

# National Public Education Financial Survey (NPEFS) 2022-2024: Common Core of Data (CCD)

## Appendix D2

### NPEFS Web Application User Guide

**OMB# 1850-0067 v.23**

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

May 2022

National Center for Education Statistics  
Common Core of Data (CCD)

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

April 2022

## 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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# Changes to the Web Application and Important Reminders (What's New for Fiscal Year 2022)

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

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## Final Survey Submission Date

State Education Agencies (SEAs) are urged to submit accurate and complete data for FY 2022 (along with any FY 2021 revisions) by Friday, March 31, 2023, to facilitate timely processing. The mandatory deadline for the final submission of all data, including any revisions to previously submitted data for FY 2021 and FY 2022 is **Tuesday, August 15, 2023**. Please plan to have your FY 2022 NPEFS submitted by this date.

Any resubmissions of FY 2021 or FY 2022 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 5, 2023**. All outstanding data issues must be reconciled or resolved by the SEAs, NCES, and the Census Bureau prior to September 5, 2023. For more information about data collection, please see the Federal Register notice at:

<https://www.federalregister.gov/d/2022-00309>

## Average Daily Attendance (ADA)

In light of the unique challenges caused by the national emergency related to COVID-19, the Department is providing States flexibility for reporting SY 2021-2022 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 instructions for reporting ADA on NPEFS can be found on page 7 of the [NPEFS Reporting Instructions](#). Each state should provide details of factors impacting ADA in 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 expenditure data by specific source of revenue from the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Public Law 116-136), the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSA) (Public Law 116-260), and the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2). The variables listed below were added to Section 8, titled “COVID-19 Federal Assistance Funds.” Please refer to Section 8 of the [NPEFS Reporting Instructions](#) for definitions and additional information.

- AE1A - Current expenditures paid from ESSER I funds
- AE1B - Current expenditures paid from ESSER II funds
- AE1C - Current expenditures paid from ARP ESSER funds
- AE1D - Current expenditures paid from GEER I funds
- AE1E - Current expenditures paid from GEER II funds
- AE1F - Current expenditures paid from the CRF
- AE1G - Current expenditures paid from the SLFRF
- AE2A - Instructional expenditures paid from ESSER I funds
- AE2B - Instructional expenditures paid from ESSER II funds
- AE2C - Instructional expenditures paid from ARP ESSER funds
- AE2D - Instructional expenditures paid from GEER I funds
- AE2E - Instructional expenditures paid from GEER II funds
- AE2F - Instructional expenditures paid from the CRF
- AE2G - Instructional expenditures paid from the SLFRF
- AE4A - Capital outlay expenditures paid from ESSER I funds
- AE4B - Capital outlay expenditures paid from ESSER II funds
- AE4C - Capital outlay expenditures paid from ARP ESSER funds
- AE4D - Capital outlay expenditures paid from GEER I funds
- AE4E - Capital outlay expenditures paid from GEER II funds
- AE4F - Capital outlay expenditures paid from the CRF
- AE4G - Capital outlay expenditures paid from the SLFRF

## 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 Updates**

In FY 21, the NPEFS Web Application was upgraded, provided improved performance and usability. New features were added in the spring and summer of 2022, such as allowing states to edit their fiscal data plan on demand and adding excel exports to all report screens. These new features are included in this User Guide. We are continuing to make updates to the platform as we identify features users need. If you have recommendations, email them to [erd.npefs.list@census.gov](mailto:erd.npefs.list@census.gov).

## **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](mailto: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 1 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 on page 1 of 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](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/Content/NPEFS\\_SPREADSHEET.xlsx](https://surveys.nces.ed.gov/ccdnpefs/Content/NPEFS_SPREADSHEET.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 2022) submission.

Once all errors have been cleared and prior year revisions have been successfully submitted, a Digital Signature link will appear under the FY 2021 (prior year) menu. The authorizing official will need to enter in their current (FY 2022) 15-digit password to digitally sign the prior year resubmission.

### **Awards Criteria**

Awards presented at the 2023 Summer Data Conference are based on the submission of your fiscal year 2021 survey and fiscal data plan in 2021. Awards based on FY 2022 survey and fiscal data plan are awarded at the 2024 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 2022 submissions will be given at the 2024 Summer Data Conference.

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

Main File & Fiscal Data Plan Submission Date	Points
By March 10, 2023	15
By March 31, 2023	10
By April 28, 2023	5
After April 28, 2023	-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 12<sup>th</sup> Street, SW  
Room 4173  
Washington, D.C. 20202  
Telephone: (202) 245-7753  
Email: [Stephen.cornman@ed.gov](mailto: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](mailto: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](mailto: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

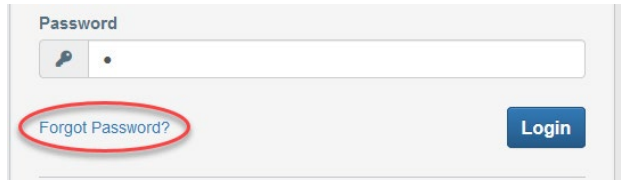
When a new user is created, they are given an “expired password.” This password must be changed the first time the user logs into the website. Follow these steps to set up your new account for first time use.

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.

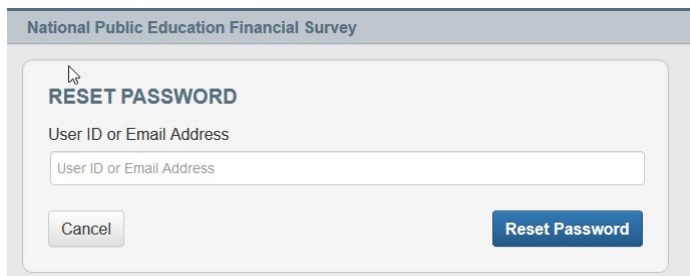
2. The system will then prompt you to set a new password. Follow the password rules as described on the page. Click the button to Set Password. You will then be redirected to the home page where you can enter your new password to log in.

## 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”



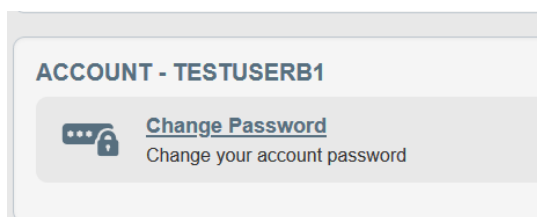
3. An email from the NPEFS web app will be sent to the user. Click on the link in the email to set a new password. The link and code expires after 30 minutes.

[Click Here to Set a New Password](#)  
Your reset code is **YC4Y7Bu7RcQQ**

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.

IES Institute of Education Sciences National Center for Education Statistics

2022 National Public Education Financial Survey Test State A2

test user a2 [Respondent] Logout

State Home

**TEST STATE A2 2022** ← **Name of state**

The National Center for Education Statistics (NCES) welcomes data respondents to the 2022 National Public Education Financial Survey (NPEFS)!

HELP & RESOURCES ← **Click here to access User Guide, Reporting Instructions and other resources**

**CROSSWALK STATE**

The Crosswalk application allows NPEFS respondents to report school finance amounts using their state's school system account codes. Using a database which maps state-specific account codes to the fund, function, and object account codes used by NCES (the standardized accounting structure used by NCES for school finance reporting is specified in detail within their Financial Accounting for Local and State School Systems handbook), the Crosswalk application systematically converts the amounts reported under the state's accounting format to the NPEFS format required by NCES.

The Crosswalk is web-based software that allows respondents to process their state account code data online within the NPEFS web application. The Crosswalk software is user-friendly and features numerous reports and functionality. For detailed information on the Crosswalk, review the Crosswalk User Guide or contact NPEFS staff.

**1. FISCAL DATA PLAN**

**Data Plan Not Started**

**FY 2022 Fiscal Data Plan**  
Complete the 2022 Fiscal Data Plan

**FY 2021 Fiscal Data Plan**  
View the 2021 Fiscal Data Plan (Read-Only)

**Section of the collection**

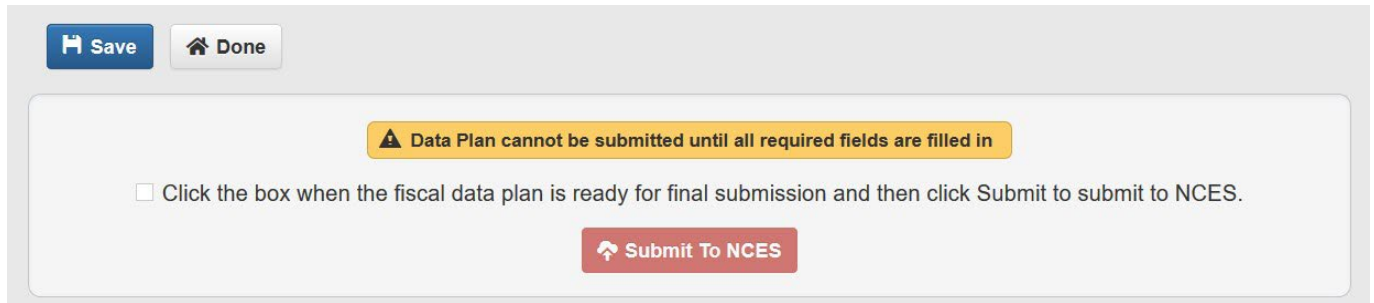
## 2.1 The Fiscal Data Plan

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.

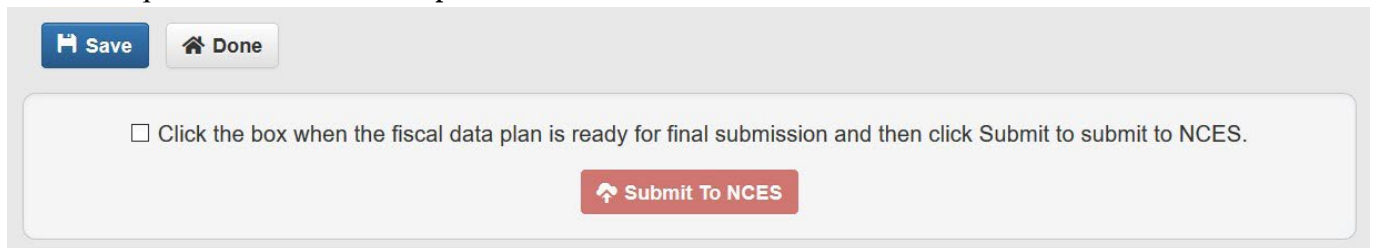
1. Click the FY 22 Fiscal Data Plan link to complete the survey for the current year.

