

Appendix B.1

ED Form 2447
OMB Number 1850-0067

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

THE NATIONAL PUBLIC EDUCATION
FINANCIAL SURVEY

Fiscal Year 2015

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

RETURN COMPLETED FORM TO:

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

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1850-0067. The time required to complete this information collection is estimated to average 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, suggestions for improving this survey, or if you have comments or concerns regarding the status of your individual survey, write directly to: National Public Education Financial Survey (NPEFS), National Center for Education Statistics, 1990 K Street, NW, 9th floor, Washington, D.C. 20006.

CERTIFICATION: 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

REVENUE FROM LOCAL SOURCES (1000)	Item Code	Current Amount	Flag
a. Property Tax (1110)	R1A		
b. Non-property Tax (1120-1190)	R1B		
c. Other Local Government Units Property Tax (1210)	R1C		
d. Other Local Government Units Non-Property Tax (1220-1290)	R1D		
e. Tuition from Individuals (1310)	R1E		
f. Tuition from other LEAs within the State (1321)	R1F		
g. Transportation Fees from Individuals (1410)	R1G		
h. Transportation Fees from other LEAs within the State (1421)	R1H		
i. Earnings on Investments (1500-1540; not 1532)	R1I		
j. Food Services (excluding federal reimbursements) (1600-1650)	R1J		
k. District Activities (1700-1790)	R1K		
l. Other Revenue From Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421,1940)	R1L		
m. Textbook Revenues (1940)	R1M		
n. Summer School Revenues (1312)	R1N		
LOCAL SOURCES OF REVENUE SUBTOTAL (1000) [Sum a-e, g, i-n.]	STR1		
REVENUE FROM INTERMEDIATE SOURCES (2000)	R2		
REVENUE FROM STATE SOURCES (3000)	R3		
REVENUE FROM FEDERAL SOURCES (4000)			
a. Grants-in-Aid Direct from the Federal Government (4100,4300)	R4A		
b. Grants-in-Aid from the Federal Government through the State (4200,4500)	R4B		
c. Grants-in-Aid from the Federal Government through other Intermediate Agencies (4700)	R4C		
d. Other Revenue from Federal Sources (4800,4900)	R4D		
FEDERAL SOURCES OF REVENUE SUBTOTAL (4000) [Sum a-d]	STR4		
OTHER SOURCES OF REVENUE (5000, 6000)	R5		
TOTAL REVENUE	TR		

SECTION 2

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

INSTRUCTION (1000)	Item Code	Current Amount	Flag
1. Salaries (100)	E11		
2. Employee Benefits (200)	E12		
3. Purchased Services (300-500; exclude 560)	E13		
4. Tuition Payments Outside the State, To Private Schools, and Other (562,563,565,569)	E14		
5. Tuition and Voucher Payments to Other LEAs and Charter Schools within the State (561, 564, 566, 567)	E15		
6. Supplies (600)	E16		
7. Property (700)	E17		
8. Other (810, 890)	E18		
INSTRUCTION EXPENDITURES SUBTOTAL (1000) [Sum 1-4, 6, & 8 only.]	STE1		

INSTRUCTION, continued (1000)

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

SECTION 3A

SUPPORT SERVICES (2000)

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

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

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

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

SECTION 3B

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

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

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

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

SECTION 4

OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

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

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

SECTION 5

DIRECT PROGRAM SUPPORT	Item Code	Current Amount	Flag
a1. Textbooks for Public School Children	E4A1		
a2. Textbooks; Property (700) only	E4A2		
b1. Transportation for Public School Children	E4B1		
b2. Transportation; Property (700) only	E4B2		
c1. Employee Benefits for Public School Employees	E4C1		
c2. Employee Benefits; Property (700) only	E4C2		
d. Direct Program Support for Private School Students	E4D		
e1. Other Direct Program Support for Public School Students	E4E1		
e2. Other Direct Program Support for Public School Students; Property (700) only	E4E2		
DIRECT PROGRAM SUPPORT EXPENDITURES SUBTOTAL [Sum a1,b1,c1, and e1.]	STE4		
CURRENT EXPENDITURES Sum Subtotals for Instruction(1000), Support Services (2000), Non-Instruction (3000 - exclude 3300: Community Services), and Direct Program Support (exclude Direct Program Support for Private School Students). Exclude Property (700).	TE5		

SECTION 6

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

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

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

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

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

PROPERTY (700)	TE10		
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TOTAL EXPENDITURES FOR EDUCATION [Sum Current Expenditures, F.A.C.S., Non-property Expenditures, Community Services, Direct Cost Programs, and Property. Exclude Other Uses.]	TE11		
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SECTION 7

EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)	Item Code	Current Amount	Flag
a. Tuition from Individuals (1310)	X12A		
b. Transportation Fees from Individuals (1410)	X12B		
c. Title I Expenditures [As defined in the No Child Left Behind Act of 2001. DO NOT simply restate revenues received. This item is to contain expenditures.]	X12C		
d. Title I Carryover Expenditures	X12D		
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.]	X12E		
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).]	X12F		
g. Food Services Revenues (excluding Federal Reimbursements (1600-1650)	X12G		
h. District Activities Revenues (1700-1790)	X12H		
i. Textbook Revenues (1940)	X12I		
j. Summer School Revenues (1312)	X12J		
TOTAL EXCLUSIONS [Sum a-j.]	TX12		

NET CURRENT EXPENDITURES as defined by the Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297). [Subtract Total Exclusions from Current Expenditures.]	NCE13		
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AVERAGE DAILY ATTENDANCE (ADA)			
a. ADA as defined by state law	A14A		
b. ADA as defined by NCES	A14B		

STATE PER PUPIL EXPENDITURE	PPE15		
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Appendix B.2
National Public Education Financial Survey (NPEFS)
FY 2015 Fiscal Data Plan
6/29/2015

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

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

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

1. In your state, do LEAs receive funds from the state classified as Direct Program Support (NPEFS)/State Payments on Behalf of the LEA (F-33)?

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

2. Are these amounts reported in NPEFS?

- Yes
- 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?

- Amounts are reported in F-33 at the school district level
- Amounts are reported in F-33 as state totals
- Amounts are reported only in the fiscal data plan, not F-33
- Amounts are not reported in F-33 or in the fiscal data plan

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

4a. Textbooks for Public School Students

1. Non-Property \$ _____

2. Property Only \$ _____

4b. Transportation for Public School Students

1. Non-Property \$ _____

2. Property Only \$ _____

4c. Employee Benefits for Public School Employees

1. Non-Property \$ _____

2. Property Only \$ _____

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

- Retirement
- Health Insurance
- Other (Please specify.) _____

4e. Direct Program Support for Private School Students

1. Non-Property \$ _____

2. Property Only \$ _____

4f. Other Direct Program Support for Public School Students

1. Non-Property \$ _____

If applicable, please specify program name(s) _____

2. Property Only \$ _____

If applicable, please specify program name(s) _____

Flag Fields

Note: The NPEFS web form has flag fields containing “M” (missing), “N” (nonapplicable), and “Z” (true zero) flag values for each category. NCES and the Census Bureau are striving to ensure respondents are assigning flag values correctly so that “missing,” “nonapplicable”, and “true” zeroes are properly distinguished. Please review the flag definitions in the [NPEFS Reporting Instructions](#) (p. 1).

5. 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

Prekindergarten (PK) Data

6. Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal years 2013 and 2014: (Check all that apply.)

- Included in FY 2013 NPEFS
- Included in FY 2014 NPEFS
- Included in FY 2013 F-33
- Included in FY 2014 F-33
- Not included in NPEFS or F-33

Finance Data for School Districts with Charter Schools

7. Please indicate below if your state reports finance data for any of the following types of school districts: (Check all that apply.)

- School districts where all associated schools are charter schools
- School districts where all associated schools are noncharter schools
- School districts where some associated schools are charter schools and some are noncharter schools
- Other (Please explain.)

8a. Please indicate below if finance data for charter schools is included in NPEFS and F-33 data for fiscal years 2013 and 2014: (Check all that apply.)

- Included in FY 2013 NPEFS
- Included in FY 2014 NPEFS
- Included in FY 2013 F-33
- Included in FY 2014 F-33
- Not included in NPEFS or F-33 (Please go to question 9.)

8b. Are expenditures for charter schools included within your reporting of NPEFS Current Expenditures

for fiscal years 2013 and 2014? (Check all that apply.)

- Yes, included in FY 2013 NPEFS Current Expenditures
- Yes, included in FY 2014 NPEFS Current Expenditures
- No, not included (Please explain.)_____

_____. (After providing explanation, please go to question 9.)

8c. Please indicate below if expenditures for charter schools are generally included within NPEFS data in the following variables for fiscal year 2013: (Check all that apply.)

- Included in Instruction expenditures subtotal
- Included in Support Services expenditures subtotal
- Included in Food Services expenditures subtotal
- Included in Enterprise Operations expenditures subtotal

8d. Please indicate below if expenditures for charter schools are generally included within NPEFS data in the following variables for fiscal year 2014: (Check all that apply.)

