

**National Public Education Financial Survey
(NPEFS) 2025-2027: Common Core of Data (CCD)**

**Appendix B 1-3
Survey Items**

B.1. Survey Form

B.2. Data Plan

B.3. NPEFS Reporting Instruction Manual

OMB# 1850-0067 v.25

National Center for Education Statistics (NCES)

November 2025

Appendix B.1

ED Form 2447
OMB Number 1850-0067

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

THE NATIONAL PUBLIC
EDUCATION FINANCIAL
SURVEY

Fiscal Year 2025

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 130.83 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, please write to: U.S. Department of Education, Washington, D.C. 20202-4651. If you have comments or concerns regarding the status of your individual survey, write directly to: Chris Greene, National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education, 400 Maryland Avenue SW, Washington, DC 20202. Telephone: (202) 453-5926. Email: chris.greene@ed.gov. You may also contact an NPEFS team member at the Census Bureau. Telephone: 1-800-437-4196. Email: erd.npefs.list@census.gov.

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

SECTION 1

PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES

REVENUE FROM LOCAL SOURCES (1000)	Item Code	Current Amount	Flag
a. Property Tax (1110)	R1A		
b. Non-Property Tax (1120-1190)	R1B		
c. Other Local Government Units Property Tax (1210)	R1C		
d. Other Local Government Units Non-Property Tax (1220-1290)	R1D		
e. Tuition from Individuals (1310)	R1E		
f. Tuition from other LEAs within the State (1321)	R1F		
g. Transportation Fees from Individuals (1410)	R1G		
h. Transportation Fees from other LEAs within the State (1421)	R1H		
i. Earnings on Investments (1500-1540; not 1532)	R1I		
j. Food Services (excluding federal reimbursements) (1600-1650)	R1J		
k. District Activities (1700-1790)	R1K		
l. Other Revenue from Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421, 1940, 1951, 1970)	R1L		
m. Textbook Revenues (1940)	R1M		
n. Summer School Revenues (1312)	R1N		
LOCAL SOURCES OF REVENUE SUBTOTAL (1000) [Sum a-e, g, i-n.]	STR1		
REVENUE FROM INTERMEDIATE SOURCES (2000)	R2		
REVENUE FROM STATE SOURCES (3000)	R3		
REVENUE FROM FEDERAL SOURCES (4000)			
a. Grants-in-Aid Direct from the Federal Government (4100,4300)	R4A		
b. Grants-in-Aid from the Federal Government through the State (4200,4500)	R4B		
c. Grants-in-Aid from the Federal Government through Other Intermediate Agencies (4700)	R4C		
d. Other Revenue from Federal Sources (4800,4900)	R4D		
FEDERAL SOURCES OF REVENUE SUBTOTAL (4000) [Sum a-d]	STR4		
OTHER SOURCES OF REVENUE (5000, 6000)	R5		
TOTAL REVENUE	TR		

SECTION 2

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

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

INSTRUCTION EXPENDITURES SUBTOTAL (1000) [Sum 1-4, 6, & 8 only.]	STE1		
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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

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES. SUPPORT SERVICES (2000)

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

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

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

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

SUPPORT SERVICES SCHOOL ADMINISTRATION EXPENDITURES SUBTOTAL (2400) [Sum 1-4 & 6 only.]	STE25		
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SECTION 3B

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES. SUPPORT SERVICES (2000)

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

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

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

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

SECTION 4

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES. OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

FOOD SERVICES OPERATIONS (3100)	Item Code	Current Amount	Flag
1. Salaries (100)	E3A11		

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

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

SECTION 5

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

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

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

SECTION 6

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

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

OTHER USES (5000) - INCLUDE DEBT SERVICE PAYMENTS (PRINCIPAL AND INTEREST), DEBT SERVICE (5100)			
1. Interest (832)	E7A1		
2. Redemption of Principal (831)	E7A2		

OTHER USES SUBTOTAL (5000) [Sum 1 & 2]	STE7		
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COMMUNITY SERVICES (3300)			
1. Non-Property (Objects 100-600, 800)	E81		
2. Property (700)	E82		

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

PROPERTY			
Property (700) [Sum E17, TE25, E3A2, E3B2, E4A2, E4B2, E4C2, E4E2, E62, E63, E82, E91]	TE10		

TOTAL EXPENDITURES FOR EDUCATION			
Sum Current Expenditures, F.A.C.S., Non-Property Expenditures, Community Services, Direct Cost Programs, and Property. Exclude Other Uses. [Sum TE5, E61, E81, STE9, TE10]	TE11		

SECTION 7

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

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		
g. Food Services Revenues (excluding federal reimbursements (1600-1650))	X12G		
h. District Activities Revenues (1700-1790)	X12H		
i. Textbook Revenues (1940)	X12I		
j. Summer School Revenues (1312)	X12J		
TOTAL EXCLUSIONS [Sum a-d,g-j.]	TX12		

NET CURRENT EXPENDITURES			
NET CURRENT EXPENDITURES [Subtract Total Exclusions from Current Expenditures, as defined in the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 7801(12)).]	NCE13		

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

STATE PER PUPIL EXPENDITURE			
STATE PER PUPIL EXPENDITURE	PPE15		

CURRENT EXPENDITURES BY FUND TYPE			
a. Current Expenditures Paid from State and Local Funds (including federal funds)	CE1		

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

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

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

SPECIAL EXHIBIT ITEMS - Expenditures from COVID-19 Federal Assistance Funds			
1. Current expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1		
a. Current expenditures paid from ESSER I funds (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1A		
b. Current expenditures paid from ESSER II funds (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1B		
c. Current expenditures paid from ARP ESSER funds (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1C		
d. Current expenditures paid from GEER I funds (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1D		
e. Current expenditures paid from GEER II funds (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1E		
f. Current expenditures paid from the CRF (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1F		
g. Current expenditures paid from the SLFRF (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561,	AE1G		

564, 567, and 591)			
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		
a. Instructional expenditures paid from ESSER I funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2A		
b. Instructional expenditures paid from ESSER II funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2B		
c. Instructional expenditures paid from ARP ESSER funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2C		
d. Instructional expenditures paid from GEER I funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2D		
e. Instructional expenditures paid from GEER II funds (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2E		

SPECIAL EXHIBIT ITEMS - Expenditures from All COVID-19 Federal Assistance Funds (continued)	Item Code	Current Amount	Flag
f. Instructional expenditures paid from the CRF (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2F		
g. Instructional expenditures paid from the SLFRF (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2G		
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		
a. Capital outlay expenditures paid from ESSER I funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4A		
b. Capital outlay expenditures paid from ESSER II funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4B		
c. Capital outlay expenditures paid from ARP ESSER funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4C		
d. Capital outlay expenditures paid from GEER I funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4D		
e. Capital outlay expenditures paid from GEER II funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4E		
f. Capital outlay expenditures paid from the CRF (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4F		
g. Capital outlay expenditures paid from the SLFRF (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4G		
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.2

National Public Education Financial Survey (NPEFS) Fiscal Year (FY) 2025 Fiscal Data Plan

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

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

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

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

☐ No (Please go to question 5.)

☐ Yes

2. Where are these amounts reported in NPEFS? (Check all that apply.)

☐ Revenues

☐ Expenditures

☐ Amounts are reported only in the fiscal data plan, not NPEFS.

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

☐ Amounts are reported in F-33 at the school district level.

☐ Amounts are reported in F-33 as state totals.

☐ Amounts are reported only in the fiscal data plan, not F-33.

