

The following notes describe known anomalies in state data reported to the collection agent. Unless otherwise noted, each anomaly recorded here applies to fiscal year 2021 (FY 21). The absence of “Notes” for a state indicates that the state’s data did not contain any known anomalies. States are in order by their American National Standards Institute (ANSI) code.

Alabama

Fiscal Year: October 1–September 30

Notes:

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

Alaska

Fiscal Year: July 1–June 30

Notes:

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

Arizona**Fiscal Year:** July 1–June 30**Notes:**

- Districts reported that Food Service Operations (R1J) were considerably reduced due to school closures related to COVID.
- Districts reported a significant reduction in District Activities (R1K) revenue due to COVID.
- The increase in Revenue from Grants-in-Aid from the Federal Government through the State (R4B) was due to ESSER Grants.
- Districts reported property expenditures related to COVID; this resulted in an increase in Instruction, Property (E17). Benjamin Franklin Charter School - Queen Creek reported construction of a building. Gilbert Unified District and Mesa Unified Districts reported Bond expenditures for FY 21.
- Districts reported a decrease in field trips, athletics, and other student travel due to school closures related to COVID; this resulted in a decrease in Instruction, Other (E18).
- Student Support Services, Property (E252) increased because districts reported the utilization of ESSER funds to purchase equipment for Student Support. Vail Unified District reported a \$687K increase for furniture purchase for new high school facility and preschool area.
- General Administration Support Services, Employee Benefits (E224) increased because Phoenix Union High School District made a \$15M contribution to OPEB to pay off a liability.
- Operation and Maintenance Support Services, Property (E256) increased because districts reported the purchase of COVID related equipment for maintenance of facilities and six school districts/charters reported facility construction/expansion. Academy of Mathematics and Science South, Inc reported the addition of four campuses equaling \$42M.
- Student Transportation Support Services, Purchased Services (E237) decreased because there was less travel for and transportation due to COVID.
- Student Transportation Support Services, Property (E257) decreased because fourteen districts/charters reported significant bus purchases in FY 20 that they did not have in FY 21.
- Food Services Operation, Supplies (E3A14) was significantly reduced in FY 21 due to school closures related to COVID.
- Due to the way Direct Cost Programs, Adult Education (E9B) was collected in FY 20 there was a significant variance in FY 21. For charter schools E9B, E9C and E9I were captured together. This has been remedied in FY 21.
- Due to COVID there was a significant decrease in ADA, in addition to increased expenditures, that resulted in a significant increase in State Per Pupil Expenditure (SPPE) for FY 21.

Arkansas**Fiscal Year:** July 1–June 30**Notes:**

- Food Service Revenue (R1J) decreased because most districts had a significant decrease in food service daily sales revenue due to circumstances created by COVID including but not limited to virtual instruction days, and meals being served without charge to all students.
- District Activities Revenue (R1K) decreased because most districts had a significant decrease in local district activity revenue due to circumstances created by COVID including but not limited to virtual instruction days.
- LEA 6601 provided the following comment on their \$5.1M expenditure increase for Instructional Property/Equipment (E17): almost \$1.3M increase was due to the purchase of capital outlay to support the two new high school arenas and shelters. This included a scoreboard at each arena paid with general operating funds. Another \$2.8M increase was due

to the purchase of capital outlay in the form of instructional equipment for the new "Career Technology" center/program being built (called the Peak Center). Industrial workforce, health science and technology components were purchased from community support and pledges as Peak was preparing to open.

- Support Services, Property (E253) is found in Technology-Related Hardware 734. This had an impact in General Administration Support Services, Supplies (E244) and School Administration Support Services, Supplies (E245). This increase in the purchase of technical supplies for Support Services, Instruction, General Administration and School Administration was largely due to an increased need to be able to work remotely and reduce shared devices/supplies.
- Increase in General Administration Support Services, Other (E264) is related to an increase in Indirect Cost attributed to increased ESSER federal grants in FY 21.
- Student transportation Support Services, Property (E257) increased due to many districts purchasing additional buses to increase routes to allow fewer students per bus for physical distancing and purchasing buses with improved air flow or ventilation.
- Due to COVID and the required Virtual Learning required to replace on-site attendance, there was a significant increase in technology supplies expenditures and therefore also an increase in technology support. Most of the difference in Instruction Other Services, Supplies (E248) and Other Services, Property (E258) is found in 2580 Administrative Technology Services.
- Food Service Operations, Supplies (E3A14) and Operation of Non-Instructional Enterprise Operations Subtotal (E3B1) expenditures decreased due to circumstances created by COVID including but not limited to virtual instruction days.
- Net current expenditures have increased due to additional COVID grants from the federal government in excess of \$353.5M in FY 21. ADA decreased in FY 21 from the previous year. PPE (PPE15) increased due to the availability of additional revenue which increased expenditures and in turn divided among fewer students by lower ADA equals higher PPE.

California

Fiscal Year: July 1–June 30

Notes:

- Food Service (R1J) revenues decreased approximately 93%, or \$254M, from the prior year. The reduced revenues were mainly because most schools did not fully open for in-person instruction in 2020–21 due to COVID-19.
- District Activities (R1K) revenues increased by approximately \$149M from the prior year because 2020–21 was the first year California could report these revenues and expenditures. Starting in 2020–21, California established a new resource code to allow school districts to account for revenues and expenditures related to governmental-associated student body activities, which do not meet the definition of fiduciary activities in accordance with GASB 84 and are therefore considered governmental activities, in a governmental fund.
- Ratio of District Activities (R1K) to Average Daily Attendance (A14A or A14B): This was substantially different from the prior year because FY 21 was the first year California was able to report these revenues.
- The percentage of Total Revenue (TR) coming from Local Revenue (STR1) was changed from 35.3% (2019–20) to 32.7% (2020–21). The decrease in percentage was mainly due to the enormous increase (i.e., \$11.7B) in Total Revenue with a slight increase (i.e., \$1.2B) in Local Revenue. The considerable increase in Total Revenue was mainly due to the increased COVID-19 federal assistance funds.
- Grants-in-Aid from the Federal Government through the State (R4B) revenues increased approximately \$7.2B, from the prior year. The increase was mainly due to the increased

COVID-19 federal assistance funds. The COVID-19 federal assistance funds increased approximately \$6.8B from the prior year.

- Instruction, Supplies (E16) expenditures increased approximately \$1.6B. The increased expenditures were mainly due to the increased COVID-19 federal assistance funds for instruction supplies.
- Instruction, Other (E18) expenditures increased approximately \$3.7M. The increased expenditures were mainly due to the increased COVID-19 federal assistance funds.
- Student Support Services, Supplies (E242) expenditures increased approximately \$85.7M from the prior year. The increased expenditures were mainly due to the COVID-19 federal assistance funds for health service supplies.
- Instruction Support Services, Supplies (E243) expenditures increased approximately \$107.5M. The increased expenditures were mainly due to the COVID-19 federal assistance funds for instruction support supplies.
- General Administration Support Services, Supplies (E244) expenditures increased \$4M. The increased expenditures were mainly due to the increased COVID-19 federal assistance funds.
- School Administration Support Services, Purchased Services (E235) expenditures increased approximately \$88.6M. The increased expenditures were mainly due to the increased costs incurred by a few school districts using unrestricted funds.
- School Administration Support Services, Supplies (E245) expenditures increased approximately \$44.3M. The increased expenditures were mainly due to the increased COVID-19 federal assistance funds.
- Student Transportation Support Services, Purchased Services (E237) expenditures decreased approximately \$234.5M. The decreased expenditures were mainly because most schools did not fully open for in-person instruction in 2020–21 due to COVID-19.
- Student Transportation Support Services, Supplies (E247) expenditures decreased approximately \$31.2M. The decreased expenditures were mainly since most schools did not fully open for in-person instruction in 2020–21 due to COVID-19.
- Other Support Services, Purchased Services (E238) expenditures increased approximately \$230.6M. The increased expenditures were mainly due to the increased COVID-19 federal assistance funds for general administration and central data processing.
- Other Support Services, Supplies (E248) expenditures increased approximately \$357.8M. The increased expenditures were mainly due to the increased COVID-19 federal assistance funds for general administration and central data processing supplies.
- Other Support Services, Property (E258) expenditures increased approximately \$16.2M. The increased expenditures were mainly due to the increased COVID-19 federal assistance funds for central data processing equipment.
- The student membership variable for California does not include membership for the California State Preschool Program. The data file includes expenditures and average daily attendance for the California State Preschool Program. California provided a supplemental data file which reported prekindergarten expenditures separately. These expenditures were excluded from the amounts in the Finance Tables report. In FY 17 and FY 18, fiscal data for the California State Preschool Program are included in both the report and the data file.

