



U.S. Department of Education
Institute of Education Sciences

National Public Education Financial Survey (NPEFS) 2019- 2021: Common Core of Data (CCD)

Supporting Statement Part B

OMB# 1850-0067 v.17

**April 2019
revised August 2019**

**National Center for Education Statistics
(NCES)**

Part B. Collections of Information Employing Statistical Methods

B.1. Potential respondent universe

The National Public Education Financial Survey (NPEFS) provides state aggregate finance data for revenues and expenditures for public elementary and secondary education. The data file is organized by state or jurisdiction and contains revenue data by funding source, expenditure data by function and object,¹ and average daily attendance (ADA) data. The file also includes total student membership data from the CCD State Nonfiscal Survey of Public Elementary/Secondary Education files.

The universe consists of 50 states, the District of Columbia, American Samoa, Commonwealth of the Northern Mariana Islands, Guam, Puerto Rico, and the U.S Virgin Islands. SEAs from each of the 50 states and the outlying territories listed above report state aggregate finance data to the NPEFS program. The survey response has been 100 percent in almost every year of the NPEFS's history (Guam did not report in 2002–03 and 2004–05).

SEAs appoint state fiscal coordinators to work with the National Center for Education Statistics (NCES) and the U.S. Census Bureau (Census) to provide accurate and comparable data across states and jurisdictions. Although the respondents are experts in their states, there are opportunities for potential error, either through technical errors in processing the data or misinterpretation of the definition of a survey item. Over the life of the CCD survey system, staff members have developed a series of data and edit checks designed to flag these errors for review by the respondent and action by the CCD team. These edits rely on internal logic checks, consistency within specified tolerances over time, and consistency within a given state and type of unit. Among other tests, the data and edits checks include sum checks, comparison of records layouts against the previous FY data file, comparisons of membership between the state non-fiscal files and the NPEFS file, comparison of min/max/mean of all numeric data items to ensure the percentage changes of the means between the previous and current year's data are in a reasonable range, and checks for whether the percentage increase (or decrease) of every item is within a reasonable range. Pursuant to NCES Statistical Standard 4-1, the data are "checked for credibility based on range tolerances to determine if responses fall within a pre-specified reasonable range and are properly documented." The data are also checked "for consistency based on checks across variables within individual records for non-contradictory responses." The NPEFS staff prepares an edit report that includes the results from these tests. Notification of any arithmetic errors and comments containing NCES' understanding of specific missing data items are also included with the edit report.

States are asked to correct addition errors, verify or correct information on missing items, and explain any extraordinary changes from the previous year's data. The CCD survey staff may make requests for clarification, reconciliation, or other inquiries concerning the data to the SEAs. SEAs can respond directly to these requests for clarification and/or reconciliation or may on their own initiative resubmit data to resolve data issues. Data that remain missing or uncorrected are imputed based on values derived from other "fully reporting" states or other related data elements from within the state.

B.2. Procedures for the collection of information

Each state's Chief State School Officer or a designee appoints the state CCD fiscal coordinator to work with NCES and Census to provide accurate and comparable (across states and jurisdictions) data. NCES and Census provide annual training workshops for state fiscal coordinators that are designed to improve the efficiency and efficacy of reporting NPEFS data. The annual workshops include an overview of the NPEFS survey reporting and editing processes; detailed information about the data items that comprise the survey; and discussion of how to coordinate the NPEFS survey with state data systems. The annual fiscal workshops for state fiscal coordinators are in-depth training sessions held each summer at the NCES Summer Data

¹ *Function* is defined as a category of expenditure defining the activity supported by the service or commodity bought. *Object* is defined as a category of expenditure defining the service or commodity bought. The expenditure functions include instruction, instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, enterprise operations, and total current expenditures. Objects reported within a function include salaries, employee benefits, purchased services, supplies, and equipment.

Conference. In addition, new fiscal coordinator training sessions are held each Spring for new State fiscal coordinators, including an overview of the NPEFS and F-33 surveys, clarification of data item definitions, advice for submitting data, and a summary of the editing and review process at Census and NCES. The workshops are further supplemented with webinars administered by NCES for the state fiscal coordinators.

NCES also uses an electronic listserv to communicate with the state fiscal coordinators and allow for communication among state fiscal coordinators.

In addition to the state fiscal coordinator, each SEA assigns a certifying official² who certifies that the data constitute a true and full report for their state of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools.

Prior to the new fiscal year survey, NCES and Census produce the Fiscal Data Plan, which documents state-specific information about how certain revenues and expenditures are reported, any changes to reporting from prior years, and is also used to determine SEAs' ability to potentially report additional data variables in the future. All responses are compiled into a spreadsheet and are used during data analysis.

SEAs may submit data via the World Wide Web ("Web") using the interactive survey form at: <http://surveys.nces.ed.gov/ccdnpefs>.³ A certification form also may be printed from the Web site, signed by the authorizing official, and mailed to the Governments Division of the Census Bureau. This signed form must be mailed within five business days of the Web form data submission.

SEAs have one year to amend their NPEFS data submission for previous FY data, provided that the revisions are received by August 15th of a given year. NPEFS data submissions are first accepted in late January of each year. The mandatory deadline for the final submission of all data, including any revisions to previously submitted data for the prior fiscal year is August 15th of each year.

Any resubmissions of the prior FY data or new FY data by SEAs in response to requests for clarification, reconciliation, or other inquiries by NCES or Census must be completed by the first Tuesday after the Labor Day. All outstanding data issues must be reconciled and/or resolved by the SEAs, NCES, and Census prior to the first Tuesday after the Labor Day of a given year. The data submission procedures are set forth in the NPEFS instruction manual, which can be accessed at

<https://surveys.nces.ed.gov/ccdnpefs/pdf/NPEFSManual.pdf> (also see Appendix A).

After an SEA submits the NPEFS data, the survey staff conducts a comprehensive review of the data and edit checks. These checks include but are not limited to trend analysis for multiple years, large value and percentage fluctuations, zero dollar values, appropriate usage of data flags, and adequate comments from respondents explaining their data. The staff prepares an edit report that includes the results from these tests. States are asked via email to correct addition errors, verify or correct information on missing items, and explain any extraordinary changes from the previous year's data. The NPEFS survey staff may make requests for clarification, reconciliation, or other inquiries concerning the data to the SEAs. SEAs can respond directly to these requests for clarification and/or reconciliation or may on their own initiative resubmit data to resolve data issues.

Once the reported data have been edited, NCES applies an imputation procedure to missing variables. Imputation is a procedure that uses available information and some assumptions to derive substitute values for missing values in a data file. NCES and Census work with SEAs to determine the most appropriate imputation methodology rules to apply. SEAs inform NCES and Census where data are included so that funds can be deducted and distributed appropriately. SEAs review the results of the imputations imposed and certify reasonableness of the imputed values to the best of their knowledge based on their available data. After the imputation process is complete, Census creates data files for the current and prior fiscal years, and uploads these files to the NCES member site for review. The NCES member site allows Census to transfer

² NCES requests that the certifying official be a fiscal official at the highest level in the SEA.

³ "Department of Education, Submission of Data by State Educational Agencies; Submission Dates for State Revenue and Expenditures Reports for Fiscal Year (FY) 2018, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports." 83 Federal Register 211 (31 October 2018) pp. 54730-32.

data to NCES in a secure environment.

B.3. Methods to maximize response and address nonresponse

Survey unit response is typically 100 percent. The primary reason for the historically high response rate is that in addition to using the SPPE data as general information on the financing of elementary and secondary education, the Secretary uses these data directly in calculating allocations for certain formula grant programs, including the Title I, Part A of the ESEA; Impact Aid; and Indian Education programs. Other programs, such as the Education for Homeless Children and Youth program under title VII of the McKinney-Vento Homeless Assistance Act, and the Student Support and Academic Enrichment Grants under title IV, part A of the ESEA, make use of SPPE data indirectly because their formulas are based, in whole or in part, on State title I, part A, allocations.

When there is item non-response, Census contacts the state fiscal coordinator to obtain the appropriate figure. Often, states report aggregate revenues and expenditure amounts but may leave missing the detailed items that make up those amounts. Most of the imputations employed are done to distribute these aggregate amounts to the detailed items. If the state education agency is unable to report item level, detail that item is imputed. A missing response on the survey is imputed if the item is among those that NCES and Census believe to exist in every state.

