

**Memorandum****United States Department of Education  
Institute of Education Sciences  
National Center for Education Statistics**

---

DATE: December 16, 2020

TO: Robert Sivinski, OMB

THROUGH: Carrie Clarady, OMB Liaison, IES

FROM: Stephen Cornman, Senior Survey Director, Financial Surveys, NCES

SUBJECT: National Public Education Financial Survey (NPEFS) 2019-2021: Common Core of Data (CCD) Coronavirus Update (OMB# 1850-0067 v.20)

The National Public Education Financial Survey (NPEFS) is the Nation's only source of annual statistical information about total revenues and expenditures for public elementary and secondary education at the state level. NCES collects data annually from SEAs under Section 153(a)(1)(I) of the Education Sciences Reform Act of 2002, 20 U.S.C. 9543(a)(1)(I), which authorizes NCES to gather data on the financing and management of education. 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.

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).<sup>1</sup> This survey also includes capital outlay and debt service expenditures. 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.

In 2019, NCES requested an extension of approval for the NPEFS data collection, 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 statistical uses of NPEFS were previously set forth in National Public Education Financial Survey (NPEFS) 2019-2021: Common Core of Data (CCD), Supporting Statement Part A, OMB# 1850-0067 v.17. Subsequent packages (OMB# 1850-0067 v.18-19) cleared the Federal Register Notices for FY 2019 and 2020 data collections.

This submission for 30-day public review requests changes to the National Public Education Financial Survey (NPEFS) data collection. As a direct result of the COVID-19 circumstances, the National Center for Education Statistics (NCES) is requesting to:

1. Amend the instructions for Average Daily Attendance (ADA) on NPEFS;
2. Obtain approval to send a letter to Chief State School Officers (CSSOs) and State Fiscal Coordinators pertaining to ADA;
3. Amend the data plan for NPEFS;

<sup>1</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, 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.

4. Add certain data items to NPEFS;
5. Make other small changes to FY 20 NPEFS, based on regular communication with state fiscal coordinators; and
6. Change the estimated respondent burden and the costs to the federal government incurred by the above changes.

Insertions/additions to the instruments are reflected in blue font and deletions in a crossed out blue font. Text that was moved is reflected in green font. Updates to fiscal years or corrections for typographical errors are not included.

1. **Amend the instructions for Average Daily Attendance (ADA) on NPEFS.**
2. **Obtain approval to send a letter to Chief State School Officers (CSSOs) and State Fiscal Coordinators pertaining to ADA.**

In spring 2020, the U.S. Department of Education received a request from the state of Illinois and the Council of Chief State School Officers requesting information about how to report ADA for FY 20. Districtwide closures due to COVID-19 began as early as March 2 and continued throughout the remainder of the 2019-2020 school year. Even though schools closed for in-person learning, many states began remote learning instruction. Remote learning start dates and methods varied by state and by district within states. During meetings with state fiscal coordinators in the summer and fall of 2020, state fiscal coordinators explained that districts and states struggled to develop consistent methods for tracking attendance during remote learning. Some states were able to adopt new statewide policies for how to count and track attendance, while other states relied on districts to develop their own plans. Some states passed legislation allowing districts to provide remote learning instruction without collecting or reporting attendance. In an effort to gather the most consistent and accurate data on average daily attendance as possible, the U. S. Department of Education Office of Elementary and Secondary Education (OESE), in collaboration with NCES and the Census Bureau, identified two possible options for reporting ADA under the NCES definition and two possible options for reporting ADA under the state definition. These options are laid out in a letter to the Chief State School Officers (see Appendix D for the full text of the letter). The letter acknowledges the challenges that states have experienced in collecting attendance due to COVID-19 and extends temporary flexibility for reporting ADA for the 2019-2020 school year.

The following text (in blue font) is proposed to be added to the NPEFS reporting instructions for FY 20 to clarify the options available to states for reporting average daily attendance (ADA) in items A14A and A14B on the NPEFS survey form. The two questions added to the NPEFS Fiscal Data Plan (previous section) will gather data on which option was selected and, in the case of states that are reporting attendance for remote learning days, how attendance was tracked by school districts.

