



2025 ANNUAL SURVEY OF SCHOOL SYSTEM FINANCES

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

FORM **F-33** (12-18-2025)

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: ewd.surveys@census.gov. Be sure to use "EWD 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).

Part I REVENUE

Section A – FROM LOCAL SOURCES

1. Property taxes (1110, 1140)
2. General sales or gross receipts tax (1120)
3. Public utility taxes (1190)
4. Individual and corporate income taxes (1130)
5. All other taxes (1190)
6. Parent government contributions (dependent school systems only – 1200)
7. Revenue from cities and counties (1200, 1320, 1330, 1420, 1430, 1960, 2100, 2200, 2800)
8. Revenue from other school systems (within state – 1321, 1421, 1951;
out of state – 1331, 1350, 1431, 1952)
9. Tuition fees from pupils, parents, and other private sources (1310, 1340)
10. Transportation fees from pupils, parents, and other private sources (1410, 1440)
11. Textbook sales and rentals (1940)
12. School meal programs (1600)
13. District activity receipts (1700)
14. Other sales and service revenues (1800)
15. Rents and royalties (1910)
16. Sale of property

Amount
Omit cents

T06

T09

T15

T40

T99

T02

D23

D11

A07

A08

A11

A09

A13

A20

A40

U11

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



Part II CURRENT OPERATION EXPENDITURE			
Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object series 100)	Employee benefits only (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
Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS	V29	V30	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V60
11. Other			V65
Section C – NONELEMENTARY-SECONDARY PROGRAMS			V70
12. Community services (3300)			
13. Adult education			V75
14. Other			V80
Part III CAPITAL OUTLAY EXPENDITURES			Amount 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
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY			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



Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		Amount Omit cents	
1. For employee benefits		C38	
2. All other (textbooks, school bus purchases, etc.)		C39	
Part VI DEBT		19H	
Section A – LONG TERM – Term of more than one year			
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)			
Section B – SHORT TERM – Term of one year or less			
1. Outstanding at beginning of fiscal year		61V	
2. Outstanding at end of fiscal year		66V	
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CDs and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP – October 2024			Membership
Enter the count of pupils enrolled on the school day closest to October 1, 2024			V33
Part IX SPECIAL PROCESSING ITEMS			
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 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



Part XII SPECIAL EDUCATION CURRENT EXPENDITURES (Exhibits of selected items reported above in II-A and II-B)		
Item	Code	Amount – Omit cents
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)	SE1	
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)	SE2	
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)	SE3	
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)	SE4	
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)	SE5	
Part XIII COVID-19 FEDERAL ASSISTANCE FUNDS (Exhibits of selected items reported above in I-C, II, and III)		
Section A – REVENUE		
1. Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund	AR1	
2. Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund	AR1A	
3. American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	AR1B	
4. CARES Act Governor's Emergency Education Relief (GEER I) Fund	AR2	
5. CRRSA Act Governor's Emergency Education Relief (GEER II) Fund	AR2A	
6. CARES Act Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant	AR3	
7. Coronavirus Relief Fund (CRF)	AR6	
8. ARP Act Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	AR6A	
Section B – EXPENDITURE		
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)	AE1	
2. 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	
3. 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	
4. 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	
5. 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	
6. 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	
7. 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	
8. 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	
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)	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
Section B – EXPENDITURE – Continued		
10. 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	
11. 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	
12. 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	
13. 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	
14. 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	
15. Instructional expenditures paid from the CRF (objects 100-600, 810, and 890 for function 1000; exclude objects 561-567, 569, 591, and 592)	AE2F	
16. 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	
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)	AE3	
18. Capital outlay expenditures paid from COVID-19 Federal Assistance Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4	
19. Capital outlay expenditures paid from ESSER I Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4A	
20. Capital outlay expenditures paid from ESSER II Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4B	
21. Capital outlay expenditures paid from ARP ESSER Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4C	
22. Capital outlay expenditures paid from GEER I Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4D	
23. Capital outlay expenditures paid from GEER II Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4E	
24. Capital outlay expenditures paid from the CRF (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4F	
25. Capital outlay expenditures paid from ARP Act SLFRF (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4G	
26. Technology-related supplies and purchased services expenditures paid from COVID-19 Federal Assistance Funds (objects 351, 352, 432, 443, 530, 650 – ALL functions)	AE5	
27. Technology-related equipment expenditures paid from COVID-19 Federal Assistance Funds (objects 734, 735 – ALL functions)	AE6	
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)	AE7	
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)	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 | e. Capital projects funds |
| b. Special revenue funds | f. Food service fund |
| c. Federal projects funds | g. District activity funds |
| d. Debt service fund | |

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 prorations 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 ewd.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 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, 2024

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2024 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.

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**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 intellectual disabilities, 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 the 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.