

Public Comments Received During the 30-day Comment Period and NCES Response December 2016

Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2016-2018

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Comments on FR Doc # 2016-22302

Submitter Information

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General Comment

The Iowa Department of Education (Iowa) appreciates the opportunity to comment on the proposed Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2016- 2018 information collection. These comments address areas in which the proposed information collection raises concerns.

Reporting Timeline

The fiscal years (FY) included for the proposed information collection do not reflect those required by The Every Student Succeeds Act (ESSA). The Federal Register notice states, “The Every Student Succeeds Act signed into law on December 10, 2015, requires state education agencies (SEAs) and local agencies to produce report cards for the 2017-18 school year, that includes per pupil actual personnel and 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.” It further states, the intent of the collection is “..., covering FY16 through FY18, and corresponding to school years 2015/2016 through 2017/2018.”

Establishing a new information collection for FY16 and FY17 is not a realistic expectation. LEAs have already submitted their FY16 information and FY17 is nearly half over, so it would be impossible to develop, communicate, and implement the necessary school-level financial reporting guidelines, including significant revisions to Iowa’s Chart of Account Coding, at this point in the process.

Furthermore, final regulations regarding ESSA Accountability and State Plans (Docket ID ED-2016-OESE-0032) released by the United States Department of Education (ED) on November 29, 2016, allows for a one-year delay in the inclusion of per-pupil expenditure data required under § 200.35, provided the SEA submits a request to the Secretary. This aspect must be taken into consideration for the timeline of proposed collection.

Although ESSA requires LEAs to begin reporting certain expenditures at the school level, the proposed SLFS information collection appears to require a greater level of detail than required by ESSA. Specifically, the SLFS is comprised of 30 data elements (12 personnel and 18 nonpersonnel), whereas ESSA requires only six data elements (actual personnel expenditures and actual nonpersonnel expenditures of federal, state, and local funds) to be reported in state and LEA report cards.

Value of School-Level Financial Data

Iowa is no different than many other states in that financial information is collected at the LEA level, not at

the school level. Because the responsibility for financial management lies at the LEA level, separating funding costs to the school level will not be reflective of how LEAs actually manage funds. While LEAs certainly consider the needs of each of their schools when determining how best to utilize available resources, it is not necessarily beneficial to an LEA to track school-level information through its general ledger accounting system. For example:

- Some Iowa LEAs consist of a single K-12 building that houses multiple designated “schools.”
- Some LEA teachers serve in multiple schools within the LEA on an as-needed basis, or through schedules that vary day-by-day or week-to-week. As a primary example, Iowa has implemented the Teacher Leadership and Compensation (TLC) System, which includes expanded teacher roles that often extend beyond a single school. Teacher leaders provide curriculum implementation guidance and provide instructional coaching throughout the participating LEA. There is no particular benefit in tracking these costs to particular schools.
- Substitute teachers, in particular, may teach at many different schools in an LEA over the course of a week or month. There is no particular benefit in tracking these costs to the particular schools.
- While LEA teacher salaries might be easily attributed to individual schools in most cases, there are situations where these costs do not necessarily lend themselves to being tracked at or attributed to the school level. Consider, for instance, the following
 - o Numerous Iowa LEAs have formed jointly-administered consortiums to provide special education instruction in a single classroom (or classrooms) to students from several LEAs and multiple schools within those LEAs. It would be difficult to allocate these costs to the school level in the students’ resident district.
 - o Similarly, many LEAs partner with private providers to provide preschool programs. It is difficult to allocate these costs to the school level when the participating students may come from numerous LEAs.
 - o Several LEAs in the state have entered into whole-grade sharing agreements through which entire grades are shared between two districts. It is unclear how school-level fiscal reporting for these situations should be addressed.

Although some school-level financial data were collected previously does not mean that the data were valid or that the collection should continue. Iowa LEAs did report school-level per-pupil expenditures for the American Recovery and Reinvestment Act (ARRA) data collection. However, many LEAs expressed difficulties completing the collection, resulting in data that were likely not accurate representation of the actual services provided at each school. Additionally, many LEAs did not report nonpersonnel costs by school.