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.

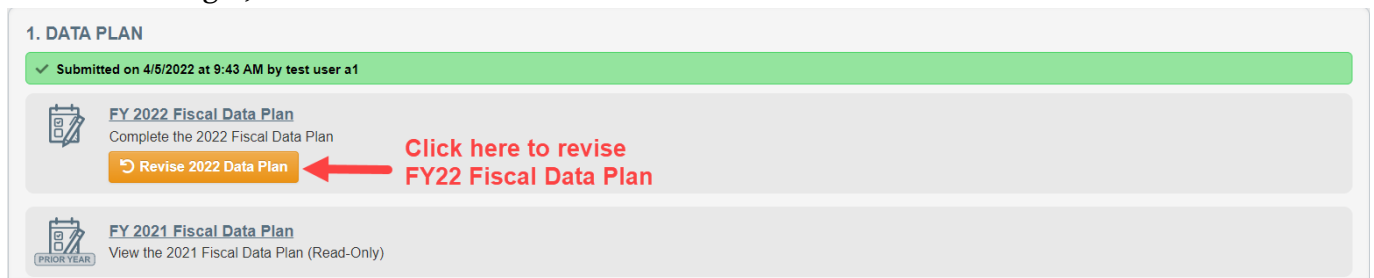
3. Responses are required for all questions unless it is grayed out based on the skip pattern. A message at the bottom of the survey page will indicate if you have not answered all questions.



- 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.



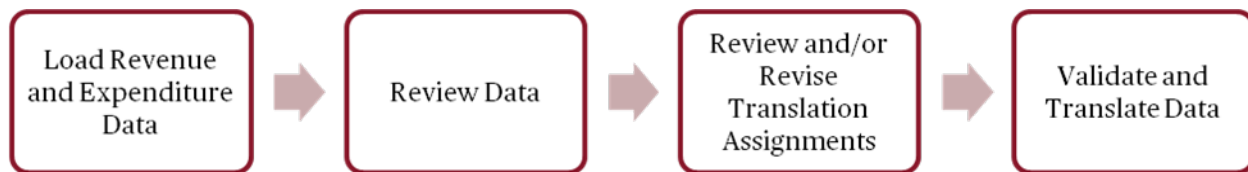
- 5. Check the box at the bottom of the page and then click Submit to NCES. When you return to the State Home page, the status will show as “Submitted.” If you need to revise your Fiscal Data Plan after submitting it, click “Revise 2022 Data Plan.”



## 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.



Each step in this process is represented by a link on the State Home page.

**2. 2022 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

786 Translations & 40 Allocation Groups

**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)
<i>Recordtype</i>	Text	1	'R' or 'E', depending on whether your file is a revenue or expenditure load file	A	1
<i>Fund</i>	Text	5	State fund code	B	2-6
<i>Function</i>	Text	12	State function code	C	7-18
<i>Object</i>	Text	5	State object code	D	19-23
<i>Amount</i>	Numeric	17	Amount reported for the record's fund/function/object code	E	24-39

NOTE: Beginning with FY22, a trim function to remove any leading or trailing blanks has been added to the upload. Decimals are now allowed. 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.).

- 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 must be loaded in separate files).

UPLOAD DOCUMENTS

📁 Drag and Drop Documents Here to Upload

Or Select Documents to Upload

Maximum Size is 30MB

**REVENUE**

78 Revenue Records Loaded  
0 Revenue Duplicates

Loaded	Filename	Records	Uploaded Date	Uploader	
✔ Loaded	📄 Test State A2 Revenues_FY22.xls	78 <span style="color: green;">REVENUE</span>	4/7/22 9:58 AM	test user a2	📄 DOWNLOAD

✎ REVIEW REVENUE DATA
🗑 DELETE ALL REVENUE DATA

**EXPENDITURES**

164 Expenditure Records Loaded  
0 Duplicate Expenditure Records

Loaded	Filename	Records	Uploaded Date	Uploader	
✔ Loaded	📄 Test State A2 Expenditures_FY22.xls	164 <span style="color: red;">EXPENDITURE</span>	4/7/22 9:58 AM	test user a2	📄 DOWNLOAD

✎ REVIEW EXPENDITURE DATA
🗑 DELETE ALL EXPENDITURE DATA

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.

Home > Review Accounting Data < Prev 1 2 3 4 5 6 7 8 9 10 Next >

**INFORMATION**

Use this page to review the data loaded into the Crosswalk System. For more information on how to use this page, and for information on account codes, download the User Guide.

**FILTERS (6,169/6,169) RESET**

Type	Fund	Function	Object	Value	Translation?	Duplicate?	Records Per Page
All	Value or Range (i.e. 1 or 1-10)	Value or Range (i.e. 200 or 100)	Value or Range (i.e. 40 or 40-E)	Value or Range (i.e. 40 or 40-E)	All	All	25

Type	Fund	Function	Object	Value	Loaded	Edited	Source
E - I	11000	1000	51100	1,058,941,731	8/25/21 11:40 AM UNKNOWN		Test State A1 Expenditures_FY21.xlsx REMOVE
E - I	11000	1000	51200	138,556	8/25/21 11:40 AM UNKNOWN		Test State A1 Expenditures_FY21.xlsx REMOVE
E - I	11000	1000	51300	50,538,596	8/25/21 11:40 AM UNKNOWN		Test State A1 Expenditures_FY21.xlsx REMOVE
E - I	11000	1000	52111	150,605,159	8/25/21 11:40 AM UNKNOWN		Test State A1 Expenditures_FY21.xlsx REMOVE
E - I	11000	1000	52112	21,608,458	8/25/21 11:40 AM UNKNOWN		Test State A1 Expenditures_FY21.xlsx REMOVE
E - I	11000	1000	52210	63,534,641	8/25/21 11:40 AM UNKNOWN		Test State A1 Expenditures_FY21.xlsx REMOVE
E - I	11000	1000	52220	14,999,321	8/25/21 11:40 AM UNKNOWN		Test State A1 Expenditures_FY21.xlsx REMOVE
E - I	11000	1000	52311	117,763,523	8/25/21 11:40 AM UNKNOWN		Test State A1 Expenditures_FY21.xlsx REMOVE
E - I	11000	1000	52312	1,448,623	8/25/21 11:40 AM UNKNOWN		Test State A1 Expenditures_FY21.xlsx REMOVE
E - I	11000	1000	52313	6,935,850	8/25/21 11:40 AM UNKNOWN		Test State A1 Expenditures_FY21.xlsx REMOVE
E - I	11000	1000	52314	1,107,574	8/25/21 11:40 AM UNKNOWN		Test State A1 Expenditures_FY21.xlsx REMOVE

### 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.

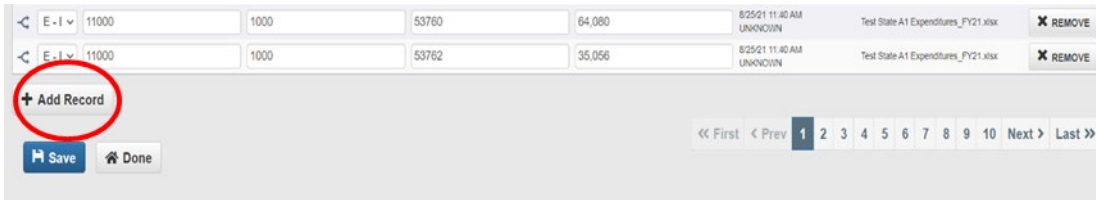
### Modifying State Data Records

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.

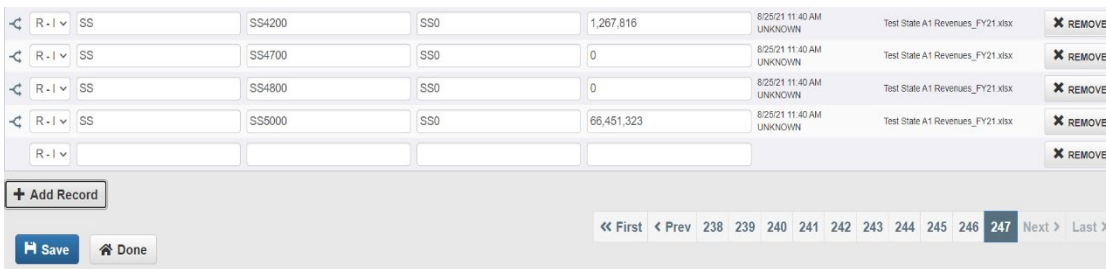
### Adding a New State Data Record

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.xlsx	✖ REMOVE
<	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.

Type	From Fund(s)	From Function(s)	From Object(s)	To Function(s)	To Object(s)	Allocated	Error	Conflicted	Records Per Page
All	Value or Range (i.e. 1 or 1-	Value or Range (i.e. 200 or	Value or Range (i.e. 40 or 4	Value or Range (i.e. 200 or	Value or Range (i.e. 40 or 4	All	All	All	25
RESET									

Type	From Fund(s)	From Function(s)	From Object(s)	To NCES Function	To NCES Object	Percent	Alloc?	Description
E -	10000-5000	1000	51100-5130	1000	100	100%	<input type="checkbox"/>	Instruction - Compensation
E -	10000-5000	1000	52111-52914	1000	200	100%	<input type="checkbox"/>	Instruction - Benefits
E -	10000-5000	1000	53300-5333	1000	300	100%	<input type="checkbox"/>	Instruction-Purchases Svcs
E -	10000-5000	1000	53414-5591	1000	300	100%	<input type="checkbox"/>	Instruction - Purchased Services
E -	10000-5000	1000	56107-5611	1000	600	100%	<input type="checkbox"/>	Instruction - Instr Materials
E -	10000-5000	1000	57331	1000	700	100%	<input type="checkbox"/>	Instruction - Fixed Assets (more than \$5,000)
E -	10000-5000	1000	57332	1000	600	100%	<input type="checkbox"/>	Instruction - Supply Assets (\$5,000 or less)
E -	10000-5000	2100	51100-5130	2100	100	100%	<input type="checkbox"/>	Support Svc Students - Compensation

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 or numeric fields:** The state fund/function/object ranges allow both numeric and text data.
  - If a field contains only numbers, then it is treated like a number even if it has leading zeros. For example, a fund of “010” is treated like the number 10 and it will be included in a fund range of “1-100”. Ranges for funds, functions, and objects can only be numeric.
  - If a field contains a letter, then it is treated like text. For example, a function of “A01” is treated like the text “A01.” Text ranges (such as “A01-A20”) are not supported.
- **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.

