



# **National Public Education Financial Survey (NPEFS) 2022- 2024: Common Core of Data (CCD)**



## **Supporting Statement Part B**

**U.S. Department of Education**  
Institute of Education Sciences

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**National Center for Education Statistics  
(NCES)**

## Part B. Collections of Information Employing Statistical Methods

### B.1. Potential respondent universe

The National Public Education Financial Survey (NPEFS) provides state aggregate finance data for revenues and expenditures for public elementary and secondary education. The data file is organized by state or jurisdiction and contains revenue data by funding source, expenditure data by function and object,<sup>1</sup> and average daily attendance (ADA) data. The file also includes total student membership data from the CCD State Nonfiscal Survey of Public Elementary/Secondary Education files.

The universe consists of 50 states, the District of Columbia, American Samoa, Commonwealth of the Northern Mariana Islands, Guam, Puerto Rico, and the U.S Virgin Islands. SEAs from each of the 50 states and the outlying territories listed above report state aggregate finance data to the NPEFS program. The survey response has been 100 percent in almost every year of the NPEFS's history (Guam did not report in 2002–03 and 2004–05).

SEAs appoint state fiscal coordinators to work with the National Center for Education Statistics (NCES) and the U.S. Census Bureau (Census) to provide accurate and comparable data across states and jurisdictions. Although the respondents are experts in their states, there are opportunities for potential error, either through technical errors in processing the data or misinterpretation of the definition of a survey item. Over the life of the CCD survey system, staff members have developed a series of data and edit checks designed to flag these errors for review by the respondent and action by the CCD team. These edits rely on internal logic checks, consistency within specified tolerances over time, and consistency within a given state and type of unit. Among other tests, the data and edits checks include sum checks, comparison of records layouts against the previous FY data file, comparisons of membership between the state non-fiscal files and the NPEFS file, comparison of min/max/mean of all numeric data items to ensure the percentage changes of the means between the previous and current year's data are in a reasonable range, and checks for whether the percentage increase (or decrease) of every item is within a reasonable range. Pursuant to NCES Statistical Standard 4-1, the data are "checked for credibility based on range tolerances to determine if responses fall within a pre-specified reasonable range and are properly documented." The data are also checked "for consistency based on checks across variables within individual records for non-contradictory responses." The NPEFS staff prepares an edit report that includes the results from these tests. Notification of any arithmetic errors and comments containing NCES' understanding of specific missing data items are also included with the edit report.

States are asked to correct addition errors, verify or correct information on missing items, and explain any extraordinary changes from the previous year's data. The CCD survey staff may make requests for clarification, reconciliation, or other inquiries concerning the data to the SEAs. SEAs can respond directly to these requests for clarification and/or reconciliation or may on their own initiative resubmit data to resolve data issues. Data that remain missing or uncorrected are imputed based on values derived from other "fully reporting" states or other related data elements from within the state.

### B.2. Procedures for the collection of information

Each state's Chief State School Officer or a designee appoints the state CCD fiscal coordinator to work with NCES and Census to provide accurate and comparable (across states and jurisdictions) data. In addition to the state fiscal coordinator, each SEA assigns a certifying official<sup>2</sup> who certifies that the data constitute a true and full report for their state of revenues, expenditures, and student attendance during the regular school year

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<sup>1</sup> *Function* is defined as a category of expenditure defining the activity supported by the service or commodity bought. *Object* is defined as a category of expenditure defining the service or commodity bought. The expenditure functions include instruction, instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, enterprise operations, and total current expenditures. Objects reported within a function include salaries, employee benefits, purchased services, supplies, and equipment.

<sup>2</sup> NCES requests that the certifying official be a fiscal official at the highest level in the SEA.

and for summer school for the public elementary and secondary schools.

NCES and Census provide annual training workshops for state fiscal coordinators that are designed to improve the efficiency and efficacy of reporting NPEFS data. The annual workshops include an overview of the NPEFS survey reporting and editing processes; detailed information about the data items that comprise the survey; and discussion of how to coordinate the NPEFS survey with state data systems. The annual fiscal workshops for state fiscal coordinators are in-depth training sessions held each summer at the NCES Summer Data Conference. In addition, new fiscal coordinator training sessions are held each Spring for new State fiscal coordinators, including an overview of the NPEFS and F-33 surveys, clarification of data item definitions, advice for submitting data, and a summary of the editing and review process at Census and NCES. The workshops are further supplemented with webinars administrated by NCES for the state fiscal coordinators.

Commencing in October 2020, NCES has held quarterly meetings with State Fiscal Coordinators to facilitate the consistent collection and submission of accurate data. The technical workshops facilitate reporting accurate, consistent and timely information because the finance data item definitions and survey instructions are discussed in exhaustive detail. The primary purpose of the technical workshop is to make the reporting procedures on the National Public Education Financial Survey (NPEFS), the School District Finance Survey (F33), and the School Level Finance Survey (SLFS) surveys as efficient and cost effective as possible. The workshops include an interactive discussion on the reporting and editing processes associated with the surveys; detailed information about the items that comprise the surveys; and discussion of how to coordinate submission of CCD data with the respective state's data systems.

Beginning in September 2020, NCES convened an expert panel composed of State Fiscal Coordinators and LEA-level personnel. The purpose of the panel is to review prospective changes to the CCD fiscal surveys (the NPEFS, the F-33, and the SLFS), provide detail on how the data is collected and reported by SEAs, make recommendations to clarify reporting instructions; and develop best practices for reporting. Members of the expert panel also make presentations at the State Fiscal Coordinator workshops to facilitate consistent reporting.

As part of the technical workshops and expert panel, federal staff collaborate with the state fiscal coordinators to make every effort to ensure that there is “match” between the data that the NCES/Census is requesting and data that the SEAs can actually produce.

The Fiscal Data Plan documents state-specific information about how certain revenues and expenditures are reported, any changes to reporting from prior years, and is also used to determine SEAs’ ability to potentially report additional data variables in the future. All responses are used during data analysis and published in the data file documentation.

SEAs may submit data using the web application and interactive online survey form at: <http://surveys.nces.ed.gov/ccdnpefs>.<sup>3</sup> The authorized state official may electronically confirm submission with the state's NPEFS digital confirmation password or upload a copy of the signed report to the web application. Survey respondents also have the option of printing a survey form, completing it by hand, and mailing the signed paper report to the Economic Reimbursable Surveys Division of the Census Bureau.

SEAs have one year to amend their NPEFS data submission for previous FY data, provided that the revisions are received by August 15<sup>th</sup> of a given year. NPEFS data submissions are first accepted in late January of each year. The mandatory deadline for the final submission of all data, including any revisions to previously submitted data for the prior fiscal year is August 15<sup>th</sup> of each year.

Any resubmissions of the prior FY data or new FY data by SEAs in response to requests for clarification, reconciliation, or other inquiries by NCES or Census must be completed by the first Tuesday after the Labor Day. All outstanding data issues must be reconciled and/or resolved by the SEAs, NCES, and Census prior to

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3 “Department of Education, Submission of Data by State Educational Agencies; Submission Dates for State Revenue and Expenditures Reports for Fiscal Year (FY) 2021, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports.” 87 Federal Register 7 (11 January 2022) pp. 1409-10.

the first Tuesday after the Labor Day of a given year. The data submission procedures are set forth in the NPEFS user guide, which can be accessed at <http://econ031webd/npefs3/Content/NPEFSUserguide.pdf> (also see Appendix E.2).

