CARES Act Poll Questions on National Public Education Financial Survey (NPEFS) and Annual Survey of State and Local Government Finances (F-33)

**Volume I**

**Supporting Statement**

**OMB #1850-0803 v.276**

Submitted by

National Center for Education Statistics (NCES)

U.S. Department of Education

October 2020

Contents

[Submittal-Related Information 1](#_Toc26981013)

[1. Background and Study Rationale 1](#_Toc26981014)

[2. Study Design and Sample Characteristics 2](#_Toc26981015)

[3. Data Collection 4](#_Toc26981016)

[3.1 Recruitment 4](#_Toc26981017)

[3.2 Information Collection Methods 4](#_Toc26981018)

[4. Consultation Outside the Agency 5](#_Toc26981019)

[5. Assurance of Confidentiality 5](#_Toc26981020)

[6. Estimate of Costs for Recruiting and Paying Respondents 5](#_Toc26981021)

[7. Estimate of Hourly Burden 5](#_Toc26981022)

[8. Schedule 6](#_Toc26981023)

[9. Cost to the Federal Government 6](#_Toc26981024)

Attachments

**Attachment 1: Instrument**

## Submittal-Related Information

The following material is being submitted under the National Center for Education Statistics (NCES) generic clearance agreement (OMB# 1850-0803), which provides NCES the capability to improve data collection instruments by conducting testing—such as usability tests, focus groups, and cognitive interviews—to improve methodologies, survey questions, and/or delivery methods.

## 1. Background and Study Rationale

The National Center for Education Statistics (NCES)is the primary federal entity for collecting and analyzing data related to education in the U.S. and other nations. NCES is located within the U.S. Department of Education and the Institute of Education Sciences. NCES fulfills a Congressional mandate to collect, collate, analyze, and report complete statistics on the condition of American education; conduct and publish reports; and review and report on education activities internationally.

In 2019 NCES requested an extension of approval for the National Public Education Financial Survey (NPEFS), OMB Control Number 1850-0067. NPEFS is an annual collection of state-level finance data that have been a component of NCES’s Common Core of Data (CCD) since FY 1982 (covering school year 1981/82). On August 22, 2019, the Office of Management and Budget (OMB) approved the collection of state-level finance data for the data collections of FY 19-FY 21 data. The expiration date is August 31, 2022. The ICR Reference number is 201904-1850-006.

NCES and the Economic Reimbursable Surveys Division of the U.S. Census Bureau collaborate to collect public education finance data. The U.S. Census Bureau (Census), Governments Division, administers the NPEFS data collection for NCES under interagency agreement. The U.S. Census Bureau conducts a Census of Governments and an Annual Survey of State and Local Government Finances.

On May 11, 2018, the U.S. Census Bureau, on behalf of NCES, requested an extension of approval for the Annual Survey of School System Finances, OMB Number 0607-0700. The Census Bureau’s collection of school district finance data and associated publications are the most comprehensive sources for pre-kindergarten through grade 12 finance data. On September 7. 2018, OMB approved the collection of school district finance data for the data collections of FY 18-FY 20 data. The expiration date is September 30, 2021. The OMB Control Number is 0607-0700.

Congress authorizes NCES to collect school finance data through the Education Sciences Reform Act of 2002, section 151(b) (3), 20 U.S.C. 9541. The Census Bureau acts as the primary collection agent for the F-33 data collection and produces two data files: one for distribution and reporting by the Census Bureau;[[1]](#footnote-1) and the other for distribution and reporting by NCES.[[2]](#footnote-2) NCES refers to this data collection as the School District Finance Survey and the Census Bureau refers to this data collection as the Annual Survey of Local Government Finances: School Systems.

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 principal users of CCD fiscal data are the federal government; the education research community; state and local government officials (including school boards and LEA administrators); and the general public.

The CCD is made up of six administrative records surveys of state education departments (SEAs). There are three fiscal survey components collected 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 (Form F-33)*—provides detailed data by school district, including revenues by source and expenditures by function and subfunction. This survey is co-sponsored by the Census and published by Census as the Survey of Local Governments: School Systems (OMB# 0607-0700).
* *School-Level Finance Survey (SLFS)*—The School-Level Finance Survey (SLFS) is an expansion of the F-33 and NPEFS surveys to centrally collect school-level finance data from SEAs. The SLFS provides certain personel and non-personnel expenditures by function, sub function, and object in a manner consistent with NPEFS and F-33 (OMB# 1850-0930).

There are three nonfiscal survey components of CCD, which are collected as part of the Department of Education’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.

## 2. Study Design and Characteristics

The NPEFS survey contains data on federal, state, and local revenues by source, as well as expenditures by function and object. 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, enterprise operations, and total current expenditures. Objects reported within a function include salaries, employee benefits, purchased services, supplies, equipment, debt service, miscellaneous, and other items. These categories can be further classified by sub-object.

