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

Appendix E2

NPEFS Web Application User Guide

OMB# 1850-0067 v.21

National Center for Education Statistics (NCES)

August 2021

National Center for Education Statistics

Common Core of Data (CCD)

National Public Education Financial Survey (NPEFS) Web Application User Guide

September 2021

PREFACE

This document provides technical instructions for using the National Public Education Financial Survey (NPEFS) Web Application. The NPEFS Web Application is an online system that facilitates the efficient and timely submission of NPEFS data from SEAs to the National Center for Education Statistics (NCES). This document is to be used in conjunction with the NPEFS Reporting Instructions posted on the NPEFS Home page.

NPEFS collects state-level public elementary-secondary education finance data from the 50 state education agencies, the District of Columbia, and five outlying areas under U.S. jurisdiction (Puerto Rico, Guam, the U.S. Virgin Islands, the Northern Marianas, and American Samoa). NPEFS is a voluntary survey conducted annually as a component of the U.S. Department of Education's annual Common Core of Data collection. NPEFS is a coordinated effort between the Education Finance Branch of the U.S. Census Bureau and the National Center for Education Statistics (NCES). NCES sponsors the survey, while the Census Bureau serves as the primary collection agent, responsible for delivering NPEFS data (and any necessary data documentation) to NCES on a timely basis.

NCES and the Census Bureau are authorized to collect NPEFS survey data by Congress through Section 153(a)(1)(I) of the Education Sciences Reform Act of 2002 (P.L. 107-279), 20 U.S.C. § 9543 and Title 13 United States Code, Section 8b respectively. The collection of this information is approved by the Office of Management and Budget (OMB 1850-0067, expires 1/31/2024).

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For questions about the content of this document, contact:

Stephen Q. Cornman	NPEFS Staff
Project Director	*Education Finance Branch*
National Center for Education Statistics	*U.S. Census Bureau*
Ph: (202) 245-7753	(800) 437-4196
stephen.cornman@ed.gov	erd.npefs.list@census.gov

Changes to the Web Application and Important Reminders (What's New for Fiscal Year 2021)

NPEFS home page: https://surveys.nces.ed.gov/ccdnpefs

NPEFS Staff and Contact List

Jumaane Young-Project Manager
Shannon Doyle-Analyst/Main Crosswalk Contact
Malia Howell-Analyst/Technical Advisor
Jeremy Phillips-Analyst

erd.npefs.list@census.gov (preferred option)
Phone: (800) 437-4196
Fax: (888) 891-2099

Final Survey Submission Date

State Education Agencies (SEAs) are urged to submit accurate and complete data for FY 2021 (along with any FY 2020 revisions) by Friday, March 25, 2022, to facilitate timely processing. The mandatory deadline for the final submission of all data, including any revisions to previously submitted data for FY 2020 and FY 2021 is **Monday, August 15, 2022**. Please plan to have your FY 2021 NPEFS submitted by this date.

Any resubmissions of FY 2020 or FY 2021 data by State Educational Agencies (SEAs) in response to requests for clarification, reconciliation, or other inquiries by NCES or the Census Bureau must be completed by **Tuesday, September 6, 2022**. All outstanding data issues must be reconciled or resolved by the SEAs, NCES, and the Census Bureau prior to September 6, 2022. For more information about data collection, please see the Federal Register notice at: [coming soon]

Average Daily Attendance (ADA)

In light of the unique challenges caused by the national emergency related to the novel coronavirus disease 2019 (COVID-19), the Department is providing States flexibility for reporting SY 2020-2021 ADA data in order to ensure the data are consistent and as accurate as possible. As required by section 8101(1) of the Elementary and Secondary Education Act of 1965 (ESEA), each State will continue to report ADA based on either the Federal or the State's definition of ADA. Clarification of this requirement and options for reporting ADA on NPEFS can be found on page 8 of the NPEFS Reporting Instructions. Each state should report how ADA was calculated on Question 9 of the fiscal data plan.

COVID-19 Federal Assistance Funds

The special exhibit item codes in Section 8 of the NPEFS have been modified to capture revenue and expenditure data relating to the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Public Law 116-136) as well as the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) (Public Law 116-260) and the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2). Section 8 is now titled "COVID-19 Federal Assistance Funds." These variables are listed below. Please refer to Section 8 of the NPEFS Reporting Instructions for definitions and additional information.

Revenues from CARES Act Funds

- AR1 – Coronavirus Aid Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief Fund (ESSER)
- AR1A – Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund (NEW)
- AR1B – American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund (NEW)
- AR2 – CARES Act Governor's Emergency Education Relief Fund (GEER I)
- AR2A – CRRSA Governor's Emergency Education Relief (GEER II) Fund (NEW)
- AR3 – CARES Act Education Stabilization Fund – Reimagine Workforce Preparation Discretionary Grant (ESF-RWP)
- ~~AR4 – Education Stabilization Fund – Rethink K-12 Education Models Discretionary Grant~~ (REMOVED)
- ~~AR5 – Project School Emergency Response to Violence (Project SERV)~~ (REMOVED)
- AR6 – Coronavirus Relief Fund
- AR6A – American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds (NEW)
- AR7 – Education Stabilization Fund Program and ARP to the Outlying Areas-State Educational Agency
- AR8 – Education Stabilization Fund Program to the Outlying Areas-Governors

Expenditures from CARES Act Funds

The eight expenditure data items were revised to change the phrase "from CARES Act funds" to "from COVID-19 Federal Assistance Funds". "COVID-19 Federal Assistance Funds" refers to any federal funds authorized by (1) the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Pub. L. 116-136), (2) the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021 (Pub. L. 116-260), or (3) the America Rescue Plan (ARP) Act of 2021 (Pub. L. 117-2).

Current Expenditures by Fund Type

Current expenditures paid from state and local funds (CE1) and current expenditures paid from federal funds (CE2) do not require the exclusion of expenditures paid from funds received from private

sources. Expenditures paid from federal funds intended to replace local tax revenues should continue to be included as state and local funds. All internal transfers (objects 511, 561, 564, 567, and 591) should be excluded from both CE1 and CE2.

The Current Expenditures by Fund Type data items are intended to correspond to the data reporting requirement in ESSA §1111(h)(1)(C)(x). Reporting these data items in NPEFS does not fulfill your ESSA reporting requirement. For more information on the ESSA requirement and corresponding regulation, see: https://www.ed.gov/essa?src=policy

NPEFS Web Application Redesign

The NPEFS Web Application has a new look! The upgraded platform utilizes new technologies to improve the user experience and make the site more secure. The new application has faster performance, reporting instructions that are easier to find, and edit flags that point directly to the data items with anomalies. These features will make it easier for states to respond to the NPEFS and fiscal data plan. Online training will be provided to support the transition to the new platform. Keep an eye out for those training dates that will be announced by email to individuals listed in the contact information section of the web application for each state.

Important Reminders

User Management

Each user to the NPEFS collection should have their own user name and password. Please do not share your user name and password with others. This ensures the security of your data. You may request additional users or the removal of existing users by emailing erd.npefs.list@census.gov. All requests must be received in writing and include the user's first and last name, title, phone number, and email address.

Instructions for setting up your User Account for first use can be found in Section 1.3 of the NPEFS User Guide. If you forget your password, you can reset it at any time by going to the home page, and then clicking the "Forgot Password" link.

Report finance data for all public schools and LEAs

States should include finance data for all publicly funded schools, including charter schools, education service agencies, and other special service LEAs. Clarification of this requirement can be found on page 2 of the NPEFS Reporting Instructions.

Report revenue and expenditure items only once

When preparing your data, make sure that revenues and expenditures resulting from transfers between districts are only counted once. These transfers result from tuition payments from one district to another, fee-for-service activities to support other LEAs, and overlapping political

jurisdictions. Clarification on how to prevent double counting can be found in the [NPEFS Reporting Instructions](#).

NPEFS Data Item Codes

Data item codes are present throughout the NPEFS web application to make identifying NPEFS categories and amounts easier. The data item codes are based on the NPEFS record layout assemble at https://nces.ed.gov/ccd/data/txt/stfis18_1a_lay.txt.

While you key your data, data item codes are displayed on the web form to quickly reference. If the system flags your data with a potential edit, the message will tell you exactly which fields are affected. When you respond to these messages in the comments sections, please include the data item code. For example, if you have an edit flag that R1E increased by more than 20%, you would then write in section 1 comments, "Tuition from individuals (R1E) increased because …". Keep in mind that comments are published with minimum editing by Census staff. Including the data item code in your comments helps analysts and data users understand how your comments relate to the data.

NPEFS Excel Form

Data that you submit is populated in a Microsoft Excel version of the NPEFS form. View the NPEFS Form when you complete your survey online or on the Resources section of the website: https://surveys.nces.ed.gov/ccdnpefs/xls/npefsform.xlsx.

All Revisions Require an Authorized Signature

Any revisions that you make to your state's data after it has signed by the authorized official resets the authorized signature. If you make a revision and resubmit, you must then have your state's survey re-signed by the Authorized Official.

Prior Year Digital Signatures Required

Reminder - All prior year revisions require a digital signature from the authorizing official just as is required for current year (fiscal year 2021) submission.

Once all errors have been cleared and prior year revisions have been successfully submitted, a Digital Signature link will appear under the FY 2020 (prior year) menu. The authorizing official will need to enter in their current (FY 2021) 15-digit password to digitally sign the prior year resubmission.

Awards Criteria

Awards presented at the 2022 Summer Data Conference are based on the submission of your fiscal year 2020 survey and fiscal data plan in 2020. Awards based on FY 2021 survey and fiscal data plan are awarded at the 2023 Summer Data Conference. See Awards Criteria in Section 1.2 of this document for additional details.

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1.0 Purpose

The National Public Education Financial Survey (NPEFS) is a component of the Common Core of Data (CCD), a national statistical program that collects and compiles administrative data from state education agencies (SEAs) covering the universe of all public elementary and secondary schools and school districts in the United States. The purpose of the NPEFS web application is to collect state-level aggregate finance data for revenues and expenditures for public elementary and secondary education in response to the survey. This document contains technical instructions for using the interactive web application to submit NPEFS data.

1.1 Overview of the Reporting Process

SEAs appoint state fiscal coordinators to work with NCES and the Census Bureau to provide accurate and comparable data across states and jurisdictions. In addition to the state fiscal coordinator, each SEA assigns a certifying official who certifies that the data constitute a true and full report of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools. State fiscal coordinators may also assign alternate staff to assist their state in reporting.

State fiscal coordinators and/or their designees are responsible for preparing the NPEFS submission. Once logged in to the application, there are three ways to complete the NPEFS web form:

1. Manual keying of NPEFS data on the interactive form,
2. Uploading NPEFS data into the form using an Excel spreadsheet, and
3. Crosswalking uploaded data from the state format to the NPEFS form. This option is only available for states set up as a Crosswalk state.

States then review their data using the system edit checks and officially submit the form to NCES. In addition to completing the NPEFS form, states must submit the fiscal data plan survey. The NPEFS data plan helps the Census Bureau and NCES properly analyze each state's data submission. States may also make revisions to their prior year submission at any point during the reporting cycle.

After the NPEFS form and data plan are submitted, the authorized state official must confirm the submission. Submissions may be authorized using the digital signature code or by uploading a scanned hard copy signature. Any prior year revisions must also be authorized.

Census Bureau analysts then review the NPEFS submissions may make a request to the state for clarification, reconciliation, or other inquiries related to data anomalies (submission notes). Once all issues are resolved, the imputation procedure is performed to correct for combined or underreported data. States are then asked to review imputed data and a final file is provided to NCES.

1.2 Technical Assistance Available to Respondents

NCES and the Census Bureau provide annual training workshops for state fiscal coordinators that are designed to improve the efficiency and efficacy of reporting the NPEFS data. The annual training workshops cover the comprehensive review of data items; online training on data submission; discussion of reporting and editing processes; and interchange on coordinating submission of fiscal data with the state's data systems; which are all designed to improve data quality. During these training workshops, state fiscal coordinators network and exchange ideas among each other. State fiscal coordinators also provide valuable feedback in these workshops that allows NCES to identify and address current issues related to school finance reporting so that the data continue to be relevant and timely. Opportunities for training are sent via email to individuals listed in the Contact Information section of the NPEFS web application.

Additional Resources

The following additional resources are available:

- **NPEFS Reporting Instructions:** This document provides detailed information on what should and should not be included in the survey. The reporting instructions are referred to several times throughout this document and are available at https://surveys.nces.ed.gov/ccdnpefs/pdf/NPEFSmanual.pdf.
- **Financial Accounting for Local and State School Systems: 2014 Edition:** This document is often referred to as the NCES Accounting Handbook and has been designed as the national standard for state and local education agencies to use in tracking and reporting financial data and for school districts to use in preparing their comprehensive annual financial reports (CAFRs). The purpose of the handbook is to ensure that education fiscal data can be reported in a comprehensive manner. It is available at https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347.
- **State fiscal reports and data files:** The CCD website (http://nces.ed.gov/CCD) contains publications and reports using the fiscal data, as well as the data and file documentation for all NPEFS data since FY 1993. Published data files can be accessed by clicking on the "CCD Data File Tool" link in the CCD Data Files menu. Publications using NPEFS data can be found by clicking on the "Current CCD Reports" link from Publications page in the About CCD menu.
- **Forum Guide to Core Finance Data Elements:** The National Forum on Education Statistics is an entity of the National Cooperative Education Statistics System (Cooperative System), which was established to assist in producing and maintaining comparable and uniform information and data on early childhood education and on elementary and secondary education. These data are intended to be useful for policymaking at the federal, state, and local levels. The 2007 Forum Guide may be downloaded from https://nces.ed.gov/pubs2007/2007801.pdf.

Awards for Successful and Timely Submission

The purpose of the NPEFS Awards is to recognize excellence in data reporting, based on providing quality data in a timely fashion. Awards for FY 2021 submissions will be given at the 2022 Summer Data Conference.

Total possible points: 30
Points needed for an award: 20

Main File & Fiscal Data Plan Submission Date	Points
By March 4, 2022	15
By March 25, 2022	10
By April 29, 2022	5
After April 29, 2022	-10

Note: Both the main file and fiscal data plan must be submitted by the applicable dates, and the authorizing official must have signed off on the data.

Resubmission of Main File	Points
0-1 resubmissions	5
2-3	0
4 or more	-5

Note: These counts only apply to resubmissions after Census Bureau staff have reviewed the data. Resubmissions based on your own review do not count towards these totals.

Submission Notes	Points
No questions regarding state data; major shifts in data have been thoroughly explained	10
State responds and resubmits within 2 weeks of receiving notes from the Census Bureau	5
State takes longer than 2 weeks to respond and resubmit, or does not respond by September 7	-5

Who to Contact for More Information

If you wish to address questions to the NCES Project Director, you may contact him at the listing below:

Stephen Cornman
National Center for Education Statistics
CCD School Finance Surveys
Potomac Center Plaza (PCP)
550 12th Street, SW
Room 4173
Washington, D.C. 20202
Telephone: (202) 245-7753
Email: Stephen.cornman@ed.gov

The Census Bureau is the collection agent for NPEFS. All survey data are collected by the Census Bureau and analyzed and edited before being sent to NCES. Respondents should contact the NPEFS team at the Census Bureau with questions regarding proper procedures for completing the survey.

erd.npefs.list@census.gov (preferred option)
Phone: (800) 437-4196
Fax: (888) 891-2099

1.3   Accessing the Web Application

The NPEFS web application is online at https://surveys.nces.ed.gov/ccdnpefs.

This section explains the process for logging in to the application, managing your user account, and updating the contact information for the state fiscal coordinator and authorized official.

User accounts

The NPEFS web application authenticates each user to ensure that only authorized individuals have access to the application and the data contained therein. Application security features permit access to the collection form, fiscal data plan, and exports and reports based on user roles.

