

# Appendix B. Survey Items

## B.3. Survey Form

Below is provided a printout of the NPEFS web form that shows the definitions of the survey items.

**ED Form 2447**  
**OMB Number 1850-**  
**0067**  
**Approval Expires:**  
**XXXmber XX, 2015**

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

**THE NATIONAL PUBLIC EDUCATION  
 FINANCIAL SURVEY**

**Fiscal Year 2012**

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

RETURN COMPLETED FORM TO:

U.S. Census Bureau  
 ATTN: Governments Division  
 Washington, D.C. 20233-6800

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1850-0067. The time required to complete this information collection is estimated to average 94 hours, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this survey, please write to: U.S. Department of Education, Washington, D.C. 20202-4537. If you have comments or concerns regarding the status of our individual survey, write directly to: NPEFS CCD, National Center for Education Statistics, U.S. Department of Education, 1990 K Street, NW, Washington, D.C. 20006.

<b>CERTIFICATION:</b> I hereby certify that to the best of my knowledge and belief, the data reported in sections I-XV, below, constitute a true and full report of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools under this jurisdiction for purposes of public law 97-35, as revised by the Elementary and Secondary Act of 1965.	
TYPE/PRINT NAME OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL
TITLE	

**SECTION 1**

**PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES**

<b>REVENUE FROM LOCAL SOURCES (1000)</b>	<b>Current Amount</b>	<b>Flag</b>
a. Property Tax (1110)		
b. Non-property Tax (1120-1190)		
c. Other Local Government Units-Property Tax (1210)		
d. Other Local Government Units-Non-Property Tax (1220-1290)		
e. Tuition from Individuals (1310)		
f. Tuition from other LEAs within the State (1321)		
g. Transportation Fees from Individuals (1410)		
h. Transportation Fees from other LEAs within the State (1421)		
i. Earnings on Investments (1500-1540; not 1532)		
j. Food Services (excluding federal reimbursements) (1600-1650)		
k. District Activities (1700-1790)		
l. Other Revenue From Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421,1940)		
m. Textbook Revenues (1940)		
n. Summer School Revenues (1312)		
<b>LOCAL SOURCES OF REVENUE SUBTOTAL (1000) [Sum a-e, g, i-n.]</b>		
<b>REVENUE FROM INTERMEDIATE SOURCES (2000)</b>		
<b>REVENUE FROM STATE SOURCES (3000)</b>		
<b>REVENUE FROM FEDERAL SOURCES (4000)</b>		
a. Grants-in-Aid Direct from the Federal Government (4100,4300)		
b. Grants-in-Aid from the Federal Government through the State (4200,4500)		
c. Grants-in-Aid from the Federal Government through other Intermediate Agencies (4700)		
d. Other Revenue from Federal Sources (4800,4900)		
<b>FEDERAL SOURCES OF REVENUE SUBTOTAL (4000) [Sum a-d]</b>		
<b>OTHER SOURCES OF REVENUE (5000, 6000)</b>		
<b>TOTAL REVENUE</b>		

**SECTION 2**

**PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES**

<b>INSTRUCTION (1000)</b>	<b>Current Amount</b>	<b>Flag</b>
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500; exclude 560)		
4. Tuition Payments Outside the State, To Private Schools, and Other (562,563,565,569)		
5. Tuition and Voucher Payments to Other LEAs and Charter Schools within the State (561, 564, 566, 567)		
6. Supplies (600)		
7. Property (700)		
8. Other (810, 890)		
<b>INSTRUCTION EXPENDITURES SUBTOTAL (1000) [Sum 1-4, 6, &amp; 8 only.]</b>		

**INSTRUCTION, continued (1000)**

**Special Exhibit Items**

1. Salaries paid to teachers in regular education programs (Objects 111 and 113; Program #100)		
2. Salaries paid to special education teachers (Object 111 and 113; Program #200)		
3. Salaries paid to vocational education teachers (Object 111 and 113; Program #300)		
4. Salaries Paid to Teachers in Other Programs Providing Instruction to Students Grades Pre-kindergarten Through Grade 12 and Un-graded students (Objects 111 and 113; Programs #400 and #900)		
Textbook expenditures for classroom instruction (Function 1000, Object 640)		

