48.0               |
| N—Not applicable  | 825       | 4.2     | 10,224               | 52.2               |
| R—As reported by the state  | 9,346     | 47.8    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Instructional From<br>GEER II Funds (FL_AE2E)    |           |         |                      |                    |
| I—Imputed   | 2         | #       | 2                    | #                  |
| M—Missing   | 9,978     | 51.0    | 9,980                | 51.0               |
| N—Not applicable  | 825       | 4.2     | 10,805               | 55.2               |
| R—As reported by the state  | 8,765     | 44.8    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Instructional From<br>CRF (FL_AE2F)              |           |         |                      |                    |
| M—Missing   | 9,784     | 50.0    | 9,784                | 50.0               |
| N—Not applicable  | 825       | 4.2     | 10,609               | 54.2               |
| R—As reported by the state  | 8,961     | 45.8    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Instructional From<br>SLFRF (FL_AE2G)            |           |         |                      |                    |
| I—Imputed   | 2         | #       | 2                    | #                  |
| M—Missing   | 11,620    | 59.4    | 11,622               | 59.4               |
| N—Not applicable  | 825       | 4.2     | 12,447               | 63.6               |
| R—As reported by the state  | 7,123     | 36.4    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Support Services (FL_AE3)                        |           |         |                      |                    |
| I—Imputed   | 98        | 0.5     | 98                   | 0.5                |
| M—Missing   | 3,766     | 19.2    | 3,864                | 19.7               |
| N—Not applicable  | 825       | 4.2     | 4,689                | 24.0               |
| R—As reported by the state  | 14,881    | 76.0    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay (FL_AE4)                          |           |         |                      |                    |
| I—Imputed   | 104       | 0.5     | 104                  | 0.5                |
| M—Missing   | 3,608     | 18.4    | 3,712                | 19.0               |
| N—Not applicable  | 825       | 4.2     | 4,537                | 23.2               |
| R—As reported by the state  | 15,033    | 76.8    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From<br>ESSER I Funds (FL_AE4A)   |           |         |                      |                    |
| M—Missing   | 6,833     | 34.9    | 6,833                | 34.9               |
| N—Not applicable  | 825       | 4.2     | 7,658                | 39.1               |
| R—As reported by the state  | 11,912    | 60.9    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From<br>ESSER II Funds (FL_AE4B)  |           |         |                      |                    |
| I—Imputed   | 53        | 0.3     | 53                   | 0.3                |
| M—Missing   | 6,746     | 34.5    | 6,799                | 34.7               |
| N—Not applicable  | 825       | 4.2     | 7,624                | 39.0               |
| R—As reported by the state  | 11,946    | 61.0    | 19,570               | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From<br>ARP ESSER Funds (FL_AE4C) |           |         |                      |                    |
| I—Imputed   | 73        | 0.4     | 73                   | 0.4                |
| M—Missing   | 6,857     | 35.0    | 6,930                | 35.4               |
| N—Not applicable  | 825       | 4.2     | 7,755                | 39.6               |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2023—Continued

| Categorical variable label and categories  | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--|-----------|---------|----------------------|--------------------|
| R—As reported by the state   | 11815     | 60.4    | 19570                | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From<br>GEER I Funds (FL_AE4D)                   |           |         |                      |                    |
| I—Imputed  | 2         | #       | 2                    | #                  |
| M—Missing  | 9166      | 46.8    | 9168                 | 46.8               |
| N—Not applicable   | 825       | 4.2     | 9993                 | 51.1               |
| R—As reported by the state   | 9577      | 48.9    | 19570                | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From<br>GEER II Funds (FL_AE4E)                  |           |         |                      |                    |
| I—Imputed  | 6         | #       | 6                    | #                  |
| M—Missing  | 10478     | 53.5    | 10484                | 53.6               |
| N—Not applicable   | 825       | 4.2     | 11309                | 57.8               |
| R—As reported by the state   | 8261      | 42.2    | 19570                | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From<br>CRF (FL_AE4F)                            |           |         |                      |                    |
| M—Missing  | 9803      | 50.1    | 9803                 | 50.1               |
| N—Not applicable   | 825       | 4.2     | 10628                | 54.3               |
| R—As reported by the state   | 8942      | 45.7    | 19570                | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From<br>SLFRF (FL_AE4G)                          |           |         |                      |                    |
| M—Missing  | 11790     | 60.2    | 11790                | 60.2               |
| N—Not applicable   | 825       | 4.2     | 12615                | 64.5               |
| R—As reported by the state   | 6955      | 35.5    | 19570                | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Technology-Related Supplies<br>and Purchased Services (FL_AE5)  |           |         |                      |                    |
| I—Imputed  | 7         | #       | 7                    | #                  |
| M—Missing  | 6572      | 33.6    | 6579                 | 33.6               |
| N—Not applicable   | 825       | 4.2     | 7404                 | 37.8               |
| R—As reported by the state   | 12166     | 62.2    | 19570                | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Technology-Related<br>Equipment (FL_AE6)                        |           |         |                      |                    |
| I—Imputed  | 150       | 0.8     | 150                  | 0.8                |
| M—Missing  | 5753      | 29.4    | 5903                 | 30.2               |
| N—Not applicable   | 825       | 4.2     | 6728                 | 34.4               |
| R—As reported by the state   | 12842     | 65.6    | 19570                | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Operation and Maintenance<br>of Plant Support Services (FL_AE7) |           |         |                      |                    |
| I—Imputed  | 68        | 0.3     | 68                   | 0.3                |
| M—Missing  | 4657      | 23.8    | 4725                 | 24.1               |
| N—Not applicable   | 825       | 4.2     | 5550                 | 28.4               |
| R—As reported by the state   | 14020     | 71.6    | 19570                | 100.0              |
| Flag - COVID-19 Federal Assistance Funds - Expenditure - Food Services (FL_AE8)  |           |         |                      |                    |
| I—Imputed  | 32        | 0.2     | 32                   | 0.2                |
| M—Missing  | 4565      | 23.3    | 4597                 | 23.5               |
| N—Not applicable   | 825       | 4.2     | 5422                 | 27.7               |
| R—As reported by the state   | 14148     | 72.3    | 19570                | 100.0              |

# Rounds to zero.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2023, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2023

| Variable  | Label   | Number<br>of districts<br>reported | Minimum | Maximum          | Mean         | Not             |                    |                    |                    |
|-----------|---|------------------------------------|---------|------------------|--------------|-----------------|--------------------|--------------------|--------------------|
|           |   |                                    |         |                  |              | Missing<br>(-1) | applicable<br>(-2) | Suppressed<br>(-3) | Suppressed<br>(-9) |
| V33       | Fall Membership   | 17,760                             | 0       | 847,030          | 2,782        | 0               | 1,573              | 237                | 0                  |
| MEMBERSCH | Fall Membership - School Universe   | 18,052                             | 0       | 828,732          | 2,730        | 24              | 1,039              | 452                | 3                  |
| TOTALREV  | Total Revenue   | 18,132                             | 0       | \$37,450,045,000 | \$55,256,054 | 588             | 850                | 0                  | 0                  |
| TFEDREV   | Total Federal Revenue   | 18,132                             | 0       | 4,641,089,000    | 6,970,141    | 588             | 850                | 0                  | 0                  |
| C14       | Fed Rev - Thru State - Title I  | 18,132                             | 0       | 1,049,931,000    | 927,824      | 588             | 850                | 0                  | 0                  |
| C15       | Fed Rev - Thru State - Individuals With Disabilities Education Act (IDEA) | 18,132                             | 0       | 222,918,000      | 726,528      | 588             | 850                | 0                  | 0                  |
| C19       | Fed Rev - Thru State - Career and Technical Education                     | 18,132                             | 0       | 13,874,000       | 38,984       | 588             | 850                | 0                  | 0                  |
| C22       | Fed Rev - Thru State - Supporting Effective Instruction                   | 18,132                             | 0       | 23,464,000       | 87,774       | 588             | 850                | 0                  | 0                  |
| C23       | Fed Rev - Thru State - Student Support and Academic Enrichment            | 18,132                             | 0       | 28,686,000       | 34,194       | 588             | 850                | 0                  | 0                  |
| C26       | Fed Rev - Thru State - 21st Century Learning Centers                      | 18,132                             | 0       | 17,320,000       | 28,483       | 588             | 850                | 0                  | 0                  |
| C27       | Fed Rev - Thru State - Rural and Low-Income School Program                | 18,132                             | 0       | 486,000          | 4,404        | 588             | 850                | 0                  | 0                  |
| B11       | Fed Rev - Thru State - Bilingual Education                                | 18,132                             | 0       | 11,014,000       | 32,293       | 588             | 850                | 0                  | 0                  |
| C20       | Fed Rev - Thru State - Other  | 18,132                             | 0       | 2,779,677,000    | 3,181,292    | 588             | 850                | 0                  | 0                  |
| C25       | Fed Rev - Thru State - Child Nutrition Act                                | 18,132                             | 0       | 568,395,000      | 1,253,483    | 588             | 850                | 0                  | 0                  |
| C36       | Fed Rev - Nonspecified  | 18,132                             | 0       | 214,815,000      | 290,436      | 588             | 850                | 0                  | 0                  |
| B10       | Fed Rev - Direct - Impact Aid   | 18,132                             | 0       | 66,461,000       | 104,858      | 588             | 850                | 0                  | 0                  |
| B12       | Fed Rev - Direct - Indian Education                                       | 18,132                             | 0       | 5,700,000        | 6,208        | 588             | 850                | 0                  | 0                  |
| B14       | Fed Rev - Direct - Small, Rural School Achievement Program                | 18,132                             | 0       | 11,038,000       | 3,252        | 588             | 850                | 0                  | 0                  |
| B13       | Fed Rev - Direct - Other  | 18,132                             | 0       | 182,741,000      | 250,128      | 588             | 850                | 0                  | 0                  |
| TSTREV    | Total State Revenue   | 18,132                             | 0       | 13,529,432,000   | 24,315,483   | 588             | 850                | 0                  | 0                  |
| C01       | State Rev - General Formula Assistance                                    | 18,132                             | 0       | 9,253,325,000    | 16,066,412   | 588             | 850                | 0                  | 0                  |
| C04       | State Rev - Staff Improvement Programs                                    | 18,132                             | 0       | 284,142,000      | 386,887      | 588             | 850                | 0                  | 0                  |
| C05       | State Rev - Special Education Programs                                    | 18,132                             | 0       | 1,625,034,000    | 1,500,514    | 588             | 850                | 0                  | 0                  |
| C06       | State Rev - Compensatory and Basic Skills Programs                        | 18,132                             | 0       | 298,037,000      | 427,567      | 588             | 850                | 0                  | 0                  |
| C07       | State Rev - Bilingual Education Programs                                  | 18,132                             | 0       | 143,639,000      | 101,215      | 588             | 850                | 0                  | 0                  |
| C08       | State Rev - Gifted and Talented Programs                                  | 18,132                             | 0       | 112,086,000      | 77,249       | 588             | 850                | 0                  | 0                  |
| C09       | State Rev - Career and Technical Education Programs                       | 18,132                             | 0       | 300,576,000      | 112,786      | 588             | 850                | 0                  | 0                  |
| C10       | State Rev - School Meal Programs  | 18,132                             | 0       | 146,146,000      | 145,088      | 588             | 850                | 0                  | 0                  |
| C11       | State Rev - Capital Outlay and Debt Services Programs                     | 18,132                             | 0       | 910,459,000      | 511,243      | 588             | 850                | 0                  | 0                  |
| C12       | State Rev - Transportation Programs                                       | 18,132                             | 0       | 143,429,000      | 318,578      | 588             | 850                | 0                  | 0                  |
| C13       | State Rev - Other Programs  | 18,132                             | 0       | 2,129,256,000    | 2,923,884    | 588             | 850                | 0                  | 0                  |
| C35       | State Rev - Nonspecified  | 18,132                             | 0       | 511,144,000      | 125,336      | 588             | 850                | 0                  | 0                  |
| C38       | State Rev On Behalf - Employee Benefits                                   | 18,132                             | 0       | 428,132,000      | 1,579,507    | 588             | 850                | 0                  | 0                  |
| C39       | State Rev On Behalf - Not Employee Benefits                               | 18,132                             | 0       | 25,889,000       | 39,215       | 588             | 850                | 0                  | 0                  |
| TLOCREV   | Total Local Revenue   | 18,132                             | 0       | 19,279,524,000   | 23,970,431   | 588             | 850                | 0                  | 0                  |
| T02       | Local Rev - Parent Government Contributions (Dependent School Systems)    | 1,180                              | 0       | 16,851,612,000   | 57,882,716   | 574             | 17,816             | 0                  | 0                  |
| T06       | Local Rev - Property Taxes  | 12,377                             | 0       | 3,531,594,000    | 20,997,018   | 82              | 7,111              | 0                  | 0                  |
| T09       | Local Rev - General Sales Taxes   | 12,304                             | 0       | 455,564,000      | 678,979      | 82              | 7,184              | 0                  | 0                  |
| T15       | Local Rev - Public Utility Taxes  | 12,300                             | 0       | 26,071,000       | 40,003       | 82              | 7,188              | 0                  | 0                  |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2023—Continued

