National Public Education Financial Survey (NPEFS) 2025-2027: Common Core of Data (CCD)

Appendix C

Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2022-23 (Fiscal Year 2023): Provisional File Version 1a

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Common Core of Data

Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2022–23 (Fiscal Year 2023): Provisional File Version 1a

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Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2022–23 (Fiscal Year 2023)

Provisional File Version 1a

September 2025

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I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2022–23 (Fiscal Year 2023), Provisional File Version 1a

This documentation is for the provisional version 1a file of the National Public Education Financial Survey (NPEFS) for school year (SY) 2022–23, fiscal year 2023 (FY 23) conducted by the National Center for Education Statistics (NCES). It contains a brief description of the data collection, along with information required to understand and access the data file.

The Common Core of Data (CCD) is one of NCES's primary survey programs on public elementary and secondary education in the United States. NPEFS is one component of the CCD. The other components include nonfiscal universe data (enrollment and staff data at the state, local education agency (LEA), and school levels); the School District Finance Survey (F-33); and the School-Level Finance Survey (SLFS). The principal users of CCD data are the federal government, the education research community, state and local government officials (including school boards and LEA administrators), and the general public.

Congress authorizes NCES to collect these data through the Education Sciences Reform Act of 2002 (20 U.S.C. § 9543). NCES and the Economic Reimbursable Surveys Division (ERD) of the U.S. Census Bureau collaborate to collect public education finance data, with the Census Bureau acting as the primary collection agent for NPEFS.

NPEFS provides state-level aggregate finance data for revenues and expenditures for public elementary and secondary education.

The NPEFS data are useful to (1) chief officers of state education agencies (SEAs), (2) policymakers in the executive and legislative branches of federal and state governments, (3) education policy and public policy researchers, (4) the press, and (5) citizens interested in information about education finance.

SEAs in the 50 states, the District of Columbia, and five U.S. Outlying Areas (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands) report aggregated state-level finance data to NPEFS. The data file is organized by state or jurisdiction and contains revenue data by funding source, expenditure data by function and object,[1] and average daily attendance (ADA) data. The NPEFS file also includes total student membership data collected by the State Nonfiscal Public Elementary/Secondary Education Survey.[2]

II. User's Guide

The FY 23 NPEFS data file contains 56 records (one for each state or jurisdiction). Each record contains 378 fields (4 record identification fields, 187 data fields, and 187 imputation flag fields).

The appendices of this document provide the following information:

- Appendix A—record layout for the data file;
- Appendix B—glossary with definitions of key variables;
- Appendix C—state abbreviations and American National Standards Institute (ANSI)[3] state codes;

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

[2] U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "State Nonfiscal Public Elementary/Secondary Education Survey Data," SY 2022-23, LEA Membership, Provisional Version 1a.

[3] ANSI state codes replace the Federal Information Processing Standards (FIPS) state codes previously issued by the National Institute of Standards and Technology (NIST) for the 50 states, the District of Columbia, and the U.S. Outlying Areas. ANSI state code values map directly to the retired FIPS state code values.

- Appendix D—state-by-state list of imputations and edits;
- Appendix E—fiscal data plan questions;
- Appendix F—state-by-state responses to the fiscal data plan questions;
- Appendix G—frequencies of imputation flags and minimum, maximum, and mean of numeric variables;
- Appendix H—fiscal year definitions and specific state notes; and
- Appendix I—the survey form.

File Versions

NCES maintains strict version control of CCD files. The versions are identified by one numeric character and one alphabetic character. The number corresponds with the release version (e.g., “1” is the first release, “2” is the second release, etc.). The letter “a” corresponds to a public release.[4] For school year 2022–23 (FY 23), the “1a” file is the first provisional file release.

NCES releases a provisional file (Version 1a) after a publication using the data has been released. (NCES standards require that an NCES publication using the data be released before the data are released.[5]) Data in provisional data files have undergone a minimum of one round of data review and editing. NCES may update the file if SEAs report revised data to address errors in a provisional data file.

The data source for the First Look report entitled *Revenues and Expenditures for Public Elementary and Secondary Education: FY 23* is the FY 23 NPEFS provisional data file. This report provides users with an opportunity to access provisional NPEFS data that have been reviewed, edited, and imputed.

The provisional data are subject to an extensive review and editing process. Revisions submitted after the provisional data file is locked will be incorporated in the final file for each fiscal year. Final data files are released at the time of the release of provisional data for the following year.

File names

The names of the FY 23 releases are as follows:

- Stfis23_1a.txt (tab-delimited text file)
- Stfis23_1a.xlsx (Microsoft Excel file)

The first seven characters indicate the file contents and year, and the last two characters indicate the file version. “Stfis” stands for state fiscal, “23” stands for FY 23, and “1” indicates that the file is ready for initial release by NCES.

A. Survey Methodology

SEAs in the 50 states, the District of Columbia, and five U.S. Outlying Areas (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands) participate in the NPEFS collection.

SEAs appoint state fiscal coordinators to work with NCES and the Census Bureau to provide accurate and comparable data across states and jurisdictions. NCES and the Census Bureau provide annual and quarterly training workshops for state fiscal coordinators that are designed to improve the efficiency and efficacy of reporting the NPEFS data. The training workshops cover topics designed to improve data quality, including the comprehensive

[4] Letters “b” through “z” are used for internal version control.
[5] See NCES Statistical Standard 6-1 at https://nces.ed.gov/statprog/2002/std6_1.asp.

review of data items; online training on data submission; discussion of reporting and editing processes; and interchange on coordinating submission of fiscal data with the state's data systems. During these training workshops, state fiscal coordinators have opportunities to exchange ideas. State fiscal coordinators also provide valuable feedback in these workshops that allows NCES to identify and address current issues related to school finance reporting so that the data continue to be relevant and timely.

Prior to reporting the NPEFS data, SEAs must compile fiscal data from the LEAs that operate or support public elementary and secondary schools. SEAs may review and edit data from their LEAs to enhance data quality. SEAs also include revenues and expenditures for any direct program support provided by the state and state-run schools, such as schools with special education programs or juvenile justice facilities that provide education services. NCES and SEAs work cooperatively to ensure comparability between the data items requested and reported.

In addition to the state fiscal coordinator, each SEA assigns a certifying official[6] who certifies that the data constitute a true and full report of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools.

The FY 23 NPEFS data collection opened on January 31, 2024 and closed on August 15, 2024. Upon receipt of a state's submission, Census Bureau and NCES analysts reviewed the data for possible errors or anomalies. Between August 15, 2024 and August 15, 2025, some SEAs take the opportunity to report revisions to correct or resolve errors in their original submission.

Missing, nonapplicable, and suppressed data

Missing data are reported as "-1" in the data file, nonapplicable data are reported as "-2,"[7] and true zero data remain as "0." The FY 23 NPEFS Reporting Instructions (U.S. Department of Education 2023) request that states report "0" using the Z flag for data items for which no activity has occurred and "-1" using the M flag for items for which activity has occurred, but for which data are missing. Zeros reported as not applicable are designated as -2 using the N flag. State education agencies were instructed to report data as not applicable when the funds were not awarded to local education agencies (LEAs) for use during that school year or LEAs were otherwise not able to receive these funds. In some instances, a "-1" or "-2" may have been reported when there was no activity. Conversely, a "0" may have been reported when, in fact, there was some activity. When producing the final file, NCES edits some "-1," "-2," and "0" responses (e.g., textbook expenditures reported as "0" might be edited to "-1"). Data that have been edited are denoted with a companion flag of "A." Beginning with FY 10, CCD identifies submitted NPEFS data that do not meet NCES data quality standards by reporting the data item as "-9" and the companion flag as "A." This suppression would only occur with numeric data items.

Average daily attendance data and student membership counts

The report from SEAs includes average daily attendance, revenue, and expenditure data from which NCES determines the average State Per Pupil Expenditure (SPPE) for elementary and secondary education, as defined in section 8101(2) of the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 7801(2)). 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, but not limited to, title I, part A, of the ESEA; Impact Aid; and Indian Education programs. Other programs, such as the Education for Homeless Children and Youth program under title VII of the McKinney-Vento Homeless Assistance Act, and the Student Support and Academic Enrichment Grants under title IV, part A of the ESEA, make use of

[6] NCES requires that each Chief State School Officer designate in writing a certifying official to be responsible for authenticating the submission for his or her state. The certifying official must be a fiscal official at the highest level in the SEA (U.S. Department of Education 2023).

[7] For example, in states where none of the school districts have independent tax-raising authority, the variables Local Revenue Property Tax (R1A) and Local Revenue Nonproperty Tax (R1B) are reported as "-2."

SPPE data indirectly because their formulas are based, in whole or in part, on state title I, part A, allocations.[8] SPPE is calculated by dividing net current expenditures by average daily attendance (ADA).

Title I of the Elementary and Secondary Education Act of 1965 as amended by the Every Student Succeeds Act (ESSA) requires SEAs to collect and report ADA data. ADA is the average daily attendance for the school year. SEAs may report ADA data per their state's definition or by the federal statutory definition used by NCES.

The federal statutory definition of ADA is as follows:

(i) the aggregate number of days of attendance of all students during a school year; divided by
(ii) the number of days school is in session during that year. 20 U.S.C. §7801(1)

Thus, NCES calculates ADA by summing the counts of resident students attending public school each day of the school year and then dividing by the total number of days that school is in session during the school year. The NCES definition requires every school or school district in a state to collect attendance every day it is in session, and to record the number of days it is in session. ADA data in the NPEFS data file are not necessarily comparable across states because some states use their own state definitions while other states use the NCES definition.

Title I of the Elementary and Secondary Education Act of 1965 as amended by the Every Student Succeeds Act (ESSA) permits the conversion of average daily membership to average daily attendance when the state uses average daily membership to calculate state funding allocations (20 U.S.C. §7801(1)(B)). States that use this conversion were asked to respond "yes" to question 10 on the fiscal data plan (see Exhibit F-9).

During FY 20 and FY 21, many school districts across the country closed their school buildings for in-person learning and began providing virtual instruction in an effort to prevent the spread of COVID-19. In order to collect the most consistent and measurable data possible, the U.S. Department of Education issued a letter to the chief state school officers outlining options for states to report average daily attendance data for the 2019–2020 school year (Ryder and Woodworth 2021). For the 2020–21 through 2022–23 school years, SEAs were asked to report attendance for all days that school was in session and for which attendance was collected, including remote learning days which occurred due to COVID-19. SEAs had the flexibility to report ADA even if they were unable to report for all schools or LEAs, or if schools or LEAs had a temporary inability to report attendance. States were asked to describe any irregularities in ADA in question 9 of the fiscal data plan (see Exhibit F-10). States provided comments regarding whether any students or LEAs were excluded from the calculation of ADA. These comments are included in the state notes (see Appendix H).

The NPEFS file also includes student membership data (MEMBR22) from the State Nonfiscal Public Elementary/Secondary Education Survey collection for SY 2022–23. Student membership is defined as the official, unduplicated student enrollment, including students both present and absent, excluding duplicate counts of students within a specific school or LEA or students whose student membership is reported by another school or LEA, on the school day closest to October 1. Because CCD student membership is collected using a consistent definition for every state, NCES uses it, rather than average daily attendance, in the calculation of expenditures per pupil in the NPEFS reports.

Student membership edits

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

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[8] Department of Education, Notice of Submission of Data by State Education Agencies; Submission Dates for State Revenue and Expenditure Reports for Fiscal Year 2023, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports, 88 Federal Register 74481 (October 31, 2023).

includes the sum of student membership for all LEAs, student membership for all state agency schools, plus any students for whom an LEA or state agency is responsible and is placed in a nonpublic school or program.

As part of the FY 23 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Survey and verify that the student membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS. Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. 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.

For FY 23, California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education but did include expenditures for prekindergarten programs in their NPEFS submission. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts in the First Look report. The report only includes expenditures for K—12 and special education preschool programs in California. The data file includes expenditures for all prekindergarten programs. The amounts that were excluded from each data item can be found in the state notes for California (see Appendix H).

Employee Benefits Data

NPEFS collects employee benefits data for the functions of instruction, support services, and operation of noninstructional services. NPEFS respondents are currently reporting employee benefits, which are defined as the "Amounts paid by the school district on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefits payments and although not directly paid to employees, nevertheless are part of the cost of personal services."[9] The definition of employee benefits is derived from the NCES school finance accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). NPEFS does not collect actuarially determined annual required contributions;[10] accrued annual requirement contribution liability;[11] or the actuarial value of pension plan assets.[12]

Use of Crosswalk Software

Since the FY 89 data collection, the Census Bureau has been utilizing "crosswalk" software to assist states in their reporting and to improve the comparability of data across states. This software converts a state's existing accounting reports to uniform federal standards, as described in the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). The following states used crosswalk software provided by NCES in the FY 23 collection: Alabama, California, Illinois, Mississippi, Montana, New Jersey, New York, North Carolina, Oregon, South Carolina, South Dakota, and Wisconsin.

NCES edit checks

Pursuant to NCES statistical standards, NPEFS staff engages in data editing, which is an iterative and interactive process that includes procedures for detecting and correcting errors in the data. Pursuant to NCES Statistical Standard 4-1, the data are "checked for credibility based on range tolerances to determine if responses fall within a

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[9] Appendix B specifies that employee benefits include "amounts paid by, or on behalf of, an LEA for retirement contributions, health insurance, social security contributions, unemployment compensation, worker's compensation, tuition reimbursements, and other employee benefits."

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

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

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

prespecified reasonable range," and are properly documented (U.S. Department of Education 2014). The data are also checked "for consistency based on checks across variables within individual records for non-contradictory responses."

During the submission process, the NPEFS web application generates a report that checks the data for the following potential errors:

- large value and percentage fluctuations from the previous year;
- zero dollar values;
- appropriate usage of data flags;
- and sum checks.

Prior to submitting data, SEAs are asked to correct arithmetic errors, verify or correct data that fail edit checks, complete missing items, and explain any extraordinary changes from the previous year's data. After an SEA submits NPEFS data, NPEFS staff conduct a comprehensive review of the data, including:

- trend analysis for multiple years;
- comparisons of student membership between the state nonfiscal files and the NPEFS file;
- comparison of min/max/mean of all numeric data items to ensure the percentage changes of the means between the previous and current year's data are in a reasonable range;
- comparison to data reported on the F-33;
- and adequate comments from respondents explaining any data anomalies.

If any anomalies are identified, NPEFS staff prepare submission notes that make requests for clarification, reconciliation, or other inquiries pertaining to the data. SEAs can respond directly to these requests for clarification and/or reconciliation or resubmit data to resolve data issues on their own initiative.[13] Data that remain missing or uncorrected are imputed based on values derived from other "fully reporting"[14] states or other related data elements from within the state.

B. Imputations

Imputation is a procedure that uses available information and some plausible assumptions to derive substitute values for missing values in a data file (NCES 2014). The Herriot imputation methodology (Monaco and Wang 1995) is one of the methods used to impute for missing items in the NPEFS data file. For an allocation, the Herriot method calculates the average proportion of the total from the states for each of the detailed variables. This average is divided by the sum of the averages from each of the detailed variables and is rescaled to one by dividing by the sum of the detail averages. The purpose of imputations is to provide a complete data file that allows for both cross-sectional and longitudinal analysis, as well as comparability of data across states.

Imputations modify values for cases or records where data are not reported (missing) or are incorrectly reported. In some cases, a state may not be able to track funds for a certain program or purpose. If these data elements are imputed, the appropriate totals and subtotals are either increased or decreased to include the imputed data elements. In other cases, states are able to provide a subtotal but are unable to provide details that are more specific. The imputed allocation of these subtotals does not affect the totals or subtotals.

SEAs inform the Census Bureau where data are included so that funds are deducted and distributed appropriately. SEAs review the results of the imputations imposed and certify the imputed value's reasonableness to the best of their knowledge based on their available data. After the imputation process is complete, the Census Bureau creates

[13] Department of Education, Notice of Submission of Data by State Education Agencies; Submission Dates for State Revenue and Expenditure Reports for Fiscal Year 2023, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports, 88 Federal Register 74481 (October 31, 2023).

[14] Fully reporting states must have positive or true zero values for all fields.

data files for the current and prior fiscal years. The Census Bureau uploads these files to the NCES secure data transfer site for review. The Institute of Education Sciences File Transfer System allows the Census Bureau to transfer data to NCES in a secure environment.

If SEAs have reason to believe that the initial imputation is not a reasonable representation of their data, the state may choose to make changes to the data. If states make changes to data or fill in missing items that were previously imputed, the Census Bureau will run a second round of imputations. The certified data from the first round are not re-imputed even if the uncertified first-round imputations resulted in the updating of some relevant data. In the second round version of the file, imputations are only applied to missing data for states that update their data submission for that fiscal year. Empirical testing has shown that a re-imputation of the entire file did not substantially change the imputed data enough to justify the additional burden of asking states to recertify the revised imputation. The data flags in the NPEFS data file identify data items that were imputed.

"Contains," "Combined with," and "Totals" imputations based on the "Herriot Imputation Method"

The Herriot Imputation Method is used to distribute a reported subtotal across two or more unreported categories using the ratio of each subcategory to the grand total as the basis of the final distribution. This is used when the ratio of a data item to the grand total has less variance across states than the ratio of that item to the subtotal. The computation of this method involves using the average ratio of each item to be imputed to the grand total across all "fully reporting" states to calculate the unreported subcategories and then raking the imputed items to the reported subtotal. Raking is an iterative procedure that reduced rounding error by adjusting the imputed data items so that the sum matches the reported subtotal. These imputations do not affect any totals or subtotals.

Imputations identified in Appendix D as being "Combined with," "Contains," or "Supplemented by" use the Herriot Imputation Method. These are cases where a state is unable to report explicitly into the NCES CCD category sets but are able to report a subtotal. For example, the statement "A contains B, C, and D by T" in Appendix D indicates that the reported value of A is actually the subtotal of A, B, C, and D where T is the grand total. The "Herriot Imputation Method" is then applied to impute the final values of A, B, C, and D.

"Impute/Import" imputations

The Herriot Method is not necessary when the variance of the item to the subtotal across reporting states is sufficiently low. In this case, the imputation method can be simplified by comparing the missing components to the subtotal rather than the grand total. If the subtotal is reported but the distribution of that subtotal across items is unknown, then the "Impute/Import" function uses the ratio of one or more elements to the subtotal, averaged across "fully reporting" states to distribute the reported subtotal into one or more item components. In Appendix D, the syntax for "Impute/Import" imputations is "A Impute/Import T" where A is a single item or array of items that are components of the total T.

"Impute based on" imputations

Statements with "impute based on" indicate that the first item was reported as missing and the missing value was imputed based on information from the variables following "based on." In some cases, the subtotal may have been incomplete. When a component of the subtotal is not reported, and it is known that the subtotal does not include the unreported item, the ratio used in the "impute/import" procedure must be modified. The average subtotal is calculated across "fully reporting" states and the missing item is compared to that modified subtotal. For example, "A imputed based on (T-A)" implies that A, in the target state, is not included in T. Therefore, the average ratio of A to the total excluding A across the "fully reporting" states is applied to T in the target state to estimate A in the target state. Totals must then be recalculated after the imputation, as the imputed value can now be included in the grand total.

"Distribute by" imputations

In some cases, the state may have reported a positive value for an item that should actually be zero. In these cases, the value of the misreported item is redistributed into several other reported items based on the known distribution of the target items. For example, the statement "A distributed by destination/salary B, C, D, E, F" can be interpreted as, the value reported as "A" has been prorated into B, C, D, E, and F based on the reported distribution of B, C, D, E, and F. "A" is then set to zero. In these cases, since B, C, D, E, and F were all reported, data from any other states are not necessary to perform the calculation.

Data flags

For each variable, a companion flag indicates whether the value was reported by the state or was placed there by NCES using one of several imputation or edit methodologies. The flags are as follows:

R – As reported by the state
A – Edited by the analyst (formerly labeled "Adjusted")
I – Imputed based on a method other than prior year's data[15]
T – Total based on sum of internal or external detail

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

C. Variations in the Survey Over Time

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

- Beginning with the FY 92 survey:
  - Food Services expenditures were broken out by object, adding the data items Food Services – Salaries (E3A11), Food Services – Employee Benefits (E3A12), Food Services – Purchased Services (E3A13), Food Services – Supplies (E3A14), and Food Services – Other (E3A16).
  - Enterprise Operations expenditures were broken out by object, adding the data items Enterprise – Salaries (E3B11), Enterprise – Employee Benefits (E3B12), Enterprise – Purchased Services (E3B13), Enterprise – Supplies (E3B14), and Enterprise – Other (E3B16).
  - Facilities Acquisition and Construction Services - Nonproperty expenditures were broken out into Buildings Built and Alterations Performed by LEA's Own Staff (E611) and Buildings Built and Alterations Performed by Contractors (E612). In addition, Facilities Acquisition and Construction Services – Property expenditures were broken out into Land (E62A) and Buildings (E62B). STE6, the sum of all of the Facilities Acquisitions and Construction Services items, was added.
- Beginning with FY 98 survey:
  - The Facilities Acquisition and Construction Services breakouts listed above (items E611, E612, E62A, and E62B) were discontinued.

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

- Beginning with FY 04 survey:

  – Teacher salaries expenditures were broken out by program, adding the data items Teacher Salaries – Regular Programs (E11A), Teacher Salaries – Special Education Programs (E11B), Teacher Salaries – Vocational Education Programs (E11C), and Teacher Salaries – Other Education Programs (E11D).

  – A data item for textbooks expenditures (E2) was added.

- Beginning with FY 09 survey:

  – Seven items for expenditures from the American Recovery and Reinvestment Act (ARRA) funds were added:
  Instructional Expenditures From ARRA Funds (ARRASTE1), Total Current Expenditures From ARRA Funds (ARRATE5), Community Service Nonproperty and Direct Cost Programs From ARRA Funds (ARRAE81Z), Property Expenditures From ARRA Funds (ARRATE10), School Construction Expenditures From ARRA Funds (ARRASTE6), Expenditures From Title I Received Under ARRA (ARRATLEIZ), and Direct Program Support Expenditures From ARRA Funds (ARRASTE4).

- Beginning with FY 15 survey:

  – Seven items for expenditures from the ARRA funds were removed:
  ARRASTE1, ARRATE5, ARRAE81Z, ARRATE10, ARRASTE6, ARRATLEIZ, and ARRASTE4.

- Beginning with FY 16 survey:

  – Two items for current expenditures by fund type were added:
  Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2).

- Beginning with FY 20 survey:

  – Eight items for revenues from the Coronavirus Aid, Relief, And Economic Security (CARES) Act funds were added:
  Elementary and Secondary School Emergency Relief (ESSER) Fund (AR1), Governor's Emergency Education Relief (GEER) Fund (AR2), Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant (AR3), Education Stabilization Fund – Rethink K-12 Education Models (ESF-REM) Discretionary Grant (AR4), Project School Emergency Response to Violence (Project SERV) (AR5), Coronavirus Relief Fund (CRF) (AR6), Education Stabilization Fund Program Outlying Areas-State Educational Agency (AR7), and Education Stabilization Fund Program Outlying Areas-Governors (AR8).

  – Eight items for expenditures from the Coronavirus Aid, Relief, And Economic Security (CARES) Act funds were added:
  Current expenditures paid from CARES Act funds for public elementary-secondary education (AE1), Instructional expenditures paid from CARES Act funds for public elementary-secondary education (AE2), Support services expenditures paid from CARES Act funds for public elementary-secondary education (AE3), Capital outlay expenditures paid from CARES Act funds (AE4), Technology-related supplies and purchased services expenditures paid from CARES Act funds (AE5), Technology-related equipment expenditures paid from CARES Act funds (AE6), Support services, operation and maintenance of plant expenditures paid from CARES Act funds for public elementary-secondary

education (AE7), and Food services operations expenditures paid from CARES Act funds for public elementary-secondary education (AE8).

- Beginning with FY 21 survey:

  – Two items for revenues from the Coronavirus Aid, Relief, And Economic Security (CARES) Act funds were removed:
  Education Stabilization Fund – Rethink K-12 Education Models (ESF-REM) Discretionary Grant (AR4) and Project School Emergency Response to Violence (Project SERV) (AR5).

  – Four items for revenues from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 and the American Rescue Plan (ARP) Act of 2021 were added:
  Elementary and Secondary School Emergency Relief (ESSER II) Fund (AR1A), Elementary and Secondary School Emergency Relief (ARP ESSER) Fund (AR1B), Governor's Emergency Education Relief (GEER II) Fund (AR2A), Coronavirus State and Local Fiscal Recovery (SLFRF) Funds (AR6A).

  – The definitions for eight items for expenditures from the Coronavirus Aid, Relief, And Economic Security (CARES) Act funds were expanded to include expenditures from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 and the American Rescue Plan (ARP) Act of 2021:
  Current Expenditures from COVID-19 Federal Assistance Funds for public elementary-secondary education (AE1), Instructional Expenditures from COVID-19 Federal Assistance Funds for public elementary-secondary education (AE2), Support Services Expenditures from COVID-19 Federal Assistance Funds for public elementary-secondary education (AE3), Capital Outlay Expenditures from COVID-19 Federal Assistance Funds (AE4), Technology Supplies & Purchased Services Expenditures from COVID-19 Federal Assistance Funds (AE5), Technology Equipment Expenditures from COVID-19 Federal Assistance Funds (AE6), Support Services, Operations & Maintenance Expenditures from COVID-19 Federal Assistance Funds for public elementary-secondary education (AE7), Food Services Operations Expenditures from COVID-19 Federal Assistance Funds for public elementary-secondary education (AE8).

- Beginning with FY 22 survey:

  – Seven items were added for current expenditures by source of COVID-19 Federal Assistance Fund:
  current expenditures paid from ESSER I funds (AE1A), current expenditures paid from ESSER II funds (AE1B), current expenditures paid from ARP ESSER funds (AE1C), current expenditures paid from GEER I funds (AE1D), current expenditures paid from GEER II funds (AE1E), current expenditures paid from the CRF (AE1F), current expenditures paid from the SLFRF (AE1G).

  – Seven items were added for instruction expenditures by source of COVID-19 Federal Assistance Fund:
  instruction expenditures paid from ESSER I funds (AE2A), instruction expenditures paid from ESSER II funds (AE2B), instruction expenditures paid from ARP ESSER funds (AE2C), instruction expenditures paid from GEER I funds (AE2D), instruction expenditures paid from GEER II funds (AE2E), instruction expenditures paid from the CRF (AE2F), instruction expenditures paid from the SLFRF (AE2G).

  – Seven items were added for capital outlay expenditures by source of COVID-19 Federal Assistance Fund:
  capital outlay expenditures paid from ESSER I funds (AE4A), capital outlay expenditures paid from

ESSER II funds (AE4B), capital outlay expenditures paid from ARP ESSER funds (AE4C), capital outlay expenditures paid from GEER I funds (AE4D), capital outlay expenditures paid from GEER II funds (AE4E), capital outlay expenditures paid from the CRF (AE4F), capital outlay expenditures paid from the SLFRF (AE4G).

D. Fiscal Data Plan

NCES collects information from each state to help process the data and to gain a better understanding of what programs and/or policies are connected with the data items and definitions. The FY 23 fiscal data plan questionnaire appears in Appendix E, and the responses for each state or jurisdiction appear in Appendix F. The fiscal data plan responses are presented as reported by SEAs with minimal editing by NCES. The responses to the fiscal data plan are not included on the data file.

E. State Notes

The state notes contain information from state data providers regarding any significant changes in the data they are reporting. See Appendix H. These comments are reported in this documentation as stated by the respondents with minimal editing by NCES. The beginning and end dates of the fiscal year are also reported for each state.

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Appendix A—Record Layout and Description of Data Items

Appendix A—Record Layout and Description of Data Items

The tab-delimited file (stfis23_1a.txt) has the following layout and description:
56 physical records, 1 per observation – 378 fields in the file.
Missing data are reported as "-1" in the data file, nonapplicable data are reported as "-2," and suppressed are reported as "-9."
For data type, N = numeric and AN = alphanumeric.

Variable name	Data type	Data element order	Description
SURVYEAR	N	1	Fiscal Year of Survey (2023)
FIPS	AN	2	American National Standards Institute (ANSI) State Code
STABR	AN	3	Postal State Abbreviation Code
STNAME	AN	4	Name of the State or Territory
R1A	N	5	Local Revenues Property Tax
R1B	N	6	Local Revenues Nonproperty Tax
R1C	N	7	Local Revenues Local Government Property Tax
R1D	N	8	Local Revenues Local Government Nonproperty Tax
R1E	N	9	Local Revenues Individual Tuition
R1F	N	10	Local Revenues Tuition from LEAs
R1G	N	11	Local Revenues Transportation Fees from Individual
R1H	N	12	Local Revenues Transportation Fees from LEAs
R1I	N	13	Local Revenues Earnings on Investments
R1J	N	14	Local Revenues Food Service
R1K	N	15	Local Revenues District Activities
R1L	N	16	Local Revenues Other Revenues
R1M	N	17	Local Revenues Textbook Revenues
R1N	N	18	Local Revenues Summer School
STR1	N	19	Local Revenues Subtotal (equals R1A + R1B + R1C + R1D + R1E + R1G + R1I + R1J + R1K + R1L + R1M + R1N)
R2	N	20	Intermediate Revenues
R3	N	21	State Revenues
R4A	N	22	Federal Revenues Direct Grants
R4B	N	23	Federal Revenues thru State
R4C	N	24	Federal Revenues thru Intermediate Agencies
R4D	N	25	Federal Revenues Other Sources
STR4	N	26	Federal Revenues Subtotal (equals R4A + R4B + R4C + R4D)
R5	N	27	Revenues from Other Sources
TR	N	28	Total Revenues from All Sources (equals STR1 + R2 + R3 + STR4)
E11	N	29	Instructional Expenditures Salaries
E12	N	30	Instructional Expenditures Employee Benefits
E13	N	31	Instructional Expenditures Purchased Services
E14	N	32	Instructional Expenditures Tuition to Private and Out-Of-State Schools
E15	N	33	Instructional Expenditures Tuition to Other LEAs In-State
E16	N	34	Instructional Expenditures Supplies
E17	N	35	Instructional Expenditures Property
E18	N	36	Instructional Expenditures Other
STE1	N	37	Instructional Expenditures Subtotal (equals E11 + E12 + E13 + E14 + E16 + E18)
E11A	N	38	Teacher Salaries Regular Programs
E11B	N	39	Teacher Salaries Special Education Programs
E11C	N	40	Teacher Salaries Vocational Education Programs
E11D	N	41	Teacher Salaries Other Education Programs
E2	N	42	Instructional Expenditures Textbooks
E212	N	43	Support Expenditures Salaries Student Support Services
E213	N	44	Support Expenditures Salaries Instructional Staff Support
E214	N	45	Support Expenditures Salaries General Administration
E215	N	46	Support Expenditures Salaries School Administration
E216	N	47	Support Expenditures Salaries Operation & Maintenance
E217	N	48	Support Expenditures Salaries Pupil Transportation

Variable name	Data type	Data element order	Description
E218	N	49	Support Expenditures Salaries Other Services
TE21	N	50	Support Expenditures Salaries Subtotal (equals E212 + E213 + E214 + E215 + E216 + E217 + E218)
E222	N	51	Support Expenditures Employee Benefits Student Support Services
E223	N	52	Support Expenditures Employee Benefits Instructional Staff Support
E224	N	53	Support Expenditures Employee Benefits General Administration
E225	N	54	Support Expenditures Employee Benefits School Administration
E226	N	55	Support Expenditures Employee Benefits Operation & Maintenance
E227	N	56	Support Expenditures Employee Benefits Pupil Transportation
E228	N	57	Support Expenditures Employee Benefits Other Services
TE22	N	58	Support Expenditures Employee Benefits Subtotal (equals E222 + E223 + E224 + E225 + E226 + E227 + E228)
E232	N	59	Support Expenditures Purchased Services Student Support Services
E233	N	60	Support Expenditures Purchased Services Instructional Staff Support
E234	N	61	Support Expenditures Purchased Services General Administration
E235	N	62	Support Expenditures Purchased Services School Administration
E236	N	63	Support Expenditures Purchased Services Operation & Maintenance
E237	N	64	Support Expenditures Purchased Services Pupil Transportation
E238	N	65	Support Expenditures Purchased Services Other Services
TE23	N	66	Support Expenditures Purchased Services Subtotal (equals E232 + E233 + E234 + E235 + E236 + E237 + E238)
E242	N	67	Support Expenditures Supplies Student Support Services
E243	N	68	Support Expenditures Supplies Instructional Staff Support
E244	N	69	Support Expenditures Supplies General Administration
E245	N	70	Support Expenditures Supplies School Administration
E246	N	71	Support Expenditures Supplies Operation & Maintenance
E247	N	72	Support Expenditures Supplies Pupil Transportation
E248	N	73	Support Expenditures Supplies Other Services
TE24	N	74	Support Expenditures Supplies Subtotal (equals E242 + E243 + E244 + E245 + E246 + E247 + E248)
E252	N	75	Support Expenditures Property Student Support Services
E253	N	76	Support Expenditures Property Instructional Staff Support
E254	N	77	Support Expenditures Property General Administration
E255	N	78	Support Expenditures Property School Administration
E256	N	79	Support Expenditures Property Operation & Maintenance
E257	N	80	Support Expenditures Property Pupil Transportation
E258	N	81	Support Expenditures Property Other Services
TE25	N	82	Support Expenditures Property Subtotal (equals E252 + E253 + E254 + E255 + E256 + E257 + E258)
E262	N	83	Support Expenditures Other Student Support Services
E263	N	84	Support Expenditures Other Instructional Staff Support
E264	N	85	Support Expenditures Other General Administration
E265	N	86	Support Expenditures Other School Administration
E266	N	87	Support Expenditures Other Operation & Maintenance
E267	N	88	Support Expenditures Other Pupil Transportation
E268	N	89	Support Expenditures Other Other Services
TE26	N	90	Support Expenditures Other Subtotal (equals E262 + E263 + E264 + E265 + E266 + E267 + E268)
STE22	N	91	Support Expenditures Subtotal Student Support Services (equals E212 + E222 + E232 + E242 + E262)
STE23	N	92	Support Expenditures Subtotal Instructional Staff Support (equals E213 + E223 + E233 + E243 + E263)
STE24	N	93	Support Expenditures Subtotal General Administration (equals E214 + E224 + E234 + E244 + E264)
STE25	N	94	Support Expenditures Subtotal School Administration (equals E215 + E225 + E235 + E245 + E265)
STE26	N	95	Support Expenditures Subtotal Operation & Maintenance (equals E216 + E226 + E236 + E246 + E266)
STE27	N	96	Support Expenditures Subtotal Pupil Transportation (equals E217 + E227 + E237 + E247 + E267)

Variable name	Data type	Data element order	Description
STE28	N	97	Support Expenditures Subtotal Other Services (equals E218 + E228 + E238 + E248 + E268)
STE2T	N	98	Support Expenditures Total Support Services (equals TE21 + TE22 + TE23 + TE24 + TE26)
E3A11	N	99	Noninstructional Services Food Services Salaries
E3A12	N	100	Noninstructional Services Food Services Employee Benefits
E3A13	N	101	Noninstructional Services Food Services Purchased Services
E3A14	N	102	Noninstructional Services Food Services Supplies
E3A2	N	103	Noninstructional Services Food Services Property
E3A16	N	104	Noninstructional Services Food Services Other
E3A1	N	105	Noninstructional Services Food Services Subtotal (equals E3A11 + E3A12 + E3A13 + E3A14 + E3A16)
E3B11	N	106	Noninstructional Services Enterprise Salaries
E3B12	N	107	Noninstructional Services Enterprise Employee Benefits
E3B13	N	108	Noninstructional Services Enterprise Purchased Services
E3B14	N	109	Noninstructional Services Enterprise Supplies
E3B2	N	110	Noninstructional Services Enterprise Property
E3B16	N	111	Noninstructional Services Enterprise Other
E3B1	N	112	Noninstructional Services Enterprise Subtotal (equals E3B11 + E3B12 + E3B13 + E3B14 + E3B16)
STE3	N	113	Noninstructional Services Total (equals E3A1 + E3B1)
E4A1	N	114	Direct Program Support Textbooks
E4A2	N	115	Direct Program Support Textbooks (Property)
E4B1	N	116	Direct Program Support Transportation
E4B2	N	117	Direct Program Support Transportation (Property)
E4C1	N	118	Direct Program Support Employee Benefits
E4C2	N	119	Direct Program Support Employee Benefits (Property)
E4D	N	120	Direct Program Support Private School Student
E4E1	N	121	Direct Program Support Other
E4E2	N	122	Direct Program Support Other (Property)
STE4	N	123	Direct Program Support Subtotal (equals E4A1 + E4B1 + E4C1 + E4E1)
TE5	N	124	Current Expenditures (equals STE1 + STE2T + STE3 + STE4)
E61	N	125	Facilities Acquisition Nonproperty
E62	N	126	Facilities Acquisition Property (Land & Buildings)
E63	N	127	Facilities Acquisition Property (Equipment)
STE6	N	128	Facilities Acquisition Nonproperty & Property Total (equals E61 + E62 + E63)
E7A1	N	129	Other Use Debt Service Interest
E7A2	N	130	Other Use Debt Service Redemption
STE7	N	131	Other Use Debt Service Subtotal (equals E7A1 + E7A2)
E81	N	132	Community Service Nonproperty
E82	N	133	Community Service Property
E9A	N	134	Direct Cost Program Nonpublic School
E9B	N	135	Direct Cost Program Adult Education
E9C	N	136	Direct Cost Program Community College
E9D	N	137	Direct Cost Program Other
E91	N	138	Direct Cost Program Property
STE9	N	139	Direct Cost Program Subtotal (equals E9A + E9B + E9C + E9D)
TE10	N	140	Property Total (equals E17 + TE25 + E3A2 + E3B2 + E62 + E63 + E82 + E91)
TE11	N	141	Total Expenditures for Education (equals TE5 + E61 + E81 + STE9 + TE10)
X12C	N	142	Exclusion for PL 114 95 Title I
X12D	N	143	Exclusion for PL 114 95 Title I Carryover