After an SEA submits the NPEFS data, the survey staff conducts a comprehensive review of the data and edit checks. These checks include but are not limited to trend analysis for multiple years, large value and percentage fluctuations, zero-dollar values, appropriate usage of data flags, and adequate comments from respondents explaining their data. The staff prepares an edit report that includes the results from these tests. States are asked via email to correct addition errors, verify or correct information on missing items, and explain any extraordinary changes from the previous year's data. The NPEFS survey staff may make requests for clarification, reconciliation, or other inquiries concerning the data to the SEAs. SEAs can respond directly to these requests for clarification and/or reconciliation or may on their own initiative resubmit data to resolve data issues.

Once the reported data have been edited, NCES applies an imputation procedure to missing variables. Imputation is a procedure that uses available information and some assumptions to derive substitute values for missing values in a data file. NCES and Census work with SEAs to determine the most appropriate imputation methodology rules to apply. SEAs inform NCES and Census where data are included so that funds can be deducted and distributed appropriately. SEAs review the results of the imputations imposed and certify reasonableness of the imputed values to the best of their knowledge based on their available data. After the imputation process is complete, Census creates data files for the current and prior fiscal years and uploads these files to the NCES member site for review. The NCES member site allows Census to transfer data to NCES in a secure environment.

### **B.3. Methods to maximize response and address nonresponse**

Survey unit response is typically 100 percent. The primary reason for the historically high response rate is that in addition to using the SPPE data as general information on the financing of elementary and secondary education, the Secretary uses these data directly in calculating allocations for certain formula grant programs, including the Title I, Part A of the ESEA; Impact Aid; and Indian Education programs. Other programs, such as the Education for Homeless Children and Youth program under title VII of the McKinney-Vento Homeless Assistance Act, and the Student Support and Academic Enrichment Grants under title IV, part A of the ESEA, make use of SPPE data indirectly because their formulas are based, in whole or in part, on State title I, part A, allocations.

When there is item non-response, Census contacts the state fiscal coordinator to obtain the appropriate figure. Often, states report aggregate revenues and expenditure amounts but may leave missing the detailed items that make up those amounts. Most of the imputations employed are done to distribute these aggregate amounts to the detailed items. If the state education agency is unable to report item level detail, that item is imputed. A missing response on the survey is imputed if the item is among those that NCES and Census believe to exist in every state.

Currently, the Herriot imputation methodology is used to impute for missing items. For an allocation, the Herriot method calculates the average proportion of the total from the states for each of the detailed variables. This average is divided by the sum of the averages from each of the detailed variables and is rescaled to 1 by dividing by the sum of the detail averages. Imputations modify values for cases or records where data are not reported (missing) or are incorrectly reported. In some cases, a state may not be able to track funds for a certain program or purpose. When these data elements are imputed, survey staff also increases the appropriate totals and subtotals to include the imputed data element. In other cases, states are able to provide a subtotal but are unable to provide more specific details. The imputed allocation of these subtotals does not affect the totals or subtotals.

Once the imputations have been applied to the NPEFS data, NCES asks all reporting SEA's with imputed values to review and approve the imputation before the file is released. Most of the imputation rules have been implemented in the same states for several consecutive years. If SEAs have reason to believe the initial

imputation is not a reasonable representation of their data, the state may make corrections to their data or report data for the missing variables. Once this process is complete, a second round of imputations is applied to any remaining missing variables. Re-reporting by one or more states does cause slight shifts in the averages used in imputation. However, once an SEA approves their imputed data, the imputations are not changed unless the SEA re-reports their data. Furthermore, in the revised version of the NPEFS file, imputations are only applied to missing data for states that update their data submission for that fiscal year. NCES and Census have reviewed the difference it would make in the data if all variables were re-imputed and found that the differences in the resulting data were not large enough to justify asking SEAs to re-review and re-approve imputations that had previously been accepted. The data flag section of the NPEFS data file identifies data items that have been imputed. The imputed NPEFS dataset is used in reports and in calculating allocations for certain formula grant programs.

#### **B.4. Tests of procedures to be undertaken**

In 2011, NCES and Census began conducting a research project to investigate alternative methods of imputation to be implemented in the NPEFS. This research compared the current method (Herriot) of imputation to several alternative methods: Time Series, Regression, Growth Rate, Prior Year Distribution, and various alternate Herriot methods. This research used the NPEFS final imputed data from fiscal years 1998 to 2008 as control datasets and subject matter analyst's expertise to provide insight on which imputation methods were appropriate for testing. The results of the study appeared to indicate that the Herriot method and a time series method would provide the lowest mean square errors, but it was difficult to determine if the results were biased by the use of datasets that had used the Herriot method for imputation as a control group. Because of the limited number of observations and the specificity of the data for each state, it is difficult to design a control dataset against which to compare the results of each method. Hence the results of the study were inconclusive. Because of the sensitivity to how NPEFS data are used in funding allocations, NCES has decided to continue using the Herriot method until the method can be further reviewed.

Items are not added to the NPEFS survey unless a substantial majority (usually two-thirds or more) of respondents say that they can provide the item within 1 year of its introduction. This information is gathered during the annual Fiscal Coordinator's workshop, during webinars, and at EIMAC meetings. State Fiscal Coordinators also have the opportunity to respond on-line to proposals for new data items.

#### **B.5. Individuals consulted on statistical aspects of the design**

The individuals consulted on the statistical aspects of the NPEFS survey include Osei L. Ampadu, Technical Advisor, U.S. Department of Commerce, Census Bureau [(301) 763-7321, [osei.l.ampadu@census.gov](mailto:osei.l.ampadu@census.gov)] and Malia Howell, Project Manager, National Public Education Financial Survey, U.S. Department of Commerce, Census Bureau [(301-763-2707), [malia.howell@census.gov](mailto:malia.howell@census.gov)]. Statistical aspects are also monitored by William Sonnenberg, Statistician, NCES [(202) 245-7673, [william.sonnenberg@ed.gov](mailto:william.sonnenberg@ed.gov)]. Data collection is overseen by Stephen Q. Cornman, Senior Survey Director, Financial Surveys, NCES [(202) 245-7753, [stephen.cornman@ed.gov](mailto:stephen.cornman@ed.gov)].

## Part C. National Public Education Finance Survey (NPEFS)

### C.1. Discussion of Survey Items

The NPEFS is a web-based survey that respondents (SEA Fiscal Coordinators) complete following the account classifications in NCES's handbook, *Financial Accounting for Local and State School Systems: 2014 Edition*. Crosswalk software is provided to any state whose chart of accounts differs from these standards. Respondents are also asked to reply to questions in a Data Plan. These responses help the NPEFS survey staff to understand and process the data and are published in the online file documentation.

NPEFS Contents: The NPEFS is intended to present all revenues and expenditures within a state for public elementary and secondary education. The survey's contents are discussed very generally; more detail is given in the survey form itself.

Contact Information: The survey asks for the name of the state, the person completing the survey, his or her telephone number, and requires certification by an authorized official because the state data are used in Title I allocations.

Revenues: Revenue is an increase in net worth that does not have to be repaid. Total revenue is the sum of revenue from four major sources: local, intermediate, state, and federal (not all states have an intermediate revenue source between the state and local levels). Other sources of revenue (e.g., interest from bonds, sale of school property) are reported but not used in calculating total revenue. Revenues are reported in Section 1 of the NPEFS.

Expenditures: Expenditure is a decrease in net worth. On NPEFS, it is reported by function and object. These are reported in Sections 2 through 4 of NPEFS:

*Function* describes the activity for which a service or material object was acquired. The five broad functions in the NPEFS are:

- Instruction—activities dealing directly with the interaction between teachers and students;
- Support Services—administrative, technical and logistical services that facilitate instruction (e.g., guidance counselors);
- Operation of Non-instructional Services—activities providing non-instructional services to students or the community (e.g., food services, community swimming pool);
- Facilities Acquisition and Construction—acquiring land and buildings, constructing, remodeling, installing major service systems (e.g., central heating/air conditioning);
- Debt Service—servicing long-term debt, payments of principal and interest.