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

4a. Textbooks for Public School Students

1. Non-Property \$ _____

2. Property Only \$ _____

4b. Transportation for Public School Students

1. Non-Property \$ _____

2. Property Only \$ _____

4c. Employee Benefits for Public School Employees

1. Non-Property \$ _____

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

☐ Retirement

☐ Health Insurance

☐ Other (Please specify.) _____

4e. Direct Program Support for Private School Students

1. Non-Property \$ _____

2. Property Only \$ _____

4f. Other Direct Program Support for Public School Students

1. Non-Property \$ _____

If applicable, please specify program name(s) _____

2. Property Only \$ _____

If applicable, please specify program name(s) _____

5. In your state, does the state education agency (SEA) provide funds directly to students or families for payment of elementary/secondary education expenses?

☐ No (Please go to question 6.)

☐ Yes

5a. If yes, please provide the amount and specify the program names(s):

Non-Property \$ _____

Please specify program name(s) _____

5b. Please indicate below whether these amounts are reported in NPEFS and F-33 for fiscal year 2025.

☐ Amounts are reported in FY 2025 NPEFS and are reported in FY 2025 F-33 at the school district level within the finances of the student's resident school district.

☐ Amounts are reported in FY 2025 F-33 and NPEFS as state totals.

☐ Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.

☐ Amounts are not reported in F-33 or NPEFS.

Prekindergarten (PK) Data

6. Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2025: (Check all that apply.)

- ☐ Included in FY 2025 NPEFS
- ☐ Included in FY 2025 F-33
- ☐ Not included in NPEFS or F-33

Finance Data for Charter Schools

7. Please indicate below if your state has any of the following types of charter schools: (Check all that apply.)

- ☐ The state does not have public charter schools. (Please go to question 8.)
- ☐ Independent charter schools or agencies (An **independent** charter school is a charter school within an LEA or other separately reported entity where all associated schools are public charter schools.)
- ☐ Dependent charter schools (A **dependent** charter school is a charter school within an LEA where some of the schools that are part of the LEA are public charter schools and some are public noncharter schools.)

7a. Please indicate below how finance data for charter schools are included in NPEFS for fiscal year 2025: (Check all that apply.)

- ☐ Data reported include functionalized revenues and expenditures for charter schools from both government and private sources.
- ☐ Data reported include functionalized revenues and expenditures for charter schools from only government sources.
- ☐ Data reported include only government payments to charter schools (as purchased services and/or tuition).
- ☐ Data for charter schools are not included in NPEFS.
- ☐ Other (Please explain.) _____

7b. Please indicate below how finance data for charter schools are included in F-33 for fiscal year 2025? (Check all that apply.)

- ☐ Data reported include functionalized revenues and expenditures for **independent** charter schools.
 - ☐ Revenues and expenditures for charter schools are only from government sources.
 - ☐ Revenues and expenditures for charter schools are from both private and government sources.
- ☐ Data reported include functionalized revenues and expenditures for **dependent** charter schools. (Reported data for some LEAs includes data for charter schools and noncharter schools.)
 - ☐ Revenues and expenditures for charter schools are only from government sources.
 - ☐ Revenues and expenditures for charter schools are from both private and government sources.
- ☐ Data reported include only government payments to charter schools.
- ☐ Data for charter schools are not included in F-33.
- ☐ Other (Please explain.) _____

NPEFS Average Daily Attendance (ADA)

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

☐ No (Please go to question 9.)

☐ Yes

8a. What weight or adjustment do you use on summer school attendance when adding it into the state ADA?

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

☐ No, ADA is calculated based on NCES definition. (Please go to question 9b.)

☐ Yes, ADA is calculated based on state statute definition.

9a. For states using your state ADA definition, please upload your state statutory citation (documenting how ADA is defined). **Note:** If your state calculates ADA based on state statutes defining ADA, NCES requests that you submit the statutory citation documenting how ADA is defined in your state.

Name of file to upload. (*.doc, *.docx, *.pdf, *.txt)

Browse ... [button] Upload File [button]

9b. Did any of the following situations occur which impacted your state's average daily attendance during SY 2024-2025? (check all that apply)

☐ Some days are excluded. (Some or all LEAs had a temporary inability to report attendance, and ADA includes those days for which attendance was collected preceding and/or subsequent to the interruption.)

Please explain: _____

☐ Some LEAs are excluded. (Some LEAs had a temporary inability to report attendance, and ADA excludes those LEAs.) Please explain: _____

☐ Some students are excluded. (Some or all LEAs were unable to collect attendance for certain student groups, and these students are excluded from ADA.) Please explain: _____

☐ A different situation occurred which affected ADA. Please explain: _____

9c. Which modes of instruction are included in average daily attendance for SY 2024-2025? (check all that apply)

☐ In-person learning (Students received face-to-face instruction in the classroom.)

☐ Remote learning - synchronous (Students received remote instruction from a teacher in real-time over the Internet.)

☐ Remote learning - asynchronous (Student learning occurred on their own using materials and/or resources provided by the school. This may also include instruction which was delivered through a learning management system.)

☐ Other (Please specify.) _____

9d. Is your state collecting attendance by mode of instruction for SY 2024-2025?

☐ No

☐ Yes (Please briefly describe your state's attendance tracking system.)

9e. Does your state have a common definition of what constitutes a day of attendance for SY 2024-2025?

m No

m Yes (Please briefly describe your state's definition.) _____

10. Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership (ADM) to ADA?

m No (Please go to question 11.)

m Yes

10a. Please provide the multiplier used. _____

School-Level Finance Data

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

m No, the state does not maintain school-level finance data. (Please go to question 12.)

m Yes, for all public schools in the state (including charter schools).

m Yes, for all public schools in the state except charter schools.

m Yes, however the state only has the data for some schools.

11a. If you make school-level financial data available on your website, please provide the URL:

11b. If your state currently tracks expenditures at the school level, please indicate the types of expenditures collected. (Check all that apply.)

☐ Personnel expenditures

☐ Nonpersonnel expenditures

11c. If your state currently tracks personnel expenditures at the school level, please indicate the types of expenditures collected. (Check all that apply.)

☐ Expenditures for instructional staff

☐ Expenditures for instructional aides

☐ Expenditures for teacher salaries

☐ Expenditures for support services staff

☐ Expenditures for school administration staff

☐ Expenditures for other school level personnel

☐ Personnel expenditures are not collected at the school level.

11d. If your state currently tracks nonpersonnel expenditures at the school level, please indicate the types of expenditures collected. (Check all that apply.)

☐ Technology-related supplies and purchased services

☐ Technology-related hardware

☐ Technology software

☐ Textbooks and periodicals

☐ Improvement of instruction (e.g., curriculum development, professional development and training)

of professional staff)

p Library and media services

p Nonpersonnel expenditures are not collected at the school level.

11e. If your state currently tracks personnel or nonpersonnel expenditures at the school level, has your state's uniform chart of accounts been adjusted to include school-level codes?

m Yes

m No

Virtual Schools

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

12. Does your state have virtual schools?

m No (Please go to question 13.)

m Yes

12a. Are finance data for virtual schools included in your state's NPEFS and F-33 data submissions? (Check all that apply.)

p Included in FY 2025 NPEFS

p Included in FY 2025 F-33

p Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.

p Not included in FY 2025 NPEFS or F-33

12b. What type of LEAs are the finance data for virtual schools reported under? (Check all that apply.)

p Finance data are functionalized and reported as a separate education agency.

p Finance data are functionalized and reported under the LEA of the students' home school.

p Expenditures for the virtual school are reported as tuition payments or purchased services under the LEA of the students' home school.

Revenues from Private Sources

Note: Revenues from private sources include contributions and donations made by private entities. These entities include, but are not limited to: educational foundations, parent teacher associations/organizations, campus booster clubs, and private individuals.

13. Does your state report revenues from private sources?

m No (Please go to question 14.)

m Yes

13a. Please indicate where revenue from private sources are reported on NPEFS. (Check all that apply.)

- ☐ Transportation Fees from Individuals (R1G)
- ☐ Other Revenue from Local Sources (R1L)
- ☐ Other Sources of Revenue (R5)

13b. Please indicate which donors are included in your revenue reporting: (Check all that apply.)