Variable name	Data type	Data element order	Description
TX12	N	144	Total Exclusion for PL 114 95 (equals R1E + R1G + R1J + R1K + R1M + R1N + X12C + X12D)
NCE13	N	145	Net Current Expenditures (equals TE5 – TX12)
ADA	N	146	Average Daily Attendance (State and NCES Definition)
A14A	N	147	Average Daily Attendance (State Definition)
A14B	N	148	Average Daily Attendance (NCES Definition)
PPE15	N	149	Per Pupil Expenditures (equals NCE13 / ADA)
MEMBR22	N	150	Total Student Membership
CE1	N	151	Current Expenditures Paid from State and Local Funds
CE2	N	152	Current Expenditures Paid from Federal Funds
AR1	N	153	CARES Act Revenues ESSER I Fund
AR1A	N	154	CRRSA Revenues ESSER II Fund
AR1B	N	155	ARP Act ARP ESSER Fund
AR2	N	156	CARES Act Revenues GEER Fund
AR2A	N	157	CRRSA GEER II Fund
AR3	N	158	CARES Act Revenues ESF-RWP
AR6	N	159	CARES Act Revenues Coronavirus Relief Fund
AR6A	N	160	ARP Act Coronavirus SLFRF
AR7	N	161	CARES Act Revenues ESF Outlying Areas-SEA
AR8	N	162	CARES Act Revenues ESF Outlying Areas-GOV
AE1	N	163	Current Expenditures from COVID-19 Federal Assistance Funds
AE1A	N	164	Current Expenditures Paid from ESSER I Funds
AE1B	N	165	Current Expenditures Paid from ESSER II Funds
AE1C	N	166	Current Expenditures Paid from ARP ESSER Funds
AE1D	N	167	Current Expenditures Paid from GEER I Funds
AE1E	N	168	Current Expenditures Paid from GEER II Funds
AE1F	N	169	Current Expenditures Paid from the CRF
AE1G	N	170	Current Expenditures Paid from the SLFRF
AE2	N	171	Instructional Expenditures from COVID-19 Federal Assistance Funds
AE2A	N	172	Instruction Expenditures Paid from ESSER I Funds
AE2B	N	173	Instruction Expenditures Paid from ESSER II Funds
AE2C	N	174	Instruction Expenditures Paid from ARP ESSER Funds
AE2D	N	175	Instruction Expenditures Paid from GEER I Funds
AE2E	N	176	Instruction Expenditures Paid from GEER II Funds
AE2F	N	177	Instruction Expenditures Paid from the CRF
AE2G	N	178	Instruction Expenditures Paid from the SLFRF
AE3	N	179	Support Services Expenditures from COVID-19 Federal Assistance Funds
AE4	N	180	Capital Outlay Expenditures from COVID-19 Federal Assistance Funds
AE4A	N	181	Capital Outlay Expenditures Paid from ESSER I Funds
AE4B	N	182	Capital Outlay Expenditures Paid from ESSER II Funds
AE4C	N	183	Capital Outlay Expenditures Paid from ARP ESSER Funds
AE4D	N	184	Capital Outlay Expenditures Paid from GEER I Funds
AE4E	N	185	Capital Outlay Expenditures Paid from GEER II Funds
AE4F	N	186	Capital Outlay Expenditures Paid from the CRF
AE4G	N	187	Capital Outlay Expenditures Paid from the SLFRF
AE5	N	188	Technology Supplies & Purchased Services Expenditures from COVID-19 Federal Assistance Funds
AE6	N	189	Technology Equipment Expenditures from COVID-19 Federal Assistance Funds
AE7	N	190	Support Services, Operations & Maintenance Expenditures from COVID-19 Federal Assistance Funds
AE8	N	191	Food Services Operations Expenditures from COVID-19 Federal Assistance Funds
IR1A	AN	192	Imp Flag Local Revenues Property Tax
IR1B	AN	193	Imp Flag Local Revenues Nonproperty Tax
IR1C	AN	194	Imp Flag Local Revenues Local Government Property Tax
IR1D	AN	195	Imp Flag Local Revenues Local Government Nonproperty Tax
IR1E	AN	196	Imp Flag Local Revenues Individual Tuition
IR1F	AN	197	Imp Flag Local Revenues Tuition from LEAs
IR1G	AN	198	Imp Flag Local Revenues Transportation Fees from Individual
IR1H	AN	199	Imp Flag Local Revenues Transportation Fees from LEAs
IR1I	AN	200	Imp Flag Local Revenues Earnings on Investments

Variable name	Data type	Data element order	Description
IR1J	AN	201	Imp Flag Local Revenues Food Service
IR1K	AN	202	Imp Flag Local Revenues District Activities
IR1L	AN	203	Imp Flag Local Revenues Other Revenues
IR1M	AN	204	Imp Flag Local Revenues Textbook Revenues
IR1N	AN	205	Imp Flag Local Revenues Summer School
ISTR1	AN	206	Imp Flag Local Revenues Subtotal
IR2	AN	207	Imp Flag Intermediate Revenues
IR3	AN	208	Imp Flag State Revenues
IR4A	AN	209	Imp Flag Federal Revenues Direct Grants
IR4B	AN	210	Imp Flag Federal Revenues thru State
IR4C	AN	211	Imp Flag Federal Revenues thru Intermediate Agencies
IR4D	AN	212	Imp Flag Federal Revenues Other Sources
ISTR4	AN	213	Imp Flag Federal Revenues Subtotal
IR5	AN	214	Imp Flag Revenues from Other Sources
ITR	AN	215	Imp Flag Total Revenues from All Sources
IE11	AN	216	Imp Flag Instructional Expenditures Salaries
IE12	AN	217	Imp Flag Instructional Expenditures Employee Benefits
IE13	AN	218	Imp Flag Instructional Expenditures Purchased Services
IE14	AN	219	Imp Flag Instructional Expenditures Tuition to Private and Out-Of-State Schools
IE15	AN	220	Imp Flag Instructional Expenditures Tuition to Other LEAs In-State
IE16	AN	221	Imp Flag Instructional Expenditures Supplies
IE17	AN	222	Imp Flag Instructional Expenditures Property
IE18	AN	223	Imp Flag Instructional Expenditures Other
ISTE1	AN	224	Imp Flag Instructional Expenditures Subtotal
IE11A	AN	225	Imp Flag Teacher Salaries Regular Programs
IE11B	AN	226	Imp Flag Teacher Salaries Special Education Programs
IE11C	AN	227	Imp Flag Teacher Salaries Vocational Education Programs
IE11D	AN	228	Imp Flag Teacher Salaries Other Education Programs
IE2	AN	229	Imp Flag Instructional Expenditures Textbooks
IE212	AN	230	Imp Flag Support Expenditures Salaries Student Support Services
IE213	AN	231	Imp Flag Support Expenditures Salaries Instructional Staff Support
IE214	AN	232	Imp Flag Support Expenditures Salaries General Administration
IE215	AN	233	Imp Flag Support Expenditures Salaries School Administration
IE216	AN	234	Imp Flag Support Expenditures Salaries Operation & Maintenance
IE217	AN	235	Imp Flag Support Expenditures Salaries Pupil Transportation
IE218	AN	236	Imp Flag Support Expenditures Salaries Other Services
ITE21	AN	237	Imp Flag Support Expenditures Salaries Subtotal
IE222	AN	238	Imp Flag Support Expenditures Employee Benefits Student Support Services
IE223	AN	239	Imp Flag Support Expenditures Employee Benefits Instructional Staff Support
IE224	AN	240	Imp Flag Support Expenditures Employee Benefits General Administration
IE225	AN	241	Imp Flag Support Expenditures Employee Benefits School Administration
IE226	AN	242	Imp Flag Support Expenditures Employee Benefits Operation & Maintenance
IE227	AN	243	Imp Flag Support Expenditures Employee Benefits Pupil Transportation
IE228	AN	244	Imp Flag Support Expenditures Employee Benefits Other Services
ITE22	AN	245	Imp Flag Support Expenditures Employee Benefits Subtotal
IE232	AN	246	Imp Flag Support Expenditures Purchased Services Student Support Services
IE233	AN	247	Imp Flag Support Expenditures Purchased Services Instructional Staff Support
IE234	AN	248	Imp Flag Support Expenditures Purchased Services General Administration
IE235	AN	249	Imp Flag Support Expenditures Purchased Services School Administration
IE236	AN	250	Imp Flag Support Expenditures Purchased Services Operation & Maintenance
IE237	AN	251	Imp Flag Support Expenditures Purchased Services Pupil Transportation
IE238	AN	252	Imp Flag Support Expenditures Purchased Services Other Services
ITE23	AN	253	Imp Flag Support Expenditures Purchased Services Subtotal
IE242	AN	254	Imp Flag Support Expenditures Supplies Student Support Services
IE243	AN	255	Imp Flag Support Expenditures Supplies Instructional Staff Support
IE244	AN	256	Imp Flag Support Expenditures Supplies General Administration
IE245	AN	257	Imp Flag Support Expenditures Supplies School Administration
IE246	AN	258	Imp Flag Support Expenditures Supplies Operation & Maintenance

Variable name	Data type	Data element order	Description
IE247	AN	259	Imp Flag Support Expenditures Supplies Pupil Transportation
IE248	AN	260	Imp Flag Support Expenditures Supplies Other Services
ITE24	AN	261	Imp Flag Support Expenditures Supplies Subtotal
IE252	AN	262	Imp Flag Support Expenditures Property Student Support Services
IE253	AN	263	Imp Flag Support Expenditures Property Instructional Staff Support
IE254	AN	264	Imp Flag Support Expenditures Property General Administration
IE255	AN	265	Imp Flag Support Expenditures Property School Administration
IE256	AN	266	Imp Flag Support Expenditures Property Operation & Maintenance
IE257	AN	267	Imp Flag Support Expenditures Property Pupil Transportation
IE258	AN	268	Imp Flag Support Expenditures Property Other Services
ITE25	AN	269	Imp Flag Support Expenditures Property Subtotal
IE262	AN	270	Imp Flag Support Expenditures Other Student Support Services
IE263	AN	271	Imp Flag Support Expenditures Other Instructional Staff Support
IE264	AN	272	Imp Flag Support Expenditures Other General Administration
IE265	AN	273	Imp Flag Support Expenditures Other School Administration
IE266	AN	274	Imp Flag Support Expenditures Other Operation & Maintenance
IE267	AN	275	Imp Flag Support Expenditures Other Pupil Transportation
IE268	AN	276	Imp Flag Support Expenditures Other Other Services
ITE26	AN	277	Imp Flag Support Expenditures Other Subtotal
ISTE22	AN	278	Imp Flag Support Expenditures Subtotal Student Support Services
ISTE23	AN	279	Imp Flag Support Expenditures Subtotal Instructional Staff Support
ISTE24	AN	280	Imp Flag Support Expenditures Subtotal General Administration
ISTE25	AN	281	Imp Flag Support Expenditures Subtotal School Administration
ISTE26	AN	282	Imp Flag Support Expenditures Subtotal Operation & Maintenance
ISTE27	AN	283	Imp Flag Support Expenditures Subtotal Pupil Transportation
ISTE28	AN	284	Imp Flag Support Expenditures Subtotal Other Services
ISTE2T	AN	285	Imp Flag Support Expenditures Total Support Services
IE3A11	AN	286	Imp Flag Noninstructional Services Food Services Salaries
IE3A12	AN	287	Imp Flag Noninstructional Services Food Services Employee Benefits
IE3A13	AN	288	Imp Flag Noninstructional Services Food Services Purchased Services
IE3A14	AN	289	Imp Flag Noninstructional Services Food Services Supplies
IE3A2	AN	290	Imp Flag Noninstructional Services Food Services Property
IE3A16	AN	291	Imp Flag Noninstructional Services Food Services Other
IE3A1	AN	292	Imp Flag Noninstructional Services Food Services Subtotal
IE3B11	AN	293	Imp Flag Noninstructional Services Enterprise Salaries
IE3B12	AN	294	Imp Flag Noninstructional Services Enterprise Employee Benefits
IE3B13	AN	295	Imp Flag Noninstructional Services Enterprise Purchased Services
IE3B14	AN	296	Imp Flag Noninstructional Services Enterprise Supplies
IE3B2	AN	297	Imp Flag Noninstructional Services Enterprise Property
IE3B16	AN	298	Imp Flag Noninstructional Services Enterprise Other
IE3B1	AN	299	Imp Flag Noninstructional Services Enterprise Subtotal
ISTE3	AN	300	Imp Flag Noninstructional Services Total
IE4A1	AN	301	Imp Flag Direct Program Support Textbooks
IE4A2	AN	302	Imp Flag Direct Program Support Textbooks (Property)
IE4B1	AN	303	Imp Flag Direct Program Support Transportation
IE4B2	AN	304	Imp Flag Direct Program Support Transportation (Property)
IE4C1	AN	305	Imp Flag Direct Program Support Employee Benefits
IE4C2	AN	306	Imp Flag Direct Program Support Employee Benefits (Property)
IE4D	AN	307	Imp Flag Direct Program Support Private School Student
IE4E1	AN	308	Imp Flag Direct Program Support Other
IE4E2	AN	309	Imp Flag Direct Program Support Other (Property)
ISTE4	AN	310	Imp Flag Direct Program Support Subtotal
ITE5	AN	311	Imp Flag Current Expenditures
IE61	AN	312	Imp Flag Facilities Acquisition Nonproperty
IE62	AN	313	Imp Flag Facilities Acquisition Property (Land & Buildings)
IE63	AN	314	Imp Flag Facilities Acquisition Property (Equipment)
ISTE6	AN	315	Imp Flag Facilities Acquisition Nonproperty & Property Total
IE7A1	AN	316	Imp Flag Other Use Debt Service Interest

Variable name	Data type	Data element order	Description
IE7A2	AN	317	Imp Flag Other Use Debt Service Redemption
ISTE7	AN	318	Imp Flag Other Use Debt Service Subtotal
IE81	AN	319	Imp Flag Community Service Nonproperty
IE82	AN	320	Imp Flag Community Service Property
IE9A	AN	321	Imp Flag Direct Cost Program Nonpublic School
IE9B	AN	322	Imp Flag Direct Cost Program Adult Education
IE9C	AN	323	Imp Flag Direct Cost Program Community College
IE9D	AN	324	Imp Flag Direct Cost Program Other
IE91	AN	325	Imp Flag Direct Cost Program Property
ISTE9	AN	326	Imp Flag Direct Cost Program Subtotal
ITE10	AN	327	Imp Flag Property Total
ITE11	AN	328	Imp Flag Total Expenditures for Education
IX12C	AN	329	Imp Flag Exclusion for PL 114 95 Title I
IX12D	AN	330	Imp Flag Exclusion for PL 114 95 Title I Carryover
ITX12	AN	331	Imp Flag Total Exclusion for PL 114 95
INCE13	AN	332	Imp Flag Net Current Expenditures
IADA	AN	333	Imp Flag Average Daily Attendance (State and NCES Definition)
IA14A	AN	334	Imp Flag Average Daily Attendance (State Definition)
IA14B	AN	335	Imp Flag Average Daily Attendance (NCES Definition)
IPPE15	AN	336	Imp Flag Per Pupil Expenditures
IMEMBR22	AN	337	Imp Flag Total Student Membership
ICE1	AN	338	Imp Flag Current Expenditures Paid from State and Local Funds
ICE2	AN	339	Imp Flag Current Expenditures Paid from Federal Funds
IAR1	AN	340	Imp Flag CARES Act Revenues ESSER I Fund
IAR1A	AN	341	Imp Flag CRRSA Revenues ESSER II Fund
IAR1B	AN	342	Imp Flag ARP Act ARP ESSER Fund
IAR2	AN	343	Imp Flag CARES Act Revenues GEER Fund
IAR2A	AN	344	Imp Flag CRRSA GEER II Fund
IAR3	AN	345	Imp Flag CARES Act Revenues ESF-RWP
IAR6	AN	346	Imp Flag CARES Act Revenues Coronavirus Relief Fund
IAR6A	AN	347	Imp Flag ARP Act Coronavirus SLFRF
IAR7	AN	348	Imp Flag CARES Act Revenues ESF Outlying Areas-SEA
IAR8	AN	349	Imp Flag CARES Act Revenues ESF Outlying Areas-GOV
IAE1	AN	350	Imp Flag Current Expenditures from COVID-19 Federal Assistance Funds
IAE1A	AN	351	Imp Flag Current Expenditures Paid from ESSER I Funds
IAE1B	AN	352	Imp Flag Current Expenditures Paid from ESSER II Funds
IAE1C	AN	353	Imp Flag Current Expenditures Paid from ARP ESSER Funds
IAE1D	AN	354	Imp Flag Current Expenditures Paid from GEER I Funds
IAE1E	AN	355	Imp Flag Current Expenditures Paid from GEER II Funds
IAE1F	AN	356	Imp Flag Current Expenditures Paid from the CRF
IAE1G	AN	357	Imp Flag Current Expenditures Paid from the SLFRF
IAE2	AN	358	Imp Flag Instructional Expenditures from COVID-19 Federal Assistance Funds
IAE2A	AN	359	Imp Flag Instruction Expenditures Paid from ESSER I Funds
IAE2B	AN	360	Imp Flag Instruction Expenditures Paid from ESSER II Funds
IAE2C	AN	361	Imp Flag Instruction Expenditures Paid from ARP ESSER Funds
IAE2D	AN	362	Imp Flag Instruction Expenditures Paid from GEER I Funds
IAE2E	AN	363	Imp Flag Instruction Expenditures Paid from GEER II Funds
IAE2F	AN	364	Imp Flag Instruction Expenditures Paid from the CRF
IAE2G	AN	365	Imp Flag Instruction Expenditures Paid from the SLFRF
IAE3	AN	366	Imp Flag Support Services Expenditures from COVID-19 Federal Assistance Funds
IAE4	AN	367	Imp Flag Capital Outlay Expenditures from COVID-19 Federal Assistance Funds
IAE4A	AN	368	Imp Flag Capital Outlay Expenditures Paid from ESSER I Funds
IAE4B	AN	369	Imp Flag Capital Outlay Expenditures Paid from ESSER II Funds
IAE4C	AN	370	Imp Flag Capital Outlay Expenditures Paid from ARP ESSER Funds
IAE4D	AN	371	Imp Flag Capital Outlay Expenditures Paid from GEER I Funds
IAE4E	AN	372	Imp Flag Capital Outlay Expenditures Paid from GEER II Funds
IAE4F	AN	373	Imp Flag Capital Outlay Expenditures Paid from the CRF
IAE4G	AN	374	Imp Flag Capital Outlay Expenditures Paid from the SLFRF

Variable name	Data type	Data element order	Description
IAE5	AN	375	Imp Flag Technology Supplies & Purchased Services Expenditures from COVID-19 Federal Assistance Funds
IAE6	AN	376	Imp Flag Technology Equipment Expenditures from COVID-19 Federal Assistance Funds
IAE7	AN	377	Imp Flag Support Services, Operations & Maintenance Expenditures from COVID-19 Federal Assistance Funds
IAE8	AN	378	Imp Flag Food Services Operations Expenditures from COVID-19 Federal Assistance Funds

Appendix B—Glossary

Appendix B—Glossary

This glossary applies to the Common Core of Data National Public Education Financial Survey (NPEFS). For additional detail, it is suggested that the data user consult the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). When applicable, line numbers corresponding to the handbook are listed in parentheses, and corresponding NPEFS variable names are listed in brackets.

administration expenditures: Expenditures for school administration (2400) (the school principal's office), general administration (2300) (the superintendent and board of education and their immediate staff), and other support services expenditures (2500 and 2900) (local education agency [LEA] planners/ researchers, personnel, fiscal services, warehousing, and other activities of an LEA).

average daily attendance: Average daily attendance (ADA) is defined by state law or regulations. In their absence, ADA should be calculated by summing the counts of resident students attending public school each day of the school year and then dividing by the total number of days that school is in session during the school year. Students who reside in one state and attend public school in another state should be counted in the state where they reside. [**ADA, A14A,** and **A14B**.]

CCD: Common Core of Data. A group of public elementary/secondary education surveys of NCES. CCD data are collected from the administrative records systems of each state's department of education.

capital outlay: Direct expenditures for construction of buildings, roads, and other improvements and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditures for repairs to fixed works and structures are classified as current expenditures for operations.

charter school: A school providing free public elementary and/or secondary education to eligible students under a specific charter granted by the state legislature or other recognized public chartering agency, and designated by such authority to be a charter school.

community services: A functional category of expenditures (3300) for such services as swimming pools, day care centers, and programs for the elderly. [**E81** and **E82]**.

COVID-19 expenditures: Expenditures paid from all COVID-19 Federal Assistance Funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Expenditures reported in these data items are not mutually exclusive and are also reported in the appropriate item code on the NPEFS. **[AE1-AE8]**

COVID-19 revenues: Revenues from all COVID-19 Federal Assistance Funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Expenditures reported in these data items are also reported in the federal revenues section of the NPEFS. **[AR1-AR8]**

current expenditures: Funds spent operating local public schools and local education agencies for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services. General administration expenditures and school administration expenditures are also included in current expenditures. Expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction and equipment) are excluded from current expenditures. Programs outside the scope of public prekindergarten through grade 12 education, such as community services and adult education, are not included in current expenditures. Payments to private schools and payments to charter schools outside of the school district are also excluded from current expenditures. [**TE5** is the total of **STE1, STE2T,** and **STE3**.]

current expenditures per pupil: Current expenditures per pupil are calculated by dividing current expenditures by student membership. **[TE5, MEMBR22.]**

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

direct cost programs: A category of expenditures for programs not part of public elementary and secondary education. These programs include community colleges (565), adult education, and nonpublic school support. [**E9A, E9B, E9C, E9D, E91**, and subtotal **STE9**. NOTE: **STE9** does not include **E91**.]

direct program support: Expenditures made by state education agencies (SEAs) for, or on behalf of, local education agencies (LEAs). State expenditure for staff retirement programs is the most common form of direct support. The remainder are for textbooks, busing, and special programs, such as education for disabled students. Although states often report these expenditures in the appropriate function, they are sometimes lumped together under the heading "direct program support," in which case NCES distributes them by function and object after consultation with state officials. Direct program support for public elementary and secondary education is reported in the data file as zero. [**E4A1, E4A2, E4B1, E4B2, E4C1, E4C2, E4D, E4E1, E4E2**, and subtotal **STE4**. NOTE: **STE4** does not include **E4A2, E4B2, E4C2, E4D**, and **E4E2**.]

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

employee benefits: Expenditures (200) made in addition to gross salary that are not paid directly to employees. Employee benefits include amounts paid by, or on behalf of, an LEA for retirement contributions, health insurance, social security contributions, unemployment compensation, worker's compensation, tuition reimbursements, and other employee benefits. [**E12, E222, E223, E224, E225, E226, E227, E228, E3A12,** and **E3B12**. Variables **E222, E223, E224, E225, E226, E227**, and **E228** sum to **TE22**.]

enterprise operations: A subfunction (3200) of noninstructional services (3000). Enterprise operations are activities that are financed, at least in part, by user charges, similar to a private business. These operations are sometimes subsidized by LEAs. Food services expenditures are reported under food services, even if they are run as an enterprise. [**E3B11, E3B12, E3B13, E3B14, E3B2, E3B16**, and subtotal **E3B1**. NOTE: **E3B1** does not include **E3B2**.]

equipment: An object subcategory (730) within facilities acquisition and construction services (4000). It includes the initial purchase of property items such as books for a newly constructed school or addition. Replacement equipment is labeled property and is reported by function. [**E63**]

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

facilities acquisition and construction services: An expenditure function (4000) that includes the acquisition of land and buildings; building construction, remodeling, and additions; the initial installation or extension of service systems and other built-in equipment; and site improvement. [**E61, E62, E63,** and subtotal **STE6**.]

federal revenues: Includes direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary. [**R4A, R4B, R4C, R4D,** and subtotal **STR4**.]

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

food services: A subfunction (3100) of noninstructional services (3000). Food services are activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools. [**E3A11, E3A12, E3A13, E3A14, E3A2, E3A16**, and subtotal **E3A1**. NOTE: **E3A1** does not include **E3A2**.]

function: A category of expenditure defining the activity supported by the service or commodity bought.

general administration: One of nine subfunctions (2300) within the expenditure function support services (2000). It includes expenditures for the board of education and administration of LEAs. [**E214, E224, E234, E244, E254, E264**, and subtotal **STE24**. NOTE: **STE24** does not include **E254**.]

instruction: Current expenditures (1000) for activities directly associated with the interaction between teachers and students, including teacher salaries and benefits, supplies (such as textbooks), and purchased instructional services. These expenditures also include expenditures relating to extracurricular and cocurricular activities. [**E11, E12, E13, E14, E15, E16, E17, E18**, and subtotal **STE1**. Variables **E15** and **E17** are not included in **STE1**.]

instruction and instruction-related expenditures: Expenditures for instruction (1000) and instructional staff support services (2200). These are expenditures that are directly related to providing instruction and for activities that assist with classroom instruction. The instruction and instruction-related expenditures category is more expansive than only instruction expenditures. Specifically, the instruction and instruction-related expenditures category includes salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students, but outside the classroom), and supplies and purchased services related to those activities.

instructional staff support services: One of nine subfunctions (2200) within the expenditure function support services (2000). It includes instructional staff training, educational media (library and audiovisual), and other instructional staff support services. [**E213, E223, E233, E243, E253, E263,** and subtotal **STE23**. NOTE: **STE23** does not include **E253**.]

interest on debt expenditures: Interest expenditures (832) on long-term debt. **[E7A1]**

intermediate sources of revenue: Education agencies with fundraising capabilities that operate between the state and local government levels. One example is New York's Board of Cooperative Educational Services (BOCES). Intermediate revenues are included in local revenue totals for many publications, but are separate in the data file. [**R2**]

local education agency (LEA): The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services. This item may be used interchangeably with the term "school district."

local revenues: Include revenues from such sources as local property and nonproperty taxes, investments, and student activities such as textbook sales, transportation and tuition fees, and food service revenues. [**R1A, R1B, R1C, R1D, R1E, R1F, R1G, R1H, R1I, R1J, R1K, R1L, R1M, R1N**, and subtotal **STR1**. **R1F** and **R1H** are not included in **STR1**.]

NPEFS: National Public Education Financial Survey, a component of the Common Core of Data (CCD).

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

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

operations and maintenance: One of nine subfunctions (2600) within the expenditure function support services (2000). It includes expenditures for the supervision of operations and maintenance, the operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation) and maintenance, and security. [**E216, E226, E236, E246, E256, E266**, and subtotal **STE26**. NOTE: **STE26** does not include **E256**.]

other program expenditures: Expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

other support services: Combines two subfunctions (2500 and 2900). It includes expenditures for business support services (activities concerned with the fiscal operation of the LEA), central support services (activities, other than general administration, which support each of the other instructional and support services programs, including planning, research, development, evaluation, information, and data processing services), and other support services expenditures not reported elsewhere. [**E218, E228, E238, E248, E258, E268**, and subtotal **STE28**. NOTE: **STE28** does not include **E258**.]

property: One of six expenditure objects (700). Property includes expenditures for initial, additional, and replacement furniture and fixtures such as desks, file cabinets, computers, copying machines, printing equipment, and other equipment. Property expenditures are not included in current expenditure subtotals. [**E17, E252, E253, E254, E255, E256, E257, E258, E3A2, E3B2, E62, E63, E82, E91**, and subtotal **TE10**. Property variables are excluded from all totals and subtotals in the file except for variables **TE25**, **TE10,** and **TE11**. Support services subtotal **TE25** is the sum of **E252, E253, E254, E255, E256, E257**, and **E258**.]

purchased services: One of six expenditure objects. It is for professional and technical services and the renting of equipment. [**E13, E232, E233, E234, E235, E236, E237, E238, E3A13,** and **E3B13**. **TE23** is the sum of **E232, E233, E234, E235, E236, E237,** and **E238**.]

replacement equipment expenditures: Expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than 1 year, are repaired rather than replaced, and have a cost over a level set by the state or local education agencies.

revenues: Additions to assets that do not incur an obligation that must be met at some future date, do not represent exchanges of fixed assets, and are available for expenditure by the local education agencies in the state. Revenues include funds from local, intermediate, state, and federal sources.

salaries: One of six expenditure objects (100). It includes the gross salaries of permanent and temporary staff on the payroll of LEAs, including those substituting for permanent employees. Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching. Salaries for teachers and staff that are contracted out by an LEA are not included. [**E11, E212, E213, E214, E215, E216, E217, E218, E3A11,** and **E3B11**. Support services subtotal **TE21** is the sum of **E212, E213, E214, E215, E216, E217**, and **E218**.]

school administration: One of nine subfunctions (2400) within the expenditure function support services (2000). It includes expenditures for the office of the principal, full-time department chairpersons, and graduation expenses. [**E215, E225, E235, E245, E255, E265,** and subtotal **STE25**. **STE25** does not include **E255**.]

state revenues: Revenues received by LEAs from the state, including unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and payments for, or on behalf of, LEAs. It includes both direct funds from state governments and funds in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary. [**R3**]

student membership: Annual unduplicated headcount of students enrolled in school on October 1 or the school day closest to that date. In any given year, some small schools will not have any students.

student support services: One of nine subfunctions (2100) within the expenditure function support services (2000). It includes attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services. [**E212, E222, E232, E242, E252, E262**, and subtotal **STE22**. NOTE: **STE22** does not include **E252**.]

student transportation: One of nine subfunctions (2700) within the expenditure function support services (2000). It includes expenses for the supervision, vehicle operation, monitoring, and vehicle servicing and maintenance associated with student transportation services. Expenditures for purchasing buses are reported under equipment. [**E217, E227, E237, E247, E257, E267**, and subtotal **STE27**. NOTE: **STE27** does not include **E257**.]

supplies: One of six expenditure objects (600). Supplies are items that are consumed, wear out, or deteriorate through use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. These include expenditures for general supplies; paper and other materials required for printing and copying; and books, periodicals, and reference materials. [**E16, E242, E243, E244, E245, E246, E247, E248, E3A14**, and **E3B14**. Support services subtotal **TE24** is the sum of **E242, E243, E244, E245, E246, E247**, and **E248**.]

support services: An expenditure function (2000) divided into eight subfunctions: student support services (2100), instructional staff support (2200), general administration (2300), school administration (2400), operations and maintenance (2600), student transportation (2700), and other support services (2500 and 2900). [Support services subtotal **STE2T** is the sum of subtotals **STE22, STE23, STE24, STE25, STE26, STE27,** and **STE28**. **STE2T** is also the sum of subtotals **TE21, TE22, TE23, TE24** and **TE26**.]

teacher salaries - other programs: Salaries for teachers in programs other than regular education, special education or vocational education (Objects 111 and 113; Programs #400 and #900). Includes salaries in alternative education programs. [**E11D**]

teacher salaries - regular education: Salaries for teachers in regular education programs, grades: Prekindergarten, Kindergarten, Ungraded and Grades 1 through 12. Missing data are included in the amount reported for Instruction Salaries. (Objects 111 and 113; Program #100) [**E11A**]

teacher salaries - special education: Salaries for teachers in special education programs, relating to intellectual disability, orthopedic impairment, emotional disturbance, developmental delay, specific learning disabilities, multiple disabilities, hearing impairment, other health impairments, visual impairments including blindness, autism, deaf-blindness, traumatic brain injury, and speech or language impairments. (Objects 111 and 113; Program #200) [**E11B**]

teacher salaries - vocational education: Salaries for teachers in vocational and technical programs. (Objects 111 and 113; Program #300) [**E11C**]

technology-related equipment expenditures: Expenditures for purchases of network equipment, servers, personal computers, printers, scanners, and other electronic devices. **[AE6]**

technology-related supplies and purchased services expenditures: Expenditures for data processing, coding, and other technical services; repairs and maintenance services for technology equipment that are not directly provided by school district personnel; rentals or leases of computers and related equipment; and purchased communications services, such as software and information technology arrangements. **[AE5]**

textbook expenditures: Expenditures for textbooks used in instructing students (Function 1000; Object 640). Missing data are included in the amount reported Instruction Supplies. [**E2**]

total expenditures: The sum of current expenditures, nonelementary/secondary expenditures, capital outlay, and interest payments on debts. **[TE11]**

total revenues: The sum of revenue contributions emerging from local, state, and federal sources. Revenue received from bond sales or the sale of property or equipment is not included. **[TR]**

Appendix C—State Abbreviations and American National Standards Institute (ANSI) State Codes

Appendix C—State Abbreviations and American National Standards Institute (ANSI) State Codes

Table C-1. State abbreviations and American National Standards Institute (ANSI) state codes, by state or jurisdiction: Fiscal year 2023

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

[1] U.S. Postal Service state abbreviation codes.
[2] American National Standards Institute state codes (01–78).
SOURCE: U.S. Census Bureau, Geography Division, Geographic Standards, Criteria, Research, and Quality Branch. (2017) "American National Standards Institute (ANSI) Codes for States, the District of Columbia, Puerto Rico, and the Insular Areas of the United States" (INCITS 38:2009).

Appendix D—Imputations and Edits List

Appendix D - Imputations and Edits List

The following is a state-by-state list of the imputations and edits in the fiscal year 2023 provisional Version 1a NPEFS data file. Data elements are denoted by the variable names in the data file. For more information, see section II.B. "Imputations" in the User's Guide and Appendix A—Record Layout and Description of Data Elements in the documentation. Note: The edits that were made to change "0" to "-1" or "-2" are not included in the state-by-state list.

ALASKA

R1D contains R1C using TR

ARIZONA

E4B1 distribute by destination E217, E227, E237, E247, E267

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

TE25 totals E252, E253, E254, E255, E256, E257, E258 using TE11

ARKANSAS

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

CALIFORNIA

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

E4E2 distribute by destination E17, E252, E253, E254, E255, E256, E257, E258, E3A2

CONNECTICUT

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

E62 contains E61, E63 using TE11

E81 impute based on (TE11-E81)

E82 impute based on (TE11-E82)

R5 impute/import TR

DISTRICT OF COLUMBIA

E61 contains E63 using TE11

FLORIDA

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

GEORGIA

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

IDAHO

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11
E4E1 distribute by destination E11, E12, E13, E16, E18
R1E contains R1N using TR

ILLINOIS

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228 using E11, E212, E213, E214, E215, E216, E217, E218
E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268
E62 contains E61 using TE11

MARYLAND

E4C1 distribute by salary E12, E222, E223, E225, E228 using E11, E212, E213, E215, E218
E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

MINNESOTA

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268
E62 contains E61 using TE11

MISSISSIPPI

E62 contains E63 using TE11

MISSOURI

E13 contains E18 using TE11
E61 contains E63 using TE11

NEW HAMPSHIRE

E62 contains E63 using TE11

NEW JERSEY

R4A contains R4D using TR

NORTH CAROLINA

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11

SOUTH DAKOTA

E62 contains E61 using TE11

VIRGINIA

E62 contains E63 using TE11
R1D contains R1C using TR

WASHINGTON

E15 contains E14 using TE11

WISCONSIN

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

Appendix E—Fiscal Data Plan Questions

Appendix E – Fiscal Data Plan Questions

National Public Education Financial Survey (NPEFS)
Fiscal Year (FY) 2023 Fiscal Data Plan
January 31, 2024

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

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

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

1. **In your state, do LEAs receive funds from the state classified as Direct Program Support (NPEFS)/State Payments on Behalf of the LEA (F-33)?**
   - ❍ No (Please go to question 5.)
   - ❍ Yes

2. **Where are these amounts reported in NPEFS?** (Check all that apply.)
   - ☐ Revenues
   - ☐ Expenditures
   - ☐ Amounts are reported only in the fiscal data plan, not NPEFS.