These options have been presented to the expert panel and to the state fiscal coordinators on three occasions to elicit feedback. After incorporating their feedback into the letter to the Chief State School Officers and the NPEFS reporting instructions, the coordinators reported that they will be able to report ADA on NPEFS for FY 20 under one of the options.

#### **AVERAGE DAILY ATTENDANCE (ADA) (Appendix B-3, pp. 26-27)**

ADA is used as the denominator in calculating the State Per Pupil Expenditure (SPPE) used in Title I and other federal fund allocations. ADA must be reported as it is defined by either state law (A14A) or federal law (A14B).

**ADA – State Law (A14A).** When state laws or regulations define ADA or provide methods for calculating ADA, those definitions and methods must be used to report ADA in the NPEFS Survey. Survey respondents should become familiar with the laws and regulations regarding ADA in their states – as well as with

instructions or rulings on ADA by the attorneys general of their states. Federal law requires states to report ADA exactly as mandated by their laws and regulations even if state requirements differ from those of NCES regarding summer school attendance, partial-day attendance, excused absences, and other issues.

In light of the unique challenges caused by the national emergency related to the novel coronavirus disease 2019 (COVID-19) and in order to collect the most consistent and measurable data possible, the following options are available for reporting ADA as defined by state law for school year (SY) 2019-2020:

**1. States unable to accurately report ADA for remote learning days occurring as a result of COVID-19.**

Report, consistent with state law or regulation, the aggregate number of days of attendance of all students during SY 2019-2020 for each school or LEA and the number of days each school or LEA was in session until the date that school facilities closed for in-person learning due to COVID-19 and a state determined that it could no longer accurately report ADA. States may instead choose to report under the Federal ADA definition for SY 2019-2020.

**2. States able to accurately report ADA for remote learning days occurring as a result of COVID-19.**

Report ADA as defined by State law or regulation. Under this option, States would report attendance on days each school or LEA was in session and attendance was collected, including remote learning days completed before the date SY 2019-2020 ended. Remote learning days include distance education, distance learning, and digital learning which occurred as a result of the national emergency related to COVID-19. States should ensure that attendance was collected for each day that the school was in session and maintain appropriate records of student attendance. States should also identify in the fiscal data plan any student groups or dates that are excluded from the calculation.

**ADA – NCES Definition (A14B).** NCES requests that states with no laws or regulations governing the determination of average daily attendance use the NCES definition of ADA: (i) ~~the aggregate number of days of attendance of all students at a given school during a given reporting period~~ school year, divided by (ii) the number of days school is in session during that year ~~this period~~ [20 U.S.C. §7801(1)]. This definition requires every school or school district in a state to collect attendance every day it is in session and to record the number of days it is in session. The aggregate number of days of student attendance for each school or school district is divided by the number of days each school or school district is in session. To calculate the state total, add the figures for every school or school district in the state.

In light of the unique challenges caused by the national emergency related to the novel coronavirus disease 2019 (COVID-19) and in order to collect the most consistent and measurable data possible, the following options are available for reporting ADA as defined by federal law for SY 2019-2020:

**1. States unable to accurately report ADA for remote learning days occurring as a result of COVID-19.**

Report the aggregate number of days of attendance of all students during SY 2019-2020 for each school or LEA and the number of days each school or LEA was in session during SY 2019-2020 until the date that school facilities closed for in-person learning due to COVID-19 and a state determined that it could no longer accurately report ADA.

**2. States able to accurately report ADA for remote learning days occurring as a result of COVID-19.**

Report the aggregate number of days of attendance of all students during SY 2019-2020 for each school or LEA and the number of days each school or LEA was in session for the same school year. Under this option, States would report attendance on days each school or LEA was in session and attendance was collected, including remote learning days completed before the date SY 2019-2020 ended. Remote learning days include distance education, distance learning, and digital learning which occurred as a result of the national emergency related to COVID-19. If States have a temporary inability to report attendance, they may include in ADA data reporting those days for which attendance was collected subsequent to the interruption. States have the flexibility to report under this option even if they are unable to report remote learning days from all schools or LEAs. States should ensure that attendance was collected for each day that the school was in session and maintain appropriate records of student attendance. States should also identify in the fiscal data plan any student groups or dates that are excluded from the calculation.