- ☐ Private foundations
- ☐ Non-profit organizations
- ☐ Parent teacher associations/organizations
- ☐ Campus booster clubs
- ☐ Private individuals

Accounting Methodology

14. Please indicate which method of accounting school districts use when reporting revenues and expenditures.

- ☐ All LEAs report to the state using a cash basis method of accounting.
- ☐ All LEAs report to the state using a modified accrual method of accounting.
- ☐ LEAs may report to the state using either a cash basis or modified accrual method of accounting.
- ☐ LEAs report using a different method. (Please specify.) _____

COVID-19 Federal Assistance Funds Reporting

15. Please indicate which funding sources are included in the expenditures from COVID-19 Federal Assistance Funds reported in Section 8 of the NPEFS in items AE1, AE2, AE3, AE4, AE5, AE6, AE7, and AE8. (Check all that apply.)

- ☐ Coronavirus Aid Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund
- ☐ Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund
- ☐ American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund
- ☐ CARES Act Governor's Emergency Education Relief (GEER I) Fund
- ☐ CRRSA Governor's Emergency Education Relief (GEER II) Fund
- ☐ Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant
- ☐ Coronavirus Relief Fund (CRF)
- ☐ American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds
- ☐ Education Stabilization Fund and ARP to the Outlying Areas-State Educational Agency
- ☐ Education Stabilization Fund to the Outlying Areas-Governors
- ☐ Other (Please specify.) _____
- ☐ We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Section 8 of the NPEFS. (Please explain.) _____

16. Please indicate which funding sources are included in the expenditures from COVID-19 Federal Assistance Funds reported in Part XIII-B of the F-33 in items AE1, AE2, AE3, AE4, AE5, AE6, AE7, and AE8. (Check all that apply.)

- p Coronavirus Aid Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund
- p Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund
- p American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund
- p CARES Act Governor's Emergency Education Relief (GEER) Fund
- p CRRSA Governor's Emergency Education Relief (GEER II) Fund
- p Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant
- p Coronavirus Relief Fund (CRF)
- p American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds
- p Other (Please specify.) _____
- p We are not able to report any expenditures from COVID-19 Federal Assistance Funds in Part XIII-B of the F-33. (Please explain.) _____

Appendix B.3

**National Public Education Financial Survey
(NPEFS)
Reporting Instructions
FY 2025**

NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS)

COMPLETING THE NPEFS SURVEY

To complete the NPEFS survey and ensure that the data are complete and accurate please review the instructions below.

1. Report finance data for all public schools

States should include finance data for all publicly funded schools and local education agencies (LEAs), including charter schools, education service agencies, and other special service LEAs. Revenues and expenditures for these schools and LEAs must be reported on NPEFS even if they are not classified in your state as “regular school districts” or “local education agencies.”

State education agency staff may need to contact other state agencies to alert them to the need to provide fiscal data for special schools and LEAs. It may be necessary to remove non-education costs such as medical and room and board costs, particularly in residential facilities.

Examples of special service schools and LEAs include:

- Schools for handicapped
- Juvenile custodial institutions
- Other special education state-established entities
- Schools for the deaf, blind, and mentally disabled
- Education service agencies
- Charter schools

Please note whether finance data for any special service schools or LEAs is missing in Section 7 comments. These comments will be published in the file documentation.

NOTE: missing finance data for any schools (including charter schools) or LEAs could potentially affect federal education funding derived from this data.

2. Report Revenue and Expenditures Only Once

“Double counting” of revenues and expenditures can occur when fiscal reports are submitted by overlapping political jurisdictions or when one LEA pays tuition to another to educate students who reside in the jurisdiction of the LEA that pays tuition.

Avoid double counting services purchased from another school district or educational services agency within the state (object 591). Internal transfers to another school district within the state for services rendered, such as instructional support, data processing, purchasing, nursing, and guidance, should be excluded from all functions to prevent double counting. These expenditures are double counted when object 591 is included in current expenditures, and the expenditures for services that were purchased are also reported and included in current expenditures.

3. Ensure comparability between current expenditures and average daily attendance.

States must reconcile the total count of students in attendance with the number of students in attendance in programs covered by Net Current Expenditures. This means that a state must be able to identify the number of students in attendance for each of

the programs included in Current Expenditures – and the expenditures for each program – in order to count the students in ADA. Any exclusions from ADA or finance data should be noted in the fiscal data plan and in the comments of the survey.

4. Rounding

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, while any value below

0.5 should be 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.

5. Flags for Missing, Not Applicable, and Zero data

Within the NPEFS web application, all cells are initially set to zero. When a revenue or expenditure has a reported value of zero, respondents should select the appropriate flag in the flag field drop-down box to identify the data item(s) as missing (M), not applicable (N), or true zero (Z).

- Missing – Revenue was received or an expenditure occurred, but the value of that transaction is missing;
- Not Applicable – Data item is not applicable for the state. State historically does not have an amount to report for the data item; or
- True Zero – No revenue was received or expenditure made for the fiscal year, which makes the item a true zero amount.

For missing data, please indicate in the comment box (on the web collection site) when the data will become available, or if data for this item are included in another reported item, or any other information that explains why the data are missing.

6. Check and respond to all items on the Final Data Check prior to submitting NPEFS data to NCES.

Must Fix: The most common errors made in completing the survey are mistakes in adding up the subtotals to determine the correct totals. The web form has calculated totals for each subtotal and total field. A message will appear in a dialogue box if an addition error is made. These errors are designated in the web editing system as “must fix.” You will not be able to submit your NPEFS data until you have made corrections to all “must fix” errors.

Critical Errors: Data issues with a red square and a checkbox to the left of the error message are critical errors that must be resolved before your data is submitted to NCES. Resolve all critical errors by reviewing the accuracy of NPEFS amounts related to the critical errors. If the amounts are correct, provide an explanation within the comment box of the appropriate section for the data anomaly. After providing an explanation, check the box within the red square to indicate that the critical error has been resolved (a check mark should appear within the box).

Non-Critical Errors: Large differences may indicate errors such as “double counting” (e.g., placing an item under “Support Services” when it has already been included in “Instruction”) or failure to include an expenditure object (e.g. salaries) in a total.

NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS)

Dramatic changes in revenues or expenditures may mean that some LEAs have been erroneously included or excluded, or that a change to a states chart of accounts has meant reclassifying some revenue or expenditure items. Dramatic changes in average daily attendance may indicate double counting of students, or missing schools or school districts from the attendance calculation. For each non-critical error, verify the accuracy of the data and provide an explanation of the anomaly in the comments when possible.

7. Make certain that the survey is signed or an electronic confirmation is supplied by the “authorized state official.”

NCES requests that the authorizer be a fiscal official at the highest level in the state education agency (SEA), such as Assistant Commissioner for Finance or Assistant Commissioner for Research. The individual designated as the “authorized state official” must be approved, in writing, by the Chief State School Officer (CSSO).

In the NPEFS web application or the designated boxes on the cover sheet of the paper form, provide the contact information for the person preparing the report. Also, provide the name, title, and signature of the “authorized state official” that must certify the accuracy of the fiscal submission. The authorizing official will need to provide authorization for both the current year submission and for the prior year reported data if revised data is submitted. For further instructions on how to electronically authorize NPEFS please review the NPEFS [Web Instructions](#).

8. Record keeping requirements

Retain documentation of survey preparation. Each state education agency must retain copies of completed fiscal survey forms and all documentation on the preparation of SPPE data for at least three years (as required by the U.S. Department of Education's regulations at [34 CFR 80.42](#)). This documentation includes all finance and program records, supporting documents (such as worksheets and spreadsheets), statistical records, SEA publications, internal guidelines and control document, and any other records that are pertinent to program regulations or grant agreements.