*Object* describes the service or commodity that is obtained through expenditure. There are seven major categories in the NPEFS:

- Personal Services—Salaries;
- Personal Services—Employee Benefits;
- Purchased Services: Professional and Technical Services (e.g., architect's fee), Property Services (example, utilities, cleaning services), and Other Purchased Services (e.g., property insurance, printing costs)
- Supplies (items that are consumed or worn out);
- Property (e.g., land, buildings, equipment);
- Debt-Related Expenditures (e.g., interest on bonds);
- Other or unspecified objects.

Expenditure items on the NPEFS are combinations of function and object. For example, the Instruction function includes expenditures for salaries, benefits, purchased services, supplies, property, etc. Totals are

reported for current expenditures and total expenditures (sections 5 and 6, respectively). Current expenditures are those for day-to-day operation of schools. They exclude debt repayment, capital outlays such as construction, and programs outside the scope of PK–12 education. Total current expenditures include all expenditures.

**Exclusions:** Section 7 of the NPEFS contains the items that are to be excluded in calculating state per pupil expenditure (SPPE). These include such items as tuition or transportation fees paid by individuals, Title I expenditures, and revenues from food services, student activities, summer school, and the sale of textbooks. NCES computes net current expenditure as defined by the Every Student Succeeds Act (ESSA) (P.L. 114-95).

**Average Daily Attendance (section 7):** This is collected for calculating SPPE for Title I and other program uses. States report average daily attendance as defined by state law; or, absent state law, as defined by NCES per federal law [see 20 U.S.C §7801 (1)].

**State Per Pupil Expenditure (section 7).** This is computed by NCES and used for calculating Federal entitlements under title I, Impact Aid, and other Federal programs. SPPE is defined in section 8002(2) of the Elementary and Secondary Education Act of 1965 (ESEA), as amended [20 U.S.C. 7801(2)].

**COVID-19 Federal Assistance Funds (section 8).** As a direct result of the COVID-19 circumstances, NCES added data items to the NPEFS survey to capture revenues and expenditures from three pieces of legislation which provide funding to school districts to aid in responding to the Coronavirus pandemic. The allocations arising from these laws are hereafter referred to as “COVID-19 Federal Assistance Funds” and include:

- The Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Public Law 116-136)
- The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 (Public Law 116-260)
- The American Rescue Plan Act (ARP Act) of 2021 (Public Law 117-2)

## References for C-1.

Allison, G.S. (2015). Financial Accounting for Local and State School Systems: 2014 Edition (NCES 2015–347). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC. Retrieved March 31, 2015, from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>.

U.S. Department of Education, National Center for Education Statistics. (2014). NCES Statistical Standards (NCES 2014-097). Washington, DC: U.S. Government Printing Office. Retrieved May 22, 2014, from <http://nces.ed.gov/statprog/2012/>.

## C.2. Revisions for NPEFS 2022-2024

### 1. Addition of New Items on Expenditures for Specific Sources of COVID-19 Federal Assistance Funds

In January and October of 2021, OMB approved the revision of the NPEFS collection to add data items which capture revenues and expenditures from the new sources of COVID-19 federal assistance funds (OMB# 1850-0067, v.20 and v.21). There are three pieces of legislation which provide \$282.351 billion in funding to education to aid in responding to the COVID-19 pandemic. The allocations arising from these laws are hereafter referred to as “COVID-19 Federal Assistance Funds” and include:

- The Coronavirus Aid, Relief, and Economic Security (CARES) Act, Public Law 116-136, was enacted on March 27, 2020. The CARES Act established the Education Stabilization Fund: \$30.89 billion in support for education.<sup>4</sup> The CARES Act also added the Coronavirus Relief Fund to the

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<sup>4</sup> The Coronavirus Aid, Relief, and Economic Security (CARES) Act provided \$30.89 billion to public PK-12 and higher education school systems through the following grants under the Education Stabilization Fund:

- Elementary and Secondary School Emergency Relief Fund (ESSER Fund) \$13.2 billion;
- Higher Education Emergency Relief Fund (HEERF) \$14.2 billion;

Social Security Act Funded at \$150 billion for FY 20. The CRF Fund is to be used to make payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories (consisting of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands); and Tribal governments.<sup>5</sup>

- The Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSA), Public Law 116-260, was enacted on Dec. 27, 2020. CRRSA authorized \$82.00 billion in support for education.
- The American Rescue Plan Act (ARP Act) was enacted in March 2021. Under the ARP Act, \$169.46 billion was allocated to the U.S. Dept. of Education to support ongoing state and institutional COVID-19 recovery efforts. The ARP included ESSER allocations in the amount of \$121.97 billion.

In FY 21, the NPEFS contained 10 data items which requested revenue amounts broken out by program and 8 data items which requested expenditure amounts from all COVID-19 federal assistance funds for specific functions or objects. Certain divisions within the U.S. Department of Education such as the Institute of Education Sciences (IES), the Office of Elementary and Secondary Education (OESE), the Office of Planning, Evaluation, and Policy Development (OPEPD), and the Budget Office recommended that the collection be expanded to collect expenditures by specific source of revenue.

State Fiscal Coordinators Workshops were held on October 21, 2021 and February 17, 2022. During these workshops, poll questions were conducted and the State Fiscal Coordinators provided feedback on their ability to report expenditures by source of revenue from COVID-19 federal assistance funds. In December 2021, the expert panel discussed the possibility of adding expenditures by source of revenue to the NPEFS and F-33. During these meetings, federal staff collaborated with the state fiscal coordinators to make every effort to ensure that there is “match” between the data that the NCES/Census is requesting and data that the SEAs can actually produce.

The results of poll questions for revenue data items proposed on the FY 22 NPEFS survey are set forth below.<sup>6</sup> The SEAs indicated they can produce data for expenditures paid from specific sources of revenues according to the respective percentages.

- Total current expenditures paid from CARES Act ESSER I funds: 90.2%
- Total instructional expenditures paid from CARES Act ESSER I funds: 80.5%
- Total capital outlay expenditures paid from CARES Act ESSER I funds: 80.5%
- Total current expenditures paid from CRRSA Act ESSER II funds: 90.2%
- Total instructional expenditures paid from CRRSA Act ESSER II funds: 82.9%
- Total capital outlay expenditures paid from CRRSA Act ESSER II funds: 85.4%
- Total current expenditures paid from ARP ESSER funds: 90.5%
- Total instructional expenditures paid from ARP ESSER funds: 83.3%
- Total capital outlay expenditures paid from ARP ESSER funds: 83.3%
- Total current expenditures paid from CARES Act GEER I funds: 78.0% (includes not applicable)
- Total instructional expenditures paid from CARES Act GEER I funds: 75.6% (includes not applicable)
- Total capital outlay expenditures paid from CARES Act GEER I funds: 73.2% (includes not applicable)
- Total current expenditures paid from CRRSA Act GEER II funds: 76.9% (includes not applicable)
- Total instructional expenditures paid from CRRSA Act GEER II funds: 78.7% (includes not applicable)
- Total capital outlay expenditures paid from CRRSA Act GEER II funds: 69.2% (includes not applicable)

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- Governor’s Emergency Education Relief Fund (GEER) \$2.95 billion;
  - Education Stabilization Fund Discretionary Grants \$307.5 million;
  - Bureau of Indian Education \$153.75 million;
  - Education Stabilization Fund to the Outlying Areas \$153.75 million;
  - Project School Emergency Response to Violence (Project SERV) \$100 million (funds later repurposed for higher education).