### 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.

Type	From Fund(s)	From Function(s)	From Object(s)	To Function(s)	To Object(s)	Allocated	Error	Conflicted	Records Per Page
All	Value or Range (i.e. 1 or 1-1)	Value or Range (i.e. 200 or 3)	Value or Range (i.e. 40 or 4)	Value or Range (i.e. 200 or )	Value or Range (i.e. 40 or 4)	All	All	All	25

Type	From Fund(s)	From Function(s)	From Object(s)	To NCES Function	To NCES Object	Percent	Alloc?	Description
E	1	1010	16				<input checked="" type="checkbox"/>	General Support - Board of Ed - Noninstructional Salaries (A1010.16)
E	1	1010	20	1 - Employee Benefits		100%	<input type="checkbox"/>	General Support - Board of Ed - Equipment (A1010.2)
E	1	1010	40	2 - Transportation - Salaries (Public/Nonpublic)		100%	<input type="checkbox"/>	General Support - Board of Ed - Contractual and Other (A1010.4)
E	1	1010	45	3 - Transportation - Employee Benefits (Public/Nonpublic)		100%	<input type="checkbox"/>	General Support - Board of Ed - Materials and Supplies (A1010.45)
E	1	1010	49	4 - Transportation - Purchased Professional and Technical Services (Public/Nonpublic)		100%	<input type="checkbox"/>	General Support - Board of Ed - ROCES Services (A1010.49)
E	1	1040	16	5 - Transportation - Technical Services (Public/Nonpublic)		100%	<input type="checkbox"/>	General Support - Board of Ed - Noninstructional Salaries (A1040.16)
E	1	1040	20	6 - Transportation - Student Transportation Services (Public/Nonpublic)		100%	<input type="checkbox"/>	General Support - Board of Ed - Equipment (A1040.2)
E	1	1040	20	7 - Transportation - Student Transportation Purchased From Other Sources (Public/Nonpublic)		100%	<input type="checkbox"/>	
E	1	1040	20	8 - Transportation - Tuition-Other Sources (Public/Nonpublic)		100%	<input type="checkbox"/>	
E	1	1040	20	9 - Transportation - Supplies (Public/Nonpublic)		100%	<input type="checkbox"/>	
E	1	1040	20	10 - Transportation - Equipment (Public/Nonpublic)		100%	<input type="checkbox"/>	
E	1	1040	20	11 - Transportation - Vehicles (Public/Nonpublic)		100%	<input type="checkbox"/>	
E	1	1040	20	2310	730	100%	<input type="checkbox"/>	

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



The screenshot shows a web application interface for managing translation errors. At the top, there is a header with '2 Translation Errors' and a 'View' link. Below this is a navigation bar with buttons for 'EDIT ALLOCATIONS', 'IMPORT TRANSLATIONS', 'DELETE ALL TRANSLATIONS', 'ERROR REPORT', and 'TRANSLATION ASSIGNMENTS REPORT'. A filter bar shows '2/1,652' records and a 'RESET' button. The main table has columns for 'Type', 'From Fund(s)', 'From Function(s)', 'From Object(s)', 'To Function(s)', 'To Object(s)', 'Allocated', 'Error', 'Conflicted', and 'Records Per Page'. Two rows of data are visible, each with a yellow error message: 'Translation Error: From Object Range Is Invalid' and 'Translation Error: From Function Range Is Invalid'. The bottom of the interface includes a 'Save and Validate' button, a 'Done' button, and pagination controls.

Type	From Fund(s)	From Function(s)	From Object(s)	To Function(s)	To Object(s)	Allocated	Error	Conflicted	Records Per Page
R -	01-63	0000-9999	8931-8930	5400	0	100%			25
Translation Error: From Object Range Is Invalid									
R -	01-63	7230-7225	8677	1421	0	100%			25
Translation Error: From Function Range Is Invalid									

## 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 more detail on the type of allocation.

**ALLOCATION EDITOR**

[EXP] 1 - Employee Benefits  
 [EXP] 2 - Transportation - Salaries (Public/Nonpublic)  
 [EXP] 3 - Transportation - Employee Benefits (Public/Nonpublic)  
 [EXP] 4 - Transportation - Purchased Professional and Technical Services (Public/Nonpublic)  
 [EXP] 5 - Transportation - Technical Services (Public/Nonpublic)  
 [EXP] 6 - Transportation - Student Transportation Services (Public/Nonpublic)  
 [EXP] 7 - Transportation - Student Transportation Purchased From Other Sources (Public/Nonpublic)

**+ NEW ALLOCATION**

2570	200	0.3700%	X
2580	200	0.2600%	X
2590	200	0.0400%	X
2600	200	3.4600%	X
2620	200	1.2300%	X
2660	200	0.0900%	X
2700	200	2.1600%	X
3200	200	0.0000%	X
3300	200	0.1200%	X
3400	200	1.1300%	X

**Edit**

Close

### 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.

**ALLOCATION EDITOR**
✕

[EXP] 1 - Employee Benefits

[EXP] 2 - Transportation - Salaries (Public/Nonpublic)

[EXP] 3 - Transportation - Employee Benefits (Public/Nonpublic)

[EXP] 4 - Transportation - Purchased Professional and Technical Services (Public/Nonpublic)

[EXP] 5 - Transportation - Technical Services (Public/Nonpublic)

[EXP] 6 - Transportation - Student Transportation Services (Public/Nonpublic)

[EXP] 7 - Transportation - Student Transportation Purchased From Other Sources (Public/Nonpublic)

+ NEW ALLOCATION

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

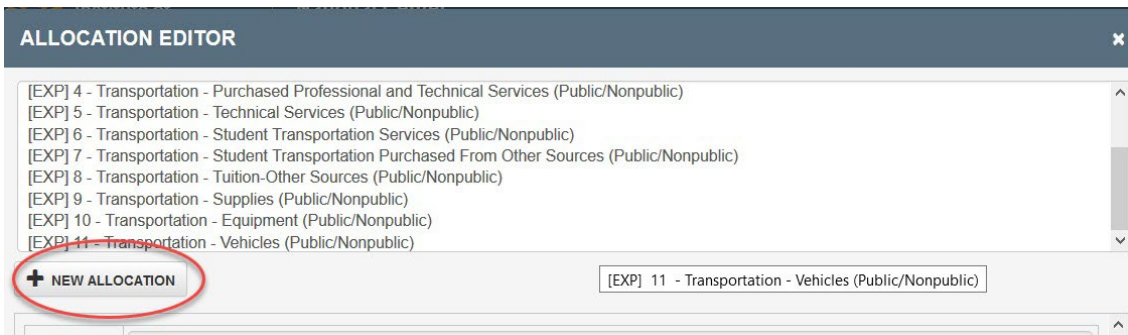
*During translation, the Crosswalk System will impute the estimated percentage of salaries for each function to total salaries for all functions in the allocation set. The imputed percentage is then multiplied by the \$1,000,000 amount to distribute the dollars to the allocation accounts.*

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

### Adding a New Allocation Type and Accounts

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.

To NCES Function	To NCES Object	Percent	Imputed?	Imputed Based On NCES Object	
		0			REMOVE
		0			REMOVE

### 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.

**ALLOCATION EDITOR**

[EXP] 5 - Transportation - Technical Services (Public/Nonpublic)  
[EXP] 6 - Transportation - Student Transportation Services (Public/Nonpublic)  
[EXP] 7 - Transportation - Student Transportation Purchased From Other Sources (Public/Nonpublic)  
[EXP] 8 - Transportation - Tuition-Other Sources (Public/Nonpublic)  
[EXP] 9 - Transportation - Supplies (Public/Nonpublic)  
[EXP] 10 - Transportation - Equipment (Public/Nonpublic)  
[EXP] 11 - Transportation - Vehicles (Public/Nonpublic)  
**[EXP] 12 - New Group [Imputed]**

+ NEW ALLOCATION

Name: 12  
Description: New Group  
Type: E - Expense  
Imputed:

To NCES Function	To NCES Object	Percent	Imputed?	Imputed Based On NCES Object
3200	200	N/A	✓	100
3300	200	N/A	✓	100

Edit

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

The screenshot shows a web interface for managing allocations. At the top, there is a dropdown menu for 'type' set to 'E - Expense' and an 'Imputed' checkbox. Below this is a table with the following columns: 'To NCES Function', 'To NCES Object', 'Percent', 'Imputed?', and 'Imputed Based On NCES Object'. The table contains two rows of data:

To NCES Function	To NCES Object	Percent	Imputed?	Imputed Based On NCES Object
2700	100	86.09	✗	
3600	100	13.91	✗	

Each row has a 'REMOVE' button to its right. Below the table are '+ ADD', 'Save', and 'Cancel' buttons. A red circle highlights a 'Delete' button in the bottom right corner of the table area. At the very bottom, there are 'Select' and 'Close' buttons.

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

The screenshot shows a red error message box with the text: "Error - Cannot delete allocation 'E - 2 - Transportation - Salaries (Public/Nonpublic)' because 7 translations are using it." Below the message is a 'Name' field with the value '1'.

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

The screenshot shows a green success message box with the text: "Allocation Group Deleted Successfully". Below the message is a 'Name' field with the value '1'.

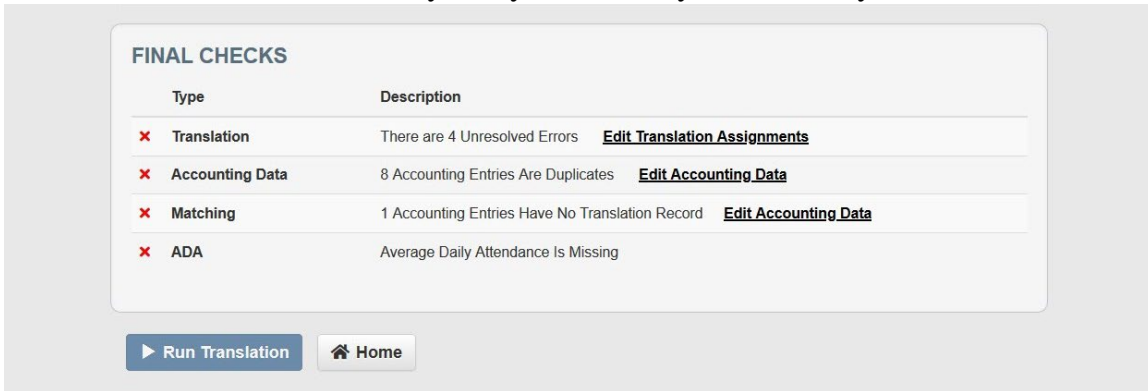
## Translating Data

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.