| Variable | Label   | Number<br>of districts<br>reported | Minimum | Maximum        | Mean       | Not             |                    |                    |                    |
|----------|---|------------------------------------|---------|----------------|------------|-----------------|--------------------|--------------------|--------------------|
|          |   |                                    |         |                |            | Missing<br>(-1) | applicable<br>(-2) | Suppressed<br>(-3) | Suppressed<br>(-9) |
| T40      | Local Rev - Individual and Corporate Income Taxes                   | 12,303                             | 0       | 206,343,000    | 258,563    | 82              | 7,185              | 0                  | 0                  |
| T99      | Local Rev - All Other Taxes   | 12,305                             | 0       | 94,909,000     | 170,802    | 82              | 7,183              | 0                  | 0                  |
| D11      | Local Rev - From Other School Systems                               | 18,132                             | 0       | 394,653,000    | 1,105,782  | 588             | 850                | 0                  | 0                  |
| D23      | Local Rev - From Cities and Counties                                | 18,132                             | 0       | 491,914,000    | 780,896    | 588             | 850                | 0                  | 0                  |
| A07      | Local Rev - Tuition Fees From Pupils and Parents                    | 18,132                             | 0       | 50,669,000     | 129,358    | 588             | 850                | 0                  | 0                  |
| A08      | Local Rev - Transportation Fees From Pupils and Parents             | 18,132                             | 0       | 5,119,000      | 5,805      | 588             | 850                | 0                  | 0                  |
| A09      | Local Rev - School Meals  | 18,132                             | 0       | 31,964,000     | 270,014    | 588             | 850                | 0                  | 0                  |
| A11      | Local Rev - Textbook Sales and Rentals                              | 18,132                             | 0       | 4,535,000      | 12,071     | 588             | 850                | 0                  | 0                  |
| A13      | Local Rev - District Activity Receipts                              | 18,132                             | 0       | 74,243,000     | 316,585    | 588             | 850                | 0                  | 0                  |
| A15      | Local Rev - Student Fees, Nonspecified                              | 18,132                             | 0       | 14,222,000     | 10,956     | 588             | 850                | 0                  | 0                  |
| A20      | Local Rev - Other Sales and Services                                | 18,132                             | 0       | 130,284,000    | 177,278    | 588             | 850                | 0                  | 0                  |
| A40      | Local Rev - Rents and Royalties                                     | 18,132                             | 0       | 23,282,000     | 60,236     | 588             | 850                | 0                  | 0                  |
| U11      | Local Rev - Sale of Property  | 18,132                             | 0       | 37,370,000     | 36,895     | 588             | 850                | 0                  | 0                  |
| U22      | Local Rev - Interest Earnings                                       | 18,132                             | 0       | 214,433,000    | 606,260    | 588             | 850                | 0                  | 0                  |
| U30      | Local Rev - Fines and Forfeits                                      | 18,132                             | 0       | 40,362,000     | 30,388     | 588             | 850                | 0                  | 0                  |
| U50      | Local Rev - Private Contributions                                   | 18,132                             | 0       | 54,440,000     | 124,464    | 588             | 850                | 0                  | 0                  |
| U97      | Local Rev - Miscellaneous   | 18,132                             | 0       | 2,319,724,000  | 1,079,778  | 588             | 850                | 0                  | 0                  |
| C24      | NCES Local Revenue, Census State Revenue                            | 18,132                             | 0       | 636,467,000    | 344,847    | 588             | 850                | 0                  | 0                  |
| TOTALEXP | Total Expenditures  | 18,132                             | 0       | 36,114,999,000 | 53,985,687 | 588             | 850                | 0                  | 0                  |
| TCURELSC | Total Current Exp For Elementary/Secondary Education                | 18,132                             | 0       | 28,279,950,000 | 44,681,871 | 588             | 850                | 0                  | 0                  |
| TCURINST | Total Current Exp - Instruction                                     | 18,132                             | 0       | 20,244,467,000 | 26,289,128 | 588             | 850                | 0                  | 0                  |
| E13      | Current Exp - Instruction   | 18,132                             | 0       | 20,244,467,000 | 26,289,128 | 588             | 850                | 0                  | 0                  |
| V91      | Payments to Private Schools   | 18,132                             | 0       | 836,925,000    | 269,974    | 588             | 850                | 0                  | 0                  |
| V92      | Payments to Charter Schools   | 18,132                             | 0       | 3,214,232,000  | 498,665    | 588             | 850                | 0                  | 0                  |
| TCURSSVC | Total Current Exp - Support Services                                | 18,132                             | 0       | 7,452,039,000  | 16,692,217 | 588             | 850                | 0                  | 0                  |
| E17      | Current Exp - Support Services - Students                           | 18,132                             | 0       | 655,457,000    | 3,015,067  | 588             | 850                | 0                  | 0                  |
| E07      | Current Exp - Support Services - Instructional Staff                | 18,132                             | 0       | 966,685,000    | 2,389,319  | 588             | 850                | 0                  | 0                  |
| E08      | Current Exp - Support Services - General Administration             | 18,132                             | 0       | 142,891,000    | 895,678    | 588             | 850                | 0                  | 0                  |
| E09      | Current Exp - Support Services - School Administration              | 18,132                             | 0       | 1,326,779,000  | 2,467,873  | 588             | 850                | 0                  | 0                  |
| V40      | Current Exp - Support Services - Operation and Maintenance of Plant | 18,132                             | 0       | 2,679,139,000  | 4,258,878  | 588             | 850                | 0                  | 0                  |
| V45      | Current Exp - Support Services - Student Transportation             | 18,132                             | 0       | 1,682,409,000  | 1,837,657  | 588             | 850                | 0                  | 0                  |
| V90      | Current Exp - Support Services - Business/Central/Other             | 18,132                             | 0       | 1,385,875,000  | 1,827,556  | 588             | 850                | 0                  | 0                  |
| V85      | Current Exp - Support Services Nonspecified                         | 18,132                             | 0       | 1,047,000      | 188        | 588             | 850                | 0                  | 0                  |
| TCUROTH  | Total Current Expenditures - Other Elementary/Secondary             | 18,132                             | 0       | 583,444,000    | 1,700,527  | 588             | 850                | 0                  | 0                  |
| E11      | Current Exp - Food Services   | 18,132                             | 0       | 539,183,000    | 1,623,791  | 588             | 850                | 0                  | 0                  |
| V60      | Current Exp - Enterprise Operations                                 | 18,132                             | 0       | 44,261,000     | 73,334     | 588             | 850                | 0                  | 0                  |
| V65      | Current Exp - Other Elementary/Secondary                            | 18,132                             | 0       | 9,928,000      | 3,402      | 588             | 850                | 0                  | 0                  |
| TNONELSE | Total Non-Elementary/Secondary Expenditures                         | 18,132                             | 0       | 341,534,000    | 513,194    | 588             | 850                | 0                  | 0                  |
| V70      | Non-Elementary/Secondary Exp - Community Services                   | 18,132                             | 0       | 153,222,000    | 308,471    | 588             | 850                | 0                  | 0                  |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2023—Continued

| Variable | Label   | Number<br>of districts<br>reported | Minimum | Maximum        | Mean       | Not             |                    |                    |                    |
|----------|---|------------------------------------|---------|----------------|------------|-----------------|--------------------|--------------------|--------------------|
|          |   |                                    |         |                |            | Missing<br>(-1) | applicable<br>(-2) | Suppressed<br>(-3) | Suppressed<br>(-9) |
| V75      | Non-Elementary/Secondary Exp - Adult Education                        | 18,132                             | 0       | 260,428,000    | 129,469    | 588             | 850                | 0                  | 0                  |
| V80      | Non-Elementary/Secondary Exp - Other                                  | 18,132                             | 0       | 54,374,000     | 75,254     | 588             | 850                | 0                  | 0                  |
| TCAPOUT  | Total Capital Outlay Expenditures                                     | 18,132                             | 0       | 3,403,776,000  | 5,466,958  | 588             | 850                | 0                  | 0                  |
| F12      | Capital Outlay - Construction   | 18,132                             | 0       | 3,230,000,000  | 4,247,922  | 588             | 850                | 0                  | 0                  |
| G15      | Capital Outlay - Land and Existing Structures                         | 18,132                             | 0       | 189,208,000    | 297,609    | 588             | 850                | 0                  | 0                  |
| K09      | Capital Outlay - Instructional Equipment                              | 18,132                             | 0       | 102,022,000    | 195,415    | 588             | 850                | 0                  | 0                  |
| K10      | Capital Outlay - Other Equipment                                      | 18,132                             | 0       | 156,450,000    | 700,184    | 588             | 850                | 0                  | 0                  |
| K11      | Capital Outlay - Nonspecified Equipment                               | 18,132                             | 0       | 24,795,000     | 25,827     | 588             | 850                | 0                  | 0                  |
| L12      | Payments to State Governments   | 18,132                             | 0       | 900,911,000    | 304,449    | 588             | 850                | 0                  | 0                  |
| M12      | Payments to Local Governments   | 18,132                             | 0       | 39,050,000     | 62,498     | 588             | 850                | 0                  | 0                  |
| Q11      | Payments to Other School Systems                                      | 18,132                             | 0       | 550,072,000    | 949,710    | 588             | 850                | 0                  | 0                  |
| I86      | Interest On Debt  | 18,132                             | 0       | 531,355,000    | 1,238,367  | 588             | 850                | 0                  | 0                  |
| Z32      | Total Salaries  | 18,132                             | 0       | 12,583,351,000 | 24,399,453 | 588             | 850                | 0                  | 0                  |
| Z33      | Salaries - Instruction  | 18,132                             | 0       | 10,574,102,000 | 15,977,534 | 588             | 850                | 0                  | 0                  |
| Z35      | Teacher Salaries - Regular Education Programs                         | 18,132                             | 0       | 3,594,323,000  | 9,176,153  | 588             | 850                | 0                  | 0                  |
| Z36      | Teacher Salaries - Special Education Programs                         | 18,132                             | 0       | 3,077,865,000  | 2,171,846  | 588             | 850                | 0                  | 0                  |
| Z37      | Teacher Salaries - Vocational Education Programs                      | 18,132                             | 0       | 822,460,000    | 428,578    | 588             | 850                | 0                  | 0                  |
| Z38      | Teacher Salaries - Other Educational Programs                         | 18,132                             | 0       | 162,173,000    | 756,914    | 588             | 850                | 0                  | 0                  |
| V11      | Salaries - Support Services - Students                                | 18,132                             | 0       | 426,843,000    | 1,806,036  | 588             | 850                | 0                  | 0                  |
| V13      | Salaries - Support Services - Instructional Staff                     | 18,132                             | 0       | 588,169,000    | 1,281,705  | 588             | 850                | 0                  | 0                  |
| V15      | Salaries - Support Services - General Administration                  | 18,132                             | 0       | 33,328,000     | 351,241    | 588             | 850                | 0                  | 0                  |
| V17      | Salaries - Support Services - School Administration                   | 18,132                             | 0       | 849,194,000    | 1,640,228  | 588             | 850                | 0                  | 0                  |
| V21      | Salaries - Support Services - Operation and Maintenance of Plant      | 18,132                             | 0       | 379,948,000    | 1,282,318  | 588             | 850                | 0                  | 0                  |
| V23      | Salaries - Support Services - Student Transportation                  | 18,132                             | 0       | 93,584,000     | 595,360    | 588             | 850                | 0                  | 0                  |
| V37      | Salaries - Support Services - Business/Central/Other                  | 18,132                             | 0       | 359,587,000    | 749,817    | 588             | 850                | 0                  | 0                  |
| V29      | Salaries - Food Service   | 18,132                             | 0       | 265,620,000    | 489,176    | 588             | 850                | 0                  | 0                  |
| Z34      | Total Employee Benefits   | 18,132                             | 0       | 7,370,871,000  | 10,655,839 | 588             | 850                | 0                  | 0                  |
| V10      | Empl Benefits - Instruction   | 18,132                             | 0       | 6,530,362,000  | 6,983,097  | 588             | 850                | 0                  | 0                  |
| V12      | Empl Benefits - Support Services - Students                           | 18,132                             | 0       | 218,014,000    | 787,040    | 588             | 850                | 0                  | 0                  |
| V14      | Empl Benefits - Support Services - Instructional Staff                | 18,132                             | 0       | 269,896,000    | 507,587    | 588             | 850                | 0                  | 0                  |
| V16      | Empl Benefits - Support Services - General Administration             | 18,132                             | 0       | 14,249,000     | 154,476    | 588             | 850                | 0                  | 0                  |
| V18      | Empl Benefits - Support Services - School Administration              | 18,132                             | 0       | 477,584,000    | 684,951    | 588             | 850                | 0                  | 0                  |
| V22      | Empl Benefits - Support Services - Operation and Maintenance of Plant | 18,132                             | 0       | 216,881,000    | 584,066    | 588             | 850                | 0                  | 0                  |
| V24      | Empl Benefits - Support Services - Student Transportation             | 18,132                             | 0       | 53,623,000     | 256,473    | 588             | 850                | 0                  | 0                  |
| V38      | Empl Benefits - Support Services - Business/Central/Other             | 18,132                             | 0       | 202,231,000    | 349,843    | 588             | 850                | 0                  | 0                  |
| V30      | Empl Benefits - Food Services   | 18,132                             | 0       | 108,628,000    | 205,856    | 588             | 850                | 0                  | 0                  |
| V32      | Empl Benefits - Enterprise Operations                                 | 18,132                             | 0       | 12,143,000     | 8,297      | 588             | 850                | 0                  | 0                  |
| V93      | Textbooks (Function 1000)   | 18,132                             | 0       | 124,378,000    | 216,443    | 588             | 850                | 0                  | 0                  |
| 19H      | Long Term Debt - Outstanding at Beginning of Fiscal Year              | 18,132                             | 0       | 14,136,874,000 | 30,892,595 | 588             | 850                | 0                  | 0                  |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2023—Continued