Each user to the NPEFS collection site has their own user name and password. Please do not share your user name and password with others. This ensures the security of your data. If two users attempt to log in with the same account, your data may become corrupted.

A state may have more than one user, but only one user may be logged in for each state at a time. If a second user needs access to the site, the first user must first click the "Logout" link. The second user will then be allowed to log in.

You may request additional users or the removal of existing users by emailing erd.npefs.list@census.gov. All requests must be received in writing and include the user's first and last name, title, phone number, and email address. You may also update the contact information directly in the web application. More about updating the contact information is provided at the end of this section.

How to log in for the first time

When a new user is created, they are given an "expired password." This password must be changed the first time the user logs into the website. Follow these steps to set up your new account for first time use.

1. Go to https://surveys.nces.ed.gov/ccdnpefs/. Enter the userID and password provided to you by NPEFS staff and click the Login button.

2. The system will then prompt you to set a new password. Follow the password rules as described on the page. Click the button to Set Password. You will then be redirected to the home page where you can enter your new password to log in.

How to reset your password

NPEFS staff will not have access to your password once you have changed it. If you forget your password, you can reset it at any time by going to the home page, and then clicking the "Forgot Password" link.
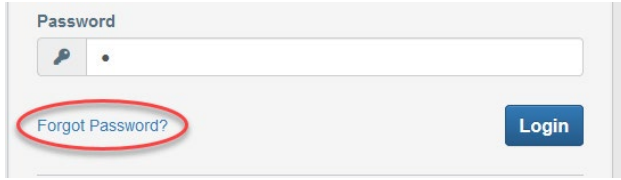
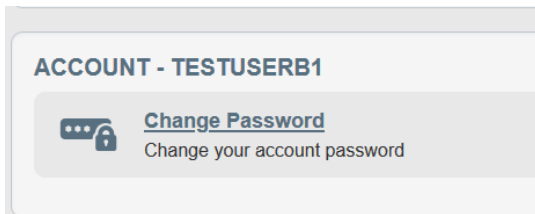2. Enter User ID or email address and click "Reset Password"
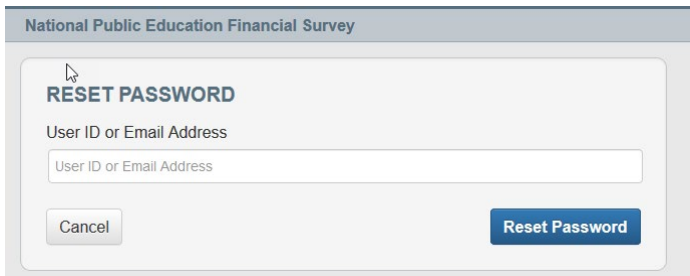
3. An email from the NPEFS web app will be sent to the user. Click on the link in the email to set a new password. The link and code expires after 30 minutes.

4. Follow the on screen instructions to set a new password.

How to change your password

A respondent may choose to change their password at any time. Once logged in, scroll to the bottom of the page and select the "Change Password" link.

2. Enter current password then choose a new password by following the listed criteria.

Updating the Contact Information

After logging in, you will arrive at the State Home page. At the bottom of this page is a section for you to maintain general contact information for your state (e.g., contact phone number and e-mail, name of designated authorizing official for this year's NPEFS submission, etc.).

Each state is only allowed one person as the main contact (usually the state fiscal coordinator) and one person as the authorized official. The contact information fields are pre-populated from the previous year's survey and will only need updating if any contact information has changed from the previous year. Make any necessary updates and select Save at the bottom of the page to save your changes.

States may add additional "alternate" contacts as needed. To add an alternate contact, click the arrow next to the Alternate Contacts section.

2. Click the button to "Add Alternate".

3. Enter the contact information for the alternate and click Save.

1.4 Navigating the Parts of the Web Application

This section provides an overview of how to navigate the features of the web application. Once you are logged in to the application, you will be directed to the "State Home" page. This page contains a section for each task that must be performed. At the top of each section is a status bar that will inform you of the status of your response in that section.

To return to the State Home page, click the word "Home" at the top left side of the page at any time.

To log out of the web application, click the word "Logout" at the top right side of the page at any time.

2.1 The Fiscal Data Plan

This section explains how to respond to the fiscal data plan. The fiscal data plan is a brief survey that is completed online by each state. These questions help the Census Bureau and NCES to properly analyze each state's data submission. Your fiscal data plan is an integral part of your data submission - please complete it and submit it as soon as possible.

1. Click the FY 21 Fiscal Data Plan link to complete the survey for the current year.
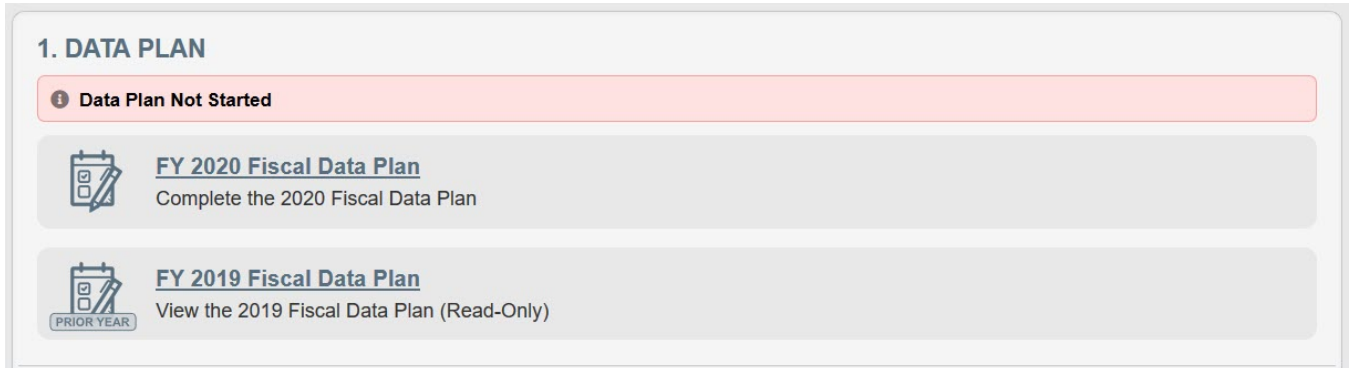
2. Respond to each question on the survey. If an option is followed by "Please go to question #", the page will automatically focus on the appropriate question when that option is selected.
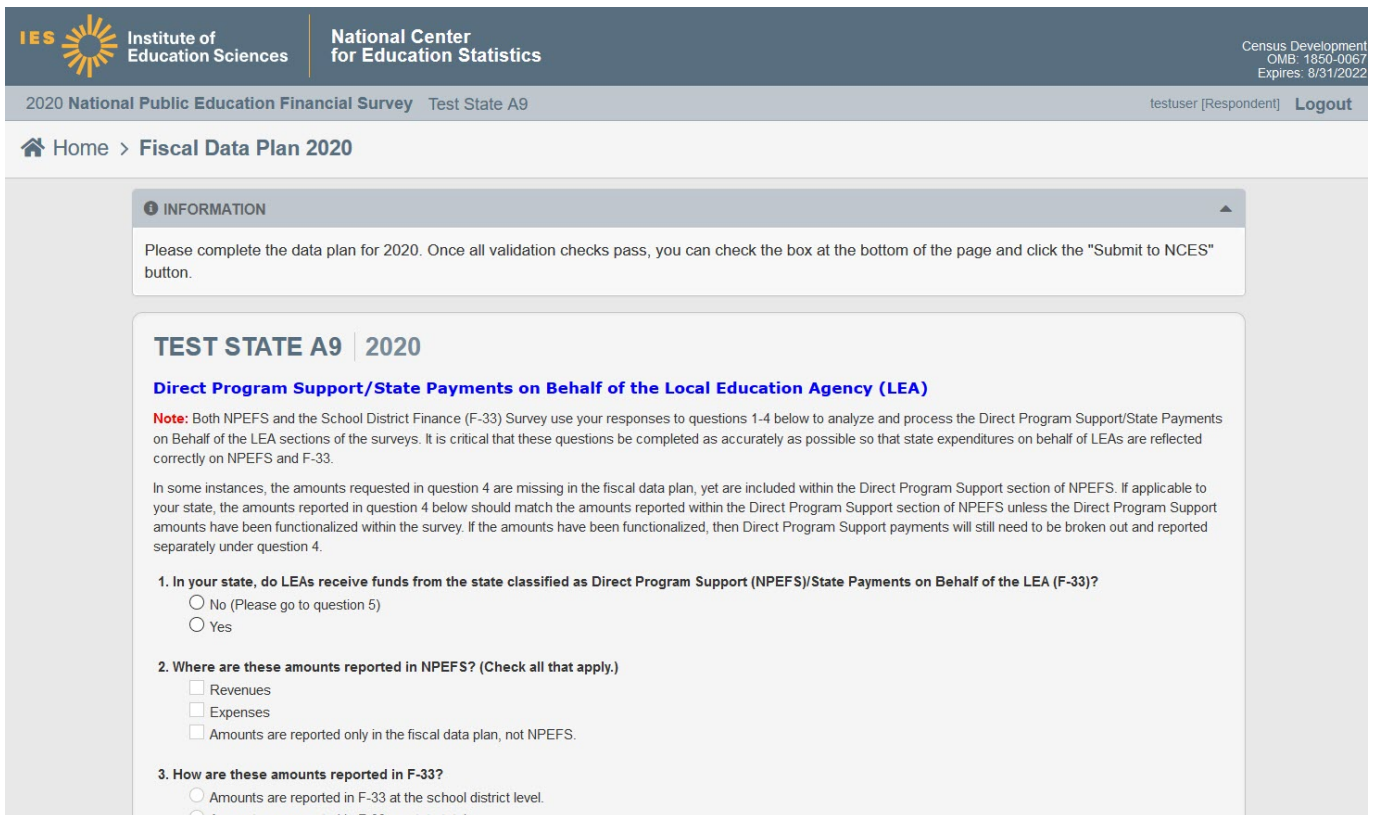
3. Responses are required for all questions unless it is grayed out based on the skip pattern. A message at the bottom of the survey page will indicate if you have not answered all questions.

💾 Save   🏠 Done
⚠ Data Plan cannot be submitted until all required fields are filled in
☐ Click the box when the fiscal data plan is ready for final submission and then click Submit to submit to NCES.
☁ Submit To NCES
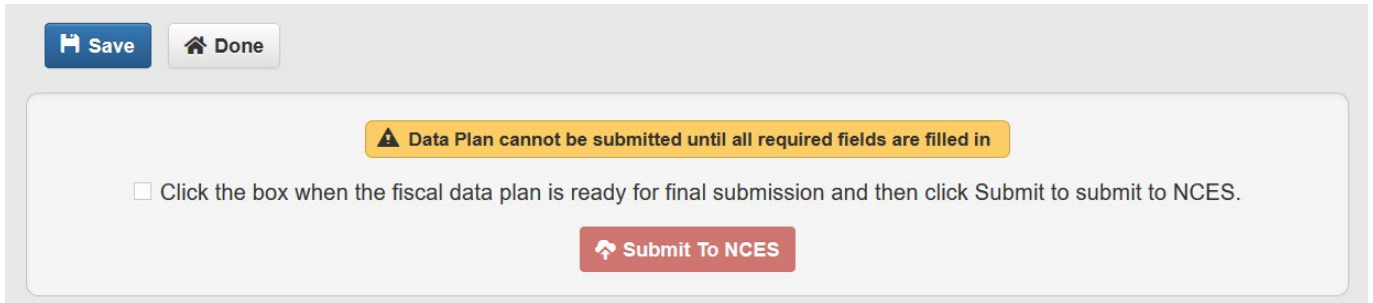
4. Once all questions have been answered, click the Save button at the bottom of the page to verify that all required fields have completed.

💾 Save   🏠 Done
☐ Click the box when the fiscal data plan is ready for final submission and then click Submit to submit to NCES.
☁ Submit To NCES
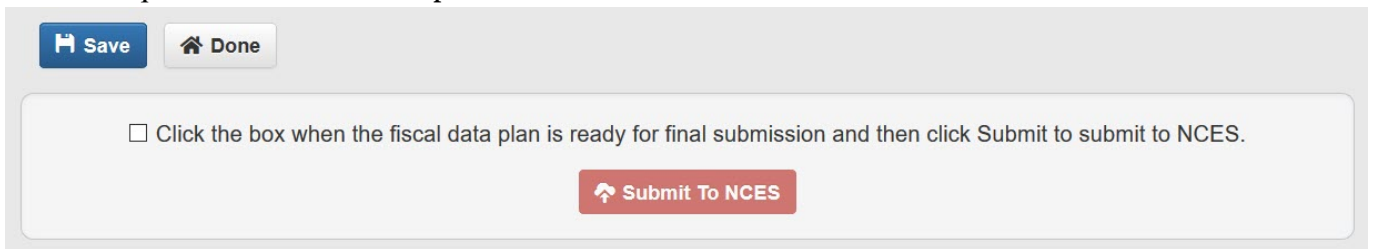
5. Check the box at the bottom of the page and then click Submit to NCES. When you return to the State Home page, the status will show as "Submitted."

1. DATA PLAN

✓ Submitted on 8/26/2021 at 5:02 PM by testuser

FY 2020 Fiscal Data Plan
Complete the 2020 Fiscal Data Plan

FY 2019 Fiscal Data Plan
View the 2019 Fiscal Data Plan (Read-Only)
PRIOR YEAR
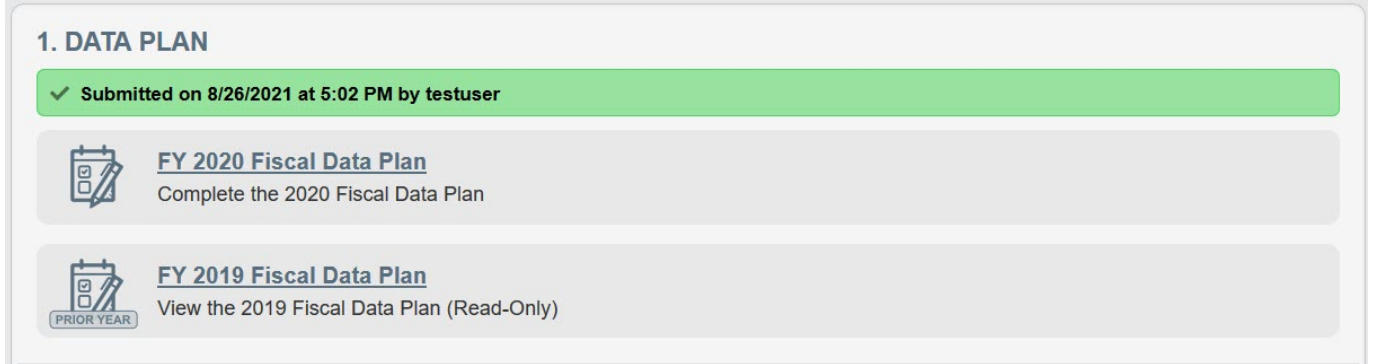
2.2 The Crosswalk Module

This section explains how to use the Crosswalk to transfer data from the SEA format to the NPEFS format. (This module is available only to states that are designated as Crosswalk states.)

The Crosswalk is a section of the NPEFS Web Application that allows NPEFS respondents to upload data from their state's accounting system, translate the data from the state account codes into NCES account codes, and then transfer their data into the NPEFS form for editing. Only those states designated as crosswalk states have access to the Crosswalk. Users will follow the following process to translate their data onto the NPEFS form.