~~ADA is used as the denominator in calculating the State Per Pupil Expenditure (SPPE) used in Title I and other federal fund allocations.~~

See Appendix B.3 for the full revised version of the NPEFS Reporting Instructions.

### 3. Amend the data plan for NPEFS

The NPEFS data plan documents state-specific information about how certain revenues and expenditures are reported and any changes to reporting from prior years and is also used to determine SEAs' ability to potentially report additional data variables in the future.

The following revisions are proposed to the NPEFS Fiscal Data Plan for FY 2020. Questions 9a and 9c will provide information to NCES and data users on how average daily attendance is reported. Average Daily Attendance is discussed in more detail in the following section. Questions 15 and 16 will provide NCES and data users with information on which sources of revenue are included in expenditures. Insertions/additions to the survey are reflected in blue font and deletions in a crossed out blue font. Text that was moved is reflected in green font. (Appendix B, pp. 13-14; 16-17)

~~Note: If your state calculates ADA based on state statutes defining ADA, NCES requests that you submit the statutory citation documenting how ADA is defined in your state.~~

#### 9. Is the ADA your state reported on NPEFS calculated based on state statute definition?

- No, ADA is calculated based on NCES definition. (Please answer question 9a.)
- Yes, ADA is calculated based on state statute definition. (Please answer questions 9b and 9c.)

**9a. In light of the challenges caused by the national emergency related to the novel coronavirus disease 2019 (COVID-19), the U.S. Department of Education provided flexibility for the reporting of ADA. For states using the NCES definition of ADA, please tell us which of the following options your state used to report ADA for SY 2019-2020.**

- ADA does not include attendance for remote learning days which occurred as a result of COVID-19.
  - ADA includes attendance for remote learning days which occurred as a result of COVID-19. (If this option is selected, please provide a brief summary of the methods used by school districts for tracking attendance. Also provide an explanation for any student groups or dates that are excluded from ADA.)
- 
- ADA is reported using a different method. (Please explain.)
- 

**9ab. For states using your state ADA definition, please upload your state statutory citation (documenting how ADA is defined) ~~If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?~~ Note: If your state calculates ADA based on state statutes defining ADA, NCES requests that you submit the statutory citation documenting how ADA is defined in your state.**

- ~~No~~ Name of file to upload. (\*.doc, \*.docx, \*.pdf, \*.txt)
- ~~Yes~~ Browse ... [button] Upload File [button]

**9c. In light of the challenges caused by the national emergency related to the novel coronavirus disease 2019 (COVID-19), the U.S. Department of Education provided flexibility for the reporting of ADA. For states using your state ADA definition, please tell us which of the following options your state used to report ADA for SY 2019-2020.**

- ADA does not include attendance for remote learning days which occurred as a result of COVID-19 and is in adherence with state law or regulation.

ADA is reported as defined by state law or regulation and includes attendance for remote learning days which occurred as a result of COVID-19. (If this option is selected, please provide a brief summary of the methods used by school districts for tracking attendance. Also provide an explanation for any student groups or dates that are excluded from ADA.)

---

The calculation of ADA as defined by state law or regulation was not affected by the state of emergency. (Please explain.)

---

ADA is reported using a different method. (Please explain.)

---

## CARES Act Reporting

**15. Please indicate which funding sources are included in the Coronavirus Aid, Relief, and Economic Security (CARES) Act expenditures reported in Section 8 of the NPEFS.** (Check all that apply.)