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

Item Code	Description	FY 2021 Amount (a) ¹	Preschool Expenditures (b) ²	Adjusted Amount (c) = (a) - (b)
E11	Instruction, salaries	29,595,540,689	374,401,691	29,221,138,998
E12	Instruction, employee benefits	13,627,509,287	195,834,512	13,431,674,775
E13	Instruction, purchased services	2,661,061,434	197,795,147	2,463,266,287
E14	Tuition paymts outside the state and to private	1,012,554,553	0	1,012,554,553
E15	Tuit/voucher paymts to other LEAs, Charter within	593,351,306	0	593,351,306
E16	Instruction, supplies	3,466,444,059	36,142,751	3,430,301,308
E17	Instruction, property	98,955,184	752,193	98,202,991
E18	Instruction, other	17,282,396	143,969	17,138,427
STE1	TOTAL INSTRUCTION EXPENDITURES	50,380,392,418	804,318,070	49,576,074,348
E11A	Salaries paid to teachers in reg. edu. prog.	21,059,372,379	0	21,059,372,379
E11B	Salaries paid to special education teachers	3,932,881,295	0	3,932,881,295
E11C	Salaries paid to vocational education teachers	448,335,095	0	448,335,095
E11D	Salaries paid to teachers in other programs	795,803,154	0	795,803,154
E2	Textbook exp. for classroom instruction.	512,122,993	0	512,122,993
E212	Student Supp Svcs, salaries	3,512,328,275	21,702,463	3,490,625,812
E222	Student Supp Svcs, employee benefits	1,593,943,120	10,832,961	1,583,110,159
E232	Student Supp Svcs, purch svcs	594,065,306	39,017,343	555,047,963
E242	Student Supp Svcs, supplies	135,164,081	1,723,134	133,440,947
E252	Student Supp Svcs, property	3,122,578	217,962	2,904,616
E262	Student Supp Svcs, other	530,836	3,276	527,560
STE22	TOTAL STUDENT SUPP SVCS	5,836,031,618	73,279,177	5,762,752,441
E213	Instruction Supp Svcs, salaries	3,117,972,666	81,230,015	3,036,742,651
E223	Instruction Supp Svcs, employee benefits	1,360,399,101	39,741,858	1,320,657,243
E233	Instruction Supp Svcs, purch svcs	720,233,473	34,204,985	686,028,488
E243	Instruction Supp Svcs, supplies	276,369,497	7,438,228	268,931,269
E253	Instruction Supp Svcs, property	13,156,123	451,438	12,704,685
E263	Instruction Supp Svcs, other	4,384,397	219,048	4,165,349
STE23	TOTAL INSTRUCTION SUPP SVCS	5,479,359,134	162,834,134	5,316,525,000
E214	Gen Admin Supp Svcs, salaries	398,059,428	60,602	397,998,826
E224	Gen Admin Supp Svcs, employee benefits	186,291,976	25,379	186,266,597
E234	Gen Admin Supp Svcs, purch svcs	737,288,625	216,352	737,072,273
E244	Gen Admin Supp Svcs, supplies	15,444,469	1,998	15,442,471
E254	Gen Admin Supp Svcs, property	756,667	0	756,667
E264	Gen Admin Supp Svcs, other	15,926,016	0	15,926,016
STE24	TOTAL GEN ADMIN SUPP SVCS	1,353,010,514	304,331	1,352,706,183
E215	Sch Admin Supp Svcs, salaries	3,573,887,665	44,383,391	3,529,504,274
E225	Sch Admin Supp Svcs, employee benefits	1,629,614,472	21,521,686	1,608,092,786
E235	Sch Admin Supp Svcs, purch svcs	368,985,760	33,579,030	335,406,730
E245	Sch Admin Supp Svcs, supplies	113,076,796	2,861,118	110,215,678
E255	Sch Admin Supp Svcs, property	9,169,576	25,557	9,144,019
E265	Sch Admin Supp Svcs, other	5,419,078	47,812	5,371,266
STE25	TOTAL SCH ADMIN SUPP SVCS	5,690,983,771	102,393,037	5,588,590,734
E216	Oper & Maint Supp Svcs, salaries	2,974,091,166	15,369,317	2,958,721,849
E226	Oper & Maint Supp Svcs, employee benefits	1,542,635,760	8,549,950	1,534,085,810
E236	Oper & Maint Supp Svcs, purch svcs	1,269,889,121	29,124,402	1,240,764,719
E246	Oper & Maint Supp Svcs, supplies	2,153,844,824	7,852,982	2,145,991,842
E256	Oper & Maint Supp Svcs, property	121,046,746	286,682	120,760,064
E266	Oper & Maint Supp Svcs, other	377,510	0	377,510
STE26	TOTAL OPER & MAINT SUPP SVCS	7,940,838,381	60,896,651	7,879,941,730
E217	Stu Transp Supp Svcs, salaries	582,386,334	1,743,796	580,642,538

See notes at end of table.

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

Item Code	Description	FY 2021 Amount (a) ¹	Preschool Expenditures (b) ²	Adjusted Amount (c) = (a) - (b)
E227	Stu Transp Supp Svcs, employee benefits	328,169,143	998,251	327,170,892
E237	Stu Transp Supp Svcs, purch svcs	392,554,052	501,972	392,052,080
E247	Stu Transp Supp Svcs, supplies	81,674,517	520,650	81,153,867
E257	Stu Transp Supp Svcs, property	111,134,663	44,769	111,089,894
E267	Stu Transp Supp Svcs, other	111,486	90	111,396
STE27	TOTAL STUDENT TRANSPORTATION SUPP SVCS	1,384,895,532	3,764,759	1,381,130,773
E218	Other Supp Svcs, salaries	2,057,484,607	0	2,057,484,607
E228	Other Supp Svcs, employee benefits	994,569,316	0	994,569,316
E238	Other Supp Svcs, purchased salaries	1,152,868,094	36,393,692	1,116,474,402
E248	Other Supp Svcs, supplies	531,771,355	0	531,771,355
E258	Other Supp Svcs, Property	70,719,733	0	70,719,733
E268	Other Supp Svcs, other	9,016,120	0	9,016,120
STE28	TOTAL OTHER SUPP SVCS	4,745,709,492	36,393,692	4,709,315,800
TE21	TOTAL SUPP SVCS SALARIES	16,216,210,141	164,489,584	16,051,720,557
TE22	TOTAL SUPP SVCS EMPLOYEE BENEFITS	7,635,622,888	81,670,085	7,553,952,803
TE23	TOTAL SUPP SVCS PURCH SVCS	5,235,884,431	173,037,776	5,062,846,655
TE24	TOTAL SUPP SVCS SUPPLIES	3,307,345,539	20,398,110	3,286,947,429
TE25	TOTAL SUPP SVCS PROPERTY	329,106,086	1,026,408	328,079,678
TE26	TOTAL SUPP SVCS OTHER	35,765,443	270,226	35,495,217
STE2T	TOTAL - TOTAL SUPPORT SERVICES	32,430,828,442	439,865,781	31,990,962,661
E3A11	Food Service, salaries	985,460,831	2,723,272	982,737,559
E3A12	Food Service, employee benefits	511,993,216	1,452,686	510,540,530
E3A13	Food Service, purch svcs	115,924,386	691,821	115,232,565
E3A14	Food Service, supplies	1,127,898,095	1,493,597	1,126,404,498
E3A2	Food Service, property	22,525,972	0	22,525,972
E3A16	Food Service, other	640,298	333	639,965
E3A1	TOTAL FOOD SERVICE	2,741,916,826	6,361,709	2,735,555,117
E3B11	Enterprise Operations, salaries	97,176,813	448,341	96,728,472
E3B12	Enterprise Operations, employee benefits	51,803,126	233,266	51,569,860
E3B13	Enterprise Operations, purch svcs	17,724,166	3,662	17,720,504
E3B14	Enterprise Operations, supplies	6,878,724	11,329	6,867,395
E3B2	Enterprise Operations, property	3,207,069	0	3,207,069
E3B16	Enterprise Operations, other	257,526	0	257,526
E3B1	TOTAL ENTERPRISE OPERATIONS	173,840,355	696,598	173,143,757
E4A1	Dir Supp - Textbooks for Pub Sch Children	0	0	0
E4A2	Dir Supp - Textbooks, Property	0	0	0
E4B1	Dir Supp - Transport for Pub Sch Children	0	0	0
E4B2	Dir Supp - Transport, Property	0	0	0
E4C1	Dir Supp - Employee Benefits	0	0	0
E4C2	Dir Supp - Employee Benefits, Property	0	0	0
E4E1	Dir Supp - Other - Pub Sch Students	3,741,046,885	0	3,741,046,885
E4E2	Dir Supp - Other - Pub Sch Students, Property	51,074,245	0	51,074,245
STE4	TOTAL DIRECT PROGRAM SUPPORT	3,741,046,885	0	3,741,046,885
TE5	CURRENT EXPENDITURES	89,468,024,926	1,251,242,158	88,216,782,768
E4D	Dir Supp - Private School Students	0	0	0
E61	FACS Non-Property Expenditures	9,120,566,994	8,830,972	9,111,736,022
E62	FACS Property Expenditures	361,023,028	492,603	360,530,425
E63	FACS Equipment	240,050,067	1,103,959	238,946,108
E7A1	Debt Service, Interest	3,458,595,697	182	3,458,595,515
E7A2	Debt Service, Redemption of Principal	4,804,329,590	128,894	4,804,200,696