3. **How are these amounts reported in F-33?**
   - ❍ Amounts are reported in F-33 at the school district level.
   - ❍ Amounts are reported in F-33 as state totals.
   - ❍ Amounts are reported only in the fiscal data plan, not F-33.

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

   4a. Textbooks for Public School Students
   1. Non-Property $ ___________
   2. Property Only $ ___________

   4b. Transportation for Public School Students
   1. Non-Property $ ___________
   2. Property Only $ ___________

   4c. Employee Benefits for Public School Employees
   1. Non-Property $ ___________

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

   4e. Direct Program Support for Private School Students
   1. Non-Property $ ___________

2. Property Only $ ___________

4f. Other Direct Program Support for Public School Students

1. Non-Property $ ___________
   If applicable, please specify program name(s) ______________

2. Property Only $ ___________
   If applicable, please specify program name(s) ______________

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

❍ No (Please go to question 6.)
❍ Yes

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

Non-Property $ ___________
Please specify program name(s) ______________

5b. Please indicate below whether these amounts are reported in NPEFS and F-33 for fiscal year 2023.

❍ Amounts are reported in FY 2023 NPEFS and are reported in FY 2023 F-33 at the school district level within the finances of the student's resident school district.
❍ Amounts are reported in FY 2023 F-33 and NPEFS as state totals.
❍ Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.
❍ Amounts are not reported in F-33 or NPEFS.

Prekindergarten (PK) Data

6. Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2023: (Check all that apply.)

☐ Included in FY 2023 NPEFS
☐ Included in FY 2023 F-33
☐ Not included in NPEFS or F-33

Finance Data for Charter Schools

7. Please indicate below if your state has any of the following types of charter schools: (Check all that apply.)

☐ The state does not have public charter schools. (Please go to question 8.)
☐ Independent charter schools or agencies (An **independent** charter school is a charter school within an LEA or other separately reported entity where all associated schools are public charter schools.)
☐ Dependent charter schools (A **dependent** charter school is a charter school within an LEA where some of the schools that are part of the LEA are public charter schools and some are public noncharter schools.)

7a. Please indicate below how finance data for charter schools are included in NPEFS for fiscal year 2023: (Check all that apply.)

☐ Data reported include functionalized revenues and expenditures for charter schools from both government and private sources.
☐ Data reported include functionalized revenues and expenditures for charter schools from only government sources.
☐ Data reported include only government payments to charter schools (as purchased services and/or tuition).
☐ Data for charter schools are not included in NPEFS.
☐ Other (Please explain.) ____

7b. Please indicate below how finance data for charter schools are included in F-33 for fiscal year 2023? (Check all that apply.)

☐ Data reported include functionalized revenues and expenditures for **independent** charter schools.
   ❍ Revenues and expenditures for charter schools are only from government sources.

- ❍ Revenues and expenditures for charter schools are from both private and government sources.

☐ Data reported include functionalized revenues and expenditures for **dependent** charter schools. (Reported data for some LEAs includes data for charter schools and noncharter schools.)

- ❍ Revenues and expenditures for charter schools are only from government sources.
- ❍ Revenues and expenditures for charter schools are from both private and government sources.

☐ Data reported include only government payments to charter schools.
☐ Data for charter schools are not included in F-33.
☐ Other (Please explain.) ____

NPEFS Average Daily Attendance (ADA)

8. When calculating ADA on the NPEFS survey, do you include summer school attendance?

❍ No (Please go to question 9.)
❍ Yes

8a. What weight or adjustment do you use on summer school attendance when adding it into the state ADA?

____

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

❍ No, ADA is calculated based on NCES definition. (Please go to question 9b.)
❍ Yes, ADA is calculated based on state statute definition.

9a. For states using your state ADA definition, please upload your state statutory citation (documenting how ADA is defined) Note: If your state calculates ADA based on state statutes defining ADA, NCES requests that you submit the statutory citation documenting how ADA is defined in your state.

Name of file to upload. (*.doc, *.docx, *.pdf, *.txt)
Browse … [button] Upload File [button]

9b. Did any of the following situations occur which impacted your state's average daily attendance during SY 2022-2023? (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 explain: ______________________________

☐ Some LEAs are excluded. (Some LEAs had a temporary inability to report attendance, and ADA excludes those LEAs.) Please explain: ______________________________

☐ 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: ____

☐ A different situation occurred which affected ADA. Please explain: ____

9c. Which modes of instruction are included in average daily attendance for SY 2022-2023? (check all that apply)

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

9d. Is your state collecting attendance by mode of instruction for SY 2022-2023?

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

____

9e. Does your state have a common definition of what constitutes a day of attendance for SY 2022-2023?

❍ No
❍ Yes (Please briefly describe your state's definition.) ____________________________________

10. Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership (ADM) to ADA?

❍ No (Please go to question 11.)

❍ Yes

10a. Please provide the multiplier used. ___________________________________

School-Level Finance Data

11. Does your state currently maintain school-level finance data?

❍ No, the state does not maintain school-level finance data. (Please go to question 12.)

❍ Yes, for all public schools in the state (including charter schools).

❍ Yes, for all public schools in the state except charter schools.

❍ Yes, however the state only has the data for some schools.

11a. If you make school-level financial data available on your website, please provide the URL:

____

11b. If your state currently tracks expenditures at the school level, please indicate the types of expenditures collected. (Check all that apply.)

☐ Personnel expenditures

☐ Nonpersonnel expenditures

11c. If your state currently tracks personnel expenditures at the school level, please indicate the types of expenditures collected. (Check all that apply.)

☐ Expenditures for instructional staff

☐ Expenditures for instructional aides

☐ Expenditures for teacher salaries

☐ Expenditures for support services staff

☐ Expenditures for school administration staff

☐ Expenditures for other school level personnel

☐ Personnel expenditures are not collected at the school level.

11d. If your state currently tracks nonpersonnel expenditures at the school level, please indicate the types of expenditures collected. (Check all that apply.)

☐ Technology-related supplies and purchased services

☐ Technology-related hardware

☐ Technology software

☐ Textbooks and periodicals

☐ Improvement of instruction (e.g., curriculum development, professional development and training of professional staff)

☐ Library and media services

☐ Nonpersonnel expenditures are not collected at the school level.

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

❍ Yes

❍ No

Virtual Schools

Note: For the purposes of this question, a "virtual school" is a public elementary-secondary (PK-12) school that only offers instruction in which students and teachers are separated by time and/or location, and interaction occurs via computers and/or telecommunications technologies. A virtual school generally does not have a physical facility that allows students to attend classes on site. (Please note that a school that only provided virtual instruction during the 2022-2023 school year due to COVID-19, but would have otherwise held classes in-person, should not be considered a virtual school for these purposes.)

12. Does your state have virtual schools?

❍ No (Please go to question 13.)
❍ Yes

12a. Are finance data for virtual schools included in your state's NPEFS and F-33 data submissions? (Check all that apply.)

- ☐ Included in FY 2023 NPEFS
- ☐ Included in FY 2023 F-33
- ☐ Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.
- ☐ Not included in FY 2023 NPEFS or F-33

12b. What type of LEAs are the finance data for virtual schools reported under? (Check all that apply.)

- ☐ Finance data are functionalized and reported as a separate education agency.
- ☐ Finance data are functionalized and reported under the LEA of the students' home school.
- ☐ Expenditures for the virtual school are reported as tuition payments or purchased services under the LEA of the students' home school.

Revenues from Private Sources

Note: Revenues from private sources include contributions and donations made by private entities. These entities include, but are not limited to: educational foundations, parent teacher associations/organizations, campus booster clubs, and private individuals.

13. Does your state report revenues from private sources?

❍ No (Please go to question 14.)
❍ Yes

13a. Please indicate where revenue from private sources are reported on NPEFS. (Check all that apply.)

- ☐ Transportation Fees from Individuals (R1G)
- ☐ Other Revenue from Local Sources (R1L)
- ☐ Other Sources of Revenue (R5)

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

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

Accounting Methodology

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

❍ All LEAs report to the state using a cash basis method of accounting.
❍ All LEAs report to the state using a modified accrual method of accounting.
❍ LEAs may report to the state using either a cash basis or modified accrual method of accounting.
❍ LEAs report using a different method. (Please specify.) ________________________

COVID-19 Federal Assistance Funds Reporting

15. Please indicate which funding sources are included in the expenditures from COVID-19 Federal Assistance Funds reported in Section 8 of the NPEFS in items AE1, AE2, AE3, AE4, AE5, AE6, AE7, and AE8. (Check all that apply.)

- ☐ Coronavirus Aid Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund
- ☐ Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund
- ☐ American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund
- ☐ CARES Act Governor's Emergency Education Relief (GEER I) Fund

- ☐ CRRSA Governor's Emergency Education Relief (GEER II) Fund
- ☐ Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant
- ☐ Coronavirus Relief Fund (CRF)
- ☐ American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds
- ☐ Education Stabilization Fund and ARP to the Outlying Areas-State Educational Agency
- ☐ Education Stabilization Fund to the Outlying Areas-Governors
- ☐ Other (Please specify.) ____
- ☐ We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Section 8 of the NPEFS. (Please explain.) ____

16. Please indicate which funding sources are included in the expenditures from COVID-19 Federal Assistance Funds reported in Part XIII-B of the F-33 in items AE1, AE2, AE3, AE4, AE5, AE6, AE7, and AE8. (Check all that apply.)

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

Appendix F—Fiscal Data Plan Responses

Appendix F – Fiscal Data Plan Responses

Exhibit F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2023

	Q.1	Q.2			Q.3	
	In your state, do local education agencies receive funds from the state classified as Direct Program Support (NPEFS)/ State Payments on Behalf of the LEA (F-33)?	Where are these amounts reported in NPEFS?			How are these amounts reported in F-33?	
State or jurisdiction		Revenues	Expen-ditures	Not Reported	Included in F-33	Only in the fiscal data plan
Alabama	No	†	†	†	†	†
Alaska	Yes	Yes	Yes	No	At the school-district level	No
Arizona	Yes	Yes	Yes	No	No	Yes
Arkansas	Yes	Yes	Yes	No	No	Yes
California	Yes	Yes	Yes	No	At the school-district level	No
Colorado	Yes	Yes	Yes	No	At the school-district level	No
Connecticut	Yes	Yes	Yes	No	No	Yes
Delaware	No	†	†	†	†	†
District of Columbia	No	†	†	†	†	†
Florida	Yes	Yes	Yes	No	No	Yes
Georgia	Yes	Yes	Yes	No	At the school-district level	No
Hawaii	No	†	†	†	†	†
Idaho	Yes	Yes	Yes	No	At the school-district level	No
Illinois	Yes	Yes	Yes	No	At the school-district level	No
Indiana	Yes	Yes	Yes	No	As state totals	No
Iowa	No	†	†	†	†	†
Kansas	Yes	Yes	Yes	No	At the school-district level	No
Kentucky	Yes	Yes	Yes	No	As state totals	No
Louisiana	No	†	†	†	†	†
Maine	Yes	Yes	Yes	No	At the school-district level	No
Maryland	Yes	Yes	Yes	No	As state totals	No
Massachusetts	Yes	Yes	Yes	No	At the school-district level	No
Michigan	No	†	†	†	†	†
Minnesota	Yes	Yes	Yes	No	No	Yes
Mississippi	Yes	Yes	Yes	No	At the school-district level	No
Missouri	No	†	†	†	†	†
Montana	No	†	†	†	†	†
Nebraska	No	†	†	†	†	†
Nevada	No	†	†	†	†	†
New Hampshire	No	†	†	†	†	†
New Jersey	Yes	Yes	Yes	No	At the school-district level	No
New Mexico	No	†	†	†	†	†
New York	Yes	Yes	Yes	No	At the school-district level	No
North Carolina	Yes	Yes	Yes	No	At the school-district level	No
North Dakota	No	†	†	†	†	†
Ohio	Yes	Yes	Yes	No	At the school-district level	No
Oklahoma	Yes	Yes	Yes	No	As state totals	No
Oregon	No	†	†	†	†	†

See notes at end of exhibit.

Exhibit F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2023—Continued

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

† Not applicable.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-2. Fiscal Data Plan responses to questions 4.a.1 through 4.c, by state or jurisdiction: Fiscal year 2023

	Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).				
	Q.4.a		Q.4.b		Q.4.c
	Textbooks for Public School Students		Transportation for Public School Students		Employee Benefits for Public School Employees
State or jurisdiction	Non-Property	Property	Non-Property	Property	Non-Property
Alabama	†	†	†	†	†
Alaska	$0	$0	$0	$0	$96,453,341
Arizona	0	0	432,806	0	0
Arkansas	0	0	0	0	155,967,875
California	0	0	0	0	3,426,050,000
Colorado	0	0	0	0	389,122,989
Connecticut	0	0	0	0	1,605,168,516
Delaware	†	†	†	†	†
District of Columbia	†	†	†	†	†
Florida	0	0	0	0	0
Georgia	0	0	0	0	37,566,359
Hawaii	†	†	†	†	†
Idaho	0	0	0	0	13,591,612
Illinois	0	0	0	0	6,392,664,453
Indiana	0	0	0	0	1,236,700,000
Iowa	†	†	†	†	†
Kansas	0	0	0	0	526,710,128
Kentucky	0	0	0	0	2,297,078,971
Louisiana	†	†	†	†	†
Maine	0	0	0	0	200,007,436
Maryland	0	0	0	0	724,643,896
Massachusetts	0	0	0	0	2,266,932,959
Michigan	†	†	†	†	†
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	883,486
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	0	0	0	0	5,208,173,105
New Mexico	†	†	†	†	†
New York	0	0	0	0	5,497,498,943
North Carolina	0	0	17,568,750	28,441,441	51,193,749
North Dakota	†	†	†	†	†
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	33,198,541
Oregon	†	†	†	†	†

See notes at end of exhibit.

Exhibit F-2. Fiscal Data Plan responses to questions 4.a.1 through 4.c, by state or jurisdiction: Fiscal year 2023—Continued

	Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).				
	Q.4.a		Q.4.b		Q.4.c
	Textbooks for Public School Students		Transportation for Public School Students		Employee Benefits for Public School Employees
State or jurisdiction	Non-Property	Property	Non-Property	Property	Non-Property
Pennsylvania	†	†	†	†	†
Rhode Island	0	0	3,476,076	0	120,039,779
South Carolina	48,007,047	0	93,198,674	63,299,735	0
South Dakota	0	0	0	0	0
Tennessee	†	†	†	†	†
Texas	17,368,986	0	1,166,616	0	2,273,385,106
Utah	†	†	†	†	†
Vermont	†	†	†	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	0	0	0	0	602,464,011
Wisconsin	0	0	0	0	0
Wyoming	†	†	†	†	†
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	0	0	0	0	0
Puerto Rico	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†

† Not applicable.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-3. Fiscal Data Plan responses to questions 4.d through 4.e, by state or jurisdiction: Fiscal year 2023

	Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).				
	Q.4.d If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support:			Q.4.e Direct Program Support for Private School Students	
State or jurisdiction	Retirement	Health Insurance	Other	Non-Property	Property
Alabama	†	†	†	†	†
Alaska	Yes	No	No	$0	$0
Arizona	No	No	No	0	0
Arkansas	Yes	Yes	Yes[1]	0	0
California	Yes[2]	No	Yes	0	0
Colorado	Yes	No	No	0	0
Connecticut	Yes	Yes	No	22,686,825	0
Delaware	†	†	†	†	†
District of Columbia	†	†	†	†	†
Florida	No	No	No	0	0
Georgia	Yes	No	No	0	0
Hawaii	†	†	†	†	†
Idaho	No	Yes	Yes[3]	0	0
Illinois	Yes	No	No	0	0
Indiana	Yes	No	No	0	0
Iowa	†	†	†	†	†
Kansas	Yes	No	No	0	0
Kentucky	Yes	Yes	Yes[4]	0	0
Louisiana	†	†	†	†	†
Maine	Yes	Yes	No	0	0
Maryland	Yes	No	No	16,040,000	0
Massachusetts	Yes	No	No	0	0
Michigan	†	†	†	†	†
Minnesota	No	No	No	0	0
Mississippi	Yes	Yes	No	4,352,814	0
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	Yes	Yes	No	0	0
New Mexico	†	†	†	†	†
New York	Yes	No	No	0	0
North Carolina	No	No	Yes[5]	0	0
North Dakota	†	†	†	†	†
Ohio	No	No	No	0	0
Oklahoma	Yes	No	No	0	0
Oregon	†	†	†	†	†
Pennsylvania	†	†	†	†	†

See notes at end of exhibit.

Exhibit F-3. Fiscal Data Plan responses to questions 4.d through 4.e, by state or jurisdiction: Fiscal year 2023—Continued

	Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).				
	Q.4.d If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support:			Q.4.e Direct Program Support for Private School Students	
State or jurisdiction	Retirement	Health Insurance	Other	Non-Property	Property
Rhode Island	Yes	No	No	0	0
South Carolina	No	No	No	0	0
South Dakota	No	No	No	0	0
Tennessee	†	†	†	†	†
Texas	Yes	Yes	Yes[6]	0	0
Utah	†	†	†	†	†
Vermont	†	†	†	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	Yes	Yes	No	2,617,060	0
Wisconsin	No	No	No	0	0
Wyoming	†	†	†	†	†
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	No	No	No	5,800,155	0
Puerto Rico	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†

† Not applicable.
[1] Workers Compensations
[2] California contributed a total of $3,426,050,000 on behalf of the LEA expenditures for retirement. However, some LEAs did not report the on-behalf expenditures on their books. $3,118,809,202 state payments on behalf of the LEA expenditures for retirement were reported in the F-33 at the school district level. When we prepared the data reporting for NPEFS, we added another $307,240,798 for NPEFS reporting to reflect the total amount of $3,425,050,000
[3] Unemployment and state plan health insurance buy-in costs
[4] Life Insurance, Administrative Fee, Health Reimbursable Account less federal reimbursement
[5] Workers Compensation for State Funded Employees (these payments are not in NC Monthly Finance Report data files and are entered manually.
[6] Medicare
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal year 2023

	Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).			
	Other Direct Program Support for Public School Students			
	Q.4.f.1		Q.4.f.2	
State or jurisdiction	Non-Property	Program Name(s)	Property	Program Name(s)
Alabama	†	†	†	†
Alaska	$0	†	$0	†
Arizona	79,825,752	Arizona Department of Juvenile Corrections, Arizona Department of Corrections, Arizona School for the Deaf and Blind, residential vouchers for special education, county jail detention centers, county juvenile detention centers, and designated small schools	0	†
Arkansas	117,536,215	ABC Program, Arkansas Consolidated School Improvement Plans, Play It Again, Advanced Placement Incentive, alternative learning environments, Arkansas Professional Pathway to Educator Licensure (APPEL), AR Public School Computer Network (APSCN), Arkansas / Strive Transfer, Arkansas Easter Seals, Arkansas Reading Initiative for Student Excellence (RISE), charter schools, child care licensing, child nutrition, computer science initiative, Content Standards Curriculum Frameworks, coordinated school health, curriculum support-humanities, curriculum support-STEM, distance learning operating grants, economic education, education renewal zones, educator effectiveness, educator licensure, educator preparation, educator recruitment and retention, Early Intervention Day Treatment Special Education Services, English language learners, gifted & talented, home school support, Human Development Center Education Aid, intervention block grants, Leadership Academy - Master Principal, literacy, Master Principal Bonus, National Board of Professional Teaching Standards, non-traditional licensure grants, Open-Enrollment Public Charter School Facilities Funding Aid Program, professional development, public school employee surety bond, real property reappraisal costs transfer, Reimagining Teaching Talent Preschool Development Grant, Save the Children 2, scholastic audits, school recognition program, school safety grants, Serious Offender Program, special education implementation assistance, Succeeds Scholarship, surplus commodities, Teacher Of The Year, technology grants, accountability and assessments, fiscal monitoring and reporting services, administrative support costs, and other indirect costs	0	†
California	4,904,282,199	Some charter schools	63,591,546	Some charter schools
Colorado	0	†	0	†
Connecticut	14,309,048	Child Nutrition programs run by State Agencies, State Department of Correction programs	0	†
Delaware	†	†	†	†
District of Columbia	†	†	†	†
Florida	2,445,396,227	FL School for the Deaf and the Blind, FL Virtual School, Hope Scholarship Program, Family Empowerment Scholarship, FL Tax Credit Scholarship, FAMU Lab School, FAU Lab Schools, FSU Lab Schools, and UF Lab School	0	†
Georgia[1]	39,131,926	Georgia Academy for the Blind, Georgia School for the Deaf, Atlanta Area School for the Deaf, and the Georgia Virtual School	0	†
Hawaii	†	†	†	†
Idaho	0	†	0	†
Illinois	40,720,000	ROE Salaries ($11,750,000), ROE School Services ($18,970,000), Dept. of Corrections ($5,000,000) and Dept. of Juvenile Justice ($5,000,000)	0	†
Indiana	18,488,680	Indiana School for the Blind and Visually Impaired; Indiana School for the Deaf	0	†
Iowa	†	†	†	†
Kansas	0	†	0	†
Kentucky	143,313,199	Technology and SFCC Debt Service	0	†
Louisiana	†	†	†	†
Maine	0	†	0	†
Maryland	114,250,397	SEED School of Maryland, Juvenile Services Education, School for the Blind, Assessment	0	†
Massachusetts	0	†	0	†
Michigan	†	†	†	†

See notes at end of exhibit.

Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal year 2023—Continued

State or jurisdiction	Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions). Other Direct Program Support for Public School Students Q.4.f.1 Non-Property	Q.4.f.1 Program Name(s)	Q.4.f.2 Property	Q.4.f.2 Program Name(s)
Minnesota	64,050,727	BIA Tribal Schools; Department of Corrections Agency No. P78; Faribault Academies; Perpich Center for Arts Education Agency No. E25; Enrollment options	0	†
Mississippi	4,291,063	†	58,979	†
Missouri	†	†	†	†
Montana	†	†	†	†
Nebraska	†	†	†	†
Nevada	†	†	†	†
New Hampshire	†	†	†	†
New Jersey	999,920,021	Debt service interest and principal[2]	0	†
New Mexico	†	†	†	†
New York	0	†	0	†
North Carolina	0	†	0	†
North Dakota	†	†	†	†
Ohio	1,093,273,087	†	0	†
Oklahoma	304,003,199	Career Tech salaries, student assessment, and commodities	0	†
Oregon	†	†	†	†
Pennsylvania	†	†	†	†
Rhode Island	0	†	84,697,285	School Housing Aid
South Carolina	33,437,796	Community Education and testing	0	†
South Dakota	12,330,301	Connecting Schools	50,531	Connecting Schools
Tennessee	†	†	†	†
Texas	440,625,075	Academic Innovation & Mentoring, Advanced Placement Computer Science Principles Courses, Aeronautics Magnet Program, Amachi, Assessment, Best Buddies, Blended Learning Grant Program, Child I.D. Program, College and Career Readiness School Models - Pathways in Technology Early College High School (P-TECH), Early College High School, T-STEM, Communities in Schools, Customized School Safety Programming, Develop Kindergarten Entry Assessment, Education Service Center Dyslexia Coordinator, ESS Programs, Early Childhood School Readiness, Educator Quality and Leadership, Foundation School Program Texas Juvenile Justice Department, Fatherhood and Parental Involvement in Literacy Campaign, Funding for Juvenile Justice Alternative Education, School Lunch Matching, Grants for Pre-K at Intergenerational Facilities, Grants for Students with Autism and/or Dyslexia, Grants to Study and Monitor Effectiveness of Mathematics Achievement Academy, Incentive Aid, Literacy Achievement Academies, Math Achievement Academies, Mobile STEM Laboratory Grant Program, Non-Educational Community Based Support, Online Reading Academies, Open Education Resource Instructional Materials, Provide Free Reading Instruments, Reading Excellence Team Pilot, Reading-To-Learn (RTL) Academies, Regional Day Schools Deaf, Regional Education Service Centers, School Improvement and Governance Support, Student Success Initiative, Students with Autism, Students with Visual Impairments, Summer CTE Program, Supplemental Special Education Services & Instructional Materials Program (SB1716), Teach For America, Teacher Incentive Allotment (TIA) Fees, Texas Advanced Placement Initiative, Texas Gateway and Online Resources, Unified Champion Schools, Windham School District	0	†
Utah	†	†	†	†
Vermont	†	†	†	†
Virginia	†	†	†	†
Washington	†	†	†	†
West Virginia	46,480,701	Corrections, School for Deaf and Blind, Tools for Schools, Virtual Schools, and Statewide Technology Support	0	†

See notes at end of exhibit.

Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal year 2023—Continued

State or jurisdiction	Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions). Other Direct Program Support for Public School Students Q.4.f.1 Non-Property	Q.4.f.1 Program Name(s)	Q.4.f.2 Property	Q.4.f.2 Program Name(s)
Wisconsin	99,377,832	State payments to independent charter schools	0	†
Wyoming	†	†	†	†
Other jurisdictions				
American Samoa	†	†	†	†
Guam	†	†	†	†
Commonwealth of the Northern Mariana Islands	0	†	0	†
Puerto Rico	†	†	†	†
U.S. Virgin Islands	†	†	†	†

† Not applicable.

[1] There has been a change from the financial information reported in prior fiscal years; the amount reported in fiscal years 2018 & 2019 included educational expenditures for the Georgia Department of Juvenile Justice (DJJ). Beginning in FY 2020, the revenues and expenditures for DJJ activity was mapped to the appropriate NPEFS codes and will not be imputed and reported as Other Direct Program Support.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-5. Fiscal Data Plan responses to question 5, by state or jurisdiction: Fiscal year 2023

	Q.5	Q.5.a		Q.5.b
	Does the State Education Agency provide funds directly to students or families for payment of elementary/ secondary education expenses?	If yes, please provide the amount and specify the program names(s)		How are these amounts reported in NPEFS and F-33 for fiscal year 2023?
State or jurisdiction		Amount	Program names(s)	
Alabama	No	†	†	†
Alaska	No	†	†	†
Arizona	No	†	†	†
Arkansas	No	†	†	†
California	No	†	†	†
Colorado	No	†	†	†
Connecticut	No	†	†	†
Delaware	No	†	†	†
District of Columbia	No	†	†	†
Florida	No	†	†	†
Georgia	Yes	42,484,107	SB10 program[1]	Not reported in F-33 or NPEFS
Hawaii	No	†	†	†
Idaho	No	†	†	†
Illinois	No	†	†	†
Indiana	Yes	306,675,092	Choice Scholarship Program	Not reported in F-33 or NPEFS
Iowa	No	†	†	†
Kansas	No	†	†	†
Kentucky	No	†	†	†
Louisiana	No	†	†	†
Maine	No	†	†	†
Maryland	No	†	†	†
Massachusetts	No	†	†	†
Michigan	No	†	†	†
Minnesota	No	†	†	†
Mississippi	Yes	2,643,810	Educational Scholarships	Not reported in F-33 or NPEFS
Missouri	No	†	†	†
Montana	No	†	†	†
Nebraska	No	†	†	†
Nevada	No	†	†	†
New Hampshire	Yes	14,825,751	Education Freedom Accounts	Not reported in F-33 or NPEFS
New Jersey	No	†	†	†
New Mexico	No	†	†	†
New York	No	†	†	†
North Carolina	No	†	†	†
North Dakota	No	†	†	†
Ohio	Yes	369,918,107	EdChoice Scholarship and Cleveland Scholarship	Reported in NPEFS and F-33 at the school-district level
Oklahoma	Yes	11,095,082	The Lindsey Nicole Henry (LNH) Scholarship[2]	Reported in FY 2023 F-33 and NPEFS as state totals
Oregon	No	†	†	†
Pennsylvania	No	†	†	†
Rhode Island	No	†	†	†
South Carolina	No	†	†	†
South Dakota	No	†	†	†

See notes at end of exhibit.

Exhibit F-5. Fiscal Data Plan responses to question 5, by state or jurisdiction: Fiscal year 2023—Continued

State or jurisdiction	Q.5 Does the State Education Agency provide funds directly to students or families for payment of elementary/ secondary education expenses?	Q.5.a If yes, please provide the amount and specify the program names(s): Amount	Q.5.a Program names(s)	Q.5.b How are these amounts reported in NPEFS and F-33 for fiscal year 2023?
Tennessee	Yes	2,355,182	Individual Education Account	Not reported in F-33 or NPEFS
Texas	No	†	†	†
Utah	Yes	9,027,005	Carson Smith Scholarships	Not reported in F-33 or NPEFS
Vermont	No	†	†	†
Virginia	No	†	†	†
Washington	No	†	†	†
West Virginia	No	†	†	†
Wisconsin	No	†	†	†
Wyoming	No	†	†	†
Other jurisdictions				
American Samoa	No	†	†	†
Guam	No	†	†	†
Commonwealth of the Northern Mariana Islands	No	†	†	†
Puerto Rico	Yes	13,045,420	Community Schools	Reported in FY 2023 F-33 and NPEFS as state totals
U.S. Virgin Islands	No	†	†	†

† Not applicable.
— Not available.
[1] There is a program in which parents of exceptional students (students with disabilities) can elect to enroll their child in a private school, and state funds are paid directly (by the State of Georgia) to the private school. These expenditures are not included in the expenditures of the school districts that are reported in this survey. This program is identified as the SB10 program in the State of Georgia. The amount of SB10 expenditures paid by the Georgia Department of Education (GaDOE) on behalf of these students for educational expenses was $38,093,726 for FY 2022, $33,022,194 for FY 2021, and $35,700,178 for FY 2020. Private school payments (tuition, etc.) by the LEAs (local funds) are included in the financial data that is provided to GaDOE and presented on the NPEFS survey.
[2] The Lindsey Nicole Henry (LNH) Scholarship Act authorizes the parent or guardian of a public school student with a disability who is served under the Individuals with Disabilities Education Act (IDEA) to exercise their parental option and request to have an LNH Scholarship awarded for their child to attend a participating private school approved by the State Board of Education. The Act also authorizes LNH scholarship eligibility for the following categories of students: A student who has had an Individualized Service Plan developed by the Department of Human Services (DHS); A student who is a child of a military family with permanent change of station orders who has moved to Oklahoma after receiving IDEA services in another state.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-6. Fiscal Data Plan responses to questions 6 through 7, by state or jurisdiction: Fiscal year 2023

	Q.6 Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2023.			Q.7 Please indicate below if your state has any of the following types of LEAs:		
State or jurisdiction	Included in FY 2023 NPEFS	Included in FY 2023 F-33	Not included in NPEFS or F-33	The state does not have public charter schools	Independent charter schools[1]	Dependent charter schools[2]
Alabama	Yes	Yes	No	No	Yes	Yes
Alaska	Yes	Yes	No	No	No	Yes
Arizona	No	No	Yes	No	Yes	No
Arkansas	Yes	Yes	No	No	Yes	Yes
California	Yes	Yes	No	No	Yes[3]	Yes
Colorado	Yes	Yes	No	No	Yes	No
Connecticut	Yes	Yes	No	No	Yes	Yes
Delaware	Yes	Yes	No	No	Yes	No
District of Columbia	Yes	Yes	No	No	Yes	Yes
Florida	Yes	Yes	No	No	Yes	Yes
Georgia	Yes	Yes	No	No	Yes	Yes
Hawaii	Yes	Yes	No	No	No	Yes
Idaho	Yes	Yes	No	No	Yes	No
Illinois	Yes	Yes	No	No	Yes	Yes
Indiana	Yes	Yes	No	No	Yes	Yes
Iowa	Yes	Yes	No	No	Yes	Yes
Kansas	Yes	Yes	No	No	No	Yes
Kentucky	Yes	Yes	No	Yes	†	†
Louisiana	Yes	Yes	No	No	Yes	Yes
Maine	Yes	Yes	No	No	Yes	No
Maryland	Yes	Yes	No	No	No	Yes
Massachusetts	Yes	Yes	No	No	Yes	No
Michigan	Yes	Yes	No	No	Yes	No
Minnesota	Yes	Yes	No	No	Yes	No
Mississippi	Yes	Yes	No	No	Yes	No
Missouri	Yes	Yes	No	No	Yes	No
Montana	Yes	Yes	No	Yes	†	†
Nebraska	Yes	Yes	No	Yes	†	†
Nevada[4]	No	No	Yes	No	No	Yes
New Hampshire	Yes	Yes	No	No	Yes	No
New Jersey	Yes	Yes	No	No	Yes	No
New Mexico	Yes	Yes	No	No	Yes	No
New York	No	Yes	No	No	Yes	Yes
North Carolina	Yes	Yes	No	No	Yes	No
North Dakota	Yes	Yes	No	Yes	†	†
Ohio	Yes	Yes	No	No	Yes	No
Oklahoma	Yes	Yes	No	No	Yes	Yes
Oregon	No	No	Yes	No	Yes	Yes
Pennsylvania	Yes	Yes	No	No	Yes	No
Rhode Island	Yes	Yes	No	No	Yes	Yes
South Carolina	Yes	Yes	No	No	Yes	Yes
South Dakota	Yes	Yes	No	Yes	†	†
Tennessee	Yes	Yes	No	No	No	Yes
Texas	Yes	Yes	No	No	Yes	No
Utah	Yes	Yes	No	No	Yes	No
Vermont	Yes	Yes	No	Yes	†	†
Virginia	Yes	Yes	No	No	No	Yes

See notes at end of exhibit.

Exhibit F-6. Fiscal Data Plan responses to questions 6 through 7, by state or jurisdiction: Fiscal year 2023—Continued

State or jurisdiction	Q.6 Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2023.			Q.7 Please indicate below if your state has any of the following types of LEAs:		
	Included in FY 2023 NPEFS	Included in FY 2023 F-33	Not included in NPEFS or F-33	The state does not have public charter schools	Independent charter schools[1]	Dependent charter schools[2]
Washington	Yes	Yes	No	No	Yes	No
West Virginia	Yes	Yes	No	No	Yes	No
Wisconsin	Yes	Yes	No	No	Yes	Yes
Wyoming	Yes	Yes	No	No	No	Yes
Other jurisdictions						
American Samoa	No	No	Yes	Yes	†	†
Guam	Yes	No	No	Yes	†	†
Commonwealth of the Northern Mariana Islands	Yes	No	No	Yes	†	†
Puerto Rico	Yes	No	No	No	No	Yes
U.S. Virgin Islands	Yes	No	No	Yes	†	†

† Not applicable.
[1] An independent charter school is a charter school within a local education agency (LEA) or other separately reported entity where all associated schools are public charter schools.
[2] A dependent charter school is a charter school within an LEA where some of the schools that are part of the LEA are public charter schools and some are public noncharter schools.
[3] In California, public charter schools can also be authorized by the State Board of Education, which is not an LEA.
[4] Nevada submitted preliminary numbers for FY 23 and will revise their submission in the following collection cycle. Revisions will be included in the FY 23 Final Version 2a data file.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-7. Fiscal Data Plan responses to question 7.a, by state or jurisdiction: Fiscal year 2023

	Q.7.a Please indicate below how finance data for charter schools are included in NPEFS for FY 2023				
State or jurisdiction	Data reported include functionalized revenues and expenditures for charter schools from both government and private sources	Data reported include functionalized revenues and expenditures for charter schools from only government sources	Data reported include only government payments to charter schools	Data for charter schools are not included in NPEFS	Other
Alabama	Yes	No	No	No	No
Alaska	Yes	No	No	No	No
Arizona	Yes	No	No	No	No
Arkansas	Yes	No	No	No	No
California	Yes	No	No	No	Yes[1]
Colorado	Yes	No	No	No	No
Connecticut	Yes	No	No	No	No
Delaware	Yes	No	No	No	No
District of Columbia	Yes	Yes	No	No	No
Florida	No	No	Yes	No	No
Georgia	Yes	No	Yes	No	Yes[2]
Hawaii	No	Yes	No	No	No
Idaho	Yes	No	No	No	No
Illinois	No	No	No	Yes	Yes[3]
Indiana	Yes	No	No	No	No
Iowa	Yes	No	No	No	No
Kansas	Yes	No	No	No	No
Kentucky	†	†	†	†	†
Louisiana	Yes	No	No	No	No
Maine	Yes	No	No	No	No
Maryland	No	Yes	No	No	No
Massachusetts	Yes	No	No	No	No
Michigan	Yes	No	No	No	No
Minnesota	Yes	No	No	No	No
Mississippi	Yes	No	No	No	No
Missouri	Yes	No	No	No	No
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	No	Yes	No	No	No
New Hampshire	No	No	No	Yes	No
New Jersey	Yes	No	No	No	No
New Mexico	Yes	No	No	No	No
New York	No	No	No	No	Yes[4]
North Carolina	Yes	No	No	No	No
North Dakota	†	†	†	†	†
Ohio	Yes	No	No	No	No
Oklahoma	Yes	Yes	No	No	No
Oregon	No	No	Yes	No	No
Pennsylvania	Yes	No	No	No	No

See notes at end of exhibit.