Allocating LEA-level costs to the school level may not reflect actual school-level costs. Standardized methods must be implemented to allocate the appropriate LEA-level costs to the school level. However, even if the resulting costs are consistently assigned via an allocation method, they will not be an accurate measure of true cost incurred at the school site. Therefore, for any costs that are not “pure” school level costs (those which occur at the specific school site in entirety) would likely not result in comparable data between states, LEAs, or schools.

Necessity of Additional Information Collection

Iowa questions whether the additional information collection is necessary. Once LEAs and the state begin to publish school-level per-pupil expenditure data in their report cards as required by ESSA, it would seem the proposed information collection will be duplicative and unnecessary.

Additionally, Iowa is concerned that without consideration of the local context necessary for reliable assumptions about the reported data, the information collected could be construed incorrectly and result in unsound education policy decisions. Equal spending does not equate to equal services. Schools may not be comparable due to their unique characteristics and community needs. As an example, schools may provide curriculum electives designed to meet the needs of their students’ particular interests. A common Iowa

example would be delivery of career and technical education (CTE) programs.

While all LEAs in Iowa must offer and teach CTE at the secondary level, there is local choice pertaining to subject areas and delivery methods. Thus, curriculum in one secondary school may involve greater or lesser costs than the curricula in another school.

Additionally, while the total salary costs for two schools serving the same grade levels could be reported as equal, or approximately equal, it cannot be assumed the schools have the same staffing levels and services offered. For example, one LEA school could employ 10 teachers earning \$60,000 each while another employs 15 teachers earning 40,000 each.

Timing of Implementation, Processing, and Using Data

As stated previously, the proposed collection covers FY16 through FY18. Iowa LEAs submitted data through a chart of account upload for FY16 in mid-to-late September which did not require, or include, school-level information. FY17 is nearly half completed and LEA school-level reporting has not been communicated as a state requirement.

Consistent with ESSA, the earliest LEAs could be required to submit school level expenditures is FY18 or FY19.

The state needs sufficient time to develop and implement guidance for this type of fiscal accounting change, which will include, at a minimum, changes to the Iowa Chart of Account Coding facility dimension. LEAs will then need ample opportunity to expand their local chart of accounts to implement the necessary coding changes. Programs used to report information to the state will also need to be modified to accommodate the reporting of school level expenditures through the current reporting system. Additionally, it will take longer to ensure the integrity of the school level data; processing and preparing these data for use will be difficult, particularly for the first few years.

Moreover, the statement in Section B3 of Supporting Statement Part B and C asserts, “School-level fiscal data reported to SEAs are used in determining how much state money each school system receives, which provides an incentive that encourages response.” While this may hold true for the relatively small number of states that participated in the SLFS Pilot, it is not an accurate reflection of Iowa’s processes.

Funding for LEAs in Iowa is determined through the per pupil basis established in Iowa’s finance formula, not through school-level fiscal data reported to the state. LEAs then determine how the generated funds are used, as allowed through statute and rule, to best meet the needs of their students served within their schools and programs.

Accuracy of Estimated Burden

Section A12 of Supporting Statement Part A, included an approximation of 125 staff hours would be needed for completion of the SLFS. Iowa does not employ staff dedicated solely to compiling and validating data for the state-level National Public Education Financial Survey (NPEFS) report and the LEA-level F-33 survey, thus this process takes several months to complete. We estimate it will take considerably more time to compile and validate data for over 3,000 schools in order to complete the SLFS in the F-33 format, especially the first few years. Even if the 125 hours is an accurate estimate, it represents a significant time burden that would negatively impact the ability of assigned staff to complete existing responsibilities.

Furthermore, various statements in Sections A5, A6, and A13 indicate states already collect these data so the added burden from SLFS is limited to the SEAs time to extract data already collected. This is certainly not true for Iowa since school-level expenditure data are currently not collected. There is an added burden to both the SEA and the LEAs to collect, clean, and report information at the school, rather than LEA level.

Since the LEA upload files will include additional records to report school-level financial data to the Iowa Department of Education, we cannot accurately predict what, if any, strain the additional records in each LEA upload file will put on the state’s Chart of Account Upload application. Additionally, Iowa’s program used for calculating NPEFS and F-33 data would also need to be rewritten to account for the data elements

required to be reported for the SLFS.

Other Comments

If ED proceeds with the school-level data collection, to minimize reporting burdens, the level of detail should, at most, include only what is required by ESSA and should not begin until ED can use the published state report card data once it becomes available.