DATA ITEM DEFINITIONS

SECTION 1: REVENUES

REVENUES FROM LOCAL SOURCES (1000)

R1A - Property Tax (1110). These are “ad valorem” taxes levied by an LEA on the assessed value of real property (e.g., dwellings and commercial property) and personal property (e.g., automobiles, boats) located within the LEA. However, penalties and interest are reported under non-property tax (R1B) below. DO NOT report property taxes that go to dependent school districts here; report them in NPEFS item code (R1C) Other Local Government Units Property Tax. State education agencies should instruct LEAs filing comprehensive annual financial reports (CAFRs) to include property taxes billed within the school year and collected within 60 days of the close of the

school year.

R1B - Non-Property Tax (1120-1190). These taxes include sales and use taxes imposed upon the sale and consumption of goods and services; income taxes (1130) levied on individuals, corporations, and unincorporated businesses; penalties and interest (1140) on late and delinquent taxes; and “other taxes,” such as, revenue raised through licenses and permits. DO NOT include non-property taxes that go to dependent school districts; report them in (R1D).

R1C - Other Local Government Units Property Tax (1210). This category is used to report property taxes raised by a unit of government for use by a dependent school district. DO NOT include penalties and interest here.

R1D - Other Local Government Units Non-Property Tax (1220-1290). This category is used to report non-property taxes raised by a governmental unit for use by a dependent school district. These taxes include sales and use taxes (1220); income taxes (1230) on individuals, corporations, and unincorporated businesses; penalties and interest (1240) on late or delinquent taxes; revenue in lieu of taxes (1280); and “other taxes” (1290).

R1E - Tuition from Individuals (1310). Tuition paid by an individual to attend school in an LEA other than the one in which he or she resides.

R1F - Tuition from Other LEAs within the State (1321). Tuition from one LEA to another within the same state for educating students (e.g., an LEA receives tuition from another LEA to provide a special program for a student that is not available in the LEA where the student resides). (NOTE: Tuition from LEAs outside the state should be reported in Other Revenue from Local Sources.)

R1G - Transportation Fees from Individuals (1410). Fees paid by students to be transported to school. Such students usually reside outside the zone of free public school busing established by a school district. Fees paid by students for transportation on school field trips should also be included.

R1H - Transportation Fees from Other LEAs within the State (1421). Transportation fees received from another LEA within a state for transporting students. NOTE: Transportation fees from other LEAs outside the state (1430) and from “other sources” (1440) are included in Other Revenues from Local Sources (R1L) in Section 1 of the survey.

R1I - Earnings on Investments (1500-1540; exclude 1532). Include interest (1510) and dividends (1520) on investments; gains or losses from the sale of stocks or bonds (1530) (gains from the sale of U.S. treasury bills represent interest income and should be recorded under 1510); and earnings from investments in real property (1540), including rentals and use charges. Unrealized gains or losses on investments (1532) should not be included in the data reported on NPEFS survey.

R1J - Food Services (excluding federal reimbursements) (1600-1650). Include revenue from the daily sales of school lunch, breakfast, and milk programs to students and staff. These programs are considered reimbursable by the U.S. Department of Agriculture. These programs include the National School

NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS)

Lunch Program (1611), the School Breakfast Program (1612), and the Special Milk Program (1613).

R1K - District Activities (1700-1790). Revenue from cocurricular and extracurricular activities controlled and administered by school districts. These include:

- Admissions fees (1710);
- Fees from school-sponsored activities such as concerts or football games;
- Fees from student-sponsored bookstores (1720);
- Dues and fees (1730);
- Fees for student membership in school clubs and organizations fees (1740);
- Fees for goods and services such as towels, lockers, and equipment; and “other student activity income” (1790);

Student transportation fees are reported in the appropriate account under Transportation Fees (1410).

Only revenues that are under the control of LEAs should be reported here. Those revenues that belong to the students do not need to be reported, as long as the expenditures from those funds are not reported on NPEFS.

R1L - Other Revenue from Local Sources (1320- 1350, 1420-1440, 1800, 1900-1990 – except 1321, 1421, 1940, 1951, and 1970). This category includes revenue from local sources not included in earlier accounts. These revenues include:

- Tuition from other government sources besides school districts (1322);
- Tuition from other LEAs outside the state (1330);
- Tuition from other sources (1340);
- Transportation fees from other government sources besides school districts (1422);
- Transportation fees from other LEAs outside the state (1430);
- Transportation fees from other sources (1440);
- Revenues from community services activities (1800), operated by an LEA as a community service (e.g., swimming pool, child care program);
- Revenues from the rental (1910) of real or personal property owned by the school (however, the rental of property held for income purposes (1540) should be reported under Earnings on Investment);
- Contributions and donations (1920) from private philanthropic foundations, organizations or individuals;
- Gains or losses on the sale of fixed assets of proprietary funds (1930) (gains or losses on the sale of nonproprietary funds (5300) should be reported outside of local revenues as Other Sources of Revenue);
- Revenue from services provided to other LEAs (1950). Exclude revenue from LEAs within the state (1951);
- Revenue from services provided to other local governmental units (1960);
- Refund of prior year’s expenditures (1980);
- Miscellaneous local revenue not reported elsewhere (1990).

R1M - Textbook Revenues (1940). Revenue from the sale (1941) and rental (1942) of textbooks.

R1N - Summer School Revenues (1312). Include tuition, fees, and charges paid by students to attend summer school programs.

R2 - REVENUES FROM INTERMEDIATE SOURCES (2000)

Unrestricted Grants-in-Aid (2100). Include grants from an intermediate unit to a local education agency that can be used, without restriction, for any legal purpose desired by the LEA.

Restricted Grants-in-Aid (2200). Include grants from an intermediate unit to a local education agency that must be used for a “categorical” or specific purpose.

Revenue in Lieu of Taxes (2800). Include commitments or payments made out of general revenues by an intermediate unit to an LEA in lieu of taxes. The unit would have had to pay its property or other tax base been subject to taxation on the same basis as privately-owned property or other tax base. This revenue includes payments received in lieu of taxes on privately-owned property that is not subject to taxation on the same basis as other private property because of an action taken by the intermediate unit.

Revenue for, or on Behalf of, the LEA (2900). Include commitments or payments made by an intermediate unit for the benefit of an LEA including contributions of equipment and supplies. Such revenue includes payments made for, or on behalf of, an LEA by an intermediate unit to a pension fund for LEA employees.

R3 - REVENUES FROM STATE SOURCES (3000)

Unrestricted Grants-in-Aid (3100). State grants to a local education agency that can be used, without restriction, for any legal purpose desired by the LEA.

Restricted Grants-in-Aid (3200). State grants to an LEA that must be used for a “categorical” or specific purpose.

Revenue in Lieu of Taxes (3800). Commitments or payments made out of general revenues by a state to an LEA in lieu of taxes. The state would have had to pay had its property or other tax base been subject to taxation on the same basis as privately owned property. This revenue includes payments in lieu of taxes for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action(s) taken by a state.

Revenue for, or on Behalf of, the LEA (3900). Include state commitments or payments for the benefit of an LEA and contributions of equipment and supplies. Such revenue includes payments made for, or on behalf, of an LEA by a state to a pension fund for LEA employees.

REVENUES FROM FEDERAL SOURCES (4000)

R4A - Grants-in-Aid Direct from the Federal Government – Unrestricted and Restricted (4100, 4300). Federal grants provided directly to a local education agency that can be used, without restriction, for any legal purpose desired by the LEA (4100). Federal grants provided directly to an LEA that must be used for a “categorical” or specific purpose (4300).

NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS)

R4B - Grants-in-Aid from the Federal Government Through the State – Unrestricted and Restricted (4200, 4500). Federal grants provided to a local education agency through the state that can be used, without restriction, for any legal purpose desired by the LEA (4200). Federal grants provided to a local education agency through the state that must be used for a “categorical” or specific purpose (4500). Include Medicaid reimbursements here. **Revenue received through the Title I program should be reported here.**

R4C - Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (4700). Federal revenue provided to a local education agency through an intermediate unit.