Load Revenue and Expenditure Data	→	Review Data	→	Review and/or Revise Translation Assignments	→	Validate and Translate Data
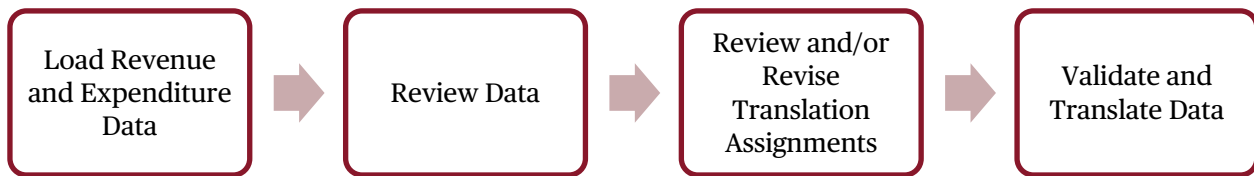
Each step in this process is represented by a link on the State Home page.

2. 2020 CROSSWALK

ⓘ Accounting Data Not Yet Uploaded

Load Data
Load the Accounting Data that will be Translated using the Crosswalk
ⓘ 0 Files Loaded

Review Data
Review and make changes to the Accounting Data that has been loaded into the system
ⓘ 0 Records Loaded (0 Revenue, 0 Expense)

Translation Assignments
Set up Translations and Allocations Using a Visual Editor
ⓘ 522 Translations

Run Translation
Perform Final Checks and Run the Translation

Load Data

Preparing Your Files

The Crosswalk accepts state data in Microsoft Excel (.xls, .xlsx), comma delimited (.csv) and fixed length text file formats. **Revenues and expenditures must be loaded in separate files**. If your load file contains revenue and expenditure data, your load will fail and you will receive an error message. State data must be loaded in the following format.

Field Name	Field Type	Character Size Limit	Description	Column (Excel)	Columns (Text File)
Recordtype	Text	1	'R' or 'E', depending on whether your file is a revenue or expenditure load file	A	1
Fund	Text	5	State fund code	B	2-6
Function	Text	12	State function code	C	7-18
Object	Text	5	State object code	D	19-23
Amount	Numeric	17	Amount reported for the record's fund/function/object code	E	24-39

NOTE: Please examine your input files carefully so that there are **no blank fields**. You will have an unsuccessful load if there are any blank fields. All records must have a value for all columns. If a column is not applicable to a particular record (for example, a revenue record that does not have an associated object value), enter a 0 in the column for that record.

Duplicate Records

A duplicate record occurs when two or more records in your data files are identical - i.e., have the same record type, fund, function, object, and dollar amount). If a duplicate record is found, a **Duplicates** report link will be displayed in the vertical menu bar. A report will have separate tabs (a revenue tab and an expenditure tab) that list duplicate records that could not be loaded.

The Crosswalk automatically excludes duplicate records from the data load, but if your file contains 10 or more duplicate records (whether you have at least 10 duplicate records in a single file or an accumulation of at least 10 duplicate records across multiple files), they will fail to load and automatically be placed in a duplicate report for review. To avoid the load complications that can occur with duplicate records, it is important that you ensure your files contain no duplicate records **prior** to loading data.

Uploading Your Files

1. Select **Load Data** from the State Home Page. The **Load Accounting Data** page will appear.

2. Select **Drag and Drop Documents Here to Upload** or **Select Documents to Upload** from the **Upload Documents** box. Locate one of the data files you want to load and select **Open**. The name(s) of your data file(s) and the number of records in each data file will appear on the Load Accounting Data page (Figure 10).

3. At this point, your file is imported into the application and checked for any errors preventing data load (e.g., invalid file format, too many duplicate records in file, etc.).

4. Repeat steps 1 and 2 above to load any additional files (you will always have to load at least two files since revenues and expenditures have to be loaded in separate files).

If errors are detected, your file will not load and you will receive an error message explaining the error. An error will occur under any of the following circumstances. Review the sections above on Preparing your Files and Duplicate Records for more information on preventing these errors.

- **File does not have an allowable extension or file type.** You are only allowed to upload Excel (xls or .xlsx), comma delimited (.csv), or fixed length text (.txt) files. The file you tried to upload was not one of the allowed file types. Please check the format of your file and try again.
- **File contains both revenues and expenditures.** Revenues and expenditures must be loaded in separate files.
- **File rejected for duplicates.** You attempted to upload a file that contained 10 or more duplicate records. The file was not imported. Check the contents of the file and try again. If you receive this error message, the file that you attempted to import will appear in the Files Rejected box at the bottom of the page (See Figure 11). **Note**: The yellow highlighted row indicates the most recent loaded data.

If there are no errors with the data files, you will not receive an error message. You will see the files loaded and the number of records in each file on the **Upload Documents** page.

Respondents also have the option to delete all previous loaded revenue data (select **Delete All Revenue Data** and/or **Delete All Expenditure** data from the screen shown in Figure 10). **Delete All**

Revenue Data deletes all previously loaded revenue data. **Delete All Expenditure Data** deletes all previously loaded expenditure data.

Review Accounting Data

The Review Accounting Data section allows you to view, edit, or delete state data that you loaded in the Load Data section. You may also create new records.

At the top of the page is a table which can be used to filter the records in the table. To apply the filter, enter or select the data you would like to filter by into the appropriate box. To remove the filter, click the Reset button. Change the Records per Page drop down to change the number of records displayed on the page. To sort the records, click on the name of the column you would like to sort by.

Has Translation

In addition to the state data that was imported or entered into the *Crosswalk System,* each record contains an indicator for HasTranslation. The data in this field is not editable. This field is automatically updated based on whether or not the state data record can be matched to a Translation Assignment record.

If any State data records do not have a matching translation record (HasTranslation= "No"), pre-translation validation will fail and you will not be able to translate your data.

Modifying State Data Records

Within the **Review Accounting Data** table, you are able to add, edit, and delete records; however, transactions can only be made one record at a time. If numerous records need to be added or edited, it is usually more efficient to make those mass additions as a separate load file and load the additional file.

Adding a New State Data Record

Only add a new state data record when the record was not included in the original data load. For example, a state may need to add records to make manual adjustments to their data to exclude certain items.

1. Click the Add Record button at the bottom of the list:

2. A new record will open at the bottom of the page with blank fields. Select a value for the Entry Type and enter the state fund, function, and object. Then enter the amount for that record. (**Do Not add COMMAS for the dollar amount. Once the record is added, commas are automatically included**). Click the Save link to add the record.
    To close the new record form without adding a record, click the Remove link.

3. To verify the result, either look for the record via the filter options or by viewing the total record count located on the Review Accounting Data page.

Editing an Existing State Data Record

To edit a record, click in the field (Fund, Function, Object, Value) you wish to edit and select Save at the bottom of the page.

Deleting a State Data Record

To delete a state data record, click the Remove link for the row you wish to delete and select Save at the bottom of the page.

E - I ∨	11000	1000	53330	3,512,112	8/25/21 11:40 AM UNKNOWN	Test State A1 Expenditures_FY21.xlsx	✖ REMOVE
E - I ∨	11000	1000	53414	2,380,267	8/25/21 11:40 AM UNKNOWN	Test State A1 Expenditures_FY21.xlsx	✖ REMOVE
E - I ∨	11000	1000	53711	2,861,604	8/25/21 11:40 AM UNKNOWN	Test State A1 Expenditures_FY21.xlsx	✖ REMOVE
E - I ∨	11000	1000	53760	64,080	8/25/21 11:40 AM UNKNOWN	Test State A1 Expenditures_FY21.	
E - I ∨	11000	1000	53762	35,056	8/25/21 11:40 AM UNKNOWN	Test State A1 Expenditures_FY21.xlsx	✖ REMOVE

+ Add Record

🖫 Save   **🏠 Done**

≪ First ‹ Prev **1** 2 3 4 5 6 7 8 9 10 Next › Last ≫

Translation Assignments

The **Translation Assignments** section houses the main table referred to as the **Translation Table**. This table maps a states' individual accounting records to the federal format. Translation Assignments also utilize information entered into the **Allocations** section, which are named sets used to translate one single state data record to multiple federal functions and objects.

To translate refers to the procedure that converts state codes (fund, function, and object) to the federal NCES format that consists of functions and objects that adhere to the *Financial Accounting for Local and State School Systems, 2014 Edition*. There are three types of translation assignments:

- Direct: one-to-one between a state data record and NCES function/object
- Defined allocation: one state data record is translated into two or more NCES functions/objects at a predetermined percentage
- Imputed allocation: one state data record is translated into two or more NCES functions/objects at a percentage imputed by the application

The translation assignments and allocations require routine maintenance each year, especially when changes are made to the state's school system chart of accounts or to the way districts report data to the state.

Translation Table

Each record in Translation Assignments contains: 1) a state fund/function/object range, 2) either the NCES function and object to which the state fund/function/object range is being crosswalked or the allocation assignment, and 3) a description of the state account. When adding new records to the Translation table, use the NCES Accounting manual, (*Financial Accounting for Local and State School Systems*), to locate the appropriate NCES function and object for each of your fund/function/object ranges.

At the top of the page is a table which can be used to filter the records in the table. To apply the filter, enter or select the data you would like to filter by into the appropriate box. To remove the filter, click the Reset button. Change the Records per Page drop down to change the number of records displayed on the page. To sort the records, click on the name of the column you would like to sort by.

Translation Record Requirements

- **All state account fields must have a value:** The entry type, beginning and ending fund, beginning and ending function, and beginning and ending object fields must have a value entered. The length of the value must be greater than 0; a value of 0 is acceptable, but null or blank is not.

- **Ending value must be greater than or equal to the beginning:** The end fund, function, and object fields must be greater than or equal to the beginning fund, function or object, respectively.

- **Records must not duplicate an existing range:** The range of values for fund, function, and object must not duplicate another range (such that one data record is matched to two or more translation assignments).

- **State account fields are treated as character fields:** The state fund/function/object ranges allow both numeric and text data and are stored as character fields. As a result, a state account of '111' will be matched to a range from '1' to '3' as well as '110' to '113'. To prevent unintended mismatching, enter all account codes with an equal number of digits. In the example above, instead of entering '1' to '3', enter '001' to '003'.

- **Records must either have an allocation type or a designated NCES function and object:** A direct translation record must have the Has Allocations checkbox set to No and values entered for the NCES function and object. If Has Allocations is checked, you must select an Allocation Type from the drop down list. The record type of the selected Allocation Type must match the record type of the Translation record.

- **Description:** Translation record state descriptions have a 100-character limit. In addition, the NPEFS system does not recognize an apostrophe ('). If your description has an apostrophe, use two apostrophes (not a quote symbol) for it to go into the database as an apostrophe.

Editing Existing Records

To edit a Translation Assignment record, click in the field (Fund, Function, Object, NCES Function, NCES Object, etc) you wish to edit and select Save and Validate at the bottom of the page.
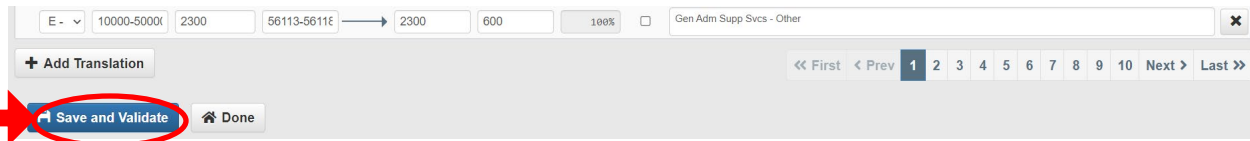
Adding a New Record

To add a new Translation Assignment record, click the link to "Add Translation" at the bottom of the page. A new blank record will open at the bottom of the page. Enter the appropriate data and click "Save and Validate."

Allocation Type Assignments

In some cases, you may need to allocate one state account to multiple NCES accounts during your translation. To do this, you will check the box for "Has Allocations" and assign an allocation type to the Translation Assignment record. The Allocation types in the drop down are pulled from data entered into the "Allocations" page. For more on allocations and creating allocation types, see the "Allocations" section in this user guide.

Importing a New Translation Assignment Table

You may use the Import Translations function to upload an entirely new set of translation assignment records to the system. **This function will delete all existing assignments and replace them with the records in the file you upload.**

Preparing Your File

A new translation assignment table must be uploaded in Microsoft Excel (.xlsx) file format. A template is available on the Translation Assignment page. The following are required:

Field Name	Field Type	Size Limit	Description	Column (Excel)
Type	Text	1	'R' or 'E', depending on whether the translation assignment is for revenues or expenditures	A
Beginning Fund	Text	5	State fund code, beginning of range	B
Ending Fund	Text	5	State fund code, end of range	C
Beginning Function	Text	12	State function code, beginning of range	D
Ending Function	Text	12	State function code, end of range	E
Beginning Object	Text	5	State object code, beginning of range	F
Ending Object	Text	5	State object code, end of range	G
NCES Function	Text	12	Function code from the NCES accounting handbook	H
NCES Object	Text	5	Object code from the NCES accounting handbook	I
Allocation Type	Text	12	Allocation type name from the allocation table. Value must match the "Name" field exactly.	J
Description	Text	100	Description of the assignment	K

NOTE: Please examine your input files carefully to make sure they meet the Translation Record Requirements noted in the section above. After your file is uploaded, your records will be validated against these rules. Validation is discussed further in the Translation Assignment Validation section of this user guide.

Uploading your File

To upload a new translation assignment set:

1. Click the "Import Translations" button at the top of the Translation Assignments page.
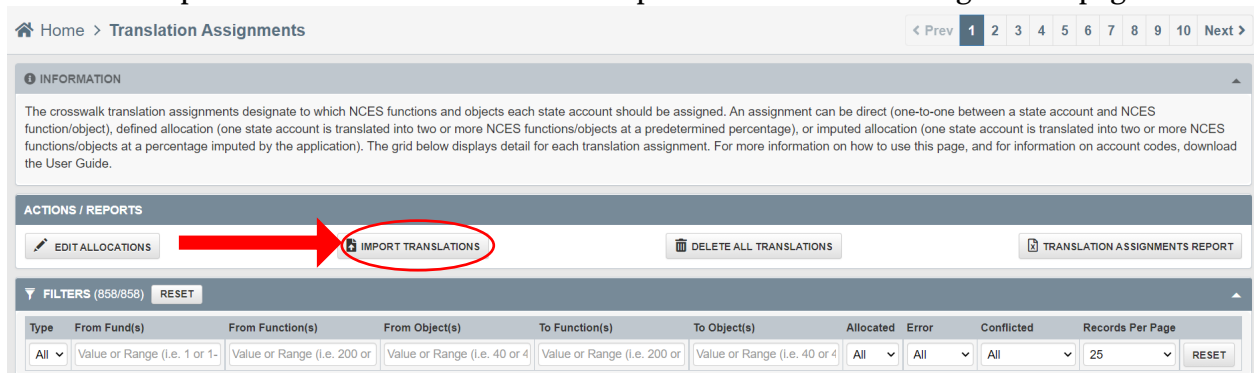
2. A new box will appear. Click the "**Drag and Drop Document Here to Upload**" or "**Select Document to Upload**" button to locate the file that you prepped to be uploaded. Make sure your file matches the Crosswalk Translation Assignment Template, which can be downloaded by clicking the link on the Upload Translations box. **The records must be in the same format as the template in order for the upload to function properly.** More information on preparing your file to be uploaded can be found in the previous section.
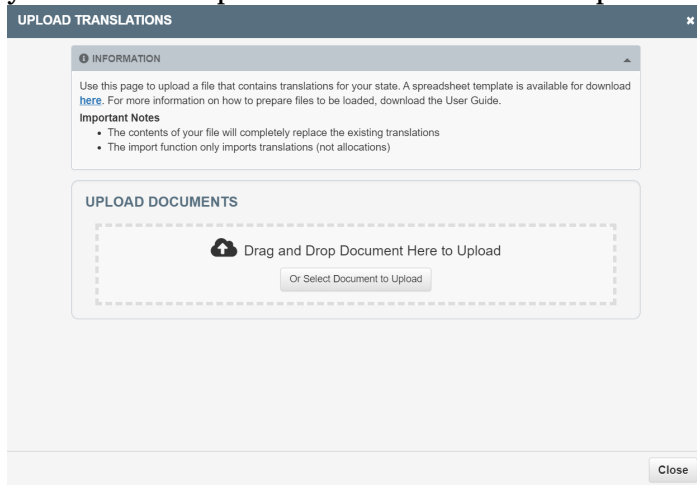
TIP: The format of the "Translation Assignments" report closely matches the format for uploading translation assignments. It is recommended that you first download the report by clicking the Translation Assignments Report link at the top of the page, delete the "ID", "State", "Allocation", and "Date Modified" fields, then modify the records as necessary.