The screenshot shows the 'Run Translation' page. At the top, there is a breadcrumb: 'Home > Run Translation'. Below this is an 'INFORMATION' section with the text: "Once all checks pass, then you can run the translation". The main section is titled 'AVERAGE DAILY ATTENDANCE' and contains the following text: "In order to translate your data, you must enter your state's Average Daily Attendance for the fiscal year and select whether ADA is reported as defined by state law or as defined by NCES." Below this text are two input fields: 'ADA Value' (a text box) and 'Definition' (radio buttons for 'As Defined by State Law' and 'As Defined By NCES').

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.



**4 Conflicted Translations** [View](#)

**ACTIONS / REPORTS**

[EDIT ALLOCATIONS](#) [IMPORT TRANSLATIONS](#) [DELETE ALL TRANSLATIONS](#) [ERROR REPORT](#) [TRANSLATION ASSIGNMENTS REPORT](#)

**FILTERS (4/859)** [RESET](#)

Type	From Fund(s)	From Function(s)	From Object(s)	To Function(s)	To Object(s)	Allocated	Error	Conflicted	Records Per Page
All	Value or Range (i.e.)	Value or Range (i.e.)	Value or Range (i.e.)	Value or Range (i.e.)	Value or Range (i.e.)	All	All	Conflicted	25

Type	From Fund(s)	From Function(s)	From Object(s)	To NCES Function	To NCES Object	Percent	Alloc?	Description
R	1-9	2770	3	5100	0	100%	<input type="checkbox"/>	My test row
<b>Translation Conflicts with 3 Other Translations(s)</b> <a href="#">View</a>								
R	5	2770	3	1990	0	100%	<input type="checkbox"/>	Other Miscellaneous (Specify) (H2770)
<b>Translation Conflicts with 1 Other Translations(s)</b> <a href="#">View</a>								
R	8	2770	3	5100	0	100%	<input type="checkbox"/>	Permanent Fund - Other (Specify) (PN2770)
<b>Translation Conflicts with 1 Other Translations(s)</b> <a href="#">View</a>								
R	9	2770	3	5100	0	100%	<input type="checkbox"/>	Miscellaneous Special Revenue Fund - Other (Specify) (CM2770)
<b>Translation Conflicts with 1 Other Translations(s)</b> <a href="#">View</a>								

[+ Add Translation](#) [Save and Validate](#) [Done](#)

- 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.

**7 Translation Errors** [View](#)

**ACTIONS / REPORTS**

[EDIT ALLOCATIONS](#) [IMPORT TRANSLATIONS](#) [DELETE ALL TRANSLATIONS](#) [ERROR REPORT](#) [TRANSLATION ASSIGNMENTS REPORT](#)

**FILTERS (7/858)** [RESET](#)

Type	From Fund(s)	From Function(s)	From Object(s)	To Function(s)	To Object(s)	Allocated	Error	Conflicted	Records Per Page
All	Value or Range (i.e.)	Value or Range (i.e.)	Value or Range (i.e.)	Value or Range (i.e.)	Value or Range (i.e.)	All	Error	All	25

Type	From Fund(s)	From Function(s)	From Object(s)	To NCES Function	To NCES Object	Percent	Alloc?	Description
E	1	5510	15	2 - Transportation - Salar	2700	86.0900%	<input checked="" type="checkbox"/>	Pupil Trans - Instructional Salaries (Transportation Supervisor's Office) (A5510.15)
					3600	1.9100%	<input checked="" type="checkbox"/>	
<b>Translation Error: Allocation Does Not Sum to 100%</b> <a href="#">Edit Allocation</a>								
E	1	5510	16	2 - Transportation - Salar			<input checked="" type="checkbox"/>	Pupil Trans - Noninstructional Salaries (A5510.16)

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.

**ALLOCATION EDITOR**

[EXP] 1 - Employee Benefits  
 [EXP] 2 - Transportation - Salaries (Public/Nonpublic)  
 [EXP] 3 - Transportation - Employee Benefits (Public/Nonpublic)  
 [EXP] 4 - Transportation - Purchased Professional and Technical Services (Public/Nonpublic)  
 [EXP] 5 - Transportation - Technical Services (Public/Nonpublic)  
 [EXP] 6 - Transportation - Student Transportation Services (Public/Nonpublic)  
 [EXP] 7 - Transportation - Student Transportation Purchased From Other Sources (Public/Nonpublic)

**+ NEW ALLOCATION**

Name: 2  
 Description: Transportation - Salaries (Public/Nonpublic)  
 Type: E - Expense  
 Imputed:

**Allocation Does Not Sum to 100%**

To NCES Function	To NCES Object	Percent	Imputed?	Imputed Based On NCES Object	
2700	100	86.09	<input checked="" type="checkbox"/>		<input type="button" value="REMOVE"/>
3600	100	1.91	<input checked="" type="checkbox"/>		<input type="button" value="REMOVE"/>

**+ ADD**

- 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.

Home > Translation Assignments

INFORMATION

The crosswalk translation assignments designate to which NCES functions and objects each state account should be assigned. An assignment can be direct (one-to-one between a state account and NCES function/object), defined allocation (one state account is translated into two or more NCES functions/objects at a predetermined percentage), or imputed allocation (one state account is translated into two or more NCES functions/objects at a percentage imputed by the application). The grid below displays detail for each translation assignment. For more information on how to use this page, and for information on account codes, download the User Guide.

**7 Translation Errors** [View](#)

ACTIONS / REPORTS

FILTERS (43/858)

Type	From Fund(s)	From Function(s)	From Object(s)	To Function(s)	To Object(s)	Allocated	Error	Conflicted	Records Per Page
All	Value or Range (1..)	Value or Range (1..)	Value or Range (1..)	Value or Range (1..)	Value or Range (1..)	True	All	All	25

Type	From Fund(s)	From Function(s)	From Object(s)	To NCES Function	To NCES Object	Percent	Alloc?	Description	
E	1	5510	15	2 - Transportation - Salar			<input checked="" type="checkbox"/>	Pupil Trans - Instructional Salaries (Transportation Supervisor's SALARY) (5510.15)	
<b>Translation Error: Allocation Has Fewer Than 2 Rows</b> <a href="#">Edit Allocation</a>									
E	1	5510	16	2 - Transportation - Salar			<input checked="" type="checkbox"/>	Pupil Trans - Noninstructional Salaries (A5510.16)	



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.

The screenshot shows the 'ALLOCATION EDITOR' window. At the top, there is a list of allocation types, with '[EXP] 2 - Transportation - Salaries (Public/Nonpublic)' selected. Below the list is a '+ NEW ALLOCATION' button. The main form contains fields for 'Name' (value: 2), 'Description' (value: Transportation - Salaries (Public/Nonpublic)), 'Type' (value: E - Expense), and 'Imputed' (checkbox). Below the form is a warning: 'Allocation Has Fewer Than 2 Rows'. A table with the following columns is highlighted by a red circle: 'To NCES Function', 'To NCES Object', 'Percent', 'Imputed?', and 'Imputed Based On NCES Object'. The table contains two rows, both with '0' in the 'Percent' column and 'x' in the 'Imputed?' column. Each row has a 'REMOVE' button. Below the table is an '+ ADD' button. At the bottom of the form are 'Save', 'Cancel', and 'Delete' buttons.

### 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.

Home > Run Translation

**INFORMATION**

Once all checks pass, then you can run the translation

**AVERAGE DAILY ATTENDANCE**

In order to translate your data, you must enter your state's Average Daily Attendance for the fiscal year and select whether ADA is reported as defined by state law or as defined by NCES.

ADA Value: 100,000

Definition:  As Defined by State Law  As Defined By NCES

**FINAL CHECKS**

Type	Description
✓ Translation	No Errors Found in the Translation
✓ Accounting Data	No Errors Found in the Accounting Data
✓ Matching	All Accounting Entries Have Associated Translations
✓ ADA	Average Daily Attendance Is Present

[▶ Run Translation](#) [Home](#)

If the translation is successful, you will see the 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.

Home > Run Translation

✓ Translation Complete

✓ Translation Run Successfully

**RESULTS**

Click the button below to download your Translation Report. This report is also available on the State Home page, and also in the Documents section of this site.

[Download Translation Report](#)

Click the button below to view your translated data:

[View Translated Data](#)

**AVERAGE DAILY ATTENDANCE**

In order to translate your data, you must enter your state's Average Daily Attendance for the fiscal year and select whether ADA is reported as defined by state law or as defined by NCES.

ADA Value: 100,000

Definition:  As Defined by State Law  As Defined By NCES

**FINAL CHECKS**

Type	Description
✓ Translation	No Errors Found in the Translation
✓ Accounting Data	No Errors Found in the Accounting Data
✓ Matching	All Accounting Entries Have Associated Translations
✓ ADA	Average Daily Attendance Is Present

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. Once your data has been digitally signed by the authorizer, no changes can be made to the translation table until the next survey year.

The screenshot displays the '2. 2022 CROSSWALK' interface. At the top, a green bar indicates 'Translation Complete'. Below this are four main sections:

- Load Data:** Includes an upload icon, the text 'Load the Accounting Data that will be Translated using the Crosswalk', and a blue button showing '2 Files Loaded'.
- Review Data:** Includes a grid icon, the text 'Review and make changes to the Accounting Data that has been loaded into the system', and a blue button showing '242 Records Loaded (78 Revenue, 164 Expense)'.
- Translation Assignments:** Includes a double-headed arrow icon, the text 'Set up Translations and Allocations Using a Visual Editor', and a blue button showing '786 Translations & 40 Allocation Groups'.
- Run Translation:** Includes a play button icon, the text 'Perform Final Checks and Run the Translation', a 'Translation Report' button, and a red 'Undo Translation' button which is circled in red.