Thank you for your consideration of these comments.

Sincerely,

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Iowa Department of Education

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General Comment

The Wisconsin Department of Public Instruction (WDPI) appreciates the opportunity to comment on the proposed School-level Finance Survey (SLFS) collection. The WDPI is strongly opposed to the additional data elements contained in this data request that go beyond the Every Student Succeeds Act (ESSA) and contravene the timelines established in the law. Additionally, this collection will be both costly and burdensome for the WDPI to create as we do not currently collect this information.

Wisconsin does not collect or require school districts to record school-level financial data. While we are aware that we will need to collect this information under ESSA the timelines for doing so extend beyond that outlined in this proposal. ESSA requires that school level financial data be collected for the 2017-18 school year, but also gives states a one year extension to the 2018-19 school year under related regulations. Wisconsin intends to take advantage of this extension.

The proposed regulations would abrogate this timeline and be impossible for Wisconsin to meet. Per the Federal Register notice, "This request is to annually collect national SLFS data in 2017 through 2019, covering FY 2016 through 2018, and corresponding to school years 2015/16 through 2017/18."

Furthermore, the proposal would seem to include data elements that go beyond what is required under ESSA. Each state report card in ESSA under 20 U.S.C. 6311(h)(C)(x) shall include

The 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 and each school in the State for the preceding fiscal year.

It is WDPI's recommendation that the level of detail collected under this proposal should be at most what is required by ESSA and should not begin until the required data elements are collected and available under state report cards.

RESPONSE:

Dear Dr. Wise, Mr. Mayes, and Ms. Kammerud,

Thank you for your feedback posted on December 13, 2016, responding to a request for comments on the School-Level Finance Survey (SLFS) 2016-2018 published in the Federal Register. The National Center for Education Statistics (NCES) appreciates your interest in the SLFS. The Paperwork Reduction Act (PRA) provides an opportunity for an open and public comment period where comments on collections can be made. We are grateful for this process and your comments.

Timing of Report Cards Pursuant to the Every Student Succeeds Act (ESSA) and SLFS

The annual state report card data on per-pupil expenditures for the 2017-18 school year (FY 18) must be disseminated by June 30, 2019. ESSA § 200.30(e) provides that

(1) Beginning with report cards based on information from the 2017-2018 school year, a State must annually disseminate report cards required under this section for the preceding school year no later than December 31.

(2) In meeting the deadline under paragraph (e)(1) of this section, a State may delay inclusion of per-pupil expenditure data required under § 200.35 until no later than the following June 30, * provided the State report card includes a brief description of when such data will be publicly available. 34 *Code of Federal Regulations* § 200.30(e) (*Federal Register*, Volume 81 on November 29, 2016).

SLFS is collecting school-level finance data on an annual basis for school years 2015-16, 2016-17, and 2017-18 (FY 16 through FY 18). In contrast to reporting per-pupil expenditures data at the LEA and school level under ESSA, participation in the SLFS is voluntary.

The point that establishing a new information collection for FY 16 and FY 17 is not a realistic expectation does not take into account that the pilot SLFS commenced with the collection of FY 14 data. The first year of the SLFS pilot data collection commenced on May 7, 2015, and the second year of data collection commenced 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). The SLFS pilot study was cleared by OMB to collect school-level finance data from up to fifteen state education agencies (SEAs) in its first year and from up to twenty SEAs in its second year (OMB# 1850-0803 v.136).

The collection and reporting of school-level finance data for FY 16 through FY 18 is a realistic expectation as the majority of states participating in the pilot SLFS indicated that they can report most or all of the personnel and nonpersonnel data items requested in the collection. In fact, the pilot SLFS revealed that within seven of the nine reporting states, FY 14 data for the four core personnel data items (instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries) were submitted for over 93 percent of their operating schools.

Furthermore, NCES and Census Bureau analysts conducted extensive research on the feasibility of collecting both personnel and nonpersonnel variables, which included consultations with SEA fiscal coordinators and expert panels of LEA fiscal coordinators, researchers, and practitioners. A good number of states indicated that they would be able to report the school-level finance data requested in the SLFS collection and report this data within the requested time frame.