Average daily attendance is also collected. The NPEFS includes data on all public schools from the 50 states, the District of Columbia, American Samoa, the Northern Mariana Islands, Guam, Puerto Rico, and the Virgin Islands. NPEFS serves as both a statistical and an administrative collection used for a number of federal program funding allocations.

The School District Finance Survey consists of data submitted annually to NCES by state education agencies (SEAs) in the 50 states and the District of Columbia. The survey provides finance data for all local education agencies (LEAs) that provide free public elementary and secondary (prekindergarten through grade 12) education in the United States.

The CCD files include regular school districts, independent charter school districts, as well as a substantial number of administrative and other LEAs that are unlike regular school districts (e.g., education service agencies that provide specialized education services for regular school districts).

The School District Finance Survey file includes variables for revenues by source, expenditures by function and object, indebtedness, assets, student membership counts, as well as identification variables.[[3]](#footnote-3)

The NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015), provides a set of standards and guidance for school system accounting. The handbook gives common definitions for detailed account classifications, which are aggregated to form the data items collected in the F-33 survey. The use of the accounting handbook by SEAs facilitates the comparability of data across states and school districts.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act provided $30.75 billion to public PK-12 and higher education school systems through the following grants under the Education Stabilization Fund:

* Elementary and Secondary School Emergency Relief Fund (ESSER Fund) $13.2 billion;
* Higher Education Emergency Relief Fund (HEERF) $14.2 billion;
* Governor’s Emergency Education Relief Fund (GEER) $2.95 Billion;
* Education Stabilization Fund Discretionary Grants $307.5 million;
* Bureau of Indian Education $153.75 million;
* Education Stabilization Fund to the Outlying Areas $153.75 million;
* Project School Emergency Response to Violence (Project SERV) $100 million

The CARES Act also established the Coronavirus Relief Fund (the “Fund”) and appropriated $150 billion to the Fund. Under the CARES Act, the Fund is to be used to make payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories (consisting of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands); and Tribal governments.

In addition, the CARES Act Coronavirus Relief Fund is funded at $150 billion for FY2020. The Coronavirus Relief FundGuidance for State, Territorial, Local, and Tribal Governments provides that nonexclusive examples of eligible expenditures include “ Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.” In some cases, the funding public school systems receive from the Coronavirus Relief Fund can potentially be substantially higher than the education-specific funding school systems receive from the Education Stabilization Fund.

In the Spring and Summer of 2020, certain divisions within the U.S. Department of Education such as the Institute of Education Sciences (IES), the Office of Elementary and Secondary Education (OESE), the Office of Planning, Evaluation, and Policy Development (OPEPD), and the Budget Office recommended that NCES consider adding revenue and expenditure data items to the NPEFS and F-33 surveys based on the CARES Act Education Stabilization Fund and the Coronavirus Relief Fund.

NCES recently convened a panel of State Fiscal Coordinators and LEA-level personnel to review prospective CARES Act revenues and expenditures; review potential changes in how ADA data are being reported by LEAs and States; make recommendations to clarify ADA reporting instructions; and develop best practices for reporting ADA data.

In August and September of 2020, NCES carefully reviewed the recommendations submitted by the respective divisions within the Department and select State Fiscal Coordinators and LEA-level personnel. At this juncture, NCES is completely prepared to present prospective CARES Act data items on the NPEFS and F-33 surveys to the State fiscal coordinators for their reaction and feedback.

1. It is recommended that revenues be separately itemized and reported at the LEA level under the following CARES Act funds on the FY 20 F-33 data collection:[[4]](#footnote-4)

* Elementary and Secondary School Emergency Relief Fund (ESSER);
* Governor’s Emergency Education Relief Fund (GEERF);
* Education Stabilization Fund – Reimagine Workforce Preparation Discretionary Grant (ESF-RWP);[[5]](#footnote-5)
* Education Stabilization Fund – Rethink K-12 Education Models Discretionary Grant;[[6]](#footnote-6)
* Project School Emergency Response to Violence (Project SERV); and
* Coronavirus Relief Fund

2. It is also recommended that revenues be separately itemized and reported at the State level under the following CARES Act funds on on the FY 20 NPEFS data collection:

* Elementary and Secondary School Emergency Relief Fund (ESSER);
* Governor’s Emergency Education Relief Fund (GEERF);
* Education Stabilization Fund – Reimagine Workforce Preparation Discretionary Grant (ESF-RWP);[[7]](#footnote-7)
* Education Stabilization Fund – Rethink K-12 Education Models Discretionary Grant;[[8]](#footnote-8)
* Project School Emergency Response to Violence (Project SERV);
* Education Stabilization Fund Program Outlying Areas-State Educational Agency;
* Education Stabilization Fund Program Outlying Areas-Governor and
* Coronavirus Relief Fund

It is recommended that the following six CARES Act expenditure data items be collected at the State level on the FY 20 NPEFS data collection and at the LEA level on the FY 20 F-33 data collection.