| Variable | Label  | Number<br>of districts<br>reported | Minimum | Maximum        | Mean       | Not             |                    |                    |                    |
|----------|--|------------------------------------|---------|----------------|------------|-----------------|--------------------|--------------------|--------------------|
|          |  |                                    |         |                |            | Missing<br>(-1) | applicable<br>(-2) | Suppressed<br>(-3) | Suppressed<br>(-9) |
| _21F     | Long Term Debt - Issued During Fiscal Year   | 18,132                             | 0       | 1,415,841,000  | 3,808,989  | 588             | 850                | 0                  | 0                  |
| _31F     | Long Term Debt - Retired During Fiscal Year  | 18,132                             | 0       | 945,546,000    | 2,387,106  | 588             | 850                | 0                  | 0                  |
| _41F     | Long Term Debt - Outstanding at End of Fiscal Year   | 18,132                             | 0       | 14,607,169,000 | 32,238,556 | 588             | 850                | 0                  | 0                  |
| _61V     | Short Term Debt - Outstanding at Beginning of Fiscal Year  | 18,132                             | 0       | 274,183,000    | 558,478    | 588             | 850                | 0                  | 0                  |
| _66V     | Short Term Debt - Outstanding at End of Fiscal Year  | 18,132                             | 0       | 289,452,000    | 557,380    | 588             | 850                | 0                  | 0                  |
| W01      | Assets - Sinking Fund  | 18,132                             | 0       | 1,357,998,000  | 1,792,229  | 588             | 850                | 0                  | 0                  |
| W31      | Assets - Bond Fund   | 18,132                             | 0       | 1,677,406,000  | 5,920,320  | 588             | 850                | 0                  | 0                  |
| W61      | Assets - Other Funds   | 18,132                             | 0       | 7,075,763,000  | 15,484,815 | 588             | 850                | 0                  | 0                  |
| V95      | Utilities and Energy Services  | 18,132                             | 0       | 101,057,000    | 494,358    | 588             | 850                | 0                  | 0                  |
| V02      | Technology-Related Supplies and Purchased Services   | 18,132                             | 0       | 167,915,000    | 519,169    | 588             | 850                | 0                  | 0                  |
| K14      | Technology-Related Equipment   | 18,092                             | 0       | 60,344,000     | 132,927    | 628             | 850                | 0                  | 0                  |
| CE1      | Current Expenditures - State and Local Funds   | 14,703                             | 0       | 24,780,040,000 | 39,992,872 | 4,017           | 850                | 0                  | 0                  |
| CE2      | Current Expenditures - Federal Funds   | 14,914                             | 0       | 3,499,909,000  | 5,975,823  | 3,806           | 850                | 0                  | 0                  |
| CE3      | Regional Education Service Agency (RESA) Current Exp On<br>Behalf of The LEA   | 18,132                             | 0       | 556,124,000    | 105,566    | 588             | 850                | 0                  | 0                  |
| SE1      | Special Education Expenditure - Current  | 18,132                             | 0       | 1,812,149,000  | 4,980,328  | 588             | 850                | 0                  | 0                  |
| SE2      | Special Education Expenditure - Instructional  | 18,132                             | 0       | 1,366,780,000  | 3,860,913  | 588             | 850                | 0                  | 0                  |
| SE3      | Special Education Expenditure - Student Support Services   | 18,132                             | 0       | 136,195,000    | 676,841    | 588             | 850                | 0                  | 0                  |
| SE4      | Special Education Expenditure - Instructional Staff Support Services   | 18,132                             | 0       | 165,840,000    | 276,966    | 588             | 850                | 0                  | 0                  |
| SE5      | Special Education Expenditure - Student Transportation Support Services  | 18,132                             | 0       | 82,505,000     | 208,705    | 588             | 850                | 0                  | 0                  |
| AR1      | COVID-19 Federal Assistance Funds - Revenue - CARES Act<br>Elementary and Secondary School Emergency Relief (ESSER I) Fund                                 | 18,132                             | 0       | 284,823,000    | 156,043    | 588             | 850                | 0                  | 0                  |
| AR1A     | COVID-19 Federal Assistance Funds - Revenue - CRRSA Act<br>Elementary and Secondary School Emergency Relief (ESSER II) Fund                                | 18,132                             | 0       | 243,095,000    | 699,602    | 588             | 850                | 0                  | 0                  |
| AR1B     | COVID-19 Federal Assistance Funds - Revenue - ARP Act Elementary<br>and Secondary School Emergency Relief (ARP ESSER) Fund                                 | 18,132                             | 0       | 1,508,961,000  | 1,731,332  | 588             | 850                | 0                  | 0                  |
| AR2      | COVID-19 Federal Assistance Funds - Revenue - CARES Act<br>Governor's Emergency Education Relief (GEER I) Fund   | 18,132                             | 0       | 13,742,000     | 6,729      | 588             | 850                | 0                  | 0                  |
| AR2A     | COVID-19 Federal Assistance Funds - Revenue - CRRSA Act<br>Governor's Emergency Education Relief (GEER II) Fund  | 18,132                             | 0       | 11,266,000     | 9,978      | 588             | 850                | 0                  | 0                  |
| AR3      | COVID-19 Federal Assistance Funds - Revenue - CARES Act Education<br>Stabilization Fund - Reimagine Workforce Preparation (ESF-RWP)<br>Discretionary Grant | 18,132                             | 0       | 4,594,000      | 460        | 588             | 850                | 0                  | 0                  |
| AR6      | COVID-19 Federal Assistance Funds - Revenue - Coronavirus<br>Relief Fund (CRF)   | 18,132                             | 0       | 9,129,000      | 4,375      | 588             | 850                | 0                  | 0                  |
| AR6A     | COVID-19 Federal Assistance Funds - Revenue - ARP Act Coronavirus<br>State and Local Fiscal Recovery Funds (SLFRF)   | 18,132                             | 0       | 56,065,000     | 53,270     | 588             | 850                | 0                  | 0                  |
| AE1      | COVID-19 Federal Assistance Funds - Expenditure - Current  | 18,132                             | 0       | 1,726,541,000  | 2,001,185  | 588             | 850                | 0                  | 0                  |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2023—Continued

| Variable | Label   | Number<br>of districts<br>reported | Minimum | Maximum       | Mean      | Not             |                    |                    |                    |
|----------|---|------------------------------------|---------|---------------|-----------|-----------------|--------------------|--------------------|--------------------|
|          |   |                                    |         |               |           | Missing<br>(-1) | applicable<br>(-2) | Suppressed<br>(-3) | Suppressed<br>(-9) |
| AE1A     | COVID-19 Federal Assistance Funds - Expenditure - Current From ESSER I Funds          | 18,132                             | 0       | 17,491,000    | 13,075    | 588             | 850                | 0                  | 0                  |
| AE1B     | COVID-19 Federal Assistance Funds - Expenditure - Current From ESSER II Funds         | 18,132                             | 0       | 238,197,000   | 477,346   | 588             | 850                | 0                  | 0                  |
| AE1C     | COVID-19 Federal Assistance Funds - Expenditure - Current From ARP ESSER Funds        | 18,132                             | 0       | 1,447,822,000 | 1,240,911 | 588             | 850                | 0                  | 0                  |
| AE1D     | COVID-19 Federal Assistance Funds - Expenditure - Current From GEER I Funds           | 18,132                             | 0       | 4,039,000     | 3,385     | 588             | 850                | 0                  | 0                  |
| AE1E     | COVID-19 Federal Assistance Funds - Expenditure - Current From GEER II Funds          | 18,132                             | 0       | 11,105,000    | 7,132     | 588             | 850                | 0                  | 0                  |
| AE1F     | COVID-19 Federal Assistance Funds - Expenditure - Current From CRF                    | 18,132                             | 0       | 4,061,000     | 3,097     | 588             | 850                | 0                  | 0                  |
| AE1G     | COVID-19 Federal Assistance Funds - Expenditure - Current From SLFRF                  | 18,132                             | 0       | 56,102,000    | 19,510    | 588             | 850                | 0                  | 0                  |
| AE2      | COVID-19 Federal Assistance Funds - Expenditure - Instructional                       | 18,132                             | 0       | 846,294,000   | 1,110,525 | 588             | 850                | 0                  | 0                  |
| AE2A     | COVID-19 Federal Assistance Funds - Expenditure - Instructional From ESSER I Funds    | 18,132                             | 0       | 12,820,000    | 7,445     | 588             | 850                | 0                  | 0                  |
| AE2B     | COVID-19 Federal Assistance Funds - Expenditure - Instructional From ESSER II Funds   | 18,132                             | 0       | 162,615,000   | 267,799   | 588             | 850                | 0                  | 0                  |
| AE2C     | COVID-19 Federal Assistance Funds - Expenditure - Instructional From ARP ESSER Funds  | 18,132                             | 0       | 660,771,000   | 735,462   | 588             | 850                | 0                  | 0                  |
| AE2D     | COVID-19 Federal Assistance Funds - Expenditure - Instructional From GEER I Funds     | 18,132                             | 0       | 2,515,000     | 1,446     | 588             | 850                | 0                  | 0                  |
| AE2E     | COVID-19 Federal Assistance Funds - Expenditure - Instructional From GEER II Funds    | 18,132                             | 0       | 7,971,000     | 4,327     | 588             | 850                | 0                  | 0                  |
| AE2F     | COVID-19 Federal Assistance Funds - Expenditure - Instructional From CRF              | 18,132                             | 0       | 2,188,000     | 476       | 588             | 850                | 0                  | 0                  |
| AE2G     | COVID-19 Federal Assistance Funds - Expenditure - Instructional From SLFRF            | 18,132                             | 0       | 19,059,000    | 8,744     | 588             | 850                | 0                  | 0                  |
| AE3      | COVID-19 Federal Assistance Funds - Expenditure - Support Services                    | 18,132                             | 0       | 875,072,000   | 706,233   | 588             | 850                | 0                  | 0                  |
| AE4      | COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay                      | 17,998                             | 0       | 100,651,000   | 350,908   | 722             | 850                | 0                  | 0                  |
| AE4A     | COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From ESSER I Funds   | 18,132                             | 0       | 1,935,000     | 937       | 588             | 850                | 0                  | 0                  |
| AE4B     | COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From ESSER II Funds  | 18,132                             | 0       | 71,584,000    | 96,755    | 588             | 850                | 0                  | 0                  |
| AE4C     | COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From ARP ESSER Funds | 18,132                             | 0       | 36,058,000    | 208,731   | 588             | 850                | 0                  | 0                  |

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2023—Continued

| Variable | Label  | Number<br>of districts<br>reported | Minimum | Maximum     | Mean    | Not             |                    |                    |                    |
|----------|--|------------------------------------|---------|-------------|---------|-----------------|--------------------|--------------------|--------------------|
|          |  |                                    |         |             |         | Missing<br>(-1) | applicable<br>(-2) | Suppressed<br>(-3) | Suppressed<br>(-9) |
| AE4D     | COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From<br>GEER I Funds                    | 18,132                             | 0       | 684,000     | 220     | 588             | 850                | 0                  | 0                  |
| AE4E     | COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From<br>GEER II Funds                   | 18,132                             | 0       | 3,589,000   | 452     | 588             | 850                | 0                  | 0                  |
| AE4F     | COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From<br>CRF                             | 18,132                             | 0       | 2,500,000   | 1,530   | 588             | 850                | 0                  | 0                  |
| AE4G     | COVID-19 Federal Assistance Funds - Expenditure - Capital Outlay From<br>SLFRF                           | 18,132                             | 0       | 10,274,000  | 3,307   | 588             | 850                | 0                  | 0                  |
| AE5      | COVID-19 Federal Assistance Funds - Expenditure - Technology-Related<br>Supplies and Purchased Services  | 18,132                             | 0       | 52,316,000  | 84,055  | 588             | 850                | 0                  | 0                  |
| AE6      | COVID-19 Federal Assistance Funds - Expenditure - Technology-Related<br>Equipment                        | 18,132                             | 0       | 22,571,000  | 28,247  | 588             | 850                | 0                  | 0                  |
| AE7      | COVID-19 Federal Assistance Funds - Expenditure - Operation and<br>Maintenance of Plant Support Services | 18,132                             | 0       | 169,061,000 | 157,551 | 588             | 850                | 0                  | 0                  |
| AE8      | COVID-19 Federal Assistance Funds - Expenditure - Food Services  | 18,132                             | 0       | 19,235,000  | 15,002  | 588             | 850                | 0                  | 0                  |

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2023, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-3. Number of districts with zero and positive values for revenues, by revenue source and state: Fiscal year 2023

| State                | Revenues      |            |               |            |               |            |               |            |
|----------------------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|
|                      | Total         |            | Federal       |            | State         |            | Local         |            |
|                      | Positive      | Zero       | Positive      | Zero       | Positive      | Zero       | Positive      | Zero       |
| <b>Total</b>         | <b>17,800</b> | <b>332</b> | <b>17,564</b> | <b>568</b> | <b>17,657</b> | <b>475</b> | <b>17,683</b> | <b>449</b> |
| Alabama              | 147           | 0          | 147           | 0          | 147           | 0          | 147           | 0          |
| Alaska               | 54            | 0          | 54            | 0          | 54            | 0          | 53            | 1          |
| Arizona              | 652           | 0          | 641           | 11         | 650           | 2          | 621           | 31         |
| Arkansas             | 271           | 0          | 270           | 1          | 271           | 0          | 270           | 1          |
| California           | 1,992         | 1          | 1,945         | 48         | 1,970         | 23         | 1,990         | 3          |
| Colorado             | 199           | 0          | 197           | 2          | 199           | 0          | 199           | 0          |
| Connecticut          | 200           | 0          | 198           | 2          | 199           | 1          | 197           | 3          |
| Delaware             | 42            | 0          | 42            | 0          | 42            | 0          | 42            | 0          |
| District of Columbia | 64            | 0          | 64            | 0          | 0             | 64         | 64            | 0          |
| Florida              | 67            | 0          | 67            | 0          | 67            | 0          | 67            | 0          |
| Georgia              | 236           | 0          | 236           | 0          | 236           | 0          | 236           | 0          |
| Hawaii               | 1             | 0          | 1             | 0          | 1             | 0          | 1             | 0          |
| Idaho                | 181           | 0          | 180           | 1          | 181           | 0          | 180           | 1          |
| Illinois             | 981           | 0          | 974           | 7          | 975           | 6          | 975           | 6          |
| Indiana              | 431           | 0          | 424           | 7          | 428           | 3          | 430           | 1          |
| Iowa                 | 336           | 0          | 336           | 0          | 336           | 0          | 336           | 0          |
| Kansas               | 312           | 0          | 311           | 1          | 301           | 11         | 312           | 0          |
| Kentucky             | 171           | 0          | 171           | 0          | 171           | 0          | 171           | 0          |
| Louisiana            | 189           | 0          | 189           | 0          | 189           | 0          | 189           | 0          |
| Maine                | 280           | 0          | 238           | 42         | 273           | 7          | 278           | 2          |
| Maryland             | 24            | 0          | 24            | 0          | 24            | 0          | 24            | 0          |
| Massachusetts        | 397           | 0          | 397           | 0          | 396           | 1          | 397           | 0          |
| Michigan             | 872           | 0          | 871           | 1          | 872           | 0          | 871           | 1          |
| Minnesota            | 572           | 0          | 554           | 18         | 560           | 12         | 571           | 1          |
| Mississippi          | 147           | 1          | 147           | 1          | 147           | 1          | 147           | 1          |
| Missouri             | 554           | 0          | 554           | 0          | 554           | 0          | 554           | 0          |
| Montana              | 420           | 0          | 416           | 4          | 417           | 3          | 419           | 1          |
| Nebraska             | 261           | 0          | 260           | 1          | 261           | 0          | 261           | 0          |
| Nevada               | 19            | 0          | 18            | 1          | 19            | 0          | 19            | 0          |
| New Hampshire        | 177           | 0          | 174           | 3          | 177           | 0          | 174           | 3          |
| New Jersey           | 686           | 0          | 670           | 16         | 686           | 0          | 686           | 0          |
| New Mexico           | 143           | 0          | 143           | 0          | 143           | 0          | 143           | 0          |
| New York             | 690           | 313        | 686           | 317        | 689           | 314        | 689           | 314        |
| North Carolina       | 312           | 16         | 311           | 17         | 311           | 17         | 311           | 17         |
| North Dakota         | 196           | 0          | 194           | 2          | 192           | 4          | 196           | 0          |
| Ohio                 | 1,039         | 0          | 1,035         | 4          | 1,039         | 0          | 991           | 48         |
| Oklahoma             | 545           | 0          | 544           | 1          | 544           | 1          | 544           | 1          |
| Oregon               | 216           | 0          | 211           | 5          | 216           | 0          | 216           | 0          |
| Pennsylvania         | 770           | 1          | 765           | 6          | 766           | 5          | 770           | 1          |
| Rhode Island         | 64            | 0          | 64            | 0          | 64            | 0          | 64            | 0          |
| South Carolina       | 83            | 0          | 83            | 0          | 83            | 0          | 82            | 1          |
| South Dakota         | 149           | 0          | 149           | 0          | 149           | 0          | 149           | 0          |
| Tennessee            | 143           | 0          | 143           | 0          | 143           | 0          | 142           | 1          |
| Texas                | 1,228         | 0          | 1,224         | 4          | 1,228         | 0          | 1,224         | 4          |
| Utah                 | 156           | 0          | 155           | 1          | 156           | 0          | 155           | 1          |
| Vermont              | 142           | 0          | 102           | 40         | 142           | 0          | 141           | 1          |
| Virginia             | 132           | 0          | 132           | 0          | 132           | 0          | 132           | 0          |
| Washington           | 321           | 0          | 320           | 1          | 321           | 0          | 320           | 1          |
| West Virginia        | 60            | 0          | 60            | 0          | 60            | 0          | 59            | 1          |
| Wisconsin            | 428           | 0          | 425           | 3          | 428           | 0          | 426           | 2          |
| Wyoming              | 48            | 0          | 48            | 0          | 48            | 0          | 48            | 0          |