## 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:** The amount column 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 must 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. See the next section for the designated account codes to use when crosswalking to special exhibits.

## 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
CE1	Current expenditures paid from state and local funds	8500	0
CE2	Current expenditures paid from Federal funds	8600	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.

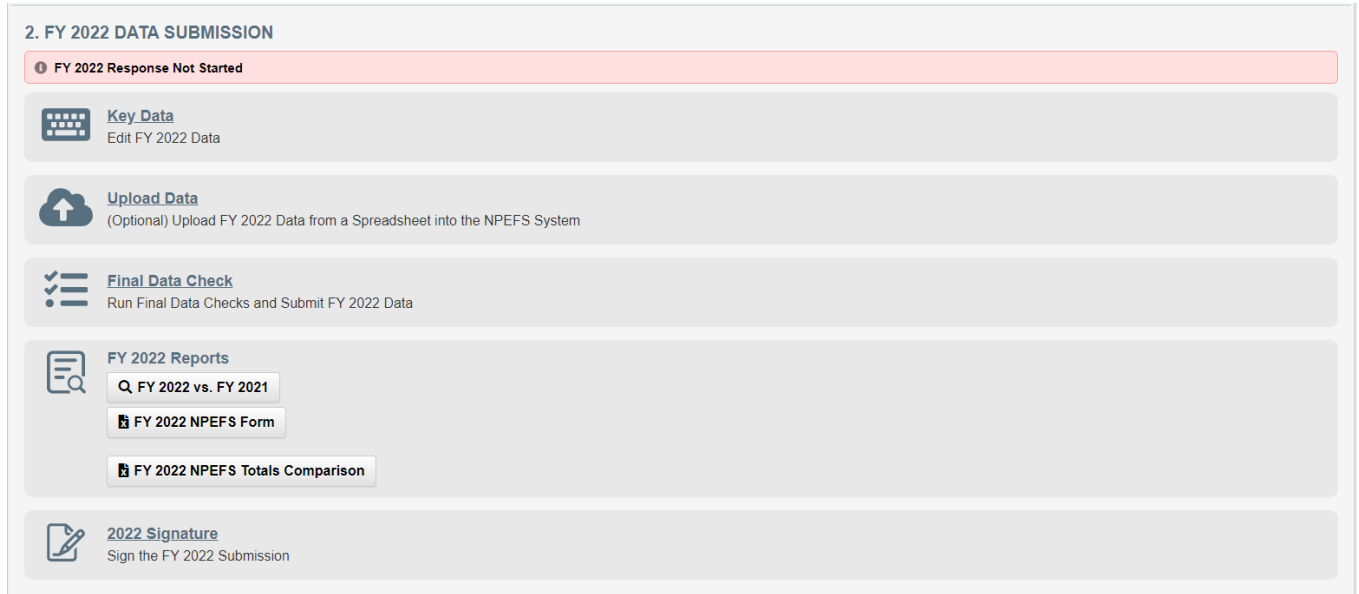
Item	Category of Expenditures	NCES Function	NCES Object
E9A	Non-Public School Programs (Program #500)	3600	100-800, excluding 700
E9B	Adult Education (Program #600)	3400	100-800, excluding 700

E9C	Community/Junior College (Object 565, Program #700)	3700	100-800, excluding 700
E9D	Direct Cost Programs, Other	3800	100-800, excluding 700
E9I	Direct Cost Programs; Property (700)	3400-3800	700

Section 8 of the NPEFS form contains special exhibit items for revenues and expenditures from COVID-19 Federal Assistance Funds. These items are subsets of amounts reported elsewhere. Special designated codes for these variables are currently under development and will be provided to crosswalk states in an addendum.

## 2.3 Current Year (FY 2022) Data Submission

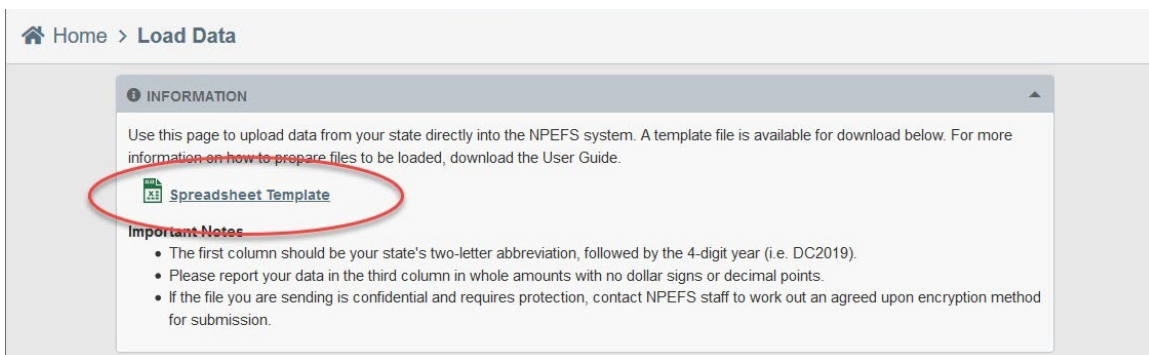
This section explains how to use the Upload Spreadsheet feature to load data into the NPEFS form as well as how to use the interactive NPEFS form to key data directly into the application or to view and correct data errors. This section also includes an explanation of how to run the final data check 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\_FY2022.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\_FY2022.xlsx**.

XX2022	R1A		Revenue From Local Sources:
XX2022	R1B		Revenue From Local Sources:
XX2022	R1C		Revenue From Local Sources:
XX2022	R1D		Revenue From Local Sources:
XX2022	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 2022 Vermont should have VT2022 for each cell in column A of the spreadsheet.

XX2022	R1A		Revenue From Local Sources:
XX2022	R1B		Revenue From Local Sources:
XX2022	R1C		Revenue From Local Sources:
XX2022	R1D		Revenue From Local Sources:
XX2022	R1E		Revenue From Local Sources:

5. The second column (column B) lists all NPEFS item codes for fiscal year 2022. The fourth column (column D) contains descriptions of the item codes in column B.

XX2022	R1A		Revenue From Local Sources:
XX2022	R1B		Revenue From Local Sources:
XX2022	R1C		Revenue From Local Sources:
XX2022	R1D		Revenue From Local Sources:
XX2022	R1E		Revenue From Local Sources:

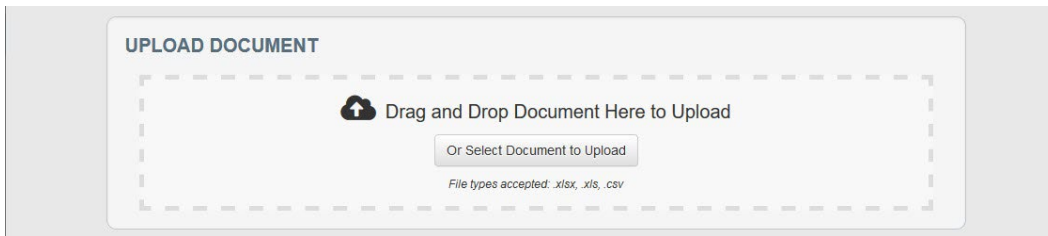
6. In the third column (column C), enter the fiscal year 2022 amount for the NPEFS item code in column B. Report your data in whole amounts and omit all commas, dollar signs, and decimal points.

XX2022	R1A	3,480,989	Revenue From Local Sources:
XX2022	R1B	256,781	Revenue From Local Sources:
XX2022	R1C	907,547	Revenue From Local Sources:
XX2022	R1D	102,678	Revenue From Local Sources:
XX2022	R1E	6,749,012	Revenue From Local Sources:

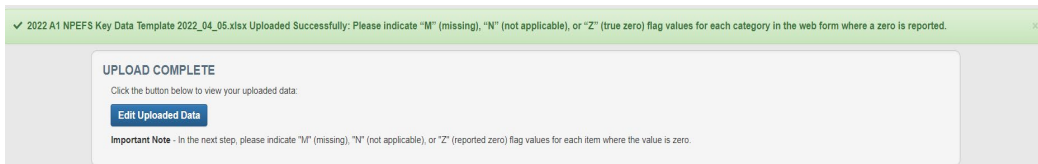
7. Save the template to your files. The naming convention is your two-digit state abbreviation

followed by the two-digit fiscal year (e.g., for fiscal year 2022, Tennessee should name its submission file **TN22**). The application will accept files in xlsx, xls, or csv.

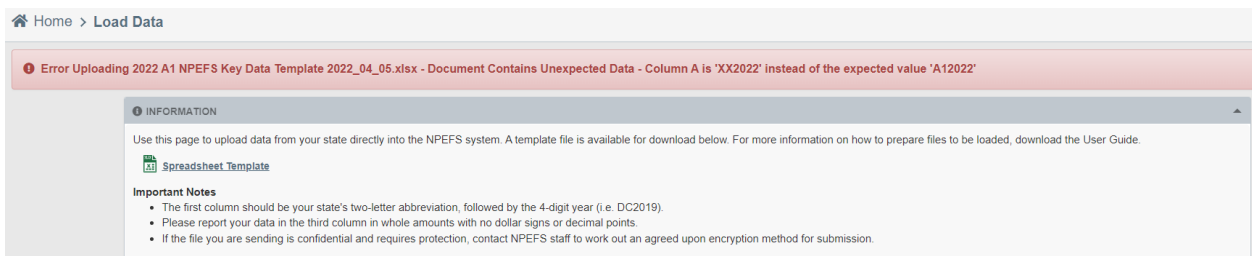
8. Upload the file into the NPEFS web application by either dragging and dropping the document onto the page or clicking the button to select the document to upload. **NOTE:** The upload process does not include flags. Please indicate any missing (M), not applicable (N), or true zero (Z) data items within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




If the upload is successful, you will receive the following message:



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



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

PREVIOUSLY UPLOADED DOCUMENTS				
Filename	Records	Uploaded Date	Uploader	Actions
 2022 A1 NPEFS Key Data Template 2022_04_05.xlsx	135 <a href="#">DATA ITEMS</a>	4/5/22 11:22 AM	test user a1	<a href="#">DOWNLOAD</a>

## 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.



Home > Key Data 2022 < Prev 1 2 3a 3b 4 5 6 7 8 Next >

INFORMATION

For all items where the Amount is zero, please select the Flag "M" (missing), "N" (not applicable), or "Z" (reported zero)

Show:  Percent Change  Item Descriptions

**Section 1**

PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES

	Item Code	2022 [Editing]		2021 [Prior Submission]	
		Amount	Flag	Amount	Flag
REVENUE FROM LOCAL SOURCES (1000)					
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 (1220-1280)	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		▼		

Please note the following as you are entering data:

- Enter your data in the **FY 2022** 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.