Currently, the Herriot imputation methodology is used to impute for missing items. For an allocation, the Herriot method calculates the average proportion of the total from the states for each of the detailed variables. This average is divided by the sum of the averages from each of the detailed variables and is rescaled to 1 by dividing by the sum of the detail averages. Imputations modify values for cases or records where data are not reported (missing) or are incorrectly reported. In some cases, a state may not be able to track funds for a certain program or purpose. When these data elements are imputed, survey staff also increases the appropriate totals and subtotals to include the imputed data element. In other cases, states are able to provide a subtotal but are unable to provide more specific details. The imputed allocation of these subtotals does not affect the totals or subtotals.

Once the imputations have been applied to the NPEFS data, NCES asks all reporting SEA's with imputed values to review and approve the imputation before the file is released. Most of the imputation rules have been implemented in the same states for several consecutive years. If SEAs have reason to believe the initial imputation is not a reasonable representation of their data, the state may make corrections to their data or report data for the missing variables. Once this process is complete, a second round of imputations is applied to any remaining missing variables. Re-reporting by one or more states does cause slight shifts in the averages used in imputation. However, once an SEA approves their imputed data, the imputations are not changed unless the SEA re-reports their data. Furthermore, in revised version of the NPEFS file, imputations are only applied to missing data for states that update their data submission for that fiscal year. NCES and Census have reviewed the difference it would make in the data if all variables were re-imputed and found that the differences in the resulting data were not large enough to justify asking SEAs to re-review and re-approve imputations that had previously been accepted. The data flag section of the NPEFS data file identifies data items that have been imputed. The imputed NPEFS dataset is used in reports and in calculating allocations for certain formula grant programs.

B.4. Tests of procedures to be undertaken

In 2011, NCES and Census began conducting a research project to investigate alternative methods of imputation to be implemented in the NPEFS. This research compared the current method (Herriot) of imputation to several alternative methods: Time Series, Regression, Growth Rate, Prior Year Distribution, and various alternate Herriot methods. This research used the NPEFS final imputed data from fiscal years 1998 to 2008 as control datasets and subject matter analyst's expertise to provide insight on which imputation methods were appropriate for testing. The results of the study appeared to indicate that the Herriot method and a time series method would provide the lowest mean square errors, but it was difficult to determine if the results were biased by the use of datasets that had used the Herriot method for imputation as

a control group. Because of the limited number of observations and the specificity of the data for each state, it is difficult to design a control dataset against which to compare the results of each method. Hence the results of the study were inconclusive. Because of the sensitivity to how NPEFS data are used in funding allocations, NCES has decided to continue using the Herriot method until the method can be further reviewed.

Items are not added to the NPEFS survey unless a substantial majority (usually two-thirds or more) of respondents say that they can provide the item within 1 year of its introduction. This information is gathered during the annual Fiscal Coordinator's workshop, during webinars, and at EIMAC meetings. State Fiscal Coordinators also have the opportunity to respond on-line to proposals for new data items.

B.5. Individuals consulted on statistical aspects of the design

The individuals consulted on the statistical aspects of the NPEFS survey include Osei L. Ampadu, Technical Advisor, U.S. Department of Commerce, Census Bureau [(301) 763-7321, osei.l.ampadu@census.gov]. Statistical aspects are also monitored by William Sonnenberg, Statistician, NCES [(202) 245-7673, william.sonnenberg@ed.gov]. Data collection is overseen by Stephen Q. Cornman, Statistician, Common Core of Data, NCES [(202) 245-7753, stephen.cornman@ed.gov].

Part C. National Public Education Finance Survey (NPEFS)

C.1. Discussion of Survey Items

The NPEFS is a web-based survey that respondents (SEA Fiscal Coordinators) complete following the account classifications in NCES's handbook, *Financial Accounting for Local and State School Systems: 2014 Edition*. Crosswalk software is provided to any state whose chart of accounts differs from these standards. Respondents are also asked to reply to questions in a Data Plan. These responses help the NPEFS survey staff to understand and process the data and are published in the online file documentation.

NPEFS Contents: The NPEFS is intended to present all revenues and expenditures within a state for public elementary and secondary education. The survey's contents are discussed very generally; more detail is given in the survey form itself.

Contact Information: The survey asks for the name of the state, the person completing the survey, his or her telephone number, and requires certification by an authorized official because the state data are used in Title I allocations.

Revenues: Revenue is an increase in net worth that does not have to be repaid. Total revenue is the sum of revenue from four major sources: local, intermediate, state, and federal (not all states have an intermediate revenue source between the state and local levels). Other sources of revenue (e.g., interest from bonds, sale of school property) are reported but not used in calculating total revenue. Revenues are reported in Revenue sections I through V of the NPEFS.

Expenditures: Expenditure is a decrease in net worth. On NPEFS, it is reported by function and object. These are reported in Expenditure sections I through XI of NPEFS:

Function describes the activity for which a service or material object was acquired. The five broad functions in the NPEFS are:

- Instruction—activities dealing directly with the interaction between teachers and students;
- Support Services—administrative, technical and logistical services that facilitate instruction (e.g., guidance counselors);
- Operation of Non-instructional Services—activities providing non-instructional services to students or the community (e.g., food services, community swimming pool);
- Facilities Acquisition and Construction—acquiring land and buildings, constructing, remodeling, installing major service systems (e.g., central heating/air conditioning);
- Debt Service—servicing long-term debt, payments of principal and interest.

Object describes the service or commodity that is obtained through expenditure. There are seven major categories in the NPEFS:

- Personal Services—Salaries;
- Personal Services—Employee Benefits;
- Purchased Services: Professional and Technical Services (e.g., architect's fee), Property Services (example, utilities, cleaning services), and Other Purchased Services (e.g., property insurance, printing costs)
- Supplies (items that are consumed or worn out);
- Property (e.g., land, buildings, equipment);
- Debt-Related Expenditures (e.g., interest on bonds);
- Other or unspecified objects.

Expenditure items on the NPEFS are combinations of function and object. For example, the Instruction function includes expenditures for salaries, benefits, purchased services, supplies, property, etc. Totals are reported for current expenditures and total expenditures (sections V and XI, respectively). Current expenditures are those for

day-to-day operation of schools. They exclude debt repayment, capital outlays such as construction, and programs outside the scope of PK–12 education. Total current expenditures include all expenditures.

On December 10, 2015, former President Obama signed the Every Student Succeeds Act (ESSA) into law⁴. ESSA requires state education agencies (SEAs) to produce report cards for the 2018-19 school year that include “per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year.” 20 U.S.C. 6301 §1111 (h)(1)(C)(x). (emphasis added).

Commencing with the FY 16 data collection, two new variables were added to the NPEFS data collection in part to facilitate the SEA’s compliance with the ESSA expenditures per pupil provision. The two variables were approved by OMB in January, 2017. The two new variables include current expenditures from Federal, State, and local funds disaggregated by source of funds, including:

1. Current Expenditures Paid from State and Local funds (plus Federal funds intended to replace local tax revenues).
2. Current Expenditures Paid from Federal funds.

The Current Expenditures Paid from State and Local funds combined (plus Federal funds intended to replace local tax revenues) may not include funds received from private sources.

Exclusions: Section VI of the NPEFS contains the items that are to be excluded in calculating state per pupil expenditure (SPPE). These include such items as tuition or transportation fees paid by individuals, Title I carryover expenditures, and revenues from food services, student activities, summer school, and the sale of textbooks. NCES computes net current expenditure as defined by the Hawkins-Stafford Education amendments of 1988 (P.L. 100-297).

Average Daily Attendance (section XIV): This is collected for calculating SPPE for Title I and other program uses. States report average daily attendance as defined by state law; or, absent state law, as defined by NCES per federal law [see 20 U.S.C §7801 (1)].

State Per Pupil Expenditure (section XIV). This is computed by NCES and used for calculating Federal entitlements under title I, Impact Aid, and other Federal programs. SPPE is defined in section 9101(2) of the Elementary and Secondary Education Act of 1965 (ESEA), as amended [20 U.S.C. 7801(2)].

References for C-1.

Allison, G.S. (2015). *Financial Accounting for Local and State School Systems: 2014 Edition* (NCES 2015–347). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC. Retrieved March 31, 2015, from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>.

U.S. Department of Education, National Center for Education Statistics. (2014). *NCES Statistical Standards* (NCES 2014-097). Washington, DC: U.S. Government Printing Office. Retrieved May 22, 2014, from <http://nces.ed.gov/statprog/2012/>.

C.2. Revisions for NPEFS 2019-2021

The table in this section reflects all substantive revisions made for NPEFS 2019-2021 to the NPEFS survey (Appendix B.1), Fiscal Data Plan (Appendix B.2), and reporting instructions (Appendix B.3). Insertions/additions to the instruments are reflected in red font and deletions in a crossed out red font.