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2023, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-4. Number of districts with zero and positive values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 2023

| State                | Current expenditures |          |               |            |                  |           |               |              |
|----------------------|----------------------|----------|---------------|------------|------------------|-----------|---------------|--------------|
|                      | Total                |          | Instruction   |            | Support services |           | Other         |              |
|                      | Positive             | Zero     | Positive      | Zero       | Positive         | Zero      | Positive      | Zero         |
| <b>Total</b>         | <b>18,124</b>        | <b>8</b> | <b>17,965</b> | <b>167</b> | <b>18,095</b>    | <b>37</b> | <b>16,350</b> | <b>1,782</b> |
| Alabama              | 147                  | 0        | 147           | 0          | 147              | 0         | 147           | 0            |
| Alaska               | 54                   | 0        | 54            | 0          | 54               | 0         | 53            | 1            |
| Arizona              | 652                  | 0        | 650           | 2          | 652              | 0         | 445           | 207          |
| Arkansas             | 271                  | 0        | 271           | 0          | 271              | 0         | 260           | 11           |
| California           | 1,989                | 4        | 1,968         | 25         | 1,987            | 6         | 1,854         | 139          |
| Colorado             | 199                  | 0        | 198           | 1          | 199              | 0         | 182           | 17           |
| Connecticut          | 197                  | 3        | 195           | 5          | 195              | 5         | 177           | 23           |
| Delaware             | 42                   | 0        | 42            | 0          | 42               | 0         | 42            | 0            |
| District of Columbia | 64                   | 0        | 64            | 0          | 64               | 0         | 60            | 4            |
| Florida              | 67                   | 0        | 67            | 0          | 67               | 0         | 67            | 0            |
| Georgia              | 236                  | 0        | 235           | 1          | 236              | 0         | 216           | 20           |
| Hawaii               | 1                    | 0        | 1             | 0          | 1                | 0         | 1             | 0            |
| Idaho                | 181                  | 0        | 181           | 0          | 180              | 1         | 148           | 33           |
| Illinois             | 981                  | 0        | 968           | 13         | 980              | 1         | 869           | 112          |
| Indiana              | 431                  | 0        | 415           | 16         | 431              | 0         | 401           | 30           |
| Iowa                 | 336                  | 0        | 336           | 0          | 336              | 0         | 328           | 8            |
| Kansas               | 312                  | 0        | 311           | 1          | 312              | 0         | 291           | 21           |
| Kentucky             | 171                  | 0        | 171           | 0          | 171              | 0         | 171           | 0            |
| Louisiana            | 189                  | 0        | 189           | 0          | 189              | 0         | 186           | 3            |
| Maine                | 280                  | 0        | 238           | 42         | 280              | 0         | 196           | 84           |
| Maryland             | 24                   | 0        | 24            | 0          | 24               | 0         | 24            | 0            |
| Massachusetts        | 397                  | 0        | 397           | 0          | 397              | 0         | 257           | 140          |
| Michigan             | 872                  | 0        | 871           | 1          | 872              | 0         | 728           | 144          |
| Minnesota            | 572                  | 0        | 562           | 10         | 564              | 8         | 504           | 68           |
| Mississippi          | 148                  | 0        | 148           | 0          | 148              | 0         | 148           | 0            |
| Missouri             | 554                  | 0        | 554           | 0          | 554              | 0         | 553           | 1            |
| Montana              | 420                  | 0        | 414           | 6          | 420              | 0         | 304           | 116          |
| Nebraska             | 261                  | 0        | 260           | 1          | 261              | 0         | 245           | 16           |
| Nevada               | 19                   | 0        | 19            | 0          | 19               | 0         | 18            | 1            |
| New Hampshire        | 177                  | 0        | 172           | 5          | 177              | 0         | 159           | 18           |
| New Jersey           | 686                  | 0        | 670           | 16         | 685              | 1         | 636           | 50           |
| New Mexico           | 143                  | 0        | 143           | 0          | 143              | 0         | 133           | 10           |
| New York             | 1,002                | 1        | 999           | 4          | 1,002            | 1         | 977           | 26           |
| North Carolina       | 328                  | 0        | 328           | 0          | 328              | 0         | 286           | 42           |
| North Dakota         | 196                  | 0        | 195           | 1          | 196              | 0         | 164           | 32           |
| Ohio                 | 1,039                | 0        | 1,038         | 1          | 1,028            | 11        | 942           | 97           |
| Oklahoma             | 545                  | 0        | 544           | 1          | 545              | 0         | 535           | 10           |
| Oregon               | 216                  | 0        | 215           | 1          | 216              | 0         | 183           | 33           |
| Pennsylvania         | 771                  | 0        | 770           | 1          | 771              | 0         | 654           | 117          |
| Rhode Island         | 64                   | 0        | 64            | 0          | 64               | 0         | 62            | 2            |
| South Carolina       | 83                   | 0        | 83            | 0          | 83               | 0         | 77            | 6            |
| South Dakota         | 149                  | 0        | 149           | 0          | 149              | 0         | 148           | 1            |
| Tennessee            | 143                  | 0        | 143           | 0          | 143              | 0         | 142           | 1            |
| Texas                | 1,228                | 0        | 1,225         | 3          | 1,227            | 1         | 1,177         | 51           |
| Utah                 | 156                  | 0        | 156           | 0          | 156              | 0         | 128           | 28           |
| Vermont              | 142                  | 0        | 132           | 10         | 141              | 1         | 109           | 33           |
| Virginia             | 132                  | 0        | 132           | 0          | 132              | 0         | 131           | 1            |
| Washington           | 321                  | 0        | 321           | 0          | 321              | 0         | 308           | 13           |
| West Virginia        | 60                   | 0        | 60            | 0          | 59               | 1         | 58            | 2            |
| Wisconsin            | 428                  | 0        | 428           | 0          | 428              | 0         | 418           | 10           |
| Wyoming              | 48                   | 0        | 48            | 0          | 48               | 0         | 48            | 0            |

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2023, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-5. Number of districts with zero and positive values for expenditures and membership, by type of expenditure and state:  
Fiscal year 2023

| State                | Expenditures  |          |                          |              |                |              |                  |           |
|----------------------|---------------|----------|--------------------------|--------------|----------------|--------------|------------------|-----------|
|                      | Total         |          | Non-elementary/secondary |              | Capital outlay |              | Membership (V33) |           |
|                      | Positive      | Zero     | Positive                 | Zero         | Positive       | Zero         | Positive         | Zero      |
| <b>Total</b>         | <b>18,127</b> | <b>5</b> | <b>10,509</b>            | <b>7,623</b> | <b>16,291</b>  | <b>1,841</b> | <b>17,191</b>    | <b>59</b> |
| Alabama              | 147           | 0        | 147                      | 0            | 145            | 2            | 147              | 0         |
| Alaska               | 54            | 0        | 20                       | 34           | 52             | 2            | 54               | 0         |
| Arizona              | 652           | 0        | 163                      | 489          | 497            | 155          | 639              | 0         |
| Arkansas             | 271           | 0        | 184                      | 87           | 266            | 5            | 255              | 1         |
| California           | 1,992         | 1        | 1,172                    | 821          | 1,570          | 423          | 1,917            | 9         |
| Colorado             | 199           | 0        | 83                       | 116          | 190            | 9            | 180              | 0         |
| Connecticut          | 197           | 3        | 152                      | 48           | 196            | 4            | 192              | 0         |
| Delaware             | 42            | 0        | 6                        | 36           | 40             | 2            | 42               | 0         |
| District of Columbia | 64            | 0        | 2                        | 62           | 57             | 7            | 64               | 0         |
| Florida              | 67            | 0        | 66                       | 1            | 67             | 0            | 67               | 0         |
| Georgia              | 236           | 0        | 74                       | 162          | 209            | 27           | 219              | 0         |
| Hawaii               | 1             | 0        | 1                        | 0            | 1              | 0            | 1                | 0         |
| Idaho                | 181           | 0        | 57                       | 124          | 155            | 26           | 180              | 0         |
| Illinois             | 981           | 0        | 616                      | 365          | 957            | 24           | 845              | 5         |
| Indiana              | 431           | 0        | 338                      | 93           | 405            | 26           | 406              | 0         |
| Iowa                 | 336           | 0        | 242                      | 94           | 336            | 0            | 327              | 0         |
| Kansas               | 312           | 0        | 67                       | 245          | 311            | 1            | 287              | 0         |
| Kentucky             | 171           | 0        | 170                      | 1            | 171            | 0            | 171              | 0         |
| Louisiana            | 189           | 0        | 78                       | 111          | 163            | 26           | 189              | 0         |
| Maine                | 280           | 0        | 106                      | 174          | 210            | 70           | 208              | 5         |
| Maryland             | 24            | 0        | 23                       | 1            | 24             | 0            | 24               | 0         |
| Massachusetts        | 397           | 0        | 110                      | 287          | 376            | 21           | 396              | 1         |
| Michigan             | 872           | 0        | 696                      | 176          | 776            | 96           | 815              | 0         |
| Minnesota            | 572           | 0        | 398                      | 174          | 557            | 15           | 510              | 1         |
| Mississippi          | 148           | 0        | 103                      | 45           | 148            | 0            | 148              | 0         |
| Missouri             | 554           | 0        | 540                      | 14           | 541            | 13           | 553              | 1         |
| Montana              | 420           | 0        | 178                      | 242          | 345            | 75           | 396              | 0         |
| Nebraska             | 261           | 0        | 45                       | 216          | 258            | 3            | 245              | 8         |
| Nevada               | 19            | 0        | 16                       | 3            | 19             | 0            | 19               | 0         |
| New Hampshire        | 177           | 0        | 35                       | 142          | 165            | 12           | 161              | 0         |
| New Jersey           | 686           | 0        | 316                      | 370          | 655            | 31           | 650              | 9         |
| New Mexico           | 143           | 0        | 31                       | 112          | 143            | 0            | 143              | 0         |
| New York             | 1,002         | 1        | 596                      | 407          | 688            | 315          | 991              | 0         |
| North Carolina       | 328           | 0        | 113                      | 215          | 298            | 30           | 328              | 0         |
| North Dakota         | 196           | 0        | 85                       | 111          | 189            | 7            | 168              | 0         |
| Ohio                 | 1,039         | 0        | 587                      | 452          | 905            | 134          | 981              | 3         |
| Oklahoma             | 545           | 0        | 179                      | 366          | 525            | 20           | 540              | 0         |
| Oregon               | 216           | 0        | 132                      | 84           | 212            | 4            | 196              | 6         |
| Pennsylvania         | 771           | 0        | 664                      | 107          | 757            | 14           | 672              | 2         |
| Rhode Island         | 64            | 0        | 45                       | 19           | 64             | 0            | 61               | 0         |
| South Carolina       | 83            | 0        | 76                       | 7            | 82             | 1            | 75               | 0         |
| South Dakota         | 149           | 0        | 105                      | 44           | 148            | 1            | 149              | 0         |
| Tennessee            | 143           | 0        | 123                      | 20           | 143            | 0            | 142              | 0         |
| Texas                | 1,228         | 0        | 722                      | 506          | 1,034          | 194          | 1,208            | 0         |
| Utah                 | 156           | 0        | 60                       | 96           | 146            | 10           | 156              | 0         |
| Vermont              | 142           | 0        | 41                       | 101          | 123            | 19           | 104              | 4         |
| Virginia             | 132           | 0        | 96                       | 36           | 132            | 0            | 131              | 0         |
| Washington           | 321           | 0        | 192                      | 129          | 307            | 14           | 311              | 1         |
| West Virginia        | 60            | 0        | 58                       | 2            | 60             | 0            | 57               | 0         |
| Wisconsin            | 428           | 0        | 376                      | 52           | 425            | 3            | 423              | 3         |
| Wyoming              | 48            | 0        | 24                       | 24           | 48             | 0            | 48               | 0         |