See notes at end of table.

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

Item Code	Description	FY 2021 Amount (a) ¹	Preschool Expenditures (b) ²	Adjusted Amount (c) = (a) - (b)
STE7	TOTAL OTHER USES	8,262,925,287	129,076	8,262,796,211
E81	Community Services - Non-property	527,885,711	0	527,885,711
E82	Community Services - property	618,259	0	618,259
E9A	Direct Cost - Non-Pub Sch Programs	0	0	0
E9B	Direct Cost - Adult Education	547,025,750	0	547,025,750
E9C	Direct Cost - Community Colleges	0	0	0
E9D	Direct Cost - Other	0	0	0
E91	DIRECT COST PROGRAMS - PROPERTY	2,074,539	0	2,074,539
STE9	DIRECT COST PROGRAMS SUBTOTAL	547,025,750	0	547,025,750
TE10	Property Subtotal	1,108,634,449	3,375,163	1,105,259,286
TE11	TOTAL EXPENDITURES FOR EDUCATION	100,772,137,830	1,263,448,293	99,508,689,537

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

² "Preschool Expenditures (b)" column represents the 2020-21 Preschool Expenditures (Goal 0001) for California.

NOTES: The state did not calculate any exclusions (total item TX12) because such expenditures were not easily identified and were not significant. Item PPE15 (State Per Pupil Expenditures) was not included in this report because the inclusion will provide misleading information.

SOURCE: California Department of Education, Financial Accountability and Information Services, Standardized Account Code Structure (SACS), previously unpublished tabulations (September 2022).

Colorado

Fiscal Year: July 1–June 30

Notes:

- Non-property Tax (R1B) increased because two smaller, rural districts received a combined total of \$18.6M in delinquent property taxes with penalties and interest.
- Food Services (R1J) decreased because the local food service revenues (a la carte, adult meals, second meals, catering, vending) were down significantly across the board due to school closures during the COVID-19 pandemic/emergency declaration.
- District Activities (R1K) revenues were down significantly across most districts due to school closures during the COVID-19 pandemic/emergency declaration. This also impacted the ratio of District Activities to Average Daily Attendance.
- Revenue from Intermediate Sources (R2) increased because one district reclassified how it reported \$2.75M and another district received \$4.5M from their local government in the district's building fund. Several other districts had large increases due to the receipt of COVID-19 relief dollars passed through the local governments. This also impacted the percentage of Total Revenue coming from Intermediate Sources ratio.
- Grants-in-aid from the Federal Government through the State (R4B) increased due to the receipt of federal COVID-19 relief monies received by CDE and passed through to districts (CRF, CARES, CRRSA and ARP Acts). This also impacted the percentage of Total revenue coming from Federal Revenue (STR4).
- Other Sources of Revenue (R5) increased because multiple districts issued new General Obligation Bonds with large metro districts adding new GOB of more than \$250M each. In addition, a handful of districts had Capital Lease and Certificates of Participation revenues ranging from \$14M to \$43M.
- Students Support Services, Supplies (E242) expenditures were up significantly in most districts. This line item includes COVID-19 related supplies such as hand sanitizer, masks, as well as technology-related supplies which includes tablets necessary for online learning during school closures.

- General Administration Support Services, Supplies (E244) expenditures increased in several districts. One large suburban district had an increase of \$6.9M in this category due primarily to technology-related supplies such as tablets.
- School Administration Support Services, Purchased Services (E235) decreased in most districts, largely due to school closures.
- The Total State Per Pupil Expenditure (SPPE) figure increased largely due to federal COVID-19 related expenditures.
- The revisions in the 2a final file were made to correct coding errors and to correct an error in the COVID-19 Technology-related Supplies and Equipment. The following revisions were made:
 - E16 (increased by \$56,784)
 - E2 (increased by \$56,784)
 - X12C (decreased by \$16,540,665)
 - AE1 (decreased by \$189)
 - AE2 (increased by \$1,574,413)
 - AE3 (decreased by \$188)
 - AE5 (increased by \$54,676,821)
 - AE6 (increased by \$10,577,162)
 - AE8 (increased by \$981)

Connecticut

Fiscal Year: July 1–June 30

Notes:

- Connecticut does not collect data from local school districts for District Activities (R1K).
- Connecticut's data collection tool does not collect the detail for Non-Property Expenditures (E61). The U.S. Census Bureau allocates data to impute a value for that data item.

Delaware

Fiscal Year: July 1–June 30

Notes:

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

District of Columbia

Fiscal Year: October 1–September 30

Notes:

- The LEAs do not collect tuition fees. OSSE manages the collection of tuition fees for the district.

- There was a significant reduction in contractual services due to DCPS' remote operating status during COVID.
- The revisions in the 2a final file were made to report changes submitted by one or more LEAs. The following revisions were made:
 - R4B (decreased by \$147,240)
 - E236 (increased by \$2,002,332)
 - E61 (decreased by \$1,824,038)
 - E62 (increased by \$241,380)
 - E63 (increased by \$64,692)
 - A14B (increased by 82)
 - CE1 (decreased by \$1,278,425)
 - CE2 (increased by \$2,425,769)

Florida

Fiscal Year: July 1–June 30

Notes:

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

Georgia

Fiscal Year: July 1–June 30

Notes:

- Tuition from Individuals (R1E) decreased due to a decline in services offered by school districts during the COVID-19 pandemic which was on-going throughout the entire school year. Henry County Schools had a decrease of almost \$22M in its Enterprise Funds (after-school). In addition, Cobb County Schools had a decrease of almost \$6.4M in one special revenue fund. The four school districts with tuition payments from individuals in the Governmental - Other Fund, all had decreases in 2021 revenue which totaled almost \$993K. The pandemic affected the services and classes offered by school districts throughout the state of Georgia - decrease in tuition revenue in all funds.
- Food Services (R1J) decreased by more than \$113M. Due to the COVID-19 pandemic, there were changes in meal services for the entire 2021 school year. All large school districts, especially the Metro-Atlanta, took advantage of the meal service change (alternative meal service options) where these districts could do the meal program similar to provision B (where all students eat free, and meals served are counted for federal reimbursement). Meal or food item sales for Cobb County Schools decreased by more than \$15M, and more than \$9.47M was for sale of breakfast and lunches to students. All school districts in the state took advantage of the alternative meal service options for the 2021 school year.
- District Activities (R1K) decreased by more than \$70.4M due to a reduction in student activities at schools in Georgia. Almost \$67M of the reduction involved the Student Activities Funds (principal accounts). The biggest decreases were for "club dues and fees",

"fundraising/misc. sales", and "student supply fees". All these revenues involve student activities which were reduced due to the pandemic.

