



U.S. Department of Education  
Institute of Education Sciences

# Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2022-2024

## Supporting Statement Part A

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National Center for Education Statistics (NCES)

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## PART A. JUSTIFICATION

### A1. Necessity of Information Collection

#### a. Purpose of this Submission

NCES annually publishes comprehensive data on the finances of public elementary/secondary schools through the [Common Core of Data \(CCD\)](#). For numerous years, these data have been released at the state level through the [National Public Education Financial Survey \(NPEFS\)](#) (OMB#1850-0067) and at the school district level through the [Local Education Agency \(School District\) Finance Survey \(F-33\)](#). (OMB# 0607-0700).

There is a significant demand for finance data at the school level. Policymakers, researchers, and the public have long voiced concerns about the equitable distribution of school funding within and across school districts. School-level finance data addresses the need for reliable and unbiased measures that can be utilized to compare how resources are distributed among schools within local districts.

Education expenditure data are now available at the school level through the School-Level Finance Survey (SLFS). The School-Level Finance Survey (SLFS) data collection is conducted annually by the National Center for Education Statistics (NCES), within the U.S. Department of Education (ED). In November of 2018, the Office of Management and Budget (OMB) approved changes to the SLFS wherein variables have been added to make the SLFS directly analogous to the F-33 Survey and to the Every Student Succeeds Act (ESSA) provisions on reporting expenditures per-pupil at the local education agency (LEA) and school-level.

Commencing with the collection of FY 18 data, SLFS expanded the F-33 survey to include its expenditure variables at the school level. Beginning with FY18, the SEAs reported total current expenditures at the school level in the same manner as for the district level on F-33. This request is to conduct in 2023 through 2025 the SLFS for fiscal years 2022 through 2024 (corresponding to school years 2021/22 through 2023/24) and to continue the collection of data that is analogous to the current ESSA expenditures per pupil provision. As part of this request, the Department's Office of Civil Rights (OCR) proposes to engage NCES to assist OCR with collecting school level finance data as part of the Civil Rights Data Collection (CRDC).

The U.S. Census Bureau Economic Reimbursable Surveys Division administers the NPEFS, F-33, and SLFS data collections for NCES under an interagency agreement. The continuing SLFS collection leverages the existing expertise and infrastructure developed by NCES and Census by virtue of their administration of the NPEFS and F-33 surveys, conducted jointly for over 20 years. Collaboration between the two agencies on SLFS enhances data collection and editing efficiency, and promotes consistency across all three finance surveys.

Former President Obama signed the Every Student Succeeds Act (ESSA) into law on December 10, 2015, which amended the Elementary and Secondary Education Act of 1965 (ESEA). As amended, the ESEA now requires state education agencies (SEAs) to produce report cards beginning with the 2017-18 school year that include "per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency (LEA) and each school in the State for the preceding fiscal year" [20 U.S.C. 6301 §1111(h)(1)(C)(x) and (h)(2)(C)]. The ESEA also requires that LEA report cards include the same information for the LEA and for each school served by the LEA [20 U.S.C. 6301 §1111(h)(2)(C)].

Since the passage of ESSA, multiple SEAs have expressed interest in participating in the SLFS. The advantages of participating in SLFS include the following:

- Technical help from NCES and Census will likely improve data quality at school level;
- Opportunity to work with NCES and Census to reconcile data issues/anomalies;
- Facilitates compliance with ESSA expenditure per pupil provision; and
- Expanding knowledge base of SEA fiscal coordinators.

#### Recent ED school-level finance data collections

The American Recovery and Reinvestment Act of 2009 (ARRA) required states to report a school-by-school listing of per-pupil education expenditures for the 2008–09 school year for each school district that received Title I, Part A ARRA funds. The school-level data collection pursuant to ARRA was completed in 2010, and a final report and dataset were released in November 2011 (Heuer and Stullich 2011).<sup>1</sup>

ED has collected civil rights data from the nation’s public schools on a biennial basis since 1968. The Civil Rights Data Collection (CRDC) includes data and information on student enrollment, course offerings and school characteristics and climate factors.

The CRDC collected four school finance data items in the FY 14, FY 16, and FY 18 data collections. The CRDC discontinued collection of finance data items as of the FY 20 data collection.

Specifically, the four data items collected in the CRDC included:

- (1) Salary Amounts for Teachers;
- (2) Salary Amounts for Staff;
- (3) Salary Amount for Total Personnel; and
- (4) Amount of Non–Personnel Expenditures.

For the CRDC, respondents were required to report current expenditures in two separate formats for each school: (1) including expenditures made from all federal, state and local funds; and (2) including expenditures made from all state and local funds.<sup>2</sup>

The SLFS expenditure data items are analogous to the four school-level finance data that were formerly collected on the CRDC. However, the four school finance data items formerly on the CRDC did not provide a comprehensive picture of current expenditures per pupil at the school level. In contrast, the definition of current expenditures is consistent across the state-level NPEFS; the School District Finance Survey (F-33); and the SLFS.