Exhibit F-7. Fiscal Data Plan responses to question 7.a, by state or jurisdiction: Fiscal year 2023—Continued

State or jurisdiction	Q.7.a Please indicate below how finance data for charter schools are included in NPEFS for FY 2023: Data reported include functionalized revenues and expenditures for charter schools from both government and private sources	Data reported include functionalized revenues and expenditures for charter schools from only government sources	Data reported include only government payments to charter schools	Data for charter schools are not included in NPEFS	Other
Rhode Island	Yes	No	No	No	No
South Carolina	Yes	No	No	No	No
South Dakota	†	†	†	†	†
Tennessee	Yes	No	No	No	No
Texas	Yes	No	No	No	No
Utah	Yes	No	No	No	No
Vermont	†	†	†	†	†
Virginia	Yes	No	No	No	No
Washington	Yes	No	No	No	No
West Virginia	Yes	No	No	No	No
Wisconsin	No	No	No	No	Yes[5]
Wyoming	Yes	No	No	No	No
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	Yes	No	No	No	No
U.S. Virgin Islands	†	†	†	†	†

† Not applicable.
[1] Some charter schools in California reported their data with functionalized revenues and expenditures in the Standardized Account Code Structure. However, some charter schools elected to report their data in a highly summarized format known as the Alternative Form, which lacks any revenue detail by funding source or expenditure detail by function.
[2] In Georgia, locally authorized charter schools are required to submit their financial data to their authorizing school district to be included in the parent district's financial report. For the ones that do not submit their data, payments from the authorizing school district to the locally authorized charter school are reported.
[3] In Illinois, the amount of tuition a school district pays to the charter school is reported for those students served from the school districts.
[4] For the 2022-2023 school year, New York only has expenditure data which is included in the NPEFS in various survey items. Included in the data were the payments to charter schools by the districts.
[5] For Wyoming, data for dependent charter schools are included on a functionalized basis, although the level and accounts will vary depending on whether the charter school is an instrumentality or non-instrumentality or was contracted services. Independent charter schools are included in the amount report for direct program support (4f). This is the total state payment amount to all independent charter schools. We do not have functionalized data from the independent charter schools.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-8. Fiscal Data Plan responses to question 7.b, by state or jurisdiction: Fiscal year 2023

State or jurisdiction	Q.7.b Please indicate below how finance data for charter schools are included in F-33 for fiscal year 2023						
	Data reported include functionalized revenues and expenditures for independent charter schools		Data reported include functionalized revenues and expenditures for dependent charter schools				
	Revenues and expenditures are ***only*** from government sources	Revenues and expenditures are from ***both*** private and government sources	Revenues and expenditures are ***only*** from government sources	Revenues and expenditures are from ***both*** private and government sources	Data reported include only government payments to charter schools	Data for charter schools are not included in F-33	Other
Alabama	No	Yes	No	Yes	No	No	No
Alaska	†	†	No	Yes	No	No	No
Arizona	No	Yes	†	†	No	No	No
Arkansas	No	Yes	No	Yes	No	No	No
California	No	Yes	No	Yes	No	No	Yes[1]
Colorado	No	Yes	†	†	No	No	No
Connecticut	No	Yes	No	Yes	No	No	No
Delaware	No	Yes	†	†	No	No	No
District of Columbia	No	Yes	No	Yes	Yes	No	No
Florida	†	†	†	†	Yes	No	No
Georgia	No	Yes	No	Yes	Yes	No	Yes[2]
Hawaii	†	†	Yes	No	No	No	No
Idaho	No	Yes	†	†	No	No	No
Illinois	†	†	†	†	No	Yes	Yes[3]
Indiana	No	Yes	No	Yes	No	No	No
Iowa	No	Yes	No	Yes	No	No	No
Kansas	†	†	No	Yes	No	No	No
Kentucky	†	†	†	†	†	†	†
Louisiana	No	Yes	No	Yes	No	No	No
Maine	No	Yes	†	†	No	No	No
Maryland	†	†	Yes	No	No	No	No
Massachusetts	No	Yes	†	†	No	No	No
Michigan	No	Yes	†	†	No	No	No
Minnesota	No	Yes	†	†	No	No	No
Mississippi	No	Yes	†	†	No	No	No
Missouri	No	Yes	†	†	No	No	No
Montana	†	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†	†
Nevada	Yes	1	†	†	No	No	No
New Hampshire	†	†	†	†	No	Yes	No
New Jersey	No	Yes	†	†	No	No	No
New Mexico	No	Yes	†	†	No	No	No
New York	†	†	†	†	No	No	Yes[4]
North Carolina	No	Yes	†	†	No	No	No
North Dakota	†	†	†	†	†	†	†
Ohio	No	Yes	†	†	No	No	No
Oklahoma	No	Yes	No	Yes	No	No	No
Oregon	†	†	†	†	Yes	No	No
Pennsylvania	No	Yes	†	†	No	No	No
Rhode Island	No	Yes	No	Yes	No	No	No
South Carolina	†	†	No	Yes	No	No	No
South Dakota	†	†	†	†	†	†	†
Tennessee	No	Yes	No	Yes	No	No	No

See notes at end of exhibit.

Exhibit F-8. Fiscal Data Plan responses to question 7.b, by state or jurisdiction: Fiscal year 2023—Continued

	Q.7.b Please indicate below how finance data for charter schools are included in F-33 for fiscal year 2023						
	Data reported include functionalized revenues and expenditures for independent charter schools		Data reported include functionalized revenues and expenditures for dependent charter schools				
State or jurisdiction	Revenues and expenditures are ***only*** from government sources	Revenues and expenditures are from ***both*** private and government sources	Revenues and expenditures are ***only*** from government sources	Revenues and expenditures are from ***both*** private and government sources	Data reported include only government payments to charter schools	Data for charter schools are not included in F-33	Other
Texas	No	Yes	†	†	No	No	No
Utah	No	Yes	†	†	No	No	No
Vermont	†	†	†	†	†	†	†
Virginia	†	†	No	Yes	No	No	No
Washington	No	Yes	†	†	No	No	No
West Virginia	No	Yes	†	†	†	†	†
Wisconsin	†	†	Yes	No	Yes	No	No
Wyoming	†	†	No	Yes	No	No	No
Other jurisdictions							
American Samoa	†	†	†	†	†	†	‡
Guam	†	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†	†
Puerto Rico	†	†	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†	†	†

† Not applicable.
[1] In California, public charter schools can also be authorized by the State Board of Education (SBE), which is not an LEA. Under the new law effective July 1, 2020, charter schools approved by SBE will be under the oversight of either the district or county office of education.
[2] In Georgia, locally authorized charter schools are required to submit their financial data to their authorizing school district to be included in the parent district's financial report. For the ones that do not submit their data, payments from the authorizing school district to the locally authorized charter school are reported.
[3] In Illinois, the amount of tuition a school district pays to the charter school is reported for those students served from the school districts.
[4] Expenditure data for charter schools was obtained from https://www.nysed.gov/essa/financial-transparency (under 'State Resources', select 'Dataset with Submitted ESSA Data' which will download an Excel file with the name 'ESSAFinancialData.xslx'.). An Excel file with expenditure data by charter school can also be provided upon request that is crosswalked to NPEFS.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-9. Fiscal Data Plan responses to questions 8, 9, and 10, by state or jurisdiction: Fiscal year 2023

State or jurisdiction	Q.8 When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance? If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?	Q.9 Is the ADA your state reported on NPEFS calculated based on state statue definition?	Q.10 Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
Alabama	No	No	No
Alaska	No	No	Yes. 0.92950
Arizona	No	Yes	No
Arkansas	No	No	No
California	No	Yes	No
Colorado	No	No	No
Connecticut	Yes. On a program by program basis, count the number of PK- 12 pupils in the program, and multiply that by the number of days provided during the summer and then multiply that by the number of instructional minutes per day and then divided that by the number 180 and then divided that by the number 300 to come up with a full-time-equivalent (FTE) summer school value. School districts may have multiple programs offered during the summer. If a particular program provides instructional minutes during the day above 300 minutes, the district can only report for that program 300 minutes in the calculation. FTE Summer School values are summed statewide and factored into the ADA calculation.	No	Yes. 0.9313
Delaware	No	No	No
District of Columbia	Yes. The ADA reporting is based on the NCES version. As in previous years, there are not any weight levels or adjustments used.	No	No
Florida	Yes. The number of summer days is multiplied by the percentage of summer days present.	Yes	No
Georgia	No	No	No
Hawaii	No	No	No
Idaho	No	Yes	No
Illinois	No	Yes	No
Indiana	No	No	No
Iowa	Yes. Total student days attendance for summer school are added to total days in the regular school year prior to dividing by the average number of regular school days.	No	No
Kansas	Yes. Total hours of summer school instruction divided by 1,116 hours to get the student full-time equivalency.	No	No
Kentucky	No	Yes	No
Louisiana	No	No	No
Maine	No	Yes	No
Maryland	No	Yes	No
Massachusetts	Yes. The headcount is multiplied by 20 percent.	No	No
Michigan	No	Yes	No
Minnesota	No	Yes	No
Mississippi	No	Yes	No
Missouri	Yes. There is no weight or adjustment when calculating summer School ADA. Per state law 163.011, RSMo, ADA for summer school is calculated by taking attendance hours divided by 1,044.	Yes	No
Montana	No	Yes	No
Nebraska	No	No	No
Nevada	No	Yes	No
New Hampshire	No	Yes	No

See notes at end of exhibit.

Exhibit F-9. Fiscal Data Plan responses to questions 8, 9, and 10, by state or jurisdiction: Fiscal year 2023—Continued

State or jurisdiction	Q.8 When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance? If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?	Q.9 Is the ADA your state reported on NPEFS calculated based on state statue definition?	Q.10 Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
New Jersey	No	Yes	Yes. The multiplier is only applied to a small portion of the enrollments. Specifically for state facilities pupils it is 0.926, for provider pre kindergarten it is 0.896, and for private school disabled it is 0.901.
New Mexico	No	Yes	No
New York	No	Yes	No
North Carolina	No	Yes	No
North Dakota	Yes. Student Membership and Attendance hours are collected for each course. 1 full credit would be a .25 ADA/ADM if they attended the full time.	No	No
Ohio	No	No	No
Oklahoma	No	Yes	No
Oregon	No	Yes	No
Pennsylvania	No	No	No
Rhode Island	No	No	No
South Carolina	No	Yes	No
South Dakota	No	No	No
Tennessee	No	Yes	No
Texas	No	Yes	No
Utah	No	No	Yes. 0.9424
Vermont	No	No	No
Virginia	Yes. Summer attendance is weighted within each school division. Summer days in session divided by regular school days in session.	No	No
Washington	No	No	Yes. 0.937
West Virginia	No	Yes	No
Wisconsin	Yes. We convert Summer FTE to ADA based on regular school year days.	No	Yes. Conversion for summer ADA.
Wyoming	No	No	No
Other jurisdictions			
American Samoa	No	No	No
Guam	No	Yes	No
Commonwealth of the Northern Mariana Islands	No	No	No
Puerto Rico	No	No	No
U.S. Virgin Islands	No	No	No

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-10. Fiscal Data Plan responses to questions 9.b and 9.c, by state or jurisdiction: Fiscal year 2023

State or jurisdiction	Q.9.b Did any situation impact your state's average daily attendance?	Q.9.c Which modes are included in average daily attendance?		
		In-Person	Remote	Asynchronous
Alabama	No	Yes	Yes	Yes
Alaska	No	Yes	Yes	Yes
Arizona	No	Yes	Yes	Yes
Arkansas	No	Yes	Yes	Yes
California	No	Yes	Yes	Yes
Colorado	No	Yes	Yes	Yes
Connecticut	No	No	Yes	Yes
Delaware	No	Yes	Yes	Yes
District of Columbia	No	Yes	Yes	Yes
Florida	No	Yes	Yes	No
Georgia	No	Yes	Yes	Yes
Hawaii	No	Yes	Yes	Yes
Idaho	No	Yes	Yes	Yes
Illinois	No	Yes	Yes	Yes
Indiana	No	Yes	Yes	Yes
Iowa	No	Yes	Yes	Yes
Kansas	No	Yes	Yes	Yes
Kentucky	No	Yes	Yes	Yes
Louisiana	No	Yes	Yes	Yes
Maine	Yes	Yes	Yes	No
Maryland	No	Yes	Yes	Yes
Massachusetts	No	Yes	Yes	Yes
Michigan	No	Yes	Yes	Yes
Minnesota	No	Yes	Yes	Yes
Mississippi	No	Yes	No	No
Missouri	No	Yes	No	No
Montana	No	Yes	Yes	Yes
Nebraska	No	Yes	Yes	Yes
Nevada	No	Yes	No	No
New Hampshire	No	Yes	Yes	No
New Jersey	No	Yes	No	No
New Mexico	No	Yes	Yes	Yes
New York	No	Yes	Yes	Yes
North Carolina	No	Yes	Yes	Yes
North Dakota	No	Yes	Yes	Yes
Ohio	No	Yes	No	No
Oklahoma	No	Yes	Yes	Yes
Oregon	No	Yes	Yes	No
Pennsylvania	No	Yes	Yes	Yes
Rhode Island	No	Yes	Yes	Yes
South Carolina	No	Yes	Yes	Yes
South Dakota	No	Yes	Yes	No
Tennessee	No	Yes	Yes	No
Texas	No	Yes	Yes	Yes
Utah	No	Yes	Yes	Yes
Vermont	No	Yes	No	No
Virginia	No	Yes	Yes	Yes
Washington	No	Yes	Yes	Yes
West Virginia	No	Yes	Yes	Yes

See notes at end of exhibit.

Exhibit F-10. Fiscal Data Plan responses to questions 9.b and 9.c, by state or jurisdiction: Fiscal year 2023—Continued

	Q.9.b	Q.9.c Which modes are included in average daily attendance?		
State or jurisdiction	Did any situation impact your state's average daily attendance?	In-Person	Remote	Asynchronous
Wisconsin	No	Yes	Yes	Yes
Wyoming	No	Yes	Yes	Yes
Other jurisdictions				
American Samoa	No	Yes	No	No
Guam	No	Yes	No	No
Commonwealth of the Northern Mariana Islands	No	Yes	No	No
Puerto Rico	No	Yes	Yes	Yes
U.S. Virgin Islands	No	Yes	Yes	No

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-11. Fiscal Data Plan responses to questions 9.d and 9.e, by state or jurisdiction: Fiscal year 2023

State or jurisdiction	Q.9.d Is your state collecting attendance by mode of instruction?		Q.9.e Does your state have a common definition of what constitutes a day of attendance?	
Alabama	No	†	Yes	51% or majority of the school day per the 2022-23 Alabama Attendance Manual.
Alaska	No	†	Yes	Students are counted in attendance when present at school. Days of attendance do not include in-service days. Attendance shall be recorded based upon the percent of the student's normally scheduled instructional day. For example, a student who is normally scheduled for two hours per day as a part-time student would be recorded with half a day in attendance if he were absent for one hour. The sum of a day of attendance and a day of absence must equal one. A student may be counted present only when he or she is at school or is present at another school-sponsored instructional program. This may include authorized independent study, work-study programs, academically related field trips and instruction for homebound students. It does not include "making up" schoolwork at home, or activities sponsored by private individuals or groups. Correspondence school students are counted in attendance as long as they are in membership. Homebound students are counted in attendance if they are receiving at least ten hours of instruction per week by an itinerant teacher.
Arizona	Yes	Student attendance is reported through AZ student data system (AzEDS)	Yes	https://www.azleg.gov/ars/15/00901.htm
Arkansas	No	†	No	†
California	No	†	No	†
Colorado	No	†	Yes	The aggregate number of days the student attended school. If the student attended for a least a half of a day, it should be counted as a full day of attendance.
Connecticut	Yes	In-person and remote	Yes	A student is considered to be "in attendance" if: 1) present at their assigned school, and/or 2) participating in an activity sponsored by the school (e.g., field trip); and/or, 3) participating in statutorily authorized remote learning as determined through a combination of: synchronous virtual classes, synchronous virtual meetings, activities on time-logged electronic systems, and/or the completion and submission of assignments for at least half of the instructional school day. Students serving an out-of-school suspension or expulsion are reported as "absent" except for each day that the student receives alternative education programming for at least half of the instructional school day.
Delaware	Yes	LEAs collect attendance information using a mandatory statewide attendance information system.	No	†
District of Columbia	Yes	OSSE LEA Data Collection Template	Yes	Generally, yes. The definition of attending school is outlined by: "Students must be present for 60 percent of the instructional day to be considered "present" on that day."
Florida	No	†	No	†
Georgia	No	†	Yes	A student is considered to be "in attendance" when he or she is participating in active instruction and/or educational services from a school or district. This active instruction may occur in-person or through virtual/distance/remote learning.
Hawaii	No	†	Yes	In a traditional in-person environment: The student is physically present in school for at least half of the school day or is on an authorized school activity. In a distance learning environment: The student is virtually present in a scheduled distance learning environment for the amount of time, required check-ins, task completion or other metrics determined by school or is on an authorized school activity.

See notes at end of exhibit.

Exhibit F-11. Fiscal Data Plan responses to questions 9.d and 9.e, by state or jurisdiction: Fiscal year 2023—Continued

State or jurisdiction	Q.9.d Is your state collecting attendance by mode of instruction?		Q.9.e Does your state have a common definition of what constitutes a day of attendance?	
Idaho	No	†	Yes	A school day for grades one through twelve may be counted as a "day in session" when the school is in session and students are under the guidance and direction of teachers in the teaching process for not less than four hours or its equivalent of instruction per day. Lunch periods, breaks, passing time and recess will not be included in the four hours. For kindergarten, each session will be at least two and one-half hours per day. A half-day in session occurs when the students in grades one through twelve are under the guidance and direction of teachers in the teaching process for a minimum of two and one-half hours or its equivalent of instruction or the teachers are involved in staff development activities for not less than two and one-half hours. Students attending less than a half-day in session may have their hours aggregated by week for reporting purposes. For grades one through twelve, not more than twenty-two hours may be utilized for teacher in-service activities, based on the district approved calendar. In the event a school district chooses to utilize full days instead of half-days, the attendance reported for these full days will be the average of the attendance for the other days of that same week. A day of attendance for a kindergarten pupil is one in which a pupil is under the direction and guidance of a teacher while school is in session or under homebound instruction. A homebound student is one who is unable to attend school for at least ten consecutive days due to illness, accident, or an unusual disabling condition. Attendance will be reported in half-day increments. Particularly, enrollment figures are not to be used for the beginning nor closing weeks of school. A day of attendance for grandes one through twelve is one in which a pupil is under the guidance and direction of a teacher or other authorized school district personnel while school is in session or is a homebound student under the instruction of a teacher employed by the district in which the pupil resides, with the exception as stated in "day in session" above. A homebound student is one who is unable to attend school for at least ten consecutive days due to illness, accident or an unusual disabling condition. Attendance will be reported in full or half-days.
Illinois	Yes	ISBE only collects attendance on in-person and remote. Attendance codes can be found at: https://www.isbe.net/Documents/Student-Attendance-V4.pdf	No	Illinois statue can be found here: https://www.ilga.gov/legislation/ilcs/documents/010500050K10-19.05.htm
Indiana	No	We use attendance codes to categorize a student's instructional and non-instructional time on a daily basis, as well as the method of instruction.	No	†
Iowa	No	†	No	†
Kansas	No	†	Yes	Remote learning must approximate the learning experience that would have taken place in the classroom had the student been able to physically attend on a full-time basis and the student's local teacher or teachers must make daily meaningful contact by either a telephone call or interactive video conference call. Refer to Enrollment Handbook and FAQs Limiting Remote Learning at https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/Fiscal-Auditing. KIDS EOYA guidance (page 5) also defines attendance and membership: https://kidsweb.ksde.org/LinkClick.aspx?fileticket=zCQMwMdTHBQ%3d&tabid=92&portalid=0&mid=443
Kentucky	No	†	Yes	Please refer to the half day/whole day chart that outlines attendance credit on page 11 of Kentucky's Pupil Attendance Manual https://www.education.ky.gov/districts/enrol/Documents/2023-24 Pupil Attendance Manual Final 2 21 24.pdf
Louisiana	No	†	Yes	Students attending between 25%-50% of the day get half a day of absence/attendance. Students attending more than 50% of the day who do not have any days absent reported get credit for a full day of attendance. Students attending less than 25% of a school day would have a whole day of absences reported and get no credit for attending that day.
Maine	No	†	No	†
Maryland	No	†	Yes	Days Attending: Aggregate number of days the student was in attendance during the current school year, to the nearest half-day. If the student has multiple records, there must be an attendance item for each period of the time a student was enrolled in a school. For students with multiple records, aggregate days attending and absent cannot be greater than the number of the school days was open.

See notes at end of exhibit.

Exhibit F-11. Fiscal Data Plan responses to questions 9.d and 9.e, by state or jurisdiction: Fiscal year 2023—Continued

State or jurisdiction	Q.9.d Is your state collecting attendance by mode of instruction?		Q.9.e Does your state have a common definition of what constitutes a day of attendance?	
Massachusetts	Yes	Yes, in Michigan's student data collection (SIMS), the state collects days in attendance separately for in-person and remote. The state does not ask LEAs to distinguish between synchronous and asynchronous.	Yes	From the SIMS Data Handbook: "A student must be at school, or at a school related activity (e.g., field trip) or receiving academic instruction for at least half of the school day to be counted as present." (page 24) Source: https://www.doe.mass.edu/infoservices/data/sims/sims-datahandbook.docx
Michigan	No	†	Yes	"Average Daily Attendance" as defined in state statute is not determined based on specific days, hours, etc. It is made up of a simple calculation of 92% of the single Fall FTE student count.
Minnesota	No	†	No	†
Mississippi	No	†	Yes	See MS Code Section 37-151-5
Missouri	No	†	No	†
Montana	No	†	No	†
Nebraska	Yes	LEAs submit calendar data to our statewide data system where instructional time and mode is collected by date for the school year. Students' daily absences are tracked and matched with this calendar data.	Yes	Students shall be counted in attendance when they are present on days when school is in session. A student shall be counted present only when he or she is actually at the school or is present at a school-sponsored activity which is supervised by a member or members of the school staff. This may include authorized independent study, work-study programs, field trips, athletic contests, music festivals, student conventions, instruction for homebound students, or similar activities when officially authorized under local school board policies. It does not include "making up" schoolwork at home or activities supervised or sponsored by private individuals or group.
Nevada	No	†	Yes	2/3 of the daily minimums.
New Hampshire	No	†	Yes	"Attendance" means the full time participation in a program of instruction under the direction of a teacher employed by the school district. Educationally disabled home educated pupils educated at school district expense under the direction of a teacher employed by the school.
New Jersey	No	†	Yes	"A student enrolled in a school shall be recorded in the school register as present if the student participates in instruction or instruction-related activities for at least half a day in session whether the student is physically on school grounds, at an approved off-grounds location, or in a virtual or remote instruction setting, pursuant to N.J.A.C. 6A: 32-13."
New Mexico	No	†	No	†
New York	No	†	Yes	See https://stateaid.nysed.gov/attendance/htm_docs/FAQ_Attendance.html for details about how daily attendance is determined.
North Carolina	Yes	Attendance was collected for in-person and remote students.	Yes	To be considered in attendance, a student must be present on-site for the school day or at a place other than on-site with the approval of the appropriate school official for the purpose of attending an authorized school activity. A student is considered present for the purposes of daily attendance during a remote instruction day: 1. If a student completes their assignments for each remote instruction day, either online or offline; and/or 2. If a student has a daily check-in, a two-way communication, with the appropriate teacher(s) a. In grade K-5, homeroom teacher b. All other grade levels, each course teacher as scheduled. Except as noted above, a student must be present at least one-half of the school's instructional day to be recorded present for that day
North Dakota	No	†	Yes	ADA for in person learning is the NCES definition. Districts that offer remote learning track attendance using progress on an academic pacing guide developed by each district.
Ohio	No	†	No	†
Oklahoma	Yes	Oklahoma does collect attendance information but not by mode of instruction. However the process by with attendance is taken at the local level is different based on mode of instruction.	Yes	For students that attend in-person their physical attendance is required. For students attending virtually the school district must have an attendance policy that is equal to or more than that of the virtual charter board attendance policy.

See notes at end of exhibit.

Exhibit F-11. Fiscal Data Plan responses to questions 9.d and 9.e, by state or jurisdiction: Fiscal year 2023—Continued

State or jurisdiction	Q.9.d Is your state collecting attendance by mode of instruction?		Q.9.e Does your state have a common definition of what constitutes a day of attendance?	
Oregon	Yes	It is assumed instruction is delivered in-person unless the LEA reports the instruction as virtual in the data collections.	Yes	Yes, Session days include prescheduled weekdays during which the majority of students within the same school/grade level are scheduled to be present under the guidance and direction of appropriately licensed instructional staff, and there is an expectation that the majority of students within the school/grade level would be in attendance.
Pennsylvania	No	†	No	†
Rhode Island	No	†	No	†
South Carolina	Yes	South Carolina uses a Student Information System called PowerSchool, which is a web-based student information system platform to collect attendance by mode of instruction.	Yes	200 minutes of daily instruction constitutes a day of attendance. (SBE 43-172 I.B.2.c.A pupil shall maintain membership in a minimum of 200 minutes of daily instruction or its equivalency for an annual accumulation of 36,000 minutes.) In addition, South Carolina collects attendance data in accordance with the Office of Civil Rights' guidance for Chronic Absenteeism.
South Dakota	No	†	No	†
Tennessee	Yes	Each student is entered into their attendance tracking system with various codes. Distance Learning, Present for Attendance are the two related to the mode of instruction when present	Yes	must meet or exceed the state minimum of 6.5 hours per day
Texas	Yes	Each day, students are marked in-person present, remote asynchronous present, remote synchronous present, or absent. This data is collected locally each day and submitted to TEA at the end of the school year in six-week blocks on a student-by-student basis.	Yes	If a student is present at the official attendance time (in-person or remote synchronous) or engages asynchronously using an approved method (remote asynchronous), they are counted present for that entire day for funding purposes. In order to receive full-day funding, a student must be scheduled for at least four hours of instruction each day. In order to receive half-day funding, a student must be scheduled for at least two hours of instructional each day.
Utah	No	†	No	†
Vermont	No	†	Yes	attends half-day or more
Virginia	No	†	No	†
Washington	No	†	Yes	School Districts are required to take daily attendance for each student enrolled on any day when there is planned instructional activities.
West Virginia	No	†	Yes	Policy 4110 state, in part, the definition of attendance as follows. Attendance reported and aggregated to the nearest half day according to the following definitions - Full-day attendance - being present at least 0.74 of the school day. Half-day attendance - being present at least 0.50 of the school day.
Wisconsin	No	†	Yes	Direct instruction must have been provided to count the day as a day of attendance
Wyoming	Yes	Automated WINDS system connects to student information systems and learning management systems.	Yes	In Chapter 22 School Schedules: Pupil-Teacher Contact Time. Pupil-teacher contact time means time reflected in a school schedule for on- or off-site instruction and educational activities that students are required to attend, for which attendance is taken for membership calculation purposes, and that includes instruction available from a certified teacher. Educational activities include online learning management system or platform logged activity, submissions, or tracking.
Other jurisdictions				
American Samoa	Yes	Attendance is noted in the classroom when the students are physically present.	Yes	The student is physically present at the beginning of the school day until the end of school.
Guam	No	†	Yes	Guam Education Board Policy number B-411
Commonwealth of the Northern Mariana Islands	No	†	No	†
Puerto Rico	Yes	At first absence code were used to identify students who were present.	Yes	A student is absent if no present in three or more periods.
U.S. Virgin Islands	No	†	Yes	Student should attend more than 50% of classes enrolled for the day.

† Not applicable.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-12. Fiscal Data Plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal year 2023

	Q.11	Q.11.a
State or jurisdiction	Does your state currently maintain school-level finance data?	If you make school-level financial data available on your website please provide the url
Alabama	Yes, however the state only has the data for some schools.	https://reportcard.alsde.edu/OverallScorePage.aspx?ReportYear=2023&SystemCode=000&SchoolCode=0000
Alaska	No, the state does not maintain school-level finance data.	†
Arizona	Yes, for all public schools in the state (including charter schools).	https://budgetsystem.azed.gov/reports/submissionstatusview
Arkansas	Yes, for all public schools in the state (including charter schools).	—
California	No, the state does not maintain school-level finance data.	†
Colorado	Yes, for all public schools in the state (including charter schools).	https://www.cde.state.co.us/schoolview/financialtransparency/homepage
Connecticut	Yes, for all public schools in the state (including charter schools).	https://public-edsight.ct.gov/?language=en_US
Delaware	Yes, for all public schools in the state (including charter schools).	https://reportcard.doe.k12.de.us/index/html
District of Columbia	Yes, for all public schools in the state (including charter schools).	https://schoolreportcard.dc.gov/home
Florida	Yes, for all public schools in the state (including charter schools).	https://web08.fldoe.org/TransparencyReports/CostReportSelectionPage.aspx
Georgia	Yes, for all public schools in the state (including charter schools).	https://georgiainsights.gadoe.org/Dashboards/Pages/District-Financial-Information.aspx
Hawaii	Yes, for all public schools in the state except charter schools.	
Idaho	Yes, for all public schools in the state (including charter schools).	https://idahoschools.org/ (select a school and then "Non-Academic Indicators" drop down menu across the top, then "Finance" within the drop down menu)
Illinois	No, the state does not maintain school-level finance data.	†
Indiana	Yes, for all public schools in the state (including charter schools).	https://www.in.gov/doe/it/data-center-and-reports/ and https://eddata.doe.in.gov/PublicHome
Iowa	Yes, for all public schools in the state (including charter schools).	https://www.iaschoolperformance.gov/ECP/Home/Index when available.
Kansas	Yes, for all public schools in the state (including charter schools).[1]	Kansas Report Card: https://ksreportcard.ksde.org/essa_expend.aspx?org_no=State&rptType=3 ESSA Building Expenditures Report User Guide: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Guidelines-and-Manuals
Kentucky	No, the state does not maintain school-level finance data.	†
Louisiana	Yes, for all public schools in the state (including charter schools).	https://louisianaschools.com/
Maine	Yes, for all public schools in the state (including charter schools).	https://www.maine.gov/doe/dashboard
Maryland	No, the state does not maintain school-level finance data.	†
Massachusetts	Yes, for all public schools in the state (including charter schools).	https://reportcards.doe.mass.edu/
Michigan	Yes, for all public schools in the state (including charter schools).	District- and school-level expenditure data files: https://www.mischooldata.org/financial-data-files/ School-level per-pupil expenditure data as required by ESSA: https://www.mischooldata.org/school-level-expenditure-report/
Minnesota	Yes, for all public schools in the state (including charter schools).	—
Mississippi	Yes, for all public schools in the state (including charter schools).	—
Missouri	Yes, for all public schools in the state (including charter schools).	—
Montana	Yes, for all public schools in the state (including charter schools).	https://opi.mt.gov/Leadership/Finance-Grants/School-Finance/School-Finance-Accounting#10517311753-trustee-financial-summary
Nebraska	Yes, for all public schools in the state (including charter schools).	https://nep.education.ne.gov/
Nevada	No, the state does not maintain school-level finance data.	†

See notes at end of exhibit.

Exhibit F-12. Fiscal Data Plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal year 2023—Continued

State or jurisdiction	Q.11 Does your state currently maintain school-level finance data?	Q.11.a If you make school-level financial data available on your website please provide the url
New Hampshire	Yes, however the state only has the data for some schools.	https://dashboard.nh.gov/t/DOE/views/iReport/FrontPage?%3Aembed=y&%3Aiid=1&%3AisGuestRedirectFromVizportal=y&%3Atabs=no&%3Atoolbar=no
New Jersey	Yes, for all public schools in the state (including charter schools).	https://rc.doe.state.nj.us/
New Mexico	Yes, however the state only has the data for some schools.	https://webnew.ped.state.nm.us/open-books-public-education-financial-transparency-portal/
New York	Yes, for all public schools in the state (including charter schools).	http://www.nysed.gov/essa/financial-transparency
North Carolina	Yes, for all public schools in the state (including charter schools).	NC does not publish expenditure reports at school level.
North Dakota	Yes, for all public schools in the state (including charter schools).	https://insights.nd.gov/
Ohio	Yes, for all public schools in the state (including charter schools).	https://reports.education.ohio.gov/overview Navigate to Public Data-Financial-Expenditures Detail School
Oklahoma	Yes, for all public schools in the state (including charter schools).	†
Oregon	Yes, for all public schools in the state (including charter schools).	https://www.oregon.gov/ode/schools-and-districts/grants/Pages/School-Finance/School-Finance-Accountability-and-Transparency.aspx
Pennsylvania	No, the state does not maintain school-level finance data.	†
Rhode Island	Yes, for all public schools in the state (including charter schools).	https://reportcard.ride.ri.gov/ https://datacenter.ride.ri.gov/Home/FileDetail?fileid=1056
South Carolina	Yes, for all public schools in the state (including charter schools).	†
South Dakota	No, the state does not maintain school-level finance data.	†
Tennessee	Yes, for all public schools in the state (including charter schools).	https://reportcard.tnedu.gov/
Texas	Yes, for all public schools in the state (including charter schools).	†
Utah	Yes, for all public schools in the state (including charter schools).	https://utahschoolgrades.schools.utah.gov
Vermont	Yes, for all public schools in the state (including charter schools).	†
Virginia	Yes, for all public schools in the state except charter schools.	https://schoolquality.virginia.gov/
Washington	Yes, for all public schools in the state (including charter schools).	https://washingtonstatereportcard.ospi.k12.wa.us/
West Virginia	Yes, for all public schools in the state (including charter schools).	https://wveis.k12.wv.us/essa/dashboard.html
Wisconsin	Yes, for all public schools in the state except charter schools.	https://wisedash.dpi.wi.gov
Wyoming	Yes, for all public schools in the state (including charter schools).	https://wyomingmeasuresup.com/
Other jurisdictions		
American Samoa	No, the state does not maintain school-level finance data.	†
Guam	Yes, for all public schools in the state except charter schools.	https://www.gdoe.net/District/Department/8-Research-Planning-and-Evaluation
Commonwealth of the Northern Mariana Islands	No, the state does not maintain school-level finance data.	†
Puerto Rico	Yes, for all public schools in the state (including charter schools).	https://perfilescolar.dde.pr/
U.S. Virgin Islands	Yes, for all public schools in the state except charter schools.	†

— Not available.
† Not applicable.
[1] Kansas collects very limited data to meet the ESSA requirements, as posted on the Kansas Report Card. Refer to menu across the top, then click ESSA for a pull-down menu for ESSA expenditures. Districts/buildings only report total Current Expenditures and Total Federal Current Expenditures. State/Local Current Expenditures are calculated within the web application.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-13. Fiscal Data Plan responses to questions 11.b through 11.c, by state or jurisdiction: Fiscal year 2023

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

See notes at end of exhibit.

Exhibit F-13. Fiscal Data Plan responses to questions 11.b through 11.c, by state or jurisdiction: Fiscal year 2023—Continued

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

† Not applicable.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-14. Fiscal Data Plan responses to questions 11.d through 11.e, by state or jurisdiction: Fiscal year 2023

	Q.11.d If your state currently tracks nonpersonnel expenditures at the school-level, please indicate the types of expenditures collected.						Q.11.e
State or jurisdiction	Tech. related supplies & purchased services	Tech. related hardware	Tech. software	Text-books & period-icals	Improvement of instruction, such as professional development	Library & media services	If your state currently tracks personnel or nonpersonnel expenditures at the school level, has your state's uniform chart of accounts been adjusted to include school-level codes?
Alabama	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Alaska	†	†	†	†	†	†	No
Arizona	Yes	Yes	Yes	Yes	Yes	Yes	No
Arkansas	Yes	Yes	Yes	Yes	Yes	Yes	Yes
California	†	†	†	†	†	†	No
Colorado	No	No	No	Yes	Yes	No	Yes
Connecticut	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Delaware	Yes	Yes	Yes	No	No	No	Yes
District of Columbia	No	No	No	Yes	Yes	Yes	Yes
Florida	No	No	No	No	Yes	Yes	Yes
Georgia	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Hawaii	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Idaho	Yes	No	No	No	Yes	Yes	Yes
Illinois	†	†	†	†	†	†	No
Indiana	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Iowa	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Kansas	No	No	No	No	No	No	No
Kentucky	†	†	†	†	†	†	No
Louisiana	No	No	No	No	No	No	No
Maine	Yes	Yes	Yes	Yes	No	Yes	Yes
Maryland	†	†	†	†	†	†	No
Massachusetts	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Michigan	No	No	No	Yes	No	No	Yes
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Mississippi	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Missouri	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Montana	Yes	Yes	Yes	Yes	Yes	Yes	No
Nebraska	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Nevada	†	†	†	†	†	†	No
New Hampshire	No	No	No	Yes	No	No	No
New Jersey	No	No	No	Yes	Yes	No	No
New Mexico	Yes	No	No	Yes	Yes	Yes	Yes
New York	Yes	Yes	Yes	Yes	Yes	Yes	No
North Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes
North Dakota	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Ohio	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Oregon	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Pennsylvania	†	†	†	†	†	†	No
Rhode Island	Yes	Yes	Yes	Yes	Yes	Yes	Yes

See notes at end of exhibit.