<sup>5</sup> The Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments issued by the Treasury Department provides that nonexclusive examples of eligible expenditures include “expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.”

<sup>6</sup> Poll questions were administered during the Fiscal Coordinator Workshop on February 17, 2022 (OMB control number 1850-0803, expiration date 06/30/2022, ICR Reference Number 201903-1850-001).



- Total current expenditures paid from the Coronavirus Relief Fund: 70.7%
- Total instructional expenditures paid from the Coronavirus Relief Fund: 65.9%
- Total capital outlay expenditures paid from the Coronavirus Relief Fund: 63.4%
- Total current expenditures paid from ARP Coronavirus State and Local Fiscal Recovery Funds: 61.0%
- Total instructional expenditures paid from ARP Coronavirus State and Local Fiscal Recovery Funds: 58.5%
- Total capital outlay expenditures paid from ARP Coronavirus State and Local Fiscal Recovery Funds: 58.5%

From October 2021 through April 2022, NCES carefully reviewed the recommendations on adding expenditures by source of COVID-19 federal assistance fund on the NPEFS submitted by the respective divisions within the Department; select State Fiscal Coordinators and LEA-level personnel; and all State fiscal coordinators. On the basis of the comprehensive meetings set forth above and the ability of states to report the additional data, NCES recommends that the NPEFS be revised to expand the collection of expenditures to include current expenditures, instructional expenditures, and capital outlay by 7 specific sources of funds.

These recommendations were presented to state fiscal coordinators at the quarterly meeting on April 28, 2022. The majority of states will be able to report on the new variables. However, some states are only able to collect data from LEAs on grants that are allocated and awarded through the state department of education. These states may not be able to report on grants that flow through to LEAs from other agencies, such as the State and Local Fiscal Recovery Funds. In these cases, states may report on only that data which is available and should provide appropriate explanations in their state notes. Some states also expressed concerns about the additional burden of the new survey codes. In some cases, states lack the resources required to make programming changes to their collection and reporting systems.

The 21 additional items to be added to the NPEFS survey (Appendix B.1) are set forth in blue font below. See Appendix B.1. Survey Form, Section 8, (“COVID-19 FEDERAL ASSISTANCE FUNDS - Coronavirus Aid, Relief, And Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), and American Rescue Plan (ARP) Act”) of the NPEFS form to view the proposed display of the new COVID-19 Federal Assistance Funds items.

- Current expenditures paid from ESSER I funds (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591) - AE1A
- Current expenditures paid from ESSER II funds (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591) - AE1B
- Current expenditures paid from ARP ESSER funds (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591) - AE1C
- Current expenditures paid from GEER I funds (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591) - AE1D
- Current expenditures paid from GEER II funds (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591) - AE1E
- Current expenditures paid from the CRF (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591) - AE1F
- Current expenditures paid from the SLFRF (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591) - AE1G
- Instructional expenditures paid from ESSER I funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591) - AE2A
- Instructional expenditures paid from ESSER II funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591) - AE2B
- Instructional expenditures paid from ARP ESSER funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591) - AE2C
- Instructional expenditures paid from GEER I funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591) - AE2D
- Instructional expenditures paid from GEER II funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591) - AE2E
- Instructional expenditures paid from the CRF (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591) - AE2F
- Instructional expenditures paid from the SLFRF (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591) - AE2G

- Capital outlay expenditures paid from ESSER I funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions) - AE4A
- Capital outlay expenditures paid from ESSER II funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions) - AE4B
- Capital outlay expenditures paid from ARP ESSER funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions) - AE4C
- Capital outlay expenditures paid from GEER I funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions) - AE4D
- Capital outlay expenditures paid from GEER II funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions) - AE4E
- Capital outlay expenditures paid from the CRF (objects 100-700, and 890 for function 4000; object 700 for ALL functions) - AE4F
- Capital outlay expenditures paid from the SLFRF (objects 100-700, and 890 for function 4000; object 700 for ALL functions) - AE4G

Definitions for these 21 items will be added to the NPEFS Reporting Instructions (Appendix B.3) as set forth in blue font below. See Section 8 of the NPEFS Reporting Instructions in Appendix B.3 to view the revised instructions for reporting these items.

**Current expenditures by specific source of COVID-19 Federal Assistance Fund (AE1A, AE1B, AE1C, AE1D, AE1E, AE1F, AE1G)** (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591). Report all current expenditures for public elementary-secondary education that were paid from each of the following sources of funds:

- **AE1A:** Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (ESSER I)
- **AE1B:** Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (ESSER II)
- **AE1C:** Elementary and Secondary School Emergency Relief Fund authorized by the American Rescue Plan (ARP) Act (ARP ESSER)
- **AE1D:** Governor’s Emergency Education Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (GEER I)
- **AE1E:** Governor’s Emergency Education Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (GEER II)
- **AE1F:** 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)
- **AE1G:** 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 and other school districts within the state.

Any current expenditures reported under items AE1A-AE1G should also be reported in “Current expenditures paid from COVID-19 Federal Assistance Funds” (item AE1).

**Instructional expenditures by specific source of COVID-19 Federal Assistance Fund (AE2A, AE2B, AE2C, AE2D, AE2E, AE2F, AE2G)** (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591). Report all instructional current expenditures for public elementary-secondary education that were paid from each of the following sources of funds:

- **AE2A:** Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (ESSER I)
- **AE2B:** Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (ESSER II)
- **AE2C:** Elementary and Secondary School Emergency Relief Fund authorized by the American Rescue Plan (ARP) Act (ARP ESSER)
- **AE2D:** Governor’s Emergency Education Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (GEER I)

- **AE2E:** Governor’s Emergency Education Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (GEER II)
- **AE2F:** 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)
- **AE2G:** 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 and other school districts within the state.

Any instructional current expenditures reported under items AE2A-AE2G should also be reported in “Instructional expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education” (item AE2).

Any instructional expenditures reported under items AE2A-AE2G should also be reported in the corresponding revenue source under “Current expenditures by specific source of COVID-19 Federal Assistance Fund” (items AE1A-AE1G).

**Capital outlay expenditures by specific source of COVID-19 Federal Assistance Fund (AE4A, AE4B, AE4C, AE4D, AE4E, AE4F, AE4G)** (objects 100-700, and 890 for function 4000; object 700 for ALL functions). Report all capital outlay expenditures that were paid from each of the following sources of funds:

- **AE4A:** Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (ESSER I)
- **AE4B:** Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (ESSER II)
- **AE4C:** Elementary and Secondary School Emergency Relief Fund authorized by the American Rescue Plan (ARP) Act (ARP ESSER)
- **AE4D:** Governor’s Emergency Education Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (GEER I)
- **AE4E:** Governor’s Emergency Education Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (GEER II)
- **AE4F:** 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)
- **AE4G:** Coronavirus State and Local Fiscal Recovery Funds authorized by the American Rescue Plan (ARP) Act (SLFRF)

Include expenditures from these funds for construction, land and existing structures, and equipment. 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 under items AE4A-AE4G should also be reported in “Capital outlay expenditures paid from COVID-19 Federal Assistance Funds” (item AE4).

## 2. Removal of Data Items for Title V, Part A Expenditures

On December 10, 2015, former President Obama signed the Every Student Succeeds Act (ESSA) into law<sup>7</sup>. ESSA amended the definition of current expenditures as follows:

The term ‘current expenditures’ means expenditures for free public education— (A) including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities; but (B) not including expenditures for community services, capital outlay, and debt service, or any expenditures made from funds received under subchapter I. (20 U.S.C. 7801(12))

The amended definition no longer excludes expenditures from Title V, Part A. Therefore, NCES is recommending that the data items for Title V, Part A Expenditures (X12E) and Title V, Part A Carryover Expenditures (X12F) be removed from Section 7 of the survey. None of the 50 states or DC have reported data for these items since 2017. One outlying area has included in these items expenditures from funds consolidated under 48 U.S.C. 1469a and another has included expenditures from Title V, Part B, Rural Low

<sup>7</sup> ESSA amends the Elementary and Secondary Education Act of 1965 (ESEA).