- Elementary and Secondary School Emergency Relief (ESSER) Fund
- Governor’s Emergency Education Relief (GEER) Fund
- Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant
- Education Stabilization Fund – Rethink K-12 Education Models (ESF-REM) Discretionary Grant
- Project School Emergency Response to Violence (Project SERV)
- Coronavirus Relief Fund (CRF)
- Education Stabilization Fund Program Outlying Areas-State Educational Agency
- Education Stabilization Fund Program Outlying Areas-Governors
- Other (Please specify.) \_\_\_\_\_
- We are not able to report any CARES Act expenditures in Section 8 of the NPEFS. (Please explain.) \_\_\_\_\_

**16. Please indicate which funding sources are included in the CARES Act expenditures reported in Part XIII-B of the F-33.** (Check all that apply.)

- Elementary and Secondary School Emergency Relief (ESSER) Fund
- Governor’s Emergency Education Relief (GEER) Fund
- Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant
- Education Stabilization Fund – Rethink K-12 Education Models (ESF-REM) Discretionary Grant
- Project School Emergency Response to Violence (Project SERV)
- Coronavirus Relief Fund (CRF)
- Other (Please specify.) \_\_\_\_\_
- We are not able to report any CARES Act expenditures in Part XIII-B of the F-33. (Please explain.) \_\_\_\_\_

See Appendix B.2 for the full revised version of the NPEFS Fiscal Data Plan.

### 4. **Add certain data items to NPEFS**

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 and appropriated \$150 billion to the Coronavirus Relief Fund. Under the CARES Act, the Coronavirus Relief 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. The *Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments* issued by the Treasury Department 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.

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 was held on October 21, 2020 and the Summer 2020 Workshop was held on July 28 and 29, 2020. NCES provided technical support to State Fiscal Coordinators to help support consistent collection and submission of accurate ADA data for SY 2020-2021. During these workshops, the State Fiscal Coordinators provided feedback and recommendations on ADA instructions and data plan as well as prospective CARES Act revenues and expenditures on NPEFS.

The technical workshops facilitated reporting accurate, consistent, and timely information, as the finance data item definitions and survey instructions were discussed in exhaustive detail. The primary purpose of the technical workshops was 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 workshops included 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.

In September and October of 2020, NCES convened two meetings of a panel of State Fiscal Coordinators and LEA-level personnel to review prospective CARES Act revenues and expenditures, discuss potential changes in how ADA data are being reported by LEAs and states, make recommendations on clarifying ADA reporting instructions, and develop best practices for reporting ADA data.

In August through October of 2020, NCES carefully reviewed the recommendations on prospective CARES Act data items submitted by divisions within the U.S. Department of Education; the panel of State Fiscal Coordinators and LEA-level personnel; and individual State Fiscal Coordinators.

On the basis of the comprehensive meetings set forth above, NCES recommends that the following data items be added to the FY 2020 NPEFS survey:

1. It is recommended that revenues be separately itemized and reported at the state level under the following eight CARES Act funds on the FY 2020 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);<sup>2</sup>
  - Education Stabilization Fund – Rethink K-12 Education Models Discretionary Grant (ESF-REM);<sup>3</sup>
  - Project School Emergency Response to Violence (Project SERV);
  - Education Stabilization Fund Program Outlying Areas-State Educational Agency;
  - Education Stabilization Fund Program Outlying Areas-Governors; and
  - Coronavirus Relief Fund
  
2. It is further recommended that the following eight CARES Act expenditure data items be collected separately at the state level on the FY 2020 NPEFS data collection.
  - Current expenditures;
  - Instruction expenditures;
  - Support services expenditures;
  - Capital outlay;
  - Technology-related supplies and purchased services;
  - Technology-related equipment
  - Food services; and
  - Support services, operation and maintenance of plant

All expenditures for the proposed CARES Act expenditure categories proposed above must be paid from CARES Act revenues. In contrast to the CARES Act revenues detailed above, the eight CARES Act expenditure data items would not be itemized and reported under separate funding streams. Each data item will be reported separately as a combined expenditure amount paid from funding across all specified CARES Act funds.