Exhibit F-14. Fiscal Data Plan responses to questions 11.d through 11.e, by state or jurisdiction: Fiscal year 2023—Continued

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

† Not applicable.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-15. Fiscal Data Plan responses to questions 12 through 12.b, by state or jurisdiction: Fiscal year 2023

	Q.12	Q.12.a If yes, are finance data for these virtual schools included in your state's NPEFS and F-33 data submissions?				Q.12.b What type of LEA are the finance data for virtual schools reported as?		
State or jurisdiction	Does your state have virtual schools?	Included in FY 2023 NPEFS	Included in 2023 F-33	Amounts are reported only in the fiscal data plan, not F-33 or NPEFS	Not included in FY 2023 NPEFS or F-33	Function-alized and reported as a separate education agency	Functionalized and reported under the LEA of the students' home school	Reported as tuition payments or purchased services under the LEA of the student's home school
Alabama	Yes	Yes	Yes	No	No	No	Yes	Yes
Alaska	Yes	Yes	Yes	No	No	No	Yes	No
Arizona	Yes	Yes	Yes	No	No	Yes	No	No
Arkansas	Yes	Yes	Yes	No	No	No	No	Yes
California	Yes	Yes	No	No	No	No	Yes	No
Colorado	Yes	Yes	Yes	No	No	No	Yes	Yes
Connecticut	No	†	†	†	†	†	†	†
Delaware	No	†	†	†	†	†	†	†
District of Columbia	No	†	†	†	†	†	†	†
Florida	Yes	Yes	Yes	No	No	No	Yes	No
Georgia	Yes	Yes	Yes	No	No	Yes	Yes	Yes
Hawaii	No	†	†	†	†	†	†	†
Idaho	Yes	Yes	Yes	No	No	Yes	No	No
Illinois	Yes	Yes	Yes	No	No	No	Yes	No
Indiana	Yes	Yes	Yes	No	No	Yes	Yes	Yes
Iowa	Yes	Yes	Yes	No	No	No	No	Yes
Kansas	Yes	Yes	Yes	No	No	No	Yes	Yes
Kentucky	Yes	Yes	Yes	No	No	No	Yes	No
Louisiana	Yes	Yes	Yes	No	No	Yes	No	No
Maine	Yes	Yes	Yes	No	No	Yes	No	No
Maryland	Yes	Yes	Yes	No	No	No	Yes	No
Massachusetts	Yes	Yes	Yes	No	No	Yes	No	No
Michigan	Yes	Yes	Yes	No	No	Yes	No	No
Minnesota	Yes	Yes	Yes	No	No	Yes	No	No
Mississippi	No	†	†	†	†	†	†	†
Missouri	No	†	†	†	†	†	†	†
Montana	Yes	Yes	Yes	No	No	No	Yes	No
Nebraska	No	†	†	†	†	†	†	†
Nevada	Yes	Yes	Yes	No	No	Yes	No	No
New Hampshire	Yes	No	No	No	Yes	Yes	No	No
New Jersey	No	†	†	†	†	†	†	†
New Mexico	Yes	Yes	Yes	No	No	Yes	Yes	No
New York	No	†	†	†	†	†	†	†
North Carolina	Yes	Yes	Yes	No	No	Yes	No	No
North Dakota	Yes	Yes	Yes	No	No	No	Yes	No
Ohio	Yes	Yes	Yes	No	No	Yes	No	No
Oklahoma	Yes	Yes	Yes	No	No	Yes	No	No

See notes at end of exhibit.

Exhibit F-15. Fiscal Data Plan responses to questions 12 through 12.b, by state or jurisdiction: Fiscal year 2023—Continued

	Q.12	Q.12.a If yes, are finance data for these virtual schools included in your state's NPEFS and F-33 data submissions?				Q.12.b What type of LEA are the finance data for virtual schools reported as?		
State or jurisdiction	Does your state have virtual schools?	Included in FY 2023 NPEFS	Included in 2023 F-33	Amounts are reported only in the fiscal data plan, not F-33 or NPEFS	Not included in FY 2023 NPEFS or F-33	Function-alized and reported as a separate education agency	Functionalized and reported under the LEA of the students' home school	Reported as tuition payments or purchased services under the LEA of the student's home school
Oregon	Yes	Yes	Yes	No	No	No	Yes	No
Pennsylvania	Yes	Yes	Yes	No	No	Yes	No	No
Rhode Island	No	†	†	†	†	†	†	†
South Carolina	Yes	Yes	Yes	No	No	No	Yes	No
South Dakota	Yes	Yes	Yes	No	No	No	Yes	Yes
Tennessee	Yes	Yes	Yes	No	No	No	Yes	No
Texas	Yes	Yes	Yes	No	No	No	No	Yes
Utah	Yes	Yes	Yes	No	No	Yes	No	No
Vermont	No	†	†	†	†	†	†	†
Virginia	Yes	Yes	Yes	No	No	No	Yes	No
Washington	Yes	Yes	Yes	No	No	No	Yes	No
West Virginia	Yes	Yes	Yes	No	No	Yes	Yes	Yes
Wisconsin	Yes	Yes	Yes	No	No	No	Yes	No
Wyoming	No	†	†	†	†	†	†	†
Other jurisdictions								
American Samoa	No	†	†	†	†	†	†	†
Guam	No	†	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	No	†	†	†	†	†	†	†
Puerto Rico	No	†	†	†	†	†	†	†
U.S. Virgin Islands	No	†	†	†	†	†	†	†

† Not applicable.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-16. Fiscal Data Plan responses to questions 13 through 13.a, by state or jurisdiction: Fiscal year 2023

State or jurisdiction	Q.13 Does your state report revenues from private sources?	Q.13.a If your state currently tracks revenues from private sources, please indicate where these data are reported on NPEFS.		
		Transportation fees from Individuals (R1G)	Other Revenue from Local Sources (R1L)	Other Sources of Revenues (R5)
Alabama	Yes	No	Yes	Yes
Alaska	Yes	No	Yes	No
Arizona	Yes	Yes	Yes	Yes
Arkansas	Yes	Yes	Yes	Yes
California	Yes	Yes	Yes	No
Colorado	Yes	Yes	Yes	No
Connecticut	Yes	Yes	Yes	No
Delaware	Yes	No	Yes	No
District of Columbia	Yes	Yes	Yes	Yes
Florida	Yes	Yes	Yes	No
Georgia	Yes	No	Yes	Yes
Hawaii	Yes	Yes	Yes	No
Idaho	Yes	No	Yes	No
Illinois	Yes	Yes	Yes	Yes
Indiana	Yes	No	Yes	No
Iowa	Yes	Yes	Yes	Yes
Kansas	Yes	No	Yes	No
Kentucky	Yes	Yes	Yes	Yes
Louisiana	Yes	Yes	Yes	Yes
Maine	Yes	Yes	Yes	Yes
Maryland	Yes	Yes	Yes	Yes
Massachusetts	Yes	Yes	Yes	Yes
Michigan	Yes	No	Yes	No
Minnesota	Yes	No	Yes	No
Mississippi	Yes	No	No	Yes
Missouri	Yes	Yes	Yes	No
Montana	Yes	No	Yes	No
Nebraska	Yes	Yes	Yes	Yes
Nevada	No	†	†	†
New Hampshire	Yes	No	Yes	Yes
New Jersey	Yes	Yes	Yes	Yes
New Mexico	Yes	No	Yes	Yes
New York	Yes	No	No	Yes
North Carolina	Yes	No	Yes	Yes
North Dakota	Yes	Yes	Yes	No
Ohio	Yes	No	Yes	No
Oklahoma	Yes	Yes	Yes	Yes
Oregon	Yes	Yes	Yes	Yes
Pennsylvania	Yes	No	Yes	No
Rhode Island	Yes	No	Yes	Yes

See notes at end of exhibit.

Exhibit F-16. Fiscal Data Plan responses to questions 13 through 13.a, by state or jurisdiction: Fiscal year 2023—Continued

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

† Not applicable.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-17. Fiscal Data Plan responses to question 13.b, by state or jurisdiction: Fiscal year 2023

	Q.13.b Please indicate which donors are included in your revenue reporting:				
State or jurisdiction	Private Foundations	Non-profit Organizations	PTA/PTO Organizations[1]	Campus Booster Clubs	Private Individuals
Alabama	Yes	Yes	Yes	Yes	Yes
Alaska	No	No	No	No	No
Arizona	Yes	Yes	Yes	Yes	Yes
Arkansas	Yes	Yes	Yes	Yes	Yes
California	Yes	Yes	Yes	Yes	Yes
Colorado	No	No	No	No	No
Connecticut	Yes	Yes	Yes	Yes	Yes
Delaware	No	No	No	No	Yes
District of Columbia	Yes	Yes	Yes	No	Yes
Florida	Yes	Yes	No	No	Yes
Georgia	No	No	No	No	Yes
Hawaii	Yes	Yes	Yes	Yes	Yes
Idaho	No	No	No	No	No
Illinois	No	No	No	No	No
Indiana	Yes	Yes	No	No	Yes
Iowa	Yes	Yes	Yes	Yes	Yes
Kansas	Yes	Yes	Yes	Yes	Yes
Kentucky	Yes	Yes	No	No	No
Louisiana	Yes	Yes	Yes	Yes	Yes
Maine	No	No	Yes	Yes	No
Maryland	No	Yes	No	Yes	Yes
Massachusetts	No	No	No	No	No
Michigan	Yes	Yes	Yes	Yes	Yes
Minnesota	Yes	Yes	No	No	Yes
Mississippi	No	Yes	Yes	No	Yes
Missouri	Yes	Yes	Yes	Yes	Yes
Montana	No	No	No	No	No
Nebraska	Yes	Yes	Yes	Yes	Yes
Nevada	†	†	†	†	†
New Hampshire	Yes	Yes	Yes	Yes	Yes
New Jersey	No	No	No	No	No
New Mexico	Yes	Yes	Yes	Yes	Yes
New York	No	No	No	No	Yes
North Carolina	Yes	Yes	Yes	Yes	No
North Dakota	Yes	Yes	Yes	Yes	Yes
Ohio	Yes	No	No	No	Yes
Oklahoma	Yes	Yes	Yes	No	No
Oregon	No	No	No	No	No
Pennsylvania	Yes	Yes	Yes	Yes	Yes
Rhode Island	Yes	Yes	Yes	Yes	Yes
South Carolina	Yes	Yes	No	Yes	Yes

See notes at end of exhibit.

Exhibit F-17. Fiscal Data Plan responses to question 13.b, by state or jurisdiction: Fiscal year 2023—Continued

	Q.13.b Please indicate which donors are included in your revenue reporting:				
State or jurisdiction	Private Foundations	Non-profit Organizations	PTA/PTO Organizations[1]	Campus Booster Clubs	Private Individuals
South Dakota	No	No	No	No	No
Tennessee	†	†	†	†	†
Texas	Yes	Yes	Yes	Yes	Yes
Utah	No	Yes	No	No	Yes
Vermont	Yes	No	No	No	No
Virginia	Yes	Yes	Yes	Yes	Yes
Washington	No	No	No	No	Yes
West Virginia	Yes	Yes	Yes	Yes	Yes
Wisconsin	Yes	Yes	Yes	Yes	Yes
Wyoming	Yes	Yes	Yes	Yes	Yes
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†

† Not applicable.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-18. Fiscal Data Plan responses to question 14, by state or jurisdiction: Fiscal year 2023

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

See notes at end of table.

Exhibit F-18. Fiscal Data Plan responses to question 14, by state or jurisdiction: Fiscal year 2023—Continued

State or jurisdiction	Q.14 Please indicate which method of accounting school districts use when reporting revenues and expenditures
Tennessee	Modified accrual
Texas	Modified accrual
Utah	Modified accrual
Vermont	Either a cash basis or modified accrual method of accounting
Virginia	Modified accrual
Washington	Either a cash basis or modified accrual method of accounting
West Virginia	Modified accrual
Wisconsin	Modified accrual
Wyoming	Cash basis
Other jurisdictions	
American Samoa	Modified accrual
Guam	Modified accrual
Commonwealth of the Northern Mariana Islands	Cash basis
Puerto Rico	Cash basis
U.S. Virgin Islands	Either a cash basis or modified accrual method of accounting

[1] In California, all school districts reported to the state using the modified accrual method of accounting. However, some school districts report charter school financial data in a fund that is reported using the full accrual method of accounting.
[2] In Iowa, LEAs report using Generally Accepted Accounting Principles so modified accrual is used for governmental fund types and full accrual for proprietary type funds.
[3] Modified Accrual Method Adjusted for certain state revenue payments.
[4] Modified accrual for governmental funds. Full accrual for enterprise funds.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-19. Fiscal Data Plan responses to question 15, by state or jurisdiction: Fiscal year 2023

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

See notes at end of exhibit.

Exhibit F-19. Fiscal Data Plan responses to question 15, by state or jurisdiction: Fiscal year 2023—Continued

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

See notes at end of exhibit.

Exhibit F-19. Fiscal Data Plan responses to question 15, by state or jurisdiction: Fiscal year 2023—Continued

Q.15

Please indicate which funding sources are included in the Coronavirus Aid, Relief, and Economic Security (CARES) Act expenditures reported in Section 8 of the NPEFS.

State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER I) Fund[1]	Elementary and Secondary School Emergency Relief (ESSER II) Fund[2]	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund[3]	Governor's Emergency Education Relief (GEER I) Fund[1]	Governor's Emergency Education Relief (GEER II) Fund[2]	Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant[1]	Coronavirus Relief Fund (CRF)[1, 2]	Coronavirus State and Local Fiscal Recovery Funds[3]	Education Stabilization Fund and ARP to the Outlying Areas-State Educational Agency[1, 2, 3]	Education Stabilization Fund to the Outlying Areas-Governors[1, 2]	Other	We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Section 8 of the NPEFS.
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	No	No	Yes	No	No	No	No
Puerto Rico	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No	Yes[12]	No
U.S. Virgin Islands	†	†	†	†	†	No	No	No	Yes	Yes	No	No

† Not applicable.
[1] Funds authorized under the Coronavirus Aid Relief, and Economic Security (CARES) Act of 2020.
[2] Funds authorized under the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSA).
[3] Funds authorized under the American Rescue Plan (ARP) Act of 2021.
[4] Expenditures for Arkansas include CARES Act Funds. CFDA # 32.009; Stabilization and Sustainability Grants (ARPA), CFDA # 93.575 Cares Act Funds. CFDA # 93.558 IDEA Title VI-B American Rescue Plan (ARP) Special Education School Age Funding. CFDA # 84.027X IDEA Title VI-B American Rescue Plan (ARP) Special Education Early Childhood Funding. CFDA # 84.173X American Rescue Plan Act (ARPA I and II) – Homeless Children and Youth (ARPA-HCY II). CFDA# 84.425W Comprehensive School Health, COVID 19 Supplemental Funding. (Includes Social Emotional Learning (SEL) Grant.) CFDA # 93.981 Head Start, 3-5 years old. COVID-19 funds (CAN G060900) CFDA # 93.600 Epidemiology and Laboratory Capacity (ELC) Reopening of School for COVID Supplies. CFDA # 93.323 American Rescue Plan (ARP). Arkansas Teacher Residency Model Implementation (ATRPL). CFDA # 84.425I ARPA Community Based Child Abuse Prevention CBCAP. CFDA # 93.590.
[5] California American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds (SLFRF) were not allocated through the California Department of Education (CDE) therefore no specific code was developed for it. Without the specific code, CDE could not accurately track the ARP Act Coronavirus SLFRF revenues or expenditures and could not report them on NPEFS or F-33 report. However, California local educational agencies (LEAs) might have received this funding from other local agencies.
[6] Colorado also includes ARP HCY I and HCY II (Homeless Children and Youth)
[7] Expenditures for Iowa include Nutrition CARES Act Funds from USDA. Items not marked as included are not applicable to Iowa.
[8] The system that NYSED uses to collect school district data is the State Aid Management System (SAMS). The accounting codes used in SAMS is established by the New York State Office of the State Comptroller (OSC). OSC has not established accounts to separately track COVID-19 revenues. There only 3 accounts established by the Office of the State Comptroller in relation to COVID federal funding. They are revenue only and they are as follows: 1-4108-116 CARES Act Education Stabilization Fund (A4286); 2-4289-241 Other Federal Aid - CRSSA Act (Federal Aid) (F4289); 2-4289-242 Other Federal Aid - ARP Act (Federal Aid) (F4289). It is not likely that we will be able to provide this information.
[9] North Dakota's system was not designed to collect this information. North Dakota's Web Grants system does collect information by object code but not by function code. The state currently does not have a system capable of splitting these expenditures from others.
[10] Pennsylvania reports only expenditures from American Rescue Plan (ARP) COVID-19 Public Health Workforce Supplemental Funding Grant (CFDA 93.354).
[11] Texas includes expenditures from American Rescue Plan Elementary and Secondary School Emergency Relief (ESSER) Fund – Homeless Children and Youth (ARP-HCY); Texas COVID Learning Acceleration Supports (TCLAS) – State Elementary and Secondary School Emergency Relief Fund III (ESSER III) of the American Rescue Plan (ARP) Act of 2021; American Rescue Plan (ARP) Act—Homeless II—Education for Homeless Children and Youth Program; Elementary and Secondary School Emergency Relief Fund III (ESSER III) of the American Rescue Plan Act of 2021; IDEA—Part B, Formula—American Rescue Plan Act of 2021; IDEA—Part B, Preschool—American Rescue Plan Act of 2021.
[12] Expenditures for Puerto Rico include Child nutrition Programs CARES Grants To States.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Exhibit F-20. Fiscal Data Plan responses to question 16, by state or jurisdiction: Fiscal year 2023

	Q.16 Please indicate which funding sources are included in the COVID-19 Federal Assistance Funds expenditures reported in Part XIII-B of the F-33.									
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER I) Fund[1]	Elementary and Secondary School Emergency Relief (ESSER II) Fund[2]	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund[3]	Governor's Emergency Education Relief (GEER I) Fund[1]	Governor's Emergency Education Relief (GEER II) Fund[2]	Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant[1]	Coronavirus Relief Fund (CRF)[1, 2]	Coronavirus State and Local Fiscal Recovery Funds[3]	Other	We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Part XIII-B of the F-33.
Alabama	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Alaska	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
Arizona	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Arkansas	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes[4]	No
California	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes[5]	No
Colorado	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes[6]	No
Connecticut	Yes	Yes	Yes	No	Yes	No	No	Yes	No	No
Delaware	Yes	Yes	Yes	Yes	No	No	No	Yes	No	No
District of Columbia	Yes	Yes	Yes	No	No	No	No	Yes	No	No
Florida	Yes	Yes	Yes	No	No	No	No	No	No	No
Georgia	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes[7]	No
Hawaii	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No
Idaho	Yes	Yes	Yes	No	No	No	No	No	No	No
Illinois	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes[8]	No
Indiana	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No
Iowa	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes[9]	No
Kansas	Yes	Yes	Yes	No	No	No	No	No	No	No
Kentucky	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Louisiana	Yes	Yes	Yes	No	No	No	No	No	No	No
Maine	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	No
Maryland	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
Massachusetts	Yes	Yes	Yes	No	Yes	No	Yes	No	No	No
Michigan	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
Minnesota	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
Mississippi	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No
Missouri	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No
Montana	Yes	Yes	Yes	No	No	No	No	No	No	No
Nebraska	Yes	Yes	Yes	No	No	No	No	No	No	No

See notes at end of exhibit.

Exhibit F-20. Fiscal Data Plan responses to question 16, by state or jurisdiction: Fiscal year 2023—Continued

State or jurisdiction	Q.16 Please indicate which funding sources are included in the COVID-19 Federal Assistance Funds expenditures reported in Part XIII-B of the F-33.									
	Elementary and Secondary School Emergency Relief (ESSER I) Fund[1]	Elementary and Secondary School Emergency Relief (ESSER II) Fund[2]	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund[3]	Governor's Emergency Education Relief (GEER I) Fund[1]	Governor's Emergency Education Relief (GEER II) Fund[2]	Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant[1]	Coronavirus Relief Fund (CRF)[1, 2]	Coronavirus State and Local Fiscal Recovery Funds[3]	Other	We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Part XIII-B of the F-33.
Nevada	No	No	No	No	No	No	No	Yes	No	No
New Hampshire	Yes	Yes	Yes	No	No	No	No	No	No	No
New Jersey	Yes	Yes	Yes	No	No	No	Yes	No	No	No
New Mexico	Yes	Yes	Yes	No	No	Yes	Yes	Yes	No	No
New York	No	No	No	No	No	No	No	No	No	Yes[10]
North Carolina	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	No
North Dakota	No	No	No	No	No	No	No	No	No	Yes[11]
Ohio	Yes	No	No	Yes	Yes	No	Yes	No	No	No
Oklahoma	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
Oregon	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No
Pennsylvania	No	No	No	No	No	No	No	No	Yes[12]	No
Rhode Island	Yes	Yes	Yes	No	No	Yes	Yes	Yes	No	No
South Carolina	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No
South Dakota	Yes	Yes	Yes	No	No	No	No	No	No	No
Tennessee	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No
Texas	Yes	Yes	Yes	No	No	No	Yes	No	Yes[13]	No
Utah	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Vermont	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Virginia	Yes	Yes	Yes	Yes	No	No	No	Yes	No	No
Washington	Yes	Yes	Yes	No	No	No	Yes	Yes	No	No
West Virginia	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Wisconsin	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No
Wyoming	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
Other jurisdictions										
American Samoa	†	†	†	†	†	†	†	†	†	†
Guam	†	†	†	†	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†	†	†	†	†

See notes at end of exhibit.

Exhibit F-20. Fiscal Data Plan responses to question 16, by state or jurisdiction: Fiscal year 2023—Continued

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

† Not applicable.
[1] Funds authorized under the Coronavirus Aid Relief, and Economic Security (CARES) Act of 2020.
[2] Funds authorized under the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSA).
[3] Funds authorized under the American Rescue Plan (ARP) Act of 2021.
[4] Expenditures for Arkansas include CARES Act Funds. CFDA # 32.009; Stabilization and Sustainability Grants (ARPA), CFDA # 93.575 Cares Act Funds. CFDA # 93.558 IDEA Title VI-B American Rescue Plan (ARP) Special Education School Age Funding. CFDA # 84.027X IDEA Title VI-B American Rescue Plan (ARP) Special Education Early Childhood Funding. CFDA # 84.173X American Rescue Plan Act (ARPA I and II) – Homeless Children and Youth (ARPA-HCY II). CFDA# 84.425W Comprehensive School Health, COVID 19 Supplemental Funding. (Includes Social Emotional Learning (SEL) Grant.) CFDA # 93.981 Head Start, 3-5 years old. COVID-19 funds (CAN G060900) CFDA # 93.600 Epidemiology and Laboratory Capacity (ELC) Reopening of School for COVID Supplies. CFDA # 93.323 American Rescue Plan (ARP). Arkansas Teacher Residency Model Implementation (ATRPL). CFDA # 84.425I ARPA Community Based Child Abuse Prevention CBCAP. CFDA # 93.590.
[5] California American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds (SLFRF) were not allocated through the California Department of Education (CDE) therefore no specific code was developed for it. Without the specific code, CDE could not accurately track the ARP Act Coronavirus SLFRF revenues or expenditures and could not report them on NPEFS or F-33 report. However, California local educational agencies (LEAs) might have received this funding from other local agencies.
[6] Colorado also includes ARP HCY I and HCY II (Homeless Children and Youth)
[7] Georgia is able to provide the COVID relief expenditures when the funding is provided in the form of a grant and the state is aware of the activity. There were grants from local governments that the state may not have been able to capture. Additionally, per GAAP, payments to LEAs in the form of contracts may not have been captured as COVID relief.
[8] Illinois also included CRRSA Child Nutrition, ARP Child Nutrition (ARP), ARP IDEA (ARP), ARP Homeless I (ARP), Other CARES Act Expenditures (not accounted for above), Other CRRSA Expenditures (not accounted for above), and Other ARP Expenditures (not accounted for above).
[9] Expenditures for Iowa include Nutrition CARES Act Funds from USDA. Items not marked as included are not applicable to Iowa.
[10] The system that NYSED uses to collect school district data is the State Aid Management System (SAMS). The accounting codes used in SAMS is established by the New York State Office of the State Comptroller (OSC). OSC has not established accounts to separately track COVID-19 revenues. There only 3 accounts established by the Office of the State Comptroller in relation to COVID federal funding. They are revenue only and they are as follows: 1-4108-116 CARES Act Education Stabilization Fund (A4286); 2-4289-241 Other Federal Aid - CRSSA Act (Federal Aid) (F4289); 2-4289-242 Other Federal Aid - ARP Act (Federal Aid) (F4289). It is not likely that we will be able to provide this information.
[11] North Dakota's system was not designed to collect this information. North Dakota's Web Grants system does collect information by object code but not by function code. The state currently does not have a system capable of splitting these expenditures from others.
[12] Pennsylvania reports only expenditures from American Rescue Plan (ARP) COVID-19 Public Health Workforce Supplemental Funding Grant (CFDA 93.354).
[13] Texas includes expenditures from American Rescue Plan Elementary and Secondary School Emergency Relief (ESSER) Fund – Homeless Children and Youth (ARP-HCY); Texas COVID Learning Acceleration Supports (TCLAS) – State Elementary and Secondary School Emergency Relief Fund III (ESSER III) of the American Rescue Plan (ARP) Act of 2021; American Rescue Plan (ARP) Act—Homeless II—Education for Homeless Children and Youth Program; Elementary and Secondary School Emergency Relief Fund III (ESSER III) of the American Rescue Plan Act of 2021; IDEA—Part B, Formula—American Rescue Plan Act of 2021; IDEA—Part B, Preschool—American Rescue Plan Act of 2021.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2023, Provisional File Version 1a.

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2023

		Number						Percent				
			Flags					Flags				
Variable	Description	Total	R	A	I	T	M	R	A	I	T	M
IR1A	Imp Flag Local Revenues Property Tax	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1B	Imp Flag Local Revenues Nonproperty Tax	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1C	Imp Flag Local Revenues Local Government Property Tax	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IR1D	Imp Flag Local Revenues Local Government Nonproperty Tax	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IR1E	Imp Flag Local Revenues Individual Tuition	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR1F	Imp Flag Local Revenues Tuition from LEAs	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1G	Imp Flag Local Revenues Transportation Fees from Individual	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1H	Imp Flag Local Revenues Transportation Fees from LEAs	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1I	Imp Flag Local Revenues Earnings on Investments	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1J	Imp Flag Local Revenues Food Service	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1K	Imp Flag Local Revenues District Activities	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1L	Imp Flag Local Revenues Other Revenues	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1M	Imp Flag Local Revenues Textbook Revenues	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1N	Imp Flag Local Revenues Summer School	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
ISTR1	Imp Flag Local Revenues Subtotal	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR2	Imp Flag Intermediate Revenues	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR3	Imp Flag State Revenues	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR4A	Imp Flag Federal Revenues Direct Grants	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR4B	Imp Flag Federal Revenues thru State	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR4C	Imp Flag Federal Revenues thru Intermediate Agencies	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR4D	Imp Flag Federal Revenues Other Sources	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
ISTR4	Imp Flag Federal Revenues Subtotal	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR5	Imp Flag Revenues from Other Sources	56	55	0	1	0	0	98.2	0.0	1.8	0.0	0.0
ITR	Imp Flag Total Revenues from All Sources	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE11	Imp Flag Instructional Expenditures Salaries	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0
IE12	Imp Flag Instructional Expenditures Employee Benefits	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE13	Imp Flag Instructional Expenditures Purchased Services	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE14	Imp Flag Instructional Expenditures Tuition to Private and Out-Of-State Schools	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE15	Imp Flag Instructional Expenditures Tuition to Other LEAs In-State	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE16	Imp Flag Instructional Expenditures Supplies	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0
IE17	Imp Flag Instructional Expenditures Property	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE18	Imp Flag Instructional Expenditures Other	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
ISTE1	Imp Flag Instructional Expenditures Subtotal	56	43	0	0	13	0	76.8	0.0	0.0	23.2	0.0
IE11A	Imp Flag Teacher Salaries Regular Programs	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE11B	Imp Flag Teacher Salaries Special Education Programs	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE11C	Imp Flag Teacher Salaries Vocational Education Programs	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0
IE11D	Imp Flag Teacher Salaries Other Education Programs	56	52	4	0	0	0	92.9	7.1	0.0	0.0	0.0
IE2	Imp Flag Instructional Expenditures Textbooks	56	48	8	0	0	0	85.7	14.3	0.0	0.0	0.0
IE212	Imp Flag Support Expenditures Salaries Student Support Services	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE213	Imp Flag Support Expenditures Salaries Instructional Staff Support	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE214	Imp Flag Support Expenditures Salaries General Administration	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE215	Imp Flag Support Expenditures Salaries School Administration	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE216	Imp Flag Support Expenditures Salaries Operation & Maintenance	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE217	Imp Flag Support Expenditures Salaries Pupil Transportation	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE218	Imp Flag Support Expenditures Salaries Other Services	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
ITE21	Imp Flag Support Expenditures Salaries Subtotal	56	46	0	0	10	0	82.1	0.0	0.0	17.9	0.0
IE222	Imp Flag Support Expenditures Employee Benefits Student Support Services	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE223	Imp Flag Support Expenditures Employee Benefits Instructional Staff Support	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE224	Imp Flag Support Expenditures Employee Benefits General Administration	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE225	Imp Flag Support Expenditures Employee Benefits School Administration	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE226	Imp Flag Support Expenditures Employee Benefits Operation & Maintenance	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE227	Imp Flag Support Expenditures Employee Benefits Pupil Transportation	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0

See notes at end of table.

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2023—Continued

		Number						Percent				
			Flags					Flags				
Variable	Description	Total	R	A	I	T	M	R	A	I	T	M
IE228	Imp Flag Support Expenditures Employee Benefits Other Services	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
ITE22	Imp Flag Support Expenditures Employee Benefits Subtotal	56	44	0	0	12	0	78.6	0.0	0.0	21.4	0.0
IE232	Imp Flag Support Expenditures Purchased Services Instructional Staff Support	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE233	Imp Flag Support Expenditures Purchased Services General Administration	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE234	Imp Flag Support Expenditures Purchased Services School Administration	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE235	Imp Flag Support Expenditures Purchased Services Operation & Maintenance	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE236	Imp Flag Support Expenditures Purchased Services Pupil Transportation	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE237	Imp Flag Support Expenditures Purchased Services Other Services	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE238	Imp Flag Support Expenditures Purchased Services Subtotal	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
ITE23	Imp Flag Support Expenditures Supplies Student Support Services	56	46	0	0	10	0	82.1	0.0	0.0	17.9	0.0
IE242	Imp Flag Support Expenditures Supplies Instructional Staff Support	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE243	Imp Flag Support Expenditures Supplies General Administration	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE244	Imp Flag Support Expenditures Supplies School Administration	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE245	Imp Flag Support Expenditures Supplies Operation & Maintenance	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE246	Imp Flag Support Expenditures Supplies Pupil Transportation	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE247	Imp Flag Support Expenditures Supplies Other Services	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE248	Imp Flag Support Expenditures Supplies Subtotal	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
ITE24	Imp Flag Support Expenditures Property Student Support Services	56	46	0	0	10	0	82.1	0.0	0.0	17.9	0.0
IE252	Imp Flag Support Expenditures Property Instructional Staff Support	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IE253	Imp Flag Support Expenditures Property General Administration	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IE254	Imp Flag Support Expenditures Property School Administration	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IE255	Imp Flag Support Expenditures Property Operation & Maintenance	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IE256	Imp Flag Support Expenditures Property Pupil Transportation	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IE257	Imp Flag Support Expenditures Property Other Services	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IE258	Imp Flag Support Expenditures Property Subtotal	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
ITE25	Imp Flag Support Expenditures Purchased Services Instructional Staff Support	56	55	0	0	1	0	98.2	0.0	0.0	1.8	0.0
IE262	Imp Flag Support Expenditures Purchased Services General Administration	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE263	Imp Flag Support Expenditures Purchased Services School Administration	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE264	Imp Flag Support Expenditures Purchased Services Operation & Maintenance	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE265	Imp Flag Support Expenditures Purchased Services Pupil Transportation	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE266	Imp Flag Support Expenditures Purchased Services Other Services	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE267	Imp Flag Support Expenditures Purchased Services Subtotal	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE268	Imp Flag Support Expenditures Supplies Student Support Services	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
ITE26	Imp Flag Support Expenditures Supplies Instructional Staff Support	56	46	0	0	10	0	82.1	0.0	0.0	17.9	0.0
ISTE22	Imp Flag Support Expenditures Supplies General Administration	56	44	0	0	12	0	78.6	0.0	0.0	21.4	0.0
ISTE23	Imp Flag Support Expenditures Supplies School Administration	56	44	0	0	12	0	78.6	0.0	0.0	21.4	0.0
ISTE24	Imp Flag Support Expenditures Supplies Operation & Maintenance	56	44	0	0	12	0	78.6	0.0	0.0	21.4	0.0
ISTE25	Imp Flag Support Expenditures Supplies Pupil Transportation	56	44	0	0	12	0	78.6	0.0	0.0	21.4	0.0
ISTE26	Imp Flag Support Expenditures Supplies Other Services	56	44	0	0	12	0	78.6	0.0	0.0	21.4	0.0
ISTE27	Imp Flag Support Expenditures Supplies Subtotal	56	44	0	0	12	0	78.6	0.0	0.0	21.4	0.0
ISTE28	Imp Flag Support Expenditures Property Student Support Services	56	44	0	0	12	0	78.6	0.0	0.0	21.4	0.0
ISTE2T	Imp Flag Support Expenditures Property Instructional Staff Support	56	44	0	0	12	0	78.6	0.0	0.0	21.4	0.0
IE3A11	Imp Flag Noninstructional Services Food Services Salaries	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3A12	Imp Flag Noninstructional Services Food Services Employee Benefits	56	52	4	0	0	0	92.9	7.1	0.0	0.0	0.0
IE3A13	Imp Flag Noninstructional Services Food Services Purchased Services	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3A14	Imp Flag Noninstructional Services Food Services Supplies	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3A2	Imp Flag Noninstructional Services Food Services Property	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE3A16	Imp Flag Noninstructional Services Food Services Other	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3A1	Imp Flag Noninstructional Services Food Services Subtotal	56	52	0	0	4	0	92.9	0.0	0.0	7.1	0.0
IE3B11	Imp Flag Noninstructional Services Enterprise Salaries	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3B12	Imp Flag Noninstructional Services Enterprise Employee Benefits	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0

See notes at end of table.