⁴ ESSA amends the Elementary and Secondary Education Act of 1965 (ESEA).

Last Approved NPEFS 2016-18	Revised NPEFS 2019-21	Reason for Revision
NPEFS Survey (Appendix B.1)		
REVENUE FROM LOCAL SOURCES (1000) 1. Other Revenue from Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421, 1940, 1951, 1970)	1. Other Revenue from Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421, 1940, 1951, 1970)	Clarification
PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES INSTRUCTION (1000) 3. Purchased Services (300-500; exclude 560)	3. Purchased Services (300-500; exclude 560, 591)	Clarification
SUPPORT SERVICES, STUDENTS (2100) 3. Purchased Services (300-500)	3. Purchased Services (300-500; exclude 591)	Clarification
SUPPORT SERVICES, INSTRUCTION (2200) 3. Purchased Services (300-500)	3. Purchased Services (300-500); exclude 591)	Clarification
SUPPORT SERVICES, GENERAL ADMINISTRATION (2300) 3. Purchased Services (300-500) 6. Other (810, 890)	3. Purchased Services (300-500); exclude 591) 6. Other (810, 820, 890)	Clarification
SUPPORT SERVICES, SCHOOL ADMINISTRATION (2400) 3. Purchased Services (300-500)	3. Purchased Services (300-500); exclude 591)	Clarification
SUPPORT SERVICES, OPERATIONS AND MAINTENANCE (2600) 3. Purchased Services (300-500)	3. Purchased Services (300-500); exclude 591)	Clarification
SUPPORT SERVICES, STUDENT TRANSPORTATION (2700) 3. Purchased Services (300-500)	3. Purchased Services (300-500); exclude 511, 591)	Clarification
SUPPORT SERVICES, OTHER SUPPORT SERVICES (2500, 2900) 3. Purchased Services (300-500) 6. Other (810, 890)	3. Purchased Services (300-500); exclude 591) 6. Other (810, 835, 890)	Clarification
ALL SUPPORT SERVICES TOTAL BY OBJECT (100, 200, etc.) (calculated) 3. Purchased Services (300-500) 6. Other (810, 890)	3. Purchased Services (300-500); exclude 591) 6. Other (810, 820, 835, 890)	Clarification
FOOD SERVICES OPERATIONS (3100) Purchased Services (300-500)	Purchased Services (300-500); exclude 591)	Clarification
ENTERPRISE OPERATIONS (3200) 3. Purchased Services (300-500)	3. Purchased Services (300-500); exclude 591)	Clarification
Current Expenditures Paid from State and Local Funds (including federal funds intended to replace local tax revenues) [Objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 paid from state and local funds combined, plus federal funds intended to replace local tax revenues, which may not include funds received from private sources].	[Objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 paid from state and local funds combined, plus federal funds intended to replace local tax revenues, which may not include funds received from private sources. Internal transfers (objects 511, 561, 564, 567, and 591) should be excluded.]	Clarification
Current Expenditures Paid from Federal Funds [Objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 paid from federal funds (excluding federal funds intended to replace local tax revenues) only.]	[Objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 paid from federal funds (excluding federal funds intended to replace local tax revenues) only.] Internal transfers (objects 511, 561, 564, 567, and 591) should be excluded.]	Clarification

Last Approved NPEFS 2016-18	Revised NPEFS 2019-21	Reason for Revision
NPEFS Data Plan (Appendix B.2)		
<p>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)?</p> <p><input type="radio"/> Yes</p> <p><input type="radio"/> No (Please go to question 5.)</p> <p>2. Are these amounts reported in NPEFS?</p> <p><input checked="" type="radio"/> Yes</p> <p><input checked="" type="radio"/> No (Please go to question 3.)</p> <p>2a. If yes, where are these amounts reported in NPEFS? (Check all that apply.)</p> <p><input type="checkbox"/> Revenues</p> <p><input type="checkbox"/> Expenditures</p> <p>3. How are these amounts reported in F-33?</p> <p><input type="radio"/> Amounts are reported in F-33 at the school district level</p> <p><input type="radio"/> Amounts are reported in F-33 as state totals</p> <p><input type="radio"/> Amounts are reported only in the fiscal data plan, not F-33</p> <p><input checked="" type="radio"/> Amounts are not reported in F-33 or in the fiscal data plan</p>	<p>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)?</p> <p><input checked="" type="radio"/> No (Please go to question 5.)</p> <p><input type="radio"/> Yes</p> <p>2. Where are these amounts reported in NPEFS? (Check all that apply.)</p> <p><input type="checkbox"/> Revenues</p> <p><input type="checkbox"/> Expenditures</p> <p><input checked="" type="checkbox"/> Amounts are reported only in the fiscal data plan, not NPEFS.</p> <p>3. How are these amounts reported in F-33?</p> <p><input type="radio"/> Amounts are reported in F-33 at the school district level.</p> <p><input type="radio"/> Amounts are reported in F-33 as state totals.</p> <p><input type="radio"/> Amounts are reported only in the fiscal data plan, not F-33.</p>	<p>Explain whether Direct Program Support Funds are received from State</p>
<p>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).</p> <p>4c. Employee Benefits for Public School Employees</p> <p>1. Non-Property \$ _____</p> <p>2. Property Only \$ _____</p>	<p>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).</p> <p>4c. Employee Benefits for Public School Employees</p> <p>1. Non-Property \$ _____</p>	<p>Clarifying employee benefits</p>
<p>Potential Exhibit Items</p> <p>Note: In an effort to ensure consistent and accurate data products, NPEFS would like to know the ability to collect at the state level some of the data you provide to the School District Finance (F-33) Survey. We will use your responses to questions 5-6 below in determining the future addition of these items to the NPEFS survey.</p> <p>Please indicate your state's ability to report the following data: (Check all that apply.)</p> <p><input checked="" type="checkbox"/> Utilities and Energy Services (objects 410, 620, function 2600)</p> <p><input checked="" type="checkbox"/> Technology-related supplies and purchased services (objects 351, 352, 432, 443, 530, 650—ALL functions)</p> <p><input checked="" type="checkbox"/> Technology-related equipment (objects 734, 735—ALL functions)</p> <p><input checked="" type="checkbox"/> Unable to report any of the above</p> <p>Pension Data</p> <p>6. Please indicate your ability to report the following data: (Check all that apply.)</p> <p><input checked="" type="checkbox"/> Actuarially Determined Annual Required Contributions</p> <p><input checked="" type="checkbox"/> Accrued Annual Requirement Contribution Liability</p> <p><input checked="" type="checkbox"/> Actuarial Value of Pension Plan Assets</p> <p><input checked="" type="checkbox"/> Unable to report any of the above</p>		<p>Deleted experimental items</p>

Last Approved NPEFS 2016-18	Revised NPEFS 2019-21	Reason for Revision
	<p>5. In your state, does the state education agency (SEA) provide funds directly to students or families for payment of elementary/secondary education expenses?</p> <p><input type="radio"/> No (Please go to question 6.)</p> <p><input type="radio"/> Yes</p> <p>5a. If yes, please provide the amount and specify the program name(s):</p> <p>Non-Property \$ _____</p> <p>Please specify program name(s) _____</p> <p>5b. Please indicate below whether these amounts are reported in NPEFS <input type="radio"/> Amounts are reported in FY 2018 NPEFS and are reported in FY 2018 F-33 at the school district level within the finances of the student’s resident school district.</p> <p><input type="radio"/> Amounts are reported in FY 2018 F-33 and NPEFS as state totals.</p> <p><input type="radio"/> Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.</p> <p><input type="radio"/> Amounts are not reported in F-33 or NPEFS.</p>	<p>Explain whether SEA provides education funds to families directly</p>

