

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

THE NATIONAL PUBLIC EDUCATION
 FINANCIAL SURVEY

Fiscal Year 2018

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

RETURN COMPLETED FORM TO:

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

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1850-0067. The time required to complete this information collection is estimated to average 94 hours, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or 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 our individual survey, write directly to: U.S. Department of Education, National Center for Education Statistics, Elementary/Secondary and Libraries Studies Division, Washington, D.C. 20008-5651.

CERTIFICATION: I hereby certify that to the best of my knowledge and belief, the data reported in sections I-VII, below, constitute a true and full report of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools under this jurisdiction for purposes of reporting under section 153(a)(1)(I) of the Education Sciences Reform Act of 2002, 20 U.S.C. 9543(a)(1)(I) and the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 6301 et. seq.)	
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		
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REVENUE FROM STATE SOURCES (3000)	R3		
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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		
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TOTAL REVENUE	TR		
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SECTION 2

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

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

INSTRUCTION, continued (1000)

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

SECTION 3A

SUPPORT SERVICES (2000)

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

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

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

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

SECTION 3B

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

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

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

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

SECTION 4

OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

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

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

SECTION 5

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

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		
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SECTION 6

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

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

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

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

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

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

EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)	Item Code	Current Amount	Flag
a. Tuition from Individuals (1310)	X12A		
b. Transportation Fees from Individuals (1410)	X12B		
c. Title I Expenditures [Expenditures under Title I of the Elementary and Secondary Education Act of 1965, as amended (ESEA). DO NOT simply restate revenues received. This item is to contain expenditures.]	X12C		
d. Title I Carryover Expenditures	X12D		
e. Title V, Part A Expenditures [Expenditures under Title V, Part A of the ESEA, as amended. DO NOT simply restate revenues received. This item is to contain expenditures.]	X12E		
f. Title V, Part A Carryover Expenditures	X12F		
g. Food Services Revenues (excluding federal reimbursements (1600-1650))	X12G		
h. District Activities Revenues (1700-1790)	X12H		
i. Textbook Revenues (1940)	X12I		
j. Summer School Revenues (1312)	X12J		
TOTAL EXCLUSIONS [Sum a-j.]	TX12		

NET CURRENT EXPENDITURES [Subtract Total Exclusions from Current Expenditures, as defined in in the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 7801(12)).]	NCE13		
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AVERAGE DAILY ATTENDANCE (ADA)			
a. ADA as defined by state law	A14A		
b. ADA as defined by NCES	A14B		

STATE PER PUPIL EXPENDITURE	PPE15		
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CURRENT EXPENDITURES BY FUND TYPE			
Current Expenditures Paid from State and Local Funds (including federal funds intended to replace local tax revenues) [Objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 paid from state and local funds combined, plus federal funds intended to replace local tax revenues. Internal transfers (objects 511, 561, 564, 567, and 591) should be excluded.]	CE1		
Current Expenditures Paid from Federal Funds [Objects 100-600, 810, 820, 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 1 (Comments get displayed here)

Section 2 (Comments get displayed here)

Section 3A (Comments get displayed here)

Section 3B (Comments get displayed here)

Section 4 (Comments get displayed here)

Section 5 (Comments get displayed here)

Section 6 (Comments get displayed here)

Section 7 (Comments get displayed here)

Other (Comments get displayed here)

NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) REPORTING INSTRUCTIONS

COMPLETING THE NPEFS SURVEY

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

1. 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.

2. 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.

3. Check all subtotals and totals prior to submitting NPEFS data to NCES.

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.

4. Compare the fiscal data for the current year with fiscal data from the previous year.

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.

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.

5. 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 SEA (e.g., Assistant Commissioner for Finance, 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](#).

6. 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.

NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) REPORTING INSTRUCTIONS

7. Report finance data for all public schools

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

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.

DATA ITEM DEFINITIONS

REVENUES

Section 1 – FROM LOCAL SOURCES

- Property Tax (1110; R1A).** 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.
- Non-property Tax (1120-1190; R1B).** These taxes include sales and use taxes (R1B) 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).
- Other Local Government Units – Property Tax (1210; R1C).** 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.
- Other Local Government Units—Non-property Tax (1220-1290; R1D).** 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).
- Tuition from Individuals (1310; R1E).** Tuition paid by an individual to attend school in an LEA other than the one in which he or she resides.
- Tuition from Other LEAs Within the State (1321; R1F).** 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.)
- Transportation Fees from Individuals (1410; R1G).** 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.
- Transportation Fees from Other LEAs Within the State (1421; R1H).** 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 (R1I) in Section 1 of the survey.
- Earnings on Investments (1500-1540 exclude 1532; R1I).** 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

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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.

j. **Food Services (excluding federal reimbursements) (1600-1650; R1J).** 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 Lunch Program (1611), the School Breakfast Program (1612), and the Special Milk Program (1613).

k. **District Activities (1700-1790; R1K).** 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.

l. **Other Revenue from Local Sources (1320-1350, 1420-1440, 1800, 1900-1990 – except 1321, 1421, 1940, 1951, and 1970; R1L).** 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).

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

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

FROM INTERMEDIATE SOURCES (2000; R2)

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

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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.

FROM STATE SOURCES (3000; R3)

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.

FROM FEDERAL SOURCES (4000)

- a. **Grants-in-Aid Direct from the Federal Government – Unrestricted and Restricted (4100, 4300; R4A).** 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).
- b. **Grants-in-Aid from the Federal Government Through the State – Unrestricted and Restricted (4200, 4500; R4B).** 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.**

- c. **Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (4700; R4C).** Federal revenue provided to a local education agency through an intermediate unit.
- d. **Other Revenue from Federal Sources (4800, 4900; R4D).** 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).