**SECTION 3A**

**SUPPORT SERVICES (2000)**

<b>SUPPORT SERVICES, STUDENTS (2100)</b>	<b>Current Amount</b>	<b>Flag</b>
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		

6. Other (810, 890)		
<b>SUPPORT SERVICES STUDENTS EXPENDITURES SUBTOTAL (2100) [Sum 1-4 &amp; 6 only.]</b>		

<b>SUPPORT SERVICES, INSTRUCTION (2200)</b>		
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
<b>SUPPORT SERVICES INSTRUCTION EXPENDITURES SUBTOTAL (2200) [Sum 1-4 &amp; 6 only.]</b>		

<b>SUPPORT SERVICES, GENERAL ADMINISTRATION (2300)</b>		
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
<b>SUPPORT SERVICES GENERAL ADMINISTRATION EXPENDITURES SUBTOTAL (2300) [Sum 1-4 &amp; 6 only.]</b>		

<b>SUPPORT SERVICES, SCHOOL ADMINISTRATION (2400)</b>		
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
<b>SUPPORT SERVICES SCHOOL ADMINISTRATION EXPENDITURES SUBTOTAL (2400) [Sum 1-4 &amp; 6 only.]</b>		

<b>SECTION 3B</b>
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<b>SUPPORT SERVICES, OPERATIONS AND MAINTENANCE (2600)</b>		<b>Current Amount</b>	<b>Flag</b>
1. Salaries (100)			
2. Employee Benefits (200)			
3. Purchased Services (300-500)			
4. Supplies (600)			
5. Property (700)			
6. Other (810, 890)			

<b>SUPPORT SERVICES OPERATIONS AND MAINTENANCE EXPENDITURES SUBTOTAL (2600) [Sum 1-4 &amp; 6 only.]</b>		
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<b>SUPPORT SERVICES, STUDENT TRANSPORTATION (2700)</b>		
1. Salaries (100)		
2. Employee benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
<b>SUPPORT SERVICES STUDENT TRANSPORTATION EXPENDITURES SUBTOTAL (2700) [Sum 1-4 &amp; 6 only.]</b>		

<b>SUPPORT SERVICES, OTHER SUPPORT SERVICES (2500, 2900)</b>		
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
<b>SUPPORT SERVICES OTHER SUPPORT SERVICES EXPENDITURES SUBTOTAL (2500, 2900) [Sum 1-4 &amp; 6 only.]</b>		

<b>ALL SUPPORT SERVICES TOTAL BY OBJECT (100,200,etc.) (calculated)</b>		
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
<b>ALL SUPPORT SERVICES TOTAL BY OBJECT EXPENDITURES SUBTOTAL (2100- 2900) [Sum 1-4 &amp; 6 only.]</b>		

**SECTION 4**

**OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)**

<b>FOOD SERVICES OPERATIONS (3100)</b>	<b>Current Amount</b>	<b>Flag</b>
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
<b>OPERATION OF NON-INSTRUCTIONAL FOOD SERVICES EXPENDITURES SUBTOTAL (3100) [Sum 1-4 &amp; 6 only.]</b>		

**ENTERPRISE OPERATIONS (3200)**

1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
<b>OPERATION OF NON-INSTRUCTIONAL ENTERPRISE OPERATIONS SERVICES EXPENDITURES SUBTOTAL (3200) [Sum 1-4 &amp; 6 only.]</b>		

**SECTION 5**

<b>DIRECT PROGRAM SUPPORT</b>	<b>Current Amount</b>	<b>Flag</b>
a1. Textbooks for Public School Children		
a2. Textbooks; Property (700) only		
b1. Transportation for Public School Children		
b2. Transportation; Property (700) only		
c1. Employees Benefits for Public School Employees		
c2. Employees Benefits; Property (700) only		
d. Direct Program Support for Private School Students		
e1. Other Direct Program Support for Public School Students		
e2. Other Direct Program Support for Public School Students; Property (700) only		
<b>DIRECT SUPPORT EXPENDITURES SUBTOTAL [Sum a1,b1,c1, and e1.]</b>		

**CURRENT EXPENDITURES**

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

**SECTION 6****FACILITIES ACQUISITION & CONSTRUCTION SERVICES (4000)****Current Amount****Flag**

1. Non-Property Expenditures (Construction) (4100-4900)

2. Property Expenditures [Include Land and Improvements (710), Land and Existing Buildings (720), and Infrastructure (740).]