R4D - Other Revenue from Federal Sources (4800, 4900). Federal commitments or payments made out of general revenues to an LEA in lieu of taxes it would have had to pay had federal property or other tax base been subject to taxation by the LEA on the same basis as privately owned property or other tax base (4800). This revenue includes payments in lieu of taxes for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the federal government. This category also includes other federal commitments or payments for the benefit of an LEA and contributions of equipment or supplies. Such revenue includes federal contributions of fixed assets and donations of food to an LEA (commodities) (4900).

R5 - OTHER SOURCES OF REVENUE (5000, 6000)

Bond Sales (5100). Include revenue from the sale of bonds including bond principal (5110) and premium (5120). Accrued interest (5130) from the sale of bonds should be included only when state law permits.

Inter-fund Transfers (5200). Amounts available from another fund that will not be repaid.

Proceeds from the Disposal of Real or Personal Property (5300). Proceeds from the disposal of school property or compensation for the loss of real or personal property. Report gains or losses on the disposal of property for proprietary or fiduciary funds (1930) under Other Revenue from Local Sources.

Loan Proceeds (5400). Proceeds from loans greater than 12 months.

Capital Lease Proceeds (5500). Proceeds from capital leases.

Other Long-Term Debt Proceeds (5600). Proceeds from other long-term debt instruments.

Capital Contributions (6100). Capital assets acquired as a result of a donation or bequest of an individual, estate, other government, a corporation or an affiliate organization.

Amortization of Premium on Issuance of Bonds (6200).

Special Items (6300). Transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence, for example: the sale or lease of mineral rights, the sale of infrastructure assets, or significant

forgiveness of debt by a financial institution.

Extraordinary Items (6400). Transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence, for example: insurance proceeds to cover significant costs related to a natural disaster.

SECTION 2: PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

INSTRUCTION (1000).

Total current operation expenditures for activities dealing with the interaction of teachers and students in the classroom, home, or hospital for regular elementary and secondary education programs (prek-12), special education, vocational education, cocurricular activities and athletics. Expenditures for support for nonpublic school students, adult/continuing education, community/junior colleges, and community service programs, should be reported in Section 6, Other Direct Costs.

Instruction Salaries (E11) and Benefits (E12). Instructional staff includes regular and part-time teachers, teachers' aides, homebound teachers, hospital-based teachers, substitute teachers (including permanent substitute teachers, teachers on sabbatical leave, and classroom assistants of any type who assist in the instructional process, including clerks and graders. Report supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching. DO NOT include salaries or other expenditures for non-teaching staff that perform duties to which teachers may be assigned but that do not include instruction such as detention or lunch supervision.

Tuition and voucher payments outside the state, to private schools, individuals, and other (E14). Include amounts for tuition expenditures when the tuition is paid by an individual to attend elementary and secondary school (grades pre-K through 12) in an LEA other than the one in which he or she resides. Include tuition to other LEAs outside the State and tuition to private schools (in-state and out-of-state) for students who are funded by and/or the responsibility of a public LEA or the SEA, and other tuition such as state schools for the blind.

Tuition and voucher payments to other LEAs and charter schools within the state (E15). This category consists ONLY of tuition paid from one LEA to another within the same state for educating students (e.g. an LEA pays tuition to another LEA to provide a student a special program that is not available in the LEA where the student resides). Include payments to charter schools in the state.

Include textbooks for public school children in Supplies (E16). Report base salaries paid to teachers and certified substitute teachers engaged in regular instruction (E11A), special education (E11B), vocational education (E11C), and other programs (E11D).

SECTION 3A: SUPPORT SERVICES (2000)

Students (2100). Report expenditures for administrative,

NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS)

guidance, health, and logistical support that enhance instruction. Include attendance, social work, student accounting, counseling, student appraisal, information, record maintenance, and placement services. Also include medical, dental, nursing, psychological, and speech services.

Instructional Support (2200). Include expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, academic assessment, and media, library, and instruction-related technology services.

General Administration (2300). Expenditures for board of education and executive administration (office of the superintendent) services.

School Administration (2400). Expenditure for activities concerned with overall administrative responsibility for a school. Include activities performed by the principal and office of the principal staff.

SECTION 3B: SUPPORT SERVICES (2000)

Operation and Maintenance (2600). Include expenditures for buildings services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, vehicle operation and maintenance (other than student transportation vehicles), and security services.

Student Transportation (2700). Report expenditures for vehicle operation, monitoring riders, and vehicle servicing and maintenance. Student transportation purchased from another school district within the state (object 511) should be excluded to prevent double counting.

Other Support Services (2500 and 2900). Include business support expenditures for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Interest on current loans, repayable within one year of receiving the obligation, are classified as Fiscal Services – Receiving and Disbursing Funds Services (function 2510, object 835) and should be reported under Other Support Services - Other (E268).

Also include central support expenditures for planning, research and development, evaluation, information, management services, and expenditures for other support services not classified elsewhere in the 2000 series.

SECTION 4: OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

Food Services (3100). Food Services operations are activities that provide food to students and staff in a school or LEA. Include expenditures for machinery and equipment such as ovens, dishwashers, and refrigerators.

Enterprise operations (3200). Include expenditure for business-like activities (such as a bookstore) where the costs are recouped largely with user charges. Some LEAs may conduct fee-for-service activities to support other LEAs, such as instructional support, food service, and transportation. Expenditures for these activities should not be reported as

Enterprise operations, but rather under the appropriate function.

SECTION 5: DIRECT PROGRAM SUPPORT

Direct Program Support is not a function itself but cuts across all functions as it refers to expenditures made by state education agencies for, or on behalf of, local education agencies. Expenditures should only be considered direct program support if they benefit a specific LEA and its operations or if the LEA would otherwise be responsible for payment. State payments which fall into the realm of SEA responsibilities should not be included as direct program support.

NOTE: Expenditures for Direct Program Support should have corresponding amounts included as revenue from state sources (3000).

State financial contributions to LEA employee retirement funds are an example of Direct Program Support. States that pay the employer's contribution to retirement funds often do so by transferring money directly from the state treasury to the state retirement fund for public employees. Because local school districts never actually receive these funds, LEAs do not include them in year-end financial audit reports to the SEA. State practices vary greatly in this area, and survey respondents must check with other state agencies to identify any expenditures for, or on behalf of, local education agencies.

NOTE: NCES would prefer that SEAs report Direct Program Support expenditures in the appropriate function(s) and object(s) rather than here.

If expenditures cannot be functionalized, the amounts may be included under textbooks (E4A), transportation (E4B), employee benefits (E4C), private school students (E4D), or other support for public school students (E4E). Two figures are requested for each category:

1. The sum of salaries, employee benefits, purchased services, supplies, and other current expenditures.
2. Property, including furniture, fixtures, and equipment. Property is a separate item because property is not a component of current expenditures.

The Direct Program Support section of the survey is ONLY provided as a means for those states that cannot correctly report these expenditures within the appropriate, function-specific categories.

Expenditures reported in this section, with the exception of E4D, will be distributed to sections 2-4 as appropriate.

CURRENT EXPENDITURES

Current Expenditures (TE5). Current expenditures are comprised of expenditures for the day-to-day operation of schools and school districts for public elementary and secondary education:

1. Include expenditures for staff salaries and benefits, supplies, and purchased services; instruction and support

NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS)

services (e.g., pupil support, school administration, etc.) expenditures that directly support public elementary-secondary education. Exclude expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction, and equipment); programs outside the scope of public prekindergarten through grade 12 education, such as community services and adult education; payments to private schools and payments to charter schools outside of the school district.

2. Current expenditures = Instruction expenditures (STE1) + Support Services expenditures (STE2T) + Food services operations expenditures (E3A1) + Enterprise operations expenditures (E3B1) + Direct Program Support (STE4) (excludes aid to private school students and property expenditures).