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<sup>1</sup> Approximately 96 percent of regular schools receiving Title I funds reported data. The four finance data items collected by ED’s Office of Planning, Evaluation, and Policy Development (OPEPD) are listed below:

- Personnel salaries at the school level for all school-level instructional and support staff, based on Census’s classification used in F-33.
- Personnel salaries at the school level for instructional staff only.
- Personnel salaries at the school level for teachers only.
- Nonpersonnel expenditures at the school level.

<sup>2</sup> The expenditures made from all state and local funds excludes expenditures paid from federal funds other than federal funds intended to replace local tax revenues (e.g., expenditures paid from federal Impact Aid funds).

## Overview of CCD Survey Components

The Common Core of Data (CCD) is the primary NCES database on public elementary and secondary education in the United States. The annual CCD is a comprehensive national statistical database of all public elementary and secondary schools and school districts that contains comparable data across all states. One of the objectives of CCD is to provide basic information and descriptive statistics on public elementary and secondary schools, students and staff, and the supporting financial data on revenues and expenditures.

The CCD is made up of six administrative records collections from SEAs. Of these, three are nonfiscal components collected as part of ED's *EDFacts* system:

- *State Nonfiscal Survey of Public Elementary/Secondary Education*—provides information on all students and staff aggregated to the state level, including number of students by grade level, full-time-equivalent staff by major employment category, and number of dropouts and high school completers from the previous year.
- *Local Education Agency (LEA) Universe Survey*—provides information including address and telephone number, location and type of agency, latitude and longitude, locale (e.g., rural, urban), number of students that the LEA is responsible for educating, number of students with limited English proficiency served in programs, number of students with Individualized Education Programs, numbers and types of staff (e.g., teachers and guidance counselors), and number of high school completers and dropouts from the previous year.
- *Public Elementary/Secondary School Universe Survey*—provides information on all public elementary and secondary schools in operation during a school year, including school type, address and telephone number, latitude and longitude, and locale type (e.g., rural, urban); grades offered; magnet, Title I, and charter school indicators; student enrollment by grade, gender, and race-ethnicity characteristics; number of classroom teachers; and number of students eligible for free and reduced-price lunch.

And three are fiscal survey components collected separately, in cooperation with Census:

- *National Public Education Financial Survey (NPEFS)*—provides detailed finance data at the state level, including average daily attendance; school district revenues by source (local, state, and federal); and expenditures by function (instruction, support services, and non-instruction), sub function (e.g., school administration), and object (e.g., salaries). This survey also includes capital outlay and debt service expenditures.
- *Local Education Agency (School District) Financial Survey (F-33)*—provides detailed finance data by school district, including revenues by source and expenditures by function and subfunction. This survey is co-sponsored and published by Census as the Annual Survey of School System Finances (OMB# 0607-0700).
- *School Level Finance Survey (SLFS)*—approved in May 2015 (OMB#1850-0803 v.133) to be conducted as a pilot study for fiscal years 2014 and 2015 (FY 14 and FY 15), to collect school-level finance data from up to 15 SEAs in its first year and up to 20 SEAs in its second year.

SLFS was first approved by OMB in May 2015 as a pilot study (OMB# 1850-0803 v.133) to collect school-level finance data from a subset of SEAs. The first year of the pilot SLFS data collection commenced on May 7, 2015 and the second year of data collection on April 4, 2016. In 2015, data were collected for the 2013-14 school year (FY 14) and in 2016 for the 2014-15 school year (FY 15). In the first year, 12 states committed to submitting FY 14 and FY 15 data: Arkansas, Colorado, Kentucky, Louisiana, Maine, Maryland, Michigan, New Jersey, North Carolina, Ohio, Rhode Island, and South

Carolina. In the second year, an additional 7 states – Alabama, Florida, Georgia, Hawaii, Montana, Oklahoma, and Wyoming – committed to providing FY 15 data, which brought the total number states participating in SLFS to 19. In January 2017, NCES obtained full clearance from OMB to collect SLFS data from up to 51 voluntarily participating SEAs beginning with FY 16. The FY 16 data collection began in March 2017 and the FY 17 in March 2018.

In November of 2018, OMB approved changes to the SLFS wherein variables have been added to make the SLFS directly analogous to the F-33 Survey and to the Every Student Succeeds Act (ESSA) provisions on reporting expenditures per-pupil at the LEA and school-level. NCES obtained full clearance to collect data from up to 51 voluntarily participating SEAs for FY 18, FY 19, and FY 20 data.

The primary goal of the pilot SLFS was to test the feasibility of collecting school level finance data in conjunction with the existing LEA- and SEA-level finance surveys. The SLFS pilot was initially published on April 24, 2018 as part of NCES’s Research and Development (R&D) series of reports<sup>3</sup> and focused on whether SLFS is a viable, efficient, and cost-effective method to collect school finance data and whether this method provides higher quality data than the previously used methods of collecting such data. A second R&D report entitled *The Feasibility of Collecting School-Level Finance Data: An Evaluation of Data From the School Level Finance Survey (SLFS) School Year 2014–15* (NCES 2019-305) was released in August of 2019.