OTHER SOURCES OF REVENUE (5000; R5)

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.

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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.

EXPENDITURES

NOTE: 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.

Section 2 – INSTRUCTION (1000)

Instruction (1000). Total current operation expenditure for activities dealing with the interaction of teachers and students in the classroom, home, or hospital as well as co-curricular activities. Report amounts for activities of teachers and instructional aides or assistants engaged in regular instruction, special education, and vocational education programs. Include voucher payments directly to individuals in Tuition Payments Outside the State, to Private Schools, and Other (E14). Include textbooks for public school children in Supplies (E16). Exclude adult education programs (report in E9B).

Section 3A – SUPPORT SERVICES (2000)

Students (2100). Report expenditures for administrative, 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). Expenditure 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). Expenditure 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 expenditure for vehicle operation, monitoring riders, and vehicle servicing and maintenance. Student transportation purchased from another school district within the state (object 511) should be excluded to prevent double counting.

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 – OPERATIONS 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

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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 (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 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) + Non-Instructional expenditures (STE3) + Direct Program Support (STE4) (excludes aid to private school students and property expenditures).

Section 6 – FACILITIES ACQUISITION & CONSTRUCTION SERVICES (4000)

1. **Non-Property Expenditures – For New Building Construction and Alterations to Existing Buildings (4100-4900; E61).** 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.

Report expenditures for wiring for Local Area Networks (LANs) and Internet here. Expenditures

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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.

NOTE: DO NOT include property expenditures in Non-Property. Report property expenditures under Property Expenditures (E62) or Equipment (E63) as appropriate.

- 2. Property Expenditures - Land (710), Existing Buildings (720), and Infrastructure (740) (E62).** 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).

- 3. Equipment (730; E63).** 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)

Debt Service (5100). Include only long-term debt service (obligations exceeding one year).

1. Interest (832; E7A1). Interest on long-term debt.
2. Principal (831; E7A2). 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. Report:

1. The sum of the following object categories: salaries (100), employee benefits (200), purchased services (300-500), supplies (600), and other expenditures (800).
2. Property (700). Includes expenditures for machinery, equipment, furniture, fixtures, and vehicles (E82).

DIRECT COST PROGRAMS

- a. Non Public School Programs (Program #500; E9A).** Report expenditures for services for students attending schools established by agencies other than states, subdivisions of states, or the federal government. Report expenditures for services paid for by local government (LEA) funds, not state funds.
- b. Adult/Continuing Education Programs (Program #600; E9B).** 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.
- c. Community/Junior College Education Programs (Program #700; E9C).** Report expenditures for programs for students attending institutions of higher education that offer (in most cases) the first two years of college instruction. If an LEA is responsible for providing this program, all program costs should be reported here. If the LEA is not responsible for

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providing this program, the survey respondent should enter a zero.

d. **Other Direct Cost Programs (E9D).** The survey provides several lines for expenditures for additional Direct Cost Programs.

d-1. **Property (700; E91).** Add equipment expenditures (property) from a, b, c, d above.

Subtotal – Direct Cost Programs (STE9). 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 – EXCLUSIONS

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.)

The "Exclusions" list also includes expenditures and carryover funds for Title I and Part A of Title V (ESEA as amended). The Title I program is titled "College- and Career-Ready Students." In reporting Title I (X12C-X12D) funds, an SEA must account separately for the expenditures of the federal Title I even if those funds are consolidated. In order to separate state and local expenditures of consolidated Title I funds, the SEA should calculate the percentage of funds that Title I contributed to a consolidated expense category, such as school-wide programs, and apply those same percentages

to the total expenditures in that category to estimate the expenditures of Title I funds.

Title V, Part A (X12E-X12F) consists of expenditures from funds received from Title V, Part A Innovative Programs. Innovative Program funds expired in FY 2010. Respondents should not include in these items any expenditure of funds that were transferred to Title V, Part A under the transferability provisions.

Federal law permits states to retain Title I and Title V, Part A revenues for up to 27 months in order to allow districts to spend the money at a later date.

Funds which were spent in a fiscal year other than the fiscal year in which they were received are called "carryover funds". NCES excludes expenditures and carryover funds for ALL Title I and Title V, Part A programs when calculating per pupil expenditures for allocation purposes. Although the survey does not provide a separate place for reporting Title I and Title V, Part A 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)
- expenditures for Title V, Part A programs

AVERAGE DAILY ATTENDANCE (ADA)

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

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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 summer school attendance, partial-day attendance, excused absences, and other issues.

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: The aggregate number of days of attendance at a given school during a given reporting period divided by the number of days in session during this period. 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.

ADA is used as the denominator in calculating the State Per Pupil Expenditure (SPPE) used in Title I and other federal fund allocations.

STATE PER PUPIL EXPENDITURE (SPPE)

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

All of 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, see below) from certain federal grants as well as fees and other revenue from individuals must be subtracted from Current Expenditures. Section 7, 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.

Federal law requires NCES to use net expenditures (expenditures minus exclusions) when calculating a per pupil expenditure for allocating federal grants to states.

The "Exclusions" list also includes expenditures and carryover funds for Title I and Part A of Title V (ESEA as amended). The Title V, Part A program ended during fiscal year 2008, and funds from this program must have been spent by September 30, 2009. The FY 2010 NPEFS collection was the last year that substantial amounts of revenue from Title V, Part A funds were reported. For FY 2015 we do not expect to see Title V, Part A expenditures reported except to the extent that the outlying areas have had appropriations authority to use their funds under the Consolidated Grants to Insular Areas for Title V, Part A purposes.

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

Current Expenditures Paid from State and Local Funds (CE1) (including federal funds intended to replace local tax revenues) includes current expenditures paid for by State and local funds combined plus Federal funds intended to replace local tax revenues. 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).

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