- Grants-in-Aid From the Federal Government through the State (R4B) increased by \$1.129B largely due to the increase in CARES (ESSER I & II) and ARP grants received by the school districts through either Georgia Department of Education (GaDOE) or other state agencies. Federal funding for the COVID-19 pandemic, including CARES and ARP, increased by more than \$1B from FY 20 to FY 21. The federal funding for the COVID-19 pandemic was approved as of March 2020; however, most expenditures started in full force in FY 21. A new multiple year grant for Striving Readers started in FY 21 along with increases in Title I, Federal IDEA funds and most of the other federal grants through GaDOE.
- The large increase in COVID-19 federal funding along with reductions in the state funding and a small increase in local revenues resulted in the large increase in federal funding. Federal funding increased by more than \$1.1B. This increase is a direct result of the increase in COVID-19 federal funds for 2021.
- Other Sources of Revenue (R5) increased due to an increase in debt. There were large increases in both refunding bond issues and general obligation bond issues. In addition, several school districts and state charters entered long-term debt agreements in FY 21.
- The Financial Review Division at GaDOE reviewed the NPEFS classification for the Residential Facilities expense object on the state's chart of accounts. In prior fiscal years this expense object was mapped as Tuition and Voucher Payments to Other LEAs and Charter Schools within the State (E15); however, for the 2021 NPEFS Survey, team members determined that the "residential facilities" expense object belongs in Tuition and Voucher Payments Outside the State, to Private Schools, Individuals, and Other (E14). The reclassification of this expense object from E15 to E14 is the reason for large variance in these two NPEFS balances.
- There were large increases in the purchase of the following instructional supplies: (1) technology-related supplies increased by over \$5.57M or 62.68%; (2) expendable computer equipment increased by almost \$132M or 104.7%; (3) digital/electronic textbooks increased by over \$3M or 78.2%. All but two expense objects had major increases for 2021, due in part to the changes in learning environments, learning methods and remote learning options. There were school closures and remote learning days for many school districts throughout the state. In addition, there were students who did remote learning for the entire school year changing the teaching and supplies requirements throughout the state. Increase in digital/electronic/computer requirements for supplies for both students and teachers.
- Instruction, Property (E17) increased in FY 21 due to a large increase in the purchase/lease of technology-related equipment (\$10M increase in purchases). Numerous school districts throughout the state purchased computer equipment (iPads, laptops, Chromebook, etc.) for students (and some teachers) to use for both in-person and remote learning due to the social distancing and school closures that occurred during the 2021 school year caused by the COVID-19 Pandemic.
- Students Support Services, Supplies (E242) increased by more than \$15M in FY 21. The supply requirements necessary to provide adequate student support during the pandemic increased due to remote learning, social distancing, and school closures. Administrative offices also closed at times when there were school closures. Increases in support services need for students due to the social and emotional changes and problems in dealing with pandemic and its effects on family and students.
- FY 21 was the second year that Department of Juvenile Justice (DJJ) educational expenditures and revenues have been added to the NPEFS data by the required NPEFS category codes based upon the information provided to GaDOE by DJJ personnel.

- State Per Pupil Expenditures (SPPE) increased by 8.05% over FY 20. Total expenditures being reported for the NPEFS for FY 21 increased by 1.33% from 2020 to 2021. Federal Funding to districts increased, especially COVID-19 relief funding. Various local revenues decreased during the fiscal year highlighting issues facing Georgia and economy due to COVID-19. The stoppage of in-school teaching/learning has led to a decrease in meal sales. Meal services moved to a program similar to the Summer Feeding Program where meals are delivered by school personnel to specific locations for distribution to students and other eligible to receive free and reduced-price meals. Net Current Expenditures per NPEFS survey figures for 2021 increased by 2.25%. ADA as defined by NCES for Georgia decreased by 5.38% from 2020 to 2021.

Hawaii

Fiscal Year: July 1–June 30

Notes:

- Hawaii does not charge Tuition from Individuals (R1E).
- The ratio of District Activities (R1K) to Average Daily Attendance (A14A or A14B) is substantially different from the prior year because of distance learning and restrictions on the student athletic program. The main source of revenue for District Activities is the School Athletic Fund. The State restarted the athletic activities in March 2021, the last semester of School Year (SY) 21.
- The main Local Sources of Revenue (STR1) are Transportation Fees from Individuals, Food Services, and Other Revenue (e.g., After-School Programs). Due to the COVID pandemic and implementation of distance learning and restriction on gatherings, the revenue from Transportation Fees and After-School Programs decreased significantly in SY 21 compared to SY 20. Revenue from Food Services also decreased significantly because of a modified food service program. During SY 21, HIDOE provided all free Grab-and-Go breakfast and lunch meals. This program was made possible through the U.S. Department of Agriculture (USDA) funding that provided nationwide waivers for the National School Lunch Program (NSLP) Seamless Summer Option (SSO) to extend free meals to children.
- Instruction, Supplies (E16) increased by \$33M due to the purchase of computer equipment, computer supplies, and hot spots for distance learning during SY 21.
- A decrease of \$1.1M in General Administration Support Services, Employee Benefits (E224) was due to the decrease in fringe benefits rate. In FY 21, the fringe benefit rate was ~52% compared to ~63% in FY 20.
- The percentage of Food Services Subtotal (E3A1) made up of Food Services, Purchased Services (E3A13) is substantially different from the prior year because of a modified food service program during the COVID pandemic and distance learning. During SY 21, HIDOE provided free Grab-and-Go breakfast and lunch meals. This program was made possible through the U.S. Department of Agriculture (USDA) funding that provided nationwide waivers for the National School Lunch Program (NSLP) Seamless Summer Option (SSO) to extend free meals to children. Due to distance learning and the modified food service program, there was a significant decrease in demand and therefore less meals prepared and served via grab-and-go. With the decrease in food preparation needed, there were less preparation kitchens being used, and therefore less repair & maintenance type services needed.
- Food Services, Supplies (E3A14) decreased significantly in SY 21 because of a modified food service program during the COVID pandemic and distance learning. During SY 21, HIDOE provided free Grab-and-Go breakfast and lunch meals. This program was made possible through the U.S. Department of Agriculture (USDA) funding that provided nationwide waivers for the National School Lunch Program (NSLP) Seamless Summer Option (SSO) to

extend free meals to children. Due to distance learning and the modified food service program, there was a significant decrease in demand and therefore less meals prepared and served via grab-and-go.

- The percentage of Food Services Subtotal (E3A1) made up of Food Services, Supplies (E3A14) is substantially different from the prior year: SY 21 (~35%) vs SY 20 (~42%). This is because salaries for Food Services Operations did not decrease, whereas other costs (e.g., purchased services, supplies, etc.) decreased significantly due to the decrease in total number of meals prepared and served. HIDOE did not lay off any full-time permanent employees from the Food Services Operations.
- The revisions in the 2a final file were made to correct Title I Expenditures (X12C), Title I Carryover Expenditures (X12D) and COVID-19 Expenditures. The following revisions were made:
 - X12C (increased by \$33,337,228)
 - X12D (decreased by \$33,337,228)
 - AE4 (decreased by \$20,065,597)
 - AE5 (increased by \$19,934,428)
 - AE6 (decreased by \$19,934,428)

Idaho

Fiscal Year: July 1–June 30

Notes:

- District Activities (R1K) revenue increased substantially due to GASB 84 and the reclassification of Student Activity funds. Most districts/charters reclassified these funds into a governmental fund based on the GASB guidance.
- Grants-in-Aid from the Federal Government through the State (R4B) at the school level increased dramatically due to the additional funding provided from the multiple stimulus funds provided to offset increased expenses during the pandemic.
- The increases in Instruction, Purchased Services (E13) and Instruction, Supplies (E16) were due to the pandemic. Additional services were purchased for contract services and supplies. This was to cover remote learning, social distancing, extra supplies, and different methods to deliver instruction.
- The increase in Instruction, Property (E17) was attributed to a multitude of factors including the availability of pandemic relief funds and corresponding response by schools to the pandemic. These additional dollars were spent on capital investments on alternative ways of delivering instruction, interactive displays, tablets, social distancing, etc. These investments were a necessity to minimize the impact on the educational experience and maintain operations.
- Instruction Support Services, Supplies (E243) increased due to the pandemic and additional services that were purchased for contract services and supplies. This was to cover remote learning, social distancing, extra supplies, and different methods to deliver instruction.
- Instruction Support Services, Property (E253) increased by \$9.8M. With a different delivery method of instruction, additional capital acquired to assist in the education methods to deliver instruction. This includes computers, tablets, virtual online learning software, etc.
- On behalf of the Idaho public school, Idaho covers the costs of the unemployment insurance for the schools. Payment is sent directly to the Idaho Department of Labor. Due to the pandemic and unforeseen circumstances, there was a significant increase in unemployment claims reported in April-June 2020, invoiced July 2020.
- Idaho does not calculate Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) at this time.