SECTION 6: NON-CURRENT EXPENDITURES

FACILITIES ACQUISITION & CONSTRUCTION SERVICES (4000)

E61 - Non-Property Expenditures – For New Building Construction and Alterations to Existing Buildings (4100-4900). Report all construction costs associated with building schools and other structures required by local school districts. Include:

- All construction costs for new buildings
- Expenditures for renovations, additions, or improvements to existing buildings if already acquired by the LEA
- Expenditures on the materials used in construction
- Expenditures for improvements to land and sites (after they are acquired by the LEA)
- Construction costs for temporary buildings and classrooms
- Payments to contractors for construction and planning services
- Expenditures for designing, blueprints, and other costs necessary for the construction of facilities.
- **Expenditures for wiring for Local Area Networks (LANs) and Internet.**

DO NOT include property expenditures in Non-Property. Report property expenditures under Property Expenditures (E62) or Equipment (E63) as appropriate. Expenditures for acquiring existing (already built) structures and for purchasing land should be reported under Property Expenditures (E62). Financing costs associated with facilities acquisition and construction should be reported under Other Uses, Debt Services.

E62 - Property Expenditures - Land (710), Existing Buildings (720), and Infrastructure (740). Report expenditures for the purchase of land, as well as expenditures for acquiring existing (already built) structures. Expenditures for improvements to land and infrastructure (streets, curbs, drains, etc.) should only be included here if they are special assessments against the LEA. Also, include the purchase of air rights, mineral rights, etc., if applicable. Construction expenditures should be reported under Non-Property (E61) expenditures; however, the purchase of existing structures should be reported here.

NOTE: DO NOT include expenditures for improving sites and adjacent ways after acquisition by an LEA here; such expenditures are classified as construction (450) or technical services (340) and should be reported under Non-Property (E61).

E63 - Equipment (730). Report expenditures for initial, additional, and replacement equipment including machinery, vehicles, and furniture and fixtures. **Expenditures for the initial purchase of property items such as books for a newly constructed library or equipment for a newly constructed laboratory should be included here** as well. Expenditures for the same items but for already existing structures should be reported as supplies (books) or property (lab equipment) under Instruction (1000) or Support Services (2000).

OTHER USES (5000) - INCLUDE DEBT SERVICE PAYMENTS (PRINCIPAL AND INTEREST), DEBT SERVICE (5100)

E7A1 - Debt Service (5100), Interest (832). Include only interest paid on long-term debt service (obligations exceeding one year).

E7A2 - Debt Service (5100), Principal (831). Include only expenditures to retire bonds (including current and advance refundings) and long-term loans, including lease-purchase arrangements.

NOTE: Interest on current loans, repayable within one year of receiving the obligation, are classified as Fiscal Services - Receiving and Disbursing Funds Services [2510] and should be reported under Other Support Services - Other [2500, 800; E268].)

COMMUNITY SERVICES (3300)

Community Services are activities that provide services to students, staff, or community participants. Examples include community swimming pools, recreation or transportation programs for the elderly, and child care centers.

E81 – Non-Property: The sum of the following object categories: salaries (100), employee benefits (200), purchased services (300-500), supplies (600), and other expenditures (800).

E82 - Property: Includes expenditures for machinery, equipment, furniture, fixtures, and vehicles (700).

DIRECT COST PROGRAMS

E9A – Non-Public School Programs (Program #500). Report expenditures for services for students attending schools established by agencies other than states, subdivisions of states, or the federal government which are usually supported primarily by funds other than public funds. These services typically consist of activities such as those involved in providing textbooks, instructional services, attendance and social work services, health services, and transportation services for nonpublic school students. Tuition payments to private schools should be reported in E14.

NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS)

E9B - Adult/Continuing Education Programs (Program #600). Activities that develop knowledge and skills to meet the immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Adult basic education programs are included as well as career education. The activities may foster the development of fundamental learning skills, prepare students for postsecondary careers or education programs, upgrade occupational competence, prepare students for a new or different career, develop skills and appreciation for special interests, or enrich the aesthetic qualities of life.

E9C - Community/Junior College Education Programs (Program #700). Report expenditures for programs for students attending institutions of higher education that offer (in most cases) the first two years of college instruction. Institutions may also offer four year programs. If an LEA is responsible for providing this program, all program costs should be reported here. If the LEA is not responsible for providing this program, the survey respondent should enter a zero. Report scholarships for tuition to 2- and 4-year institutions if those expenditures are within the administrative control of the school district.

E9D - Other Direct Cost Programs. Report expenditures for additional Direct Cost Programs not included above.

E91 - Property (700). Add equipment expenditures (property) from a, b, c, d above.

STE9 - Subtotal – Direct Cost Programs. Add expenditures for Nonpublic School Programs, Adult Education, Community Colleges, and Other Direct Cost Programs. DO NOT include Property (Object 700; E91) in the subtotal.

PROPERTY (700)

Add equipment (property) expenditures for Instruction, Support Services, Operation of Non Instructional Services, Direct Program Support, Facilities Acquisition, Community Services, and Direct Cost Programs.

TOTAL EXPENDITURES (TE11)

Add Current Expenditures (including expenditures for Instruction, Support Services, Operation of Non- Instructional Services, and Direct Program Support), Non-Property Expenditures from Facilities Acquisition (4100-4900), Community Services (3300), Direct-Cost Programs, and Property (700). This total should include all expenditures for public elementary and secondary education in your state. To avoid double-counting, DO NOT INCLUDE Other Uses (5000).

SECTION 7: PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

EXCLUSIONS FROM SPPE

Exclusions from Current Expenditures for State Per Pupil Expenditures (SPPE) provides a list of revenues and expenditures to be subtracted. All of the revenues from individuals have already been reported in the Local Revenues section of the survey and are automatically included in this

category's subtotals. (These numbers will be visible in the Web form and the Crosswalk form.)

X12C and X12D – Title I Expenditures and Title I Carryover Expenditures. Report expenditures and carryover expenditures for Title I of the ESEA (as amended). Expenditures against Title I funds, all parts, that were appropriated for the fiscal year or the school year in operation during the fiscal year should be reported in item X12C. Federal law permits states to retain Title I allocations for up to 27 months in order to allow districts to spend the money at a later date. Expenditures against Title I funds which were made against funds that were appropriated for the prior fiscal year but remained available for obligation under the carryover provision in the Title I statute are called "carryover funds" and should be reported in item X12D. NCES excludes expenditures from current year and carryover funds for ALL Title I programs when calculating per pupil expenditures for allocation purposes. Although the survey does not provide a separate place for reporting Title I spending in the expenditure sections, these funds must be included in the appropriate expenditure categories throughout the survey.

NET CURRENT EXPENDITURES

Subtract Total Exclusions (TX12) from Current Expenditures (TE5). This is a computed field.

Defined as current expenditures less the following exclusions (local revenues and expenditures):

- tuition paid by individuals;
- transportation fees paid by individuals;
- food service revenues;
- district activity revenues;
- textbook revenues;
- summer school revenues;
- expenditures from funds received from Title I programs (including expenditures from carryover funds in prior year)

AVERAGE DAILY ATTENDANCE (ADA)

ADA is used as the denominator in calculating the State Per Pupil Expenditure (SPPE) used in Title I and other federal fund allocations. ADA must be reported as it is defined by either state law (A14A) or federal law (A14B).

ADA – State Law (A14A) - When state laws or regulations define ADA or provide methods for calculating ADA, those definitions and methods **must** be used to report ADA in the NPEFS Survey. Survey respondents should become familiar with the laws and regulations regarding ADA in their states – as well as with instructions or rulings on ADA by the attorneys general of their states. Federal law requires states to report ADA exactly as mandated by their laws and regulations even if state requirements differ from those of NCES regarding attendance for remote learning, summer school attendance, partial-day attendance, excused absences, and other issues.