In March of 2021, NCES released a report entitled *Highlights of School-Level Finance Data: Selected Findings from the School-Level Finance Survey (SLFS) School Years 2015-16 (FY 16) and 2016-17 (FY 17)* (NCES 2021-305). The report focuses on (1) the completeness and comparability of SLFS data and (2) how the SLFS can be utilized to evaluate differences in resource allocation (as measured by school-level expenditures) across schools, school districts, and states.

Parts A and B of this submission present the justification for the information collection and an explanation of the statistical methods employed. Part C describes the SLFS instrument, Appendix A provides the SEA communication materials that will be used to conduct the SLFS data collection, Appendix B provides the SLFS data collection form and instructions, and Appendix C provides the survey of SEA’s school-level finances fiscal data plan.

## **b. Legislative Authority**

SLFS is the nation’s only source of annual statistical information about total revenues and expenditures for public elementary and secondary education at the school-level. NCES is authorized to conduct this study by the Education Sciences Reform Act of 2002 (ESRA 2002, U.S.C. 20 §9543). The NCES data collection includes “the financing and management of education, including data on revenues and expenditures.” 20 U.S.C. § 9543(a)(1)(I).

Section 203(c)(1) of the 1979 Department of Education Organization Act (DEOA) conveys to the Assistant Secretary for Civil Rights the authority to “collect or coordinate the collection of data necessary to ensure compliance with civil rights laws within the jurisdiction of the Office for Civil Rights.” See 20 U.S.C. § 3413(c)(1) (emphasis added).

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<sup>3</sup> The R&D series of reports at NCES has been initiated to:

- Share studies and research that are developmental in nature. The results of such studies may be revised as the work continues and additional data become available;
- Share the results of studies that are, to some extent, the “cutting edge” of methodological developments. Emerging analytical approaches and new computer software development often permit new and sometimes controversial analyses to be done. By participating in “frontier research,” we hope to contribute to the resolution of issues and improved analysis; and
- Participate in discussions of emerging issues of interest to education researchers, statisticians, and the federal statistical community in general. Such reports may document workshops and symposia sponsored by NCES that address methodological and analytical issues or may share and discuss issues regarding NCES practices, procedures, and standards.

The civil rights laws enforced by OCR for which the CRDC collects data include Title VI of the Civil Rights Act of 1964, which prohibits discrimination based on race, color, or national origin; Title IX of the Education Amendments of 1972, which prohibits discrimination based on sex and Section 504 of the Rehabilitation Act of 1973, which prohibits discrimination on the basis of disability.

Also, Section 203(c)(3) of the DEOA authorizes OCR “to enter into contracts and other arrangements ... with public agencies ... as may be necessary to carry out [its] compliance and enforcement functions ....” OCR proposes to work with the Department’s National Center for Education Statistics (NCES) to assist OCR with collecting school level finance data as part of the CRDC.

### **c. Regulations and Program Requirements**

The CRDC is an aspect of OCR’s overall enforcement and monitoring strategy to ensure that recipients of ED’s Federal financial assistance do not discriminate on the bases of race, color, national origin, sex, or disability. Pursuant to its regulations at 34 C.F.R. 100.6, OCR uses CRDC data in its case investigations to assist in determining whether a recipient is in compliance with Federal civil rights law(s). OCR also uses CRDC data to identify potentially serious, systemic civil rights compliance concerns that warrant OCR’s initiation of proactive compliance reviews and directed investigations. Further, OCR uses CRDC data to provide policy guidance and technical assistance to educational institutions, parents, students, and others. OCR’s general investigative principles and practices include the collection of “data resulting from any methods that OCR or recipients use to track and evaluate compliance with their legal responsibilities [including data from the CRDC]”. See Section 702 (a) of OCR’s Case Processing Manual available at: <https://www2.ed.gov/about/offices/list/ocr/docs/ocrspm.pdf>.

Pursuant to its authority under the DEOA, as well as its regulations, OCR has determined that the CRDC is necessary to ascertain or ensure compliance with the civil rights laws within its jurisdiction, and therefore established it as a mandatory collection. See *Madison-Hughes v. Department of Health and Human Services*, 80 F.3d 1121 (6<sup>th</sup> Cir 1996) (recognizing agency’s discretion in data collection activities to carry out civil rights enforcement responsibilities.). ED’s Office of the General Counsel has determined that mandating the CRDC is a reasonable exercise of OCR’s discretion in carrying out its civil rights enforcement responsibilities.

## **A2. Needs and Uses**

The survey content was developed with assistance and feedback from various SEA and LEA staff and school finance experts – often through interviews, exploratory webinars, and formal sessions at national education conferences. NCES also consulted with other Federal government offices and education finance interest groups to assess data needs. Through discussions with these groups, it was decided to keep SLFS data items and definitions generally consistent with some of the items and definitions included in NCES’ NPEFS and F-33 surveys.

The SLFS form instructs respondents to report data in accordance with the uniform standards provided in the NCES accounting handbook , *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). Use of the accounting handbook by survey respondents facilitates the comparability of school finance data across states and schools.