As part of the technical workshops previously mentioned, federal staff collaborated 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 NPEFS; and expenditures items to NPEFS, we administered thirteen (13) poll questions for instant feedback during the technical workshop held on October 21, 2020.

The results of poll questions for revenue data items proposed on the FY 20 NPEFS survey are set forth below. The SEAs indicated they can produce data for each CARES Act revenue item by the percentage displayed.

- Elementary and Secondary School Emergency Relief Fund: 74%
- Governor’s Emergency Education Relief Fund: 56%
- Reimagining Workforce Preparation Discretionary Grant: 15%
- Rethink K-12 Education Models Discretionary Grant: 15%

<sup>2</sup>The grantees for ESF-RWP are State Boards of Workforce Development.

<sup>3</sup>The grantees for ESF-REM are State Educational Agencies.

- Project School Emergency Response to Violence: 15%
- Coronavirus Relief Fund: 54%
- We cannot report any of the above items separately: 18%

The results of poll questions for expenditure data items proposed on the FY 20 NPEFS survey are set forth below. The SEAs indicated they can produce data for each CARES Act expenditure item by the percentage displayed.

- Current expenditures from CARES Act: 76%
- Instructional expenditures from CARES Act: 71%
- Support services expenditures from CARES Act: 68%
- Capital outlay expenditures from CARES Act: 58%
- Technology supplies and purchased services from CARES Act: 55%
- Technology equipment from CARES Act: 55%
- Food services expenditures from CARES Act: 47%
- Operation & maintenance of plant expenditures from CARES Act: 55%
- We cannot report any of the above items separately: 21%

In a poll question pertaining to the reporting burden, SEA respondents were also asked, “For FY 20, estimate how many hours your staff will spend collecting and reporting the CARES Act revenue items for NPEFS?” The results of that poll question are set forth below.

- Less than 5 hours: 17%
- 5-9.5 hours: 9%
- 10-14.5 hours: 11%
- 15-19.5 hours: 14%
- 20 hours or more: 49%

See Section 8 (“CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT”) of the NPEFS survey form in Appendix B.1 to view the proposed display of the new CARES Act items on the data collection instrument and Section 8 of the NPEFS Reporting Instructions in Appendix B.3 to view the proposed instructions for reporting these items. Section 8 of the survey form is as follows (Appendix B, p.9):

**SECTION 8**

**CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT**

<b>SPECIAL EXHIBIT ITEMS - Revenues from CARES Act Funds</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
1. Elementary and Secondary School Emergency Relief (ESSER) Fund	AR1		
2. Governor’s Emergency Education Relief (GEER) Fund	AR2		
3. Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant	AR3		
4. Education Stabilization Fund – Rethink K-12 Education Models (ESF-REM) Discretionary Grant	AR4		
5. Project School Emergency Response to Violence (Project SERV)	AR5		
6. Coronavirus Relief Fund (CRF)	AR6		
7. Education Stabilization Fund Program Outlying Areas-State Educational Agency	AR7		
8. Education Stabilization Fund Program Outlying Areas-Governors	AR8		

<b>SPECIAL EXHIBIT ITEMS - Expenditures from CARES Act Funds</b>			
1. Current expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1		
2. Instructional expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2		
3. Support services expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2000; excluding objects 511 and 591)	AE3		
4. Capital outlay expenditures paid from CARES Act funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4		



5. Technology-related supplies and purchased services expenditures paid from CARES Act funds (objects 351, 352, 432, 443, 530, 650 for ALL functions)	AE5		
6. Technology-related equipment expenditures paid from CARES Act funds (objects 734, 735 for ALL functions)	AE6		
7. Support services, operation and maintenance of plant expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2600; excluding object 591)	AE7		
8. Food services operations expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 3100; excluding object 591)	AE8		

The corresponding Reporting Instructions (see Appendix B, pp. 25-27) are shown below.

**SECTION 8: CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Pub.L. 116-136), is an economic assistance package enacted by the 116th United States Congress in March 2020. The Act responds to the COVID-19 (i.e., coronavirus disease 2019) outbreak and its impact on the economy, public health, state and local governments, individuals, and businesses.

