



**National Public Education Financial Survey  
(NPEFS) and F33 Combined Survey**

**Guidance for D.C. LEAs**

**2013 Guidance for FY 12**

**October 1, 2011 – September 30, 2012 Submission**

Prepared by:

The Office of the State Superintendent of Education

## **What is NPEFS? Why is it important?**

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. As an LEA receiving federal funds in FY 2012, you are **required** to fill out this financial survey accurately and in its entirety.

**Data from the NPEFS are used by the Federal government to calculate a State Per Pupil Expenditure (SPPE). SPPE, in turn, is used to formulate several federal program allocations to States including Title I funds.** Other programs also use the SPPE data indirectly because their allocation formulas are based, in whole or in part, on State Title I allocations. These programs include Educational Technology State Grants, Education for Homeless Children and Youth Program, Teacher Quality State Grants Program, and Safe and Drug-Free Schools and Communities Program.

The information you provide in this survey will be made public, both at the aggregate State level and at the individual LEA level.

## **What is the F33? Why haven't I heard of this survey before?**

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. As of FY 2010, OSSE was asked to fill out the full F33 survey, which resulted in a supplemental survey being distributed in the summer data collection. This year, for the second time, the FY 2012 data collection will use a combined form created by OSSE to satisfy both surveys.

## **Why are the NPEFS and F33 Combined in to ONE Survey?**

Many of the NPEFS and F33 data elements overlap. OSSE has combined them into one survey to reduce LEA paperwork and confusion. For those who would like to keep track of NPEFS vs. F33 questions, the codes are indicated in columns A and B. In most cases the data element satisfies both NPEFS and F-33. There is a section at the end of the spreadsheet which records additional F-33 elements that do not correspond to NPEFS. To keep clarity on the various data elements, always refer to the written instructions in the spreadsheet first, and the NPEFS instruction booklet as a supplement to any data elements in rows 3-151.

## Process Overview

- Review the National Public Education Financial Survey FY2012 Instruction Booklet (“Instruction Booklet”) at the link below, as well as the specific instructions outlined in this document.

**<https://surveys.nces.ed.gov/ccdnpefs/pdf/NPEFSManual.pdf>**

- Fill out the FY12 column completely in the NPEFS/F-33 spreadsheet tool sent from OSSE.
- For fields in which no revenue or expense exists, please put a zero (0).
- Brief descriptions of each data field are located in column E for your quick reference. Review all descriptions before entering data to determine which data fall into each field. Further instruction can be found in the Instruction Booklet (website listed above).
- Submit completed spreadsheets to [katie.williams@dc.gov](mailto:katie.williams@dc.gov) no later than **Friday, July 26, 2013**.

**Fiscal Year: LEAs must submit revenues and expenditures for the time period from October 1, 2011 thru September 30, 2012, even if the LEA utilizes a different fiscal year.**

## Deadlines and Dates

Date	Action
<b>Tuesday, July 2, 2013</b> 11:00pm - 12:00pm <b>Wednesday, July 3, 2013</b> 3:00 – 4:00pm	<b>NPEFS/F-33 Overview Training</b> Please email <a href="mailto:katie.williams@dc.gov">katie.williams@dc.gov</a> if you did not receive an invitation. <b>Note:</b> You only need to attend one session
<b>Tuesday, July 2, 2013</b>	<b>LEA Data Managers will receive template from OSSE via email</b>
<b>Friday, July 26, 2013</b>	<b>NPEFS/F-33 Data Due to OSSE</b> Submit to <a href="mailto:katie.williams@dc.gov">katie.williams@dc.gov</a>  <b>Note:</b> Surveys will be accepted and reviewed on an ongoing basis. We encourage you to submit the completed survey prior to the deadline if possible.
<b>July 26, 2013 – August 15, 2013</b>	<b>OSSE Reviews LEA Data</b> LEAs may be contacted during this time for clarification on their data submissions.

## Data Checks and Adjustments

The Census Bureau checks the data consistency of OSSE's NPEFS and F-33 submissions. They will question (and likely impute) data that are inconsistent with the checklist on page 25 of the Instruction Booklet. Thus, before submitting the data to the US Department of Education, OSSE utilizes the checklist below to check each LEA submission. OSSE recommends that LEAs check their data against this checklist as well prior to submission.

	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%. (You can use the FY11 numbers provided in your spreadsheet to check this)

**Ultimately it is the LEA's responsibility to submit accurate data.** However, if an LEA's data is flagged under one of these items or is missing data elements that OSSE believes should be on the form, OSSE will contact the LEA for clarification or edits. The LEA will have 3 business days to make the edits and resubmit the survey to OSSE.