The SLFS data collection instrument used in the SLFS Pilot for FY 14 and FY 15 was the same instrument utilized later for FY 16 and FY 17. The FY 14-FY 17 SLFS instrument collected two types of expenditures data—“personnel” and “nonpersonnel.” In particular, the SLFS instrument included: 12 “personnel” and 18 “nonpersonnel” expenditures items (of these 30, 12 were exhibit items of amounts already included within other SLFS

expenditures). The personnel expenditures consisted of gross salary and wage expenditures (including overtime, incentive pay, and bonuses) for school-level staff.<sup>4</sup> Nonpersonnel expenditures consisted of all non-salary expenditures directly associated with the instruction and educational and administrative support of students at the school level.<sup>5</sup> However, the FY14-FY17 SLFS instrument did not include:

1. Total current expenditures for instruction, student staff support, instructional staff support, and school administration.
2. Current expenditures (salaries and total current expenditures) for functions such as general administration (administration at the district level), operation and maintenance of plant, student transportation, food service, business/central/other support services, and enterprise operations.<sup>6</sup>
3. Employee benefits for all functions, which are also a significant portion of current expenditures. The personnel items only covered salaries and wages.

To make the data collected through SLFS directly analogous to the F-33 survey and the ESSA expenditures per pupil provision, beginning with the SLFS for FY 18, NCES commenced collecting additional data from 4 broad categories:

1. Employee benefits (for each function).
2. Total current expenditures for Elementary-Secondary Educational Programs:
  - o Instruction (function 1000)
  - o Support services, pupils (function 2100)
  - o Support services, instructional staff (function 2200)
  - o Support services, general administration (function 2300), including a salary item
  - o Support services, school administration (function 2400)
  - o Support services, operation and maintenance of plant (function 2600), including a salary item
  - o Support services, student transportation (function 2700), including a salary item and
  - o Business/central/other support services (function 2500 and 2900), including a salary item
3. Total current expenditures for Elementary-Secondary Non-instructional Programs:

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4 Personnel expenditures excluded employee benefits (e.g., employer health insurance and retirement contributions) and excluded expenditures for staff that would typically be considered school district-level staff (e.g., student transportation and operations and maintenance staff).

5 Nonpersonnel expenditures included supplies, purchased services (e.g., contracted teacher services and administrative support), instructional equipment, and textbooks. They excluded school district-level expenditures (e.g., tuition payments to other school systems) and most capital outlay expenses (e.g., construction, land, and building expenditures). As in personnel expenditures, employee benefits were also excluded from the non-personnel expenditure items.

6 Variables not collected on the FY14-FY17 SLFS include (by function): (a) general administration – expenditures for board of education and executive administration (i.e., administration at the district level) services; (b) operation and maintenance of plant – expenditures for care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security/safety; (c) student transportation – expenditures for vehicle service and maintenance, vehicle operation, and monitoring riders; (d) business/central/other support services – expenditures for fiscal services, administrative technology, purchasing, warehousing, distributing, planning, evaluation, and research and development services; (e) food service expenditures; and (f) enterprise operations – expenditures for business-like activities where the costs are recouped largely with user charges (e.g., a student bookstore).

- o Food services (function 3100), including a salary item
- o Enterprise operations (function 3200) and
- o Other Elementary-Secondary Non-instructional programs (total collected only)

4. Total current expenditures borne by the central office at the LEA level:

- o Districtwide current expenditures (“catch-all” category for current expenditures unable to be broken out to the school level).

In summary, the inclusion of new variables starting with the FY 18 SLFS data collection reflected total current expenditures for each school. Going forward, the SLFS data collection for FY 22, FY 23, and FY 24 also includes current expenditures for each school. Current expenditures comprise expenditures for the day-to-day operation of schools and school districts for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services. General administration expenditures and school administration expenditures are also included in current expenditures. Expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction, and equipment) are excluded from current expenditures. Programs outside the scope of public prekindergarten through grade 12 education, such as community services and adult education are not included in current expenditures. Payments to private schools and payments to charter schools outside of the school district are also excluded from current expenditures. (Cornman, S.Q., Ampadu, O., Wheeler, S., Hanak, K. and Zhou, L. (2019), p. B-2).

The proposal for NCEES to assist OCR with collecting school level finance data as part of the CRDC is augmented with an incremental action plan that clearly describes what will be expected from respondents over time to meet their mandatory reporting requirements. In addition, the incremental action plan clearly describes the actions ED will take in response to failure to provide the required information. For full details of the Incremental Action Plan, please see section B.3 of this package.

The SLFS reporting burden on SEAs is expected to be reduced given that SEAs are currently reporting total current expenditures at the state level on NPEFS and at the district level on F-33 and are now also obligated by law to report expenditures per pupil at the school level. Thus, rather than having to parse out certain expenditures such as benefits for staff as had to be done for the FY14-FY17 SLFS, beginning with FY 18 SLFS, all current expenditures are included at the school level.

The expenditures per pupil required by ESSA are comparable to expenditures per pupil derived from NPEFS and F-33 survey data in that the current expenditures are based on the same functions and objects in each survey. A function describes the activity for which a service or material object is acquired.<sup>7</sup> An object is used to describe the service or commodity obtained as a result of a specific expenditure.<sup>8</sup> Although the ESSA expenditures per pupil provision does not require data for specific functions and objects to be set forth on SEA and LEA report cards, the underlying functions and objects for the numerator of current expenditures in the expenditures per pupil equation are the same across ESSA reporting as well as NPEFS, F-33, and SLFS survey reporting.