**Section 1**

PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES

	Item Code	2022 [Editing]		2021 [Prior Submission]	
		Amount	Flag	Amount	Flag
REVENUE FROM LOCAL SOURCES (1000)					
a. Property Tax (1110)	R1A	6,043,607,366	▼	6,362,247,815	
b. Non-property Tax (1120-1190)	R1B	7,839,922	▼	8,987,652	
c. Other Local Government Units Property Tax (1210)	R1C	766,714	▼	464,477	

- 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.

PUBLIC ELEMENTARY AND SECONDARY EDUCATION

REVENUE FROM LOCAL SOURCES

a. Property Tax (1110)

**b. Non-property Tax (1120-1190)**

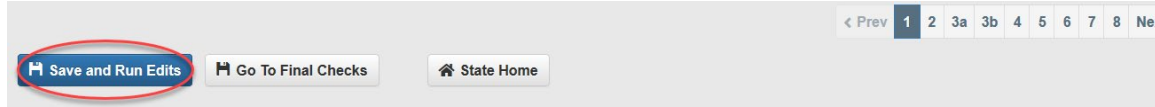
c. Other Local Government Units Property Tax (1210)

**NON-PROPERTY TAX (1120-1190)**

These taxes include sales and use taxes imposed upon the sale goods and services; income taxes (1130) levied on individuals, c unincorporated businesses; penalties and interest (1140) on late and "other taxes," such as, revenue raised through licenses and include non-property taxes that go to dependent school districts;

- 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 2021** column is **read-only**. To revise prior year's data, return to the **State Home** page and select **Revise Data** under the **FY 2021** 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.

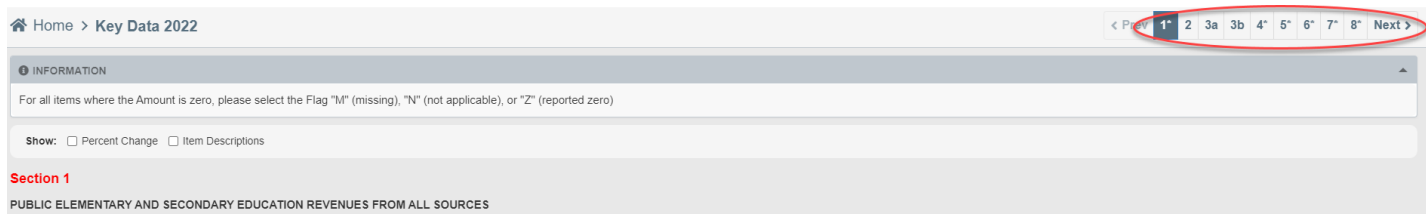


It is extremely important that you review these data issues carefully and either:

- 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.

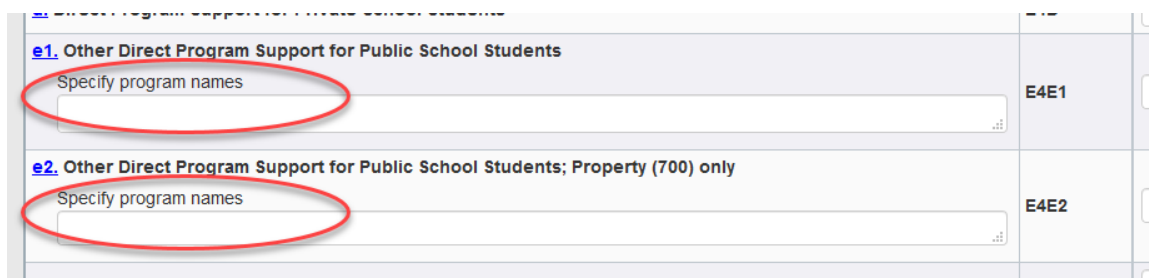
More information about edit checks can be found in [NPEFS Reporting Instructions](#).

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](#).

Home > Final Data Items Check

✓ Key Data Save Successful

**INFORMATION**

In order to submit your data, you must:

- Resolve all "Must Fix" errors
- Resolve, or check "Accept" on all "Critical" errors. You must provide a comment for each error that you check "Accept"

**Section 1 - PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES**

Status	Item Code	Description
Must Fix	R1D	Other Local Government Units - Non-Property Tax (R1D) is zero, but does not have a flag selected.
<input type="checkbox"/> Accept	R1H	Transportation Fees from other LEAs within the State (R1H) for the current year is \$0, but was greater than \$0 for the prior year.
Non-Critical	R1K	Ratio of District Activities (R1K) to Average Daily Attendance (A14A or A14B) is substantially different from the prior year.

Section 1 Comments

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:

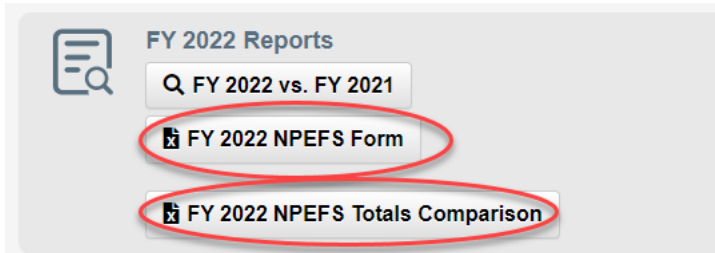
- Include the name of the data item and data item code.
- Explain why the variance exists.
- Provide context so that analysts and data users can better understand your data.
- Do not just re-state the edit or the amount of change.

## FY 2022 Reports

To access your Current Year vs Prior Year report and reports from previous years, navigate to the State Home page and click the **FY 2022 vs FY 2021** button under the FY 2022 Reports section. Then select the year(s) you want to view from the dropdown(s). Once the report is generated, you can click the **Download** button to export the report to excel.



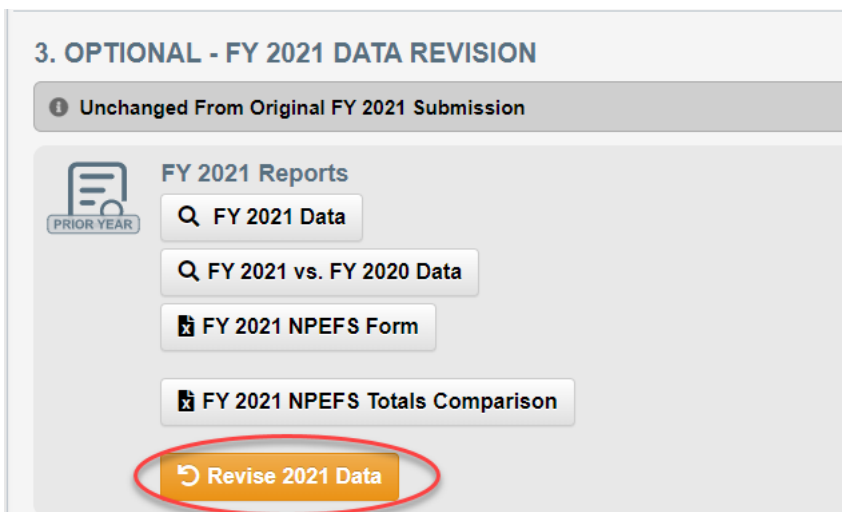
To access a printable version of your NPEFS form and a Current Year vs Prior Year totals comparison, navigate to the State Home page and click the **FY 2022 NPEFS Form** or **FY 2022 NPEFS Totals Comparison** button under the FY 2022 Reports section of the 2022 Data Submission category. Reports are exported to Excel.



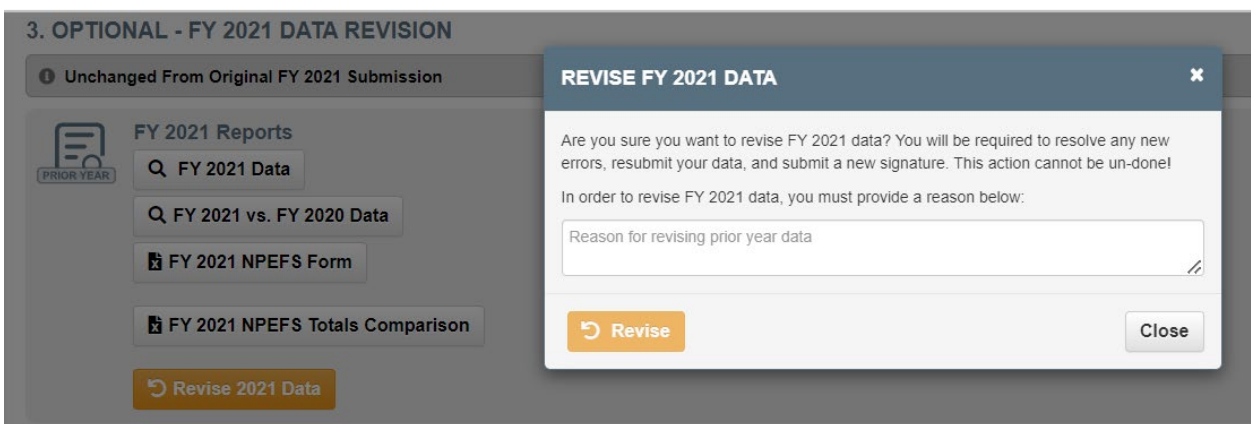
## 2.4 Optional Prior Year (FY 2021) Data Revision

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 2021) data are due on the same day as current year (FY 2022) 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 2021 Data” button in the FY 2021 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 202 Ddata, Final Data Check, and 2021 Signature. For information on each of these steps, see the previous section on Current Year (FY 2022) Data Submission.


### 3. OPTIONAL - FY 2021 DATA REVISION


**FY 2021 In Progress, Revised Data Not Submitted**

 **FY 2021 Reports**  
[Q FY 2021 vs. FY 2021 Revised Data](#)  
[Q FY 2021 vs. FY 2020 Data](#)  
[x FY 2021 NPEFS Form](#)  
[x FY 2021 NPEFS Totals Comparison](#)

 **Key Data**  
[Edit FY 2021 Data](#)

 **Upload 2021 Data**  
(Optional) Upload FY 2021 Data from a Spreadsheet into the NPEFS System

 **Final Data Check**  
Run Final Data Checks and Submit FY 2021 Data

 **2021 Signature**  
Sign the FY 2021 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 case sensitive.)
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 2022 Data Submission section and select **FY 2022 NPEFS Form** under **FY 2022 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 2022 vs. FY 2021** under **FY 2022 NPEFS Reports**.