3. Once the name of the file you are uploading appears click "Open". Next click "Save and Validate" at the bottom of the page.

Validation errors will be highlighted in yellow at the top of the page. Click "View" to see the errors. Five errors are shown at a time. Click the page number under the table to view additional errors. For more information about validation errors, see the Translation Assignment Validation section below.

Translation Assignment Validation

Each time a record is updated, both the individual record and the set of records are validated against the rules listed in the Translation Record Requirements section above. If any validation errors exist, a table containing those records will be displayed under the Translation table. **NOTE: You will not be able to translate your data if any validation errors exist.**

To clear an error, locate the record in the Translation table and make corrections as necessary. Each time you correct one of the rows with validation errors, the error list should update to remove that error. If you edit a record which then creates a validation error, a Translation Error message will be highlighted in yellow at the top of the page. Click "View" to see the error.

Allocations

Allocations are used when a state has "combined" data items that must be distributed between more than one function and object. Some of the more common problems are:

- Amounts reported as a lump sum and not in their appropriate functions.
- Expenditures for employee benefits reported as a lump sum, and not separated by the function of the employee.
- Amounts reported for special service funds not separated by the appropriate objects.
- Tuition payments to other school districts that cannot be separated between in state and out-of-state.

The method for making these distributions may differ from state to state. However, many states have some type of allocation issue we must resolve. The Crosswalk was designed to make these distributions through a systematic process and this design does not differ among states using the software. It is important to note that the methods used to crosswalk "problem" data are, in some cases, merely a satisfactory solution to the problem, and in others, an interim solution at best.

When the problem represents a relatively small amount of money, prorating this combined data is usually the most efficient method of distribution. When combined data represents a relatively large percentage of reported funds and affects particularly important functions (such as instruction and administrative functions) modification in state accounting systems are usually needed to resolve the problem.

Allocations - Type and Descriptions

The Allocation - Types and Descriptions focuses on the "allocation type name" and "description" columns. The function of this table is to create a named allocation set, which can then be reused across multiple translation assignments. For example, a state that must allocate expenditures for employee benefits might name the set "EB" with a description of "Employee Benefits."

The list of named allocation sets appears when you select "Edit Allocations" from the Translation Assignments page. To edit or add a named allocation set, click the "New Allocation" or "Edit" link on this page. The Allocation Editor will appear. Names should be less than 5 characters and should allow

you to easily identify between types of allocations. Descriptions can be longer and provide be longer and provide more detail on the type of allocation.

Allocations - Accounts

The Allocation Accounts table lists all the information required for the Crosswalk to distribute amounts to more than one federal function and object. Allocation accounts are associated with and distinct to each Named Allocation. To view the accounts associated with a named allocation set, click on the Allocation name at the top of the editor. All the current allocation sets will be listed.

Each allocation account includes a destination NCES function and object, the allocation percent, a checkbox to determine whether or not the percent should be imputed, and the object used to impute the percent (if imputed). For each named allocation set, you must decide whether to define the percentages or to impute the percentages. For illustration purposes, please consider the following two examples:

Example 1: Percentages are Defined

State XX pays $1,000,000 in matching funds to the state's teacher retirement fund.

The respondent knows that 70% of this amount was paid for teachers included in function 1000, 20% was paid for teachers included in function 2100, and 10% was paid for teachers included in function 2200. The respondent enters each function and object 200 as the destination in the allocation accounts and enters the appropriate percentage for each one.

To NCES Function	To NCES Object	Percent	Imputed?	Imputed Based On NCES Object	
1000	200	70.000			✖ REMOVE
2100	200	20.000			✖ REMOVE
2200	200	10.000			✖ REMOVE

During translation, the Crosswalk System will multiply the $1,000,000 amount by each defined percentage to distribute the dollars to the allocation accounts.

Example 2: Percentages are Imputed

State XX pays $1,000,000 in matching funds to the state's teacher retirement fund. The respondent knows that the salaries of teachers for whom these funds were paid are included only in functions 1000, 2100, and 2200, but is unsure what percentage to assign to each category. The respondent enters each function and object 200 as the destination in the allocation accounts and selects the "imputed" option for each one. The respondent then enters 100 as the object used to impute percent.

To NCES Function	To NCES Object	Percent	Imputed?	Imputed Based On NCES Object	
1000	200	70.000	✔	100	✖ REMOVE
2100	200	20.000	✔	100	✖ REMOVE
2200	200	10.000	✔	100	✖ REMOVE

During translation, the Crosswalk System will impute the estimated percentage of salaries for each function to total salaries for all functions in the allocation set. The imputed percentage is then multiplied by the $1,000,000 amount to distribute the dollars to the allocation accounts.

You will be able to track the assigned amounts to these allocation accounts through the **State Accounts** report.

<div align="center">

Adding a New Allocation Type and Accounts

</div>

Add a new allocation type when you need to distribute a single state accounting record to multiple NCES functions and/or objects, and a similar one does not already exist.

1. Click the New Allocation button at the bottom of the Named Allocations list:
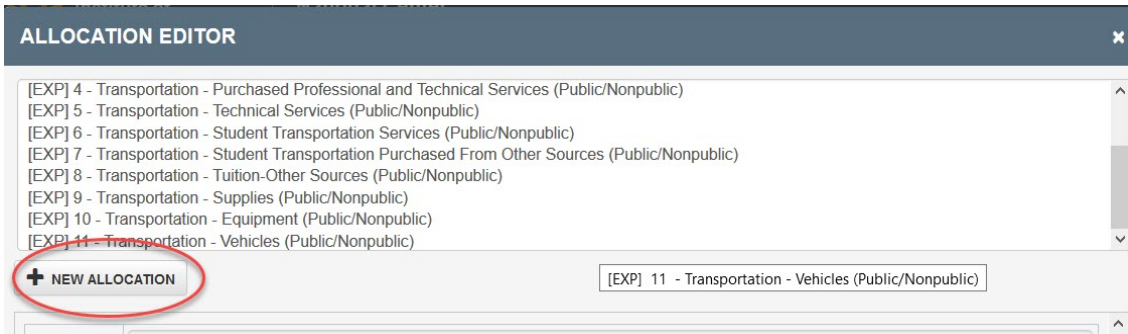
2. In the form at the bottom of the page, enter a name (up to five characters), enter a description (unlimited size), select an entry type (Revenue or Expenditure), and check the box if the percentages for the allocation are to be imputed.
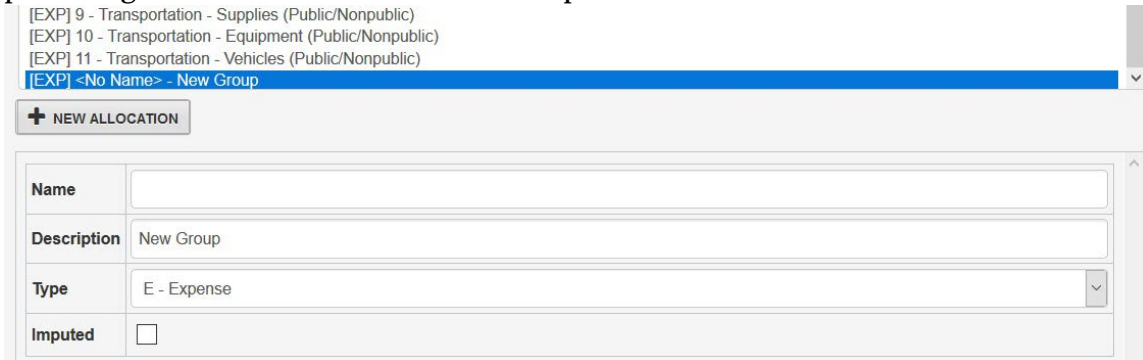
3. In the next section of the page, click the Add button to add a record for each function and object combination to which the amounts should be allocated. For each destination, enter the NCES function, NCES object, and either the percent to be distributed (if not imputed) or the object to use to impute the distribution (if imputed). Then click Save.
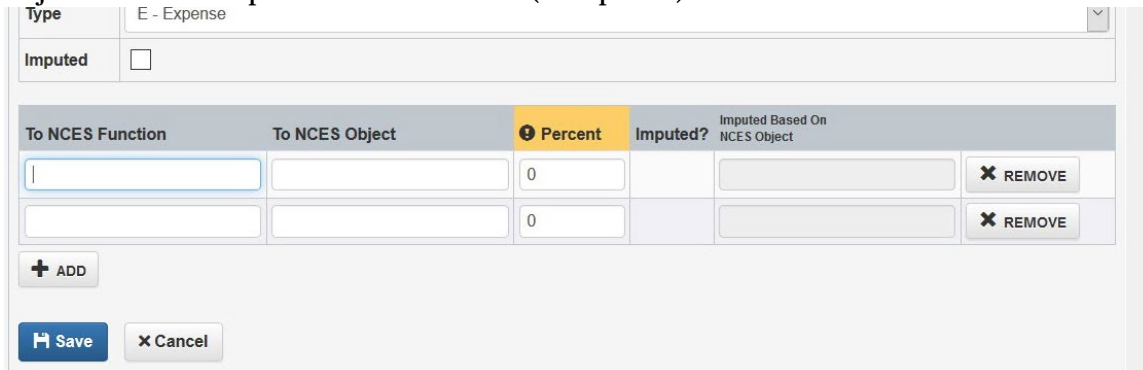
Deleting an Allocation Type

A Named Allocation set can only be deleted if the Allocation Type is not assigned to any translation records. If it is, and you still want to delete it, you must first re-assign all translation records to a different Allocation Type.

1. Highlight the allocation type that you want to delete in the Named Allocations list and click the "Edit" button at the bottom of the form.

2. Click the Delete button at the bottom of the form.

3. If the allocation is associated with any translation assignments, an error message will be displayed and the allocation type will not be deleted.

Otherwise, the message will show that the record was successfully deleted.
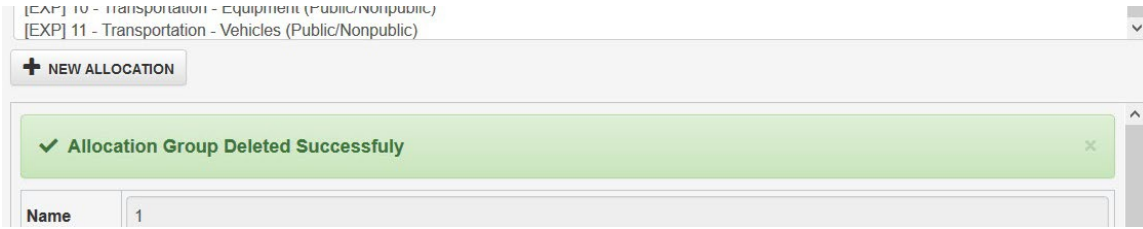
Translating Data

After loading your state data (and reviewing the data for accuracy), you must "translate" your data from your state's accounting format to the NPEFS format.

1. Select **Run Translation** from the State Home page.

2. Enter your state's Average Daily Attendance (ADA) and indicate whether the ADA value was reported using the state or NCES definition of ADA.
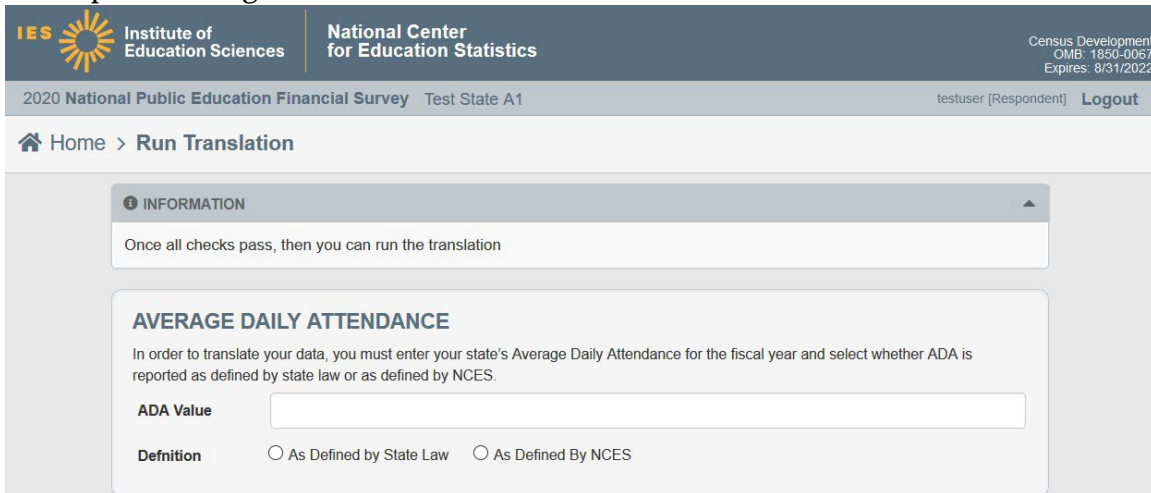
3. Review the Final Checks to verify that you are ready to translate your data.
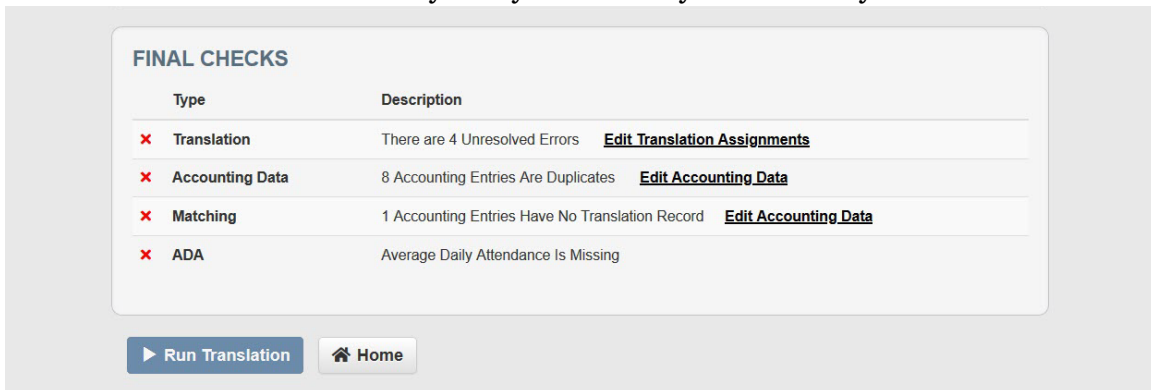
Final Check - **Errors in Translation Assignments**

Before allowing the translation to proceed, the application checks for the following types of errors in the translation assignment table:

1. **Conflicted Translations:** A conflicted translation occurs when one accounting entry is matched to two translation assignment records. This most commonly occurs when ranges in the translation assignment table cross one another. To fix this error, go to the Translation Assignments page. Then, click on the "View" link next to the Conflicted Translations error message. Edit the conflicted records so that the ranges do not overlap or duplicate other records.

2. **Translation Error: Allocation Does not Sum to 100%:** A translation error occurs when the sum of the percentages to be distributed in an allocation type set do not equal 100 percent. To fix this error, go to the Translation Assignments page. Then, click on the "View" link next to the Translation Errors message. Then click the "Edit Allocation" link next to the error message.