**SPECIAL EXHIBIT ITEMS - REVENUES FROM CARES ACT FUNDS**

**AR1 - Elementary and Secondary School Emergency Relief (ESSER) Fund.** Report all federal revenues received from the Elementary and Secondary School Emergency Relief (ESSER) Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

**AR2 - Governor’s Emergency Education Relief (GEER) Fund.** Report all federal revenues received from the Governor’s Emergency Education Relief (GEER) Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

**AR3 - Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant.** Report all federal revenues received from the Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) discretionary grant program established by the Secretary of Education as authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

**AR4 - Education Stabilization Fund – Rethink K-12 Education Models (ESF-REM) Discretionary Grant.** Report all federal revenues received from the Education Stabilization Fund – Rethink K-12 Education Models (ESF-REM) discretionary grant program established by the Secretary of Education as authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

**AR5 - Project School Emergency Response to Violence (Project SERV).** Report all federal revenues received from the Project School Emergency Response to Violence (Project SERV) grants authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

**AR6 - Coronavirus Relief Fund (CRF).** Report all federal revenues received from the Coronavirus Relief Fund (CRF) authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

**AR7 - Education Stabilization Fund Program Outlying Areas-State Educational Agency.** Report all federal revenues received from the Education Stabilization Fund for formula grants to the outlying areas made to the state educational agency.

**AR8 - Education Stabilization Fund Program Outlying Areas-Governors.** Report all federal revenues received from the Education Stabilization Fund for formula grants to the outlying areas made to governor’s offices.

**SPECIAL EXHIBIT ITEMS - EXPENDITURES FROM CARES ACT FUNDS**

**AE1 - Current expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591).** Report all current expenditures from all CARES Act funds. Include CARES Act current expenditures paid directly by the LEA and paid by the state on behalf of the LEA. Exclude payments from CARES Act funds to charter schools and other school districts within the state.

**AE2 - Instructional expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591).** Report all instructional expenditures from all CARES Act funds. Include CARES Act instructional expenditures paid directly by the LEA and paid by the state on behalf of the LEA. Exclude payments from CARES Act funds to charter schools and other school districts within the state.

**AE3 - Support services expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2000; excluding objects 511 and 591).** Report all support services expenditures from all CARES Act funds. Include support services expenditures for pupil, instructional staff, general administration, school administration, operation and maintenance of plant, student transportation, business, central, and other support services. Include CARES Act support services expenditures paid directly by the LEA and paid by the state on behalf of the LEA. Exclude any payments from CARES Act funds to charter schools and other school districts within the state.

**AE4 - Capital outlay expenditures paid from CARES Act funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions).** Report all capital outlay expenditures from all CARES Act funds. Include expenditures for construction, land and existing structures, and equipment. Include CARES Act capital outlay expenditures paid directly by the LEA and paid by the state on behalf of the LEA.

**AE5 - Technology-related supplies and purchased services expenditures paid from CARES Act funds (objects 351, 352, 432, 443, 530, 650 - ALL functions).** Report expenditures from all CARES Act funds for supplies and purchased services that are technology-related. For technology-related supplies, include expenditures on supplies that are typically used in conjunction with technology-related hardware or software (e.g., compact discs, flash drives, cables, and monitor stands). Technology-related hardware and software costs below the capitalization threshold (e.g., laptop and tablet costs that fall below the capitalization threshold) should also be reported here.

For technology-related purchased services, include expenditures on data processing, coding, and other technical services; repairs and maintenance services for technology equipment that are not directly provided by school district personnel; and rentals or leases of computers and related equipment. Purchased communications services, such as all costs associated with voice, data (i.e., Internet), and video communications charges should also be reported here. Include expenditures for subscription-based software and information technology arrangements.

Expenditures from CARES Act funds for technology-related equipment should not be reported here, but instead be reported in the “Technology-related equipment expenditures from CARES Act funds” category (AE6).