If your state has made changes to prior year FY 2021 data, repeat these steps in the FY 2021 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 2022 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 2021 data, you must authorize the revisions first. On the State Home page, the status of your **FY 2021 Data Revision** should be “FY 2021 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 **2021 Signature** link.

On the Digital Signature FY 2021 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.

Home > Digital Signature FY 2021

**FY 2021 SIGNATURE**

Name of State: Test State A1

Person Preparing this Report:

Telephone:

Name of Authorized Official:

Title:

**DIGITAL SIGNATURE**

**AUTHORIZED STATE OFFICIAL:** To approve data electronically enter your digital confirmation password below and click the "submit" button. After submitting, a thank-you screen will appear; this verifies your submission has been accepted.

**CERTIFICATION:** I hereby certify that to the best of my knowledge and belief, the data reported in sections I-VII, 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.)

Digital Confirmation Password:

**Submit Digital Signature**

[Download FY 2021 Signature Form \(DRAFT\)](#)

[State Home](#)

**QUESTIONS?**  
Please contact NPEFS staff at (800) 437-4196 or via e-mail at [erd.npefs.list@census.gov](mailto:erd.npefs.list@census.gov) with any comments, concerns, or questions.

2. From the State Home page, in the FY 2022 Data Submission section, click on the **2022 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.

Home > Digital Signature FY 2022

**FY 2022 SIGNATURE**

Name of State: Test State A1

Person Preparing this Report: Test State A1

Telephone: (123) 456-7890

Name of Authorized Official: Test State A1

Title: Director

**DIGITAL SIGNATURE**

**AUTHORIZED STATE OFFICIAL:** To approve data electronically enter your digital confirmation password below and click the "submit" button. After submitting, a thank-you screen will appear; this verifies your submission has been accepted.

**CERTIFICATION:** I hereby certify that to the best of my knowledge and belief, the data reported in sections I-VII, 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.)

Digital Confirmation Password: csj75366f5z27f6\$

**Submit Digital Signature**

[Download FY 2021 Signature Form \(DRAFT\)](#)

[State Home](#)

**QUESTIONS?**  
Please contact NPEFS staff at (800) 437-4196 or via e-mail at [erd.npefs.list@census.gov](mailto:erd.npefs.list@census.gov) with any comments, concerns, or questions.



## 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:

[Download FY 2022 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 2022 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 Reviewing Current Year (FY 2022) Imputations


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


If imputations and/or adjustments are performed on your data, you will receive an invitation to review and approve them. When you receive this email, the **2022 Imputations** section will be visible on the State Home page. This section is only visible in the fall of each survey cycle, during the imputation approval period. If your state does not have imputations, this section will not be visible.


### 4. 2022 IMPUTATION

 2022 Imputations Pending Approval

 [Review Memo](#)  
Review FY 2022 Imputation Memo

 [Imputation Rules](#)  
View a List of Imputation Rules

 [Review Imputed Data](#)  
Review FY 2022 Imputed Data and Compare to FY 2022 Reported Data

 [Imputation Approval](#)  
Accept or Reject FY 2022 Imputed Data

Take the following steps to review your data:

1. Click on **Review Memo** to view key terms, and explanation of procedures, and key dates for reviewing your imputations.

Home > Imputation Memo FY 2022

**MEMORANDUM FOR CCD Fiscal Coordinators**

**From:** Kelly Worthington, NCES  
 Stephen Cornman, NCES  
 Emily Schondelmyer, Census Bureau  
 Malia Howell, Census Bureau

**Subject: Explanation of Data Reports and Updated Imputation List**

This memorandum describes the imputation and distribution of your state's FY 2022 data for the National Public Edu Survey (NPEFS). This is an important and final phase in the processing of your data. The data presented here are pu U.S. Department of Education and will be used in the formula for allocating funds for Title I and certain other federal

2. Click on **Imputation Rules** to view the rules used to impute or adjust data in your state.

Home > Review Imputation Rules

**INFORMATION**

This page shows a list of imputation rules that were used during the imputation process for your state.

**IMPUTATION RULES**

State	Formula	Description	2022	2021	2020	2019	2018	2017	2016
	R1D contains R1C using TR	A portion of the amount reported for Other Local Government Non-Property Tax (R1D) will be distributed to Other Local Government Units - Property Tax (R1C).	✓	✓	✗	✗	✗	✗	✗

State Home

3. Click on **Review Imputed Data** to see the comparison of your state’s reported data to the imputed or adjusted data. All data items are displayed, even if they were not imputed or adjusted. To quickly see the values that have been affected, check the box next to **Highlight Differences** in the “Show” options list.

Home > View Data

**INFORMATION**

View and compare up to three responses

**RESPONSES -**

2022 - Imputed [Saved on 4/13/2022 at 11:29 AM by]

2022 - Submission [Submitted on 4/13/2022 at 11:52 AM by]

Show:  Percent Change  Flags  Item Descriptions  Highlight Differences

DOWNLOAD PRINT

**Section 1**

PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES

REVENUE FROM LOCAL SOURCES (1000)	Item Code	2022 [Imputed]		2022 [Current Submission]		Δ / % 2022 vs. 2022
		Amount	Imp. Flag	Amount	Resp. Flag	
a. Property Tax (1110)	R1A	-2	R		N	N/A N/A
b. Non-property Tax (1120-1190)	R1B	-2	R		N	N/A N/A
c. Other Local Government Units Property Tax (1210)	R1C	299,250,715	A		M	N/A N/A
d. Other Local Government Units Non-Property Tax (1220-1290)	R1D	216,591,814	A	515,842,529		-299,250,715 -58.01%

Data that have been adjusted will have an “A” in the imputation flag column. Data that have been imputed will have an “I” in the imputation flag column. Totals that have been affected by an imputation or adjustment will have a “T” in the imputation flag column.

To print this report, click the **Print** button at the top right side of the report. To export the report to excel, click the **Download** button.

4. Click on **Imputation Approval** to accept or reject the imputed data for your state. If you accept the values, click the **Accept** button. No further action is necessary. If you do not accept the values, click the **Do Not Accept** button and provide information about why you are rejecting the imputations in the Imputation Notes field. If you are rejecting your imputations, you will be contacted by a member of the NPEFS team to determine the next steps.

The screenshot shows a web application interface for 'Final Imputations Approval'. At the top, there is a breadcrumb trail: 'Home > Final Imputations Approval'. Below this is a yellow notification bar with a clock icon and the text '2022 Imputations Pending Approval'. The main heading is 'FY 2022 Imputations'. Below the heading is a question: 'Do you accept the revised imputed data for Fiscal Year 2022? These imputations and distributions will be used to calculate Title I appropriations.' There are two buttons: 'Accept' with a checkmark icon and 'Do Not Accept' with an 'x' icon. Below the buttons is a section titled 'Imputation Notes' with a large text input area. At the bottom of the input area is a blue 'Save Notes' button. At the very bottom of the page is a 'State Home' button with a house icon.

## 4.0 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/Content/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](mailto: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. The application will automatically log you out after 20 minutes of inactivity. The application will save your changes prior to logging you out.

### 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](mailto: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, 2023.

**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](mailto: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, 2023 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 and Critical 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](mailto: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**



ED Form 2447  
 OMB Number 1850-0067  
 Approval Expires:  
 October 31, 2024

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 12<sup>th</sup> St., SW, 4<sup>th</sup> floor, Washington, DC 20202.

<p><b>CERTIFICATION:</b> 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.)</p>	
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		
<b>LOCAL SOURCES OF REVENUE SUBTOTAL (1000)</b> [Sum a-e, g, i-n.]	STR1		
<b>REVENUE FROM INTERMEDIATE SOURCES (2000)</b>	R2		
<b>REVENUE FROM STATE SOURCES (3000)</b>	R3		
<b>REVENUE FROM FEDERAL SOURCES (4000)</b>			
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		
<b>FEDERAL SOURCES OF REVENUE SUBTOTAL (4000) [Sum a-d]</b>	STR4		
<b>OTHER SOURCES OF REVENUE (5000, 6000)</b>	R5		
<b>TOTAL REVENUE</b>	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		
<b>INSTRUCTION EXPENDITURES SUBTOTAL (1000)</b> [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		

## SECTION 3A

### SUPPORT SERVICES (2000)

SUPPORT SERVICES, STUDENTS (2100)	Item Code	Current Amount	Flag
1. Salaries (100)	E212		
2. Employee Benefits (200)	E222		
3. Purchased Services (300-500; exclude 591)	E232		
4. Supplies (600)	E242		
5. Property (700)	E252		
6. Other (810, 890)	E262		
<b>SUPPORT SERVICES STUDENTS EXPENDITURES SUBTOTAL (2100) [Sum 1-4 &amp; 6 only.]</b>	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		
<b>SUPPORT SERVICES INSTRUCTION EXPENDITURES SUBTOTAL (2200) [Sum 1-4 &amp; 6 only.]</b>	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		
<b>SUPPORT SERVICES GENERAL ADMINISTRATION EXPENDITURES SUBTOTAL (2300) [Sum 1-4 &amp; 6 only.]</b>	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		
<b>SUPPORT SERVICES SCHOOL ADMINISTRATION EXPENDITURES SUBTOTAL (2400) [Sum 1-4 &amp; 6 only.]</b>	STE25		

## SECTION 3B

<b>SUPPORT SERVICES, OPERATIONS AND MAINTENANCE (2600)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
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		
<b>SUPPORT SERVICES OPERATIONS AND MAINTENANCE EXPENDITURES SUBTOTAL (2600) [Sum 1-4 &amp; 6 only.]</b>	STE26		

<b>SUPPORT SERVICES, STUDENT TRANSPORTATION (2700)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
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		
<b>SUPPORT SERVICES STUDENT TRANSPORTATION EXPENDITURES SUBTOTAL (2700) [Sum 1-4 &amp; 6 only.]</b>	STE27		