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2023—Continued

		Number						Percent				
			Flags					Flags				
Variable	Description	Total	R	A	I	T	M	R	A	I	T	M
IE3B13	Imp Flag Noninstructional Services Enterprise Purchased Services	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3B14	Imp Flag Noninstructional Services Enterprise Supplies	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3B2	Imp Flag Noninstructional Services Enterprise Property	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3B16	Imp Flag Noninstructional Services Enterprise Other	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3B1	Imp Flag Noninstructional Services Enterprise Subtotal	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ISTE3	Imp Flag Noninstructional Services Total	56	52	0	0	4	0	92.9	0.0	0.0	7.1	0.0
IE4A1	Imp Flag Direct Program Support Textbooks	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4A2	Imp Flag Direct Program Support Textbooks (Property)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4B1	Imp Flag Direct Program Support Transportation	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE4B2	Imp Flag Direct Program Support Transportation (Property)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4C1	Imp Flag Direct Program Support Employee Benefits	56	50	6	0	0	0	89.3	10.7	0.0	0.0	0.0
IE4C2	Imp Flag Direct Program Support Employee Benefits (Property)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4D	Imp Flag Direct Program Support Private School Student	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4E1	Imp Flag Direct Program Support Other	56	45	11	0	0	0	80.4	19.6	0.0	0.0	0.0
IE4E2	Imp Flag Direct Program Support Other (Property)	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
ISTE4	Imp Flag Direct Program Support Subtotal	56	44	0	0	12	0	78.6	0.0	0.0	21.4	0.0
ITE5	Imp Flag Current Expenditures	56	55	0	0	1	0	98.2	0.0	0.0	1.8	0.0
IE61	Imp Flag Facilities Acquisition Nonproperty	56	50	6	0	0	0	89.3	10.7	0.0	0.0	0.0
IE62	Imp Flag Facilities Acquisition Property (Land & Buildings)	56	49	7	0	0	0	87.5	12.5	0.0	0.0	0.0
IE63	Imp Flag Facilities Acquisition Property (Equipment)	56	50	6	0	0	0	89.3	10.7	0.0	0.0	0.0
ISTE6	Imp Flag Facilities Acquisition Nonproperty & Property Total	56	55	0	0	1	0	98.2	0.0	0.0	1.8	0.0
IE7A1	Imp Flag Other Use Debt Service Interest	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE7A2	Imp Flag Other Use Debt Service Redemption	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ISTE7	Imp Flag Other Use Debt Service Subtotal	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE81	Imp Flag Community Service Nonproperty	56	55	0	1	0	0	98.2	0.0	1.8	0.0	0.0
IE82	Imp Flag Community Service Property	56	55	0	1	0	0	98.2	0.0	1.8	0.0	0.0
IE9A	Imp Flag Direct Cost Program Nonpublic School	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE9B	Imp Flag Direct Cost Program Adult Education	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE9C	Imp Flag Direct Cost Program Community College	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE9D	Imp Flag Direct Cost Program Other	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE91	Imp Flag Direct Cost Program Property	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ISTE9	Imp Flag Direct Cost Program Subtotal	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ITE10	Imp Flag Property Total	56	50	0	0	6	0	89.3	0.0	0.0	10.7	0.0
ITE11	Imp Flag Total Expenditures for Education	56	54	0	0	2	0	96.4	0.0	0.0	3.6	0.0
IX12C	Imp Flag Exclusion for PL 114 95 Title I	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IX12D	Imp Flag Exclusion for PL 114 95 Title I Carryover	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ITX12	Imp Flag Total Exclusion for PL 114 95	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
INCE13	Imp Flag Net Current Expenditures	56	55	0	0	1	0	98.2	0.0	0.0	1.8	0.0
IADA	Imp Flag Average Daily Attendance (State and NCES Definition)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IA14A	Imp Flag Average Daily Attendance (State Definition)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IA14B	Imp Flag Average Daily Attendance (NCES Definition)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IPPE15	Imp Flag Per Pupil Expenditures	56	55	0	0	1	0	98.2	0.0	0.0	1.8	0.0
IMEMBR22	Imp Flag Total Student Membership	56	50	4	0	0	2	89.3	7.1	0.0	0.0	3.6
ICE1	Imp Flag Current Expenditures Paid from State and Local Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ICE2	Imp Flag Current Expenditures Paid from Federal Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR1	Imp Flag CARES Act Revenues ESSER I Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR1A	Imp Flag CRRSA Revenues ESSER II Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR1B	Imp Flag ARP Act ARP ESSER Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR2	Imp Flag CARES Act Revenues GEER Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR2A	Imp Flag CRRSA GEER II Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR3	Imp Flag CARES Act Revenues ESF-RWP	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR6	Imp Flag CARES Act Revenues Coronavirus Relief Fund	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR6A	Imp Flag ARP Act Coronavirus SLFRF	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAR7	Imp Flag CARES Act Revenues ESF Outlying Areas-SEA	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0

See notes at end of table.

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2023—Continued

		Number						Percent				
			Flags					Flags				
Variable	Description	Total	R	A	I	T	M	R	A	I	T	M
IAR8	Imp Flag CARES Act Revenues ESF Outlying Areas-GOV	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE1	Imp Flag Current Expenditures from COVID-19 Federal Assistance Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE1A	Imp Flag Current Expenditures Paid from ESSER I Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE1B	Imp Flag Current Expenditures Paid from ESSER II Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE1C	Imp Flag Current Expenditures Paid from ARP ESSER Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE1D	Imp Flag Current Expenditures Paid from GEER I Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE1E	Imp Flag Current Expenditures Paid from GEER II Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE1F	Imp Flag Current Expenditures Paid from the CRF	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE1G	Imp Flag Current Expenditures Paid from the SLFRF	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE2	Imp Flag Instructional Expenditures from COVID-19 Federal Assistance Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE2A	Imp Flag Instruction Expenditures Paid from ESSER I Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE2B	Imp Flag Instruction Expenditures Paid from ESSER II Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE2C	Imp Flag Instruction Expenditures Paid from ARP ESSER Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE2D	Imp Flag Instruction Expenditures Paid from GEER I Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE2E	Imp Flag Instruction Expenditures Paid from GEER II Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE2F	Imp Flag Instruction Expenditures Paid from the CRF	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE2G	Imp Flag Instruction Expenditures Paid from the SLFRF	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE3	Imp Flag Support Services Expenditures from COVID-19 Federal Assistance Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE4	Imp Flag Capital Outlay Expenditures from COVID-19 Federal Assistance Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE4A	Imp Flag Capital Outlay Expenditures Paid from ESSER I Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE4B	Imp Flag Capital Outlay Expenditures Paid from ESSER II Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE4C	Imp Flag Capital Outlay Expenditures Paid from ARP ESSER Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE4D	Imp Flag Capital Outlay Expenditures Paid from GEER I Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE4E	Imp Flag Capital Outlay Expenditures Paid from GEER II Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE4F	Imp Flag Capital Outlay Expenditures Paid from the CRF	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE4G	Imp Flag Capital Outlay Expenditures Paid from the SLFRF	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE5	Imp Flag Technology Supplies & Purchased Services Expenditures from COVID-19 Federal Assistance Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE6	Imp Flag Technology Equipment Expenditures from COVID-19 Federal Assistance Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE7	Imp Flag Support Services, Operations & Maintenance Expenditures from COVID-19 Federal Assistance Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IAE8	Imp Flag Food Services Operations Expenditures from COVID-19 Federal Assistance Funds	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0

NOTE: Detail may not sum to totals because of rounding. Flag "R" denotes "As reported by the state." Flag "A" denotes "Edited." Flag "I" denotes "Imputed based on a method other than prior year's data." Flag "T" denotes "Total based on sum of internal or external detail." Flag "M" denotes "Missing."
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," Fiscal year 2023, Provisional File Version 1a.

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

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
R1A	Local Revenues Property Tax	40	0	16	0	$1,215,611	$38,437,785,682	$6,633,280,284
R1B	Local Revenues Nonproperty Tax	33	0	23	0	372	3,688,433,887	607,810,041
R1C	Local Revenues Local Government Property Tax	22	0	34	0	1,461,895	17,355,691,939	2,761,868,375
R1D	Local Revenues Local Government Nonproperty Tax	24	0	32	0	61,647	4,417,568,577	611,726,747
R1E	Local Revenues Individual Tuition	56	0	0	0	0	164,087,251	18,821,312
R1F	Local Revenues Tuition from LEAs	56	0	0	0	0	4,115,467,598	201,812,697
R1G	Local Revenues Transportation Fees from Individual	56	0	0	0	0	11,001,424	1,715,717
R1H	Local Revenues Transportation Fees from LEAs	56	0	0	0	0	590,318,223	13,308,761
R1I	Local Revenues Earnings on Investments	56	0	0	0	0	2,413,079,912	182,936,380
R1J	Local Revenues Food Service	56	0	0	0	0	620,090,227	86,749,979
R1K	Local Revenues District Activities	56	0	0	0	0	620,346,013	111,779,175
R1L	Local Revenues Other Revenues	56	0	0	0	0	5,232,382,762	474,199,101
R1M	Local Revenues Textbook Revenues	56	0	0	0	0	95,111,891	3,849,452
R1N	Local Revenues Summer School	56	0	0	0	0	31,208,256	1,649,888
STR1	Local Revenues Subtotal	56	0	0	0	0	43,951,337,413	7,325,120,449
R2	Intermediate Revenues	56	0	0	0	0	524,734,873	41,949,025
R3	State Revenues	53	0	3	0	21,548,000	84,859,977,941	8,385,824,274
R4A	Federal Revenues Direct Grants	56	0	0	0	0	3,929,109,733	172,118,120
R4B	Federal Revenues thru State	56	0	0	0	0	15,381,998,899	2,008,088,134
R4C	Federal Revenues thru Intermediate Agencies	56	0	0	0	0	132,756,143	14,609,944
R4D	Federal Revenues Other Sources	56	0	0	0	0	1,095,933,979	88,239,942
STR4	Federal Revenues Subtotal	56	0	0	0	27,656,997	16,334,154,882	2,283,056,139
R5	Revenues from Other Sources	56	0	0	0	0	18,122,752,821	1,364,559,818
TR	Total Revenues from All Sources	56	0	0	0	137,118,335	144,367,588,034	17,586,709,301
E11	Instructional Expenditures Salaries	56	0	0	0	25,456,585	36,243,097,183	5,208,648,932
E12	Instructional Expenditures Employee Benefits	56	0	0	0	4,594,514	16,924,828,163	2,272,151,225
E13	Instructional Expenditures Purchased Services	56	0	0	0	10,376	5,133,318,676	533,693,451
E14	Instructional Expenditures Tuition to Private and Out-Of-State Schools	56	0	0	0	0	3,169,088,244	176,602,629
E15	Instructional Expenditures Tuition to Other LEAs In-State	56	0	0	0	0	4,289,617,477	265,087,269
E16	Instructional Expenditures Supplies	56	0	0	0	51,633	3,937,094,118	428,262,984
E17	Instructional Expenditures Property	56	0	0	0	0	318,732,282	66,790,542
E18	Instructional Expenditures Other	56	0	0	0	0	414,820,412	35,087,912
STE1	Instructional Expenditures Subtotal	56	0	0	0	33,653,414	63,581,703,303	8,654,447,132
E11A	Teacher Salaries Regular Programs	55	1	0	0	11,930,872	24,182,054,036	3,276,971,329
E11B	Teacher Salaries Special Education Programs	55	1	0	0	527,973	7,809,043,525	795,226,851
E11C	Teacher Salaries Vocational Education Programs	53	3	0	0	92,653	1,032,585,480	153,191,011
E11D	Teacher Salaries Other Education Programs	52	4	0	0	483,056	3,133,690,822	295,008,986
E2	Instructional Expenditures Textbooks	48	8	0	0	602,381	691,259,933	76,667,347
E212	Support Expenditures Salaries Student Support Services	56	0	0	0	1,586,597	4,815,840,172	591,689,730
E213	Support Expenditures Salaries Instructional Staff Support	56	0	0	0	983,425	4,065,724,194	419,306,274

See notes at end of table.

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

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
E214	Support Expenditures Salaries General Administration	56	0	0	0	749,869	483,566,964	112,120,744
E215	Support Expenditures Salaries School Administration	56	0	0	0	0	4,466,818,456	541,272,698
E216	Support Expenditures Salaries Operation & Maintenance	56	0	0	0	714,104	3,717,212,987	422,369,344
E217	Support Expenditures Salaries Pupil Transportation	56	0	0	0	0	1,161,140,730	191,554,219
E218	Support Expenditures Salaries Other Services	56	0	0	0	2,946,110	2,549,281,183	243,587,266
TE21	Support Expenditures Salaries Subtotal	56	0	0	0	11,552,626	20,900,493,730	2,521,900,275
E222	Support Expenditures Employee Benefits Student Support Services	56	0	0	0	361,035	2,254,010,805	257,736,636
E223	Support Expenditures Employee Benefits Instructional Staff Support	56	0	0	0	183,900	1,853,277,094	167,614,110
E224	Support Expenditures Employee Benefits General Administration	56	0	0	0	200,993	280,461,324	49,384,681
E225	Support Expenditures Employee Benefits School Administration	56	0	0	0	0	2,095,195,887	225,193,132
E226	Support Expenditures Employee Benefits Operation & Maintenance	56	0	0	0	131,944	2,000,620,344	196,459,607
E227	Support Expenditures Employee Benefits Pupil Transportation	56	0	0	0	0	434,263,599	83,578,254
E228	Support Expenditures Employee Benefits Other Services	56	0	0	0	808,446	1,405,205,943	114,207,707
TE22	Support Expenditures Employee Benefits Subtotal	56	0	0	0	4,070,080	10,273,738,327	1,094,174,127
E232	Support Expenditures Purchased Services Student Support Services	56	0	0	0	0	962,927,376	111,889,704
E233	Support Expenditures Purchased Services Instructional Staff Support	56	0	0	0	703,738	1,630,592,667	143,295,374
E234	Support Expenditures Purchased Services General Administration	56	0	0	0	0	964,570,140	96,323,133
E235	Support Expenditures Purchased Services School Administration	56	0	0	0	0	502,005,853	31,473,627
E236	Support Expenditures Purchased Services Operation & Maintenance	56	0	0	0	0	3,902,805,029	474,774,327
E237	Support Expenditures Purchased Services Pupil Transportation	56	0	0	0	0	2,871,185,225	259,327,222
E238	Support Expenditures Purchased Services Other Services	56	0	0	0	7,570	1,404,167,323	153,980,404
TE23	Support Expenditures Purchased Services Subtotal	56	0	0	0	2,491,285	10,140,042,927	1,271,063,792
E242	Support Expenditures Supplies Student Support Services	56	0	0	0	50,112	158,281,657	21,595,410
E243	Support Expenditures Supplies Instructional Staff Support	56	0	0	0	560,762	262,285,078	56,843,837
E244	Support Expenditures Supplies General Administration	56	0	0	0	0	66,296,773	7,904,718
E245	Support Expenditures Supplies School Administration	56	0	0	0	0	128,553,557	13,376,906
E246	Support Expenditures Supplies Operation & Maintenance	56	0	0	0	0	2,902,537,777	297,451,345
E247	Support Expenditures Supplies Pupil Transportation	56	0	0	0	0	322,805,909	54,246,051
E248	Support Expenditures Supplies Other Services	56	0	0	0	0	327,923,366	44,701,595
TE24	Support Expenditures Supplies Subtotal	56	0	0	0	2,766,053	3,881,696,983	496,119,862
E252	Support Expenditures Property Student Support Services	56	0	0	0	0	19,254,620	2,746,915
E253	Support Expenditures Property Instructional Staff Support	56	0	0	0	0	143,447,831	16,022,532
E254	Support Expenditures Property General Administration	56	0	0	0	0	45,115,770	2,944,263
E255	Support Expenditures Property School Administration	56	0	0	0	0	19,254,620	1,820,339
E256	Support Expenditures Property Operation & Maintenance	56	0	0	0	0	550,299,995	68,547,783
E257	Support Expenditures Property Pupil Transportation	56	0	0	0	0	174,831,438	44,457,668
E258	Support Expenditures Property Other Services	56	0	0	0	0	173,513,179	25,927,946
TE25	Support Expenditures Property Subtotal	56	0	0	0	0	900,433,266	162,467,445
E262	Support Expenditures Other Student Support Services	56	0	0	0	0	104,765,549	7,493,102
E263	Support Expenditures Other Instructional Staff Support	56	0	0	0	0	57,239,233	7,362,332

See notes at end of table.

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

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
E264	Support Expenditures Other General Administration	56	0	0	0	0	218,269,062	21,385,852
E265	Support Expenditures Other School Administration	56	0	0	0	0	70,837,014	6,670,501
E266	Support Expenditures Other Operation & Maintenance	56	0	0	0	0	207,627,793	14,282,742
E267	Support Expenditures Other Pupil Transportation	56	0	0	0	0	193,796,239	6,306,614
E268	Support Expenditures Other Other Services	56	0	0	0	0	710,230,318	48,053,459
TE26	Support Expenditures Other Subtotal	56	0	0	0	274,495	888,467,255	111,554,600
STE22	Support Expenditures Subtotal Student Support Services	56	0	0	0	4,456,179	8,121,996,937	990,404,582
STE23	Support Expenditures Subtotal Instructional Staff Support	56	0	0	0	7,443,220	7,285,997,632	794,421,926
STE24	Support Expenditures Subtotal General Administration	56	0	0	0	1,713,799	1,718,101,730	287,119,129
STE25	Support Expenditures Subtotal School Administration	56	0	0	0	1,832,393	7,201,659,937	817,986,863
STE26	Support Expenditures Subtotal Operation & Maintenance	56	0	0	0	6,699,000	10,403,014,667	1,405,337,363
STE27	Support Expenditures Subtotal Pupil Transportation	56	0	0	0	1,264,278	3,992,974,236	595,012,359
STE28	Support Expenditures Subtotal Other Services	56	0	0	0	4,648,360	5,673,882,839	604,530,431
STE2T	Support Expenditures Total Support Services	56	0	0	0	48,620,554	42,603,872,327	5,494,812,656
E3A11	Noninstructional Services Food Services Salaries	56	0	0	0	0	1,205,376,457	160,176,031
E3A12	Noninstructional Services Food Services Employee Benefits	56	0	0	0	0	635,422,674	66,882,243
E3A13	Noninstructional Services Food Services Purchased Services	56	0	0	0	0	439,102,801	66,787,941
E3A14	Noninstructional Services Food Services Supplies	56	0	0	0	495	1,785,810,445	241,417,434
E3A2	Noninstructional Services Food Services Property	56	0	0	0	0	96,099,339	13,659,173
E3A16	Noninstructional Services Food Services Other	56	0	0	0	0	228,641,945	9,236,523
E3A1	Noninstructional Services Food Services Subtotal	56	0	0	0	10,122,073	3,789,343,540	544,500,171
E3B11	Noninstructional Services Enterprise Salaries	56	0	0	0	0	113,873,921	7,151,107
E3B12	Noninstructional Services Enterprise Employee Benefits	56	0	0	0	0	65,763,902	2,877,021
E3B13	Noninstructional Services Enterprise Purchased Services	56	0	0	0	0	63,331,820	3,262,597
E3B14	Noninstructional Services Enterprise Supplies	56	0	0	0	0	107,400,211	5,659,762
E3B2	Noninstructional Services Enterprise Property	56	0	0	0	0	14,777,424	701,788
E3B16	Noninstructional Services Enterprise Other	56	0	0	0	0	116,932,871	3,703,750
E3B1	Noninstructional Services Enterprise Subtotal	56	0	0	0	0	249,105,158	22,654,236
STE3	Noninstructional Services Total	56	0	0	0	10,122,073	4,004,572,919	567,154,407
E4A1	Direct Program Support Textbooks	56	0	0	0	0	0	0
E4A2	Direct Program Support Textbooks (Property)	56	0	0	0	0	0	0
E4B1	Direct Program Support Transportation	56	0	0	0	0	0	0
E4B2	Direct Program Support Transportation (Property)	56	0	0	0	0	0	0
E4C1	Direct Program Support Employee Benefits	56	0	0	0	0	0	0
E4C2	Direct Program Support Employee Benefits (Property)	56	0	0	0	0	0	0
E4D	Direct Program Support Private School Student	56	0	0	0	0	22,686,825	795,125
E4E1	Direct Program Support Other	56	0	0	0	0	0	0
E4E2	Direct Program Support Other (Property)	56	0	0	0	0	0	0
STE4	Direct Program Support Subtotal	56	0	0	0	0	0	0
TE5	Current Expenditures	56	0	0	0	104,385,315	110,190,148,549	14,716,414,195

See notes at end of table.

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

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
E61	Facilities Acquisition Nonproperty	56	0	0	0	0	11,842,497,543	1,220,888,730
E62	Facilities Acquisition Property (Land & Buildings)	56	0	0	0	0	562,127,531	131,589,833
E63	Facilities Acquisition Property (Equipment)	56	0	0	0	0	704,441,099	77,312,963
STE6	Facilities Acquisition Nonproperty & Property Total	56	0	0	0	0	13,109,066,173	1,429,791,525
E7A1	Other Use Debt Service Interest	56	0	0	0	0	4,407,800,928	399,008,376
E7A2	Other Use Debt Service Redemption	56	0	0	0	0	5,291,690,653	745,251,250
STE7	Other Use Debt Service Subtotal	56	0	0	0	0	9,699,491,581	1,144,259,626
E81	Community Service Nonproperty	56	0	0	0	0	732,622,799	88,932,121
E82	Community Service Property	56	0	0	0	0	10,902,040	1,007,200
E9A	Direct Cost Program Nonpublic School	56	0	0	0	0	550,773,884	37,975,559
E9B	Direct Cost Program Adult Education	56	0	0	0	0	690,876,317	51,259,663
E9C	Direct Cost Program Community College	56	0	0	0	0	13,045,420	901,143
E9D	Direct Cost Program Other	56	0	0	0	0	628,956,579	18,197,167
E91	Direct Cost Program Property	56	0	0	0	0	84,806,708	3,107,939
STE9	Direct Cost Program Subtotal	56	0	0	0	0	1,839,167,313	108,333,532
TE10	Property Total	56	0	0	0	0	2,262,321,246	456,636,882
TE11	Total Expenditures for Education	56	0	0	0	152,385,517	123,465,819,263	16,591,205,458
X12C	Exclusion for PL 114 95 Title I	56	0	0	0	0	1,507,034,591	250,383,278
X12D	Exclusion for PL 114 95 Title I Carryover	56	0	0	0	0	537,460,263	50,009,622
TX12	Total Exclusion for PL 114 95	56	0	0	0	0	2,855,272,537	524,958,423
NCE13	Net Current Expenditures	56	0	0	0	73,941,949	107,461,099,534	14,191,455,771
ADA	Average Daily Attendance (State and NCES Definition)	56	0	0	0	8,207	5,468,987	814,482
A14A	Average Daily Attendance (State Definition)	27	0	29	0	25,772	5,468,987	1,117,215
A14B	Average Daily Attendance (NCES Definition)	29	0	27	0	8,207	1,642,114	532,626
PPE15	Per Pupil Expenditures	56	0	0	0	5,370	34,723	17,456
MEMBR22	Total Student Membership	54	2	0	0	9,370	5,851,877	919,980
CE1	Current Expenditures Paid from State and Local Funds	52	4	0	0	24,002,526	97,819,879,245	12,592,710,694
CE2	Current Expenditures Paid from Federal Funds	52	4	0	0	16,000,000	12,370,269,304	1,859,837,578
AR1	Cares Act Revenues ESSER I Fund	50	2	4	0	0	2,283,013,148	58,540,504
AR1A	CRRSA Revenues ESSER II Fund	49	2	5	0	0	2,148,231,986	268,392,364
AR1B	ARP Act ARP ESSER Fund	49	2	5	0	675,548	4,646,677,235	648,155,430
AR2	CARES Act Revenues GEER Fund	42	4	10	0	0	33,186,034	3,187,492
AR2A	CRRSA GEER II Fund	32	2	22	0	0	72,344,326	6,100,408
AR3	CARES Act Revenues ESF-RWP	16	3	37	0	0	0	0
AR6	CARES Act Revenues Coronavirus Relief Fund	39	2	15	0	0	59,760,985	2,058,142
AR6A	ARP Act Coronavirus SLFRF	30	4	22	0	0	409,718,754	36,488,793
AR7	CARES Act Revenues ESF Outlying Areas-Sea	5	0	51	0	0	87,987,137	38,602,089
AR8	CARES Act Revenues ESF Outlying Areas-Gov	5	0	51	0	0	0	0
AE1	Current Expenditures from COVID-19 Federal Assistance Funds	53	2	1	0	7,418,027	5,972,575,618	763,351,109
AE1A	Current Expenditures Paid from ESSER I Funds	49	2	5	0	0	1,526,348,493	46,215,179

See notes at end of table.

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

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
AE1B	Current Expenditures Paid from ESSER II Funds	46	3	7	0	0	1,702,280,696	206,801,123
AE1C	Current Expenditures Paid from ARP ESSER Funds	47	2	7	0	0	4,161,446,214	534,603,950
AE1D	Current Expenditures Paid from GEER I Funds	39	3	14	0	0	17,163,554	1,635,609
AE1E	Current Expenditures Paid from GEER II Funds	32	2	22	0	0	71,710,288	4,345,678
AE1F	Current Expenditures Paid from the CRF	33	2	21	0	0	44,462,676	1,635,590
AE1G	Current Expenditures Paid from the SLFRF	26	4	26	0	0	93,260,336	21,827,503
AE2	Instructional Expenditures from COVID-19 Federal Assistance Funds	50	3	3	0	131,377	3,340,965,501	434,147,295
AE2A	Instruction Expenditures Paid from ESSER I Funds	46	4	6	0	0	887,429,274	26,080,994
AE2B	Instruction Expenditures Paid from ESSER II Funds	43	5	8	0	0	1,026,310,144	118,857,558
AE2C	Instruction Expenditures Paid from ARP ESSER Funds	44	4	8	0	0	2,288,316,274	323,136,669
AE2D	Instruction Expenditures Paid from GEER I Funds	37	4	15	0	0	5,358,655	838,620
AE2E	Instruction Expenditures Paid from GEER II Funds	31	3	22	0	0	50,404,541	2,529,316
AE2F	Instruction Expenditures Paid from the CRF	30	4	22	0	0	4,250,565	242,232
AE2G	Instruction Expenditures Paid from the SLFRF	24	5	27	0	0	46,922,353	8,916,513
AE3	Support Services Expenditures from COVID-19 Federal Assistance Funds	50	4	2	0	7,286,650	2,602,558,269	298,150,824
AE4	Capital Outlay Expenditures from COVID-19 Federal Assistance Funds	50	3	3	0	1,898,739	903,432,588	147,029,903
AE4A	Capital Outlay Expenditures Paid from ESSER I Funds	47	3	6	0	0	480,657,168	10,566,489
AE4B	Capital Outlay Expenditures Paid from ESSER II Funds	46	3	7	0	0	267,327,817	42,980,152
AE4C	Capital Outlay Expenditures Paid from ARP ESSER Funds	46	3	7	0	0	628,191,696	91,409,900
AE4D	Capital Outlay Expenditures Paid from GEER I Funds	38	4	14	0	0	10,616,679	368,992
AE4E	Capital Outlay Expenditures Paid from GEER II Funds	28	3	25	0	0	3,592,240	335,463
AE4F	Capital Outlay Expenditures Paid from the CRF	29	4	23	0	0	923,490	59,722
AE4G	Capital Outlay Expenditures Paid from the SLFRF	25	5	26	0	0	46,350,705	4,185,731
AE5	Technology Supplies & Purchased Services Expenditures from COVID-19 Federal Assistance Funds	41	8	7	0	0	305,269,595	42,401,331
AE6	Technology Equipment Expenditures from COVID-19 Federal Assistance Funds	39	9	8	0	0	93,935,794	14,850,901
AE7	Support Services, Operations & Maintenance Expenditures from COVID-19 Federal Assistance Funds	46	5	5	0	0	465,305,904	63,355,332
AE8	Food Services Operations Expenditures from COVID-19 Federal Assistance Funds	49	4	3	0	0	56,866,556	6,060,857

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," Fiscal year 2023, Provisional File Version 1a.

Appendix H—State Notes

Appendix H–State Notes

The following notes describe known anomalies in state data reported to the collection agent. Unless otherwise noted, each anomaly recorded here applies to fiscal year 2023 (FY 23). The absence of "Notes" for a state indicates that the state's data did not contain any known anomalies. States are in order by their American National Standards Institute (ANSI) code.

Alabama

Fiscal Year: October 1–September 30

Notes:

- The increase in Food Services (R1J) revenue was due to a continued return to normal after the decreases in FY 20 and FY 21.
- The increase in Support Expenditures Purchased Services Instructional Staff Support (E233) was due to spending from ARP ESSER III and CRRSA ESSER II.
- Additional expenditures as more activities return to normal caused an increase in State Per Pupil Expenditures (PPE15). A mandated 4% cost of living pay raise for instructional staff and a decrease in Average Daily Attendance (ADA) also contributed to the increase in PPE15.

Alaska

Fiscal Year: July 1–June 30

Notes:

- Tuition from other LEAs within the State (R1F) was not reported in Alaska school districts for FY 23.
- The FY 23 to FY 22 comparison for Earnings on Investments (R1I) was invalid because the statewide total for FY 22 was ($6,985,410) but was reported as $0 due to the NPEFS web application not accepting negative amounts.
- Tuition and Voucher Payments to Other LEAs and Charter Schools Within the State (E15) were not reported in Alaska school districts for FY 23.

Arizona

Fiscal Year: July 1–June 30

Notes:

- There were several crosswalk updates to improve data classification.
- The increase in Instruction, Other (E18) reflects a return to student activities like field trips after COVID-19.
- Coding updates in compliance with GASB 97 impacted Student Support Services, Salaries (E212), Instruction Support Services, Supplies (E243), and Operation and Maintenance Support Services, Property (E253).
- Food Services Operations, Property (E3A2) saw an increase in expenditures due to equipment grants allocated for food services.
- Year-over-year adjustments in Enterprise Operations, Salaries (E3B11) and Enterprise Operations, Employee Benefits (E3B12) reflect changes in staff coding and salary increases.
- Property Expenditures, Land and Existing Buildings, and Infrastructure (E62) expenditures increased as a result of projects overseen by the School Facility Oversight Board and additional funding from ESSER.
- Community Services, Non-Property (E81) reflects expanded program offerings and enrollment growth, while Community Services, Property (E82) records new expenditures introduced in FY 23.
- The increase in Direct Cost Programs, Property (E91) was due to grant funding and expenditures related to new charter school operations.
- Arizona does not differentiate current and non-current expenditures for items AE1A-AE1G, AE2A-AE2G, and AE4A-AE4G.

Arkansas

Fiscal Year: July 1–June 30

Notes:

- Other Local Government Units, Non-Property Tax (R1D) saw a significant increase, primarily because five districts that received additional revenue in lieu of taxes.
- Tuition from Individuals (R1E) saw a $2.87M increase overall, with 54% of the growth coming from daycare tuition and 41% from public Pre-K. Factors contributing to the increase include reinstating fees that were waived during COVID, rising tuition costs, and increased enrollment that has prompted additional rooms and centers to open. Additionally, six new districts initiated programs in FY 22.
- Food Services (R1J) revenue significantly increased from FY 22, aligning more closely with FY 19 levels before COVID-related circumstances led to higher federal funding for food services and minimal revenue from students.

- Other Revenue from Local Sources (R1L) revenue declined compared to the previous year because fewer districts are selling bonds, mainly due to the higher interest rates.
- Grants-in-Aid from the Federal Government Through the State (R4B) experienced a decrease of $36M largely due to reduced ESSER III funds and ARP grants. Additionally, Title I Part A funding decreased, likely because districts prioritized spending COVID-related funds over these grants. The reduction in R4B also impacted the total percentage of revenue coming from federal sources.
- Other Sources of Revenue (R5) declined because fewer districts refinanced bonds, as the prior year offered more favorable conditions for refinancing.
- Other Support Services (E268) increase was attributed to IRS penalties, with one district alone paying over $1M in FY 23. Additionally, costs related to data breaches contributed to the rise.
- Operation of Non-Instructional Enterprise Operations (E3B1) increased by more than 25% from last year. The decrease in FY 21 was due to the COVID-19 impact, which included virtual instruction days. By FY 22, in-person attendance and activities had largely resumed, contributing to higher figures in FY 23, which also reflects increased student activities, fundraisers, and coop warehouse sales. Districts have reported that rising costs of supplies and salaries further contributed to the growth in Enterprise Operations Subtotals.

California

Fiscal Year: July 1–June 30

Notes:

- Earnings on Investment (R1I) revenues increased mainly due to the significantly higher rate of return on investments.
- Revenue from State Sources (R3) increased approximately $18.7B primarily due to the increase in state apportionment to school districts, and three new state funding programs for education. The 2022-23 budget package included two new education block grants for school districts. In addition, another new education grant was created in the 2021-22 budget package but was allocated to school districts for spending in 2022-23.
- The decrease in Grants-in-Aid from the Fed Government through the State (R4B) was mainly due to the decrease in child nutrition federal revenues.
- Instruction, Tuition Payments Outside the State, to Private Schools (E14) expenditures increased approximately $250M primarily due to use of the increased state special education funds for services provided by nonpublic agencies/schools to special education students.
- Instruction, Property (E17) expenditures increased approximately $79M primarily due to use of the increased state funds and the increased COVID-19 federal assistance funds for instruction equipment purchases.
- Instruction Support Services, Property (E253) expenditures increased approximately $24.6M from the prior year. The increase was mainly due to two reasons:
    - A new object was created for FY 23 financial reporting because of the implementation of GASB Statement 96, Subscription-Based Information Technology Arrangements (SBITAs).
    - Without taking the new object code in the above, these expenditures increased approximately $9.3M from the prior year. The increased expenditures were mainly due to use of the increased state funds and the increased COVID-19 federal assistance funds for instruction support equipment.
- School Administration Support Services, Property (E255) expenditures increased approximately $2.2M from the prior year mainly due to two reasons:
    - A new object was created for 2022-23 financial reporting because of the implementation of GASB 96, SBITAs.
    - With the implementation of GASB 87, charter schools that used accrual basis of accounting reported amortization of leased asset as property expenses.

  Note that the total school administration support services, property expenditures were only 0.009% of the total expenditures for education (TE11).
- Other Support Services, Property (E258) expenditures increased approximately $81.5M primarily due to the use of increased state funds for subscription-based information technology arrangements for general administration and central data processing.
- State Per Pupil Expenditure (PPE15) amount increased approximately 8.8%, or $1,596, from the prior year. The Net Current Expenditure (NCE13) increased at a rate of change of 10.4% while the Average Daily Attendance (ADA) increased at a rate of change of 1.4%, therefore the rate of change for PPE15 was 8.8%.
- The Net Current Expenditure (NCE13) increased because of the increased federal COVID-19 assistance funds and increased state funds for student learning supports.

Exhibit H-1. California's supplemental data for NPEFS 2022-23: total expenditures excluding preschool expenditures (Goal 0001)

Item Code	Description	FY 2023 Amount (a)[1]	Preschool Expenditures (b)[2]	Adjusted Amount (c) = (a) - (b)
E11	Instruction, salaries	34,548,144,060	465,539,115	34,082,604,945
E12	Instruction, employee benefits	16,133,317,708	242,962,921	15,890,354,787
E13	Instruction, purchased services	4,893,252,699	230,064,037	4,663,188,662
E14	Tuition paymts outside the state and to private	1,317,556,652	0	1,317,556,652
E15	Tuit/voucher paymts to other LEAs, Charter within	663,153,127	1,911,956	661,241,171
E16	Instruction, supplies	3,752,971,058	53,927,035	3,699,044,023
E17	Instruction, property	195,466,864	1,328,303	194,138,561
E18	Instruction, other	24,601,544	225,194	24,376,350
STE1	TOTAL INSTRUCTION EXPENDITURES	60,669,843,721	992,718,302	59,677,125,419
E11A	Salaries paid to teachers in reg. edu. prog.	24,182,054,036	0	24,182,054,036
E11B	Salaries paid to special education teachers	4,469,830,274	0	4,469,830,274
E11C	Salaries paid to vocational education teachers	594,383,170	0	594,383,170
E11D	Salaries paid to teachers in other programs	917,930,959	0	917,930,959
E2	Textbook exp. for classroom instruction.	691,259,933	0	691,259,933
E212	Student Supp Svcs, salaries	4,590,621,470	29,773,207	4,560,848,263
E222	Student Supp Svcs, employee benefits	2,148,599,211	15,958,765	2,132,640,446
E232	Student Supp Svcs, purch svcs	917,894,890	45,621,656	872,273,234
E242	Student Supp Svcs, supplies	84,154,096	1,191,730	82,962,366
E252	Student Supp Svcs, property	5,430,769	883,854	4,546,915
E262	Student Supp Svcs, other	892,070	17,396	874,674
STE22	TOTAL STUDENT SUPP SVCS	7,742,161,737	92,562,754	7,649,598,983
E213	Instruction Supp Svcs, salaries	3,875,585,589	93,974,926	3,781,610,663
E223	Instruction Supp Svcs, employee benefits	1,766,606,306	47,604,651	1,719,001,655
E233	Instruction Supp Svcs, purch svcs	1,047,852,650	47,385,903	1,000,466,747
E243	Instruction Supp Svcs, supplies	250,018,993	6,339,433	243,679,560
E253	Instruction Supp Svcs, property	39,727,956	994,504	38,733,452
E263	Instruction Supp Svcs, other	5,195,432	373,187	4,822,245
STE23	TOTAL INSTRUCTION SUPP SVCS	6,945,258,970	195,678,100	6,749,580,870
E214	Gen Admin Supp Svcs, salaries	460,952,359	79,928	460,872,431
E224	Gen Admin Supp Svcs, employee benefits	220,353,955	36,820	220,317,135
E234	Gen Admin Supp Svcs, purch svcs	919,460,828	286,353	919,174,475
E244	Gen Admin Supp Svcs, supplies	18,600,330	1,196	18,599,134
E254	Gen Admin Supp Svcs, property	1,400,926	0	1,400,926
E264	Gen Admin Supp Svcs, other	18,385,112	250	18,384,862
STE24	TOTAL GEN ADMIN SUPP SVCS	1,637,752,584	404,547	1,637,348,037
E215	Sch Admin Supp Svcs, salaries	4,257,922,184	52,107,328	4,205,814,856
E225	Sch Admin Supp Svcs, employee benefits	1,997,211,468	26,169,846	1,971,041,622
E235	Sch Admin Supp Svcs, purch svcs	478,528,930	40,317,639	438,211,291
E245	Sch Admin Supp Svcs, supplies	122,541,591	2,040,404	120,501,187
E255	Sch Admin Supp Svcs, property	10,878,688	189,778	10,688,910
E265	Sch Admin Supp Svcs, other	8,661,257	47,909	8,613,348
STE25	TOTAL SCH ADMIN SUPP SVCS	6,864,865,430	120,683,126	6,744,182,304
E216	Oper & Maint Supp Svcs, salaries	3,543,372,939	18,361,695	3,525,011,244
E226	Oper & Maint Supp Svcs, employee benefits	1,907,058,868	9,614,363	1,897,444,505
E236	Oper & Maint Supp Svcs, purch svcs	1,698,899,565	32,220,510	1,666,679,055
E246	Oper & Maint Supp Svcs, supplies	2,766,797,019	9,164,334	2,757,632,685
E256	Oper & Maint Supp Svcs, property	204,556,332	3,626,005	200,930,327
E266	Oper & Maint Supp Svcs, other	376,470	0	376,470
STE26	TOTAL OPER & MAINT SVCS	9,916,504,861	69,360,902	9,847,143,959

See notes at end of table.