States should ensure that attendance was collected for each day that the school was in session, whether the instruction was in-

NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS)

person, remote, hybrid, virtual synchronous, or asynchronous. States should also maintain appropriate records of student attendance and identify in the fiscal data plan any student groups or dates that are excluded from the calculation.

ADA – NCES Definition (A14B) – NCES requests that states with no laws or regulations governing the determination of average daily attendance use the NCES definition of ADA: (i) the aggregate number of days of attendance of all students during a school year, divided by (ii) the number of days school is in session during that year [20 U.S.C. §7801(1)]. This definition requires every school or school district in a state to collect attendance every day it is in session and to record the number of days it is in session. The aggregate number of days of student attendance for each school or school district is divided by the number of days each school or school district is in session. To calculate the state total, add the figures for every school or school district in the state.

States should ensure that attendance was collected for each day that the school was in session, whether the instruction was in-person, remote, hybrid, virtual synchronous, or asynchronous. States should also maintain appropriate records of student attendance and identify in the fiscal data plan any student groups or dates that are excluded from the calculation.

STATE PER PUPIL EXPENDITURE (SPPE)

Section 7 is devoted to the calculation of the State Per Pupil Expenditure (SPPE). The SPPE is a key component in the formula for allocating Title I and other federal funds to states and school districts. The Title I amount and the details of the SPPE calculation are carefully scrutinized by the U.S. Department of Education and the U.S. Congress. This careful scrutiny includes routine audits by the U.S. Department of Education's Inspector General.

For purposes of calculating SPPE, expenditures (including carryover) from certain federal grants as well as fees and other revenue from individuals must be subtracted from Current Expenditures. Federal law requires NCES to use net expenditures (expenditures minus exclusions) when calculating a per pupil expenditure for allocating federal grants to states. Section 7, Exclusions from Current Expenditures for State Per Pupil Expenditures (SPPE), provides a list of revenues and expenditures to be subtracted.

Calculation of SPPE

SPPE (PPE15) is calculated by dividing Net Current Expenditures (NCE13) by Average Daily Attendance (A14A or A14B).

Step 1: Subtract Exclusions (TX12) from Current Expenditures (TE5) to obtain Net Current Expenditures (NCE13) [Current Expenditures – Exclusions = Net Current Expenditures]

Step 2: Divide Net Current Expenditures (NCE13) by Average Daily Attendance (ADA) to obtain SPPE (PPE15) [Net Current Expenditures / Average Daily Attendance = SPPE]

CURRENT EXPENDITURES BY FUND TYPE

CE1 - Current Expenditures Paid from State and Local Funds (including federal funds intended to replace local tax revenues) includes current expenditures paid for by State and local funds combined plus Federal funds intended to replace local tax revenues. Include expenditures for objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200, excluding all internal transfers (objects 511, 561, 564, 567, and 591).

CE2 - Current Expenditures Paid from Federal Funds includes current expenditures paid from Federal funds and excludes federal funds intended to replace local tax revenues. Include expenditures for objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200, excluding all internal transfers (objects 511, 561, 564, 567, and 591).

SECTION 8: COVID-19 FEDERAL ASSISTANCE FUNDS

For the purposes of the reporting instructions in this section, "COVID-19 Federal Assistance Funds" refers to any federal funds authorized by (1) the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Pub.L. 116-136), (2) the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021 (Pub. L. 116-260), or (3) the America Rescue Plan (ARP) Act of 2021 (Pub. L. 117-2). For the items in this section, only report federal revenues and expenditures from funds authorized through the aforementioned Acts; do not include revenues and expenditures from any other COVID-19 assistance funding that your state's LEAs may have received.

The CARES, CRRSA, and ARP Acts are economic assistance packages that were enacted by the U.S. Congress in 2020 and 2021. The Acts respond to the COVID-19 outbreak and its impact on the economy, public health, state and local governments, individuals, and businesses.

SPECIAL EXHIBIT ITEMS - REVENUES FROM COVID-19 FEDERAL ASSISTANCE FUNDS

AR1 - Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund. Report all federal revenues received from the Elementary and Secondary School Emergency Relief (ESSER I) Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Include payments made from this fund on behalf of LEAs. Do not include federal revenues received from the Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act or the American Rescue Plan (ARP) here; report these revenues in items AR1A and AR1B instead.

AR1A - Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act Elementary and Secondary School Emergency Relief (ESSER II) Fund. Report all federal revenues received from the Elementary and Secondary School Emergency Relief (ESSER II) Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. Include payments made from this fund on behalf

NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS)

of LEAs. Do not include federal revenues received from the Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act or the American Rescue Plan (ARP) here; report these revenues in items AR1 and AR1B instead.

AR1B - American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund. Report all federal revenues received from the Elementary and Secondary School Emergency Relief (ARP ESSER) Fund authorized by the American Rescue Plan (ARP) Act. Include payments made from this fund on behalf of LEAs. Do not include federal revenues received from the Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act or the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act here; report these revenues in items AR1 and AR1A instead.

AR2 - CARES Act Governor's Emergency Education Relief (GEER I) Fund. Report all federal revenues received from the Governor's Emergency Education Relief (GEER I) Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Include payments made from this fund on behalf of LEAs. Do not include federal revenues received from the Governor's Emergency Education Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act here; report these revenues in item AR2A instead.

AR2A - CRRSA Act Governor's Emergency Education Relief (GEER II) Fund. Report all federal revenues received from the Governor's Emergency Education Relief (GEER II) Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. Include payments made from this fund on behalf of LEAs. Do not include federal revenues received from the Governor's Emergency Education Relief Fund authorized by Coronavirus Aid, Relief, and Economic Security (CARES) Act here; report these revenues in item AR2 instead.

AR3 - CARES Act Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant. Report all federal revenues received from the Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) discretionary grant program authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Include payments made from this fund on behalf of LEAs.

AR6 - Coronavirus Relief Fund (CRF). Report all federal revenues received from the Coronavirus Relief Fund (CRF), as authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act and extended under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. Include payments made from this fund on behalf of LEAs.

AR6A - American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds (SLFRF). Report all federal revenues received from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) authorized by the American

Rescue Plan (ARP) Act. Include payments made from this fund on behalf of LEAs.

AR7 - Education Stabilization Fund and American Rescue Plan to the Outlying Areas-State Educational Agency.

Report all federal revenues received from the Education Stabilization Fund and the American Rescue Plan (ARP) Act for formula grants to the outlying areas made to the state educational agency. Include revenues received from Education Stabilization Fund formula grants authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, as well as from U.S. Department of Education grants authorized by the ARP Act. Include payments made from this fund on behalf of LEAs. [Reporting for this item expected for American Samoa, Guam, the Northern Mariana Islands, and the U.S. Virgin Islands only.]

AR8 - Education Stabilization Fund to the Outlying Areas-Governors. Report all federal revenues received from the Education Stabilization Fund for formula grants to the outlying areas made to governor's offices. Include revenues received from Education Stabilization Fund formula grants authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. Include payments made from this fund on behalf of LEAs. [Reporting for this item expected for American Samoa, Guam, the Northern Mariana Islands, and the U.S. Virgin Islands only.]

SPECIAL EXHIBIT ITEMS - EXPENDITURES FROM COVID-19 FEDERAL ASSISTANCE FUNDS

AE1 - 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). Report all current expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act. Include current expenditures from these funds paid directly by the LEA and paid by the state on behalf of the LEA. Exclude payments from these funds to charter schools and other school districts within the state.