The collection period for FY 16 SLFS data will be complete by the end of the 2017 calendar year while the FY 17 and FY 18 SLFS collections will be complete by the end of calendar years 2018 and 2019, respectively. NCES and the U.S. Census Bureau analysts are amenable to requests for extensions of time to submit SLFS data beyond the end of the respective calendar years set forth above.

If a state is not able to collect and report FY 16, FY 17, and/or FY 18 SLFS data on an annual basis within the time frame set forth above, NCES and the Census Bureau analysts will offer SEAs technical expertise to implement processes to facilitate the timely reporting of school-level finance data that is voluntary for SLFS and compulsory under ESSA. Please note that SLFS accepts partial data submissions. The SLFS program

appreciates submission of the partial universe of schools or even a partial set of the personnel and non-personnel data items.

The SLFS data items were carefully matched to those of the National Public Education Financial Survey (NPEFS) and the School District Finance Survey (F-33) to ensure data consistency across all NCEES fiscal surveys. During these initial years of SLFS collection, we will be examining how the data items can be revised, taking into consideration respondent burden and what states can realistically report based on their charts of accounts and accounting systems.

Finally, the point that ESSA allows for a one-year delay in the inclusion of per pupil expenditure data must be based on the States and/or LEAs request to build technical capacity, where necessary. This flexibility, in addition to the option to defer annual reporting of per-pupil expenditures from December 31, 2018, to the following June 30, provides States a sufficient amount of time for State fiscal collection and reporting systems to be aligned with statutory and regulatory requirements. Participation in the voluntary SLFS enhances the ability of SEAs to develop and improve their fiscal collection and reporting systems to be compliant with ESSA regulations.

SLFS Reporting Burden

The SLFS is consistent with ESSA regulations that require State and LEA report cards to contain current expenditures per pupil. The point that the SLFS data collection appears to require a greater level of detail than required by ESSA – thus resulting in a greater reporting burden on LEAs - does not take into account that “current expenditures” is actually a composite variable comprised of data items found on the SLFS that would already be necessary for the state to collect to calculate a current expenditure amount. The definition of current expenditures clearly reflects that it is a composite variable.¹

As a point of background, current expenditures per pupil are calculated by dividing current expenditures by membership. Specifically, the SLFS is consistent with ESSA regulations in that there are seven out of nine core data items and five out of six exhibit items on the SLFS that are actually components of current expenditures per pupil.

All four core personnel data items (instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries) and three out of the five core nonpersonnel data items (instructional staff support, nontechnology-related supplies and purchased services, and technology-related supplies and purchased services) on the SLFS are included within current expenditures. In order to report expenditures per pupil at the school level on state and LEA report cards under ESSA, the amounts for these data items must be included within the numerator of the current expenditures per pupil calculation. The SLFS also contains two personnel exhibit items (teacher salaries and instructional aide salaries) and two nonpersonnel exhibit items (library and media services and books and periodicals) that are included in the current expenditures per pupil calculation

NCEES and Census Bureau analysts invested substantial time and effort in consultation with SEA and LEA fiscal coordinators in order to determine which personnel and nonpersonnel expenditures could be effectively tracked to the school-level. Based on numerous interviews (and resulting follow-up discussion) with a sample of SEA and LEA fiscal coordinators, it was determined that many states could effectively track and report most – if not all- of the data items in the current SLFS collection at the school level.

On balance, the SLFS is consistent in great degree with current expenditures per pupil to be reported in state and LEA report cards under ESSA because current expenditures is actually a composite variable that

¹ Current expenditures are comprised of 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.

specifically includes most of the data items reported for the SLFS. As such, the SLFS does not impose a significantly greater reporting burden on LEAs or SEAs than the state and LEA report cards required by ESSA.

Value of School-Level Financial Data

With regards to the expressed concern about the feasibility of tracking reasonable quality finance data at the school level, NCES and the Census Bureau staff are aware that some finance amounts cannot be easily attributed to individual schools, such as substitute teachers that teach at multiple schools and expenditures resulting from LEA sharing of single school sites.