There are occasions where your LEA's data may legitimately fall into one of the categories listed above. If that is the case, please be prepared to provide an explanation. OSSE may determine that a written explanation of some data inconsistencies must be submitted to the federal government, and OSSE may use your explanation as part of that submission.

## FY 2011 Data

OSSE has included the FY 2011 data submitted your LEA submitted last year. You should use this data to check against the flags listed above.

## Overview Training – July 2-3, 2013

OSSE will be providing an NPEFS/F-33 Overview Training Webinars for LEA staff to learn more about the data requirements for the form. Training sessions are scheduled to take place on **Tuesday, July 2, 2013 from 11:00AM-12:00PM and Wednesday, July 3, 2013 from 3:00-4:00PM** The Training is most beneficial when participants have already reviewed the NPEFS spreadsheet and instructions and come with specific questions about the form.

## Average Daily Attendance (ADA) Calculation

$ADA = \frac{\text{Total FY12 Attendance}}{\text{Total \# of school days in FY12}}$	
<p style="text-align: center;"><b><u>To Calculate ADA</u></b></p> <p><b>Step 1:</b> Determine the number of students who attended school each day that school was in session in FY12.</p> <p><b>Step 2:</b> Add all daily attendance numbers together for the total FY12 attendance.</p> <p><b>Step 3:</b> Determine the number regular school year days students attended school between Oct. 1, 2011 and Sept. 30, 2012.</p> <p><b>Step 4:</b> Divide by the total FY12 attendance count by the number of school days in FY12. <i>Measure to the nearest half day.</i> The result is the Average Daily Attendance</p>	<p><b>Example:</b> A school with 100 students</p> <p><b>Step 1: Total Daily Attendance</b>            Oct. 1, 2011 = 90 students            Oct. 2, 2011 = 94 students            ...            Sept. 30, 2012 = 84 students</p> <p><b>Step 2: Total FY12 Attendance</b>            90+94+...+84 = 16,560</p> <p><b>Step 3: School days in FY12</b>            For the example, assume there were 178 school days</p> <p><b>Step 4: ADA</b>  <math display="block">ADA = \frac{16,560}{178} \approx 93 \text{ students}</math></p>

- Do *not* include non-resident students
- Summer School students should be included in the ADA count, but the only school days counted are regular school-year days
- **Dependent LEAs**-Federal regulations require that when one LEA pays tuition to another for students to be educated by the receiving LEA, the LEA that pays tuition counts the students in ADA. The LEA making the tuition expenditure (sending LEA) should count the tuition expenditures and include the students in average daily attendance. The LEA providing the education (receiving LEA) should claim any tuition received as revenue and may not claim the average daily attendance of any child for whom it receives tuition.