Statistical Uses

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<sup>7</sup> The expenditure functions include instruction, instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, and enterprise operations.

<sup>8</sup> Objects reported within a function include salaries, employee benefits, purchased services, supplies, and equipment.

As a general statistical collection SLFS is used for a range of purposes. As previously mentioned in the introduction, policymakers, researchers, and the public have long voiced concerns about the equitable distribution of school funding within and across school districts. NCES's role, as the statistical agency for education, is to inform the conversation about equity by providing objective and comparable data that can be used to measure differences among schools and districts including taking into account their demographic characteristics. School-level finance data have been identified as crucial to measuring how school-level education resources are distributed across and within school districts and examining the funding distributions across population characteristics (e.g. race/ethnicity make-up, poverty level, urban/rural, etc.) of those schools and districts.

Education finance data provide powerful information for reporting, research, management and budgeting decision making, policymaking, and evaluation within and across education systems. Uses can be far-ranging from state and national comparisons to individual school level management of resources. The consumers of education finance data typically include five major groups: (1) oversight bodies such as school boards, SEAs, legislatures, and policymakers; (2) those who are involved in the lending process such as investors or creditors; (3) leadership and managers of education systems at the district and school level; (4) researchers, and (5) the public.

SLFS data may also be used for the *Condition of Education* – a congressionally mandated annual report from NCES, for the *Digest of Education Statistics*, and in research and development reports. The NCES website makes the CCD school finance data available to the general public through public use data files and through easy to use applications, such as the Search for Public Schools and Districts locator tool and the Elementary-Secondary Information System (EISI) tool.

### **A3. Use of Information Technology**

SEA respondents submit data files via Census's File Transfer Protocol (FTP) website, including their data plan, or later emailing it separately to Census. Census retrieves the submitted data files from the FTP server.

### **A4. Efforts to Identify Duplication**

SLFS is the only national annual collection of school-level finance data. As of the FY 20 data collection, the CRDC deleted four school finance data items that were previously collected once every two years from FY 14 to FY 18.

The survey most closely resembling SLFS is F-33. F-33 is an annual collection of school, district-level finance data, including data on local revenues by source and state, federal revenues by program, expenditures by function and object, debt, and school district cash and investments (assets). NPEFS is another comprehensive NCES collection of education finance data used to report actual revenues and expenditures made by public school systems for elementary-secondary education. The key distinction between the three surveys is that NPEFS collects school finance data at the state level, F-33 at the school district level, and SLFS at the school level. Other significant differences between SLFS, F-33, and NPEFS include:

1. The reporting deadlines for each collection are substantially different;  
and
2. The timing of the editing processes and procedures by SEAs vary greatly between the three surveys given the different levels of collections and varied items collected on each survey.

*The reporting deadlines for each collection are substantially different*

The most significant barrier to consolidating the SLFS, F-33, and NPEFS surveys is the difference in the timing of reporting deadlines for each survey. In order to comply with Federal statutory obligations and to provide the data needed by the Secretary of Education to calculate allocations for and allow for timely distribution of Federal funds, States must submit current year and revised prior year state-level NPEFS data by August 15 of each year. However, many states do not currently report the school-level SLFS and school district-level F-33 survey data until December of each year.

*The timing of editing processes and procedures by SEAs vary greatly between state-level, school district-level, and school-level finance data*

The timing of editing processes and procedures by SEAs vary greatly between the state-level NPEFS data, school district-level F-33 data, and the school-level SLFS data. While SEAs are able to submit state-level NPEFS data by August 15, they are not able to submit, review, clarify, correct, and certify the school and school district-level finance data on the same schedule. If the three data collections were to be merged, the SEAs would have less time to review and certify school district and school-level finance data. SEAs and school districts generally require more time to compile, edit, and verify school district and school-level detail, because resolving data issues and anomalies of school finance data (at the micro level), and preparing them for submission, usually takes significantly longer than doing the same with state-level data (at the macro level). Additionally, in many states, finance data at the LEA and school levels are not audited until the end of the calendar year (e.g., school finance data for SY 21 would not be audited until the end of 2021 calendar year), and review and editing of school district- and school-level finance data by Census and NCES staff takes more time than to review and edit fiscal data at the state level.

In summary, the potential efficiency gained by consolidating the three surveys is far outweighed by the capacity issues at the state and federal levels, the practical problems with changing the reporting deadlines for LEA-level finance data, and the purposeful differences between the three collections.

To minimize duplication of effort, NCES and Census coordinate these collections as closely as possible. Because the SLFS, F-33, and NPEFS collections are inter-related and complementary, NCES and Census have found ways to create efficiency in use of resources between the three surveys, including the use of Census's Local Education Agency Finance System (LEAFS) processing application to process school district-level F-33 and school-level SLFS finance data. Many current school district finance edits and processing procedures are applicable to school-level finance data. Modifications have been made to the current system to add capability to process finance data at the school level. LEAFS gives survey staff the ability to compare data across the state, district, and school levels, detect data errors, and ensure data consistency across the surveys. This often allows for identification and resolution of errors in the reported data for one or all three collections simultaneously, resulting in improved data quality for all three programs. LEAFS's capability to cross-check data at the district and state levels also facilitates understanding of how different models of LEA organization affect school-level finance collections.