3. Equipment (730)

**OTHER USES (5000)**

[Include debt service payments (principal and interest.)]

**Debt Service (5100)**

1. Interest (832)

2. Redemption of Principal (831)

**OTHER USES SUBTOTAL (5000)****COMMUNITY SERVICES (3300)**

1. Non-Property (Objects 100-600, 800)

2. Property (700)

**DIRECT COST PROGRAMS**

a. Non-Public School Programs (Program #500)

b. Adult Education (Program #600)

c. Community College (Program #700)

d. Other

d1. Direct Cost Programs; Property (700)

**DIRECT COST PROGRAMS SUBTOTAL [Exclude Property (700).]****PROPERTY (700)****TOTAL EXPENDITURES FOR EDUCATION**

[Sum Current Expenditures, F.A.C.S., Non-property Expenditures, Community Services, Direct Cost Programs, and Property. Exclude Other Uses.]

**SECTION 7**

<b>EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)</b>	<b>Current Amount</b>	<b>Flag</b>
a. Tuition from Individuals (1310)		
b. Transportation Fees from Individuals (1410)		
c. Title I Expenditures [As defined in the No Child Left Behind Act of 2001. DO NOT simply restate revenues received. This item is to contain expenditures.]		
d. Title I Carryover Expenditures		
e. Title V, Part A Expenditures [As defined in the No Child Left Behind Act of 2001. DO NOT simply restate revenues received. This item is to contain expenditures.]		
f. Title V, Part A Carryover Expenditures [Include carryover expenditures from Title V, Part A (as defined in the No Child Left Behind Act of 2001).]		
g. Food Services Revenues (excluding Federal Reimbursements (1600-1650))		
h. District Activities Revenues (1700-1790)		
i. Textbook Revenues (1940)		
j. Summer School Revenues (1312)		
<b>TOTAL EXCLUSIONS [Sum a-j.]</b>		

<b>NET CURRENT EXPENDITURES as defined by the Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297). [Subtract Total Exclusions from Current Expenditures.]</b>		
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<b>AVERAGE DAILY ATTENDANCE (ADA)</b>		
A. ADA as defined by state law		
B. ADA as defined by NCES		

<b>STATE PER PUPIL EXPENDITURE</b>		
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**The American Recovery and Reinvestment Act of 2009, abbreviated ARRA (Pub.L. 111-5), is an economic stimulus package enacted by the 111th United States Congress in February 2009. The Act includes spending in education providing funds to implement longitudinal data systems to improve student achievement.**

**Do you have any ARRA expenditure data to report?    Yes    No**

<b>American Recovery and Reinvestment Act of 2009 (ARRA)</b>		
a. Current expenditures for public elementary-secondary education instruction (function 1000, objects 100-600, 810, 890).		
b. Total current expenditures for public elementary-secondary education (functions 1000, 2000, 3100, 3200, objects 100-600, 810, 890).		



c. Current expenditures for community services, adult education and other programs outside of public elementary-secondary education (programs 500, 600, 800).		
d. Property expenditures (functions 1000-3200, object 700).		
e. School construction expenditures (function 4000, all objects).		
f. Expenditures for the Title I reported in Section 7d. Exclusions from Current Expenditures for State per Pupil Expenditures programs that were included in the data items above.		
g. Direct Program Support		

#### C. 4. Data Plan

### National Public Education Financial Survey FY 2012 Fiscal Data Plan

**XX/XX/2012**

#### Direct Program Support / State Payments on Behalf

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

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

#### 1. In your state, do local education agencies receive Direct Program Support/State Payments on Behalf monies from the state?

- Yes (Please go to question 2.)
- No (Please go to question 5.)

#### 2. Are these amounts reported in NPEFS?

- Yes (Please go to question 2a.)
- No (Please go to question 3.)