- Included in Instruction expenditures subtotal
- Included in Support Services expenditures subtotal
- Included in Food Services expenditures subtotal
- Included in Enterprise Operations expenditures subtotal

8e. Please indicate below whether the finance data you receive and report for charter schools contains data on all revenues and expenditures for charter schools, or only revenue and expenditures from government sources.

- Data reported includes all revenues and expenditures from both government and private sources.
- Data reported includes revenues and expenditures from private sources but not from government sources.
- Data reported includes revenues and expenditures from private sources but not from private sources.

NPEFS Student Membership

Note: State education agencies (SEAs) annually report total student membership data in the [Common Core of](#)

[Data \(CCD\) State Nonfiscal Survey](#). NCES uses student membership from the CCD State Nonfiscal Survey with NPEFS finance data to calculate the per pupil expenditure amounts reported in NCES' annual [Revenues and Expenditures for Public Elementary and Secondary Education publication](#).

As part of the collection process, NCES asks SEAs to review student membership data from the CCD State Nonfiscal Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS. While it is required that all charter school and PK data be reported in NPEFS finance data, some states are currently not able to report this data. If the reported NPEFS finance data excludes charter school and PK programs, then student membership data should also exclude charter school and PK membership. If this is the case for your state, we must adjust your student membership so that the student membership is consistent with the reported NPEFS finance data.

8. When we use your state's student membership data with NPEFS finance data, should we adjust student membership data to agree with finance data? (Check all that apply.)

- Yes, exclude PK students
- Yes, exclude charter school students
- Yes, make another adjustment (Please explain.) _____
_____.
- No, do not adjust student membership. We confirm that student membership data are consistent with NPEFS finance data.

NPEFS Average Daily Attendance (ADA)

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

- Yes
- No (Please go to question 11.)

10a. If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA? _____

_____.

Note: If your state calculates ADA based on state statutes defining ADA, NCES requests that you submit the statutory citation documenting how ADA is defined in your state.

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

- Yes
- No, ADA is calculated based on NCES definition. (Please go to question 12.)

11a. If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?

- Yes
- No

School-Level Finance Data

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

- Yes, for all public schools in the state (including charter schools).
- Yes, for all public schools in the state except charter schools.
- Yes, however the state only has the data for some schools.
- No, state does not maintain school-level finance data. (Please go to question 13.)

12a. If you make school-level financial data available on your website, please provide the URL:

12b. If your state currently tracks expenditures at the school level, please indicate the types of expenditures collected. (Check all that apply.)

- Personnel expenditures
- Nonpersonnel expenditures

12c. If your state currently tracks personnel expenditures at the school level, please indicate the types of expenditures collected. (Check all that apply.)

- Expenditures for instructional staff
- Expenditures for teacher salaries
- Expenditures for support staff
- Expenditures for other school level personnel

12d. If your state currently tracks nonpersonnel expenditures at the school level, please indicate the types of expenditures collected. (Check all that apply.)

- Technology related supplies and purchased services
- Nontechnology related supplies and purchased services
- Technology related equipment
- Technology software
- Textbooks and other instructional materials

- Instructional staff support
- Improvement of instruction, such as professional development
- Library and media services

12e. If your state currently tracks personnel or nonpersonnel expenditures at the school level, has your state's uniform chart of accounts been adjusted to include school level codes?

- Yes
- No

Virtual Schools

Note: For the purposes of this question, a "virtual school" is a public elementary-secondary (PK-12) school that only offers instruction in which students and teachers are separated by time and/or location, and interaction occurs via computers and/or telecommunications technologies. A virtual school generally does not have a physical facility that allows students to attend classes on site.

13. Does your state have virtual schools?

- Yes (Please go to question 13a.)
- No

13a. If yes, are finance data for these virtual schools included in your state's NPEFS and F-33 data submissions?

- Included in FY 2014 NPEFS
- Included in FY 2014 F-33
- Not included in FY 2014 NPEFS or F-33

13b. What type of district are finance data for the expenditures of virtual schools reported as

- Regular school district
- Separate education agency

Revenues from Private Sources

Revenues from private sources include contributions and donations made by private organizations. These organizations include but are not limited to, educational foundations, PTA/PTO organizations campus booster clubs, and private individuals.

14. Does your state report revenues from private sources?

Yes (Please go to question 14a.)

No

14a. If your state currently tracks revenues from private sources, please indicate where these data are reported on NPEFS. (Check all that apply.)

Transportation fees from Individuals (R1G)

Other Revenue from Local Sources (R1L)

Other Sources of Revenues (R5)

14b. Please indicate which donors are excluded from your revenue reporting:

Private Foundations

Non-profit Organizations

PTA/PTO Organizations

Campus Booster Clubs

Private Individuals