Last Approved NPEFS 2016-18	Revised NPEFS 2019-21	Reason for Revision
<p>Finance Data for School Districts with Charter Schools</p> <p>8. Please indicate below if your state reports finance data for any of the following types of school districts: (Check all that apply.)</p> <ul style="list-style-type: none"> <input type="checkbox"/> School districts where all associated schools are charter schools <input type="checkbox"/> School districts where all associated schools are noncharter schools (Please go to question 9.) <input type="checkbox"/> School districts where some associated schools are charter schools and some are noncharter schools <input type="checkbox"/> Other (Please explain.) _____ <p>8a. Please indicate below if finance data for charter schools is included in NPEFS and F-33 data for fiscal year 2016: (Check all that apply.)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Included in FY 2016 NPEFS <input type="checkbox"/> Included in FY 2016 F-33 <input type="checkbox"/> Not included in NPEFS or F-33 (Please go to question 9.) <p>8b. Are expenditures for charter schools included within your reporting of NPEFS Current Expenditures for fiscal years 2016? (Check all that apply.)</p> <ul style="list-style-type: none"> <input type="radio"/> Yes, included in FY 2016 NPEFS data reported includes all revenues and expenditures from both government and private sources. <input type="radio"/> No, not included (Please Explain) _____ <p>8c. 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.</p> <ul style="list-style-type: none"> <input type="radio"/> Data reported includes all revenues and expenditures from both government and private sources. <input type="radio"/> Data reported includes revenues and expenditures from private sources but not from government sources. <input type="radio"/> Data reported includes revenues and expenditures only from government services. 	<p>Finance Data for Charter Schools</p> <p>7. Please indicate below if your state has any of the following types of charter schools: (Check all that apply.)</p> <ul style="list-style-type: none"> <input type="checkbox"/> The state does not have public charter schools. (Please go to question 8.) <input type="checkbox"/> Independent charter schools or agencies (An independent charter school is a charter school within an LEA or other separately reported entity where all associated schools are public charter schools.) <input type="checkbox"/> Dependent charter schools (A dependent charter school is a charter school within an LEA where some of the schools that are part of the LEA are public charter schools and some are public noncharter schools.) <p>7a. Please indicate below how finance data for charter schools are included in NPEFS for fiscal year 2018: (Check all that apply.)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Data reported include functionalized revenues and expenditures for charter schools from both government and private sources. <input type="checkbox"/> Data reported include functionalized revenues and expenditures for charter schools from only government sources. <input type="checkbox"/> Data reported include only government payments to charter schools (as purchased services and/or tuition). <input type="checkbox"/> Data for charter schools are not included in NPEFS. <input type="checkbox"/> Other (Please explain.) _____ <p>7b. Please indicate below how finance data for charter schools are included in F-33 for fiscal year 2018? (Check all that apply.)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Data reported include functionalized revenues and expenditures for independent charter schools. <ul style="list-style-type: none"> <input type="radio"/> Revenues and expenditures for charter schools are only from government sources. <input type="radio"/> Revenues and expenditures for charter schools are from both private and government sources. <input type="checkbox"/> Data reported include functionalized revenues and expenditures for dependent charter schools. (Reported data for some LEAs includes data for charter schools and noncharter schools.) <ul style="list-style-type: none"> <input type="radio"/> Revenues and expenditures for charter schools are only from government sources. <input type="radio"/> Revenues and expenditures for charter schools are from both private and government sources. <input type="checkbox"/> Data reported include only government payments to charter schools. <input type="checkbox"/> Data for charter schools are not included in F-33. <input type="checkbox"/> Other (Please explain.) _____ 	<p>Confirm that finance data for charter schools is included within NPEFS submission.</p>
<p>9. When calculating ADA on the NPEFS survey, do you include summer school attendance?</p> <ul style="list-style-type: none"> <input type="radio"/> Yes <input type="radio"/> No (Please go to question 10.) <p>9a. If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?</p> <p>_____</p>	<p>8. When calculating ADA on the NPEFS survey, do you include summer school attendance?</p> <ul style="list-style-type: none"> <input type="radio"/> No (Please go to question 9.) <input type="radio"/> Yes <p>8a. What weight or adjustment do you use on summer school attendance when adding it into the state ADA? _____</p>	<p>Weights from summer school to determine average daily attendance</p>
<p>11. Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership (ADM) to ADA?</p> <ul style="list-style-type: none"> <input type="radio"/> Yes, please provide multiplier used. _____ <input type="radio"/> No 	<p>10. Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership (ADM) to ADA?</p> <ul style="list-style-type: none"> <input type="radio"/> No (Please go to question 11.) <input type="radio"/> Yes <p>10a. Please provide the multiplier used. _____</p>	<p>SEA is clarifying whether ADM is used to report ADA.</p>

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<p>12. Does your state currently maintain school-level finance data?</p> <ul style="list-style-type: none"> <input type="radio"/> Yes, for all public schools in the state (including charter schools). <input type="radio"/> Yes, for all public schools in the state except charter schools. <input type="radio"/> Yes, however the state only has the data for some schools. <input type="radio"/> No, state does not maintain school-level finance data. (Please go to question 13.) 	<p>11. Does your state currently maintain school-level finance data?</p> <ul style="list-style-type: none"> <input type="radio"/> No, the state does not maintain school-level finance data. (Please go to question 12.) <input type="radio"/> Yes, for all public schools in the state (including charter schools). <input type="radio"/> Yes, for all public schools in the state except charter schools. <input type="radio"/> Yes, however the state only has the data for some schools. 	<p>Availability of school-level data provides another method to cross-check data across State, district, and school-level finance surveys.</p>
<p>12c. If your state currently tracks personnel expenditures at the school-level, please indicate the types of expenditures collected. (Check all that apply.)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Expenditures for instructional staff <input type="checkbox"/> Expenditures for instructional aides <input type="checkbox"/> Expenditures for teacher salaries <input type="checkbox"/> Expenditures for support staff <input type="checkbox"/> Expenditures for other school-level personnel <p>12d. If your state currently tracks nonpersonnel expenditures at the school-level, please indicate the types of expenditures collected. (Check all that apply.)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Technology-related supplies and purchased services <input checked="" type="checkbox"/> Nontechnology-related supplies and purchased services <input type="checkbox"/> Technology-related equipment <input type="checkbox"/> Technology software <input type="checkbox"/> Textbooks and periodicals <input checked="" type="checkbox"/> Instructional staff support <input type="checkbox"/> Improvement of instruction, such as professional development <input type="checkbox"/> Library and media services 	<p>11c. If your state currently tracks personnel expenditures at the school level, please indicate the types of expenditures collected. (Check all that apply.)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Expenditures for instructional staff <input type="checkbox"/> Expenditures for instructional aides <input type="checkbox"/> Expenditures for teacher salaries <input type="checkbox"/> Expenditures for support services staff <input type="checkbox"/> Expenditures for school administration staff <input type="checkbox"/> Expenditures for other school level personnel <input type="checkbox"/> Personnel expenditures are not collected at the school level. <p>11d. If your state currently tracks nonpersonnel expenditures at the school level, please indicate the types of expenditures collected. (Check all that apply.)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Technology-related supplies and purchased services <input type="checkbox"/> Technology-related hardware <input type="checkbox"/> Technology software <input type="checkbox"/> Textbooks and periodicals <input type="checkbox"/> Improvement of instruction (e.g., curriculum development, professional development and training of professional staff) <input type="checkbox"/> Library and media services <input type="checkbox"/> Nonpersonnel expenditures are not collected at the school level. 	
<p>13. Does your state have virtual schools?</p> <ul style="list-style-type: none"> <input type="radio"/> Yes (Please go to question 13a.) <input type="radio"/> No <p>13a. If yes, are finance data for these virtual schools included in your state's NPEFS and F-33 data submissions?</p> <ul style="list-style-type: none"> <input type="checkbox"/> Included in FY 2016 NPEFS <input type="checkbox"/> Included in FY 2016 F-33 <input type="checkbox"/> Not included in FY 2016 NPEFS or F-33 <p>13b. What type of district are the finance data for expenditures of virtual schools reported as</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Regular school district <input checked="" type="checkbox"/> Separate education agency 	<p>12. Does your state have virtual schools?</p> <ul style="list-style-type: none"> <input type="radio"/> No (Please go to question 13.) <input type="radio"/> Yes <p>12a. Are finance data for virtual schools included in your state's NPEFS and F-33 data submissions? (Check all that apply.)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Included in FY 2018 NPEFS <input type="checkbox"/> Included in FY 2018 F-33 <input type="checkbox"/> Amounts are reported only in the fiscal data plan, not F-33 or NPEFS. <input type="checkbox"/> Not included in FY 2018 NPEFS or F-33 <p>12b. What type of LEAs are the finance data for virtual schools reported under? (Check all that apply.)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Finance data are functionalized and reported as a separate education agency. <input type="checkbox"/> Finance data are functionalized and reported under the LEA of the students' home school. <input type="checkbox"/> Expenditures for the virtual school are reported as tuition payments or purchased services under the LEA of the students' home school. 	<p>Availability of school-level data provides another method to cross-check data across State, district, and school-level finance surveys.</p>