#### 2a. If yes, where are these amounts reported in NPEFS? (Check all that apply.)

- Revenues
- Expenditures

#### 3. How are these amounts reported in F-33?

- Provided as district-by-district data
- Provided as state totals data
- Provided only on data plan
- Amounts are not reported in F-33

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

**4a. Textbooks for Public School Students**

- 1. Non-Property \$ \_\_\_\_\_
- 2. Property Only \$ \_\_\_\_\_

**4b. Transportation for Public School Students**

- 1. Non-Property \$ \_\_\_\_\_
- 2. Property Only \$ \_\_\_\_\_

**4c. Direct Program Support for Private School Students**

- 1. Non-Property \$ \_\_\_\_\_

**4d. Other Direct Program Support for Public School Students**

- 1. Non-Property \$ \_\_\_\_\_

If applicable, please specify program name(s) \_\_\_\_\_

- 2. Property \$ \_\_\_\_\_

If applicable, please specify program name(s) \_\_\_\_\_

**4e. Employee Benefits for Public School Employees**

- 1. Non-Property \$ \_\_\_\_\_
- 2. Property \$ \_\_\_\_\_

**4f. If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support: (Check all that apply.)**

- Retirement
- Health Insurance
- Other (please specify) \_\_\_\_\_

**District Activities vs. Student Activities**

**Note:** LEAs often confuse district activities with student activities. Before answering question 5, please ensure that the correct definitions for District Activities and Student Activities are completely understood. District activity funds reflect school district finances and should be included within the finances reported on NPEFS. School activity funds are generally fiduciary in nature (i.e., managed by student organizations, not school districts) and should be excluded from

finances reported on NPEFS. Please read the complete definitions that are provided in the Financial Accounting for Local and State School Systems: 2009 Edition at [http://nces.ed.gov/pubs2009/fin\\_acct/chapter8\\_1.asp](http://nces.ed.gov/pubs2009/fin_acct/chapter8_1.asp).

**5. Does your state report District Activities?**

- Yes
- No

**5a. (If answer is no, please provide an explanation:**

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\_\_\_\_\_).

**American Reinvestment and Recovery Act (ARRA)**

**6. Are you including ARRA Revenues in the amounts you report for Federal Revenues?**

- Yes
- No

**6a. If answer is yes, please indicate where in the Revenue from Federal Sources section ARRA Revenues are reported. (Check all that apply.)**

- Grants-in-Aid Direct from the Federal Government
- Grants-in-Aid from the Federal Government through the State
- Grants-in-Aid from the Federal Government through other Intermediate Agencies
- Other Revenue from Federal Sources

**6b. (If answer is no, please provide an explanation:**

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\_\_\_\_\_).

**7. Are you including expenditures from ARRA funds in your reporting of expenditures in the main part of the NPEFS survey (For example: expenditures for instruction, support services, etc.)?**

- Yes
- No

**7a. (If answer is no, please provide an explanation:**

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\_\_\_\_\_).

**ARRA Expenditure Exhibit Section**

**Note:** Before answering questions 8-9 below, note that ARRA expenditure amounts are requested in section 7 of the NPEFS web form. It has been determined that there is some confusion on how to respond to the first two categories in the ARRA exhibit section. The first category requests the amount of ARRA funds that was expended for instruction-related

current expenditures, while the second category requests the amount of ARRA funds that was expended for all current expenditures (which should include the instruction expenditures from the first category).

**8. Do you have ARRA expenditures for Instruction?**

Yes

No

**8a. If no, please explain** \_\_\_\_\_

**9. Do you have Total Current Expenditures for ARRA?**

Yes

No

**9a. If no, please explain** \_\_\_\_\_

**Flag Fields**

**Note:** The NPEFS web form has flag fields containing M (missing) and N (non-applicable) flag values for each category. NCES and the Census Bureau are striving to ensure respondents are assigning flag values correctly so that “reported,” “missing,” and “non-applicable” zeroes can be properly distinguished.

**10. Please indicate that you understand the proper usage of flag fields and that you will be using them when reporting throughout the web form.**

Yes

No

**Membership**

**11. Does the FY 2011 NPEFS data being submitted include data for pre-kindergarten (PK) students?**

Yes

No

**12. Does the FY 2012 NPEFS data being submitted include data for pre-kindergarten (PK) students?**

Yes

No