- COVID dollars were managed at the SEA level through unique fund codes to manage the individual funding sources. This aided in the ability for Idaho to separate these expenses from other sources of funding and be able to effectively track these dollars.

Illinois

Fiscal Year: July 1–June 30

Notes:

- Non-property Tax (R1B) increased due to an increase in Corporate Personal Property Replacement Taxes of \$249M.
- Food Services (R1J) decreased because schools participated in free meals to students decreasing sales to pupils by \$105M.
- District Activities (R1K) decreased because Athletic and Other Admissions decreased by \$17.8M presumably by cancelled/limited capacity due to the Covid 19 pandemic.
- Grants-in-Aid from the Federal Government through the State (R4B) and Federal Sources of Revenue (STR4) increased due to Covid 19 relief funding.
- Student Support Services, Supplies (E242) increased due to an increase in the purchase of health services supplies and materials.
- Illinois is unable to report Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) at this time.

Indiana

Fiscal Year: July 1–June 30

Notes:

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

Iowa

Fiscal Year: July 1–June 30

Notes:

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

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

Kansas

Fiscal Year: July 1–June 30

Notes:

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

Kentucky**Fiscal Year:** July 1–June 30**Notes:**

- R1K Ratio of District Activities (R1K) to Average Daily Attendance (A14A or A14B) was substantially different from the prior year. COVID impacted the district activities in the district resulting in the difference.
- Grants-in-Aid from the Federal Government through the State (R4B) due to the increase in funds from ARPA, CRRSA and CARES funds for COVID.
- Grants-in-Aid from the Federal Government through Other Intermediate Agencies (R4C) increased due to the increase in funds from ARPA, CRRSA and CARES funds for COVID.
- The percentage of Total Revenue (TR) coming from Federal Revenue (STR4) was substantially different from the prior year. This was due to the increase in funds from ARPA, CRRSA and CARES funds for COVID.
- Instruction, Supplies (E16) and Other Support Services, Supplies (E248) increased because there was an increase in expenditures for computers, cleaning supplies that provided for the events of COVID that required some virtual learning and extra cleaning for in person that was over what has been done in the past.
- Instruction, Property (E17) increased because there was an increase in property for Technology Software and Technology Hardware to improve the connectivity functions of a district for their students that were doing virtual learning at home.
- Instruction, Other (E18) decreased due to a reduction in field trips and other miscellaneous expenditures during the COVID restrictions implemented by the districts.
- Students Support Services, Supplies (E242) increased due to an increase in general supplies, supplies technology related and in health supplies due to the needs presented by COVID.
- Instruction Support Services, Property (E253) increased due to COVID and non-traditional instruction days. The need for computers for students that could be used in a home setting and additional software to enable teaching in a different environment than the classroom were needed.
- Student Transportation Support Services, Supplies (E247) decreased due to a reduction in diesel fuel and supplies since transportation for students were reduced due to COVID.
- Food Services Operations, Supplies (E3A14) decreased because there was a decrease in food and supplies due to Food Services not having meals served at the school with virtual instruction taking place in the home.

Louisiana**Fiscal Year:** July 1–June 30**Notes:**

- District Activities (RIK) increased because a new key punch code 2560 was created to capture student activity Funds due to implementation of GASB 84 in FY 21.
- Other Revenue from Local Sources (R1L) increased because several school systems affected by Hurricanes Laura and Delta received insurance proceeds from Hurricane losses in FY 21.
- Grants-in-Aid from the Federal Government through the State (R4B) increased because school systems reported more revenue related to the Coronavirus pandemic grants in FY 21 than prior year.
- Instruction, Salaries (E11) decreased because a few school systems had a decrease due to staff retirement and vacancies in FY 21.

- Instruction, Supplies (E16) increased due to a few school systems that had an increase in technology and material/supplies because more materials such as chrome books and other supplies were purchased compared to FY 20.
- Instruction, Other (E18) increased because school systems coded student activity expenditures in this function for FY 21 due to implementation of GASB 84.
- Students Support Services, Supplies (E242) increased because several school systems purchased computers and more supplies compared to FY 20.
- General Administration Support Services, Other (E264) decreased because a few school systems had less lawsuit settlements in large cases compared to FY 20.
- School Administration Support Services, Supplies (E245) increased due to several school systems that had an increase in expenses due to purchase of material and supplies in FY 21.
- School Administration Support Services, Other (E265) increased due to a school system that coded student activity expenditures in miscellaneous expenditure. FY 21 will be the only year allowed to be coded in the expenditure.
- Operations and Maintenance Support Services, Purchased Services (E236) increased due to a few school systems that incurred more charges related to repairs and rebuild of schools damaged by the Hurricane Laura.
- Operations and Maintenance Support Services, Purchased Services, Other (E266) increased because a few school systems had an increase in expenditures. The expenditures relate to remediation expenditures caused by Hurricanes Laura and Delta in FY 20.
- Direct Cost, Adult Education (E9B) increased due to a school system that purchased technology through the new GEERF grant for student connectivity in FY 21.

Maine

Fiscal Year: July 1–June 30

Notes:

Maryland

Fiscal Year: July 1–June 30

Notes:

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

- The revisions in the 2a final file were made after the U.S. Census Bureau asked for corrections due to a state coding error. The following revisions were made:
 - E16 (decreased by \$24,092,080)
 - E18 (decreased by \$35,108,128)
 - E245 (increased by \$24,092,080)
 - E265 (increased by \$35,108,128)

Massachusetts

Fiscal Year: July 1–June 30

- Starting with FY 21, local education agencies are required to report expenditures by COVID-19 federal assistance fund source. However, revenues are not reported with the same level of detail. The revenue figures reflect actual drawdowns for FY 21 as of July 30, 2021.
- The revisions in the 2a final file were made after an update to the allocation methodology for the COVID-19 Federal Assistance Funds section. The following revisions were made:
 - AE1 (decreased by \$56,506,084)
 - AE2 (increased by \$19,205,649)
 - AE3 (increased by \$1,820,056)
 - AE4 (decreased by \$47,042,507)
 - AE5 (decreased by \$979,439)
 - AE6 (decreased by \$42,760,301)
 - AE7 (decreased by \$2,964,492)
 - AE8 (decreased by \$588,816)

Michigan

Fiscal Year: July 1–June 30

Notes:

- Food Services (R1J) decreased because non-federal revenues from food sales to pupils and adults continued decreasing due to COVID-19 related closures and additional federal funding in this area.
- District Activities (R1K) decreased in FY 21. Implementation of GASB #84 by all districts as of FY 21, and additional coding options for student and school activities, may be impacting how districts report district activities.
- Local Sources of Revenue (STR1) percentage of Total Revenue (TR) changed because increased federal COVID-related revenues make up a larger proportion of total revenue than prior years
- The increases in Revenue from Federal Sources item codes (R2, R4B, R4C and STR4) were due to increased federal COVID related revenues that make up a larger proportion of revenue than prior years
- Instruction, Supplies (E16) increased due to an increase in instructional supply expenditures due to COVID-19 including distance learning supplies, classroom cleaning, etc.
- Instruction, Property (E17) increased due to an increase in instructional property expenditures due to COVID-19 include classroom technology upgrades, capital improvements, etc.
- Student Support Services, Supplies (E242), Instruction Support Services, Supplies (E243) and Instruction Support Services, Property (E253) increased due to COVID-19 and additional COVID related funding.
- The increase in Operations and Maintenance Support Services, Supplies (E246) was due to increased supply expenditures due to COVID-19 and additional COVID related federal funding, this variable includes most personal protective equipment (PPE) expenditures.