Many states have indicated that they will be able to allocate or prorate finance data for these cases. If a state is to any extent unable to allocate or prorate this data we would note this in the documentation for the SLFS as a data anomaly. In general, states have indicated that the vast majority of the data items we are requesting can be tracked and reported at the school level; for cases where there are issues tracking to the school-level (such as the cases mentioned in your comment, which often comprise a relatively small percentage of requested finance amounts), we would note the data anomalies within our documentation as appropriate.

For expenditures that may be especially difficult to allocate or prorate – such as the jointly-administered consortiums, preschool programs, and grade-sharing agreements – states have the ability to alternatively report the finances for these entities on SLFS as “district-wide” lump sum amounts at the LEA level if the state can’t feasibly allocate or prorate this data to the school level (these “district-wide” amounts would be thoroughly documented within the SLFS collection’s state-specific documentation).

Given the cases of shared resources between schools both within a single LEA and across multiple LEAs, concerns about the allocation of LEA-level costs not always reflecting “true” costs of a school site are certainly valid and will be addressed carefully within the SLFS documentation to encourage data users to interpret and use the data with care.

Recent Department of Education 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. Data collection was completed in 2010 and a final report and dataset were released in November 2011. Approximately 96 percent of regular schools receiving Title I funds reported data. Four finance data items were collected by the U.S. Department of Education’s Office of Planning, Evaluation, and Policy Development (OPEPD):

- Personnel salaries at the school level for all school-level instructional and support staff, based on the classification used in the F-33 survey.
- Personnel salaries at the school level for instructional staff only.
- Personnel salaries at the school level for teachers only.
- Non-personnel expenditures at the school level (if available).

Most states reported that they were able to submit the school expenditures data that was consistent with the above specifications, but some states indicated some divergence from those specifications. In particular, the data reported for non-personnel expenditures showed very wide variation across districts and state and appeared more likely to be defined inconsistently across sites.

SLFS responded in part to the variation in non-personnel expenditures in the ARRA collection by streamlining and simplifying the non-personnel data items down to five core variables: instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, and technology-related equipment, along with some supplemental exhibit items.

Necessity of Additional Information Collection

In response to the question whether the SLFS collection is necessary once LEAs and the state publish school-

level per-pupil expenditures data in their report cards as required by ESSA, the Department of Education's mission is to promote student achievement and preparation for global competitiveness by fostering education excellence and ensuring equal access. Policymakers, researchers, and the public have voiced concerns about the distribution of school funding within and across school districts. School-level finance data address the need for reliable and unbiased measures that allow for comparison of how resources are distributed among schools within local districts. The development of the SLFS comports with the mission of the Department in that it provides data to compare how specific resources are distributed among schools within local districts and across districts.

There is a significant demand for finance data at the school level. NCES has consistently fielded questions about the availability of school-level finance data from researchers and the public over the past 10 years. In response to the growing demand, NCES developed a new collection of finance data at the school level. The SLFS is an extension of two existing collections being conducted by NCES in collaboration with the Census Bureau: the School District Finance Survey (F-33) and the state-level National Public Education Financial Survey (NPEFS). The SLFS is essentially an expansion of the F-33 that includes some of the F-33 variables at the school level.

The SLFS is not Duplicative of ESSA Report Card Requirements

The demand in particular for finance data on salaries for teachers, student support services, staff support services, and administration at the school level is very high and policymakers, researchers, practitioners, and the public are driving the high level of demand for the personnel expenditures set forth in SLFS. The SLFS will provide the needed information and not become duplicative or unnecessary once states and LEAs begin to publish school-level per-pupil expenditure data in their report cards, as required by ESSA.

SLFS is distinguished from the current expenditure per pupil requirement in ESSA in that the four personnel data items, three out of the five non-personnel data items, and four out of the six exhibit items on the SLFS cover a portion of current expenditures at the school level, but not all of current expenditures. Current expenditure functions that are not collected on the SLFS include general administration (administration at the district level), operation and maintenance of plant expenditures, student transportation expenditures, other/business/central support services, and food service expenditures. These data items are components of expenditures per pupil at the state and district level. Furthermore, the personnel items on SLFS only cover salaries and wages and do not collect employee benefits, which are also a significant portion of current expenditures at the school level.

Additionally, in contrast to the ESSA report card requirements pertaining to current expenditures per pupil, the SLFS collects data on two non-personnel variables and one exhibit item that are capital expenditures, which are not components of current expenditures per pupil. Specifically, the Nontechnology-related equipment, Technology-related equipment, and Technology software data items are capital expenditures and not a factor in calculating current expenditures per pupil.