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2023, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-6. Number of districts and minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 2023

| State                | Number of districts | Minimum    | Maximum                 | Mean                |
|----------------------|---------------------|------------|-------------------------|---------------------|
| <b>Total</b>         | <b>18,132</b>       | <b>\$0</b> | <b>\$19,279,524,000</b> | <b>\$23,970,431</b> |
| Alabama              | 147                 | 174,000    | 271,286,000             | 25,228,796          |
| Alaska               | 54                  | 0          | 237,587,000             | 11,928,500          |
| Arizona              | 652                 | 0          | 287,032,000             | 7,564,590           |
| Arkansas             | 271                 | 0          | 208,665,000             | 10,030,531          |
| California           | 1,993               | 0          | 3,877,058,000           | 24,596,643          |
| Colorado             | 199                 | 149,000    | 1,350,357,000           | 40,494,678          |
| Connecticut          | 200                 | 0          | 316,573,000             | 41,167,550          |
| Delaware             | 42                  | 715,000    | 181,382,000             | 23,119,714          |
| District of Columbia | 64                  | 1,049,000  | 1,676,812,000           | 46,384,078          |
| Florida              | 67                  | 2,513,000  | 2,824,918,000           | 317,756,985         |
| Georgia              | 236                 | 4,000      | 1,403,126,000           | 59,353,983          |
| Hawaii               | 1                   | 55,437,000 | 55,437,000              | 55,437,000          |
| Idaho                | 181                 | 0          | 154,933,000             | 4,575,994           |
| Illinois             | 981                 | 0          | 4,849,203,000           | 26,180,213          |
| Indiana              | 431                 | 0          | 227,512,000             | 12,314,116          |
| Iowa                 | 336                 | 193,000    | 176,162,000             | 11,213,824          |
| Kansas               | 312                 | 6,000      | 196,650,000             | 7,947,814           |
| Kentucky             | 171                 | 670,000    | 961,100,000             | 22,533,193          |
| Louisiana            | 189                 | 18,000     | 478,126,000             | 32,185,931          |
| Maine                | 280                 | 0          | 106,129,000             | 6,736,711           |
| Maryland             | 24                  | 12,728,000 | 2,511,855,000           | 392,511,583         |
| Massachusetts        | 397                 | 19,000     | 1,181,614,000           | 29,691,814          |
| Michigan             | 872                 | 0          | 311,768,000             | 11,879,150          |
| Minnesota            | 572                 | 0          | 277,290,000             | 8,885,297           |
| Mississippi          | 148                 | 0          | 140,720,000             | 13,664,291          |
| Missouri             | 554                 | 203,000    | 358,144,000             | 16,031,204          |
| Montana              | 420                 | 0          | 60,754,000              | 2,447,181           |
| Nebraska             | 261                 | 233,000    | 395,018,000             | 13,048,847          |
| Nevada               | 19                  | 38,000     | 766,708,000             | 54,391,737          |
| New Hampshire        | 177                 | 0          | 116,109,000             | 14,356,554          |
| New Jersey           | 686                 | 103,000    | 520,797,000             | 31,197,771          |
| New Mexico           | 143                 | 3,000      | 243,873,000             | 7,783,182           |
| New York             | 1,003               | 0          | 19,279,524,000          | 44,500,291          |
| North Carolina       | 328                 | 0          | 669,710,000             | 16,268,494          |
| North Dakota         | 196                 | 8,000      | 98,595,000              | 4,554,082           |
| Ohio                 | 1,039               | 0          | 656,935,000             | 15,967,172          |
| Oklahoma             | 545                 | 0          | 245,828,000             | 6,642,088           |
| Oregon               | 216                 | 19,000     | 647,001,000             | 20,129,269          |
| Pennsylvania         | 771                 | 0          | 1,872,653,000           | 32,993,713          |
| Rhode Island         | 64                  | 6,000      | 145,603,000             | 24,423,547          |
| South Carolina       | 83                  | 0          | 777,286,000             | 70,904,024          |
| South Dakota         | 149                 | 265,000    | 178,993,000             | 7,079,383           |
| Tennessee            | 143                 | 0          | 1,068,918,000           | 42,544,552          |
| Texas                | 1,228               | 0          | 2,041,423,000           | 36,100,557          |
| Utah                 | 156                 | 0          | 373,847,000             | 22,111,205          |
| Vermont              | 142                 | 0          | 16,554,000              | 1,798,106           |
| Virginia             | 132                 | 2,280,000  | 2,506,002,000           | 84,559,545          |
| Washington           | 321                 | 0          | 603,895,000             | 18,767,056          |
| West Virginia        | 60                  | 0          | 146,444,000             | 24,370,667          |
| Wisconsin            | 428                 | 0          | 389,923,000             | 16,437,481          |
| Wyoming              | 48                  | 830,000    | 110,784,000             | 18,635,000          |

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2023, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-7. Number of districts and minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 2023

| State                | Number of districts | Minimum       | Maximum                 | Mean                |
|----------------------|---------------------|---------------|-------------------------|---------------------|
| <b>Total</b>         | <b>18,132</b>       | <b>\$0</b>    | <b>\$13,529,432,000</b> | <b>\$24,315,483</b> |
| Alabama              | 147                 | 1,166,000     | 394,158,000             | 41,457,721          |
| Alaska               | 54                  | 451,000       | 422,974,000             | 29,208,907          |
| Arizona              | 652                 | 0             | 401,480,000             | 12,571,883          |
| Arkansas             | 271                 | 6,000         | 163,471,000             | 11,548,225          |
| California           | 1,993               | 0             | 8,119,978,000           | 42,594,697          |
| Colorado             | 199                 | 27,000        | 482,200,000             | 31,589,578          |
| Connecticut          | 200                 | 0             | 376,684,000             | 26,221,160          |
| Delaware             | 42                  | 2,428,000     | 264,020,000             | 42,625,071          |
| District of Columbia | 64                  | 0             | 0                       | 0                   |
| Florida              | 67                  | 2,179,000     | 1,234,229,000           | 191,088,612         |
| Georgia              | 236                 | 1,015,000     | 1,140,083,000           | 49,901,144          |
| Hawaii               | 1                   | 3,817,300,000 | 3,817,300,000           | 3,817,300,000       |
| Idaho                | 181                 | 4,000         | 285,541,000             | 13,016,591          |
| Illinois             | 981                 | 0             | 2,399,914,000           | 16,111,703          |
| Indiana              | 431                 | 0             | 332,328,000             | 22,148,596          |
| Iowa                 | 336                 | 641,000       | 316,463,000             | 12,923,804          |
| Kansas               | 312                 | 0             | 553,885,000             | 16,792,532          |
| Kentucky             | 171                 | 1,802,000     | 713,409,000             | 33,118,099          |
| Louisiana            | 189                 | 347,000       | 257,414,000             | 23,679,032          |
| Maine                | 280                 | 0             | 76,203,000              | 5,272,979           |
| Maryland             | 24                  | 15,826,000    | 1,504,346,000           | 347,178,917         |
| Massachusetts        | 397                 | 0             | 545,172,000             | 23,636,597          |
| Michigan             | 872                 | 20,000        | 687,775,000             | 18,777,690          |
| Minnesota            | 572                 | 0             | 429,791,000             | 17,723,846          |
| Mississippi          | 148                 | 0             | 211,817,000             | 19,412,223          |
| Missouri             | 554                 | 133,000       | 118,616,000             | 7,717,803           |
| Montana              | 420                 | 0             | 67,446,000              | 2,305,638           |
| Nebraska             | 261                 | 118,000       | 363,051,000             | 6,391,226           |
| Nevada               | 19                  | 844,000       | 2,957,430,000           | 240,259,789         |
| New Hampshire        | 177                 | 31,000        | 93,691,000              | 6,079,119           |
| New Jersey           | 686                 | 9,000         | 1,348,537,000           | 26,652,981          |
| New Mexico           | 143                 | 743,000       | 995,747,000             | 27,090,678          |
| New York             | 1,003               | 0             | 13,529,432,000          | 34,274,585          |
| North Carolina       | 328                 | 0             | 1,108,288,000           | 35,447,006          |
| North Dakota         | 196                 | 0             | 129,926,000             | 5,536,444           |
| Ohio                 | 1,039               | 18,000        | 352,866,000             | 10,693,538          |
| Oklahoma             | 545                 | 0             | 193,999,000             | 7,298,457           |
| Oregon               | 216                 | 4,000         | 471,436,000             | 28,494,417          |
| Pennsylvania         | 771                 | 0             | 2,042,588,000           | 19,218,040          |
| Rhode Island         | 64                  | 97,000        | 339,823,000             | 22,626,516          |
| South Carolina       | 83                  | 367,000       | 583,270,000             | 79,272,410          |
| South Dakota         | 149                 | 3,000         | 120,354,000             | 4,459,456           |
| Tennessee            | 143                 | 1,507,000     | 604,381,000             | 40,345,615          |
| Texas                | 1,228               | 35,000        | 810,905,000             | 21,662,944          |
| Utah                 | 156                 | 300,000       | 514,217,000             | 28,626,814          |
| Vermont              | 142                 | 174,000       | 99,114,000              | 14,879,683          |
| Virginia             | 132                 | 3,191,000     | 929,109,000             | 70,543,288          |
| Washington           | 321                 | 383,000       | 716,233,000             | 46,356,234          |
| West Virginia        | 60                  | 1,150,000     | 198,072,000             | 33,238,183          |
| Wisconsin            | 428                 | 95,000        | 745,679,000             | 15,728,554          |
| Wyoming              | 48                  | 533,000       | 152,473,000             | 17,813,042          |

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2023, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-8. Number of districts and minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 2023

| State                | Number of districts | Minimum     | Maximum                | Mean               |
|----------------------|---------------------|-------------|------------------------|--------------------|
| <b>Total</b>         | <b>18,132</b>       | <b>\$0</b>  | <b>\$4,641,089,000</b> | <b>\$6,970,141</b> |
| Alabama              | 147                 | 669,000     | 189,331,000            | 13,525,299         |
| Alaska               | 54                  | 74,000      | 179,277,000            | 11,492,389         |
| Arizona              | 652                 | 0           | 207,781,000            | 4,449,512          |
| Arkansas             | 271                 | 0           | 74,203,000             | 5,077,321          |
| California           | 1,993               | 0           | 2,776,118,000          | 8,387,274          |
| Colorado             | 199                 | 0           | 217,971,000            | 7,051,965          |
| Connecticut          | 200                 | 0           | 96,572,000             | 5,955,715          |
| Delaware             | 42                  | 162,000     | 55,123,000             | 9,039,429          |
| District of Columbia | 64                  | 8,000       | 204,740,000            | 6,070,047          |
| Florida              | 67                  | 3,956,000   | 962,170,000            | 104,541,687        |
| Georgia              | 236                 | 79,000      | 310,281,000            | 16,550,686         |
| Hawaii               | 1                   | 465,067,000 | 465,067,000            | 465,067,000        |
| Idaho                | 181                 | 0           | 50,295,000             | 3,147,105          |
| Illinois             | 981                 | 0           | 1,487,979,000          | 4,888,277          |
| Indiana              | 431                 | 0           | 144,557,000            | 5,164,448          |
| Iowa                 | 336                 | 43,000      | 91,117,000             | 2,794,920          |
| Kansas               | 312                 | 0           | 230,351,000            | 3,680,205          |
| Kentucky             | 171                 | 298,000     | 313,717,000            | 11,586,281         |
| Louisiana            | 189                 | 240,000     | 188,436,000            | 13,503,524         |
| Maine                | 280                 | 0           | 18,198,000             | 1,157,989          |
| Maryland             | 24                  | 7,574,000   | 416,887,000            | 87,044,292         |
| Massachusetts        | 397                 | 25,000      | 118,605,000            | 4,804,589          |
| Michigan             | 872                 | 0           | 655,823,000            | 4,742,588          |
| Minnesota            | 572                 | 0           | 180,317,000            | 2,971,353          |
| Mississippi          | 148                 | 0           | 91,852,000             | 10,081,291         |
| Missouri             | 554                 | 32,000      | 146,156,000            | 3,787,078          |
| Montana              | 420                 | 0           | 25,170,000             | 1,061,433          |
| Nebraska             | 261                 | 0           | 173,874,000            | 2,472,011          |
| Nevada               | 19                  | 0           | 764,040,000            | 56,150,842         |
| New Hampshire        | 177                 | 0           | 54,547,000             | 1,852,277          |
| New Jersey           | 686                 | 0           | 218,354,000            | 4,617,332          |
| New Mexico           | 143                 | 69,000      | 212,430,000            | 7,350,133          |
| New York             | 1,003               | 0           | 4,641,089,000          | 8,466,154          |
| North Carolina       | 328                 | 0           | 373,679,000            | 11,156,613         |
| North Dakota         | 196                 | 0           | 37,867,000             | 2,074,582          |
| Ohio                 | 1,039               | 0           | 309,862,000            | 4,278,751          |
| Oklahoma             | 545                 | 0           | 121,266,000            | 2,760,840          |
| Oregon               | 216                 | 0           | 109,839,000            | 5,232,079          |
| Pennsylvania         | 771                 | 0           | 618,623,000            | 6,063,128          |
| Rhode Island         | 64                  | 161,000     | 139,677,000            | 7,789,125          |
| South Carolina       | 83                  | 46,000      | 183,273,000            | 24,000,217         |
| South Dakota         | 149                 | 83,000      | 48,780,000             | 2,977,215          |
| Tennessee            | 143                 | 133,000     | 565,905,000            | 18,509,811         |
| Texas                | 1,228               | 0           | 800,882,000            | 11,742,257         |
| Utah                 | 156                 | 0           | 105,907,000            | 5,264,596          |
| Vermont              | 142                 | 0           | 13,544,000             | 1,786,324          |
| Virginia             | 132                 | 303,000     | 289,461,000            | 19,964,561         |
| Washington           | 321                 | 0           | 92,159,000             | 7,214,667          |
| West Virginia        | 60                  | 862,000     | 98,149,000             | 13,232,467         |
| Wisconsin            | 428                 | 0           | 364,940,000            | 4,574,806          |
| Wyoming              | 48                  | 119,000     | 40,130,000             | 6,038,188          |