Exhibit H-1. California's supplemental report for NPEFS 2022-23: total expenditures excluding preschool expenditures (Goal 0001)—Continued

Item Code	Description	FY 2023 Amount (a)[1]	Preschool Expenditures (b)[2]	Adjusted Amount (c) = (a) - (b)
E217	Stu Transp Supp Svcs, salaries	764,540,927	3,083,621	761,457,306
E227	Stu Transp Supp Svcs, employee benefits	413,954,726	1,600,165	412,354,561
E237	Stu Transp Supp Svcs, purch svcs	746,231,183	-13,282	746,244,465
E247	Stu Transp Supp Svcs, supplies	171,424,580	1,631,694	169,792,886
E257	Stu Transp Supp Svcs, property	138,372,696	0	138,372,696
E267	Stu Transp Supp Svcs, other	218,000	1,621	216,379
STE27	TOTAL STUDENT TRANSPORTATION SUPP SVCS	2,096,369,416	6,303,819	2,090,065,597
E218	Other Supp Svcs, salaries	2,430,060,905	0	2,430,060,905
E228	Other Supp Svcs, employee benefits	1,339,489,755	0	1,339,489,755
E238	Other Supp Svcs, purchased salaries	1,338,499,707	44,179,978	1,294,319,729
E248	Other Supp Svcs, supplies	286,628,027	0	286,628,027
E258	Other Supp Svcs, Property	161,129,206	0	161,129,206
E268	Other Supp Svcs, other	13,858,318	0	13,858,318
STE28	TOTAL OTHER SUPP SVCS	5,408,536,712	44,179,978	5,364,356,734
TE21	TOTAL SUPP SVCS SALARIES	19,923,056,373	197,380,705	19,725,675,668
TE22	TOTAL SUPP SVCS EMPLOYEE BENEFITS	9,793,274,289	100,984,610	9,692,289,679
TE23	TOTAL SUPP SVCS PURCH SVCS	7,147,367,753	209,998,757	6,937,368,996
TE24	TOTAL SUPP SVCS SUPPLIES	3,700,164,636	20,368,791	3,679,795,845
TE25	TOTAL SUPP SVCS PROPERTY	561,496,573	5,694,141	555,802,432
TE26	TOTAL SUPP SVCS OTHER	47,586,659	440,363	47,146,296
STE2T	TOTAL - TOTAL SUPPORT SERVICES	40,611,449,710	529,173,226	40,082,276,484
E3A11	Food Service, salaries	1,205,376,457	3,336,224	1,202,040,233
E3A12	Food Service, employee benefits	635,422,674	1,714,736	633,707,938
E3A13	Food Service, purch svcs	162,055,940	1,846,957	160,208,983
E3A14	Food Service, supplies	1,785,810,445	2,840,041	1,782,970,404
E3A2	Food Service, property	70,432,944	238,793	70,194,151
E3A16	Food Service, other	678,024	0	678,024
E3A1	TOTAL FOOD SERVICE	3,789,343,540	9,737,958	3,779,605,582
E3B11	Enterprise Operations, salaries	113,873,921	610,156	113,263,765
E3B12	Enterprise Operations, employee benefits	65,763,902	332,238	65,431,664
E3B13	Enterprise Operations, purch svcs	16,677,055	7,896	16,669,159
E3B14	Enterprise Operations, supplies	18,736,831	28,980	18,707,851
E3B2	Enterprise Operations, property	3,899,003	0	3,899,003
E3B16	Enterprise Operations, other	177,670	0	177,670
E3B1	TOTAL ENTERPRISE OPERATIONS	215,229,379	979,270	214,250,109
E4A1	Dir Supp - Textbooks for Pub Sch Children	0	0	0
E4A2	Dir Supp - Textbooks, Property	0	0	0
E4B1	Dir Supp - Transport for Pub Sch Children	0	0	0
E4B2	Dir Supp - Transport, Property	0	0	0
E4C1	Dir Supp - Employee Benefits	0	0	0
E4C2	Dir Supp - Employee Benefits, Property	0	0	0
E4D	Dir Supp - Private School Students	0	0	0
E4E1	Dir Supp - Other - Pub School Students	4,904,282,199	0	4,904,282,199
E4E2	Dir Supp - Other - Pub Sch Students, Property	63,591,546	0	63,591,546
STE4	TOTAL DIRECT PROGRAM SUPPORT	4,904,282,199	0	4,904,282,199
TE5	CURRENT EXPENDITURES	110,190,148,549	1,532,608,756	108,657,539,793
E61	FACS Non-Property Expenditures	10,253,103,913	13,726,751	10,239,377,162
E62	FACS Property Expenditures	305,337,363	2,498,472	302,838,891
E63	FACS Equipment	393,473,320	2,179,245	391,294,075
E7A1	Debt Service, Interest	3,706,508,560	713,697	3,705,794,863
E7A2	Debt Service, Redemption of Principal	4,674,667,618	2,558,348	4,672,109,270
STE7	TOTAL OTHER USES	8,381,176,178	3,272,045	8,377,904,133

See notes at end of table.

Exhibit H-1. California's supplemental report for NPEFS 2022-23: total expenditures excluding preschool expenditures (Goal 0001)—Continued

Item Code	Description	FY 2023 Amount (a)[1]	Preschool Expenditures (b)[2]	Adjusted Amount (c) = (a) - (b)
E81	Community Services - Non-property	732,622,799	0	732,622,799
E82	Community Services - property	2,351,338	0	2,351,338
E9A	Direct Cost - Non-Pub Sch Programs	0	0	0
E9B	Direct Cost - Adult Education	690,876,317	0	690,876,317
E9C	Direct Cost - Community Colleges	0	0	0
E9D	Direct Cost - Other	0	0	0
E91	DIRECT COST PROGRAMS - PROPERTY	3,018,734	0	3,018,734
STE9	DIRECT COST PROGRAMS SUBTOTAL	690,876,317	0	690,876,317
TE10	Property Subtotal	1,599,067,685	11,938,954	1,587,128,731
TE11	TOTAL EXPENDITURES FOR EDUCATION	123,465,819,263	1,558,274,461	121,907,544,802
CE1	Current Exp Paid from State & Local Funds	97,819,879,245	1,360,553,602	96,459,325,643
CE2	Current Exp Paid from Federal Funds	12,370,269,304	172,055,154	12,198,214,150

[1] "FY 2023 Amount (a)" column represents the 2022-23 NPEFS Totals for California and was submitted to NCES on August 14, 2024.
[2] "Preschool Expenditures (b)" column represents the 2022-23 Preschool Expenditures (Goal 0001) for California.
NOTES: The state did not calculate any exclusions (total item TX12) because such expenditures were not easily identified and were not significant. For instance, preschool expenditures paid with Title I funding were approximately $12.9 million (that was, approximately 0.82% of the total Title I expenditures exclusion). Preschool ADA (73,179) was deducted from the total ADA; therefore, the adjusted ADA was 5,395,808 without preschool ADA. Item PPE15 (State Per Pupil Expenditures) was not included in this report because the inclusion will provide misleading information.
SOURCE: California Department of Education, Financial Accountability and Information Services, Standardized Account Code Structure (SACS), previously unpublished tabulations (September 2024).

Colorado

Fiscal Year: July 1–June 30

Notes:

- Changes in Non-property Tax (R1B) revenues were driven primarily by the large, metro-area districts. One district, accounting for more than 50% of the overall change, indicated that the increase is due to the (local county) Urban Renewal Authorities (URAs) within district boundaries with which the district has Intergovernmental Agreements (IGAs). These IGAs arrange for the district and URAs to share tax increment financing (TIF) revenues. Three URAs in particular generated an increase of approximately $7.3M in revenues, accounting for 86% of the overall $8.4M increase for that district. This is attributed to the increase in assessed valuations, primarily in the oil and gas industry.
- Overall, there was a negative balance in Earnings on Investment (R1I) last year (FY 22) due to significant unrealized losses on invested bond funds at a large metro-area district. Because a negative revenue figure is not allowed, the category was reported as zero last year. The total for this category is being reported as normal in FY 23. There were significant increases almost across the board, with a handful of districts reporting a decrease year over year. This was largely market-driven, with one large district indicating that the rising interest rates (and an additional $33M invested) resulted in additional investment income. One large district indicated FY 23 was a big year for interest income in its Bond Fund as interest rates rebounded after COVID-19.
- Food Services (R1J) revenue was up significantly across the board. Two large metro area districts indicated that the increase was due to the end of free meals (Seamless Summer Option - SSO) in FY 22. FY 23 was the first year following COVID that the district began charging for meals in addition to selling ala-carte items. The expectation is that revenues will decline again next year because of Colorado's new (state-funded) Healthy School Meals for All (free meals) program which launched in FY 24.
- Grants-in-Aid from the Federal Government (R4B) revenues reported by the districts were down approximately 7.7% in FY 23. This was due primarily to the reduced revenues in the ESSER I (CARES Act), ESSER II (CRRSA), GEER I COVID-19 relief programs. Revenues for these federal grants were significantly higher in FY 22 than in FY 23. When combined, the revenues for these three grant programs were down nearly $136M year over year. The increase in FY 23 revenues for other COVID-related federal relief funds such as ESSER III did not offset the significant decreases reported in ESSER I, ESSER II and GEER I revenues. This led to a decrease in federal revenues as a percentage of overall revenues in FY 23 vs FY 22.
- Student Support Services, Purchased Services (E232)) totals were mixed across the state, however, increases in a handful of districts drove the overall year over year increase. One large metro area district provided contracted support for students with ESSER II funds. Services contracted for included mental health services, structured

recess time, and social and emotional support. ESSER learning loss set-aside dollars were spent on contracted support for tutoring, before and after school activities, and summer school. Another large district indicated that purchased services increased due to the emphasis on student support and the need for additional counselors, social workers and other Social-Emotional Learning supports.
- General Administration Support Services, Employee Benefits (E224) expenses were again higher because of Public Employees Retirement Association (PERA) on-behalf payments made by the state. Payments were significantly higher in FY 23 as the state made the FY 23 contribution (typically $225M annually) plus the FY 21 contribution that was missed when the legislature paused PERA On-Behalf payments in FY 21 due to the COVID-19 pandemic and related budget concerns.
- Student Transportation Support Services, Property (E257) expenditures were mixed across the state, but several mid-large districts had significant increases year over year. The district audits for three of these largest increases indicate that investments in transportation vehicles were made in FY 23 (one district completed the purchase of 18 buses), some being paid for with ESSER II and ESSER III funding. Another large district indicated they purchased 6 buses and 6 white fleet vehicles in FY 23.
- The large districts accounted for most of the overall change in Other Support Services, Property (E258). Two metro area district audits confirm $4.7M and $1.1M was recorded for SBITAs in program 2800. Another $1.8M increase came from a charter school in a large district. Also contributing to the year over year increase was a large metro-area district that implemented GASB 87 in FY 22, which included a negative $13.4M reclassification entry last year, compared to $145K in this category in FY 23. Expenditures were up in this category at one large district working to provide high quality internet access to students from low-income families. Additional expenditures related to hardware costs for replacement, upgrade and/or expansion.
- State Per Pupil Expenditures (PPE15) increased by 6.99%. The statewide average per-pupil funding (state share) in FY 23 was $9,595.86 compared to $9,014.17 in FY 22 - an increase of $581.69, or 6.5%. The total state share to districts in FY 23 was $4,989,526,241 compared to $4,709,740,482 in FY 22 - an increase of 6%. This increase included the rate of inflation applied to prior year as well as another significant buydown of the state's budget stabilization factor. This brought the BSF rescission down to 3.68% from 5.93% in FY 22 ($-321M versus $-503M).
  (* BSF: In FY 2009-10, Colorado's legislature created a new factor in the school finance formula due to the Great Recession and economic downturn that put pressure on the state's budget. The factor is a state budget tool that proportionally reduces the amount of total funding for each school district. The factor reduces state aid to districts.)

Connecticut

Fiscal Year: July 1–June 30

Notes:

- Connecticut does not collect data from local school districts for the District Activities (R1K) item.
- Previously, Connecticut reported State Technical Education and Career System (CTECS) school programs under Other Direct Program Support for Public School Students, Property (E4E2). For the current year, these programs have been distributed across various expenditure sections.
- Connecticut's data collection tool does not collect the detail for Non-Property Expenditures (E61). The U.S. Census Bureau imputes a value for that data item.

Delaware

Fiscal Year: July 1–June 30

Notes:

- The ratio of District Activities (R1K) to Average Daily Attendance changed from 20.62 to 18.83 from FY 22 to FY 23. The two large revenue reductions in FY 23 district activities were primarily due to a decrease in insurance payments from parents to cover district-owned equipment used by students and sales and service receipts. Meanwhile, average daily attendance increased from 130,730 in FY 22 to 132,378 in FY 23. This caused the ratio of district activities to average daily attendance to decrease from FY 22 to FY 23.
- The percentage of total revenue from federal revenue changed from 13.17% to 12.46% from FY 22 to FY 23. The federal revenues increased from FY 22 to FY 23. But overall, there was a much larger increase in local, state, and other revenues in FY 23 when comparing the FY 22 and FY 23 revenue totals. Due to a higher increase in local, state, and other revenues in FY 23, the ratio percentage of federal revenue to total revenue changed by -.71%.
- The increase in Instruction, Purchased Services (E13) expenditures was due to an increase in computer-assisted instructional expenditures in FY 23 in comparison to FY 22. In FY 23, there were no items reported under this section.

- There was a higher State Per Pupil Expenditure (PPE15) due to significant increases in expenditures in instruction, support services, and non-instructional expenditures categories when comparing FY 22, FY 21, and FY 20 expenditures.

District of Columbia

Fiscal Year: October 1–September 30

Notes:

- Instruction, Salaries (E11) increased by nearly 20 percent from the prior fiscal year, which was primarily driven by the District of Columbia executing a retroactive teacher union contract (nearly $200M). The District of Columbia Public Schools (DCPS) LEA accounts for nearly 85% of the salary increase total, and many charter school LEAs in the city also raised teacher salaries to stay competitive.
- The increase in Average Daily Attendance (ADA) from the prior fiscal year was due primarily to increased enrollment and a push for a return to schooling post peak COVID-19. The FY 23 ADA amount is in line with pre-COVID ADA amounts.

Florida

Fiscal Year: July 1–June 30

Notes:

- Much of the increase in Food Services (R1J) revenue was due to the resumption of normal school lunch sales following the end of COVID related waivers and programs.
- In FY 23, there was nothing to report for Instruction, Tuition and Voucher Payments Outside the State to Private Schools, Individuals and Other (E14) as there were zero students reported in out-of-state residential programs.
- The vast majority of the increase of Instruction, Other (E18) was due to an accrual by Palm Beach for a $60M settlement related to referendum funding that has to be passed through to Charter Schools.
- The increases in Student Support Services, Property (E252), Operations and Maintenance Support Services, Property (E256) and Other Support Services, Other (E268) was due to receipt of COVID-19 federal assistance funds, specifically for fund 445 ESSER III.
- Majority of the increase in Instruction Support Services, supplies (E243) was driven by expenditures in library books in Orange County School District.
- The 8.2% increase in State Per Pupil Expenditures (PPE15) was primarily attributable to a $2.9B increase in Net Current Expenditures (NCE13). Of the $2.9B increase, expenditure increases in the following categories comprised the majority of the total increase: Instructional Salaries (E11) $0.4B increase, Instructional Purchased Services (E13) $0.7B increase, Support Services (STE2T) $0.9B increase, and Other Direct Program Support for the Public (E4E1) $0.4B increase.

Georgia

Fiscal Year: July 1–June 30

Notes:

- Food Services (R1J) revenue experienced a significant increase of $144.7M from FY 22 to FY 23. This rise marks a return to pre-pandemic levels, as previous decreases were due to Georgia's statewide free meals during the past two fiscal years. Districts have now resumed their free/reduced/paid meal statuses.
- The increase in Other Local Revenue (R1L) rose by $92M. Within this total, Houston County received $16M from the county to cover a portion of the new Aquatic Center.
- Grants-in-Aid Direct from the Federal Government (R4A) saw an increase of $13M. Of this, $7M related to Program 1450 (Indirect Costs) was largely driven by Cobb County School District's expenditures from ARP funds, covering indirect and child nutrition costs, which are allowable under indirect expenses.
- Grants-in-aid from the Federal Government through the State (R4B) showed a significant decrease of $577M, primarily due to a reduction in Child Nutrition Program funds as districts reverted to free/reduced/paid meal statuses. Specifically, Program 9600 decreased by $211M, and Program 9990 by $84M. Additional decreases were noted in expiring CARES and CRRSA grants.
- Other Sources of Revenue (R5) decreased mainly due to the cyclical nature of bond issuances, which generally occur every five years. This timing aligns with Georgia's Special Purpose Local Option Sales Tax (SPLOST) referendums, which are voter-approved in each district.
- Instruction, Other (E18) had a $3M increase attributed to the resumption of pre-pandemic district activities, such as conferences. Additionally, a minor allocation error in Schoolwide Consolidation Funds accounted for $3.9M, offset by reductions in other categories. Object 890 saw an $11M increase, reflecting a return to regular district operations.

- Support Services, Instruction, Purchased Services (E233) saw an increase driven by multiple factors. Function 2210, object 532, rose by $4.7M due to GASB 96 compliance, while object 580 increased by $3M, representing a return to normal activities. The largest growth, $7.9M in Program 4190 (ARP), reflects increased use before the grant sunsets in September 2024. Fulton and Gwinnett Counties also increased ARP and CRRSA (ESSER II) fund expenditures for professional activities.
- Support Services, Instruction, Other (E263) grew by $7M across functions 2210, 2213, and 2220. Within this, function 2213's dues and fees (object 810) rose by $4.7M. Program 1210 increased by $837,280, while ARP ESSER III allocations contributed $1.3M in general funds and $1.4M in Teacher Endorsement Grants.
- Support Services, General Administration, Purchased Services (E234) increased by $18.5M, with significant rises in professional services (object 300, up $11M) and legal services (object 340, up $3M). Clayton County School District accounted for $11M of the increase due to a $10M lawsuit settlement. DeKalb County also saw a $2M rise, largely from ongoing legal proceedings.
- Support Services, School Administration, Purchased Services (E235) increased by $8.7M, with the largest portion in professional and technical services (object 300), which rose by $5.4M, and additional costs in other purchased services (object 595), up $3M.
- Support Services, Operations and Maintenance, Property (E256) increased by $28.5M, largely from the School Security Grant in Program 1695, part of the amended FY 23 budget. This $115M grant is expected to drive further increases until it expires on June 30, 2024.
- Support Services, Student Transportation, Capital Asset (E257) saw a $35M increase in capital asset expenditures. The amended FY 22 budget added $188M in state funds for bus purchases, with the funding available through June 2025, suggesting continued high expenditures.
- Support Services, Other Support Services, Property (E258):
- Food Services Operations, Other (E3A16) grew by $8.4M, driven primarily by indirect costs within Program 9600 for School Food Service Operations. This increase reflects higher federal funding in response to rising food costs.

Hawaii

Fiscal Year: July 1–June 30
Notes:

- Hawaii does not charge Tuition from Individuals (R1E).
- Hawaii's Grants-in-Aid from the Federal Government Through the State (R4B) funding declined by $56M from FY 22 to FY 23, primarily due to the expiration of federal COVID-19 recovery funds. Specifically, ESSER II funds (ALN 84.425D) decreased by approximately $113M after their expiration on 9/30/2022, with most expenditures and drawdowns occurring in FY 21 and FY 22. This decrease was partially offset by a $50M increase from the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF, ALN 21.027), which were awarded by the Governor of Hawaii on 9/15/2022 and fully utilized by their expiration on 6/30/2023.
- The increase in Hawaii's total revenues (TR) is primarily attributable to an increase in state appropriations for teacher salaries and one-time construction and repair and maintenance costs to department facilities.
- Hawaii's increased expenditures in FY 2023 were primarily attributable to collective bargaining increases and pay-differential increases, an increased use of sabbatical leave for employees, software as a service investments, and special education payroll and employee differentials to incentivize teachers to return to the special education field. Hawaii also made significant investments in equipment and facility repairs and maintenance.

Idaho

Fiscal Year: July 1–June 30
Notes:

- The increase in Food Services (R1J) revenue was due to the end of Federal Assistance Funds for school meals, this is returning to pre-COVID levels.
- The decrease in Federal Revenues through Grants-in-Aid from the Federal Government Through the State (R4B) was due to the completion of drawdown of ESSER funds and overall decrease in flow of federal funds.
- The increase in Direct Program Support Subtotal (STE4) was due to state payment of LEA buy-in costs to join the state health insurance program.
- The increase in State Per Pupil Expenditures (PPE15) was due to increases in Discretionary funding, Idaho's Literacy program, and Salary & Benefit Apportionment.
- West Bonner's (083) financial data was excluded from Idaho's NPEFS FY23 submission. The LEA's average daily attendance, along with other financial data from state sources (e.g. unemployment insurance, health insurance buy-in, food commodities, etc.) were included in the NPEFS submission. The data will be revised in the following collection cycle and will be included in the FY 23 Final Version 2a data file.

Appendix H–State Notes

Illinois

Fiscal Year: July 1–June 30
Notes:

- There was an increase in Food Services (R1J) revenue, as significantly more districts reported food sale revenue.
- Illinois consistently reports Facilities Acquisition & Construction Services, Non-Property Expenditures (E61) as significantly less than Facilities Acquisition & Construction Services, Property Expenditures (E62).
- An increase in State Per Pupil Expenditures (PPE15) was due to federal relief fund projects and general expenditure increases due to inflation.
- Illinois was unable to report expenditures by local/state and federal at this time for Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2).

Indiana

Fiscal Year: July 1–June 30
Notes:

- Food Services (R1J) revenue experienced a statewide increase in daily sales as districts returned to standard operations post-COVID-19.
- Grants-in-Aid Direct from the Federal Government (R4A) saw a revenue increase due to the Empowering Educators to Excel grant.
- Grants-in-Aid from the Federal Government Through the State (R4B) showed a statewide decrease following the end of COVID-19 school lunch-related funding.
- Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (R4C) displayed an increase due to additional COVID-19-related funds.
- Tuition and Voucher Payments Outside the State, to Private Schools, Individuals, and Other (E14) decreased because of reclassification of prior year expenditures to FY 23, following enhanced training and guidance.
- Student Support Services, Supplies (E242) increased due to COVID-19 stimulus funding and improvements in the coding of supplies.
- School Administration Support Services, Purchased Services (E235) rose as a result of correcting prior-year miscoding.
- Student Transportation Support Services, Property (E257) increased due to better training in coding for vehicle-related expenses and the return of in-person schooling.
- Food Services Operations, Purchased Services (E3A13) increased because of improvements in the coding of School Food Service expenditures.
- The increase in State Per Pupil Expenditure (PPE15) was likely due to the increase in overall funding due to stimulus funds.

Iowa

Fiscal Year: July 1–June 30
Notes:

- Grants-in-Aid from the Federal Government Through the State (R4B) decreased mainly due to reduced funding for the National School Lunch Program and School Breakfast Program as schools returned to pre-pandemic operations. In FY 22, federal funds provided free meals for all students, but in FY 23, this funding was no longer available.
- Food Services (R1J) revenue saw a significant increase in revenue as districts resumed charging for meals under the school lunch and breakfast programs. In FY 22, daily sales revenue was not collected because pandemic funding covered these costs, but with reduced federal support in FY 23, districts reinstated charges.
- Grants-in-Aid Direct from the Federal Government (R4A) increased due to additional COVID-related funding through the Emergency Connectivity Fund Program. Districts used these funds to acquire broadband equipment and connected devices (like laptops or tablets) for students and staff.
- The percentage of Total Revenue (TR) coming from Federal Revenue (STR4) decreased primarily because of the reduced funding for free meals under the National School Lunch and Breakfast Programs as schools returned to standard operations in FY 23.
- Food Services, Employee Benefits (E3A12) increased due to increased GASB 68 pension expenses recorded in FY 23. The high pension plan investment returns of FY 21 created a net pension asset and reduced expenses in FY 22, but lower investment returns in FY 22 led to a pension liability in FY 23, increasing pension expenses accordingly.

- Operation of Non-Instructional Enterprise Operations Subtotal (E3B1) increased largely due to higher supply costs (Enterprise Operations Supplies E3B14), including the establishment of new student stores in larger districts and the materials and supplies required to support these expansions.
- Other Uses, Debt Service Subtotal (STE7) decreased mainly because of lower Redemption of Principal (E7A2) payments. Some large districts prepaid existing debt by refinancing, resulting in reduced principal payments in FY 23.

Kansas

Fiscal Year: July 1–June 30
Notes:

- The increase in Food Services (R1J) revenue was due to the ending of federal funding for school food service and the school year normalized and students were back to Paid or Reduced lunch status.

Kentucky

Fiscal Year: July 1–June 30
Notes:

- Food Services (R1J) revenue increased by over 25%, exceeding $10M, due to growth in the Reimbursable School Lunch Program, especially in larger districts.
- The ratio of District Activities (R1K) to Average Daily Attendance (ADA) showed a notable change from the previous year, reflecting the resumption of activities as COVID-19 restrictions eased.
- Summer School Revenue (R1N) was greater than zero for the first time this year, with revenue recorded by an independent school district.
- Grants-in-Aid Direct from the Federal Government (R4A) saw over a 25% increase, reaching at least $20M due to federal revenues for construction and other restricted grants.
- Grants-in-Aid from the Federal Government Through the State (R4B) decreased due to reductions in ESSER II, ESSER, CRSSA, Food and Nutrition, ARP Emergency Connectivity, Title IV, CARES Childcare, and GEER funds.
- The percentage of Total Revenue (TR) derived from Federal Revenue (STR4) dropped significantly as ARPA, CRRSA, and CARES funds for COVID-19 phased out.
- The percentage of the Instruction Expenditures Subtotal (STE1) represented by Instruction, Salaries (E11) increased, reflecting greater spending in General Funds, Title I, State funds, and ARP ESSER funds on salaries.
- Instruction, Employee Benefits (E12) grew by over 20% due to increased spending on Kentucky Teacher Retirement, CERS, federally funded health benefits, other employee benefits, and Medicare for employers, supported by Local Grants and Federal ESSER II funds.
- Student Support Services, Purchased Services (E232) increased more than 25% from the prior year due to increased spending in ARP ESSER funds for medical services.
- Instruction Support Services, Property (E253) increased more than 25% from the prior year due to increased spending in General Fund for land and Land improvements and ARP ESSER funds for Buildings, Other Equipment and Furniture and Fixtures.
- General Administration Support Services, Supplies (E244) surpassed $5M, increasing over 25% due to ARP ESSER spending on general and technology supplies, diesel, reimbursements, and other materials.
- Instruction Support Services, Property (E253) exceeded $10M with over a 25% increase, driven by General Fund spending on land and improvements and ARP ESSER funds for buildings, equipment, and furniture.
- Operation & Maintenance Support Services, Purchased Services (E236) rose above $10M, increasing by over 25% as districts used ESSER II and ARP ESSER funds for building repairs, maintenance, professional services, and insurance, along with local project funding for repairs.
- Operation & Maintenance Support Services, Property (E256) rose by more than 25%, surpassing $10M, due to increased General Fund spending on land improvements and ARP ESSER funding for other equipment.
- Student Transportation Support Services, Property (E257) grew by over 25%, exceeding $10M, largely from ESSER II funding for vehicles and technology hardware.
- Other Support Services, Purchased Services (E238) increased by more than 25%, surpassing $10M, driven by spending on medical services and travel from local grants.
- Other Support Services, Supplies (E248) exceeded $5M, increasing by over 25%, with spending from Federal and ESSER II funds, local projects, and General Fund on technology-related supplies and equipment.
- Other Support Services, Property (E258) rose by over 25%, surpassing $10M, as ESSER II, state grants, and local grants supported purchases of technology software and hardware.

- Food Services, Supplies (E3A14) increased by over 20%, exceeding $5M, due to higher spending on food, general supplies, and milk, funded by the General Fund, local projects, and federal funds.
- Operation of Non-Instructional Enterprise Operations Subtotal (E3B1) rose by more than 25%, reflecting increased ARPA Childcare funds and local project spending on salaries and benefits.
- Direct Cost Programs, Non-Public School Programs (E9A) decreased by over 25%, dropping below $1M, due to reduced spending on salaries, benefits, and supplies in the General Fund and state projects.
- Direct Cost Programs, Community College (E9C) increased by over 25%, exceeding $1M, with additional spending on professional services, salaries, supplies, and equipment for technology.
- State Per Pupil Expenditure (PPE15) increased by more than 5% from last year as districts spent state funds supplemented by additional federal CARES, CRRSA, and ARPA funds, which supported educational improvements.

Louisiana

Fiscal Year: July 1–June 30

Notes:

- Increase in Food Services (R1J) revenue was due to school systems meal sales increasing due to not receiving 100% free lunches due to COVID-19 funding.
- Increase in Instruction, Tuition and Voucher Payments to Other LEAs and Charter Schools Within the State (E15) was due to expenditures associated with student dual enrollment.
- Increase in Instruction, Property (E17) was due to increased student enrollment, hurricane repairs, and school bus purchases.
- Increase in Instruction Support Services, Employee Benefits (E223) was due to outsourcing of nurses, grant spending, consultant services, spending at charter schools and Career & Technical expansion.
- Increase in School Administration Support Services, Other (E265) was due to charter school miscellaneous expenditures, school activity expenditures and a charter school that reported costs associated with the school closing.
- There was a decrease in Operations and Maintenance Support Services, Purchased Services (E236) due to hurricane related expenditures.
- The increase in Operations and Maintenance Support Services, Property (E256) was due to equipment purchases like weapon detectors, security systems, and furniture.
- Student Transportation Support Services, Supplies (E247) increased due to charter school expenditures, bus repairs, and fuel costs.
- The increase in Support Transportation Support Services, Property (E257) was due to school bus purchases.
- The increase in Other Support Services, Property (E258) was due to technology-related hardware and software upgrades.

Maine

Fiscal Year: July 1–June 30

Notes:

- Given that FY 22 was still seeing the influence of Federal COVID-19 funds, Local Revenues District Activities (R1K) decreased as less funds were recorded in LEA accounting in FY 23.
- State Per Pupil Expenditures (PPE15) increased due to the increase in current expenditures of 5+% and the decrease in pupils by -1+%.

Maryland

Fiscal Year: July 1–June 30

Notes:

- Food Services (R1J) revenue increased by more than 20% from the previous year. In Maryland, this field fluctuates yearly. The increase in FY 23 was particularly notable because students started paying for their meals and being recorded as Other Revenue, unlike during the pandemic when food was free for all children in school.
- District Activities (R1K) in Maryland includes payments from students for admission to school-sponsored activities, use of school equipment, and payments from non-students for various items. Consequently, this revenue fluctuates annually. Due to the implementation of GASB84, all custodial funds that do not qualify as fiduciary activities are now reported as either governmental funds or special funds.
- Other Revenue from Local Sources (R1L) varies year to year but the pronouncement of GASB 84 affected this line item.

- Grants-in-Aid Direct from the Federal Government (R4A) revenue varies from year to year but still includes additional funds provided by the Federal government due to COVID-19.
- Grants-in-Aid from the Federal Government Through the State (R4B) decreased due to the food service fund details recorded by the LEAs in Maryland and the normalization of operations following the pandemic funding.
- Several expenditure categories increased due to additional funding provided due to the pandemic that resulted in increased support for instruction in school districts, with some funds remaining. In addition, several categories saw increases due to more normal day-to-day operations.
- Food Services, Purchased Services (E3A13) increased by more than 20% from the previous year. In Maryland, this cost can vary annually. The current increase was partly due to the normalization of school operations following the pandemic.
- State Per Pupil Expenditures (PPE15) increased by just over 5% compared to the previous year. Revenue and costs can fluctuate annually, depending on the available funding in Maryland, enrollment levels, and spending needs.

Massachusetts

Fiscal Year: July 1–June 30

- Decreases in Grants-in-Aid Direct from the Federal Government (R4A), Grants-in-Aid from the Federal Government Through the State (R4B), and Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (R4C) were attributed to declines in COVID-19 federal assistance funds.
- The increase in Food Services Operations, Employee Benefits (E3A12) was due to increased spending on school nutrition programs from state and federal sources resulted in increased allocation of funds to salaries and benefits for school lunch programs.
- The Commonwealth experienced decreased expenditures related to transporting students to non-public schools, Direct Cost Programs, Non-Public School Programs (E9A), between FY 22 and FY 23.
- The increase in State Per Pupil Expenditures (PPE15) was due to the commonwealth investing more in districts as a result of the Student Opportunity Act, which is a landmark funding reform being implemented. Districts also continued to spend down their ESSER funding.

Michigan

Fiscal Year: July 1–June 30

Notes:

- An increase in Food Services (R1J) revenue was due to the expiration of federal funding for food services.
- The decrease in Grants-in-Aid from the Federal Government Through the State (R4B) was due to a decrease in COVID-19 federal assistance funds drawdowns by districts.
- The increase in Operation and Maintenance Support Services, Employee Benefits (E226) and Instruction, Employee Benefits (E12) was due to a one-time, state categorical of $1B passed through the districts to contribute to the state pension system which increase several benefit expenditure categories.
- The increase in Other Support Services, Supplies (E248) and Operations and Maintenance Support Services, Other (E266) were due to expenditures falling into these "other" categories because of COVID-19 federal assistance funding.
- Changes in Other Support Services, Property (E258), Operations and Maintenance Support Services, Property (E256) and Student Transportation Support Services, Property (E257) could be due to the significant variability of capital outlay amounts that depend on district projects, large purchases, and available funding sources.
- The increase in State Per Pupil Expenditures (PPE15) was due to continued COVID-19 federal assistance funding, drawdowns, and expenditures.

Minnesota

Fiscal Year: July 1–June 30

Notes:

- Earnings on Investments (R1I) was greater than $0 but was $0 for the prior year. The previous year saw a negative return on investments. This was due to several schools in Minnesota reporting a negative return on investments due to fluctuations within the securities market. FY 23 LEAs reported positive return on investments.
- Food Services (R1J) revenue increased more than 25% for the prior year. For fiscal year FY 22, schools in Minnesota were operating all year under the Summer Food Service Program, which offered free meals to students all year and reimbursed at a higher rate the National School Lunch Program (NSLP). In FY 23, schools went back to the NSLP, at a lower reimbursement rate. Therefore, families were paying more out of pocket in FY 23. Conversely, Grants-in-Aid From the Federal Government through the State (R4B) decreased.