This will open the Allocation Editor. Edit the allocation accounts so that the percentages sum to 100%. Click Save. This will correct all errors associated with this allocation type. You only need to edit the allocation once.

3. **Translation Error: Allocation Has Fewer than 2 Rows:** A translation error occurs when the allocation type has fewer than two allocation accounts to which data will be distributed. To fix this error, go to the Translation Assignments page. Then, click on the "View" link next to the Translation Errors message. Then click the "Edit Allocation" link next to the error message.

This will open the Allocation Editor. Add at least two allocation accounts where amounts should be distributed. Click Save. This will correct all errors associated with this allocation type. You only need to edit the allocation once.

Final Check - **Errors in Accounting Data**

Before allowing the translation to proceed, the application checks for duplicate records in the accounting data. If duplicates exist, click the link to "Edit Accounting Data." Duplicate accounting records are discussed in more detail in the Load Data section above.

Final Check - **Errors in Matching**

Before allowing the translation to proceed, the application checks to make sure that all accounting records have a matching translation record. If unmatched records exist, click the link to "Edit Accounting Data." More information about identifying and correcting unmatched records is discussed under "Has Translation" in the Review Accounting Data section above.

Run the Translation

Once all final checks are passed, the Run Translation button will be enabled. Click the button to translate your state account data into the NPEFS form.

If the translation is successful, you will see the a message stating "Translation Run Successfully" and the status of your crosswalk marked as "Translation Complete". Your state account data has now been successfully converted into the NPEFS form.

After successful translation, the **Download Translation Report** button will appear at the top of the page. Please review this report for accuracy before transferring your data to the NPEFS web application. The report contains the following tabs:

- State Accounting Entries: This is a list of all accounting data that was loaded into the crosswalk.

- NCES Accounting Entries: This lists the NCES function, NCES Object, and amounts for all translated records.

- NPEFS Totals: This is a list of all NPEFS item codes and the amount that was translated into that item code.

- Xwalk Translated Entries Sort1 and Sort2: These tables contain the record driving the translation. It joins the incoming accounting record to the translation assignment and then to the NPEFS item code. Sort1 is sorted by fund, function, object. Sort2 is sorted by NPEFS item code.

Undo the Translation

If you need to edit the crosswalk after the translation has been run, you will need to click the "Undo Translation" button on the State Home page to undo the translation and allow edits to the crosswalk. This can only be done if you are revising your data. If your data has been submitted, you must first "Revise Data" in order to undo the translation.

Troubleshooting Problems

1) If your load file contains revenue and expenditure data, your load will fail (you will receive an error message).
   Solution: Revenues and expenditures *must* be loaded in separate files.

2) Your file cannot contain any blank or missing fields.
   Solution: Fill in all blank fields with appropriately.

3) Your file cannot contain alphanumeric data where numbers are expected.
   Solution: Record Type is the only column that should have letters ('R' or 'E') in the column. All other columns should have numbers only.

5) Special Exhibit Items will not be pulled from the crosswalked accounts.

   Solution: Since the crosswalk application was designed to crosswalk a range of records to only one NPEFS item code at a time, separate records have to be created for the Special Exhibit Items.

   For example, instructional textbooks and teacher salaries need to be pulled out and put into separate records, which can then be crosswalked into the special exhibits categories.

Special Designated Account Codes – Crosswalk Only

NPEFS items E11A, E11B, E11C, E11D, and E2 are subsets of amounts reported elsewhere. In order to crosswalk these amounts to the NPEFS form, your data load must include a separate record for each exhibit. You should designate separate state accounts which are used only for the exhibits, and are not included in any of the ranges that translate to other items on the form.

The Translation Assignment table should use the following codes for NCES function and object:

Item	Category of Expenditures	NCES Function	NCES Object
E11A	Regular Teacher Salaries	1001	111 and/or 113
E11B	Special Ed. Teacher Salaries	1002	111 and/or 113
E11C	Vocational Teacher Salaries	1003	111 and/or 113
E11D	Other Teacher Salaries	1004	111 and/or 113
E2	Instructional textbooks	1005	640
X12C	Title I Expenditures	8100	0
X12D	Title I Carryover Expenditures	8200	0

In the NCES accounting manual, the program code is used to distinguish direct cost programs from expenditures for elementary and secondary education. The crosswalk does not have a program code. The following functions were created so that expenditures can be crosswalked to these items.

Item	Category of Expenditures	NCES Function	NCES Object
E9A	Non-Public School Programs (Program #500)	3600	100-800, excluding 700
E9B	Adult Education (Program #600)	3400	100-800, excluding 700
E9C	Community/Junior College (Object 565, Program #700)	3700	100-800, excluding 700
E9D	Direct Cost Programs, Other	3800	100-800, excluding 700
E91	Direct Cost Programs; Property (700)	3400-3800	700

2.3 Current Year (FY 2021) Data Submission

This section explains how to use the Upload Spreadsheet feature to load data into the NPEFS form as well as how to use the interactive NPEFS form to key data directly into the application or to view and correct data errors. This section also includes an explanation of how to run the final data check and finalize your submission.

Upload a Spreadsheet

The spreadsheet upload functionality allows respondents to upload the values for data items using an Excel spreadsheet. This function is offered as an alternative to manually entering data into the web form.

1. Click on the Upload Data link from the State Home page.

2. In the Information section of the Load Data page, click the link to download the Spreadsheet Template.
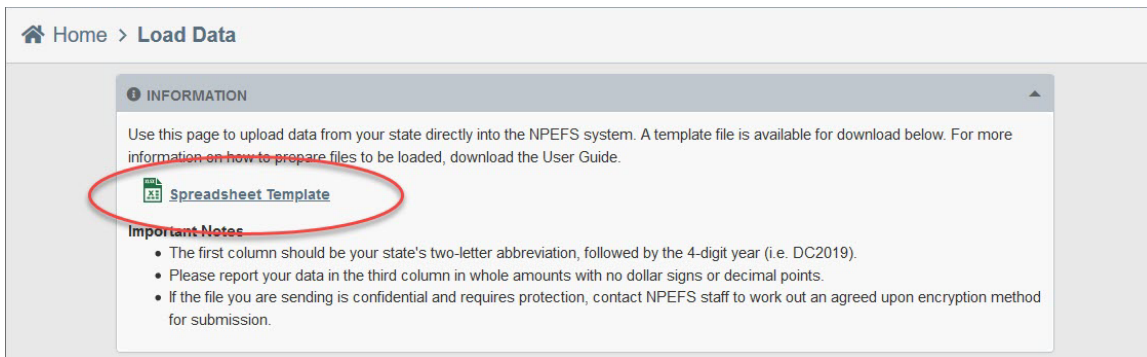
Depending on your web browser settings, the spreadsheet template (**NPEFS_SPREADSHEET_FY2020.xlsx**) will either open directly within your browser or a message box will appear asking you whether you want to open or save the spreadsheet. Save the spreadsheet to any desired location on your computer.

3. Open **NPEFS_SPREADSHEET_FY2020.xlsx**.

XX2020	R1A		Revenue from local sources:
XX2020	R1B		Revenue from local sources:
XX2020	R1C		Revenue from local sources:
XX2020	R1D		Revenue from local sources:
XX2020	R1E		Revenue from local sources:

4. When you open the template, the **"XX"** placeholders in column A will be replaced with your two-letter state abbreviation (in caps). The two-digit state abbreviation is immediately followed by the four-digit fiscal year. No changes are needed in this column. Modifying the data in this column could result in an error when you upload your file.

Example: For fiscal year 2020 Vermont should have VT2020 for each cell in column A of the spreadsheet.

XX2020	R1A		Revenue from local sources:
XX2020	R1B		Revenue from local sources:
XX2020	R1C		Revenue from local sources:
XX2020	R1D		Revenue from local sources:
XX2020	R1E		Revenue from local sources:

5. The second column (column B) lists all NPEFS item codes for fiscal year 2020. The fourth column (column D) contains descriptions of the item codes in column B.

XX2020	R1A		Revenue from local sources:
XX2020	R1B		Revenue from local sources:
XX2020	R1C		Revenue from local sources:
XX2020	R1D		Revenue from local sources:
XX2020	R1E		Revenue from local sources:

6. In the third column (column C), enter the fiscal year 2020 amount for the NPEFS item code in column B. Report your data in whole amounts and omit all commas, dollar signs, and decimal points.

XX2020	R1A	3480989	Revenue from local sources:
XX2020	R1B	256781	Revenue from local sources:
XX2020	R1C	907547	Revenue from local sources:
XX2020	R1D	102678	Revenue from local sources:
XX2020	R1E	6749012	Revenue from local sources:

7. Save the template to your files. The naming convention is your two-digit state abbreviation followed by the two-digit fiscal year (e.g., for fiscal year 2020, Tennessee should name its submission file **TN20**). The application will accept files in xlsx, xls, or csv.

8. Upload the file into the NPEFS web application by either dragging and dropping the document onto the page or clicking the button to select the document to upload. **NOTE:** The upload process does not include flags. Please indicate any missing (M), not applicable (N), or true zero (Z) data items within the FLAG field of the web form.

UPLOAD DOCUMENT

☁ Drag and Drop Document Here to Upload

Or Select Document to Upload

File types accepted: .xlsx, .xls, .csv
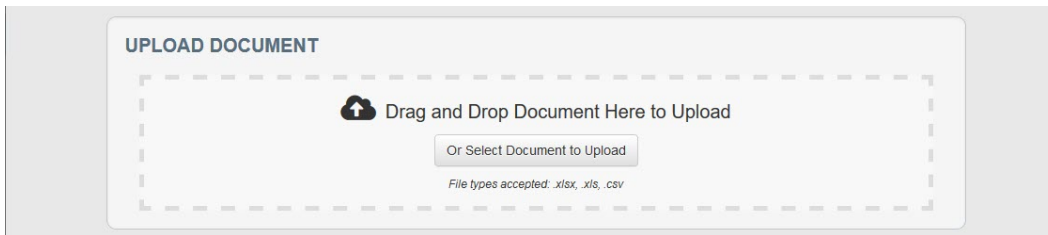
If the upload is successful, you will receive the following message:

🏠 Home > **Load Data**

✔ 2020 A9 NPEFS Key Data Template -FL data.xlsx Uploaded Successfully: Please indicate "M" (missing), "N" (not applicable), or "Z" (true zero) flag values for each category in the web form where a zero is reported.   ✕

UPLOAD COMPLETE

Click the button below to view your uploaded data:

Edit Uploaded Data

Important Note - In the next step, please indicate "M" (missing), "N" (not applicable), or "Z" (reported zero) flag values for each item where the value is zero.

If the upload is not successful, the error message will state that it was unsuccessful and why.

🏠 Home > **Load Data**

❗ Error Uploading CT npefs_spreadsheet_fy2020_2018testing.xlsx - Document Contains Unexpected Data - Column A is 'xx2018' instead of the expected value 'A92020'   ✕

ℹ **INFORMATION**   ▲

Use this page to upload data from your state directly into the NPEFS system. A template file is available for download below. For more information on how to prepare files to be loaded, download the User Guide.

📄 Spreadsheet Template

The name of the file will appear in the File Upload History table at the bottom of the page.

Key data

To begin entering data or to edit data that you have loaded into the NPEFS form, select **Key Data**. This brings you to Section 1.

Please note the following as you are entering data:

- Enter your data in the **FY 2021** column.

- Use your mouse or the "Tab" key on your keyboard to navigate between data fields.

- If an amount is missing (M), not applicable (N) or is a true zero (Z), indicate this within the **FLAG** column on the right-hand side of the screen.

- For a detailed description of each field, select the **Help** link near the top of each section or the hyperlink that appears on the left-hand side of each item category.

- You are required to key in all "Subtotal" fields. Each "Subtotal" field must be equal to the highlighted "Calculated Total" field directly below it or the web form will generate an add-check error message prompting you to resolve the discrepancy.

- The **FY 2020** column is **read-only**. To make revisions to prior year's data, return to the **State Home** page and select **Revise Data** under the **FY 2020** menu.

Once you have entered all of your data in a section, click the button at the bottom of the page to Save and Run Edits. This will check your data for common errors or potential data anomalies.

It is extremely important that you review these data issues carefully and either:

- provide comments (within the **Comments** link at the top or bottom of each section of the web form) explaining the data issues, or
- correct the data error by changing the appropriate NPEFS amount.

More information about edit checks can be found in NPEFS Reporting Instructions.

Once you have finished working on a section, you may navigate between sections by clicking Next, Previous, or clicking on the section number in the **Go To Section** links, located at the top and bottom of each data entry page.

Caution: Be sure to save your data regularly. If you leave the web form idle for more than a few minutes, it may time-out (forcing you to sign in again) and you will lose any unsaved data.

NOTE: All Direct Program Support and Direct Cost program names **must** be included in your NPEFS submission.   A text box is available under the item description in the Direct Program Support (section 5) and Direct Cost (section 6) pages of the web form where you must enter program names in order to submit your data.

Once you have completed all sections of the survey, click the button at the bottom of the page or from the State Home page to go to the Final Data Check.

Final Data Check

The Final Data Check page contains a listing of all edit checks that were performed on the data and failed. These failures represent common errors, required items that were not reported, and potential data anomalies. The errors are presented according to the section of the survey and are divided into three categories: Must Fix, Critical Errors, and Non-Critical Errors. More information about edit checks can be found in [NPEFS Reporting Instructions](#).

You must correct all Must Fix errors and either correct or accept Critical Errors in order to official submit your survey responses. Must Fix errors can be corrected by editing the data on the survey form. To accept a Critical Error, check the box next to "Accept" and enter an explanation in the comments. Click the section name at the top of the edit list to go directly to that section of the survey.

It is recommended that states provide an explanation for all non-critical errors. These explanations are

used to produce the state notes that are published in the survey documentation. Comments are published with minimal editing and should follow these guidelines:

- Include the name of the data item and data item code.
- Explain why the variance exists.
- Provide context so that analysts and data users can better understand your data.
- Do not just re-state the edit or the amount of change.

FY 2021 Reports

To access a printable version of your NPEFS data, navigate to the State Home page and click the **FY 2021 NPEFS Form** button under the FY 2021 Reports section of the 2021 Data Submission category.
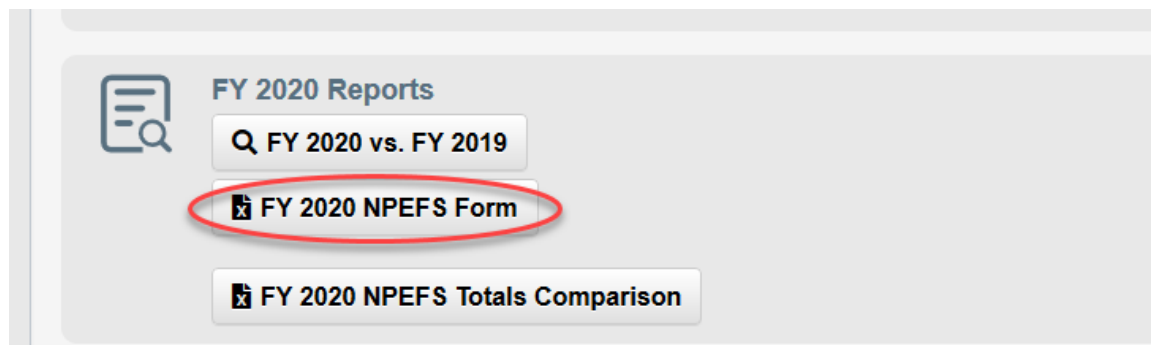
2.4 Optional Prior Year (FY 2020) Data Revision

For federal allocation purposes, NCES will only accept changes to fiscal data from SEAs for up to one year after the original August 15th deadline. Therefore, **revisions to prior year (FY 2020) data are due on the same day as current year (FY 2021) submissions (August 15).** The revised data will go through the same edit process and will be published as final data about 18 months after the August 15th closeout. NCES will accept all changes to data for publication purposes. Revisions that result in a decrease in SPPE will be forwarded to the Title I office. All revisions require signature by the authorized official.