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2023, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-9. Number of districts and minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 2023

| State                | Number of districts | Minimum       | Maximum                 | Mean                |
|----------------------|---------------------|---------------|-------------------------|---------------------|
| <b>Total</b>         | <b>18,132</b>       | <b>\$0</b>    | <b>\$37,450,045,000</b> | <b>\$55,256,054</b> |
| Alabama              | 147                 | 3,544,000     | 793,189,000             | 80,211,816          |
| Alaska               | 54                  | 593,000       | 839,838,000             | 52,629,796          |
| Arizona              | 652                 | 5,000         | 876,418,000             | 24,585,986          |
| Arkansas             | 271                 | 907,000       | 378,970,000             | 26,656,077          |
| California           | 1,993               | 0             | 14,773,154,000          | 75,578,615          |
| Colorado             | 199                 | 931,000       | 1,963,438,000           | 79,136,221          |
| Connecticut          | 200                 | 17,000        | 581,065,000             | 73,344,425          |
| Delaware             | 42                  | 3,765,000     | 500,525,000             | 74,784,214          |
| District of Columbia | 64                  | 1,434,000     | 1,881,552,000           | 52,454,125          |
| Florida              | 67                  | 15,951,000    | 4,922,614,000           | 613,387,284         |
| Georgia              | 236                 | 2,716,000     | 2,853,490,000           | 125,805,814         |
| Hawaii               | 1                   | 4,337,804,000 | 4,337,804,000           | 4,337,804,000       |
| Idaho                | 181                 | 4,000         | 423,194,000             | 20,739,691          |
| Illinois             | 981                 | 140,000       | 8,737,096,000           | 47,180,194          |
| Indiana              | 431                 | 284,000       | 704,397,000             | 39,627,160          |
| Iowa                 | 336                 | 2,784,000     | 583,742,000             | 26,932,548          |
| Kansas               | 312                 | 6,000         | 929,510,000             | 28,420,551          |
| Kentucky             | 171                 | 4,546,000     | 1,988,226,000           | 67,237,573          |
| Louisiana            | 189                 | 958,000       | 900,124,000             | 69,368,487          |
| Maine                | 280                 | 8,000         | 152,196,000             | 13,167,679          |
| Maryland             | 24                  | 46,513,000    | 3,827,101,000           | 826,734,792         |
| Massachusetts        | 397                 | 245,000       | 1,749,232,000           | 58,133,000          |
| Michigan             | 872                 | 195,000       | 1,458,971,000           | 35,399,429          |
| Minnesota            | 572                 | 93,000        | 850,430,000             | 29,580,497          |
| Mississippi          | 148                 | 0             | 409,314,000             | 43,157,804          |
| Missouri             | 554                 | 796,000       | 547,494,000             | 27,536,085          |
| Montana              | 420                 | 2,000         | 149,983,000             | 5,814,252           |
| Nebraska             | 261                 | 2,468,000     | 931,943,000             | 21,912,084          |
| Nevada               | 19                  | 3,104,000     | 4,488,178,000           | 350,802,368         |
| New Hampshire        | 177                 | 31,000        | 250,553,000             | 22,287,949          |
| New Jersey           | 686                 | 112,000       | 1,748,725,000           | 62,468,085          |
| New Mexico           | 143                 | 1,198,000     | 1,452,050,000           | 42,223,993          |
| New York             | 1,003               | 0             | 37,450,045,000          | 87,241,030          |
| North Carolina       | 328                 | 0             | 2,055,483,000           | 62,872,113          |
| North Dakota         | 196                 | 164,000       | 239,343,000             | 12,165,107          |
| Ohio                 | 1,039               | 38,000        | 1,186,664,000           | 30,939,461          |
| Oklahoma             | 545                 | 250,000       | 498,015,000             | 16,701,385          |
| Oregon               | 216                 | 40,000        | 1,122,683,000           | 53,855,764          |
| Pennsylvania         | 771                 | 0             | 4,533,864,000           | 58,274,882          |
| Rhode Island         | 64                  | 3,061,000     | 625,103,000             | 54,839,188          |
| South Carolina       | 83                  | 2,064,000     | 1,326,466,000           | 174,176,651         |
| South Dakota         | 149                 | 374,000       | 344,469,000             | 14,516,054          |
| Tennessee            | 143                 | 2,911,000     | 1,859,593,000           | 101,399,979         |
| Texas                | 1,228               | 35,000        | 3,056,160,000           | 69,505,757          |
| Utah                 | 156                 | 300,000       | 978,727,000             | 56,002,615          |
| Vermont              | 142                 | 253,000       | 116,078,000             | 18,464,113          |
| Virginia             | 132                 | 5,846,000     | 3,724,572,000           | 175,067,394         |
| Washington           | 321                 | 432,000       | 1,397,833,000           | 72,337,956          |
| West Virginia        | 60                  | 11,509,000    | 442,665,000             | 70,841,317          |
| Wisconsin            | 428                 | 1,479,000     | 1,495,202,000           | 36,740,841          |
| Wyoming              | 48                  | 3,086,000     | 294,461,000             | 42,486,229          |

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2023, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-10. Number of districts and minimum, maximum, and mean of districts' current expenditures for instruction, by state:  
Fiscal year 2023

| State                | Number of districts | Minimum       | Maximum                 | Mean                |
|----------------------|---------------------|---------------|-------------------------|---------------------|
| <b>Total</b>         | <b>18,132</b>       | <b>\$0</b>    | <b>\$20,244,467,000</b> | <b>\$26,289,128</b> |
| Alabama              | 147                 | 1,444,000     | 367,357,000             | 36,407,102          |
| Alaska               | 54                  | 260,000       | 425,803,000             | 25,500,333          |
| Arizona              | 652                 | 0             | 370,349,000             | 10,174,252          |
| Arkansas             | 271                 | 6,000         | 182,444,000             | 12,488,052          |
| California           | 1,993               | 0             | 5,274,794,000           | 31,595,652          |
| Colorado             | 199                 | 0             | 687,313,000             | 34,382,724          |
| Connecticut          | 200                 | 0             | 270,919,000             | 36,310,835          |
| Delaware             | 42                  | 1,711,000     | 213,026,000             | 36,930,190          |
| District of Columbia | 64                  | 349,000       | 815,956,000             | 21,217,219          |
| Florida              | 67                  | 6,350,000     | 2,753,578,000           | 300,369,060         |
| Georgia              | 236                 | 0             | 1,539,022,000           | 63,242,763          |
| Hawaii               | 1                   | 1,974,288,000 | 1,974,288,000           | 1,974,288,000       |
| Idaho                | 181                 | 4,000         | 211,555,000             | 10,503,006          |
| Illinois             | 981                 | 0             | 4,585,194,000           | 22,366,226          |
| Indiana              | 431                 | 0             | 254,965,000             | 17,293,650          |
| Iowa                 | 336                 | 194,000       | 254,656,000             | 12,200,116          |
| Kansas               | 312                 | 0             | 384,775,000             | 13,964,045          |
| Kentucky             | 171                 | 2,248,000     | 921,815,000             | 32,903,795          |
| Louisiana            | 189                 | 327,000       | 361,703,000             | 30,232,942          |
| Maine                | 280                 | 0             | 78,623,000              | 6,447,739           |
| Maryland             | 24                  | 23,077,000    | 2,121,095,000           | 441,504,000         |
| Massachusetts        | 397                 | 1,000         | 975,283,000             | 32,209,725          |
| Michigan             | 872                 | 0             | 502,535,000             | 14,899,481          |
| Minnesota            | 572                 | 0             | 421,323,000             | 15,257,582          |
| Mississippi          | 148                 | 1,311,000     | 201,043,000             | 20,507,608          |
| Missouri             | 554                 | 297,000       | 284,136,000             | 12,042,202          |
| Montana              | 420                 | 0             | 82,652,000              | 2,866,767           |
| Nebraska             | 261                 | 0             | 557,593,000             | 11,728,609          |
| Nevada               | 19                  | 1,395,000     | 2,105,484,000           | 164,849,000         |
| New Hampshire        | 177                 | 0             | 144,866,000             | 11,903,062          |
| New Jersey           | 686                 | 0             | 644,936,000             | 31,112,427          |
| New Mexico           | 143                 | 494,000       | 749,231,000             | 19,535,818          |
| New York             | 1,003               | 0             | 20,244,467,000          | 49,164,742          |
| North Carolina       | 328                 | 352,000       | 1,243,850,000           | 35,831,567          |
| North Dakota         | 196                 | 0             | 128,260,000             | 5,806,714           |
| Ohio                 | 1,039               | 0             | 492,582,000             | 15,171,972          |
| Oklahoma             | 545                 | 0             | 214,706,000             | 7,574,262           |
| Oregon               | 216                 | 0             | 444,559,000             | 24,257,917          |
| Pennsylvania         | 771                 | 0             | 1,155,164,000           | 25,956,175          |
| Rhode Island         | 64                  | 482,000       | 243,029,000             | 24,993,828          |
| South Carolina       | 83                  | 1,115,000     | 541,931,000             | 76,421,241          |
| South Dakota         | 149                 | 177,000       | 168,409,000             | 6,566,899           |
| Tennessee            | 143                 | 665,000       | 821,026,000             | 50,020,371          |
| Texas                | 1,228               | 0             | 1,394,599,000           | 31,883,680          |
| Utah                 | 156                 | 158,000       | 550,019,000             | 28,319,045          |
| Vermont              | 142                 | 0             | 64,834,000              | 8,643,493           |
| Virginia             | 132                 | 137,000       | 2,084,284,000           | 90,196,182          |
| Washington           | 321                 | 122,000       | 644,956,000             | 35,764,165          |
| West Virginia        | 60                  | 1,128,000     | 207,203,000             | 34,789,700          |
| Wisconsin            | 428                 | 64,000        | 668,755,000             | 15,975,577          |
| Wyoming              | 48                  | 1,797,000     | 145,761,000             | 21,700,417          |

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2023, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-11. Number of districts and minimum, maximum, and mean of districts' current expenditures for support services, by state:  
Fiscal year 2023

| State                | Number of districts | Minimum       | Maximum                | Mean                |
|----------------------|---------------------|---------------|------------------------|---------------------|
| <b>Total</b>         | <b>18,132</b>       | <b>\$0</b>    | <b>\$7,452,039,000</b> | <b>\$16,692,217</b> |
| Alabama              | 147                 | 1,496,000     | 278,137,000            | 24,586,959          |
| Alaska               | 54                  | 448,000       | 280,499,000            | 22,010,815          |
| Arizona              | 652                 | 6,000         | 284,326,000            | 8,154,541           |
| Arkansas             | 271                 | 409,000       | 145,109,000            | 9,260,413           |
| California           | 1,993               | 0             | 3,986,263,000          | 20,852,272          |
| Colorado             | 199                 | 487,000       | 768,968,000            | 27,885,688          |
| Connecticut          | 200                 | 0             | 222,216,000            | 23,391,690          |
| Delaware             | 42                  | 1,731,000     | 222,049,000            | 29,962,214          |
| District of Columbia | 64                  | 779,000       | 712,937,000            | 20,852,203          |
| Florida              | 67                  | 5,599,000     | 1,451,776,000          | 177,745,881         |
| Georgia              | 236                 | 673,000       | 957,432,000            | 37,714,025          |
| Hawaii               | 1                   | 1,270,869,000 | 1,270,869,000          | 1,270,869,000       |
| Idaho                | 181                 | 0             | 141,817,000            | 6,574,928           |
| Illinois             | 981                 | 0             | 2,482,954,000          | 14,698,311          |
| Indiana              | 431                 | 201,000       | 235,903,000            | 12,686,935          |
| Iowa                 | 336                 | 454,000       | 196,404,000            | 7,901,057           |
| Kansas               | 312                 | 7,000         | 308,756,000            | 8,307,785           |
| Kentucky             | 171                 | 1,173,000     | 726,924,000            | 20,127,000          |
| Louisiana            | 189                 | 556,000       | 323,099,000            | 22,906,212          |
| Maine                | 280                 | 4,000         | 55,431,000             | 4,724,725           |
| Maryland             | 24                  | 14,351,000    | 947,570,000            | 239,362,542         |
| Massachusetts        | 397                 | 75,000        | 680,239,000            | 20,189,234          |
| Michigan             | 872                 | 34,000        | 524,770,000            | 11,084,804          |
| Minnesota            | 572                 | 0             | 243,696,000            | 7,915,886           |
| Mississippi          | 148                 | 1,118,000     | 116,136,000            | 13,417,622          |
| Missouri             | 554                 | 230,000       | 214,961,000            | 8,918,215           |
| Montana              | 420                 | 11,000        | 49,362,000             | 1,833,412           |
| Nebraska             | 261                 | 899,000       | 265,251,000            | 6,587,096           |
| Nevada               | 19                  | 1,545,000     | 1,362,877,000          | 110,885,211         |
| New Hampshire        | 177                 | 7,000         | 70,069,000             | 7,117,130           |
| New Jersey           | 686                 | 0             | 520,145,000            | 19,960,235          |
| New Mexico           | 143                 | 432,000       | 415,890,000            | 13,177,245          |
| New York             | 1,003               | 0             | 7,452,039,000          | 23,754,696          |
| North Carolina       | 328                 | 185,000       | 565,704,000            | 19,335,671          |
| North Dakota         | 196                 | 3,000         | 62,355,000             | 3,186,724           |
| Ohio                 | 1,039               | 0             | 489,905,000            | 10,188,654          |
| Oklahoma             | 545                 | 183,000       | 204,999,000            | 5,752,020           |
| Oregon               | 216                 | 15,000        | 429,644,000            | 18,195,625          |
| Pennsylvania         | 771                 | 88,000        | 929,078,000            | 15,583,934          |
| Rhode Island         | 64                  | 1,140,000     | 248,201,000            | 19,041,266          |
| South Carolina       | 83                  | 688,000       | 375,750,000            | 52,586,566          |
| South Dakota         | 149                 | 191,000       | 99,987,000             | 4,186,826           |
| Tennessee            | 143                 | 931,000       | 683,631,000            | 31,345,762          |
| Texas                | 1,228               | 0             | 982,372,000            | 20,637,711          |
| Utah                 | 156                 | 57,000        | 266,969,000            | 15,068,808          |
| Vermont              | 142                 | 0             | 42,585,000             | 6,240,042           |
| Virginia             | 132                 | 845,000       | 1,210,913,000          | 57,651,773          |
| Washington           | 321                 | 77,000        | 450,745,000            | 23,917,604          |
| West Virginia        | 60                  | 0             | 109,910,000            | 22,434,517          |
| Wisconsin            | 428                 | 144,000       | 547,691,000            | 11,198,757          |
| Wyoming              | 48                  | 1,572,000     | 100,500,000            | 14,342,417          |