1. Current expenditures;

2. Instruction expenditures;

3. Support services expenditures;

4. Capital outlay;

5. Technology-related supplies and purchased services; and

6. Technology-related equipment

All of these expenditures must be paid from CARES Act revenues. (emphasis added). In contrast to the revenues detailed above, expenditures for each of the six data items would not be itemized and reported under separate CARES Act funding streams. Each data item will be reported separately as a combined expenditure amount paid from funding across all specified CARES Act funds.

Looking forward to the FY 21 NPEFS and F-33 data collections, there are three poll questions that ask whether SEAs can report current expenditures based on specific revenue streams, such as the ESSER or GEER funds.

SEAs appoint state fiscal coordinators to work with NCES and the Census Bureau to provide accurate and comparable finance data across states and jurisdictions. NCES and the Census Bureau provide quarterly technical workshops to state fiscal coordinators to ensure that survey variable definitions are well communicated and that states understand how to report accurate and timely fiscal data for their state or jurisdiction. The Fall 2020 State Fiscal Coordinators Workshop is going to be held on October 21, 2020.

The technical workshop facilitates 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 workshop is to make the reporting procedures on the National Public Education Financial Survey (NPEFS), the School District Finance Survey (F­33), and the School Level Finance Survey (SLFS) surveys as efficient and cost effective as possible. The workshop will 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 technical workshop facilitates the mutual exchange of helpful advice and information on the collection, maintenance, and use of elementary and secondary education finance data for federal reporting and adherence to regulations set forth in the Federal Register. In particular, the SEA fiscal representatives provide expert insight and comment on technical and policy issues related to the collection, maintenance, and use of education data. During the workshop, the NCES Accounting handbook is referenced for the applicable functions and objects that directly correspond to the reported revenues and expenditures.

As part of the technical workshop, federal staff collaborate with the state fiscal coordinators to make every effort to ensure that there is “match” between the data that the NCES/Census is requesting and data that the SEAs can actually produce. (emphasis added). In order to ascertain whether the match exists for the prospective addition of CARES Act revenue variables to the F-33 survey; CARES Act revenue variables to NPEFS; and expenditures items to both the NPEFS and F-33 surveys, we have prepared 13 poll questions for instant feedback during the technical workshop.

NCES is utilizing the GoToWebinar technological platform to present an interactive webinar with State Fiscal Coordinators on October 21, 2020. The GoToWebinar platform has a polling function wherein polls can be administered during the workshop; ask registrants to respond immediately; compile the results of such polls by creating an attendee report; and disseminate those results immediately or at a later point in time. This request is to use the GoToWebinar polling function to probe the readiness of SEAs to respond to the proposed information requests.

## 3. Data Collection

### 3.1 Recruitment

As described above, respondents to these items will be the State Fiscal Coordinators attending the GoToWebinar meetings on October 21, 2020. All questions will be presented to all State Fiscal Coordinators in attendance at those meetings. No additional follow-up is planned for non-participants.

Initial recruitment will consist of posting 13 poll questions regarding adding CARES Act revenue and expenditure data items to the NPEFS and F-33 surveys encompassed within the GoToWebinar presentation on October 21, 2020.

### 3.2 Information Collection Methods

The information collection method entails administering 13 poll questions pertaining to adding CARES Act revenue and expenditure data items to the NPEFS and F-33 surveys. In the GoToWebinar presentation on October 21, 2020. the first set of verbal instructions state: “Please select the response that best describes your state’s ability to collect and report the following proposed items regarding the CARES Act to NPEFS and F-33” This instruction applies to F-33: Part XIII CARES ACT FUNDS “Section A – Revenue; Section B – Expenditures; ” and to NPEFS: SPECIAL EXHIBIT ITEMS: Revenues from CARES Act funds and Expenditures from CARES Act funds. There are nine poll questions related to these instructions.

The second set of verbal instructions state that “Please select the response that best describes the burden placed on your state to collect and report the following proposed items regarding the CARES Act to NPEFS and F-33.” There are four poll questions related to this instruction.

The State Fiscal Coordinators will respond to the full set of 13 poll questions in the GoToWebinar presentation on October 21, 2020. The full instrument is included in Attachment 1. Please note that this poll will be administered in the context of a meeting that will also feature discussion between meeting leaders and State Fiscal Coordinators. Although the GoToWebinar data collection platform limits the kinds of data being collected (no short answers are allowed, only multiple-choice questions), discussions within the meeting should provide additional information about difficulties SEAs anticipate facing in reporting this data.