<b>SUPPORT SERVICES, OTHER SUPPORT SERVICES (2500, 2900)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
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		
<b>SUPPORT SERVICES OTHER SUPPORT SERVICES EXPENDITURES SUBTOTAL (2500, 2900) [Sum 1-4 &amp; 6 only.]</b>	STE28		

<b>ALL SUPPORT SERVICES TOTAL BY OBJECT (100, 200, etc.) (calculated)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
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		
<b>ALL SUPPORT SERVICES TOTAL BY OBJECT EXPENDITURES SUBTOTAL (2100-2900) [Sum 1-4 &amp; 6 only.]</b>	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		
<b>OPERATION OF NON-INSTRUCTIONAL FOOD SERVICES EXPENDITURES SUBTOTAL (3100); [Sum 1-4 &amp; 6 only.]</b>	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		
<b>OPERATION OF NON-INSTRUCTIONAL ENTERPRISE OPERATIONS SERVICES EXPENDITURES SUBTOTAL (3200) [Sum 1-4 &amp; 6 only.]</b>	E3B1		

## SECTION 5

<b>DIRECT PROGRAM SUPPORT</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
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		
<b>DIRECT PROGRAM SUPPORT EXPENDITURES SUBTOTAL</b> [Sum a1,b1,c1, and e1.]	STE4		

<b>CURRENT EXPENDITURES</b> 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		
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## 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)	Item Code	Current Amount	Flag
1. Interest (832)	E7A1		
2. Redemption of Principal (831)	E7A2		
<b>OTHER USES SUBTOTAL (5000)</b>	STE7		

COMMUNITY SERVICES (3300)	Item Code	Current Amount	Flag
1. Non-Property (Objects 100-600, 800)	E81		
2. Property (700)	E82		

DIRECT COST PROGRAMS	Item Code	Current Amount	Flag
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		
<b>DIRECT COST PROGRAMS SUBTOTAL</b> [Exclude Property (700).]	STE9		

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

EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)	Item Code	Current Amount	Flag
a. Tuition from Individuals (1310)	X12A		
b. Transportation Fees from Individuals (1410)	X12B		
c. Title I Expenditures [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		
<b>TOTAL EXCLUSIONS [Sum a-j.]</b>	TX12		

<b>NET CURRENT EXPENDITURES</b> [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		
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AVERAGE DAILY ATTENDANCE (ADA)			
a. ADA as defined by state law	A14A		
b. ADA as defined by NCES	A14B		

<b>STATE PER PUPIL EXPENDITURE</b>	PPE15		
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CURRENT EXPENDITURES BY FUND TYPE			
<b>Current Expenditures Paid from State and Local Funds (including federal funds intended to replace local tax revenues)</b> [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		
<b>Current Expenditures Paid from Federal Funds</b> [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		

**SECTION 8**

**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**

<b>SPECIAL EXHIBIT ITEMS - Revenues from COVID-19 Federal Assistance Funds</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
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		

<b>SPECIAL EXHIBIT ITEMS - Expenditures from COVID-19 Federal Assistance Funds</b>			
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 Items and Descriptions	NPEFS Items and Descriptions	Comments
T06 Property taxes (1110, 1140) T09 General Sales or gross receipts tax (1120) 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)	R1A Property Tax (1110) R1B Non-property Tax (1120-1190) R1C Other Local Government Units - Property Tax (1210) R1D Other Local Government Units - Non-Property Tax (1220-1290)	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 corresponding 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: $T06 + T09 + T15 + T40 + T99 + T02 \approx R1A + R1B + R1C + R1D$
D11 Revenue from other school systems (within state - 1321, 1421, 1951; out of state - 1331, 1350, 1431, 1952) D23 Revenue from other cities and counties (1200, 1320, 1330, 1420, 1430, 1960, 2100, 2200, 2800) A20 Other sales and service revenues (1800) 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) A08 Transportation fees from pupils, parents, and other private sources (1410, 1440) U22 Interest earnings (1510)	R1F Tuition from other LEAs within the State (1321) R1H Transportation Fees from other LEAs within the State (1421) R2 Revenue From Intermediate Sources (2000) R1L Other Revenue From Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421, 1940, 1951, 1970) R1E Tuition from Individuals (1310) R1N Summer School Revenues (not 1650) R1G Transportation Fees from Individuals (1410) R1I Earnings on Investments (1500-1540; not 1532)	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: $D11 + D23 + A20 + A40 + U11 + U30 + U50 + U97 + A15 + C24 + A07 + A08 + U22 \approx R1F + R1H + R2 + R1L$
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] R2 Revenue From Intermediate Sources (2000)	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: $TLOCREV \approx STR1 + R2$
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 slightly higher since NPEFS collects revenues for state-operated agencies while F-33 does not.
C14 Title I 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	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: $C14 + C15 + C16 + C17 + C19 + C25 + B11 + C20 + C36 \approx R4B$
B10 Impact aid (Public Law 81-815 and Public Law 81-874) B12 Indian Education B13 All other direct federal aid B23 Federal revenue on behalf of the school system	R4A Grants-in-Aid Direct from the Federal Government (4100, 4300) R4C Grants-in-Aid from the Federal Government through other Intermediate Agencies (4700) R4D Other Revenue from Federal Sources (4800, 4900)	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: $B10 + B12 + B13 + B23 \approx R4A + R4C + R4D$

F-33 Items and Descriptions	NPEFS Items and Descriptions	Comments
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) J13 State payment on behalf of the LEA, instruction employee benefits	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 coresponding 'J code' since NPEFS' E12 code includes state payments on behalf. To compare: $V10 + J13 \approx E12$
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.
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) J17 State payment on behalf of the LEA, pupil support services employee benefits	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: $V12 + J17 = E222$
E17 Support services, pupils (2100) - TOTAL (ALL current operation objects) J17 State payment on behalf of the LEA, pupil support services employee benefits	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: $E17 + J17 \approx STE22$
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) J07 State payment on behalf of the LEA, instructional staff support employee benefits	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: $V14 + J07 \approx E223$
E07 Support services, instructional staff (2200) - TOTAL (ALL current operation objects) J07 State payment on behalf of the LEA, instructional staff support employee benefits	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 $E07 + J07 \approx STE23$
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.

F-33 Items and Descriptions	NPEFS Items and Descriptions	Comments
V16 Support services, general administration (2300) - Employee benefits only (Object series 200, except 240) J08 State payment on behalf of the LEA, general administration employee benefits	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
E08 Support services, general administration (2300) - TOTAL (ALL current operation objects) J08 State payment on behalf of the LEA, general administration employee benefits	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
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) J09 State payment on behalf of the LEA, school administration employee benefits	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
E09 Support services, school administration (2400) - TOTAL (ALL current operation objects) J09 State payment on behalf of the LEA, school administration employee benefits	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 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) J40 State payment on behalf of the LEA, operation and maintenance of plant employee benefits	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
V40 Support services, operation and maintenance of plant (2600) - TOTAL (ALL current operation objects) J40 State payment on behalf of the LEA, operation and maintenance of plant employee benefits	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
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) J45 State payment on behalf of the LEA, student transportation employee benefits	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
V45 Support services, student transportation (2700) - TOTAL (ALL current operation objects) J45 State payment on behalf of the LEA, student transportation employee benefits	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
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) J90 State payment on behalf of the LEA, business/central/other employee benefits	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
V90 Business/central/other support services (2500 and 2900) - TOTAL (ALL current operation objects) J45 State payment on behalf of the LEA, student transportation employee benefits	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



F-33 Items and Descriptions	NPEFS Items and Descriptions	Comments
Z32 Total salaries and wages (object 100 - ALL functions)	TE21 All Support Services Total - By Object (100, 200, etc.) - Salaries (100) E11 Instruction (1000) - Salaries (100) E3A11 Food Services Operations (3100) - Salaries (100) E3B11 Enterprise Operations (3200) - 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: $Z32 \approx TE21 + E11 + E3A11 + E3B11$
Z34 Total employee benefit payments (object 200 - ALL functions) J13 State payment on behalf of the LEA, instruction employee benefits 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	E12 Instruction (1000) - Employee Benefits (200) 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) E4C1 Direct Program Support - Employees Benefits for Public School Employees E4C2 Direct Program Support - Employees Benefits; Property (700) only	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: $Z34 + J13 + J17 + J07 + J08 + J09 + J40 + J45 + J90 + J10 \approx TE22 + E12 + E3A12 + E3B12 + E4C1 + E4C2$ . An 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: $J13 + J17 + J07 + J08 + J09 + J40 + J45 + J90 + J10 \approx E4C1 + E4C2$
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.
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.

F-33 Items and Descriptions	NPEFS Items and Descriptions	Comments
V80 Non-Elementary-Secondary Programs J98 State payment on behalf of the LEA, nonelementary-secondary programs	E9A Direct Cost Programs, Non-Public School Programs (Program #500) E9C Direct Cost Programs, Community/Junior College (Object 565, Program #700) E9D Direct Cost Programs, Other E4D Direct Program Support for Private School Students	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: $V80 + J98 \approx E9A + E9C + E9D + E4D$
J13 State payment on behalf of the LEA, instruction employee benefits 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	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: $J13 + J17 + J07 + J08 + J09 + J40 + J45 + J90 + J10 + J14 + J96 + J97 \approx STE4$
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.
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) K10 All other equipment (object code 730, functions 2000, 3000, 4000) K11 Equipment expenditure, nonspecified	E17 Instruction, Property (function 1000, object 700) 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)	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: $K09 + K10 + K11 \approx E17 + TE25 + E3A2 + E3B2 + E63 + E82 + E91$



F-33 Items and Descriptions	NPEFS Items and Descriptions	Comments
J99 State payment on behalf of the LEA, capital outlay	E4A2 Direct Program Support, Textbooks; Property (700) only 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	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: $J99 \approx E4A2 + E4B2 + E4C2 + E4E2$
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) TE10 Total Property [Sum of E17, TE25, E3A2, E3B2, E4A2, E4B2, E4C2, E4E2, E62, E63, E82, E91]	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: $TCAPOUT \approx E61 + E62 + E63 + E17 + E3A2 + E3B2 + E82 + E91 + TE25$ $TE10 = E17 + TE25 + E3A2 + E3B2 + E4A2 + E4B2 + E4C2 + E4E2 + E62 + E63 + E82 + E91$
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] E7A1 Debt Service (5100) - Interest (832)	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: $TOTALEXP \approx TE11 + E7A1$
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.