



Office of the State Superintendent of Education

# **National Public Education Financial Survey (NPEFS)/F-33 Training July 2 - 3, 2013**



**State Superintendent of Education  
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- Overview of NPEFS and F-33
- Review of NPEFS / F-33 Tool
- Questions

# What is NPEFS?

- The National Public Education Financial Survey (NPEFS) is the U.S. Department of Education's annual collection of the nation's public elementary and secondary school financial data.
- Data is used to calculate the State Per Pupil Expenditure (SPPE), which is used for Title I and other allocations.
- If you received federal funds in FY 2012, you are required to fill out the survey.

# What is the F-33?



- The F33 is a public education financial survey distributed by the U.S. Census.
- Before the FY 2010 data collection, the District was allowed to fill out a “short form” survey, which OSSE populated from LEA NPEFS submissions.
- During the FY 2010 data collection, OSSE was asked to start completing the full F33 survey.

# Why are the NPEFS & F-33 combined into one survey?



- To save you time
- Many of the data elements in both surveys overlap.
- OSSE crafted the combined tool. In areas where the definitions differed slightly, the NPEFS definition was used.
- There are a few elements from the F-33 which do not appear on NPEFS. These data elements are captured at the end of the form.

# The Basics

- Fiscal Year 2012: October 1, 2011 – September 30, 2012
- Fiscal data do not need to be audited, but must be verified as accurate to the best of your LEA's ability
- Completed survey Due: Friday, July 26 , 2013 to [katie.williams@dc.gov](mailto:katie.williams@dc.gov)

# Average Daily Attendance

$$\text{Average Daily Attendance (ADA)} = \frac{\text{Total FY12 Attendance}}{\text{Total \# of regular school days in FY12}}$$

## To Calculate ADA

**Step 1:** Determine the number of students who attended school each day that school was in session in FY12.

**Step 2:** Add all daily attendance numbers together for the total FY12 attendance.

**Step 3:** Determine the number regular school year days students attended school between Oct. 1, 2011 and Sept. 30, 2012.

**Step 4:** Divide by the total FY12 attendance count by the number of school days in FY12. *Measure to the nearest half day.* The result is the Average Daily Attendance

## Example:

### **Step 1: Total Daily Attendance**

Oct. 1, 2011 = 90 students

Oct. 2, 2011 = 94 students

...

Sept. 30, 2012 = 84 students

### **Step 2: Total FY12 Attendance**

$90 + 94 + \dots + 84 = 16,560$

### **Step 3: School days in FY12**

For the example, assume there were 180 regular school days

### **Step 4: ADA**

$$\text{ADA} = \frac{16,560}{180} = 92 \text{ students}$$

# Data Checks

To ensure the accuracy of the data being submitted OSSE will conduct the following data checks. If any flags arise, OSSE will notify the LEA and the LEA will either need to correct item and resubmit the data or provide further explanation within 3 business days.

	Data Errors / Questionable Data
1	Total Revenue <i>less than</i> Total Expenditures
2	Employee Benefits <i>greater than</i> Salaries
3	Instructional subtotal <i>less than</i> 50% of Total Current Expenditures
4	Facilities Acquisition and Construction Services (FACS) Non Property <i>less than</i> 50% of total FACS expenditures
5	Total ARRA expenditures <i>less than</i> the amount of any of the sub ARRA expenditure categories
6	No instruction salaries reported
7	Average Daily Attendance increases by more than 5% or decreases by more than 2% from last year's submission
8	Current Expenditures increase more than 12% or decrease more than 10%.



# Review Tool

## **Where in the NPEFS/F-33 tool do you record expenditures for building rental which is capitalized?**

- If it is strictly a rental situation (i.e., not a capital lease) the US Census (in coordination with the US Department of Education) advises respondents to report long-term rental expenditures as an Operations & Maintenance purchased property services expenditure. It's understood that this LEA may capitalize this expenditure for their books but for the purposes of reporting on this tool it would be best to report as an operating expenditure.
- If this "rental" is actually a capital lease, LEAs should report these expenditures as debt finance. You would include these expenditures in the redemption of principal/interest expenditure categories instead.

## **Was any City Build funding considered ARRA (recovery) funds?**

- No. City Build is federal payment funds.

# Questions?