NCES and Census also have a longstanding and proven ability to work closely with the SEA fiscal coordinators who are the primary respondents for SLFS, F-33, and NPEFS. Many states provide one fiscal coordinator for three surveys, and NCES and Census are able to provide consolidated training to fiscal coordinators for all three surveys at once.

**A5. Minimizing Burden**

Small businesses or other small entities are not surveyed in SLFS. SLFS data come from state administrative records and NCES works with SEAs and LEAs on an ongoing basis to assure that burden associated with SLFS data submission is kept to a minimum.

#### **A6. Consequences of Less Frequent Collection**

Consequences if not collected. Having accurate, consistent, and timely fiscal information from states is critical to the ability of NCES to make publicly available current and comparable finance data for all states and territories. Not collecting SLFS data would have negative consequences for school boards, legislatures and policymakers, SEAs, investors and creditors, managers of education systems at the district and school level, researchers, and the public.

As previously mentioned, OCR uses CRDC data in its case investigations to assist in determining whether a recipient is in compliance with Federal civil rights law(s). OCR also uses CRDC data to identify potentially serious, systemic civil rights compliance concerns that warrant OCR's initiation of proactive compliance reviews and directed investigations. Further, OCR uses CRDC data to determine whether to provide policy guidance and technical assistance to educational institutions, parents, students, and others.

OCR proposes to engage NCES to assist OCR with collecting school level finance data as part of the CRDC. The consequences if the SLFS finance data are not collected include adversely impacting the ability of OCR to determine whether a recipient is in compliance with Federal civil rights law(s).

Consequences if collected less frequently. State administrative record systems already collect school-level data for states' own purposes. Participation in the annual SLFS benefits the SEAs in that NCES and Census offer technical assistance in the production of data required for State and LEA reports under ESSA. Changing SLFS from an annual cycle to a less frequent schedule would impact the analysis of trends in funding levels and equity, and would dramatically decrease availability of these needed data.

#### **A7. Special Circumstances**

No special circumstances associated with SLFS are anticipated.

#### **A8. Consultations outside the Agency**

As far back as January 2014, NCES participated in an expert panel convened by OPEPD for the Feasibility Study on Improving the Quality of School-Level Expenditure Data, which focused on the availability of data, data quality, data elements, and proposed data item definitions. The proposed general design and content for the SLFS pilot collection was based on collaboration with SEA coordinators that focused on whether there was a match between personnel and non-personnel expenditures that NCES was requesting and data items SEAs could actually produce. The SLFS pilot study was previously presented to policymakers, researchers, state fiscal coordinators, and the public at American Education Finance and Policy Association (AEFP) conferences from 2014-17, and 2019; the American Education Research and Association (AERA) conference in 2018; and the STATS DC conferences in 2017-18.

Commencing in October 2020, NCES has held quarterly meetings with State Fiscal Coordinators to facilitate the consistent collection and submission of accurate data. The technical workshops facilitate reporting accurate, consistent, and timely information because the finance data item definitions and survey instructions are discussed in exhaustive detail. The primary purpose of the technical workshops is to make the reporting procedures on NPEFS, F33, and the SLFS surveys as efficient and cost effective as possible. The workshops include an interactive discussion on the reporting and editing processes associated with the surveys; detailed information about the items that comprise the surveys; and discussion of how to coordinate submission of CCD data with the respective state's data systems. NCES will continue to solicit feedback on the design and content of SLFS during webinars, training, and technical assistance that will be provided to all states.

Furthermore, since OMB approved adding expenditure data items from the F-33 survey to the SLFS beginning with the FY 18 data collection, an evaluation of the expanded SLFS data collection was presented at the AEFPP conference in 2022, and the STATS DC conference in 2022.

A 60-day notice was published in the Federal Register on September 27, 2022 (87 FR 58493). A total of 49 comments were received. A response to public comments is provided in Appendix D – SLFS 2022-2024 Response to 60-Day Public Comments. A 30-day notice will be published.

#### **A9. Provision of Payments or Gifts to Respondents**

No payments or gifts are offered to respondents.

#### **A10. Assurance of Confidentiality**

The data collected in this survey are from public records and do not require a pledge of confidentiality. The following PRA statement is included on the SLFS Form and Instructions (Attachment B):

The National Center for Education Statistics (NCES), within the U.S. Department of Education (Department), is authorized to conduct this study by the Education Sciences Reform Act of 2002 (ESRA 2002; 20 U.S.C. §9543). This collection is mandatory as a supplement to the Department Office for Civil Rights' (OCR) Civil Rights Data Collection (CRDC), authorized by Section 203(c)(1) of the 1979 Department of Education Organization Act (DEOA 1979; 20 U.S.C. § 3413(c)(1)) and 34 C.F.R. § 100.6(b). OCR is authorized by Section 203(c)(3) of the DEOA to enter into contracts and other arrangements with public agencies as may be necessary to carry out its compliance and enforcement functions. OCR is working with NCES to assist OCR with collecting school level finance data as part of the CRDC. The U.S. Census Bureau is administering this survey on behalf of NCES. This study has been approved by the Office of Management and Budget (OMB). According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this survey is 1850-0930. The time required to complete this survey is estimated to average 45-130 hours per response, including the time to review instructions, gather the data needed, and complete and review the survey. If you have any comments concerning the accuracy of the time estimate, suggestions for improving this survey, or any comments or concerns regarding the status of your individual submission of this survey, then please write to: School-Level Finance Survey (SLFS), National Center for Education Statistics, 550 12th Street, SW, 4th floor, Washington, DC 20024-6121.