- Instruction, Tuition Payments Outside the State, and to Private Schools (E14) increased due to an increase in payments that LEAs made to other public or private agencies (non-school districts) for educational purposes.
- Student Transportation Support Services, Property (E257) increased due to an increase in purchases of pupil transportation vehicles with COVID funds.
- Other Support Services, Purchased Services (E238) increased due to a significant increase in insurance costs for LEAs.
- Other Support Services, Other (E268) for the current year is $0 but was greater than $0 for the prior. The total for FY 23 was actually -$4,382,906 and NPEFS doesn't accept negative numbers. This negative amount was due to Federal Indirect Cost Chargebacks. The positive amount reflected in FY 22 also included miscellaneous expenditures that LEAs allocated (in FY 23) to the appropriate expenditure object code.
- Enterprise Operations, Salaries (E3B11) and Operation of Non-Instructional Enterprise Operations Subtotal (E3B1) decreased due to the dissolution of a Regional Management Information Center (RMIC).
- Minnesota will not be able to provide Current Expenditures by fund type (CE1 and CE2) until FY 24 data is submitted due to limited programmer resources.

Mississippi

Fiscal Year: July 1–June 30

Notes:

- A portion of the amount initially reported under Facilities Acquisition & Construction Services, Property Expenditures (E62) will be reallocated to Facilities Acquisition & Construction Services, Equipment (E63) by the U.S. Census Bureau.

Missouri

Fiscal Year: July 1–June 30

Notes:

- The increase in Food Services (R1J) revenue was due to a decrease in funding for school lunches, resulting in an increase in the purchasing of lunches.
- Both Federal Sources of Revenues Subtotal (STR4) and Grants-in-Aid from the Federal Government through the State (R4B) were lower in FY 23 mainly due to no longer receiving the Child Nutrition Emergency Operating Cost Reimbursement, received from Section 722 of P.L. 116-260, the Consolidated Appropriations Act of 2021.
- The decrease in Instruction Support Services, Property (E253) was largely due to high amounts spent in purchasing and updating technology to allow for remote schooling in the years preceding this one.
- The increase in Other Support Services, Property (E258) was caused by an increase in capital outlay in the financial accounting and staff accounting segments, many LEAs had to change their financial software accounting vendor.
- The change in Food Services Operations, Purchased Services (E3A13) was due to a change in the coding of food services regarding contracted food services.
- State Per Pupil Expenditures (PPE15) increased in FY 23 due to both rising enrollments, from a low in FY 21, and the rising costs.

Montana

Fiscal Year: July 1–June 30

Notes:

- Food Services (R1J) revenues include daily sales of school lunch, breakfast, and milk programs to students and staff which are considered reimbursable by the U.S. Department of Agriculture. Programs include the National School Lunch Program, the School Breakfast Program, and the Special Milk Program. The reported amount for item R1J between FY 16 through FY 19 (pre-Covid pandemic years) averaged $18,400,000. During FY 22 federal lunch reimbursement was provided at both a higher rate and was offered at 100% Federal funding. Review of federal school nutrition revenues indicated an inverse pattern associated with Federal reporting when compared to the local school nutrition reporting. It might be inferred that the increased support for school nutrition from federal sources created a temporary opposing effect on local school nutrition funding in association with the Coronavirus pandemic.
- Grants-in-Aid From the Federal Government Through the State (R4B) includes federal grants provided to a local education agency through the state that can be used, without restriction, for any legal purpose desired by the LEA. Federal grants provided to a local education agency through the state that must be used for a "categorical" or specific purpose. Include Medicaid reimbursements here. Revenue received through the Title I program should be reported here. The reported revenues for state revenue codes related to school nutrition programs and have dropped significantly between FY 22 and FY 23. This decrease accounts for approximately $37.5M of the overall

decline for this category. Additionally, CRRSA revenue decreased $32.8M. Although an increase in the reported revenues under the ARP act was noted, the increase does not offset the reported decline experienced from CRRSA reported revenues.

- Instruction, Property (E17) includes tangible property of a more or less permanent nature, other than land or buildings or improvements thereon. Examples are machinery, tools, trucks, cars, furniture, and furnishings. Reported expenditures for FY 23 increased $11.7M. This increase was in association with a one-time reported expenditure by Montana Legal Entity 0291 Winifred K-12 School District where a single expenditure has been reported on the district Trustees Financial Summary (TFS) In the Building Fund (60) Program Code Regular Education Programs (1XX) Function Code Instruction (1XXX) Object Code (7XX) Capital Outlay. This expenditure string is an included item reportable to item E17.
- Instruction, Other (E18) includes dues and fees paid by LEAs on behalf of instructional staff for membership in professional or other organizations. Include miscellaneous expenditures not properly classified in one of the objects included above. It is noted that there has been a high amount of variability for this item over the past years. Dues and fees have experienced drastic swings due to the Coronavirus pandemic. Review of the data shows an overall increase from the various expenditures that contribute to item code E18 with no one expenditure or group of expenditures that indicate an identifiable cause for the increase.
- The State Per Pupil Expenditure (PPE15) declined over the prior fiscal year because the rate of increase in the reported average daily attendance did not directly relate to an equal rate of increase in net current expenditures. Current expenditures for state and local funds indicate an increase that would result in a positive increase for state per pupil expenditures. In review of reported federal expenditures there is a decrease of over $62M which parallels the revenue decline in reported federal revenues. The overall decline in reported federal expenditures has influence the overall state per pupil expenditure.

Nebraska

Fiscal Year: September 1–August 31
Notes:

- Food Services (R1J) revenue increased due to Covid-19 federal assistance funds, that provided free nutrition programs, ending. Fees are now being collected from students.
- Grants-in-Aid from the Federal Government Through the State (R4B) decreased because Covid-19 federal assistance funds for nutrition programs ended and the timing of payment reimbursements to LEAs caused a shift of receipts to the 2023/24 data year.

Nevada

Fiscal Year: July 1–June 30
Notes:

- Nevada reported preliminary numbers for FY 23. The data will be revised in the following collection cycle and will be included in the FY 23 Final Version 2a data file.

New Hampshire

Fiscal Year: July 1–June 30
Notes:

- Changes from the prior year were primarily due to ongoing adjustments as schools transition from the financial impacts of COVID-19. This includes the phasing out of federal school lunch revenue calculations from FY 22 to FY 23.

New Jersey

Fiscal Year: July 1–June 30
Notes:

- The statewide Food Services (R1J) revenues increased by a large multiple over the whole state due to remote learning being the dominant learning structure in FY 21 and then returning to more classroom instruction in the FY 22 and FY 23 school years due to the timing of Covid-19 pandemic.

New Mexico

Fiscal Year: July 1–June 30
Notes:

- Property Tax (R1A) revenue increased due to a significant increase in State Equalization Guarantee (SEG) appropriation.

- Increased revenue had a positive impact (New Mexico's State Equalization Guarantee increased 12%) on instructional expenditures.
- Maintenance of plant expenditures significantly increased as New Mexico transitioned back to in person learning.
- Title I Carryover Expenditures are not captured.
- The State Equalization Guarantee increased by 12% explaining sharp increase in State Per Pupil Expenditure (PPE15).

<u>New York</u>

Fiscal Year: July 1–June 30

Notes:

- The main explanation for the decrease in revenues for Grants-in-Aid from the Federal Government Through the State (R4B) was that New York City Department of Education received all their CARES Act funding by the end of the FY 22 school year.
- The increase in revenues for Food Services (R1J) revenue was likely due to the loss of pandemic-era waivers that allowed schools to serve all students school meals at no charge.
- The Local Revenue (STR1) as a percentage Total Revenue (TR) increased from FY 22 to FY 23. The primary driver was likely the decrease in CARES Act revenue for New York City Department of Education as detailed above in R4B.
- The increase in School Administration Support Services, Other (E265) was mainly due to one district that noted an increase in indirect cost calculations on COVID-19 Federal Assistance Funds expenditures. Indirect costs for two grants are calculated using the nonrestrictive indirect cost rate of 10.7%, instead of the restricted indirect cost rate of 3.4%, which is normally used.
- State Per Pupil Expenditures (PPE15) decreased by 0.61%. ADA increased from 2,236,466 in FY 22 to 2,240,801 in FY 23 (an increase of 4,335 or 0.19%). At the same time the biggest expenditure, Instruction Expenditures Subtotal (STE1), decreased from $48,580,913,762 in FY 22 to $47,354,847,609 in FY 23 (a decrease of $1,226,066,153 or 2.52%). Though the percentage decrease is small, the size of the expenditure decrease had a significant impact on PPE15.
- The online system that NYSED uses to collect school district data is the State Aid Management System (SAMS). The accounting codes used in SAMS is established by the New York State Office of the State Comptroller (OSC). OSC has not established accounts to separately track COVID revenues. There are only 3 accounts established by the Office of the State Comptroller in relation to COVID federal funding. They are revenue only and they are as follows:
    - 1-4108-116 (CARES Act Education Stabilization Fund (A4286)
    - 2-4289-241 Other Federal Aid - CRSSA Act (Federal Aid) (F4289)
    - 2-4289-242 Other Federal Aid - ARP Act (Federal Aid) (F4289)

  It is not likely that we will be able to provide this information.
- In addition, the system used by NYSED collects almost 3,000 data points and it would not be feasible to break expenditures out by federal funding source. NYSED is in the process of determining whether COVID-19 Federal Assistance Funds revenues and expenditures can be obtained from other program offices in NYSED.

<u>North Carolina</u>

Fiscal Year: July 1–June 30

Notes:

- Food Services (R1J) revenue increased in FY 23 and was more in line with pre-Covid pandemic totals.
- North Carolina was unable to report District Activities (R1K) separately. The situation is similar to prior years.
- Other Revenue From Local Sources (R1L) fluctuates from one year to another. FY 23 shows an increase of over $94M in NC Revenue 4490, 4880 and 4890 (miscellaneous local operating revenues, indirect costs allocated and other restricted local resources), which is the main driving force behind the overall change.
- Tuition and Voucher Payments to Other LEAs and Charter Schools Within the State (E15) increased over $4M. This increase was related to reimbursing other educational agencies and the costs associated with obtaining a certification.
- Increases in Instruction Support Services, Other (E263) and General Administration Support Services, Other (E264) were Covid related.
- Operations and Maintenance Support Services, Purchased Services (E236) and School Administration Support Services, Purchased Services (E235) increased significantly from the previous year, specifically in contracted services, repair parts, materials, related labor, grease, anti-freeze and miscellaneous contracts and other charges. This was to provide professional and technical services to various LEAs as well as repair and upkeep for equipment used in the maintenance of school property and vehicles to continue normal operations.

- Operations and Maintenance Support Services, Property (E256) and School Administration Support Services, Property (E255) increased likely due to the need to add or replace furniture and to add additional vehicles to replace older vehicles that are too costly to repair.
- Other Support Services, Property (E258) increased due to the purchase of computer hardware and replacement of outdated computers, printers, servers, etc.

North Dakota

Fiscal Year: July 1–June 30

Notes:

- The increase in Other Local Government Units Non-property Tax (R1D) was due to the state of North Dakota passing legislation that would expand the Homestead credit funding, which significantly increased tax credits reimbursed by the state.
- The increase in Food Services (R1J) revenue was due to school districts collecting more lunch revenue.
- Grants-in-Aid Direct from the Federal Government Through the State (R4B) decreased due to timing of ESSER funding submitted through the state.
- Other Sources of Revenue (R5) increased due to bond referendums passed by Mandan and Minot and sold bonds in FY 22 distorting that to a larger number. Minot sold $100M and Mandan sold $50M in FY 22. $0 were sold in FY 23.
- There is no reporting for Current Expenditures Paid from State and Local Funds (CE1) as North Dakota cannot separate State and Local Expenditures in several areas because of COVID-19 Federal Assistance funds.
- North Dakota did not have sufficient resources available to collect data on expenditures paid from COVID-19 Federal Assistance Funds by function and object. The state will impute current expenditures paid from COVID-19 Federal Assistance Funds based on the national percentage of current expenditures. This data will be reported in the FY 23 NPEFS Final Version 2a data file.

Ohio

Fiscal Year: July 1–June 30

Notes:

- The increase in Food Services (R1J) revenue was due to an increase in lunch sales receipts.
- The increase in Other Revenue From Local Sources (R1L) was due to an increase in the usage of the general fund across all LEAs.
- The increase in Operation and Maintenance Support Services, Property (E256) was due to an increase of ESSER funds being used.
- The increases in Student Transportation Support Services, Property (E257), Other Support Services, Supplies (E248) and Other Support Services, Property (E258) were due to an increase in the state grant fund and general fund codes being utilized.
- The increase in State Per Pupil Expenditures (PPE15) was due to an overall increase in current expenditures and a relatively consistent ADA.
- In Ohio, the EdChoice program is a school choice program and an award amount calculated for each individual student and is deducted from a given district's state foundation payment and then transferred directly to the private school on behalf of the student. These scholarships work such that the student's parents/legal guardians have to sign a form indicating they're accepting the scholarship. According to the definitions in NPEFS and per your explanation - this is considered funding "directly to students or families for payment of elementary/secondary education expenses". These students are included in ADA.

Oklahoma

Fiscal Year: July 1–June 30

Notes:

- Other Local Government Units Non-Property Tax (R1D) declined from FY 22 to FY 23. A decrease in interest earnings of $5.3M from FY 22 to FY 23 was indicated in the collection of revenue data. This decline could be attributed to various factors such as changes in interest rates, shifts in investments strategies, or fluctuations in market conditions.
- Student Transportation Support Services, Property (E257) increased due to the utilizations of ARP ESSER II funds for the acquisition of buses.
- An increase in Food Services (R1J) revenue for student lunches and contact lunches suggest greater participation in the school lunch/breakfast program. This uptick could be due to factors like increased enrollment, changes in meal pricing, or a return to in person learning.

- Instruction, Property (E17) decreased in FY 23. Districts experienced a decline in the allocation of ESSER II funds for Technology Related Hardware. Similarly, there was a notable decrease ($5.4M) in local funds designated for this purpose. This decline may be linked to a reduced demand for Technology Related Hardware.

Oregon

Fiscal Year: July 1–June 30

Notes:

- With the higher focus around student needs, Oregon School Districts and Education Service Districts have offered programs which allowed school districts to receive revenue as Tuition From Individuals (R1E) during the FY 23 school year from the prior year. Therefore, the value of R1E has increased in the FY 23 data submission.
- All Oregon School Districts were providing free meals under federal guidance for receiving federal resources from COVID-19 pandemic relief funding for the prior year. This free food service program was unavailable in the 2022-23 school year, returning local food service revenues to normal levels, similar to the pre-COVID-19 era. Therefore, the value of Food Services (R1J) revenues has increased in the FY 23 data submission.
- School district facilities have been utilized more frequently towards the end of the COVID-19 pandemic in the FY 23 school year, and school districts were able to collect local revenue amounts for District Extracurricular Activities. Therefore, the value of District Activities (R1K) revenues increased in the FY 23 data submission.
- Many Oregon School Districts have received additional funding from Intermediate Sources, such as Counties, Cities, and Education Service Districts. Therefore, the increased Intermediate Revenue (R2) reported is a higher percentage of Total Revenue (TR) in the FY 23 data submission.
- All Oregon School Districts received lower allocations of federal resources from COVID-19 pandemic relief funding in the FY 23 school year. Therefore, the decreased Federal Revenue (STR4) reported is a lower percentage of Total Revenue (TR) in the FY 23 data submission.
- With the increased federal resources in COVID-19 pandemic relief funding, Oregon school districts have increased expenditures in several expenditures item codes.
- Several Oregon School Districts have increased expenditures on Adult Education (E9B) Program Costs during the FY 23 school year from the prior year. Therefore, the value of E9B has increased in the FY 23 data submission.
- Many districts had a decrease in Average Daily Attendance (ADA) during FY 23 following the COVID-19 global pandemic. Also, districts received increased federal revenues as pandemic relief funds. With the decline in Average Daily Attendance and the rise in revenue sources, the State Per Pupil Expenditure (PPE15) rate has increased in the FY 23 data calculation and submission.

Pennsylvania

Fiscal Year: July 1–June 30

Notes:

- The increases in Food Services (R1J) revenue was mainly attributed to the discontinuation of federal free meal programs and more districts charging for food in the current year.
- The decrease in Grants-in-Aid Directly from the Federal Government (R4A) was mainly attributed to Philadelphia City SD ($18M) and Pittsburgh SD ($11M), who each deferred grant funds received after fiscal year end in FY 22 and recognized these funds in FY 23.
- The decrease in Federal Revenues through State (R4B) was primarily attributed to a decrease in COVID-19 relief revenue that was disbursed, most notably ESSER II funding, as well as a decrease in federal funding for free student meal programs, which correlated with the overall increase in local Food Service revenues (R1J).
- The decrease to the percentage of Total Revenue coming from Federal Revenues Subtotal (STR4) was due to the decrease in disbursements of federally funded COVID grants combined with a decrease in federal food service funding.
- The decrease in Instruction Support Services, Property (E253) was due to fewer technology equipment purchases made by LEAs in the current year; more instructional support technology was purchased in the prior year to meet educational needs during the COVID-19 pandemic.
- The increase in Other Support Services, Other Services (E268) was due to a higher interest expense ($12M) incurred by Philadelphia City SD resulting from an increase in short-term borrowing in the current year.
- The change in Direct Cost Programs, Property (E91) was mainly due to an increase in equipment and other property purchased by Intermediate Units (IU) for nonpublic programs using Emergency Assistance to Non-Public Schools (EANS) COVID relief funding.
- Expenditures paid from COVID-19 Federal Assistance Funds are budgeted numbers not actual expenditures. Pennsylvania's Annual Financial Report (AFR) data collection system does not allow for the identification of expenditure funding sources. Therefore, the only data available for reporting of the "AE" variables must be requested from PDE, and the source of that data is an extract from LEA budgeted figures obtained from

subrecipient grant reports. These budgeted amounts represent LEA anticipated expenditures, not actual expenditures. Furthermore, budgeted expenditures can only be provided by PDE for those grants which LEAs specifically apply for and are awarded during the current fiscal/reporting year. The FY2022-23 amounts reported in AE1-AE8 represent CTC budgeted expenditures for awards received through the COVID-19 Public Health Workforce Supplemental Funding Grant (CFDA 93.354). PDE confirmed this was the only COVID-related grant that PA LEAs both applied for and were awarded in FY2022-23. Please also note that the amounts representing payments made to other LEAs could not be identified within these variables and therefore were not excluded.

- Financial data and average daily attendance (ADA) for Midd-West SD and Fulton County Center For Career and Technology are not included in the NPEFS submission because these LEAs did not report their financial data before the cutoff date.

Rhode Island

Fiscal Year: July 1–June 30
Notes:

South Carolina

Fiscal Year: July 1–June 30
Notes:

- The number of textbooks ordered each year varies. Some variations are due to new textbooks being introduced due to new editions, changes to curriculum, or even instructional standards. Sometimes, there is more of a need to replace textbooks nearing the end of its "life cycle." Also, the use of online textbooks is increasing, and students are being provided with the option for online only versions of textbooks, which may also reduce the cost of purchasing hardcopy textbooks because the volume of hardcopies is being reduced.

South Dakota

Fiscal Year: July 1–June 30
Notes:

- Food Services (R1J) revenues was attributed to higher Sales to Students as districts resumed charging for meals following COVID-19.
- Other Revenue from Local Sources (R1L) increased due to more contributions and donations made to districts.
- The percentage of Total Revenue (TR) from Intermediate Sources (R2) decreased, primarily due to a reduction in county apportionments paid from counties to districts.
- The percentage of Total Revenue (TR) from Federal Revenue (STR4) increased, reflecting higher spending by schools from ESSER funds.
- Revenues from CARES Act funds are not reported, as all ESSER I funds were fully expended in FY 22.

Tennessee

Fiscal Year: July 1–June 30
Notes:

- Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (R4C) for the current year is reported as $0, whereas it was greater than $0 in the prior year. This change reflects an updated methodology now used to obtain this information.

Texas

Fiscal Year: September 1–August 31
Notes:

- The bulk of the increase in Food Service (R1J) activities can be attributed to a $338M increase in revenues realized from Food Service Activities, which may include payments for meals from students and adults.
- The increase in Other Revenue from Federal Sources (R4D) was largely due to the $19.7M increase in Impact Aid, which includes revenues realized for payments in lieu of taxes, to be used for current general operating expenditures.
- The increase in Other sources of Revenue (R5) was due to an overwhelming rise in the issuance of bonds which accounted for the $6B increase in this revenue reporting item from prior year. Thirty-five LEAs reported over $100M in revenue growth from bonds issued.
- The increase in Tuition and Voucher Payments Outside the State, to Private Schools, Individuals and Other (E14) was due to a $13M increase in expenditures for tuition and transfer payments amongst LEAs. The most

significant increase in these expenditures was reported by Ector County ISD with a $10.3M rise in spending. This district has explored district partnerships, including two partnerships:
  - The STEM Academy: an innovative public, open-enrollment charter school currently located on the UTPB campus.
  - Odessa Y Learning Center
- Instruction Support Services, Property (E253) increased due to several LEAs reporting expenditures for furniture, equipment, and software.
- Operations and Maintenance Support Services, Property (E256) increased by $108M. LEAs collectively reported an $80.5M increase in additional maintenance and operating expenditures for furniture, equipment, and software, including all equipment, furniture, technology equipment, and capital outlay items having a per unit cost of $5,000 or more and a useful life of more than one year not classified elsewhere. Over 25 LEAs reported increased expenses over $1 million.
- Other Support Services, Property (E258) increased by nearly $63M. LEAs collectively reported a $34.9M increase in expenditures related to general administration and data processing services furniture, equipment, and software, including all equipment, furniture, technology equipment, and capital outlay items having a per unit cost of $5,000 or more and a useful life of more than one year not classified elsewhere. There was also nearly a $16.8M rise in the initial value of lease assets from right to use lease arrangements for furniture or equipment related to general administration and data processing services.
- The large increase in Food Services Operations, Property (E3A2) from FY 22 to FY 23 can mainly be attributed to a $61.5M increase in Food Services expenditures for all equipment, furniture, technology equipment, and capital outlay items having a per unit cost of $5,000 or more and a useful life of more than one year not classified elsewhere. Around 140 LEAs reported increases in these expenditures over $100K, with 13 of these LEAs reporting increases over $1M from prior year.
- The increase in Facilities and Acquisition & Construction Services, Property Expenditures (E62) came from a substantial $205M increase in expenditures for the purchase of land, land improvements other than buildings, and any associated fees. This included any other costs necessary to alter the land for its intended purpose.
- The primary factor influencing the increase in Facilities and Acquisition & Construction Services, Equipment Expenditures (E63) was a $107M increase in expenditures for all equipment, furniture, technology equipment, and capital outlay items having a per unit cost of $5,000 or more and a useful life of more than one year not classified elsewhere. Approximately 50 LEAs reported increases in these expenditures over $1M.

Utah

Fiscal Year: July 1–June 30
Notes:
- Food Services (R1J) revenue is returning to pre-COVID amounts. During FY 22, federal funds reduced the need for students' sales for food services.
- The decrease in Grants-in-Aid from the Federal Government Through the State (R4B), Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (R4C), and Federal Sources of Revenue Subtotal (STR4) were due to the reduction of COVID-19 federal assistance funding.
- The increase in Student Transportation Support Services, Property (E257) was due to an unusually low number in FY 22.
- The increase in State Per Pupil Expenditure (PPE15) was due to expenditures increasing at a higher rate than Average Daily Attendance (ADA).

Vermont

Fiscal Year: July 1–June 30
Notes:
- The ratio of Student Activities (R1K) to Average Daily Attendance (ADA) differs because student activities are by nature potentially variable year to year, which can be seen if looking at multiple years instead of just the prior year.
- Other Revenue from Local Sources (R1L) increased over prior year was not anomalous when looking at multiple years. There were also larger budget surpluses carryover than in the prior 2 years.
- Operation of Non-Instructional Enterprise Operations Services (E3B1) can vary year to year, as seen when viewing multiple years.
- Statewide aggregate attendance increased post-covid, driving down the State Per Pupil Expenditure (PPE15) calculation.

Appendix H–State Notes

Virginia

Fiscal Year: July 1–June 30

Notes:

- The increase in Current Expenditures Paid from State and Local Funds (CE1) was largely due to recalculations of state costs under Virginia's Standards of Quality, which amounted to $149.8M (including local matching funds). Additionally, a state-funded 5% compensation supplement for instructional and support positions contributed $42M from combined state and local funds.
- Virginia reported COVID-19 Federal Assistance Funds for the first time in FY 23 under the CARES Act, CRRSA, and ARP Act.

Washington

Fiscal Year: September 1–August 31

Notes:

- Grants-in-Aid from the Federal Government Through the State (R4B) decreased because there was a reduction in the funding from SLRF, ESSER II, and School Food Services due to adjustments post-COVID-19.
- Food Services (R1J) revenue has returned to pre-COVID (2019-20) levels.
- District Activities (R1K) revenue and Average Daily Attendance (ADA) have returned to pre-COVID (2019-20) levels.
- Instruction, Other (E18) spending was reduced in FY 21 during COVID and has been adjusting upwards in both FY 22 and FY 23.
- The decrease in Instruction Support Services, Supplies (E243) reflected a return to pre-COVID spending levels; there was a surge in the purchase of general supplies during the pandemic.
- Instruction Support Services, Property (E253) increased because spending for capital outlay was lower in FY 22 and is returning to pre-COVID levels.
- There was a large increase in instructional technology which led to an increase in Instruction Support Services, Other (E263) FY 22 and FY 23.
- Operations and Maintenance Support Services, Property (E256) increased due to an increase in spending on Transportation Buildings, Machinery, and Equipment in both FY 22 and FY 23
- Other Support Services, Property (E258) and Other Support Services, Other (E268) increased due to significant increases in spending for information systems in FY 23.
- Food Services Operations, Purchased Services (E3A13) and Food Services Operations, Supplies (E3A14) have returned to pre-COVID (FY 20) levels.
- Enterprise Operations, Other (E3B16) expenditures have returned to pre-COVID (FY 20) levels.
- Average Daily Attendance (ADA) has returned to pre-COVD (FY 20) levels, and state and local funding has increased over the past year.

West Virginia

Fiscal Year: July 1–June 30

Notes:

- While Total Revenue (TR) increased over the prior year, Revenue from Intermediate Sources (R2) decreased, resulting in a substantial shift in the percentage of TR attributed to R2.
- Total Revenue (TR) increased due to growth in Earnings on Investments (R1I), Other Revenue from Local Sources (R1L), Federal Sources of Revenue (STR4) from ESSER funds, and Other Sources of Revenue (R5).
- Other Sources of Revenue (R5) increased by approximately $150M, driven by several factors: (1) bond sales for new school construction, (2) revenue from an iPad lease trade-in for one district, and (3) funds allocated for a flood project to construct a new school.
- Instruction, Other (E18) increased by about $2.2M due to the implementation of GASB 84 - Fiduciary Activities. An increased number of counties adopted GASB 84 in FY 23, resulting in previously unreported school-level finances being included in county-level financial statements, impacting NPEFS data.
- Student Transportation Support Services, Purchased Services (E237) increased by approximately $5.6M, reflecting expanded contracting for bus routes, fuel depot replacements, and rising insurance costs. Bus driver shortages in West Virginia also led to greater outsourcing needs.
- Student Transportation Support Services, Property (E257) increased by approximately $2M due to delayed bus orders from previous years, impacted by COVID-19 supply chain issues, which were fulfilled in FY 23.
- The proportion of Food Services, Purchased Services (E3A13) within the Food Services Subtotal (E3A1) changed significantly. This shift resulted from increases in E3A1, particularly in Food Services, Supplies (E3A14), driven by inflation in food and supply prices, greater meal participation, increased USDA equipment and Supply Chain

Assistance grants, and $1.2M in Local Foods for Schools funding. Additionally, the use of meal box vendors for summer programs in FY 22 was phased out in FY 23.

- Direct Cost Programs, Non-Public School Programs (E9A) increased by approximately $3.1M as the administration of Emergency Assistance to Non-Public Schools (EANS) grants shifted from the West Virginia Department of Education to Mountain State Educational Services Cooperative, an LEA. The transition, which occurred late in FY 22, resulted in a full year of non-public school expenditures under EANS in FY 23.
- Direct Cost Programs, Property (E91) increased by approximately $1.1M due to equipment purchases for Adult Education programs. Notable acquisitions included a truck, trailer, and simulator for CDL programs, as well as LPN, dental, and veterinary x-ray equipment.

Wisconsin

Fiscal Year: July 1–June 30

Notes:

- The increase in Students Support Services, Purchased Services (E232) was mainly due to expenditures for Other Pupil Services, Personal Services which increased by 140%.
- Other Support Services, Other (E268) is returning to pre-pandemic amounts.
- The decrease in Direct Cost Programs, Adult Education (E9B) was mainly due to the largest district shifting $30M from Adult Education to Community Services.

Wyoming

Fiscal Year: July 1 – June 30

Notes:

- Food Services (R1J) revenue increased due to the loss of federal funding for meal reimbursement and LEA's choosing not to participate in the federal food service operation.
- Revenue from Intermediate Sources (R2) decreased due to an increase in county revenues.
- Facilities Acquisition & Construction Services (FACS), Non-Property Expenditures (Construction) (E61) was higher than FACS, Property (E62) due to land and building purchases in FY 23.
- The increase in Title I Carryover (X12D) was due to an additional six districts that had carryover amounts due to the availability of other funds.

American Samoa

Fiscal Year: October 1–September 30

Notes:

- The American Samoa Department of Education does not collect tuition, food service, or any instructional activities.
- In FY 23, salaries increased across several functions.
- School Administration Support Services, Other (E265) includes professional development and training for support staff in addition to other miscellaneous operational expenses.
- Direct Cost Programs, Community/Junior College (E9C) includes scholarship financial assistance provided by local funds.

Guam

Fiscal Year: October 1–September 30

Notes:

- Project were held up or not approved by higher level officials, therefore there were delays in several projects and some were not completed.
- There was a 22% across the board pay increase for all Government employees; this led to an increase in Instruction, Salaries (E11) and School Administration Support Services, Salaries (E215)
- Food Services Operations, Property (E3A2) increased due to purchase of cafeteria equipment.
- The audit was not completed for FY 23 as of August 14, 2024; final numbers were not available for posting. The data will be revised in the following collection cycle and will be included in the FY 23 Final Version 2a data file.
- All funds related to COVID ARP/ESF are still unaudited and are subject to adjustments.

Commonwealth of the Northern Mariana Islands

Fiscal Year: October 1–September 30

Notes:

- Non-Property Expenditures (Construction) (E61) were reported in the current year, whereas they were $0 in the prior year. The increase in expenditures was funded through the American Rescue Plan (ARP) for infrastructure improvements to enhance school structural integrity following typhoon damage.
- State Per Pupil Expenditures (PPE15) increased by more than 5% compared to the prior year, with funding support from the American Rescue Plan (ARP).

Puerto Rico

Fiscal Year: July 1–June 30

Notes:

- The Puerto Rico Department of Education experienced delays in the final stages of contracting with an audit firm to conduct the audit. For FY 23, the SEA submitted estimated/unaudited data. The data will be revised in the following collection cycle and will be included in the FY 23 Final Version 2a data file.

Virgin Islands

Fiscal Year: October 1–September 30

Notes:

- In FY 22, U.S. Virgin Islands reported $193,149,564 in revenue from the Education Stabilization Fund and ARP to the Outlying Areas-State Educational Agency (AR7) and $2,203,936 in revenue from the Education Stabilization Fund to the Outlying Areas-Governors (AR8). These funds were available for spending during the 2022-23 school year.

Appendix I—Survey Form

ED Form 2447
OMB Number 1850-0067
Approval Expires:
11/30/2025

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

THE NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY

Fiscal Year 2023

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

RETURN COMPLETED FORM TO:

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

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

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

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

SECTION 1

PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES

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

REVENUE FROM INTERMEDIATE SOURCES (2000)	R2		
REVENUE FROM STATE SOURCES (3000)	R3		

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

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

SECTION 2

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

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

INSTRUCTION, continued (1000)

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

SECTION 3A

SUPPORT SERVICES (2000)

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

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

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

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

SECTION 3B

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

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

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

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

SECTION 4

OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

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

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

SECTION 5

DIRECT PROGRAM SUPPORT	Item Code	Current Amount	Flag
a1. Textbooks for Public School Children	E4A1		
a2. Textbooks; Property (700) only	E4A2		
b1. Transportation for Public School Children	E4B1		
b2. Transportation; Property (700) only	E4B2		
c1. Employee Benefits for Public School Employees	E4C1		
c2. Employee Benefits; Property (700) only	E4C2		
d. Direct Program Support for Private School Students	E4D		
e1. Other Direct Program Support for Public School Students	E4E1		
e2. Other Direct Program Support for Public School Students; Property (700) only	E4E2		
DIRECT PROGRAM SUPPORT EXPENDITURES SUBTOTAL [Sum a1,b1,c1, and e1.]	STE4		

CURRENT EXPENDITURES Sum Subtotals for Instruction(1000), Support Services (2000), Non-Instruction (3000 - exclude 3300: Community Services), and Direct Program Support (exclude Direct Program Support for Private School Students). Exclude Property (700).	TE5		

SECTION 6

FACILITIES ACQUISITION & CONSTRUCTION SERVICES (4000)	Item Code	Current Amount	Flag
1. Non-Property Expenditures (Construction) (4100-4900)	E61		
2. Property Expenditures [Include Land and Improvements (710), Land and Existing Buildings (720), and Infrastructure (740).]	E62		
3. Equipment (730)	E63		

OTHER USES (5000) - Include debt service payments (principal and interest).

DEBT SERVICE (5100)			
1. Interest (832)	E7A1		
2. Redemption of Principal (831)	E7A2		
OTHER USES SUBTOTAL (5000)	STE7		

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

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

PROPERTY (700)	TE10		

TOTAL EXPENDITURES FOR EDUCATION [Sum Current Expenditures, F.A.C.S., Non-Property Expenditures, Community Services, Direct Cost Programs, and Property. Exclude Other Uses.]	TE11		

SECTION 7

EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)	Item Code	Current Amount	Flag
a. Tuition from Individuals (1310)	X12A		
b. Transportation Fees from Individuals (1410)	X12B		
c. Title I Expenditures [Expenditures under Title I of the Elementary and Secondary Education Act of 1965, as amended (ESEA). DO NOT simply restate revenues received. This item is to contain expenditures.]	X12C		
d. Title I Carryover Expenditures	X12D		
g. Food Services Revenues (excluding federal reimbursements (1600-1650)	X12G		
h. District Activities Revenues (1700-1790)	X12H		
i. Textbook Revenues (1940)	X12I		
j. Summer School Revenues (1312)	X12J		
TOTAL EXCLUSIONS [Sum a-j.]	TX12		

NET CURRENT EXPENDITURES **[Subtract Total Exclusions from Current Expenditures, as defined in the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 7801(12)).]**	NCE13		

AVERAGE DAILY ATTENDANCE (ADA)			
a. ADA as defined by state law	A14A		
b. ADA as defined by NCES	A14B		

STATE PER PUPIL EXPENDITURE	PPE15		

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

SECTION 8

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

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

SPECIAL EXHIBIT ITEMS - Expenditures from COVID-19 Federal Assistance Funds			
1. Current expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1		
a. 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		
b. 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		
c. 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		
d. 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		
e. 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		
f. 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		
g. 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		

SPECIAL EXHIBIT ITEMS - Expenditures from All COVID-19 Federal Assistance Funds (continued)	Item Code	Current Amount	Flag
2. Instructional expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2		
a. Instructional expenditures paid from ESSER I funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2A		
b. Instructional expenditures paid from ESSER II funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2B		
c. Instructional expenditures paid from ARP ESSER funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2C		
d. Instructional expenditures paid from GEER I funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2D		
f. Instructional expenditures paid from the CRF (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2F		
g. Instructional expenditures paid from the SLFRF (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2G		
3. Support services expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2000; excluding objects 511 and 591)	AE3		
4. Capital outlay expenditures paid from COVID-19 Federal Assistance Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4		
a. Capital outlay expenditures paid from ESSER I funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4A		
b. Capital outlay expenditures paid from ESSER II funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4B		
c. Capital outlay expenditures paid from ARP ESSER funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4C		
d. Capital outlay expenditures paid from GEER I funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4D		
e. Capital outlay expenditures paid from GEER II funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4E		
f. Capital outlay expenditures paid from the CRF (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4F		
g. Capital outlay expenditures paid from the SLFRF (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4G		
5. Technology-related supplies and purchased services expenditures paid from COVID-19 Federal Assistance Funds (objects 351, 352, 432, 443, 530, 650 for ALL functions)	AE5		
6. Technology-related equipment expenditures paid from COVID-19 Federal Assistance Funds (objects 734, 735 for ALL functions)	AE6		
7. Support services, operation and maintenance of plant expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2600; excluding object 591)	AE7		
8. Food services operations expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 3100; excluding object 591)	AE8		

Section Comments Provided by the State

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