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<p>Revenues from Private Sources Note: 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.</p> <p>14. Does your state report revenues from private sources? <input type="radio"/> Yes (Please go to question 14a.) <input type="radio"/> No</p> <p>14a. If your state currently tracks revenues from private sources, please indicate where these data are reported on NPEFS. (Check all that apply.) <input type="checkbox"/> Transportation fees from Individuals (R1G) <input type="checkbox"/> Other Revenue from Local Sources (R1L) <input type="checkbox"/> Other Sources of Revenues (R5)</p> <p>14b. Please indicate which donors are excluded from your revenue reporting: <input type="checkbox"/> Private Foundations <input type="checkbox"/> Non-profit Organizations <input type="checkbox"/> PTA/PTO Organizations <input type="checkbox"/> Campus Booster Clubs <input type="checkbox"/> Private Individuals</p>	<p>Revenues from Private Sources Note: Revenues from private sources include contributions and donations made by private entities. These entities include, but are not limited to: educational foundations, parent teacher associations/organizations, campus booster clubs, and private individuals.</p> <p>13. Does your state report revenues from private sources? <input type="radio"/> No (Please go to question 14.) <input type="radio"/> Yes</p> <p>13a. Please indicate where revenue from private sources are reported on NPEFS. (Check all that apply.) <input type="checkbox"/> Transportation Fees from Individuals (R1G) <input type="checkbox"/> Other Revenue from Local Sources (R1L) <input type="checkbox"/> Other Sources of Revenue (R5)</p> <p>13b. Please indicate which donors are included in your revenue reporting: (Check all that apply.) <input type="checkbox"/> Private foundations <input type="checkbox"/> Non-profit organizations <input type="checkbox"/> Parent teacher associations/organizations <input type="checkbox"/> Campus booster clubs <input type="checkbox"/> Private individuals</p>	<p>Determining whether revenues from private sources are being reported.</p>
	<p>Accounting Methodology 14. Please indicate which method of accounting school districts use when reporting revenues and expenditures. <input type="radio"/> All LEAs report to the state using a cash basis method of accounting. <input type="radio"/> All LEAs report to the state using a modified accrual method of accounting. <input type="radio"/> LEAs may report to the state using either a cash basis or modified accrual method of accounting. <input type="radio"/> LEAs report using a different method. (Please specify.) _____</p>	<p>Accounting methodology should be consistent across all LEAs.</p>
NPEFS Reporting Instructions (Appendix B.3)		
<p>7. Report finance data for all charter schools NPEFS attempts to collect finance data for all charter schools. If SEAs do not report finance data for charter schools, the missing charter schools will be noted as missing in the published file documentation.</p> <p>NOTE: missing finance data for any schools (including charter schools) or school districts could potentially affect federal education funding derived from this data.</p>	<p>1. Report finance data for all public schools States should include finance data for all publicly funded schools, including charter schools, education service agencies, and other special service LEAs. Revenues and expenditures for these schools and LEAs must be reported on NPEFS even if they are not classified in your state as “regular school districts” or “local education agencies.”</p> <p>State education agency staff may need to contact other state agencies to alert them to the need to provide fiscal data for special schools and LEAs. It may be necessary to remove non-education costs such as medical and room and board costs, particularly in residential facilities.</p> <p>Examples of special service schools and LEAs include:</p> <ul style="list-style-type: none"> • Schools for handicapped • Juvenile custodial institutions • Other special education state-established entities • Schools for the deaf, blind, and mentally disabled • Education service agencies • Charter schools <p>Please note whether finance data for any special service schools or LEAs is missing in Section 7 comments. These comments will be published in the file documentation.</p> <p>NOTE: missing finance data for any schools (including charter schools) or LEAs could potentially affect federal education funding derived from this data.</p>	<p>Clarification and reduce double counting.</p>

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	<p>2. Report Revenue and Expenditures Only Once “Double counting” of revenues and expenditures can occur when fiscal reports are submitted by overlapping political jurisdictions or when one LEA pays tuition to another to educate students who reside in the jurisdiction of the LEA that pays tuition.</p> <p>Avoid double counting services purchased from another school district or educational services agency within the state (object 591). Internal transfers to another school district within the state for services rendered, such as instructional support, data processing, purchasing, nursing, and guidance, should be excluded from all functions to prevent double counting. These expenditures are double counted when object 591 is included in current expenditures, and the expenditures for services that were purchased are also reported and included in current expenditures.</p> <p>3. Ensure consistency between financial and student data Finance data should be comparable to ADA and membership.</p> <p>Tuition Payments: Federal regulations require that when one LEA pays tuition to another for students to be educated by the receiving LEA, the school district that pays tuition counts the students in ADA. The LEA making the tuition expenditure (sending LEA) should count the tuition expenditures and include the students in ADA. The LEA providing the education (receiving LEA) should claim any tuition received as revenue and may not claim the ADA of any child for whom it receives tuition.</p> <p>Prekindergarten students:</p> <p>Payments to Private schools:</p>	
<ul style="list-style-type: none"> Revenue from services provided to other LEAs (1950); 	<ul style="list-style-type: none"> Revenue from services provided to other LEAs (1950). Exclude revenue from LEAs within the state (1951) 	Add exclusion of internal transfers.
<p>Instruction (1000). Total current operation expenditure for activities dealing with the interaction of teachers and students in the classroom, home, or hospital as well as co-curricular activities. Report amounts for activities of teachers and instructional aides or assistants engaged in regular instruction, special education, and vocational education programs. Include voucher payments directly to individuals in Tuition Payments Outside the State, to Private Schools, and Other (E14). Include textbooks for public school children in Supplies (E16). Exclude adult education programs (report in E9B).</p>	<p>INSTRUCTION (1000)). Instruction (1000). Total current operation expenditure expenditures for activities dealing with the interaction of teachers and students in the classroom, home, or hospital for regular elementary and secondary education programs (prek-12), special education, vocational education, cocurricular activities and athletics. Expenditures for support for nonpublic school students, adult/continuing education, community/junior colleges, and community service programs, should be reported in Section 6, Other Direct Costs.</p> <p>Instructional Salaries (E11) and Benefits (E12). Instructional staff includes regular and part-time teachers, teachers' aides, homebound teachers, hospital-based teachers, substitute teachers (including permanent substitute teachers, teachers on sabbatical leave, and classroom assistants of any type who assist in the instructional process, including clerks and graders. Report supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching. DO NOT include salaries or other expenditures for non-teaching staff that perform duties to which teachers may be assigned but that do not include instruction such as detention or lunch supervision.</p> <p>Tuition and voucher payments outside the state, to private schools, individuals, and other (E14). Include amounts for tuition expenditures when the tuition is paid by an individual to attend elementary and secondary school</p>	Clarifying - Definitions previously only existed in the accounting manual. Users requested for this information to also be included in the reporting instructions.