## 4. Consultation Outside the Agency

NCES has been in consultation with outside federal and non-federal organizations, including two universities. Dr. Patrick Wolf of the University of Arkansas and Dr. Lori Taylor of Texas A&M University have been consulted at multiple stages of the process in defining the scope of the project as well as collaborating on the choice of prospective data items for the NPEFS and F-33 survey.

The project team assembled for this effort reflects the interagency collaborative of three divisions within the Department of Education, the Census Bureau, and NCES. The contractors selected to support this effort also are recognized in presenting interactive webinars. The American Institutes for Research (AIR) has a proven track record in administrating webinars, independently reviewing web data collections, as well as dissemination of tables and reports for federal statistical agencies, particularly NCES. AIR will support this project in administering the webinars by utilizing the GoToWebinar technological platform, engaging in data collection, conducting analysis of poll results, and reporting results to NCES and the Census Bureau. AIR has developed expertise in statistical confidentiality, including disclosure risk analyses and applying confidentiality treatments prior to delivering data to government agencies.

## 5. Assurance of Confidentiality

All participants will be assured that their participation is voluntary. The information provided by participants will be confidential.

## 6. Estimate of Costs for Recruiting and Paying Respondents

No monetary or in-kind payments will be made for the purposes of recruitment or completed poll questions.

## 7. Estimate of Hourly Burden

The poll questions entail a response from 51 SEAs. It is estimated that it will take approximately 10 minutes to read the 13 poll questions and decide whether to participate. It is further estimated that once having decided to participate, the information collection process will take approximately 32.5 minutes. Table 1 below shows burden estimates for (a) recruiting participants; and (b) providing the requested information.

**Table 1. Estimate of hourly burden for Thirteen Poll Questions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Activity | Number of Respondents | Number of Responses | Burden Minutes per Respondent | Total Burden Hours |
| Recruitment | 51 | 51 | 10 | 9 |
| Information Collection | 51 | 51 | 33 | 28 |
| Total | **51** | **511** | **-** | **37** |

1In this collection, recruitment is not considered distinct from the response.

## 8. Schedule

Recruitment/collection for the poll questions will occur on October 21, 2020. Table 2 below provides the overall schedule for the project.

**Table 2. Schedule of high-level activities for Data Toolkit Information Collection**

|  |  |  |
| --- | --- | --- |
| Activity | Start Date | End Date |
| Recruitment | October 21, 2020 | October 21, 2020 |
| Information Collection | October 21, 2020 | October 21, 2020 |

## 9. Cost to the Federal Government

The estimated cost to prepare for, collect, and collate the results of the information collection is approximately $5,000. The cost includes salaried labor for contractor staff and other direct costs associated with the organization of the information collection.

1. <https://www.census.gov/programs-surveys/school-finances.html> [↑](#footnote-ref-1)
2. Specific differences between the collections include:

   • Inclusion of independent charter school districts—the Census Bureau F-33 data file and report include only school districts that meet the Census Bureau’s definition of a government entity, which does not include independent charter school districts. (U.S. Census Bureau 2019, pp. 1-2).

   • State payments on behalf of school districts—NCES combines state government expenditures for and on behalf of school districts with expenditures school districts make directly for all applicable data items. By contrast, the Census Bureau reports state government expenditures on behalf of school districts and expenditures that school districts make directly as separate data items.

   • Classification of state and local tax revenues—NCES classifies tax revenues as being from local or state sources, as identified by each state submitting data. The Census Bureau classifies tax revenues as local or state depending on which level of government (local or state) imposed, collected, and distributed the tax revenue. Some tax revenues that NCES categorizes as state are categorized as local by the Census Bureau. (For example, the variable Local Revenue/Census Bureau State Revenue (C24) records items is classified as local tax revenues by NCES, but as state tax revenues by the Census Bureau). [↑](#footnote-ref-2)
3. The FY 18 School District Finance Survey data file contains 18,715 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. [↑](#footnote-ref-3)
4. Revenues are additions to assets that do not incur an obligation that must be met at some future date, do not represent exchanges of fixed assets, and are available for expenditure by the LEAs in the state. Revenues include all amounts of money received by a school system from external sources, or net of refunds and other correcting transactions other than from issuance of debt, liquidation of investments, or as agency and private trust transactions. Revenue on the F-33 excludes noncash transactions such as receipt of services, commodities, or other “receipts in-kind.” [↑](#footnote-ref-4)
5. The grantees for ESF-RWP are State Boards of Workforce Development. [↑](#footnote-ref-5)
6. The grantees for ESF-REM are State Educational Agencies. [↑](#footnote-ref-6)
7. The grantees for ESF-RWP are State Boards of Workforce Development. [↑](#footnote-ref-7)
8. The grantees for ESF-REM are State Educational Agencies. [↑](#footnote-ref-8)