#### **A11. Need for the Use of Sensitive Questions**

SLFS data are from SEA administrative record systems and do not involve sensitive questions.

#### **A12. Estimates of Hour Burden**

As previously mentioned, SLFS leverages the work of state fiscal coordinators on F-33 (OMB# 0607-0700).<sup>9</sup> Respondents often use data from F-33 to cross check and edit SLFS data. In order to enhance efficiency, NCES and Census provided account numbers in the NCES financial accounting

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<sup>9</sup> The Annual Survey of School System Finances data are collected from the universe of school districts using uniform definitions and concepts of revenue, expenditure, debt, and assets.

handbook beside the revenue and expenditure items on the Form F-33-SLFS (used to collect the SLFS data). Additionally, NCES and Census discussed with SEAs the likely reporting burden of this collection. Based on the F-33 existing survey, in previous SLFS submissions we have estimated that it would take each SEA on average 125 hours to provide data in the F-33-SLFS format, and based on conversations with SEAs, we estimated that it will take an SEA approximately 42 hours to submit data in their own state-specific format. The burden to complete the data plan survey is estimated at 2.5 hours. The estimates for these tasks remain the same for FY 2022-24. Table 1 shows the additional tasks for SLFS 2022-24 as well as the total estimated burden to respondents for participating in SLFS 2022 through 2024. Table 1 demonstrates the incremental action plan more fully explicated elsewhere in this package (see especially Part B).

The average estimated annual burden for SLFS 2022-2024 is 10,760 hours. Note that FY 2023 is anticipated to be a particularly burdensome year for states who have not historically participated in SLFS; feedback from states (see Appendix D) suggests that states anticipate building the system to support the reporting of this data to be a one-time burden cost. Once that system is built, the anticipated maximum respondent burden returns to levels comparable with the historical trend of data collection burden for SLFS.

Estimating an average hourly rate for SEA technicians and managers to prepare and submit SLFS data to be \$35.91<sup>10</sup> and for managers, estimated to contribute 20 percent of the SLFS data submission time, to be \$54.89, the total average estimated burden time cost for the annual SLFS collection is \$427,223. **Table 1. SLFS FY 2022-24 Estimated Respondent Burden: SLFS Incremental Action Plan**

Submission Method or Form Type	Maximum Number of Respondents	Maximum Number of Responses	Hours Per Respondent	Maximum Total Burden Hours	Maximum Number of Respondents	Maximum Number of Responses	Hours Per Respondent	Maximum Total Burden Hours	Maximum Number of Respondents	Maximum Number of Responses	Hours Per Respondent	Maximum Total Burden Hours
	FY 2022				FY 2023				FY 2024			
Survey Announcement	51	51	0.25	13	51	51	0.25	13	51	51	0.25	13
Annual Webinar	51	51	2	102	51	51	2	102	51	51	2	102
Form F-33-SLFS Instructions	51	51	0.25	13	51	51	0.25	13	51	51	0.25	13
Annual Data Plan Survey	51	51	2.5	128	51	51	2.5	128	51	51	2.5	128
<b>Data Collection and Submission Activities</b>												
Collection of ESSA Report card data	18 <sup>†</sup>	18	125	2,250	-	-	-	-	-	-	-	-
Data Submission: Current expenditures per school	18 <sup>†</sup>	18	10	180	-	-	-	-	-	-	-	-

<sup>10</sup> The mean salary for SEA technicians is estimated at \$35.91 per hour (SOC code 132031, Budget Analysts) and the mean salary for financial managers (SOC code 113031) working in State government is estimated at \$54.89 per hour, based on May 2021 Occupation and Employment Statistics, Bureau of Labor Statistics (BLS) website, <https://www.bls.gov/oes/current/999201.htm>, accessed July 21, 2022.

Develop system for state to collect school-level finance data from districts	-	-	-	-	18 <sup>†</sup>	18	800	14,400	-	-	-	-
Collection of Current expenditure by 4 subfunctions and 3 exhibits	-	-	-	-	18 <sup>†</sup>	18	50	900	18	18	50	900
Data Submission using SLFS F-33 Format	20	20	125	2,500	34*	34	125	4,250	34*	34	125	4,250
Data Submission using SEA's Format	13	12	42	504	17*	17	42	714	17*	17	42	714
<b>Annual Totals</b>	<b>51</b>	<b>325</b>	<b>--</b>	<b>5,641</b>	<b>51</b>	<b>344</b>	<b>-</b>	<b>20,519</b>	<b>51</b>	<b>325</b>	<b>-</b>	<b>6,119</b>

Greyed out cells represent data collection activities SEAs are not expected to perform in that year. The changing activities by year reflect the transitional nature of this period of SLFS.