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

Minnesota

Fiscal Year: July 1–June 30

Notes:

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

- Operations and Maintenance Support Services, Supplies (E246) was at least \$5,000,000, and increased more than 25% from the prior year. Due to the pandemic, the LEAs spent much more on general supplies (i.e., cleaning supplies).
- Operations and Maintenance Support Services, Property (E256) was at least \$10,000,000, and increased more than 25% from the prior year. Due to the pandemic, the LEAs spent much more on equipment to improve air quality.
- Food Services, Purchased Services (A3A13) is at least \$10,000,000, and decreased more than 20% from the prior year. The resident school district provided the meals for all the students. The charter schools that usually contracted services were able to discontinue the outside services during the pandemic. In addition, the CARES, CRRSA and ARP funds were utilized rather than state and local funds.
- Minnesota will not be able to provide Current Expenditures Paid from State and Local funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) until FY 23 data is submitted due to limited programmer resources.
- The revision in the 2a final file was made to correct the amount entered for Other Sources of Revenue (R5). The following revision was made:
 - R5 (increased by \$1,512,000,000)

Mississippi

Fiscal Year: July 1–June 30

Notes:

Missouri

Fiscal Year: July 1–June 30

Notes:

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

Montana**Fiscal Year:** July 1–June 30**Notes:**

- Instruction, Other (E18) decreased from the prior year because Darby K-12 Schools made a one-time expenditure under E18 in FY 20. The decrease in FY 21 places this item back into alignment with prior years.
- The increase in Students Support Services, Supplies (E242), Instruction Support Services, Supplies (E243) and Other Support Services, Supplies (E248) resulted from supplemental funding through ESSER I, II & III (ARPA).
- Operation & Maintenance Support Services, Property (E256) decreased because Great Fall Public Schools reported \$20 million less in FY 21 from that of FY 20.

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

- Due to pandemic free lunches were provided to all students which caused less Food Services (R1J) revenue.
- LEAs reported substantially less categorical grants which caused Other Revenue from Local Sources (R1L) to decrease.
- Federal Sources of Revenue (STR4) increased because LEA's reported substantially higher Federal Nutrition and ESSER funds being used.
- Instruction, Purchased Services (E13) and Instruction, Supplies (E16) increased due to extra expenses related to the ESSER funds incurred.
- The increase in State Per Pupil Expenditure (PPE15) was due to additional ESSER funds received.
- The revisions in the 2a final file were made after the U.S. Census Bureau compared F-33 data to NPEFS and requested changes. Additional changes were made to correct coding issues. The following revisions were made:
 - R1I (decreased by \$155,587,290)
 - R5 (increased by \$155,587,290)
 - E14 (increased by \$5,555,194)
 - E15 (decreased by \$4,900,176)
 - E11A (decreased by \$103,531,793)
 - E11B (decreased by \$51,025,362)
 - E11C (decreased by \$187,858)
 - E11D (decreased by \$19,695,749)
 - E2 (increased by \$6,755,384)

Nevada**Fiscal Year:** July 1–June 30**Notes:**

- District Activities (R1K) revenues were significantly reduced due to COVID school closures; and therefore, the ratio of District Activity revenues to Average Daily Attendance was different.
- Grants-in-Aid from the Federal Government through the State (R4B) increased significantly due to federal emergency relief funding.
- The percentage of Total Revenue coming from Federal Revenue was significantly higher due to the influx of federal emergency relief funding.

- Expenditures for Instruction, Supplies (E16) increased significantly due to emergency relief funding provided for technology to enable remote and hybrid instruction due to school closures.
- Instruction Support Services, Purchased Services (E233) and Instruction Support Services, Supplies (E243) decreased mainly attributed to Clark County School District due to school closures, remote learning, and hybrid instruction.
- Instruction Support Services, Other (E263) had a significant decrease because of Clark County School District school closures.
- Enterprise Operations, Other (E3B16) was a true \$0 value as operations were reduced due to school closures.
- Food Services Operations (E3A13 and E3A14) in schools were reduced due to school closures; mobile food service expenditures were significantly less than in-school services.
- Title 1 Carry Over Expenditures (X12D) had a significant increase due to timing of reimbursements for Clark County School District and Washoe County School District.
- State Per Pupil Expenditures (PPE15) increased more than 5% from prior year, due to an overall decrease of 5.9% in ADA and a 4.0% increase in Net Current Expenditures.

New Hampshire

Fiscal Year: July 1–June 30

Notes:

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

New Jersey

Fiscal Year: July 1–June 30

Notes:

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

- Across the existing federal programs there was an increase in expenditures and across the new federal expenditures (especially CR Esser II) there were new expenditures for Instruction Support Services, Purchased Services (E233).
- Food Services Operations, Salaries (E3A11) decreased by about 25% statewide during the 2020-21 school year due to the reduction of classroom learning and increase of remote and hybrid learning during this time period due to the Covid pandemic.
- The large increase in State Per Pupil Expenditures (PPE15) was driven by a 3.67% fall in ADA.
- The revisions in the 2a final file were made after an error in the NPEFS special exhibit revenues and COVID-19 revenues were discovered. In addition, one LEA misreported one item. The following revisions were made:
 - R4A (decreased by \$10,852)
 - R4D (increased by \$10,852)
 - E11 (decreased by \$19,225,593)
 - E12 (decreased by \$5,493,027)
 - E18 (decreased by \$2,746,513)
 - E9A (increased by \$27,465,133)
 - CE1 (decreased by \$33,116,465)
 - CE2 (increased by \$5,651,332)
 - AR1 (increased by \$53,064,949)
 - AR1A (increased by \$4,282,458)

New Mexico

Fiscal Year: July 1–June 30

Notes:

- Due to effects from Covid-19, Tuition from Individuals (R1E), District Activities (R1K), Other Revenue from Local Sources (R1L), Revenue from Intermediate Sources (R2), and Grants-in-Aid from the Federal Government through the State (R4B) saw a decline in revenue year over year from FY 20 to FY 21.
- Instruction, Purchased Services (E13) and Instruction, Other (E18) declines were likely due to pandemic.
- New Mexico lost students during the pandemic either to movement to other states and/or homeschooling.
- The revisions in the 2a final file were made after coding changes were implemented. The following revisions were made:
 - E13 (increased by \$64,857,264)
 - E3A13 (increased by \$20,380,961)
 - CE1 (decreased by \$231,662,866)
 - CE2 (increased by \$373,945,920)
 - AE1 (increased by \$47,943,458)
 - AE2 (increased by \$33,213,901)
 - AE3 (decreased by \$8,917,834)
 - AE8 (decreased by \$88,159)

New York**Fiscal Year:** July 1–June 30**Notes:**

- Food Services (R1J) decreased due to the increase in the number of students that are now eligible for free and reduced meals and the shift from sales of meals to federal and state funded meals resulted in the decrease to the sales in the school lunch fund.
- District Activities (R1K) decreased due to COVID Guidelines. Activities that generated these types of revenues declined significantly resulting in the decrease in revenues for these state accounts.
- Instruction, Property (E17) increased because post-COVID expenditures were returning to normal levels.
- Students Support Services, Supplies (E242) increased because there were many districts that had significant increases for this account, likely due to CDC required COVID measures.
- Title I Expenditures (X12C) increased because there was a significant increase in Title I Funding by the current administration.
- Title I Carryover Expenditures (X12D) increased because districts were allowed to carry over more Title I Funding that was initiated at the start of COVID.