The Common Core of Data (CCD) is the primary NCES database on public elementary and secondary education in the United States. The SLFS is not duplicative to ESSA data in that the focus of CCD is to collect comparable data across all states as part of the comprehensive national statistical database of all public elementary and secondary schools and school districts. One of the main roles of NCES, as a federal statistical agency, is to inform the policy conversation by providing objective and comparable data that can be used to measure differences among schools and school districts based on the demographic characteristics of those schools and school districts. School-level finance data have been identified as one of the very important ways of measuring how school-level education resources are distributed across and within school districts in order to allow for examining funding distributions across population characteristics of those schools and school districts (e.g., race/ethnicity make-up, poverty level, urban/rural, etc.).

In contrast to the compulsory nature of reporting per-pupil expenditures at the State, LEA, and school level under ESSA, participation in the SLFS is voluntary. The pilot SLFS collection of FY 14 and FY 15 school-

level finance data is experimental in nature. The pilot SLFS is part of the R&D series of reports² at NCES. The goal of the SLFS R&D report is to analyze whether SLFS is a viable, efficient, and cost effective method to collect finance data at the school level. The R&D report on the pilot SLFS presents results that do not reach definitive conclusions at this point in time because the methodology is new and developing. The R&D report will compare state administrative records containing school-level finance with other sources of data; assess the availability and quality of school-level finance data, including discussion of state-specific data anomalies; provide an overview of survey edit rules; discuss the ability of SEAs to utilize the data collection form and the ability of Census Bureau staff to conform data submissions from SEAs reporting under their state account codes to variables in the SLFS; and summarize resources required to conduct the survey.

Participation in SLFS Enhances the Ability of SEAs to Develop and Improve their Fiscal Collection and Reporting Systems

The point that the earliest LEAs could be required to submit school level expenditures is FY 18 or FY 19 may apply to the ESSA regulations. Participation in the SLFS provides the state with the opportunity to develop and improve their fiscal collection and reporting systems. Volunteer participants in the SLFS will be able to take part in technical workshops that facilitate reporting accurate, consistent, and timely information, where the SLFS data item definitions and survey instructions will be explained and discussed in great detail. The primary purpose of the technical workshops is to make the reporting procedures on the NPEFS, F33, and 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. The expenditure exclusions requested for each data item are also discussed at length, which facilitates the reporting of accurate, consistent, and timely information. The NCES and Census Bureau analysts provide examples of each data item in the SLFS and discuss the nuances and special considerations involved in collecting and reporting the data. Finally, during the workshops, the NCES accounting handbook, *Financial Accounting for Local and State School Systems* (the federal standard for elementary and secondary school finance accounting from which most states, including Iowa and Wisconsin, have based their uniform account code structure for school finance accounting and reporting) is referenced for the applicable functions and objects that directly correspond to the SLFS data items.

Accuracy of Estimated Burden

The response burden time is an estimated average time across all jurisdictions, which is based on input from previous and potential future respondents to the SLFS data collection. We expect that response times for some SEAs will be significantly higher and for some significantly lower than the estimated average. We recently completed the FY14 SLFS data collection and the results will be released in the R&D report in the near future. Based on preliminary results, we believe that the response time estimates are generally correct.

If the reporting burden is unreasonable for your state, Census Bureau analysts are willing to work with your state's staff on alternative reporting methods that may reduce burden. Also note that data elements are not "required" to be reported for SLFS. Again, the collection is voluntary and SLFS does accept school-level finance data for a partial universe of schools or partial set of data items that the state may find less burdensome to report. Census Bureau staff are willing to work with state education agencies on

² The Research and Development (R&D) series of reports at the National Center for Education Statistics (NCES) have 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.

implementing reporting methods that may reduce burden, including accepting school-level finance data in the SEA's accounting format which could be crosswalked to SLFS data items on the Census Bureau's end.

Thank you again for your comment.

Sincerely,

Stephen Q. Cornman

Project Director
National Public Education Financial Survey (NPEFS)
School District Finance Survey (F-33)
School-Level Finance Survey (SLFS)
National Center for Education Statistics (NCES)
U.S. Department of Education