Current expenditures by specific source of COVID-19 Federal Assistance Fund (AE1A, AE1B, AE1C, AE1D, AE1E, AE1F, AE1G) (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591). Report all current expenditures for public elementary-secondary education that were paid from each of the following sources of funds:

- **AE1A:** Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (ESSER I)
- **AE1B:** Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (ESSER II)

NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS)

- **AE1C:** Elementary and Secondary School Emergency Relief Fund authorized by the American Rescue Plan (ARP) Act (ARP ESSER)
- **AE1D:** Governor’s Emergency Education Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (GEER I)
- **AE1E:** Governor’s Emergency Education Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (GEER II)
- **AE1F:** Coronavirus Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act and extended under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (CRF)
- **AE1G:** Coronavirus State and Local Fiscal Recovery Funds authorized by the American Rescue Plan (ARP) Act (SLFRF)

Include current expenditures from these funds paid directly by the LEA and paid by the state on behalf of the LEA. Exclude payments from these funds to charter schools and other school districts within the state.

Any current expenditures reported under items AE1A-AE1G should also be reported in “Current expenditures paid from COVID-19 Federal Assistance Funds” (item AE1).

AE2 - 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). Report all instructional current expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act. Include instructional expenditures from these funds paid directly by the LEA and paid by the state on behalf of the LEA. Exclude payments from these funds to charter schools and other school districts within the state.

Assuming an amount can be reported above for “Current expenditures paid from COVID-19 Federal Assistance Funds” (item AE1), any instructional expenditures reported here should also be reported in item AE1.

Instructional expenditures by specific source of COVID-19 Federal Assistance Fund (AE2A, AE2B, AE2C, AE2D, AE2E, AE2F, AE2G) (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591). Report all instructional current expenditures for public elementary-secondary education that were paid from each of the following sources of funds:

- **AE2A:** Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (ESSER I)
- **AE2B:** Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (ESSER II)

- **AE2C:** Elementary and Secondary School Emergency Relief Fund authorized by the American Rescue Plan (ARP) Act (ARP ESSER)
- **AE2D:** Governor’s Emergency Education Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (GEER I)
- **AE2E:** Governor’s Emergency Education Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (GEER II)
- **AE2F:** Coronavirus Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act and extended under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (CRF)
- **AE2G:** Coronavirus State and Local Fiscal Recovery Funds authorized by the American Rescue Plan (ARP) Act (SLFRF)

Include instructional expenditures from these funds paid directly by the LEA and paid by the state on behalf of the LEA. Exclude payments from these funds to charter schools and other school districts within the state.

Any instructional current expenditures reported under items AE2A-AE2G should also be reported in “Instructional expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education” (item AE2).

Any instructional expenditures reported under items AE2A-AE2G should also be reported in the corresponding revenue source under “Current expenditures by specific source of COVID-19 Federal Assistance Fund” (items AE1A-AE1G).

AE3 - 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). Report all support services current expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act. Include support services expenditures for pupil, instructional staff, general administration, school administration, operation and maintenance of plant, student transportation, business, central, and other support services. Include support services expenditures from these funds paid directly by the LEA and paid by the state on behalf of the LEA. Exclude any payments from these funds to charter schools and other school districts within the state.

Assuming an amount can be reported above for “Current expenditures paid from COVID-19 Federal Assistance Funds” (item AE1), any support services expenditures reported here should also be reported in item AE1.

AE4 - Capital outlay expenditures paid from COVID-19 Federal Assistance Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions). Report all capital outlay expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental

NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS)

Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act. Include expenditures from these funds for construction, land and existing structures, and equipment. Include capital outlay expenditures from these funds paid directly by the LEA and paid by the state on behalf of the LEA.

Capital outlay expenditures by specific source of COVID-19 Federal Assistance Fund (AE4A, AE4B, AE4C, AE4D, AE4E, AE4F, AE4G) (objects 100-700, and 890 for function 4000; object 700 for ALL functions). Report all capital outlay expenditures that were paid from each of the following sources of funds:

- **AE4A:** Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (ESSER I)
- **AE4B:** Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (ESSER II)
- **AE4C:** Elementary and Secondary School Emergency Relief Fund authorized by the American Rescue Plan (ARP) Act (ARP ESSER)
- **AE4D:** Governor's Emergency Education Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (GEER I)
- **AE4E:** Governor's Emergency Education Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (GEER II)
- **AE4F:** Coronavirus Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act and extended under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (CRF)
- **AE4G:** Coronavirus State and Local Fiscal Recovery Funds authorized by the American Rescue Plan (ARP) Act (SLFRF)

Include expenditures from these funds for construction, land and existing structures, and equipment. Include capital outlay expenditures from these funds paid directly by the LEA and paid by the state on behalf of the LEA.

Any capital outlay expenditures reported under items AE4A-AE4G should also be reported in "Capital outlay expenditures paid from COVID-19 Federal Assistance Funds" (item AE4).

AE5 - Technology-related supplies and purchased services expenditures paid from COVID-19 Federal Assistance Funds (objects 351, 352, 432, 443, 530, 650 - ALL functions). Report expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act for supplies and purchased services that are technology-related. For technology-related supplies, include expenditures on supplies that are typically used in conjunction with technology-related hardware or software (e.g., compact discs, flash drives, cables, and monitor stands). Technology-related equipment costs below

the capitalization threshold (e.g., laptop and tablet costs that fall below the capitalization threshold) should also be reported here.

For technology-related purchased services, include expenditures on data processing, coding, and other technical services; repairs and maintenance services for technology equipment that are not directly provided by school district personnel; and rentals or leases of computers and related equipment. Purchased communications services, such as all costs associated with voice, data (i.e., Internet), and video communications charges should also be reported here. Include expenditures for subscription-based software and information technology arrangements.

Expenditures reported in AE5 should also be reported within the corresponding COVID-19 Federal Assistance Funds expenditure totals reported in items AE1, AE2, AE3, AE7, and AE8 as appropriate (e.g., any instructional technology-related supplies and purchased services expenditures reported here should also be reported in items AE1 and AE2).

Expenditures from COVID-19 Federal Assistance Funds for technology-related equipment that exceed the capitalization threshold should not be reported here, but instead be reported in the "Technology-related equipment expenditures paid from COVID-19 Federal Assistance Funds" category (AE6).

AE6 - Technology-related equipment expenditures paid from COVID-19 Federal Assistance Funds (objects 734, 735 - ALL functions). Report expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act for technology-related hardware and software used for educational or administrative purposes that exceed the capitalization threshold. Include purchases of network equipment, servers, personal computers, printers, scanners, other peripherals, and other electronic devices. Do not include expenditures for nontechnology-related equipment such as machinery (object 731), vehicles (object 732), and furniture (object 733). Expenditures for technology-related supplies or equipment below the capitalization threshold should not be reported here, but instead be reported in the "Technology-related supplies and purchased services expenditures paid from COVID-19 Federal Assistance Funds" category (AE5).

Assuming an amount can be reported above for "Capital outlay expenditures paid from COVID-19 Federal Assistance Funds" (item AE4), any technology-related equipment expenditures reported here should also be reported in item AE4.

AE7 - 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). Report all support services current expenditures for operation and maintenance of plant from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act. Include expenditures from these funds for buildings services, care and upkeep of grounds and

NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS)

equipment, cleaning and sanitation, and security services paid directly by the LEA and paid by the state on behalf of the LEA. Exclude any payments from these funds to charter schools and other school districts within the state.

Assuming amounts can be reported above for “Current expenditures paid from COVID-19 Federal Assistance Funds” (item AE1) and “Support services expenditures paid from COVID-19 Federal Assistance Funds” (item AE3), any operations and maintenance of plant expenditures reported here should also be reported in items AE1 and AE3.

AE8 - 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). Report all food services operations current expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act. Include expenditures from these funds for activities concerned with providing food to students and staff that are paid directly by the LEA and paid by the state on behalf of the LEA. Exclude any payments from these funds to charter schools and other school districts within the state.

Assuming an amount can be reported above for “Current expenditures paid from COVID-19 Federal Assistance Funds” (item AE1), any food services operations expenditures reported here should also be reported in item AE1.