North Carolina**Fiscal Year:** July 1–June 30**Notes:**

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

North Dakota**Fiscal Year:** July 1–June 30**Notes:**

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

Ohio**Fiscal Year:** July 1–June 30**Notes:**Oklahoma**Fiscal Year:** July 1–June 30**Notes:**

- In FY 21 most districts served breakfast and lunch at no cost. Therefore, Food Services (R1J) revenue declined for these collections in FY 21.
- In FY 21 federal and state assessment dollars were credited to each district which increased Revenue from Intermediate Sources (R2).
- Due to COVID restrictions many districts had a loss of revenue for admissions, concession sales, sales from merchandise, and other miscellaneous student receipts, which led to a decrease in District Activities (R1K).
- Other Revenue from Local Sources (R1L) increased because districts reported an increase in the following areas due to an ice storm: Insurance Loss Recovers increased \$52.6M and Damages to School Property increased \$18.4M.
- In FY 21 the largest increase under Instruction, Supplies (E16) was for Technology Related supplies in the amount of \$79M.
- Operations and Maintenance Support Services, Other (E266) increased in FY 21 with in-person learning returning districts reported more in expenditures under building maintenance.
- Other Support Services, Supplies (E248) increased in FY 21 with in-person learning returning districts reported more in expenditures under Central Services.
- The revision in the 2a final file was made after the U.S. Census Bureau discovered a discrepancy between F-33 and NPEFS. The following revision was made:
 - E11D (increased by \$149,871,730)

Oregon**Fiscal Year:** July 1–June 30**Notes:**

- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, almost all school district facilities were limited in use or closed and unable to collect local revenue amounts for District Extracurricular Activities as in previous years. Therefore, the value of District Activities (R1K) has decreased in the FY 21 data submission. Also, with the decline in Average Daily Attendance (A14A) due to the pandemic, the ratio of District Activities (R1K) to ADA is substantially different in the FY 21 data submission.
- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, several LEAs received additional federal resources direct from the federal government. Such grants-in-aid from the US Dept of Health and Human Services, Centers for Disease Control and Prevention (CDC), US Dept of Homeland Security (DHS), Federal Emergency Management Agency (FEMA), and the US Office of Elementary and Secondary Education. Therefore, the value of Grants-in-Aid Direct from the Federal Government (R4A) increased in the FY 21 data submission.
- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, almost all LEAs received federal funding as grants-in-aid through the state. The COVID-19 pandemic relief funds from the CARES Act, CRRSA Act, and ARP Act provided funding to states for LEAs as ESSER/GEER/CRF Funds. Therefore, the value of Grants-in-Aid from the Federal Government through the State (R4B) increased in the FY 21 data submission.
- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, two of Oregon's largest LEAs received Coronavirus Relief Funds through the local Washington County from the US Dept of Treasury. Therefore, the value of Grants-in-Aid from the Federal Government through Other Intermediate Agencies (R4C) increased in the FY 21 data submission.
- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, many LEAs had extensive pandemic-related costs associated with state and federal guidelines. Therefore, the value of Students Support Services, Supplies (E242) and Instruction Support Services, Supplies (E243) increased in the FY 21 data submission.
- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, many LEAs had extensive pandemic-related costs associated with state and federal guidelines. Therefore, the values of Operations and Maintenance Support Services, Supplies (E246), Other Support Services, Supplies (E248), Other Support Services, Other (E268) and Student Transportation Support Services, Other (E267) increased in the FY 21 data submission.
- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, many LEAs could not fully operate and provide Student Transportation Services as in previous years. Therefore, the value of Student Transportation Support Services, Supplies (E247) decreased in the FY 21 data submission.
- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, many LEAs with purchased services contracts for Nutrition/Food Services could not fully provide such services as in previous years. Therefore, the value of Food Services Operations, Purchased Services (E3A13) has decreased and the percentage from E3A1 (Food Services Subtotal) changed substantially in the FY 21 data submission.
- Due to the global pandemic of COVID-19, during the entire 2020-21 school year, some of Oregon's LEAs were limited in offering fee-based enrichment programs, such as expenditures on staff support and items needed for the fee-based activities recorded in the Operation of Non-Instructional Enterprise Operations (E3B1). Therefore, the value of E3B1 significantly decreased in the FY 21 data submission.

- Due to the global pandemic of COVID-19, many districts could carry over more Title I funds than in previous years. In addition, Oregon received fiscal waivers from U.S. DOE, extending the closing date for Title I Funds and waiving the 15% carryover limitation for districts. This resulted in a substantial increase in Title I Carryover Expenditures (X12D) for FY 21.

Pennsylvania

Fiscal Year: July 1–June 30

Notes:

- Decreases in Food Services (R1J) revenue were reported by 490 of 500 school districts. This was attributed to the COVID related school closures along with more LEAs utilizing community eligibility to provide free lunches to all students.
- Decreases in District Activities (R1K) revenue were reported by 442 of 500 school districts. This was attributable to the COVID related school closures which also impacted the ability of schools to host in person activities that would have generated revenue. This was also the reasoning for the ratio of district activity revenue to ADA.
- The percentage of federal revenue to total revenue increased greatly this year due to the large disbursements of federally funded COVID grants.
- Increases in expenditures for Instructional, Supplies (E16) and Instructional, Property (E17) were due to the need for technology supplies required to accommodate remote learning during the COVID pandemic. These increases were noted in most of all LEAs.
- The increase in Students Support Services, Supplies (E242) was due to the need for pupil health related supplies necessary to ensure a safe environment in the buildings during the COVID pandemic. These increases were noted in over 60% of all LEAs.
- The increase in Instruction Support Services, Supplies (E243) was due to the need for technology related supplies to support the instructional staff to accommodate remote learning during the COVID pandemic. These increases were noted in over 65% of all School Districts.
- The decrease in Student Transportation Support Services, Transportation (E257) was due to fewer LEAs purchasing new/replacement school buses during the pandemic than in the previous year. 60 school districts reported a decrease from the prior year which accounted for the variance.
- Other Support Services, Supplies (E248) increased due to the need for technology and general supplies to support the central needs of the LEAs while operating during the COVID pandemic. These increases were noted in over 78% of all School Districts.
- Other Support Services, Property (E258) increased due to the need for technology equipment to support the central needs of the LEAs while operating during the COVID pandemic. Commonwealth Charter Academy CS reported a \$17M increase which accounted for the greatest portion of the increase by one LEA. This school's enrollment went from 10,000 in the prior year to 18,000 in the current year supporting their need for purchases to accommodate technology for the larger student population.
- The decreases in expenditures for Food Services, Purchased Services (E3A13) was attributed to the COVID related school closures. All revenues and expenditures related to food service operations were reported with marked declines. The cost of purchased services had a decrease consistent with other costs of this program.
- The decreases in expenditures for Food Services, Other (E3A16) was attributed to the COVID related school closures. Philadelphia SD reported the largest portion of the variance and their decrease in this account was proportionate to the decrease in all their food service-related costs.

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

Rhode Island

Fiscal Year: July 1–June 30

Notes:

- The revisions in the 2a final file were made after discovering a coding issue with COVID-19 Federal Assistance Funds. The following revisions were made:
 - AE1 (increased by \$132,729)
 - AE3 (increased by \$132,729)

South Carolina

Fiscal Year: July 1–June 30

Notes:

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

South Dakota**Fiscal Year:** July 1–June 30**Notes:**

- Local Sources of Revenue Subtotal (STR1) increased due to increase in property tax revenues collected by LEAs.
- The increase in Grants-in-Aid from the Federal Government through the State (R4B) was due to the large amount of CARES grant funds awarded and claimed by the LEAs.
- Other Sources of Revenue (R5) increased due to an LEA issuing refunding bonds on a school construction project.
- Instruction, Supplies (E16) expenditure increased due to additional classroom expenditures needs.
- Instruction, Property (E17) increased due to additional capital equipment expenditures in the classroom.
- Operation and Maintenance Support Services, Supplies (E246) and Operation and Maintenance Support Services, Property (E256) increased due to additional expenditures for supplies needed for the operation and maintenance of LEA facilities.
- State Per Pupil Expenditure (PPE15) increased by 8.8% because there was an increase in overall expenditures incurred by LEAs while our ADA decreased slightly from 2020 to 2021.

Tennessee**Fiscal Year:** July 1–June 30**Notes:**

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

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

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

Utah**Fiscal Year:** July 1–June 30**Notes:**

- Property taxes increased during FY 21 because of the increase in home building and home purchasing. Supply and demand caused home prices to increase. This led to an increase in Local Sources of Revenue Subtotal (STR1).