Income Schools. The removal of these items from the NPEFS survey (Appendix B.1) and reporting instructions (Appendix B.3) will improve the accuracy of reporting net current expenditures and state per pupil expenditures. The text to be removed is as follows:

d. Title I Carryover Expenditures-	X12D		-
e. Title V, Part A Expenditures [Expenditures under Title V, Part A of the ESEA, as amended.— DO NOT simply restate revenues received. This item is to contain expenditures.]	X12E		-

~~X12E and X12F— Title V, Part A Expenditures and Title V, Part A Carryover Expenditures.~~ Report expenditures and carryover funds for Part A of Title V of the ESEA (as amended). Title V, Part A allows for fund transferability. Only report expenditures and carryover exclusions from their initial allocations under Title V, Part A and do not include any expenditure of funds that were transferred under the transferability provisions. For states and outlying areas, we do not expect to see Title V, Part A expenditures reported.

### 3. Revisions to the Fiscal Data Plan related to Average Daily Attendance (ADA)

In January 2021, the U.S. Department of Education Office of Elementary and Secondary Education (OESE) mailed the OMB-approved letter to Chief State School Officers extending flexibilities for reporting Average Daily Attendance for the 2019-2020 school year. For FY 20, 50.9 percent of respondents included attendance for remote learning which occurred as a result of COVID-19 in their state or jurisdiction’s calculation of ADA. While most states have re-instituted or maintained attendance reporting requirements, methods for collecting attendance and rules for when to mark a student present vary greatly across and within states.<sup>8</sup> Some states were able to adopt new statewide policies for how to count and track attendance, while other states relied on districts to develop their own plans. Some states passed legislation allowing districts to provide remote learning instruction without collecting or reporting attendance or allowing districts to count all students as present for remote learning. The flexibilities for reporting ADA with attendance for remote learning were extended for the 2020-2021 school year.

In an effort to gather the most consistent and accurate data on average daily attendance as possible, the flexibilities for reporting ADA with attendance for remote learning are extended again for the 2021-2022 school year.

The NPEFS Fiscal Data Plan documents state-specific information about how certain revenues and expenditures are reported and any changes to reporting from prior years and is also used to determine SEAs’ ability to potentially report additional data variables in the future. The FY 21 Fiscal Data Plan contained four questions (9b through 9e) which gather information on how COVID-19 affected the collection and reporting of average daily attendance. Based on feedback from the SEAs, NCES recommends that two of the questions be modified to provide clarification. The following text (in blue font) is proposed to be added to or removed from the fiscal data plan questions. These questions will gather data on situations and state policies which may have impacted the quality of the ADA data.

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

~~Some days are excluded.~~ (Some or all LEAs had a temporary inability to report attendance, and ADA includes those days for which attendance was collected preceding and/or subsequent to the interruption.) ~~Please provide the number of LEAs that were affected: \_\_\_\_\_.~~ Please explain:

~~Some LEAs are excluded.~~ (Some LEAs had a temporary inability to report attendance, and ADA excludes those LEAs.) ~~Please provide the number of LEAs that were affected: \_\_\_\_\_.~~ Please explain:

<sup>8</sup> Attendance Works. (January 2021). “Are Students Present and Accounted For? An Examination of State Attendance Policies During the Covid-19 Pandemic.” Retrieved July 26, 2021, from [https://www.attendanceworks.org/wp-content/uploads/2019/06/50\\_State\\_Brief\\_011521\\_2.pdf](https://www.attendanceworks.org/wp-content/uploads/2019/06/50_State_Brief_011521_2.pdf).

Some students are excluded. (Some or all LEAs were unable to collect attendance for certain student groups, and these students are excluded from ADA.) ~~Please explain this situation and provide the number of LEAs and approximate number of students that were affected. Please explain:~~

~~A different situation occurred which affected ADA. Please explain this situation and provide the number of LEAs and approximate number of students that were affected:~~

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

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

~~—Remote~~

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

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

Other (Please specify.) \_\_\_\_\_

The following text set forth in blue font below is also proposed to be added to the fiscal data plan to improve clarity.

**Note:** For the purposes of this question, a “virtual school” is a public elementary-secondary (PK-12) school that only offers instruction in which students and teachers are separated by time and/or location, and interaction occurs via computers and/or telecommunications technologies. A virtual school generally does not have a physical facility that allows students to attend classes on site. ~~(Please note that a school that only provided virtual instruction during the 2021-2022 school year due to COVID-19, but would have otherwise held classes in-person, should not be considered a virtual school for these purposes.)~~

#### 4. Updates to the NPEFS Form and Reporting Instruction for Consistency within the Web Application

Respondents use the NPEFS web application to submit responses to the NPEFS and fiscal data plan. The web application was upgraded for FY 21. The upgraded application automatically generates the form based on metadata. To facilitate this programming, minor modifications are requested to make the formatting more consistent, such as adding and removing certain headers and text. The table in this section reflects all substantive revisions made for NPEFS 2022-2024 to the NPEFS survey (Appendix B.1) and reporting instructions (Appendix B.3) for this purpose. Insertions/additions to the instruments are reflected in red font and deletions in a crossed out red font.

Last Approved NPEFS 2021	Revised NPEFS 2022-24	Reason for Revision
<b>NPEFS Survey (Appendix B.1)</b>		
INSTRUCTION, continued (1000)	<del>INSTRUCTION, continued (1000)</del>	In the web application, each set of items must have one and only one header. This header currently is not attached to a set of items. The special exhibit items appear on the same page as instruction and therefore this header is not needed.
SECTION 3A SUPPORT SERVICES (2000)	SECTION 3A <b>PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES. SUPPORT SERVICES (2000)</b>	This addition carries the “public elementary and secondary education expenditures” main title forward into all subsequent sections to add clarity.
SECTION 3B	SECTION 3B <b>PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES. SUPPORT SERVICES (2000)</b>	This section did not previously have a header. This addition carries the “public elementary and secondary education expenditures” and “support services” titles forward to add clarity.