## Formatting

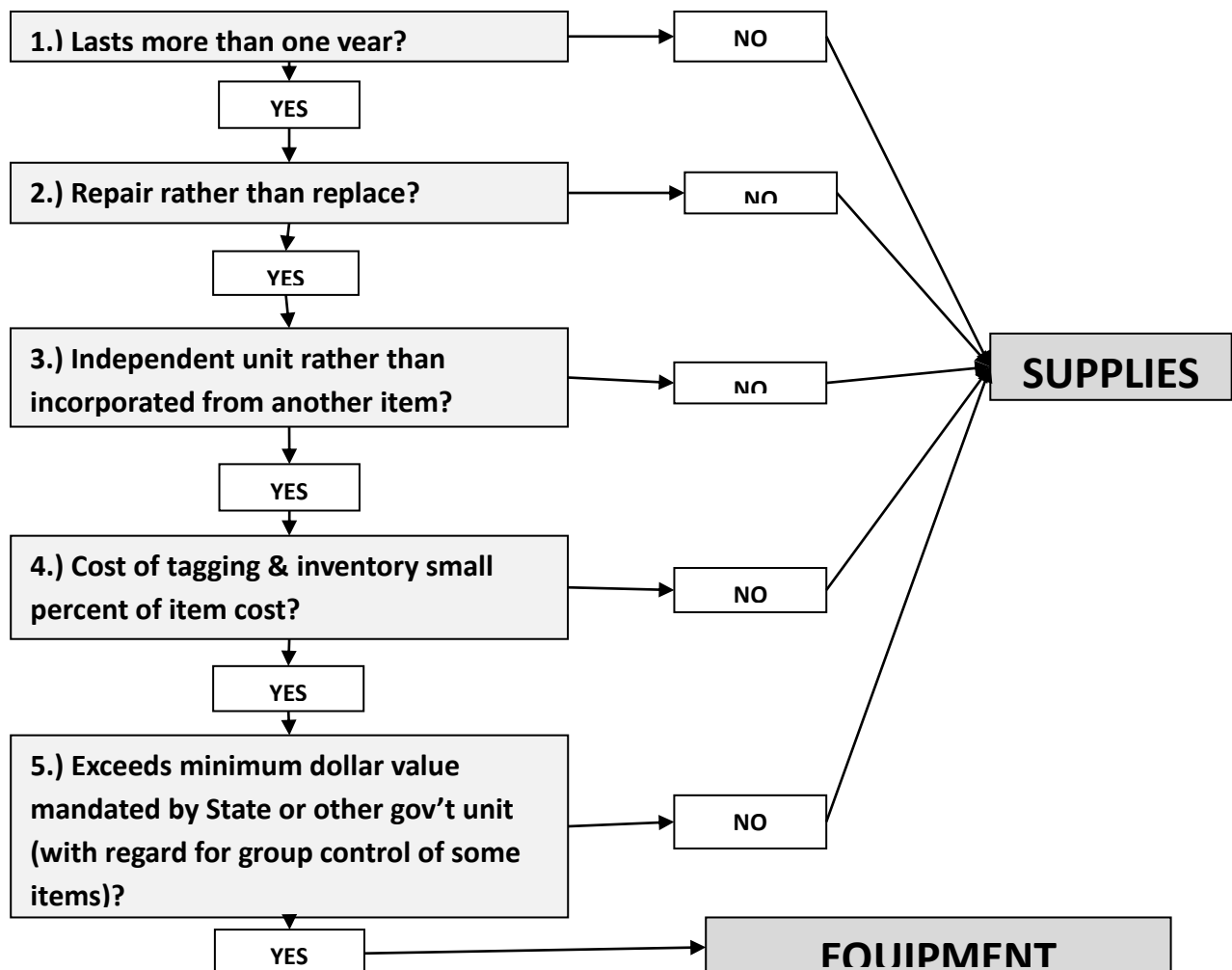
When submitting data to OSSE, please send back the spreadsheet in the format it was sent to you. You should not add or delete any columns or rows. Your cooperation is very much appreciated.

## Determining Between Supplies and Equipment

Pages 15-17 of the NPEFS FY2012 Instruction Booklet describe the difference between supply and equipment expenses. The US Department of Education lists this differentiation as a critical component in ensuring accurate data submission. OSSE has included a copy of the decision tree from the Instruction Booklet on the following page for your reference.

## Criteria for Distinguishing Supplies from Equipment - Decision Tree

Recreated from *the NPEFS FY2010 Instruction Booklet* (Listed in Priority Order)



## **NPEFS and F33 - Frequently Asked Questions**

### **Can LEAs submit a different fiscal year than the October 1, 2011 to September 30, 2012 fiscal year outlined in OSSE's guidance?**

No. OSSE must combine and submit all data for one, consistent fiscal year. The District's fiscal year (October 1 – September 30) was chosen. This is consistent with the fiscal year used in FY10 and FY11.

### **Does the financial data I submit have to be audited?**

No, but the data you submit to OSSE on the NPEFS/F-33 form must be accurate. While OSSE will be performing basic checks to ensure the data is consistent and complete, it is ultimately the LEA's responsibility to ensure that the data submitted to OSSE is accurate.

### **Do LEAs need to report all revenues they receive and expenditures they make? Or, do LEAs only need to report revenues and expenditures from public sources of funds?**

LEAs must report ALL revenues and expenditures, including funds from non-government sources such as private donations.

### **How should LEAs account for Title I revenues and expenditures?**

Title I expenditures should be included as part of the revenues listed NPEFS Code R4B- "federal revenues through state", lines 26-33, and as part of the standard expenditures categories listed in lines 38 through 136. However, you must also separately account for total Title I expenditures at the bottom of the survey in lines 138 and 139 and Title I ARRA on line 150. This means you will be counting these expenditures multiple times in separate areas of the survey.

### **How should LEAs account for ARRA expenditures?**

Similar to Title I expenditures, ARRA expenditures should be included as part of the revenues listed in "federal revenues through state" listed in NPEFS code R4B (lines 26-33) and as part of the regular expenditures categories listed in lines 38 through 136. However, you must also separately account for your ARRA expenditures at the bottom of the survey in lines 145 through 151. This means you will count these expenditures in two separate areas of the survey.

### **Is there a separate category for Special Education instruction?**

No. You should include special education expenditures in the appropriate categories listed on the form. Please note that there is a field to include a break out of special education instruction *salaries* expenditures on line 47 (Code E11b).

**Where should depreciation be recorded?**

The NPEFS does not account for depreciation. You should not include depreciation on this form.

**Where do staff bonuses get reported?**

Staff bonuses should be recorded in the salary categories.

**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.