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2023, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-12. Number of districts and minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 2023

| State                | Number of districts | Minimum     | Maximum              | Mean               |
|----------------------|---------------------|-------------|----------------------|--------------------|
| <b>Total</b>         | <b>18,132</b>       | <b>\$0</b>  | <b>\$583,444,000</b> | <b>\$1,700,527</b> |
| Alabama              | 147                 | 66,000      | 42,962,000           | 4,130,163          |
| Alaska               | 54                  | 0           | 21,149,000           | 1,727,185          |
| Arizona              | 652                 | 0           | 34,002,000           | 847,388            |
| Arkansas             | 271                 | 0           | 17,179,000           | 1,282,535          |
| California           | 1,993               | 0           | 409,860,000          | 1,991,473          |
| Colorado             | 199                 | 0           | 55,871,000           | 2,176,673          |
| Connecticut          | 200                 | 0           | 26,251,000           | 2,145,055          |
| Delaware             | 42                  | 15,000      | 12,323,000           | 2,240,810          |
| District of Columbia | 64                  | 0           | 42,671,000           | 1,244,906          |
| Florida              | 67                  | 683,000     | 184,038,000          | 24,914,433         |
| Georgia              | 236                 | 0           | 112,246,000          | 5,401,186          |
| Hawaii               | 1                   | 168,496,000 | 168,496,000          | 168,496,000        |
| Idaho                | 181                 | 0           | 12,993,000           | 706,983            |
| Illinois             | 981                 | 0           | 233,206,000          | 1,025,578          |
| Indiana              | 431                 | 0           | 20,085,000           | 1,458,508          |
| Iowa                 | 336                 | 0           | 18,801,000           | 882,063            |
| Kansas               | 312                 | 0           | 34,080,000           | 1,007,628          |
| Kentucky             | 171                 | 162,000     | 83,365,000           | 3,373,608          |
| Louisiana            | 189                 | 0           | 37,455,000           | 2,839,444          |
| Maine                | 280                 | 0           | 4,528,000            | 422,529            |
| Maryland             | 24                  | 1,509,000   | 79,244,000           | 19,185,333         |
| Massachusetts        | 397                 | 0           | 55,712,000           | 985,594            |
| Michigan             | 872                 | 0           | 40,866,000           | 945,811            |
| Minnesota            | 572                 | 0           | 34,115,000           | 1,050,068          |
| Mississippi          | 148                 | 23,000      | 16,214,000           | 2,139,980          |
| Missouri             | 554                 | 0           | 16,356,000           | 909,944            |
| Montana              | 420                 | 0           | 6,347,000            | 218,995            |
| Nebraska             | 261                 | 0           | 35,516,000           | 836,130            |
| Nevada               | 19                  | 0           | 115,636,000          | 10,239,947         |
| New Hampshire        | 177                 | 0           | 6,007,000            | 471,576            |
| New Jersey           | 686                 | 0           | 41,878,000           | 1,556,038          |
| New Mexico           | 143                 | 0           | 40,535,000           | 1,403,573          |
| New York             | 1,003               | 0           | 583,444,000          | 1,655,247          |
| North Carolina       | 328                 | 0           | 70,670,000           | 2,664,738          |
| North Dakota         | 196                 | 0           | 15,410,000           | 756,541            |
| Ohio                 | 1,039               | 0           | 28,875,000           | 820,195            |
| Oklahoma             | 545                 | 0           | 24,824,000           | 822,459            |
| Oregon               | 216                 | 0           | 21,231,000           | 1,291,148          |
| Pennsylvania         | 771                 | 0           | 84,696,000           | 1,533,228          |
| Rhode Island         | 64                  | 0           | 21,365,000           | 1,222,391          |
| South Carolina       | 83                  | 0           | 67,710,000           | 6,196,602          |
| South Dakota         | 149                 | 0           | 19,421,000           | 635,906            |
| Tennessee            | 143                 | 0           | 76,399,000           | 4,366,028          |
| Texas                | 1,228               | 0           | 105,876,000          | 2,646,696          |
| Utah                 | 156                 | 0           | 30,538,000           | 1,981,064          |
| Vermont              | 142                 | 0           | 4,104,000            | 552,359            |
| Virginia             | 132                 | 0           | 117,596,000          | 5,850,485          |
| Washington           | 321                 | 0           | 21,592,000           | 1,976,368          |
| West Virginia        | 60                  | 0           | 22,752,000           | 3,830,517          |
| Wisconsin            | 428                 | 0           | 53,568,000           | 1,101,960          |
| Wyoming              | 48                  | 116,000     | 7,717,000            | 1,147,854          |

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2023, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-13. Number of districts and minimum, maximum, and mean of districts' total current expenditures for elementary/secondary education, by state: Fiscal year 2023

| State                | Number of districts | Minimum       | Maximum                 | Mean                |
|----------------------|---------------------|---------------|-------------------------|---------------------|
| <b>Total</b>         | <b>18,132</b>       | <b>\$0</b>    | <b>\$28,279,950,000</b> | <b>\$44,681,871</b> |
| Alabama              | 147                 | 3,381,000     | 688,456,000             | 65,124,224          |
| Alaska               | 54                  | 719,000       | 727,451,000             | 49,238,333          |
| Arizona              | 652                 | 7,000         | 688,677,000             | 19,176,181          |
| Arkansas             | 271                 | 473,000       | 342,416,000             | 23,031,000          |
| California           | 1,993               | 0             | 9,670,917,000           | 54,439,397          |
| Colorado             | 199                 | 815,000       | 1,512,152,000           | 64,445,085          |
| Connecticut          | 200                 | 0             | 441,637,000             | 61,847,580          |
| Delaware             | 42                  | 3,494,000     | 444,527,000             | 69,133,214          |
| District of Columbia | 64                  | 1,139,000     | 1,571,564,000           | 43,314,328          |
| Florida              | 67                  | 12,632,000    | 4,389,392,000           | 503,029,373         |
| Georgia              | 236                 | 2,324,000     | 2,608,700,000           | 106,357,975         |
| Hawaii               | 1                   | 3,413,653,000 | 3,413,653,000           | 3,413,653,000       |
| Idaho                | 181                 | 4,000         | 366,365,000             | 17,784,917          |
| Illinois             | 981                 | 12,000        | 7,301,354,000           | 38,090,115          |
| Indiana              | 431                 | 201,000       | 510,953,000             | 31,439,093          |
| Iowa                 | 336                 | 1,479,000     | 469,861,000             | 20,983,235          |
| Kansas               | 312                 | 7,000         | 727,611,000             | 23,279,458          |
| Kentucky             | 171                 | 3,929,000     | 1,732,104,000           | 56,404,404          |
| Louisiana            | 189                 | 947,000       | 716,638,000             | 55,978,598          |
| Maine                | 280                 | 4,000         | 138,302,000             | 11,594,993          |
| Maryland             | 24                  | 38,937,000    | 3,123,745,000           | 700,051,875         |
| Massachusetts        | 397                 | 76,000        | 1,711,234,000           | 53,384,554          |
| Michigan             | 872                 | 75,000        | 1,068,171,000           | 26,930,095          |
| Minnesota            | 572                 | 97,000        | 699,134,000             | 24,223,537          |
| Mississippi          | 148                 | 3,071,000     | 333,393,000             | 36,065,209          |
| Missouri             | 554                 | 566,000       | 491,023,000             | 21,870,361          |
| Montana              | 420                 | 11,000        | 132,018,000             | 4,919,174           |
| Nebraska             | 261                 | 2,173,000     | 858,360,000             | 19,151,835          |
| Nevada               | 19                  | 3,090,000     | 3,583,997,000           | 285,974,158         |
| New Hampshire        | 177                 | 7,000         | 218,064,000             | 19,491,768          |
| New Jersey           | 686                 | 21,000        | 1,193,129,000           | 52,628,700          |
| New Mexico           | 143                 | 1,036,000     | 1,205,656,000           | 34,116,636          |
| New York             | 1,003               | 0             | 28,279,950,000          | 74,574,685          |
| North Carolina       | 328                 | 537,000       | 1,868,018,000           | 57,831,976          |
| North Dakota         | 196                 | 189,000       | 203,456,000             | 9,749,980           |
| Ohio                 | 1,039               | 40,000        | 1,011,362,000           | 26,180,822          |
| Oklahoma             | 545                 | 325,000       | 443,327,000             | 14,148,741          |
| Oregon               | 216                 | 26,000        | 895,434,000             | 43,744,690          |
| Pennsylvania         | 771                 | 127,000       | 2,168,938,000           | 43,073,337          |
| Rhode Island         | 64                  | 2,804,000     | 512,595,000             | 45,257,484          |
| South Carolina       | 83                  | 1,824,000     | 965,006,000             | 135,204,410         |
| South Dakota         | 149                 | 368,000       | 287,817,000             | 11,389,631          |
| Tennessee            | 143                 | 2,427,000     | 1,503,647,000           | 85,732,161          |
| Texas                | 1,228               | 308,000       | 2,482,847,000           | 55,168,087          |
| Utah                 | 156                 | 215,000       | 807,412,000             | 45,368,917          |
| Vermont              | 142                 | 1,000         | 110,881,000             | 15,435,894          |
| Virginia             | 132                 | 982,000       | 3,412,793,000           | 153,698,439         |
| Washington           | 321                 | 217,000       | 1,117,293,000           | 61,658,137          |
| West Virginia        | 60                  | 5,308,000     | 339,865,000             | 61,054,733          |
| Wisconsin            | 428                 | 280,000       | 1,270,014,000           | 28,276,294          |
| Wyoming              | 48                  | 3,594,000     | 253,978,000             | 37,190,688          |

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2023, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-14. Number of districts and minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 2023

| State                | Number of districts | Minimum     | Maximum                | Mean               |
|----------------------|---------------------|-------------|------------------------|--------------------|
| <b>Total</b>         | <b>18,132</b>       | <b>\$0</b>  | <b>\$3,403,776,000</b> | <b>\$5,466,958</b> |
| Alabama              | 147                 | 0           | 67,632,000             | 8,251,204          |
| Alaska               | 54                  | 0           | 57,079,000             | 4,237,296          |
| Arizona              | 652                 | 0           | 134,675,000            | 3,283,729          |
| Arkansas             | 271                 | 0           | 86,523,000             | 3,077,782          |
| California           | 1,993               | 0           | 1,139,463,000          | 5,919,788          |
| Colorado             | 199                 | 0           | 267,816,000            | 12,047,874         |
| Connecticut          | 200                 | 0           | 72,262,000             | 4,290,445          |
| Delaware             | 42                  | 0           | 47,878,000             | 5,238,262          |
| District of Columbia | 64                  | 0           | 296,618,000            | 7,274,203          |
| Florida              | 67                  | 263,000     | 451,813,000            | 63,592,791         |
| Georgia              | 236                 | 0           | 194,029,000            | 11,415,750         |
| Hawaii               | 1                   | 280,090,000 | 280,090,000            | 280,090,000        |
| Idaho                | 181                 | 0           | 41,508,000             | 1,283,403          |
| Illinois             | 981                 | 0           | 761,964,000            | 4,380,389          |
| Indiana              | 431                 | 0           | 114,019,000            | 5,976,763          |
| Iowa                 | 336                 | 41,000      | 75,130,000             | 4,119,592          |
| Kansas               | 312                 | 0           | 102,513,000            | 3,078,510          |
| Kentucky             | 171                 | 26,000      | 199,589,000            | 7,614,959          |
| Louisiana            | 189                 | 0           | 120,059,000            | 5,218,407          |
| Maine                | 280                 | 0           | 52,071,000             | 589,479            |
| Maryland             | 24                  | 1,989,000   | 451,638,000            | 77,060,500         |
| Massachusetts        | 397                 | 0           | 131,176,000            | 3,860,950          |
| Michigan             | 872                 | 0           | 87,560,000             | 3,885,405          |
| Minnesota            | 572                 | 0           | 111,286,000            | 3,903,902          |
| Mississippi          | 148                 | 23,000      | 62,495,000             | 5,557,824          |
| Missouri             | 554                 | 0           | 87,446,000             | 3,468,106          |
| Montana              | 420                 | 0           | 17,432,000             | 548,562            |
| Nebraska             | 261                 | 0           | 74,046,000             | 2,477,847          |
| Nevada               | 19                  | 38,000      | 390,945,000            | 35,376,474         |
| New Hampshire        | 177                 | 0           | 67,327,000             | 1,497,023          |
| New Jersey           | 686                 | 0           | 63,469,000             | 2,525,315          |
| New Mexico           | 143                 | 16,000      | 172,260,000            | 5,279,937          |
| New York             | 1,003               | 0           | 3,403,776,000          | 6,523,134          |
| North Carolina       | 328                 | 0           | 555,551,000            | 6,376,052          |
| North Dakota         | 196                 | 0           | 71,267,000             | 2,083,765          |
| Ohio                 | 1,039               | 0           | 71,681,000             | 2,776,887          |
| Oklahoma             | 545                 | 0           | 74,507,000             | 1,928,183          |
| Oregon               | 216                 | 0           | 289,580,000            | 7,463,366          |
| Pennsylvania         | 771                 | 0           | 290,036,000            | 4,428,425          |
| Rhode Island         | 64                  | 8,000       | 17,570,000             | 2,260,453          |
| South Carolina       | 83                  | 0           | 177,423,000            | 20,552,518         |
| South Dakota         | 149                 | 0           | 53,215,000             | 3,088,181          |
| Tennessee            | 143                 | 30,000      | 211,864,000            | 11,220,406         |
| Texas                | 1,228               | 0           | 514,051,000            | 11,507,518         |
| Utah                 | 156                 | 0           | 132,740,000            | 7,717,641          |
| Vermont              | 142                 | 0           | 16,200,000             | 759,063            |
| Virginia             | 132                 | 51,000      | 305,117,000            | 14,715,886         |
| Washington           | 321                 | 0           | 278,900,000            | 7,532,492          |
| West Virginia        | 60                  | 3,000       | 85,802,000             | 6,700,850          |
| Wisconsin            | 428                 | 0           | 208,524,000            | 3,472,171          |
| Wyoming              | 48                  | 101,000     | 27,838,000             | 3,577,292          |