Last Approved NPEFS 2021	Revised NPEFS 2022-24	Reason for Revision
<b>SECTION 4 OPERATION OF NON- INSTRUCTIONAL SERVICES (3000)</b>	<b>SECTION 4 PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES. OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)</b>	This addition carries the “public elementary and secondary education expenditures” main title forward into all subsequent sections to add clarity.
<b>SECTION 5</b>	<b>SECTION 5 PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES</b>	This section did not previously have a header. This addition carries the “public elementary and secondary education expenditures” main title forward to add clarity.
<b>SECTION 6</b>	<b>SECTION 6 PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES</b>	This section did not previously have a header. This addition carries the “public elementary and secondary education expenditures” main title forward to add clarity.
<b>OTHER USES SUBTOTAL (5000)</b>	<b>OTHER USES SUBTOTAL (5000) [Sum 1 &amp; 2]</b>	The calculation for the subtotal is added for clarification.
<b>PROPERTY (700)</b>	<b>Property (700) [Sum E17, TE25, E3A2, E3B2, E4A2, E4B2, E4C2, E4E2, E62, E63, E82, E91]</b>	The calculation for the subtotal is added for clarification.
<b>TOTAL EXPENDITURES FOR EDUCATION [Sum Current Expenditures, F.A.C.S., Non-Property Expenditures, Community Services, Direct Cost Programs, and Property. Exclude Other Uses.]</b>	<b>TOTAL EXPENDITURES FOR EDUCATION Sum Current Expenditures, F.A.C.S., Non-Property Expenditures, Community Services, Direct Cost Programs, and Property. Exclude Other Uses. [Sum TE5, E61, E81, STE9, TE10]</b>	The calculation for the subtotal is added for clarification.
<b>8. American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds</b>	<b>8. American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds (SLFRF)</b>	The acronym SLFRF is added for clarification.
<b>NPEFS Reporting Instructions (Appendix B.3)</b>		
<b>EXPENDITURES SECTION 2</b>	<b>SECTION 2: PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES</b>	This addition carries the “public elementary and secondary education expenditures” main title forward into all subsequent sections to add clarity.
<b>Current Expenditures (TE5).</b> Current expenditures are comprised of expenditures for the day-to-day operation of schools and school districts for public elementary and secondary education:	<b>CURRENT EXPENDITURES Current Expenditures (TE5).</b> Current expenditures are comprised of expenditures for the day-to-day operation of schools and school districts for public elementary and secondary education:	Heading added for clarity.
<b>SECTION 7</b>	<b>SECTION 7: PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES</b>	This addition carries the “public elementary and secondary education expenditures” main title forward into all subsequent sections to add clarity.
national emergency related to the coronavirus disease 2019 (COVID-19) pandemic	national emergency related to the <del>coronavirus disease-2019</del> (COVID-19) pandemic	The text “coronavirus disease 2019” was removed to comply with NCES standards for the use of COVID-19.
<b>AR6A – American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds.</b> Report all federal revenues received from the Coronavirus State and Local Fiscal Recovery Funds authorized by the American Rescue Plan (ARP) Act. Include payments made from this fund on behalf of LEAs.	<b>AR6A – American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds (SLFRF).</b> Report all federal revenues received from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) authorized by the American Rescue Plan (ARP) Act. Include payments made from this fund on behalf of LEAs.	The acronym SLFRF is added for clarification.

### **C.3. Sample Tables**

The sample tables below give an idea of the statistical uses of the National Public Education Finance Survey. The data are reported annually in CCD publications and publications such as the Digest of Education Statistics. The analysis consists of straightforward tabulations of totals and subtotals, percentages, and ratios.

# National Center for Education Statistics

**Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2020**

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local <sup>1</sup>	State	Federal <sup>2</sup>	Total	Total current <sup>3</sup>	Capital outlay <sup>4</sup>	Other <sup>5</sup>
<b>United States<sup>6</sup></b>	<b>\$794,568,095</b>	<b>\$356,835,188</b>	<b>\$377,341,078</b>	<b>\$60,391,828</b>	<b>\$793,718,886<sup>7,8,9</sup></b>	<b>\$682,217,081<sup>7,8</sup></b>	<b>\$81,334,789<sup>8,9</sup></b>	<b>\$30,167,016<sup>8,9</sup></b>
Alabama	8,703,515	2,765,682	4,953,327	984,506	8,442,654	7,546,680	613,846	282,128
Alaska	2,614,818	570,197	1,660,021	384,601	2,605,253	2,417,641	153,298	34,314
Arizona	12,175,096	4,546,329	6,237,220	1,391,547	11,853,130 <sup>7</sup>	9,830,663 <sup>7</sup>	1,559,645	462,822
Arkansas	5,874,455	2,225,247	3,011,242	637,967	6,062,958 <sup>7</sup>	5,152,468 <sup>7</sup>	735,239	175,251
California	100,127,294	35,347,874	56,846,136	7,933,283	101,119,632 <sup>7,8</sup>	85,303,209 <sup>7,8</sup>	11,353,810 <sup>8</sup>	4,462,614 <sup>8</sup>
Colorado	13,187,699	6,826,099	5,536,044	825,555	13,297,765	10,577,428	2,011,019	709,318
Connecticut	11,884,392	6,602,906	4,786,094	495,393	12,095,669 <sup>7,9</sup>	10,939,432	783,643 <sup>9</sup>	372,594 <sup>9</sup>
Delaware	2,450,066	761,092	1,504,434	184,540	2,115,498	1,974,936	102,863	37,698
District of Columbia	2,703,715	2,501,478	†	202,237	2,862,000	2,134,996	535,368	191,636
Florida	33,934,527	16,795,390	13,657,772	3,481,365	33,867,714 <sup>7</sup>	29,455,336 <sup>8</sup>	3,267,046	1,145,332
Georgia	23,826,892	10,644,995	11,234,259	1,947,638	23,263,875	20,680,204	2,305,632	278,039
Hawaii	3,447,871	51,323	3,118,291	278,258	3,214,491	2,999,586	197,243	17,662
Idaho	3,082,137	751,262	2,032,417	298,459	3,044,950	2,593,494	372,673	78,783
Illinois	39,071,160	20,942,210	15,728,126	2,400,824	38,332,124	33,895,711	3,188,321	1,248,091
Indiana	13,777,624	4,035,331	8,710,782	1,031,511	12,913,458	11,352,772	1,131,856	428,831
Iowa	7,408,114	2,946,928	3,930,911	530,276	7,526,068	6,200,533	1,149,811	175,724
Kansas	7,358,312	1,945,496	4,882,714	530,102	7,416,841	5,955,857	1,194,524	266,461
Kentucky	8,757,350	3,001,240	4,751,147	1,004,964	8,990,754	7,868,145	840,084	282,525
Louisiana	9,444,754	4,147,561	4,144,028	1,153,166	9,222,695	8,531,692	548,898	142,105
Maine	3,180,672	1,678,830	1,308,712	193,130	3,201,181	2,896,754	218,731	85,696
Maryland	17,015,238	8,705,658	7,419,591	889,990	16,471,112	14,482,716	1,757,026	231,369
Massachusetts	19,782,831	10,791,067	8,066,237	925,527	20,103,635	18,945,441	719,758	438,436
Michigan	22,091,388	7,133,717	13,003,148	1,954,522	21,520,069	18,434,000	1,943,985	1,142,084
Minnesota	14,825,590	4,237,278	9,762,147	826,164	15,602,721	12,060,038 <sup>7</sup>	2,532,299	1,010,385
Mississippi	5,032,201	1,830,415	2,533,272	668,514	5,098,633	4,480,071	518,260	100,302
Missouri	12,347,541	7,480,480	3,794,955	1,072,106	12,167,466	10,376,141	1,279,748	511,577
Montana	2,054,110	906,367	889,390	258,353	2,188,381	1,808,763	315,756	63,862
Nebraska	4,849,888	2,872,708	1,612,543	364,636	4,949,669	4,233,748	579,683	136,238
Nevada	5,712,603	3,124,806	2,133,303	454,493	5,770,874	4,744,497	801,801	224,576
New Hampshire	3,382,784	2,165,952	1,055,087	161,745	3,275,770	3,085,986	141,233	48,551
New Jersey	33,683,025	17,248,440	15,135,461	1,299,124	32,775,804	30,193,909	1,581,320	1,000,575
New Mexico	4,796,238	833,858	3,274,998	687,383	4,529,152	3,847,755	593,461	87,937



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New York	76,961,931	43,311,844	30,327,359	3,322,728	73,773,174	66,108,405	4,084,582	3,580,187
North Carolina	16,424,985	4,432,796	10,298,925	1,693,263	17,075,124	15,452,367	1,524,711	98,045
North Dakota	1,934,395	672,771	1,058,059	203,564	1,976,768	1,655,922	267,827	53,018
Ohio	26,417,647	13,718,534	10,763,752	1,935,360	26,884,062	23,199,551	2,675,464	1,009,046

See notes at end of table.

**Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2020—Continued**

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local <sup>1</sup>	State	Federal <sup>2</sup>	Total	Total current <sup>3</sup>	Capital outlay <sup>4</sup>	Other <sup>5</sup>
Oklahoma	7,570,497	3,066,965	3,716,207	787,326	7,492,173	6,611,657	762,613	117,903
Oregon	9,249,698	3,752,839	4,914,734	582,124	10,035,375	7,480,233	1,949,319	605,823
Pennsylvania	34,047,550	18,691,298	13,058,176	2,298,077	33,798,433	29,748,924	2,507,919	1,541,591
Rhode Island	2,745,636	1,359,585	1,166,201	219,850	2,786,820	2,544,539	144,060	98,222
South Carolina	11,417,956	4,780,352	5,708,951	928,653	10,810,512	8,881,032	1,483,309	446,171
South Dakota	1,747,683	912,002	589,618	246,064	1,749,948	1,454,403	249,734	45,812
Tennessee	11,113,864	4,704,475	5,283,765	1,125,624	11,299,958	10,121,192	848,060	330,705
Texas	70,617,931	36,253,037	27,103,224	7,261,670	72,961,269	57,118,703	11,520,352	4,322,214
Utah	6,839,133	2,559,669	3,804,950	474,514	7,125,828	5,673,815	1,189,404	262,609
Vermont	1,896,966	59,400	1,707,184	130,381	2,002,387	1,919,477	62,775	20,135
Virginia	18,145,002	9,672,024	7,349,818	1,123,159	18,489,958	16,785,047	1,520,538	184,373
Washington	20,157,771	4,741,451	14,240,399	1,175,921	20,880,863 <sup>7</sup>	16,608,508 <sup>7</sup>	3,533,704	738,651
West Virginia	3,783,283	1,257,156	2,089,510	436,618	3,663,346	3,332,337	264,505	66,505
Wisconsin	13,082,031	5,741,891	6,483,833	856,307	13,249,954 <sup>7</sup>	10,943,582 <sup>7</sup>	1,539,920	766,453
Wyoming	1,830,236	728,881	962,604	138,751	1,760,939	1,576,787	178,114	6,038
Other jurisdictions								
American Samoa	‡	‡	‡	‡	‡	‡	‡	‡
Guam	320,465	245,364	†	75,101	328,794	323,486	2,543	2,764
Commonwealth of the Northern Mariana Islands	86,958	0	20,227 <sup>10</sup>	66,731	90,331	82,286	1,521	6,524
Puerto Rico	2,212,418	254	1,495,710 <sup>10</sup>	716,454	2,221,321	2,123,785	52,258	45,277
U.S. Virgin Islands	222,957	177,698	†	45,259	171,356	171,190	0	167

† Not applicable.

‡ Reporting standards not met.

<sup>1</sup> Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

<sup>2</sup> Revenues from federal sources include amounts received from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Although the CARES Act was enacted in March 2020, local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues. Most states end their fiscal year on June 30; therefore, the amounts reported for FY 20 are expected to be only a small portion of the total amounts allocated to LEAs. Given variations in accounting methods and timelines for awarding these funds, many states and LEAs did not record any CARES Act revenues in FY 20.

<sup>3</sup> Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

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<sup>4</sup> Capital outlay includes expenditures on property and construction of facilities.

<sup>5</sup> Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of preK–12 public education.

<sup>6</sup> United States totals include the 50 states and the District of Columbia.

<sup>7</sup> Value affected by redistribution of reported values to correct for missing data items and/or to distribute state direct support expenditures.

<sup>8</sup> California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table only includes expenditures for K–12 and special education preschool programs in California.

<sup>9</sup> Value contains imputation for missing data.

<sup>10</sup> Reported state revenue data are revenues received from the central government of the jurisdiction.

NOTE: Detail may not sum to totals because of rounding. Total revenues do not include proceeds from bond sales or the sale of property or equipment, nor do they include the use of existing assets or securities. Expenditures made from these funds are included. Therefore, in some instances, total expenditures may exceed total revenues.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 20, Provisional Version 1a.

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**Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2020**