\*For the FY 2023 and FY 2024 reporting, all respondents will submit data using either the SLFS F-33 format or their own unique format. A subset of those respondents will ALSO submit current expenditures by 4 subfunctions and 3 exhibits separately.

<sup>†</sup>These are not unique respondents; the two rows represent that these respondents will perform multiple activities as part of their data submission processes.

### **A13. Estimates of Cost Burden**

There are no additional recordkeeping costs to the responding SEAs beyond their time to respond. All SLFS data are extracted from administrative record systems already collected by the state for its own purposes and are of the type and scope normally included in government records. The added burden for SLFS is limited to the SEA's effort taken in extracting data from files, transferring them to NCES, and responding to edit reports. The information requested does not require special hardware or accounting software or system, and thus respondents are not expected to incur any capital and start-up costs or system maintenance costs in responding. If any outside accounting or information collection services are contracted for by the respondent, they are considered part of customary business practices and not specifically required for this information collection.

### **A14. Cost to the Federal Government**

The estimated cost to the federal government for SLFS 2022 is approximately \$1,240,741. This amount includes \$823,774 for Census for data collection activities; \$106,967 for American Institutes for Research (AIR) to independently review the data; \$275,000 for NCES statisticians to oversee the data collection and reporting, and \$35,000 for annual SEA Staff Training. Training costs reflect the cost of general training and professional development for State Fiscal Coordinators collecting and the reporting data for the School-Level Finance Survey. Furthermore, this estimated cost includes anticipated expenditures for NCES conducting training of approximately 12 new State Fiscal Coordinators each year. These costs are expected to be similar for SLFS 2023 and 2024.

### **A15. Reason for Change in Burden**

This package aims to increase participation in SLFS data collections, which will automatically increase aggregate respondent burden by increasing the number of states responding and providing data. This results in a program change increase in burden and responses of 5,822 hours and 25 responses. The total burden and responses are 10,760 hours and 331 responses.

### **A16. Project Schedule**

The FY 22 SLFS will be the subject of a Research and Development report, which is tentatively scheduled to be released by June 2024. The accompanying documentation will also be produced. Additionally, NCES will make a data file available for external data users, who will be subject to an NCES data use agreement that specifically covers the SLFS data. In order to proceed to the SLFS data files, the data user(s) must signify their agreement to comply with the provisions in the data usage agreement set forth below. The NCES Data Usage Agreement for the SLFS Data states:

#### NCES DATA USAGE AGREEMENT

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Under law, public use data collected and distributed by the National Center for Education Statistics (NCES) may be used only for statistical purposes. Any effort to determine the identity of any reported case by public-use data users is prohibited by law. Violations are subject to Class E felony charges of a fine up to \$250,000 and/or a prison term up to 5 years.

NCES does all it can to assure that the identity of data subjects cannot be disclosed. All direct identifiers, as well as any characteristics that might lead to identification, are omitted or modified in the dataset to protect the true

characteristics of individual cases. Any intentional identification or disclosure of a person or institution violates the assurances of confidentiality given to the providers of the information. Therefore, users shall:

- Use the data in any dataset for statistical purposes only.
- Make no use of the identity of any person or institution discovered inadvertently, and advise NCES of any such discovery.
- Not link any dataset with individually identifiable data from other NCES or non- NCES datasets.
- To proceed you must signify your agreement to comply with the above-stated statutorily based requirements. This window will close and you can now download the file.

Table 2 below shows the project schedule for the SLFS 2022.

**Table 2. SLFS 2022 Timetable**

<b>Data Collection</b>	<b>Timeframe</b>
Data item definitions	October 30, 2022
Data collection materials development	November 14, 2022
Add school-level capacity to F-33 LEAFS processing system	December 15, 2022
SLFS 2022 data collection opens	March 2023
Editing and processing of data	May-December 2023
Independent review of data	May-December 2023
SEAs respond to data issues uncovered in independent reviews	June-December, 2023
Complete FY22 data collection	December 31, 2023
<b>Analysis Plan</b>	
Draft Analysis Plan	September 15, 2023
Revised Analysis Plan	November 15, 2023
Preliminary data tabulations	March 31, 2024
Revised data tabulations	April 30, 2024
Data tabulations for Statistical Analysis report	May 14, 2024
<b>Documentation</b>	
Draft documentation	November 15, 2023
<b>Statistical Analysis Report</b>	
First draft of Statistical Analysis report	March 2024
Publish Statistical Analysis report	June 2024
<b>Data Files</b>	
Release of FY22 SLFS Data File	July 2024

**A17. Request Not to Display Expiration Date**

NCES displays the OMB expiration date on the instruction manual sent to the state Fiscal CCD Coordinators and on the data collection web site.

**A18. Exceptions to the Certification**

There are no exceptions to the items in that certification.

## References

- Allison, G.S. (2015). *Financial Accounting for Local and State School Systems: 2014 Edition* (NCES 2015-347). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC. Retrieved March 31, 2015, from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>.
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