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	<p>(grades pre-K through 12) in an LEA other than the one in which he or she resides. Include tuition to other LEAs outside the State and tuition to private schools (in-state and out-of-state) for students who are funded by and/or the responsibility of a public LEA or the SEA, and other tuition such as state schools for the blind.</p> <p>Tuition and voucher payments to other LEAs and charter schools within the state (E15). This category consists ONLY of tuition paid from one LEA to another within the same state for educating students (e.g. an LEA pays tuition to another LEA to provide a student a special program that is not available in the LEA where the student resides). Include payments to charter schools in the state.</p> <p>Include textbooks for public school children in Supplies (E16). as well as co-curricular activities. Report amounts for activities of teachers and instructional aides or assistants engaged in regular instruction, special education, and vocational education programs. Include voucher payments directly to individuals in Tuition Payments Outside the State, to Private Schools, and Other (E14). Exclude adult education programs (report in E9B).</p> <p>Section</p>	
<p>Student Transportation (2700). Report expenditure for vehicle operation, monitoring riders, and vehicle servicing and maintenance.</p>	<p>Student Transportation (2700). Report expenditure for vehicle operation, monitoring riders, and vehicle servicing and maintenance. Student transportation purchased from another school district within the state (object 511) should be excluded to prevent double counting.</p>	<p>Add exclusion of internal transfers.</p>
<p>Other Support Services (2500 and 2900). Include business support expenditures for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services.</p>	<p>Other Support Services (2500 and 2900). Include business support expenditures for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Interest on current loans, repayable within one year of receiving the obligation, are classified as Fiscal Services – Receiving and Disbursing Funds Services (function 2510, object 835) and should be reported under Other Support Services - Other (E268).</p>	<p>Clarification</p>
<p>Enterprise operations (3200). Include expenditure for business-like activities (such as a bookstore) where the costs are recouped largely with user charges.</p>	<p>Enterprise operations (3200). Include expenditure for business-like activities (such as a bookstore) where the costs are recouped largely with user charges. Some LEAs may conduct fee-for-service activities to support other LEAs, such as instructional support, food service, and transportation. Expenditures for these activities should not be reported as Enterprise operations, but rather under the appropriate function.</p>	<p>Fees for services should be reported under appropriate function.</p>
<p>Section 5 – DIRECT PROGRAM SUPPORT Direct Program Support is not a function itself but cuts across all functions as it refers to expenditures made by state education agencies for, or on behalf of, local education agencies. State financial contributions to LEA employee retirement funds are an example of Direct Program Support. States that pay the employer's contribution to retirement funds often do so by transferring money directly from the state treasury to the state retirement fund for public employees. Because local school districts never actually receive these funds, LEAs do not include them in year-end financial audit reports to the SEA. State practices vary greatly in this area, and survey respondents must check with other state agencies to identify any expenditures for, or on behalf of, local education agencies.</p> <p>Two figures are requested for each category:</p> <ol style="list-style-type: none"> 1. The sum of salaries, employee benefits, purchased services, supplies, and other current expenditures. 	<p>SECTION 5 – DIRECT PROGRAM SUPPORT Direct Program Support is not a function itself but cuts across all functions as it refers to expenditures made by state education agencies for, or on behalf of, local education agencies. Expenditures should only be considered direct program support if they benefit a specific LEA and its operations or if the LEA would otherwise be responsible for payment. State payments which fall into the realm of SEA responsibilities should not be included as direct program support.</p> <p>NOTE: Expenditures for Direct Program Support should have corresponding amounts included as revenue from state sources (3000).</p> <p>State financial contributions to LEA employee retirement funds are an example of Direct Program Support. States that pay the employer's contribution to retirement funds often do so by transferring money directly from the state treasury to the state retirement fund for public employees. Because local</p>	<p>Clarifying definition of Direct Program Support.</p> <p>Clarifying definition of current expenditures</p>

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<p>2. Property, including furniture, fixtures, and equipment. Property is a separate item because property is not a component of current expenditures.</p> <p>If your state has Direct Program Support expenditures for activities other than textbooks (E4A), transportation (E4B), employee benefits (E4C), or private school students (E4D), record them under Other Direct Program Support for Public School Students (E4E).</p> <p>NOTE: NCES would prefer that SEAs report Direct Program Support expenditures in the appropriate function(s) and object(s) rather than here.</p> <p>The term “current expenditures” means expenditures for free public education:</p> <ol style="list-style-type: none"> 1. “including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities; but not including expenditures for community services, capital outlay, and debt service, or any expenditures made from funds received [under Title I or Title V, Part A]” [20 U.S.C 7801 (14)]. 2. Current expenditures = Instruction expenditures + Support Services expenditures + Non-Instructional expenditures + Direct Program Support (excludes aid to private school students and property expenditures). <p>The Direct Program Support section of the survey is ONLY provided as a means for those states that cannot correctly report these expenditures within the appropriate, function-specific categories.</p>	<p>school districts never actually receive these funds, LEAs do not include them in year-end financial audit reports to the SEA. State practices vary greatly in this area, and survey respondents must check with other state agencies to identify any expenditures for, or on behalf of, local education agencies.</p> <p>NOTE: NCES would prefer that SEAs report Direct Program Support expenditures in the appropriate function(s) and object(s) rather than here.</p> <p>If expenditures cannot be functionalized, the amounts may be included under textbooks (E4A), transportation (E4B), employee benefits (E4C), private school students (E4D), or other support for public school students (E4E). Two figures are requested for each category:</p> <ol style="list-style-type: none"> 3. The sum of salaries, employee benefits, purchased services, supplies, and other current expenditures. 4. Property, including furniture, fixtures, and equipment. Property is a separate item because property is not a component of current expenditures. <p>If your state has Direct Program Support expenditures for activities other than textbooks (E4A), transportation (E4B), employee benefits (E4C), or private school students (E4D), record them under Other Direct Program Support for Public School Students (E4E).</p> <p>NOTE: NCES would prefer that SEAs report Direct Program Support expenditures in the appropriate function(s) and object(s) rather than here.</p> <p>The term “current expenditures” means expenditures for free public education:</p> <ol style="list-style-type: none"> 3. “including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities; but not including expenditures for community services, capital outlay, and debt service, or any expenditures made from funds received [under Title I or Title V, Part A]” [20 U.S.C 7801 (14)]. <p>Current expenditures = Instruction expenditures + Support Services expenditures + Non-Instructional expenditures + Direct Program Support (excludes aid to private school students and property expenditures).</p> <p>The Direct Program Support section of the survey is ONLY provided as a means for those states that cannot correctly report these expenditures within the appropriate, function-specific categories.</p> <p>Section Expenditures reported in this section, with the exception of E4D, will be distributed to sections 2-4 as appropriate.</p> <p>Current Expenditures (TE5). Current expenditures are comprised of expenditures for the day-to-day operation of schools and school districts for public elementary and secondary education:</p> <ol style="list-style-type: none"> 4. Include expenditures for staff salaries and benefits, supplies, and purchased services; instruction and support services (e.g., pupil support, school administration, etc.) expenditures that directly support public elementary-secondary education. Exclude expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction, and equipment); programs 	

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	<p>outside the scope of public prekindergarten through grade 12 education, such as community services and adult education; payments to private schools and payments to charter schools outside of the school district.</p> <p>5. Current expenditures = Instruction expenditures (STE1) + Support Services expenditures (STE2T) + Non-Instructional expenditures (STE3) + Direct Program Support (STE4) (excludes aid to private school students and property expenditures).</p>	
<p>DEBT SERVICE (5100) Debt Service (5100). Include only long-term debt service (obligations exceeding one year).</p> <ol style="list-style-type: none"> 1. Interest (832; E7A1). Interest on long- term debt. 2. Principal (831; E7A2). Redemption of principal on long-term debt. 	<p>OTHER USES (5000) E7A1 - Debt Service (5100), Interest (832). Include only interest paid on long-term debt service (obligations exceeding one year). E7A2 - Debt Service (5100), Principal (831). Include only expenditures to retire bonds (including current and advance refundings) and long-term loans, including lease-purchase arrangements.</p>	<p>Clarifying Debt Service expenditures that should be reported.</p>
<p>c. Community/Junior College Education Programs (Program #700; E9C). Report expenditures for programs for students attending institutions of higher education that offer (in most cases) the first two years of college instruction. If an LEA is responsible for providing this program, all program costs should be reported here. If the LEA is not responsible for providing this program, the survey respondent should enter a zero.</p>	<p>E9C - Community/Junior College Education Programs (Program #700). Report expenditures for programs for students attending institutions of higher education that offer (in most cases) the first two years of college instruction. Institutions may also offer four year programs. If an LEA is responsible for providing this program, all program costs should be reported here. If the LEA is not responsible for providing this program, the survey respondent should enter a zero.</p>	<p>Clarifying where expenditure for 4 year institutions should be reported.</p>
<p>Current Expenditures Paid from State and Local Funds (CE1) (including federal funds intended to replace local tax revenues) includes current expenditures paid for by State and local funds combined plus Federal funds intended to replace local tax revenues, which may not include funds received from private sources.</p> <p>Current Expenditures Paid from Federal Funds (CE2) includes current expenditures paid from Federal funds and excludes federal funds intended to replace local tax revenues.</p>	<p>CURRENT EXPENDITURES BY FUND TYPE Current Expenditures Paid from State and Local Funds (CE1) (including federal funds intended to replace local tax revenues) includes current expenditures paid for by State and local funds combined plus Federal funds intended to replace local tax revenues, which may not include funds received from private sources. Include expenditures for objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200, excluding all internal transfers (objects 511, 561, 564, 567, and 591).</p> <p>Current Expenditures Paid from Federal Funds (CE2) includes current expenditures paid from Federal funds and excludes federal funds intended to replace local tax revenues. Include expenditures for objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200, excluding all internal transfers (objects 511, 561, 564, 567, and 591).</p>	<p>Clarifying objects that should be included in current expenditures Paid from State and Local Funds and Paid from Federal Funds. Removed the exclusion of private sources.</p>

C.3. Sample Tables

The sample tables below give an idea of the statistical uses of the National Public Education Finance Survey. The data are reported annually in CCD publications and publications such as the Digest of Education Statistics. The analysis consists of straightforward tabulations of totals and subtotals, percentages, and ratios.

Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2016

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal	Total	Total current ²	Capital outlay ³	Other ⁴
United States⁵	\$678,378,476	\$303,824,317	\$318,572,978	\$55,981,180	\$677,541,010^{6,7}	\$596,135,643⁶	\$55,989,047⁷	\$25,416,320⁷
Alabama	7,586,636	2,591,770	4,148,799	846,066	7,856,051	6,885,677	668,290	302,084
Alaska	2,497,340	573,693	1,614,053	309,593	2,620,322	2,319,662	255,045	45,615
Arizona	10,225,235	4,238,042	4,694,392	1,292,800	9,997,061 ⁶	8,551,673 ⁶	1,127,031	318,356
Arkansas	5,383,382	2,008,641	2,750,455	624,286	5,572,087	4,872,214	539,198	160,675
California	85,779,627	27,542,328	50,967,666	7,269,632	82,409,982 ⁶	72,003,129 ⁶	6,851,854	3,555,000
Colorado	10,237,008	5,038,762	4,475,646	722,600	10,037,994	8,648,369	893,515	496,110
Connecticut	11,697,383	6,473,865	4,718,878	504,641	11,738,548 ^{6,7}	10,551,327 ⁶	919,215 ⁷	268,005 ⁷
Delaware	2,190,905	750,420	1,257,941	182,544	2,128,885	1,941,408	113,368	74,109
District of Columbia	2,274,302	2,048,093	†	226,209	2,352,758	1,775,833	393,478	183,446
Florida	27,929,250	13,734,743	10,963,798	3,230,709	28,897,234 ⁶	25,621,239 ⁶	1,983,369	1,292,626
Georgia	19,617,068	8,756,085	8,993,752	1,867,232	19,355,863 ⁶	17,283,295 ⁶	1,842,276	230,292
Hawaii	3,031,312	59,026	2,711,156	261,130	2,733,092	2,502,117	216,649	14,326
Idaho	2,413,672	581,097	1,576,287	256,288	2,429,358 ⁶	2,097,992 ⁶	269,299	62,067
Illinois	27,704,831	18,684,782	6,687,655	2,332,394	32,479,656	29,253,457	2,160,045	1,066,154
Indiana	12,437,534	4,529,251	6,909,225	999,058	11,669,049	10,144,064	1,058,051	466,933
Iowa	6,657,857	2,590,700	3,583,116	484,041	6,722,070	5,663,444	895,778	162,848
Kansas	6,297,498	1,789,870	3,976,653	530,976	6,285,438	5,065,968	989,773	229,697
Kentucky	7,634,758	2,568,095	4,179,014	887,650	7,725,201	6,750,052	717,626	257,522
Louisiana	8,930,136	3,910,197	3,883,978	1,135,961	8,776,666 ⁶	8,027,058 ⁶	595,689	153,919
Maine	2,809,790	1,505,907	1,106,375	197,509	2,736,938	2,579,299	82,730	74,908
Maryland	14,420,623	7,243,758	6,334,951	841,914	14,098,518 ⁶	12,774,063 ⁶	1,132,311	192,144
Massachusetts	17,962,854	10,274,138	6,788,790	899,926	17,133,936	16,374,676	460,085	299,175
Michigan	19,835,653	6,136,833	11,937,148	1,761,671	19,310,076	16,977,163	1,229,437	1,103,476
Minnesota	12,725,423	3,505,065	8,506,328	714,029	13,293,413 ⁶	10,687,048 ⁶	1,769,854	836,511
Mississippi	4,712,456	1,607,939	2,412,932	691,584	4,565,341	4,234,977	256,520	73,845
Missouri	11,147,752	6,510,008	3,676,108	961,637	11,040,542	9,545,816	906,207	588,519
Montana	1,781,468	706,227	850,640	224,601	1,870,966	1,652,848	185,847	32,272
Nebraska	4,351,337	2,551,637	1,438,008	361,692	4,603,453	3,911,805	601,757	89,891
Nevada	4,683,088	2,598,356	1,668,136	416,596	4,518,144	4,092,457	234,840	190,847
New Hampshire	3,055,956	1,876,842	1,005,148	173,966	3,019,784	2,833,893	137,225	48,667
New Jersey	29,671,607	15,758,639	12,666,167	1,246,800	29,093,257	26,825,114	1,377,448	890,695
New Mexico	3,987,279	647,002	2,792,814	547,463	3,879,350	3,343,152	534,031	2,167
New York	65,776,757	35,003,275	27,460,780	3,312,702	64,011,611 ⁶	59,161,439 ⁶	2,164,480	2,685,692
North Carolina	14,072,129	3,701,020	8,735,404	1,635,705	14,432,888	13,466,942	887,583	78,363
North Dakota	1,705,036	564,234	985,340	155,462	1,879,094	1,451,309	391,521	36,264
Ohio	24,956,848	11,829,089	11,202,038	1,925,720	23,319,945	20,484,182	1,844,170	991,594
Oklahoma	6,270,084	2,518,436	3,030,336	721,312	6,328,465	5,606,044	643,052	79,369
Oregon	7,377,456	2,952,336	3,861,421	563,698	7,297,297	6,238,574	686,106	372,617
Pennsylvania	29,892,129	16,615,708	11,238,423	2,037,997	29,492,243	26,045,127	1,905,689	1,541,427
Rhode Island	2,485,803	1,265,241	1,029,125	191,437	2,505,425	2,283,927	117,460	104,038

See notes at end of table.

Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2016—Continued

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal	Total	Total current ²	Capital outlay ³	Other ⁴
South Carolina	9,442,258	4,041,777	4,505,718	894,762	9,146,055	7,669,725	1,077,812	398,518
South Dakota	1,461,886	816,118	444,457	201,311	1,485,135	1,253,268	192,658	39,209
Tennessee	9,596,867	4,061,738	4,434,856	1,100,272	9,755,925	8,886,994	560,285	308,646
Texas	58,954,734	28,626,935	24,104,698	6,223,101	61,451,166	49,577,688	8,305,503	3,567,976
Utah	5,447,070	2,017,234	2,975,371	454,465	5,424,995	4,539,291	716,217	169,487
Vermont	1,724,527	69,270	1,540,670	114,588	1,735,331	1,671,433	43,357	20,541
Virginia	15,927,348	8,571,742	6,297,600	1,058,006	16,028,532	14,677,698	1,161,318	189,515
Washington	14,830,244	4,513,039	9,218,360	1,098,846	15,163,088 ⁶	12,483,668 ⁶	2,194,714	484,706
West Virginia	3,433,438	1,170,422	1,906,257	356,760	3,421,900	3,169,684	190,082	62,134
Wisconsin	11,309,921	5,351,302	5,150,347	808,271	11,690,833 ⁶	10,122,041 ⁶	1,054,892	513,900
Wyoming	2,042,925	743,590	1,175,770	123,566	2,020,051	1,556,321	454,305	9,424
Other jurisdictions								
American Samoa	70,851	221	9,199 ⁸	61,430	67,309	58,675	6,833	1,800
Guam	321,973	256,658	†	65,316	329,509	309,238	10,519	9,752
Commonwealth of the								
Northern Mariana Islands	74,136	856	38,718 ⁸	34,561	78,783	75,562	371	2,850
Puerto Rico	2,876,676	62	1,923,752 ⁸	952,863	3,071,992	2,970,386	25,203	76,403
U.S. Virgin Islands	186,961	159,975	†	26,986	162,386	160,559	433	1,394

† Not applicable.

¹Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.²Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.³Capital outlay includes expenditures on property and construction of facilities.⁴Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public education.⁵United States totals include the 50 states and the District of Columbia.⁶Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.⁷Value contains imputation for missing data.⁸Reported state revenue data are revenues received from the central government of the jurisdiction.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2016, Provisional Version 1a.

Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2016

State or jurisdiction	School year 2015–16 student membership ³	Current expenditures ¹ per pupil											
		Support services ²											
		Total	Instruction	Total support services	Student support services ⁴	Instruc-tional staff support	General adminis-tration	School adminis-tration	Operations and maintenance	Student trans- portation	Other support services	Food services	Enterprise operations ⁵
United States⁶	50,345,842	\$11,841⁷	\$7,211⁷	\$4,136⁷	\$676⁷	\$556⁷	\$239⁷	\$659⁷	\$1,093⁷	\$483⁷	\$429⁷	\$470⁷	\$24
Alabama	743,789	9,258	5,270	3,329	567	394	240	573	874	474	207	659	0
Alaska	132,477	17,510	9,449	7,427	1,367	1,371	248	1,072	2,083	575	711	559	75
Arizona	1,100,293	7,772 ⁷	4,177 ⁷	3,175 ⁷	587 ⁷	381 ⁷	153 ⁷	433 ⁷	952 ⁷	328 ⁷	342 ⁷	419	1
Arkansas	492,132	9,900	5,556 ⁷	3,802 ⁷	529 ⁷	826 ⁷	253 ⁷	517 ⁷	1,008 ⁷	363 ⁷	305 ⁷	531 ⁷	12
California	6,304,741	11,420 ⁷	6,758 ⁷	4,186 ⁷	668 ⁷	717 ⁷	134 ⁷	754 ⁷	1,137 ⁷	248 ⁷	527 ⁷	447	29
Colorado	899,112	9,619	5,419	3,816	503	582	162	700	881	278	710	331	52
Connecticut	537,933	19,615 ⁷	12,370 ⁷	6,639 ⁷	1,260 ⁷	618 ⁷	436 ⁷	1,142 ⁷	1,697 ⁷	978 ⁷	508 ⁷	440 ⁷	165
Delaware	134,847	14,397	9,032	4,873	604	276	220	895	1,533	708	637	491	0
District of Columbia	84,024	21,135	11,715	8,632	949	737	1,791	1,439	1,636	1,397	682	760	28
Florida	2,792,234	9,176 ⁷	5,645 ⁷	3,075 ⁷	408 ⁷	583 ⁷	85 ⁷	510 ⁷	898 ⁷	347 ⁷	244 ⁷	456	0
Georgia	1,757,237	9,835 ⁷	6,084 ⁷	3,186 ⁷	473 ⁷	499 ⁷	118 ⁷	614 ⁷	732 ⁷	449 ⁷	302 ⁷	536	29
Hawaii	181,995	13,748	8,066	4,953	1,323	442	97	924	1,477	371	319	728	0
Idaho	292,277	7,178 ⁷	4,259 ⁷	2,548 ⁷	401 ⁷	375 ⁷	174 ⁷	412 ⁷	674 ⁷	322 ⁷	189 ⁷	371 ⁷	#
Illinois	2,041,779	14,327	8,892 ⁷	5,056 ⁷	981 ⁷	529 ⁷	546 ⁷	733 ⁷	1,143 ⁷	628 ⁷	495 ⁷	380	0
Indiana	1,046,757	9,691	5,571 ⁷	3,649 ⁷	491 ⁷	385 ⁷	208 ⁷	621 ⁷	1,112 ⁷	584 ⁷	247 ⁷	471	0
Iowa	508,014	11,148	6,755	3,887	653	643	289	636	938	390	338	494	12
Kansas	495,884	10,216	6,106	3,614	641	426	286	593	990	406	273	496	0
Kentucky	686,598	9,831	5,694	3,493	474	542	226	573	866	554	259	618	25
Louisiana	718,711	11,169 ⁷	6,287 ⁷	4,275 ⁷	674 ⁷	566 ⁷	326 ⁷	707 ⁷	1,037 ⁷	636 ⁷	328 ⁷	607	1
Maine	181,613	14,202	8,349	5,267	965	750	475	753	1,439	700	186	584	2
Maryland	879,601	14,523 ⁷	9,128 ⁷	4,973 ⁷	685 ⁷	756 ⁷	109 ⁷	978 ⁷	1,265 ⁷	753 ⁷	427 ⁷	422	0
Massachusetts	964,026	16,986	10,884	5,639	1,241	760	265	736	1,451	758	427	463	0
Michigan	1,536,231	11,051	6,358	4,285	864	567	246	612	963	451	582	409	0
Minnesota	864,384	12,364 ⁷	8,040 ⁷	3,743 ⁷	351 ⁷	613 ⁷	458 ⁷	495 ⁷	838 ⁷	680 ⁷	308 ⁷	528	53
Mississippi	487,200	8,692	4,956	3,205	452	409	294	524	901	401	224	531	1
Missouri	919,234	10,385	6,148	3,747	465	478	374	608	1,038	529	256	489	0
Montana	145,319	11,374	6,681	4,150	753	417	359	634	1,144	528	316	507	36
Nebraska	316,014	12,379	7,869	3,665	565	413	364	578	1,044	368	334	524	320

Nevada	467,527	8,753	5,130	3,276	466	511	138	645	849	345	323	347	#
New Hampshire	182,425	15,535	9,891	5,261	1,195	507	549	868	1,263	688	190	383	0
New Jersey	1,408,845	19,041	11,451	6,984	1,949	606	383	949	1,856	790	451	428	177
New Mexico	335,694	9,959	5,666	3,804	1,030	265	235	602	1,038	318	316	482	7
New York	2,661,196	22,231 ⁷	15,754 ⁷	6,031 ⁷	697 ⁷	566 ⁷	356 ⁷	830 ⁷	1,855 ⁷	1,098 ⁷	630 ⁷	447	0
North Carolina	1,544,934	8,717	5,434	2,806	424	298	159	557	724	356	288	476	0
North Dakota	108,644	13,358	8,004	4,368	536	459	572	686	1,145	552	417	632	354
Ohio	1,716,585	11,933	6,964	4,566	807	488	378	686	1,040	566	601	402	1
Oklahoma	692,878	8,091	4,511	2,985	559	341	238	453	862	251	281	513	83
Oregon	576,407	10,823	6,333	4,100	799	430	152	694	853	473	699	386	5
Pennsylvania	1,717,414	15,165	9,365	5,231	840	513	463	679	1,405	758	574	506	63
Rhode Island	142,014	16,082	9,814	5,830	1,654	621	242	780	1,240	672	620	432	6

See notes at end of table.

Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2016—Continued

State or jurisdiction	School year 2015–16 student membership ³	Current expenditures ¹ per pupil												
		Total	Instruction	Support services ²									Food services	Enterprise operations ⁵
				Total support services	Student support services ⁴	Instruc- tional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation	Other support services			
South Carolina	763,533	10,045	5,549	3,931	775	618	106	656	993	382	401	539	26	
South Dakota	134,253	9,335	5,444	3,328	519	345	320	458	977	337	372	516	47	
Tennessee	1,001,235	8,876	5,459	2,925	394	522	198	543	729	334	207	492	0	
Texas	5,301,477	9,352	5,465	3,353	458	478	136	535	983	266	499	534	0	
Utah	647,870	7,006	4,427	2,190	259	282	72	450	642	206	280	355	34	
Vermont	87,866	19,023	12,080	6,414	1,464	822	400	1,220	1,471	619	419	511	18	
Virginia	1,283,590	11,435	6,968	4,024	581	759	185	677	1,044	594	184	441	2	
Washington	1,087,030	11,484 ⁷	6,634 ⁷	4,397	794	786	226	687	983	425	498	342	111	
West Virginia	277,452	11,424	6,577	4,120	579	480	199	616	1,198	836	212	728	0	
Wisconsin	867,800	11,664 ⁷	6,936 ⁷	4,291 ⁷	579 ⁷	606 ⁷	335 ⁷	590 ⁷	1,073 ⁷	492 ⁷	616 ⁷	437	#	
Wyoming	94,717	16,431	9,754	6,184	982	934	325	928	1,541	805	668	487	7	
Other jurisdictions														
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—	
Guam	30,821	10,033	4,630	4,813	947	554	157	576	1,559	270	749	591	0	

Commonwealth of the
Northern Mariana
Islands

	—	—	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico	379,818	7,821	3,129	3,657	858	459	223	344	1,348	216	209	1,035	0
U.S. Virgin Islands	13,805	11,631	6,854	4,028	1,001	251	540	644	537	520	537	737	11

— Not available. Data are missing for American Samoa and Commonwealth of the Northern Mariana Islands because the jurisdictions did not report student membership.

Rounds to zero.

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

³The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. Arizona and New York indicated that the state fiscal data reported in FY 16 National Public Education Financial Survey (NPEFS) excluded prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education but the state fiscal data reported in FY 16 NPEFS included prekindergarten programs. National Center for Education Statistics (NCES) increased California's student membership by 78,004 according to the state to include the prekindergarten students.

⁴Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁵Enterprise operations include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school activities).

⁶United States totals include the 50 states and the District of Columbia.

⁷Value affected by redistribution of reported expenditure values to correct for missing data items, and/or to distribute state direct support expenditures.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2016, Provisional Version 1a and "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2015–16, Provisional Version 1a.