State or jurisdiction	School year 2019–20 student membership <sup>3</sup>	Current expenditures <sup>1</sup> per pupil											
		Support services <sup>2</sup>											
		Total	Instruction	Total support services	Student support services <sup>4</sup>	Instruc-tional staff support	General adminis-tration	School adminis-tration	Operations and maintenance	Student trans- portation	Other support services	Food services	Enterprise operations <sup>5</sup>
<b>United States<sup>6</sup></b>	<b>50,575,201</b>	<b>\$13,489<sup>7,8</sup></b>	<b>\$8,158<sup>7,8</sup></b>	<b>\$4,832<sup>7,8</sup></b>	<b>\$850<sup>7,8</sup></b>	<b>\$681<sup>7,8</sup></b>	<b>\$263<sup>7,8</sup></b>	<b>\$771<sup>7,8</sup></b>	<b>\$1,224<sup>7,8</sup></b>	<b>\$519<sup>7,8</sup></b>	<b>\$525<sup>7,8</sup></b>	<b>\$477<sup>7,8</sup></b>	<b>\$22<sup>8</sup></b>
Alabama	744,235	10,140	5,897	3,710	676	422	261	641	968	501	241	533	0
Alaska	132,017	18,313	9,753	7,894	1,446	1,504	268	1,129	2,211	581	755	589	78
Arizona	1,130,693	8,694 <sup>7</sup>	4,754 <sup>7</sup>	3,525 <sup>7</sup>	704 <sup>7</sup>	435 <sup>7</sup>	167 <sup>7</sup>	480 <sup>7</sup>	1,003 <sup>7</sup>	330 <sup>7</sup>	407 <sup>7</sup>	415	1
Arkansas	496,927	10,369 <sup>7</sup>	5,800 <sup>7</sup>	4,034 <sup>7</sup>	583 <sup>7</sup>	834 <sup>7</sup>	264 <sup>7</sup>	545 <sup>7</sup>	1,097 <sup>7</sup>	371 <sup>7</sup>	339 <sup>7</sup>	528 <sup>7</sup>	6
California	6,163,001	13,841 <sup>7,8</sup>	8,133 <sup>7,8</sup>	5,191 <sup>7,8</sup>	927 <sup>7,8</sup>	865 <sup>7,8</sup>	216 <sup>7,8</sup>	922 <sup>7,8</sup>	1,293 <sup>7,8</sup>	294 <sup>7,8</sup>	674 <sup>7,8</sup>	479 <sup>8</sup>	38 <sup>8</sup>
Colorado	913,223	11,583	6,335	4,851	776	697	211	882	1,065	328	892	342	55
Connecticut	523,690	20,889	12,896 <sup>7</sup>	7,462 <sup>7</sup>	1,552 <sup>7</sup>	742 <sup>7</sup>	484 <sup>7</sup>	1,197 <sup>7</sup>	1,774 <sup>7</sup>	992 <sup>7</sup>	721 <sup>7</sup>	386 <sup>7</sup>	146
Delaware	139,930	14,114	7,758	5,840	1,511	536	142	700	1,642	868	441	512	3
District of Columbia	89,878	23,754	12,033	11,153	2,151	1,107	1,351	1,726	2,204	1,434	1,180	565	3
Florida	2,858,461	10,305 <sup>7</sup>	6,321 <sup>7</sup>	3,510 <sup>7</sup>	494 <sup>7</sup>	652 <sup>7</sup>	97 <sup>7</sup>	558 <sup>7</sup>	1,068 <sup>7</sup>	366 <sup>7</sup>	274 <sup>7</sup>	474	0
Georgia	1,769,657	11,686	7,116 <sup>7</sup>	3,996 <sup>7</sup>	674 <sup>7</sup>	610 <sup>7</sup>	155 <sup>7</sup>	761 <sup>7</sup>	883 <sup>7</sup>	523 <sup>7</sup>	390 <sup>7</sup>	546	29
Hawaii	181,088	16,564	9,806	6,001	1,718	537	77	1,206	1,641	309	513	758	0
Idaho	311,096	8,337	5,009 <sup>7</sup>	2,965 <sup>7</sup>	504 <sup>7</sup>	461 <sup>7</sup>	202 <sup>7</sup>	478 <sup>7</sup>	747 <sup>7</sup>	335 <sup>7</sup>	239 <sup>7</sup>	357 <sup>7</sup>	5
Illinois	1,938,813	17,483	10,819 <sup>7</sup>	6,257 <sup>7</sup>	1,312 <sup>7</sup>	661 <sup>7</sup>	658 <sup>7</sup>	913 <sup>7</sup>	1,378 <sup>7</sup>	715 <sup>7</sup>	620 <sup>7</sup>	407	0
Indiana	1,051,411	10,798	6,180	4,148	608	484	220	732	1,200	561	343	470	0
Iowa	517,324	11,986	7,193	4,276	728	747	311	693	1,025	405	367	502	14
Kansas	497,963	11,960	7,076	4,363	849	504	321	715	1,155	468	352	521	0
Kentucky	691,996	11,370	6,647	3,979	586	605	244	681	946	606	310	712	34
Louisiana	710,439	12,009	6,724 <sup>7</sup>	4,646 <sup>7</sup>	765 <sup>7</sup>	633 <sup>7</sup>	325 <sup>7</sup>	796 <sup>7</sup>	1,126 <sup>7</sup>	658 <sup>7</sup>	344 <sup>7</sup>	638	#
Maine	180,291	16,067	9,447	6,117	1,144	787	583	870	1,766	754	212	502	2
Maryland	909,404	15,926	10,159 <sup>7</sup>	5,357 <sup>7</sup>	762 <sup>7</sup>	865 <sup>7</sup>	116 <sup>7</sup>	983 <sup>7</sup>	1,392 <sup>7</sup>	795 <sup>7</sup>	444 <sup>7</sup>	410	0
Massachusetts	959,394	19,747	12,697	6,514	1,595	942	386	857	1,561	804	370	537	0
Michigan	1,495,925	12,323	7,006	4,863	1,046	661	265	694	1,058	481	658	454	0
Minnesota	893,203	13,502 <sup>7</sup>	8,797 <sup>7</sup>	4,139 <sup>7</sup>	413 <sup>7</sup>	664 <sup>7</sup>	496 <sup>7</sup>	546 <sup>7</sup>	884 <sup>7</sup>	790 <sup>7</sup>	346 <sup>7</sup>	537	30
Mississippi	466,002	9,614	5,528	3,559	525	442	331	582	985	435	260	526	#
Missouri	910,466	11,397	6,425	4,494	788	443	648	670	1,139	555	252	478	0
Montana	149,917	12,065	7,083	4,456	805	417	392	697	1,236	548	361	509	17
Nebraska	330,018	12,829	7,929	4,363	697	403	302	651	1,199	348	763	523	13
Nevada	496,934	9,548	5,608	3,575	553	597	130	721	868	344	363	364	#
New Hampshire	173,124	17,825	11,358	6,087	1,438	573	647	1,018	1,418	746	246	380	0
New Jersey	1,411,917	21,385	12,815	8,003	2,276	801	440	1,066	2,058	830	533	389	179
New Mexico	331,206	11,617	6,615	4,468	1,216	296	337	656	1,163	376	423	535	0
New York	2,615,760	25,273	17,283	7,537	786	1,184	134	1,172	2,102	1,150	1,010	453	#
North Carolina	1,560,350	9,903	6,187 <sup>7</sup>	3,233 <sup>7</sup>	563 <sup>7</sup>	334 <sup>7</sup>	182 <sup>7</sup>	623 <sup>7</sup>	813 <sup>7</sup>	392 <sup>7</sup>	325 <sup>7</sup>	483 <sup>7</sup>	0
North Dakota	116,185	14,252	8,619	4,647	585	508	603	759	1,205	563	424	675	312

See notes at end of table.

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**Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2020—Continued**

State or jurisdiction	School year 2019–20 student membership <sup>3</sup>	Current expenditures <sup>1</sup> per pupil											
		Total	Instruction	Support services <sup>2</sup>									
				Total support services	Student support services <sup>4</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations <sup>5</sup>
Ohio	1,689,867	13,729	8,202	5,120	1,001	528	439	734	1,145	620	652	405	1
Oklahoma	703,719	9,395	5,375	3,419	650	354	284	527	979	260	364	537	65
Oregon	582,661	12,838	7,466	4,974	1,082	491	180	837	998	557	828	394	4
Pennsylvania	1,732,449	17,172	10,642	5,944	1,034	632	499	792	1,550	756	681	491	94
Rhode Island	143,557	17,725	10,851	6,450	1,949	654	273	840	1,338	634	763	421	3
South Carolina	786,879	11,286	6,249	4,488	875	699	105	767	1,132	407	505	526	24
South Dakota	139,949	10,392	6,128	3,685	597	386	366	522	1,049	363	402	533	46
Tennessee	1,014,744	9,974	5,999	3,473	541	628	210	639	790	360	306	502	0
Texas	5,495,398	10,394	6,061	3,815	556	551	151	613	1,094	294	558	518	0
Utah	684,694	8,287	5,226	2,702	438	379	101	565	720	233	266	358	1
Vermont	86,759	22,124	13,980	7,516	1,792	884	421	1,371	1,612	720	717	595	33
Virginia	1,297,012	12,941	7,865	4,606	693	921	227	757	1,129	645	234	463	7
Washington	1,142,073	14,542 <sup>7</sup>	8,597 <sup>7</sup>	5,573	1,143	1,073	142	858	1,100	528	729	301	72
West Virginia	263,486	12,647	7,273	4,523	699	460	200	695	1,305	916	248	852	0
Wisconsin	855,400	12,794 <sup>7</sup>	7,569 <sup>7</sup>	4,775 <sup>7</sup>	679 <sup>7</sup>	739 <sup>7</sup>	288 <sup>7</sup>	662 <sup>7</sup>	1,250 <sup>7</sup>	497 <sup>7</sup>	660 <sup>7</sup>	449	0
Wyoming	94,616	16,665	9,893	6,258	1,053	815	324	900	1,684	779	704	506	8
Other jurisdictions													
American Samoa	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Guam	28,812	11,227	4,840	5,617	1,028	857	157	602	1,939	256	777	770	0
Commonwealth of the Northern Mariana Islands	—	—	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico	292,518	7,260	3,038	3,391	1,071	202	214	289	1,113	189	313	832	0
U.S. Virgin Islands	10,907	15,695	9,871	4,904	1,167	471	616	979	478	469	724	894	26

— Not available. Data are missing for the Commonwealth of the Northern Mariana Islands because the jurisdiction did not report student membership.

# Rounds to zero.

‡ Reporting standards not met.

<sup>1</sup> Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

<sup>2</sup> Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

<sup>3</sup> The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. In FY 20, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership.

<sup>4</sup> Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

<sup>5</sup> 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).

<sup>6</sup> United States totals include the 50 states and the District of Columbia.

<sup>7</sup> Value affected by redistribution of reported expenditure values to correct for missing data items and/or to distribute state direct support expenditures.

<sup>8</sup> California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table only includes expenditures for K–12 and special education preschool programs in California.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 20, Provisional Version 1a; and "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2019–20, Provisional Version 1a.