1. To begin revising prior year data, click the "Revise 2020 Data" button in the FY 2020 Data Revision section:
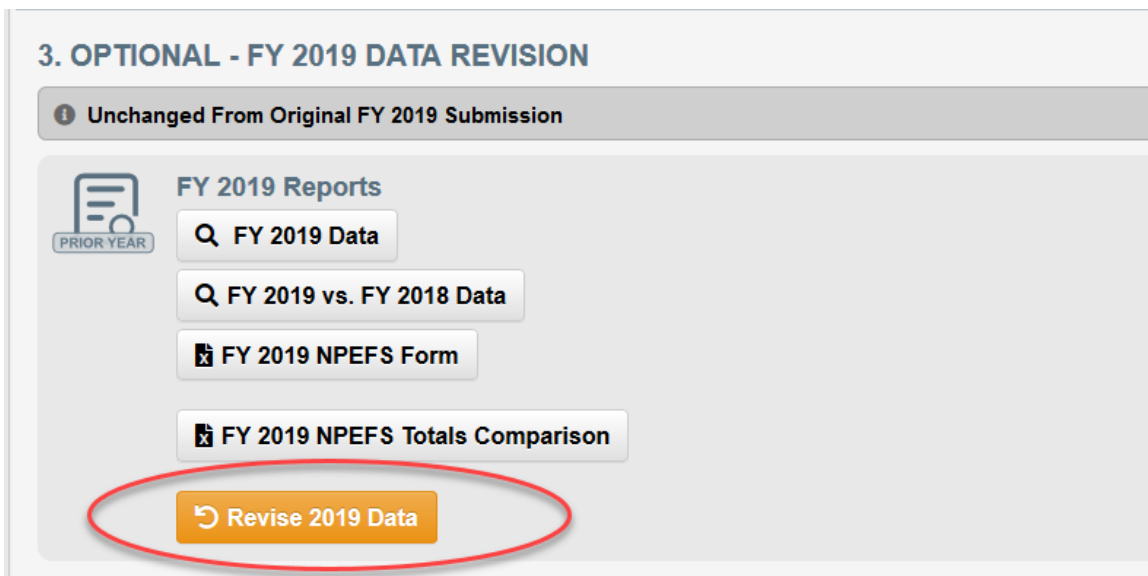
2. In the popup window, provide an explanation for why you are revising prior year data. This explanation will be provided to NCES to explain changes in your data, particularly if those changes affect SPPE. The explanation is required. Then click the Revise button.
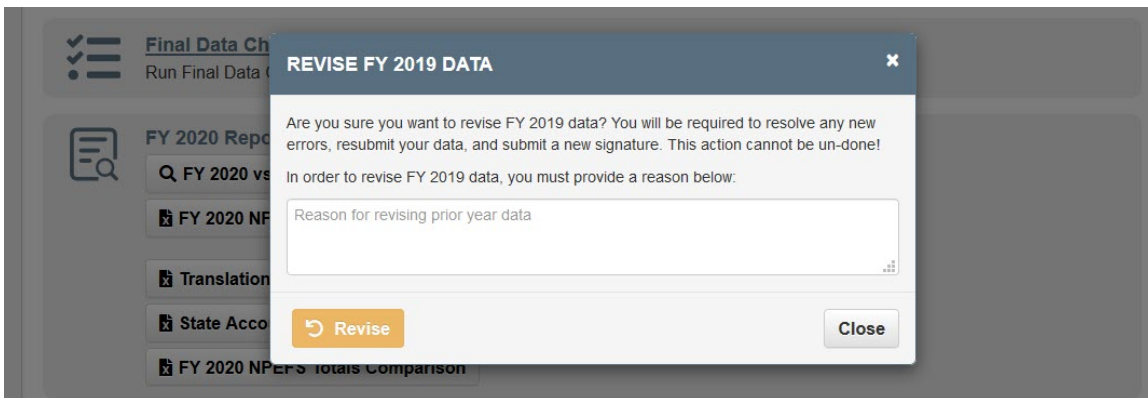
Prior year revision is now enabled. The status of your prior year data is now "In progress, Revised Data Not Submitted." This section of the web application now includes links to Key Data, Upload 2020 Data, Final Data Check, and 2020 Signature. For information on each of these steps, see the previous section on Current Year (FY 2021) Data Submission.

4. OPTIONAL - FY 2019 DATA REVISION

🕐 FY 2019 In Progress, Revised Data Not Submitted

FY 2019 Reports (PRIOR YEAR)
- 🔍 FY 2019 vs. FY 2019 Revised Data
- 🔍 FY 2019 vs. FY 2018 Data
- 📄 FY 2019 NPEFS Form
- 📄 FY 2019 NPEFS Totals Comparison

Key Data (PRIOR YEAR)
Edit FY 2019 Data

Upload 2019 Data (PRIOR YEAR)
(Optional) Upload FY 2019 Data from a Spreadsheet into the NPEFS System

Final Data Check (PRIOR YEAR)
Run Final Data Checks and Submit FY 2019 Data

2019 Signature (PRIOR YEAR)
Sign the FY 2019 Submission

2.5 Authorizing Data Submissions

This section provides instructions for the state official to authorize the current year submission and any prior year revisions. We offer the opportunity for you to digitally authorize your state's NPEFS submission (***recommended***).　You may also submit your approval of the data by uploading a scanned copy of the cover page with your signature on it.　The instructions for both options are as follows:

The NPEFS application URL is: http://surveys.nces.ed.gov/ccdNPEFS.

Access NPEFS Web Application

1. Go to the NPEFS home page and enter the username and password provided to you.

2. Select **Sign In**. (The password is <u>case sensitive</u>.)

3. The system will then display a message that your password has expired. Click the Change Password button to change your password and activate your account.

4. On the following page, enter in a new password that you will remember. Follow the password rules as described on the page.

5. Once you've changed your password, return to the home page, and use your username and new password to log into the website.

View NPEFS Survey Data

Once you have signed-in, you will see the **State Home** page. Scroll to the FY 2021 Data Submission section and select **FY 2021 NPEFS Form** under **FY 2021 Reports**. A message will appear that says, "Do you want to open or save this file?" Select **Open**. This will open an excel version of the NPEFS form with your state's data populated onto the form.

1. In the **All Sections** tab, review your state's NPEFS survey data.

2. Select the tab **Comments** to review respondent comments and explanations of data anomalies.

3. Select the **Cover** tab to review coordinator and authorizer contact information.

4. To view a side-by-side comparison of your state's current year data to prior year data, return to the State Home page and select **FY 2021 vs. FY 2020** under **FY 2021 NPEFS Reports**.

If your state has made changes to prior year FY 2020 data, repeat these steps in the FY 2020 Data Revision section of the web application.

You should also review your state's responses to the fiscal data plan. To do so, click the **FY 2021 Fiscal Data Plan** link under **Fiscal Data Plan** at the top of the State Home page.

Electronically Authorize NPEFS Data

1. If your state has made changes to prior year FY 2020 data, you must authorize the revisions first. On the State Home page, the status of your **FY 2020 Data Revision** should be "FY 2020 Awaiting Signature, Response Submitted on [date/time] by [user name]." If this is not the status, you will not be able to sign the submission. Click on the **2020 Signature** link.

   On the Digital Signature FY 2020 page, confirm the contact information at the top of the page and then enter the digital confirmation password into the **Digital Confirmation Password** field. Then click **Submit Digital Signature** to finalize your state's prior year revision.

2. From the State Home page, in the FY 2021 Data Submission section, click on the **2021 Signature** link. To approve your state's data electronically, confirm the contact information at the top of the page and then enter the digital confirmation password into the **Digital Confirmation Password** field. Then click **Submit Digital Signature** to finalize your state's current year submission.

Submit a Hard Copy Signature to Authorize NPEFS Data

This feature is available to states upon request. If this feature has been enabled, there will be a physical signature section on the Digital Signature page.

PHYSICAL SIGNATURE

To submit a physical signature instead of a digital signature, please download, print and sign this form:

[x] Download FY 2020 Signature Form

YOU CAN MAIL THE SIGNED FORM TO:
U.S. Census Bureau
ATTN: Economic Reimbursable Surveys Division
Washington, DC 20233-6800

OR CAN UPLOAD A PDF SCAN OF YOUR SIGNED DOCUMENT HERE:

Drag and Drop Signature Form PDF Here to Upload

Or Select Signature Form PDF to Upload

1. Click the Download **FY 2021 Signature Form** and print the cover page.

2. Verify the contact information on the page and sign your name in the field, **Signature of Authorized Official**.

3. Scan the signed document to a PDF. Upload the PDF or drag and drop it onto the digital signature page.

You may also mail the document; however, this method is not recommended. The signed page must be postmarked within five business days of your submission.

Mail to:

U.S. Census Bureau
ATTN: Economic Reimbursable Surveys
Division (ERD)
Education Finance Branch
National Public Education Financial Survey
Washington, DC 20233-6400

FEDEX or U.P.S. or hand delivery:

U. S. Census Bureau
Economic Reimbursable Surveys Division (ERD)
Education Finance Branch
National Public Education Financial Survey
4600 Silver Hill Road
Suitland, Maryland 20746-6400

Upload a Copy of a Signed Cover Page

States may upload a copy of the signed cover page if they would like to provide supporting documentation of their authorized official's approval. This may be done in conjunction with a digital signature. If you would like to add this documentation, click on the "Documents" button at the bottom of the State Home page and follow the on screen directions to upload a document.

3.0 Frequently Asked Questions

In addition to the following questions about NPEFS, more information is available in the NPEFS reporting instructions at: https://surveys.nces.ed.gov/ccdnpefs/pdf/NPEFSManual.pdf.

1. Whom should I contact if I have questions completing the form or uploading the data?

Please contact us via email at erd.npefs.list@census.gov or telephone (800) 437-4196.

2. If I have to exit the application before completion, will I lose the data I entered?

Your data will be saved if you click the "Save" button before you exit. You may re-enter the web form later and continue to key data.

3. What is the purpose of the fiscal data plan?

The data plan contains a list of questions that enables the Census Bureau and NCES to properly analyze each state's data submission. In addition, the data plan supplies important information about subject matter areas and new initiatives that affect elementary-secondary fiscal reporting (e.g., charter schools, teachers' salaries, etc.).

4. What is the purpose of NPEFS data?

Among other things, data from the NPEFS survey are used to calculate a State Per Pupil Expenditure (SPPE) that is used in the formula for allocating a number of federal program funds to states and school districts including:

- Title I of the Elementary and Secondary Education Act of 1965 as amended by the No Child Left Behind Act (Title I)
- Impact Aid
- Indian Education

There are other programs that make use of SPPE data indirectly because their allocation formulas are based, either in whole or in part, on state Title I allocations. Data are also used by local, state, and federal governments.

5. What happens if I lose my username and password?

You may use the "forgot password" utility described in section 1.3 of the NPEFS User Guide. You may also contact us via email at erd.npefs.list@census.gov or telephone (800) 437-4196.

6. What happens if I do not digitally confirm my NPEFS submission?

Your NPEFS submission is not considered complete until the designated authorizing official for your state confirms the submission. Your state's designated authorizing official must digitally confirm your NPEFS submission or mail in a signature to the Census Bureau.

7. What is the deadline to submit NPEFS data?

The deadline to submit NPEFS data is August 15, 2022.

8. How do I change data after it has been submitted?

After logging into the web application, locate the section of the fiscal year you would like to change and click "Revise Data," and select "Revise Data" to confirm that you want to revise data for that year. After making your changes, the form will need to be resubmitted and digitally signed again.

NOTE: If the survey is closed or has been locked, you will not see the option to revise your data. Please contact us via email at erd.npefs.list@census.gov or telephone (800) 437-4196 for further assistance.

9. How should I respond to notes sent to me based on the submission of my data?

Please place responses to submission notes in the corresponding section of the survey. Responses should be detailed and specifically reference the item(s) in question. If there are changes made to the data, the form will need to be resubmitted and digitally signed again.

10. What happens if I need to make data changes beyond the August 15th deadline?

We will accept data revisions for up to one year past the August 15, 2022 deadline. However, data received after this date generally will not be used to calculate your state's allocation for Title I funding. The survey will reopen late January of the following year.

11. Can I submit my NPEFS data without resolving the errors listed in the Data Error Listing report?

You will not be able to submit your NPEFS data unless you resolve the Must-Fix errors listed in the Data Error Listing report. These errors are resolved by correcting the data as needed or by explaining the data anomaly within the appropriate comment field(s) and placing a check mark in the box as requested. Please be as detailed as possible when leaving your explanation.

12. Should I round my numbers?

Yes, round all numbers to the nearest whole dollar before entering them on the survey. Any value of 0.5 and above should be rounded up, any value below rounded down. Examine one significant digit

after the decimal point. for example, 1.50 would be treated as 2, while 1.49 would be treated as 1, since only the .4 is significant.

13. What are the imputations and adjustments?

Imputations are performed with a procedure that uses available information and some assumptions to derive substitute values for missing values in a data file.

Adjustments are performed using a procedure that consists of redistributing a reported value.

Data are imputed or adjusted for the following reasons:

- to correct for item non response (missing data)
- to allocate aggregated data
- to correct for combined or underreported data
- to create a data file that more accurately reflects each item on the survey
- to improve comparability

NOTE: if imputations and/or adjustments are performed on your data, you will be able to review and approve them. If you do not accept the values, you will be able to report new values.

14. What is the Crosswalk?

The Crosswalk is a method to translate your data from your state's chart of accounts into the federal format used to produce the NPEFS report. If you have further questions about this program, please contact us via email at erd.npefs.list@census.gov or telephone (800) 437-4196.

15. How long should I keep record of my submission?

Each state education agency must retain copies of completed fiscal survey forms and all documentation on the preparation of SPPE data for at least five years (as required by the U.S. Department of Education's regulations at 34 CFR 80.42).

Appendix A: Printable Version of the NPEFS Form

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

THE NATIONAL PUBLIC
EDUCATION FINANCIAL
SURVEY

Fiscal Year 2021

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 95 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 (NCES), 550 12th St., SW, 4th floor, Washington, DC 20202.