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

Vermont

Fiscal Year: July 1–June 30

Notes:

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

Virginia

Fiscal Year: July 1–June 30

Notes:

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

Washington

Fiscal Year: September 1–August 31

Notes:

- Tuition from Individuals (R1E) decreased due to the COVID pandemic.
- District Activities (R1K) decreased because the Associated Student Body (ASB) activities for schools were curtailed during the COVID pandemic.
- Grants-in-Aid from the Federal Government through the State (R4B), Federal Government through Other Intermediate Agencies (R4C), and Other Revenue from Federal Sources (R4D) increases were due to federal COVID funding to the state.
- The decrease in Instruction, Other (E18) was due to remote learning due to the COVID pandemic.
- The increase in Students Support Services, Supplies (E242) was related to additional supplies for remote learning due to the Covid Pandemic.
- The decrease in Instruction Support Services, Property (E253) was due to remote systems that were set up during the previous year to address remote learning and curtailed in the current year.
- The decrease in Operations and Maintenance Support Services, Property (E256) was due to LEAs that utilized Capital Projects Funds during the previous year (2019-20 only).

- The increase in Operations and Maintenance Support Services, Other (E266) was from expenditures that improved building conditions due to the Covid pandemic.
- The decrease in Student Transportation Support Services, Supplies (E247) was due to reduced transportation costs due to the Covid pandemic.
- Due to COVID, there was a reduction in enrollment and an increase in federal assistance which led to an increase in State Per Pupil Expenditure (PPE15).

West Virginia

Fiscal Year: July 1–June 30

Notes:

- The District Activities (R1K) increase of approximately \$8M is related to the implementation of GASB 84 - Fiduciary Activities. Due to the GASB implementation, school level finances that were previously not reported are now included in the county-level financial statements. This change had a direct impact on NPEFS data reporting.
- The Other Revenue from Local Sources (R1L) increase of approximately \$9.8M was related to the implementation of GASB 84 - Fiduciary Activities. Due to the GASB implementation, school level finances that were previously not reported are now included in the county-level financial statements. This change had a direct impact on NPEFS data reporting.
- The Revenue from Intermediate Sources (R2) decrease of approximately \$103K resulted from a one-time grant received in FY 20 for security cameras that was not received in FY 21.
- The Grants-in-Aid from the Federal Government through the State (R4B) increase of approximately \$141M was related to COVID-19 grants received by WV districts.
- The Tuition and Voucher Payments Outside the State, to Private Schools, Individuals and Other (E14) increase of approximately \$10M was related to virtual instruction. County boards of education were instructed to code virtual school payments made to the SEA under OBJ 569. There was an increase in virtual instruction due to the COVID-19 pandemic.
- The Tuition and Voucher Payments to Other LEAs and Charter Schools Within the State (E15) decrease of approximately \$676K was related to a high school closure in Fayette County. In FY 20, several Fayette County students began attending school in Kanawha County (a border county) and Fayette County reimbursed Kanawha County the appropriate amount of state aid (tuition), as per the agreement between the counties, for the additional students that Kanawha County provided instructional services for during the FY 20 school year. FY 20 was the final year of the agreement; therefore, less expenditures were incurred statewide.
- The Instruction, Supplies (E16) increase of approximately \$42M was related to the COVID-19 pandemic as LEAs were moving towards one-to-one devices for students.
- The Instruction, Property (E17) increase of approximately \$9M is related to the COVID-19 pandemic as LEAs were moving towards one-to-one devices for students.
- The Students Support Services, Supplies (E242) increase of approximately \$4.5M was related to the COVID-19 pandemic and the increased need for medical supplies.
- The Instruction Support Services, Supplies (E243) increase of approximately \$9.8M was related to the COVID-19 pandemic. There was an increase in in-class initiatives that were encouraged because of learning loss incurred due to the COVID-19 pandemic.
- The Other Support Services, Supplies (E248) increase of approximately \$3M was related to the COVID-19 pandemic as LEAs were incorporating a larger number of technologies into supporting students than in prior years.
- The Food Services Operations, Purchased Services (E3A13) decrease of approximately \$1M was because the demand for meal kits that were purchased during the COVID-19 pandemic in FY 20 to feed students who were receiving remote instruction was not as high in FY 21.

- The Food Services Operations, Supplies (E3A14) decrease of approximately \$16M was because supplies needed for meal distribution in FY 20 due to the COVID-19 pandemic was not as high in comparison to FY 21.
- The Community Services, Property (E82) increase of approximately \$263K was related to renovations of the Kanawha County Public Library.

Wisconsin

Fiscal Year: July 1–June 30

Notes:

- Other Local Government Units Property Tax (R1C) included Tax Incremental Financing (TIF) and Tax Incremental District (TID) closeouts, which can vary greatly from year to year and are unpredictable.
- Revenues from Food Services (R1J) and District Activities (R1K) decreased because most instruction was remote, not on campus.
- Grants-in-aid From the Federal Government through the State (R4B) reflected the increase in COVID-19 Federal assistance funds.
- Instruction, Supplies (E16) and Instruction Support Services, Supplies (E243) increased due to the extra precautions needed during the pandemic.
- Operations and Maintenance Support Services, Property (E256) increased due to an increase in building referendums and projects, including the replacement of heating and cooling systems.
- Wisconsin school districts experienced a significant increase in long-term debt acquisition, most likely due to low interest rates. The state provides aid for debt retirement through the state general aid formula.
- Direct Cost Programs, Adult Education (E9B) decreased because many adult education and outreach programs were temporarily closed due to COVID-19.
- Direct Cost Programs, Community/Junior College (E9C) included non-fiduciary scholarship payments related to post-secondary education that were previously captured in a Fund not included in NPEFS. This change in reporting is in response to the implementation of GASB statement 84.

Wyoming

Fiscal Year: July 1 – June 30

Notes:

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

American Samoa

Fiscal Year: October 1–September 30

Notes:

- The revision in the 2a final file was made after it was discovered that COVID revenue was missing from R4A. The following revisions were made:
 - R4A (increased \$67,122,001)
 - AR7 (increased by \$67,122,010)

Guam

Fiscal Year: October 1–September 30

Notes:

- Guam does not collect on Tuition from Individuals (R1E) or District Activities (R1K).
- The percentage of Total Revenue (TR) coming from Local Revenue (STR1) was substantially different from the prior year. In FY 21 local appropriations decreased and federal funds that were in line with the grant application/activities were leveraged.
- Increases in several variables were due to COVID-19 assistance that Guam DOE received in FY 21.
- The revisions in the 2a final file were made after the state discovered the reported amounts for two variables were combined. The following revisions were made:
 - E217 (decreased by \$1,780,800)
 - E227 (increased by \$1,780,800)

Commonwealth of the Northern Mariana Islands

Fiscal Year: October 1–September 30

Notes:

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

Puerto Rico

Fiscal Year: July 1–June 30

Notes:

- Grants-In-Aid From the Federal Government through Other Intermediate Agencies (R4C) were received in response to the emergency caused by Hurricane Irma in 2017.
- Instruction, Purchased Services (E13) increased due to professional services purchased through the Information Technology Office related to the acquisition of student devices for all the students within the PR public education system.
- Instruction, Supplies (E16) and Instruction Support Services, Supplies (E243) increased due to the purchase of digital textbooks and computer devices for students and teachers.
- Instruction, Property (E17) increased due to the purchase of laptops and iPads and the acquisition of computer software for Wi-Fi services.
- Student Support Services, Salaries (E212) and Employee Benefits (E222) increased due to the contracting of school nurses and school psychologist. The need for these services increased after the natural disasters of the January's Earthquakes and the COVID-19 pandemic.
- Student Support Services, Purchased Services (E232) had an expected decrease given that, during the prior year (FY 20), there was a transfer of \$39M from the Restart and the Title I Program for therapy services to the special education students as funds from the Special Education Program were restricted during FY 20 by the USDE through the Specific Conditions released.
- Operation & Maintenance Support Services, Supplies (E246) and Other (E266) increased due to the purchase of supplies, materials, and parts to handle the emergency of the COVID-19 pandemic.
- Decreases in Student Transportation Support Services, Purchased Services (E237) and Food Services are related to the effects of the COVID-19 pandemic. Most of the academic period during FY 21 was performed online, therefore students stayed at home. Schools in PR were reopened in February of 2021.
- The increase in State Per Pupil Expenditures (PPE15) for FY 21 was due to a decrease in average daily attendance of 7.4 percent. Although the expenditures remained constant for the

substitution of normal operation expenses for expenses related to the special needs caused by the natural disasters of the earthquakes and the global pandemic, the number of students serviced during the year were reduced, either for decreased number of students covered by the SEA or decreased attendance of those enrolled during the year.

Virgin Islands

Fiscal Year: October 1–September 30

Notes:

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