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2023, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-15. Number of districts and minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state:  
Fiscal year 2023

| State                | Number of districts | Minimum    | Maximum              | Mean             |
|----------------------|---------------------|------------|----------------------|------------------|
| <b>Total</b>         | <b>18,132</b>       | <b>\$0</b> | <b>\$341,534,000</b> | <b>\$513,194</b> |
| Alabama              | 147                 | 7,000      | 16,445,000           | 1,318,224        |
| Alaska               | 54                  | 0          | 1,304,000            | 143,630          |
| Arizona              | 652                 | 0          | 19,119,000           | 314,298          |
| Arkansas             | 271                 | 0          | 3,347,000            | 134,177          |
| California           | 1,993               | 0          | 155,410,000          | 1,051,528        |
| Colorado             | 199                 | 0          | 51,127,000           | 538,573          |
| Connecticut          | 200                 | 0          | 6,053,000            | 350,330          |
| Delaware             | 42                  | 0          | 4,787,000            | 301,381          |
| District of Columbia | 64                  | 0          | 22,825,000           | 514,344          |
| Florida              | 67                  | 0          | 102,849,000          | 12,327,642       |
| Georgia              | 236                 | 0          | 10,811,000           | 196,237          |
| Hawaii               | 1                   | 17,471,000 | 17,471,000           | 17,471,000       |
| Idaho                | 181                 | 0          | 7,094,000            | 110,348          |
| Illinois             | 981                 | 0          | 108,831,000          | 273,371          |
| Indiana              | 431                 | 0          | 8,137,000            | 248,260          |
| Iowa                 | 336                 | 0          | 7,982,000            | 123,164          |
| Kansas               | 312                 | 0          | 1,063,000            | 18,962           |
| Kentucky             | 171                 | 0          | 12,057,000           | 581,807          |
| Louisiana            | 189                 | 0          | 2,598,000            | 77,540           |
| Maine                | 280                 | 0          | 5,518,000            | 121,657          |
| Maryland             | 24                  | 0          | 5,085,000            | 1,528,708        |
| Massachusetts        | 397                 | 0          | 11,370,000           | 94,907           |
| Michigan             | 872                 | 0          | 9,411,000            | 447,172          |
| Minnesota            | 572                 | 0          | 41,009,000           | 1,094,698        |
| Mississippi          | 148                 | 0          | 3,517,000            | 97,858           |
| Missouri             | 554                 | 0          | 15,125,000           | 368,810          |
| Montana              | 420                 | 0          | 1,324,000            | 24,971           |
| Nebraska             | 261                 | 0          | 1,860,000            | 16,410           |
| Nevada               | 19                  | 0          | 16,033,000           | 1,219,000        |
| New Hampshire        | 177                 | 0          | 1,252,000            | 32,915           |
| New Jersey           | 686                 | 0          | 54,374,000           | 761,013          |
| New Mexico           | 143                 | 0          | 942,000              | 29,294           |
| New York             | 1,003               | 0          | 341,534,000          | 608,043          |
| North Carolina       | 328                 | 0          | 8,442,000            | 213,573          |
| North Dakota         | 196                 | 0          | 3,400,000            | 90,173           |
| Ohio                 | 1,039               | 0          | 34,169,000           | 365,511          |
| Oklahoma             | 545                 | 0          | 6,493,000            | 60,585           |
| Oregon               | 216                 | 0          | 13,149,000           | 280,458          |
| Pennsylvania         | 771                 | 0          | 54,838,000           | 749,174          |
| Rhode Island         | 64                  | 0          | 14,367,000           | 1,008,281        |
| South Carolina       | 83                  | 0          | 16,865,000           | 679,024          |
| South Dakota         | 149                 | 0          | 3,156,000            | 57,362           |
| Tennessee            | 143                 | 0          | 9,998,000            | 726,930          |
| Texas                | 1,228               | 0          | 141,428,000          | 503,778          |
| Utah                 | 156                 | 0          | 28,554,000           | 577,712          |
| Vermont              | 142                 | 0          | 5,025,000            | 82,634           |
| Virginia             | 132                 | 0          | 26,996,000           | 638,182          |
| Washington           | 321                 | 0          | 14,504,000           | 465,654          |
| West Virginia        | 60                  | 0          | 11,564,000           | 792,750          |
| Wisconsin            | 428                 | 0          | 41,628,000           | 450,283          |
| Wyoming              | 48                  | 0          | 1,855,000            | 162,208          |

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2023, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 2023

| State                | Number of districts | Minimum       | Maximum                 | Mean                |
|----------------------|---------------------|---------------|-------------------------|---------------------|
| <b>Total</b>         | <b>18,132</b>       | <b>\$0</b>    | <b>\$36,114,999,000</b> | <b>\$53,985,687</b> |
| Alabama              | 147                 | 3,719,000     | 775,649,000             | 75,961,810          |
| Alaska               | 54                  | 734,000       | 786,213,000             | 54,059,185          |
| Arizona              | 652                 | 7,000         | 846,734,000             | 23,586,531          |
| Arkansas             | 271                 | 906,000       | 447,878,000             | 27,072,362          |
| California           | 1,993               | 0             | 11,493,204,000          | 65,652,054          |
| Colorado             | 199                 | 815,000       | 1,988,182,000           | 81,139,563          |
| Connecticut          | 200                 | 0             | 578,402,000             | 71,071,855          |
| Delaware             | 42                  | 3,684,000     | 494,603,000             | 77,916,690          |
| District of Columbia | 64                  | 2,272,000     | 1,943,297,000           | 52,501,406          |
| Florida              | 67                  | 13,051,000    | 4,857,402,000           | 587,754,836         |
| Georgia              | 236                 | 2,429,000     | 2,781,083,000           | 119,180,242         |
| Hawaii               | 1                   | 3,711,214,000 | 3,711,214,000           | 3,711,214,000       |
| Idaho                | 181                 | 4,000         | 396,217,000             | 19,583,707          |
| Illinois             | 981                 | 117,000       | 8,836,034,000           | 45,371,243          |
| Indiana              | 431                 | 201,000       | 680,610,000             | 39,329,508          |
| Iowa                 | 336                 | 2,511,000     | 562,554,000             | 26,847,446          |
| Kansas               | 312                 | 7,000         | 827,296,000             | 27,141,224          |
| Kentucky             | 171                 | 4,224,000     | 1,969,636,000           | 66,051,953          |
| Louisiana            | 189                 | 947,000       | 805,385,000             | 65,994,011          |
| Maine                | 280                 | 8,000         | 149,780,000             | 13,090,068          |
| Maryland             | 24                  | 46,506,000    | 3,673,274,000           | 799,412,042         |
| Massachusetts        | 397                 | 79,000        | 2,093,786,000           | 63,499,675          |
| Michigan             | 872                 | 179,000       | 1,123,599,000           | 34,249,554          |
| Minnesota            | 572                 | 118,000       | 851,712,000             | 30,703,432          |
| Mississippi          | 148                 | 3,442,000     | 399,146,000             | 42,177,655          |
| Missouri             | 554                 | 679,000       | 514,258,000             | 26,592,262          |
| Montana              | 420                 | 17,000        | 141,101,000             | 5,688,467           |
| Nebraska             | 261                 | 2,493,000     | 957,073,000             | 22,451,494          |
| Nevada               | 19                  | 3,211,000     | 4,139,776,000           | 335,530,947         |
| New Hampshire        | 177                 | 22,000        | 262,739,000             | 22,369,243          |
| New Jersey           | 686                 | 49,000        | 1,682,795,000           | 61,264,700          |
| New Mexico           | 143                 | 1,105,000     | 1,401,381,000           | 39,953,343          |
| New York             | 1,003               | 0             | 36,114,999,000          | 89,822,176          |
| North Carolina       | 328                 | 695,000       | 2,399,581,000           | 65,777,820          |
| North Dakota         | 196                 | 230,000       | 280,936,000             | 12,502,969          |
| Ohio                 | 1,039               | 47,000        | 1,124,915,000           | 30,352,085          |
| Oklahoma             | 545                 | 326,000       | 519,897,000             | 16,256,046          |
| Oregon               | 216                 | 58,000        | 1,303,889,000           | 55,637,745          |
| Pennsylvania         | 771                 | 258,000       | 4,368,448,000           | 56,754,816          |
| Rhode Island         | 64                  | 2,871,000     | 605,663,000             | 52,457,969          |
| South Carolina       | 83                  | 1,874,000     | 1,154,383,000           | 162,653,759         |
| South Dakota         | 149                 | 435,000       | 332,594,000             | 14,946,564          |
| Tennessee            | 143                 | 2,917,000     | 1,762,239,000           | 99,555,755          |
| Texas                | 1,228               | 308,000       | 3,060,193,000           | 74,706,013          |
| Utah                 | 156                 | 215,000       | 895,968,000             | 55,142,724          |
| Vermont              | 142                 | 243,000       | 126,484,000             | 18,886,056          |
| Virginia             | 132                 | 4,827,000     | 3,784,228,000           | 173,011,455         |
| Washington           | 321                 | 217,000       | 1,398,196,000           | 72,116,810          |
| West Virginia        | 60                  | 8,792,000     | 435,478,000             | 69,060,417          |
| Wisconsin            | 428                 | 1,479,000     | 1,502,103,000           | 35,555,502          |
| Wyoming              | 48                  | 3,758,000     | 281,990,000             | 41,305,604          |

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2023, Provisional Version 1a.

## **Appendix E—Survey Form**



**2023 ANNUAL SURVEY OF SCHOOL SYSTEM FINANCES**

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

FORM **F-33** (10-13-2023)

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

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

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

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

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

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

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



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

CONTINUE WITH PART V ON PAGE 4



| <b>Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY<br/>(Revenue source code 3900)</b> |              | Amount<br><b>Omit cents</b> |            |
|---|--------------|-----------------------------|------------|
| 1. For employee benefits  |              | C38                         |            |
| 2. All other (textbooks, school bus purchases, etc.)  |              | C39                         |            |
| <b>Part VI DEBT</b>   |              | 19H                         |            |
| <b>Section A - LONG TERM - Term of more than one year</b>   |              |                             |            |
| 1. Outstanding at beginning of the fiscal year  |              | 21F                         |            |
| 2. Issued during fiscal year (revenue code 5110)  |              | 31F                         |            |
| 3. Retired during fiscal year (object 831)  |              | 41F                         |            |
| 4. Outstanding at end of fiscal year (line 1 plus line 2 minus line 3)                              |              | 61V                         |            |
| <b>Section B - SHORT TERM - Term of one year or less</b>  |              |                             |            |
| 1. Outstanding at beginning of fiscal year  |              | 66V                         |            |
| 2. Outstanding at end of fiscal year  |              |                             |            |
| <b>Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>                                     |              |                             |            |
| Type of asset   | Funds        |                             |            |
|   | Debt service | Bond                        | Other      |
| Cash and deposits (include CDs and security holdings)   | W01          | W31                         | W61        |
| <b>Part VIII FALL MEMBERSHIP - October 2022</b>   |              |                             | Membership |
| Enter the count of pupils enrolled on the school day closest to October 1, 2022                     |              |                             | V33        |
| <b>Part IX SPECIAL PROCESSING ITEMS</b>   |              |                             |            |
| Item  | Code         | Amount - Omit cents         |            |
| 1. Student fees, nonspecified   | A15          |                             |            |
| 2. Census local, NCES state revenue   | T07          |                             |            |
| 3. Census state, NCES local revenue   | C24          |                             |            |
| 4. State revenue, nonspecified  | C35          |                             |            |
| 5. Federal revenue, nonspecified  | C36          |                             |            |
| 6. State payment on behalf of the LEA, instruction employee benefits                                | J13          |                             |            |
| 7. State payment on behalf of the LEA, student support services employee benefits                   | J17          |                             |            |
| 8. State payment on behalf of the LEA, instructional staff support employee benefits                | J07          |                             |            |
| 9. State payment on behalf of the LEA, general administration employee benefits                     | J08          |                             |            |
| 10. State payment on behalf of the LEA, school administration employee benefits                     | J09          |                             |            |
| 11. State payment on behalf of the LEA, operation and maintenance of plant employee benefits        | J40          |                             |            |
| 12. State payment on behalf of the LEA, student transportation employee benefits                    | J45          |                             |            |
| 13. State payment on behalf of the LEA, business/central/other employee benefits                    | J90          |                             |            |
| 14. State payment on behalf of the LEA, other employee benefits                                     | J10          |                             |            |
| 15. Support services expenditures, nonspecified   | V85          |                             |            |

CONTINUE WITH PART IX ON PAGE 5



**Part IX SPECIAL PROCESSING ITEMS – Continued**

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

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

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

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

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

CONTINUE WITH PART XII ON PAGE 6



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

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

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

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

## BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

### Part I - REVENUE

#### Section A - FROM LOCAL SOURCES

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

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

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

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

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

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

#### Section B - FROM STATE SOURCES

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

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

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

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

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

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

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

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

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

#### Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

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

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

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

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

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

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

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

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

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

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

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

**Section D – FROM FEDERAL SOURCES DIRECTLY**

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

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

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

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

**Part II – CURRENT OPERATION EXPENDITURE**

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

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

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

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

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

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

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

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

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

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

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

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

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

**Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS**

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

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

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

## Section C – NONELEMENTARY-SECONDARY PROGRAMS

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

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

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

## Part III – CAPITAL OUTLAY EXPENDITURES

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

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

## Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

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

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

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

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

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

## Part VI – DEBT

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

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

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

## Part VIII – FALL MEMBERSHIP – OCTOBER, 2022

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2022 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the National Center for Education Statistics' Common Core of Data Local Education Agency Universe Survey.*

## Part IX – SPECIAL PROCESSING ITEMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CONTINUE ON PAGE 11



## Part IX – SPECIAL PROCESSING ITEMS – Continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CONTINUE ON PAGE 12



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Section A – REVENUE**

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

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

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

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

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

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

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

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

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

## Section B – EXPENDITURE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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