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

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

SECTION 1

PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES

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

REVENUE FROM INTERMEDIATE SOURCES (2000)	R2		

REVENUE FROM STATE SOURCES (3000)	R3		

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

OTHER SOURCES OF REVENUE (5000, 6000)	R5		

TOTAL REVENUE	TR		

SECTION 2

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

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

INSTRUCTION, continued (1000)

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

SUPPORT SERVICES (2000)

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

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

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

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

SECTION 3B

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

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

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

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

SECTION 4

OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

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

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

SECTION 5

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

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

SECTION 6

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

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

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

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

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

PROPERTY (700)	TE10		

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

SECTION 7

EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)	Item Code	Current Amount	Flag
a. Tuition from Individuals (1310)	X12A		
b. Transportation Fees from Individuals (1410)	X12B		
c. Title I Expenditures [Expenditures under Title I of the Elementary and Secondary Education Act of 1965, as amended (ESEA). DO NOT simply restate revenues received. This item is to contain expenditures.]	X12C		
d. Title I Carryover Expenditures	X12D		
e. Title V, Part A Expenditures [Expenditures under Title V, Part A of the ESEA, as amended. DO NOT simply restate revenues received. This item is to contain expenditures.]	X12E		
f. Title V, Part A Carryover Expenditures	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 [Subtract Total Exclusions from Current Expenditures, as defined in in the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 7801(12)).]	NCE13		

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

STATE PER PUPIL EXPENDITURE	PPE15		

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

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

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

SPECIAL EXHIBIT ITEMS - Expenditures from COVID-19 Federal Assistance Funds			
1. Current expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1		
2. Instructional expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2		
3. Support services expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2000; excluding objects 511 and 591)	AE3		
4. Capital outlay expenditures paid from COVID-19 Federal Assistance Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4		
5. Technology-related supplies and purchased services expenditures paid from COVID-19 Federal Assistance Funds (objects 351, 352, 432, 443, 530, 650 for ALL functions)	AE5		
6. Technology-related equipment expenditures paid from COVID-19 Federal Assistance Funds (objects 734, 735 for ALL functions)	AE6		
7. Support services, operation and maintenance of plant expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2600; excluding object 591)	AE7		
8. Food services operations expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 3100; excluding object 591)	AE8		

Appendix B: Comparison of the NPEFS to the School District Finance Survey (F-33)

F-33 Item Code	F-33 Description	NPEFS Item Code	NPEFS Description	Comments
T06	Property taxes (1110, 1140)	R1A	Property Tax (1110)	These items from each survey include all of the local tax revenue items collected for each survey. Due to differences in how penalties and interest are collected for tax items in each survey direct comparisons between individual survey items covering the same account codes may cause some variance in amounts. NPEFS also collects data for state-operated agencies while F-33 does not, so this may also lead to variances. These items have been paired with the cooresponding item(s) from the opposite survey that are closest in definition (e.g., T06 and R1A), but the best general comparison that would account for differences in collecting penalties and interest for each item would be: $T06 + T09 + T15 + T40 + T99 + T02 \approx R1A + R1B + R1C + R1D$
T09	General Sales or gross receipts tax (1120)	R1B	Non-property Tax (1120-1190)	
T15	Public utility taxes (1190)			
T40	Individual and corporate income taxes (1130)			
T99	All other taxes (1190)			
T02	Parent government contributions (dependent school systems only - 1200)	R1C	Other Local Government Units - Property Tax (1210)	
		R1D	Other Local Government Units - Non-Property Tax (1220-1290)	
D11	Revenue from other school systems (within state - 1321, 1421, 1951; out of state - 1331, 1350, 1431, 1952)	R1F	Tuition from other LEAs within the State (1321)	Due to the amount of overlap between NPEFS and F-33 items, these F-33 codes summed together comprise the best match for these NPEFS codes for comparison purposes. NPEFS code R2 along with part of code R1L is covered under F-33 code D23, and F-33 codes D11, A20, A40, U11, U30, U50, and U97 cover most of the remaining account codes that fall under the definition of NPEFS item R1L. Worth noting is that sale of fixed assets not from proprietary funds are reported in NPEFS under R5 (Other Sources of Revenue), while these amounts would be captured in U11 for F-33. Also, revenue on behalf of the LEA is not captured on F-33, but is included under R2 for NPEFS. NPEFS also does not collect tuition and transportation fees from private sources, while F-33 does include these revenues. For interest earnings, NPEFS includes all types of earnings (not just interest) on all investments, while F-33 only includes interest earnings on investments. An exact comparison between these items from both surveys cannot be obtained due to amount of overlap. If a comparison is to be made using these items the best would be: $D11 + D23 + A20 + A40 + U11 + U30 + U50 + U97 + A15 + C24 + A07 + A08 + U22 \approx R1F + R1H + R2 + R1L$
		R1H	Transportation Fees from other LEAs within the State (1421)	
D23	Revenue from other cities and counties (1200, 1320, 1330, 1420, 1430, 1960, 2100, 2200, 2800)	R2	Revenue From Intermediate Sources (2000)	
A20	Other sales and service revenues (1800)	R1L	Other Revenue From Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421, 1940, 1951, 1970)	
A40	Rents and royalties (1910)			
U11	Sale of property			
U30	Fines and forfeits			
U50	Private Contributions (1920)			
U97	Miscellaneous other local revenue (1980, 1990)			
A15	Student fees, nonspecified			
C24	Census state, NCES local revenue			
A07	Tuition fees from pupils, parents, and other private sources (1310, 1340)	R1E	Tuition from Individuals (1310)	
		R1N	Summer School Revenues (not 1650)	
A08	Transportation fees from pupils, parents, and other private sources (1410, 1440)	R1G	Transportation Fees from Individuals (1410)	
U22	Interest earnings (1510)	R1I	Earnings on Investments (1500-1540; not 1532)	
A11	Textbook sales and rentals (1940)	R1M	Textbook Revenues (1940)	These items should be fairly close between surveys. Of note is that NPEFS does not include summer school textbook revenues in this category.
A09	School lunch revenues (1600)	R1J	Food Services (excluding federal reimbursements) (1600-1650)	These items should be fairly close between surveys as their definitions are identical. Both surveys exclude federal reimbursements.
A13	District activity receipts (1700)	R1K	District Activities (1700-1790)	These items should be fairly close between surveys as their definitions are identical. Of note is that NPEFS does not include summer school district activity receipts here.
TLOCREV	Total Local Revenue	STR1	Local Sources of Revenue Subtotal (1000) [Sum a-e, g, i-n]	Total local revenue should be comparable between surveys, as both do not omit many types of local revenue. Even though detail items in both surveys do not necessarily cover the same revenues, most revenues from one survey are captured somewhere in the other. Of note is that Revenue From Intermediate Sources (revenue function 2000) is not included in local revenue for NPEFS but rather separated out as item R2, while it is captured in item D23 for F-33. For a comparison between surveys: $TLOCREV \approx STR1 + R2$
		R2	Revenue From Intermediate Sources (2000)	
TSTREV	Total State Revenue	R3	Revenue from State Sources (3000)	Total state revenue should be comparable between surveys as with local revenue. Both surveys capture all state revenue reported under or crosswalked to revenue code 3000. Note that NPEFS amounts for state revenue will possibly be

F-33 Item Code	F-33 Description	NPEFS Item Code	NPEFS Description	Comments
				slightly higher since NPEFS collects revenues for state-operated agencies while F-33 does not.
C14	Title I	R4B	Grants-in-Aid from the Federal Government through the State (4200, 4500)	NPEFS captures all federal revenues through the state that fall under revenue codes 4200 and 4500, while F-33 breaks these revenues down into detail items for specific programs. Nonspecified federal revenue (C36) is included since a majority of nonspecified federal revenue is through the state. A reasonable comparison between these F-33 items and the summary NPEFS item would be: C14 + C15 + C16 + C17 + C19 + C25 + B11 + C20 + C36 ≈ R4B
C15	Children with disabilities - IDEA			
C16	Math, science, and teacher quality			
C17	Safe and drug-free schools			
C19	Vocational and technical education			
C25	Child nutrition act - commodities excluded			
B11	Bilingual education programs			
C20	All other federal aid through the state			
C36	Federal revenue, nonspecified			
B10	Impact aid (Public Law 81-815 and Public Law 81-874)	R4A	Grants-in-Aid Direct from the Federal Government (4100, 4300)	NPEFS makes a distinction between Federal aid directly from the Federal government and intermediate agencies while F-33 does not. However, most types of federal aid not through the state are captured by both surveys. Some direct federal revenue could be included in F-33 variable C36 (nonspecified federal revenue) which could lead to variances between surveys. A reasonable comparison for these items between surveys would be: B10 + B12 + B13 + B23 ≈ R4A + R4C + R4D
B12	Indian Education	R4C	Grants-in-Aid from the Federal Government through other Intermediate Agencies (4700)	
B13	All other direct federal aid	R4D	Other Revenue from Federal Sources (4800, 4900)	
B23	Federal revenue on behalf of the school system			
TFEDREV	Total Federal Revenue	STR4	Federal Source of Revenue Subtotal (4000) [sum a-d]	Both surveys capture all revenues reported or crosswalked to revenue code 4000. Of note is that B23, Federal revenue on behalf of the school is not currently included in calculating TFEDREV for F-33. This could lead to slight discrepancies in comparisons of Federal revenue between both surveys.
TOTALREV	Total Elementary-Secondary Revenue - Sum of TLOCREV, TSTREV, and TFEDREV	TR	Total Revenue - Sum of STR1, R2, R3, and STR4	It is to be expected that the total amount of revenue for LEAs will differ slightly when the amounts from both surveys are compared, but both surveys roughly capture the same revenue amounts at a different level of detail which should lead to a close comparison of the total revenue numbers from each survey. NPEFS includes state-operated agencies in its survey universe, so this may lead to slightly higher amounts for NPEFS.
Z33	Instruction (1000) - Salaries only (Object series 100)	E11	Instruction (1000) - Salaries (100)	These two codes have definitions that are nearly identical and should be expected to have close amounts when compared between surveys.
V10	Instruction (1000) - Employee Benefits only (Object series 200, except 240)	E12	Instruction (1000) - Employee Benefits (200)	Since state payments on behalf are not included in the V10 code for F-33, it is necessary to consider the cooresponding 'J code' since NPEFS' E12 code includes state payments on behalf. To compare: V10 + J13 ≈ E12
J13	State payment on behalf of the LEA, instruction employee benefits			
TCURINST	Total Current Spending for Instruction	STE1	Instruction Subtotal (1000) [Sum 1-4, 6, & 8 only]	Since state payments on behalf are not included in the standard F-33 instruction item codes, it is necessary to compare NPEFS code STE1 to TCURINST (sum of E13, J13, and J14) rather than directly to E13. When compared, TCURINST and STE1 should have fairly close amounts.
Z35	Teacher salaries - Regular education programs (program 100)	E11a	Salaries paid to teachers in regular education programs (Objects 111 and 113; Program #100)	The amounts reported in these items should be fairly close as the definitions for both surveys are identical.
Z36	Teacher salaries - Special education programs (program 200)	E11b	Salaries paid to special education teachers (Object 111 and 113; Program #200)	The amounts reported in these items should be fairly close as the definitions for both surveys are identical.
Z37	Teacher salaries - Vocational education programs (program 300)	E11c	Salaries paid to vocational education teachers (Object 111 and 113; Program #300)	The amounts reported in these items should be fairly close as the definitions for both surveys are identical.

F-33 Item Code	F-33 Description	NPEFS Item Code	NPEFS Description	Comments
Z38	Teacher salaries - Other education programs (programs 400, 900)	E11d	Salaries paid to teachers in other programs providing instruction to grades pre-kindergarten through grade 12 and ungraded students (Objects 111 and 113; Programs #400 and #900)	The amounts reported in these items should be fairly close as the definitions for both surveys are identical.
V93	Textbooks (function 1000, object 640)	E2	Textbook expenditures for classroom instruction (Function 1000, Object 640)	The amounts reported in these items should be fairly close as the definitions for both surveys are identical.
V11	Support services, pupils (2100) - Salaries only (Object series 100)	E212	Support Services, Students (2100) - Salaries (100)	These two codes have definitions that are nearly identical and should be expected to have close amounts when compared between surveys.
V12	Support services, pupils (2100) - Employee benefits only (Object series 200, except 240)	E222	Support Services, Students (2100) - Employee Benefits (200)	State payments on behalf are not included in V12 for F-33, so when comparing these codes between surveys the best comparison is: V12 + J17 = E222
J17	State payment on behalf of the LEA, pupil support services employee benefits			
E17	Support services, pupils (2100) - TOTAL (ALL current operation objects)	STE22	Support Services Students Expenditures Subtotal (2100) [Sum 1-4 & 6 only]	The totals for student support services for each survey should match closely; however, state payments on behalf are not included in E17 for F-33, so the best comparison for the totals would be: E17 + J17 ≈ STE22
J17	State payment on behalf of the LEA, pupil support services employee benefits			
V13	Support services, instructional staff (2200) - Salaries only (Object series 100)	E213	Support Services, Instruction (2200) - Salaries (100)	These two codes have definitions that are nearly identical and should be expected to have close amounts when compared between surveys.
V14	Support services, instructional staff (2200) - Employee benefits only (Object series 200, except 240)	E223	Support Services, Instruction (2200) - Employee Benefits (200)	State payments on behalf are not included in V14 for F-33, so when comparing these codes between surveys the best comparison is: V14 + J07 ≈ E223
J07	State payment on behalf of the LEA, instructional staff support employee benefits			
E07	Support services, instructional staff (2200) - TOTAL (ALL current operation objects)	STE23	Support Services Instruction Expenditures Subtotal (2200) [Sum 1-4 & 6 only]	The totals for instructional support services for each survey should match closely; however, state payments on behalf are not included in E07 for F-33, so the best comparison for the totals would be E07 + J07 ≈ STE23
J07	State payment on behalf of the LEA, instructional staff support employee benefits			
V15	Support services, general administration (2300) - Salaries only (Object series 100)	E214	Support Services, General Administration (2300) - Salaries (100)	These two codes have definitions that are nearly identical and should be expected to have close amounts when compared between surveys.
V16	Support services, general administration (2300) - Employee benefits only (Object series 200, except 240)	E224	Support Services, General Administration (2300) - Employee benefits (200)	State payments on behalf are not included in V16 for F-33, so when comparing these codes between surveys the best comparison is: V16 + J08 ≈ E224
J08	State payment on behalf of the LEA, general administration employee benefits			
E08	Support services, general administration (2300) - TOTAL (ALL current operation objects)	STE24	Support Services General Administration Expenditures Subtotal (2300) [Sum 1-4 & 6 only]	The totals for general administration support services for each survey should match closely; however, state payments on behalf are not included in E08 for F-33, so the best comparison for the totals would be E08 + J08 ≈ STE24
J08	State payment on behalf of the LEA, general administration employee benefits			
V17	Support services, school administration (2400) - Salaries only (Object series 100)	E215	Support Services, School Administration (2400) - Salaries (100)	These two codes have definitions that are nearly identical and should be expected to have close amounts when compared between surveys.
V18	Support services, school administration (2400) - Employee benefits only (Object series 200, except 240)	E225	Support Services, School Administration (2400) - Employee Benefits (200)	State payments on behalf are not included in V18 for F-33, so when comparing these codes between surveys the best comparison is: V18 + J09 ≈ E225
J09	State payment on behalf of the LEA, school administration employee benefits			
E09	Support services, school administration (2400) - TOTAL (ALL current operation objects)	STE25	Support Services School Administration Expenditures Subtotal (2400) [Sum 1-4 & 6 only]	The totals for school administration support services for each survey should match closely; however, state payments on behalf are not included

F-33 Item Code	F-33 Description	NPEFS Item Code	NPEFS Description	Comments
J09	State payment on behalf of the LEA, school administration employee benefits			in E09 for F-33, so the best comparison for the totals would be E09 + J09 ≈ STE25
V21	Support services, operation and maintenance of plant (2600) - Salaries only (Object series 100)	E216	Support Services, Operations and Maintenance (2600) - Salaries (100)	These two codes have definitions that are nearly identical and should be expected to have close amounts when compared between surveys.
V22	Support services, operation and maintenance of plant (2600) - Employee benefits only (Object series 200, except 240)	E226	Support Services, Operations and Maintenance (2600) - Employee Benefits (200)	State payments on behalf are not included in V22 for F-33, so when comparing these codes between surveys the best comparison is: V22 + J40 ≈ E226
J40	State payment on behalf of the LEA, operation and maintenance of plant employee benefits			
V40	Support services, operation and maintenance of plant (2600) - TOTAL (ALL current operation objects)	STE26	Support Services Operations and Maintenance Expenditures Subtotal (2600) [Sum 1-4 & 6 only]	The totals for operation and maintenance support services for each survey should match closely; however, state payments on behalf are not included in V40 for F-33, so the best comparison for the totals would be V40 + J40 ≈ STE26
J40	State payment on behalf of the LEA, operation and maintenance of plant employee benefits			
V23	Support services, student transportation (2700) - Salaries only (Object series 100)	E217	Support Services, Student Transportation (2700) - Salaries (100)	These two codes have definitions that are nearly identical and should be expected to have close amounts when compared between surveys.
V24	Support services, student transportation (2700) - Employee benefits only (Object series 200, except 240)	E227	Support Services, Student Transportation (2700) - Employee Benefits (200)	State payments on behalf are not included in V24 for F-33, so when comparing these codes between surveys the best comparison is: V24 + J45 ≈ E227
J45	State payment on behalf of the LEA, student transportation employee benefits			
V45	Support services, student transportation (2700) - TOTAL (ALL current operation objects)	STE27	Support Services Student Transportation Expenditures Subtotal (2700) [Sum 1-4 & 6 only]	The totals for student transportation support services for each survey should match closely; however, state payments on behalf are not included in V45 for F-33, so the best comparison for the totals would be V45 + J45 ≈ STE27
J45	State payment on behalf of the LEA, student transportation employee benefits			
V37	Business/central/other support services (2500 and 2900) - Salaries only (Object series 100)	E218	Support Services, Other Support Services (2500, 2900) - Salaries (100)	These two codes have definitions that are nearly identical and should be expected to have close amounts when compared between surveys.
V38	Business/central/other support services (2500 and 2900) - Employee benefits only (Object series 200, except 240)	E228	Support Services, Other Support Services (2500, 2900) - Employee Benefits (200)	State payments on behalf are not included in V38 for F-33, so when comparing these codes between surveys the best comparison is: V38 + J90 ≈ E228
J90	State payment on behalf of the LEA, business/central/other employee benefits			
V90	Business/central/other support services (2500 and 2900) - TOTAL (ALL current operation objects	STE28	Support Services Other Expenditures Subtotal (2500, 2900) [Sum 1-4 & 6 only]	The totals for other support services for each survey should match closely; however, state payments on behalf are not included in V90 for F-33. Also of note is that interest on short-term loans is included in STE28 (function 2510, object 800) but is included in I86 on F-33. Due to this difference and NPEFS including state-operated agencies, the NPEFS amount is generally expected to be higher. The best comparison for the totals would be: V90 + J45 ≈ STE28
J45	State payment on behalf of the LEA, student transportation employee benefits			
Z32	Total salaries and wages (object 100 - ALL functions)	TE21	All Support Services Total - By Object (100, 200, etc.) - Salaries (100)	It is important to note that when comparing these summary salary codes between surveys that F-33 code Z32 includes salaries from all functions (instruction, support services, and others), while NPEFS code TE21 only includes support services salaries (2000). Therefore, salary amounts for Instruction, Food Services, and Enterprise Operations must be accounted for as well. F-33 code Z32 also includes nonelementary-secondary salaries (e.g., adult education, community services), while NPEFS does not. The best comparison for total salaries between surveys would be: Z32 ≈ TE21 + E11 + E3A11 + E3B11
		E11	Instruction (1000) - Salaries (100)	
		E3A11	Food Services Operations (3100) - Salaries (100)	
		E3B11	Enterprise Operations (3200) - Salaries (100)	

F-33 Item Code	F-33 Description	NPEFS Item Code	NPEFS Description	Comments
Z34	Total employee benefit payments (object 200 - ALL functions)	E12	Instruction (1000) - Employee Benefits (200)	Since state payments on behalf are separated out of employee benefit codes on F-33 and included in the respective item codes on NPEFS, it is necessary to consider the amounts in the 'J codes' for employee benefits when comparing between surveys. Also, NPEFS code TE22 only includes support services employee benefits, so it is necessary to include employee benefits for instruction (E12), employee benefits for food services (E3A12), and employee benefits for enterprise operations (E3B12). Of note is that NPEFS does not include nonelementary-secondary employee benefits while F-33 does. The best comparison for total employee benefits between surveys would be:Z34 + J13 + J17 + J07 + J08 + J09 + J40 + J45 + J90 + J10 ≈TE22 + E12 + E3A12 + E3B12 + E4C1 + E4C2An additional comparison would be to compare the sum of E4C1 and E4C2 with the sum of the 'J codes' from F-33. If a state reports amounts in Direct Program Support the sum of the 'J codes' will be roughly equivalent to these amounts:J13 + J17 + J07 + J08 + J09 + J40 + J45 + J90 + J10 ≈ E4C1 + E4C2
		TE22	All Support Services Total - By Object (100, 200, etc.) - Employee Benefits (200)	
		E3A12	Food Services Operations (3100) - Employee Benefits (200)	
		E3B12	Enterprise Operations (3200) - Employee Benefits (200)	
J13	State payment on behalf of the LEA, instruction employee benefits	E4C1	Direct Program Support - Employees Benefits for Public School Employees	
J17	State payment on behalf of the LEA, pupil support services employee benefits			
J07	State payment on behalf of the LEA, instructional staff support employee benefits			
J08	State payment on behalf of the LEA, general administration employee benefits			
J09	State payment on behalf of the LEA, school administration employee benefits			
J40	State payment on behalf of the LEA, operation and maintenance of plant employee benefits	E4C2	Direct Program Support - Employees Benefts; Property (700) only	
J45	State payment on behalf of the LEA, student transportation employee benefits			
J90	State payment on behalf of the LEA, business/central/other employee benefits			
J10	State payment on behalf of the LEA, other employee benefits			
TCURSSVC	Total Current Spending for Support Services	STE2T	All Support Services Expenditures Subtotal (2100-2900) [Sum 1-4 & 6 only]	The total amounts for support services expenditures for each survey should be fairly close as even with several overlapping definitions for individual items each survey covers the same account codes under function 2000.
V29	Food services (3100) - Salaries only (Object series 100)	E3A11	Food Services Operations (3100) - Salaries (100)	These two codes have definitions that are nearly identical and should be expected to have close amounts when compared between surveys.
V30	Food services (3100) - Employee benefits only (Object series 200, except 240)	E3A12	Food Services Operations (3100) - Employee Benefits (200)	The amounts in these two codes should be close when comparing between surveys; however, V30 does not include state payments on behalf for employee benefits and there is no 'J code' specific to Food Services. F-33 code J10 would contain any of these amounts but could also contain amounts for other noninstructional or nonelementary-secondary programs. Also, F-33 code J97 could also include state payments on behalf for food services, but would include amounts for other noninstructional nonbenefits as well.
E11	Food services (3100) - TOTAL (ALL current operation objects)	E3A1	Food Services Expenditures Subtotal (3100) [Sum 1-4 & 6 only]	The total amounts for food services should match closely; however, state payments on behalf are not included in F-33 and cannot be separated out solely for food services, so this may lead to differences between the two totals.
V32	Enterprise operations (3200) - Employee benefits only (Object series 200, except 240)	E3B12	Enterprise Operations (3200) - Employee Benefits (200)	The amounts in these two codes should be close when comparing between surveys; however, V32 does not include state payments on behalf for employee benefits and there is no 'J code' specific to Food Services. F-33 code J10 would contain any of these amounts but could also contain amounts for other noninstructional or nonelementary-secondary programs. Also, F-33 code J97 could also include state payments on behalf for enterprise operations, but would include amounts for other noninstructional nonbenefits as well.

F-33 Item Code	F-33 Description	NPEFS Item Code	NPEFS Description	Comments
V60	Enterprise operations (3200) - TOTAL (ALL current operation objects)	E3B1	Enterprise Operations Expenditures Subtotal (3200) [Sum 1-4 & 6 only]	The amounts for enterprise operations should match closely; however, state payments on behalf are not included in F-33 and cannot be separated out, so this may lead to differences between the two totals.
V70	Community Services (3300) - TOTAL (ALL current operation objects)	E81	Community Services (3300) - Non-Property (Objects 100-600, 800)	The totals for community services expenditures will have close amounts; however, state payments on behalf are separated out for F-33 but the variable for nonelementary-secondary state payments on behalf are not specific to community services, therefore the totals for each survey could differ slightly.
V75	Adult education - TOTAL (ALL current operation objects)	E9B	Direct Cost Programs - Adult Education (Program #600)	The totals for adult education between surveys should be fairly close; however, state payments on behalf are not included in F-33 and are unable to be separated out specifically for adult education.
V80	Non-Elementary-Secondary Programs	E9A	Direct Cost Programs, Non-Public School Programs (Program #500)	F-33 captures all expenditures for non-public school programs, community/junior college programs, and other non-specified non-elementary-secondary programs in V80. F-33 code J98 would contain amounts for any of these programs paid for by the state. On NPEFS, state payments on behalf of the LEA for nonelementary-secondary programs may be reported in E9A, E9C, E9D, or E4C. The best comparison for nonelementary-secondary programs between surveys would be: V80 + J98 ≈ E9A + E9C + E9D + E4D
		E9C	Direct Cost Programs, Community/Junior College (Object 565, Program #700)	
		E9D	Direct Cost Programs, Other	
J98	State payment on behalf of the LEA, nonelementary-secondary programs	E4D	Direct Program Support for Private School Students	
J13	State payment on behalf of the LEA, instruction employee benefits	STE4	Direct Support Expenditures Subtotal [Sum a1, b1, c1, and e1]	If a state is reporting direct program support amounts under the regular expenditure categories, then there is no direct comparison for these amounts with F-33. If a state is reporting amounts under direct program support for NPEFS, then the subtotal for that category will be roughly equivalent to the total of the following 'J codes' from F-33: J13 + J17 + J07 + J08 + J09 + J40 + J45 + J90 + J10 + J14 + J96 + J97 ≈ STE4
J17	State payment on behalf of the LEA, pupil support services employee benefits			
J07	State payment on behalf of the LEA, instructional staff support employee benefits			
J08	State payment on behalf of the LEA, general administration employee benefits			
J09	State payment on behalf of the LEA, school administration employee benefits			
J40	State payment on behalf of the LEA, operation and maintenance of plant employee benefits			
J45	State payment on behalf of the LEA, student transportation employee benefits			
J90	State payment on behalf of the LEA, business/central/other employee benefits			
J10	State payment on behalf of the LEA, other employee benefits			
J14	State payment on behalf of the LEA, instructional nonbenefits			
J96	State payment on behalf of the LEA, support services nonbenefits			
J97	State payment on behalf of the LEA, noninstructional programs nonbenefits			
TCURELSC	Total Current Spending for Elementary-Secondary Programs	TE5	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)]	The totals for current spending between both surveys should be comparable between surveys. One difference between F-33 and NPEFS is that payments for private school students are excluded from the NPEFS calculation, while they are included for F-33. These payments are subtracted out of current spending for calculating PPE for F-33, however.

F-33 Item Code	F-33 Description	NPEFS Item Code	NPEFS Description	Comments
F12	Construction (object 450)	E61	Facilities Acquisition & Construction Services (4000) - Non-Property Expenditures (Construction) (4100-4900)	The definitions of these items for each survey are nearly identical; the totals reported for each survey should be close.
G15	Land and existing structures (objects 710, 720, 740)	E62	Facilities Acquisition & Construction Services (4000) - Property Expenditures [Include Land and Improvements (710), Land and Existing Buildings (720), and Infrastructure (740)]	The definitions of these items for each survey are nearly identical; the totals reported for each survey should be close.
K09	Instructional equipment (object code 730, function 1000)	E17	Instruction, Property (function 1000, object 700)	Due to the amount of overlap between NPEFS and F-33 items, these F-33 codes summed together comprise the best match for these NPEFS codes for comparison purposes. It is important to note that when comparing these codes between surveys that F-33 codes include only equipment (object 730); whereas NPEFS codes include all property expenditures. Further, NPEFS code E91 includes property expenditures from all functions in Programs 500-700. The best comparison for equipment between surveys would be: K09 + K10 + K11 ≈ E17 + TE25 + E3A2 + E3B2 + E63 + E82 + E91
K10	All other equipment (object code 730, functions 2000, 3000, 4000)	TE25	All support services Total, Property (function 2000, object 700)	
		E3A2	Food services operations, Property (function 3100, object 700)	
		E3B2	Enterprise operations, Property (function 3200, object 700)	
		E63	Facilities Acquisition & Construction Services (4000) - Equipment (730)	
		E82	Community Services (3300) - Property (700)	
		E91	Direct Cost Programs - Property (700)	
K11	Equipment expenditure, nonspecified			
J99	State payment on behalf of the LEA, capital outlay	E4A2	Direct Program Support, Textbooks; Property (700) only	If a state is not reporting direct program support amounts under the direct program support item codes on NPEFS, then there is no direct comparison for these amounts with F-33. If a state is reporting amounts under direct program support for NPEFS, then the sum of direct program support property codes will be roughly equivalent to J99 from F-33: J99 ≈ E4A2 + E4B2 + E4C2 + E4E2
		E4B2	Direct Program Support, Transportation; Property (700) only	
		E4C2	Direct Program Support, Employee Benefits; Property (700) only	
		E4E2	Other Direct Program Support for Public School Students; Property (700) only	
TCAPOUT	Total Capital Outlay Expenditure [Sum of F12, K09, K10, K11, G15, J99]	E61	Facilities Acquisition & Construction Services (4000) - Non-Property Expenditures (Construction) (4100-4900)	There is no subtotal code for capital outlay for NPEFS. These items capture all capital outlay expenditures collected for NPEFS; all F-33 capital outlay expenditures are captured in TCAPOUT. The best comparison would be: TCAPOUT ≈ E61 + E62 + E63 + E17 + E3A2 + E3B2 + E82 + E91 + TE25 TE10 = E17 + TE25 + E3A2 + E3B2 + E4A2 + E4B2 + E4C2 + E4E2 + E62 + E63 + E82 + E91
		TE10	Total Property [Sum of E17, TE25, E3A2, E3B2, E4A2, E4B2, E4C2, E4E2, E62, E63, E82, E91]	
I86	Interest on school system indebtedness (object 832)	E7A1	Debt Service (5100) - Interest (832)	These item codes between surveys have similar definitions; however, interest for short term debt is not included in E7A1 for NPEFS; rather it is included under business support services. F-33 item code I86 includes interest payments for long term and short term debt. This could lead to differences between the amounts reported in these item codes.
31F	Long term debt retired during fiscal year (object 831)	E7A2	Redemption of Principal (831)	The definitions of these item codes are nearly identical; both cover only long term debt. F-33 tends to collect debt data from numerous sources which will result in varying amounts. When reported amounts come from the same source the amounts in these items should be fairly close.
TOTALEXP	Total Elementary-Secondary Expenditure	TE11	Total Expenditures for Education [Sum Current Expenditures, F.A.C.S. Non-property Expenditures, Community Services, Direct Cost Programs, and Property, Exclude Other Uses]	Total expenditures for each survey should be comparable; due to several definitional differences noted above, there may be slight differences in the totals. Interest is not included in TE11 for NPEFS, so the best comparison for these items would be: TOTALEXP ≈ TE11 + E7A1
		E7A1	Debt Service (5100) - Interest (832)	

F-33 Item Code	F-33 Description	NPEFS Item Code	NPEFS Description	Comments
CE1	Current expenditures for elementary-secondary education programs paid from state and local funds, excluding private funds, and including current expenditures paid from federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - state funds, local funds, and federal funds intended to replace local tax revenues only, excluding private funds)	CE1	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. Internal transfers (objects 511, 561, 564, 567, and 591) should be excluded.]	The amounts reported in these items should be fairly close as the definitions for both surveys are identical.
CE2	Current expenditures for elementary-secondary education programs paid from federal funds, excluding federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - federal funds only, excluding federal funds intended to replace local tax revenues)	CE2	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. Internal transfers (objects 511, 561, 564, 567, and 591) should be excluded.]	The amounts reported in these items should be fairly close as the definitions for both surveys are identical.