**AE6 - Technology-related equipment expenditures paid from CARES Act funds (objects 734, 735 - ALL functions).** Report expenditures from all CARES Act funds for technology-related hardware and software used for educational or administrative purposes that exceed the capitalization threshold. Include purchases of network equipment, servers, personal computers, printers, scanners, other peripherals, and other electronic devices. Do not include expenditures for nontechnology-related equipment such as machinery (object 731), vehicles (object 732), and furniture (object 733). Expenditures for technology-related supplies should not be reported here, but instead be reported in the “Technology-related supplies and purchased services expenditures from CARES Act funds” category (AE5).

**AE7 - Support services, operation and maintenance of plant expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2600; excluding object 591).** Report all support services expenditures for operation and maintenance of plant from all CARES Act funds. Include expenditures for buildings services, care and upkeep of grounds and equipment, cleaning and sanitation, and security services paid directly by the LEA and paid by the state on behalf of the LEA. Exclude any payments from CARES Act funds to charter schools and other school districts within the state.

**AE8 - Food services operations expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2000; excluding object 591).** Report all food services operation expenditures from all CARES Act funds. Include expenditures for activities concerned with providing food to students and staff that are paid directly by the LEA and paid by the state on behalf of the LEA. Exclude any payments from CARES Act funds to charter schools and other school districts within the state.

**5. Make other small changes to FY 20 NPEFS, based on regular communication with state fiscal coordinators.**

The table in this section reflects all proposed revisions for the FY 2020 NPEFS collection form (Appendix B.1) and reporting instructions (Appendix B.3) resulting from regular communication with state fiscal coordinators. Insertions/additions to the instruments are reflected in blue font and deletions in a crossed out blue font. Text that was moved is reflected in green font. Updates to fiscal years or corrections for typographical errors are not included.

Last Approved NPEFS 2019-21	Proposed Revised NPEFS 2019-21	Reason for Revision
<b>NPEFS Collection Form (Appendix B.1)</b>		
3. Purchased Services (300-500)	3. Purchased Services (300-500; <del>exclude 591</del> )	(Appendix B p. 5) Previous omission corrected to bring into line with other measures.
Current Expenditures Paid from State and Local Funds (including federal funds intended to replace local tax revenues) [Objects 100-600, 810, 820, and 890 for ...	Current Expenditures Paid from State and Local Funds (including federal funds intended to replace local tax revenues) [Objects 100-600, 810, 820, <b>835</b> , and 890 for ...	(Appendix B p. 8) Object 835 was added here to match the objects included in item E268 and current expenditures.
Current Expenditures Paid from Federal Funds [Objects 100-600, 810, 820, and 890 for ...	Current Expenditures Paid from Federal Funds [Objects 100-600, 810, 820, <b>835</b> , and 890 for ...	(Appendix B p. 8) Object 835 was added here to match the objects included in item E268 and current expenditures.
<b>NPEFS Reporting Instructions (Appendix B.3)</b>		
States should include finance data for all publicly funded schools, including charter schools, education service agencies, and other special service LEAs. Revenues and expenditures for these schools and LEAs must be reported on NPEFS even if they are not classified in your state as “regular school districts” or “local education agencies.”	States should include finance data for all publicly funded schools <b>and local education agencies (LEAs)</b> , including charter schools, education service agencies, and other special service LEAs. Revenues and expenditures for these schools and LEAs must be reported on NPEFS even if they are not classified in your state as “regular school districts” or “local education agencies.”	(Appendix B, p. 19) LEAs was added here for clarification because the list includes examples of LEAs that may not necessarily contain any actual schools (e.g., education service agencies).
<p><b>3. Ensure consistency between financial and student data</b> Finance data should be comparable to ADA and membership.</p> <p>Tuition Payments: Federal regulations require that when one LEA pays tuition to another for students to be educated by the receiving LEA, the school district that pays tuition counts the students in ADA. The LEA making the tuition expenditure (sending LEA) should count the tuition expenditures and include the students in ADA. The LEA providing the education (receiving LEA) should claim any tuition</p>	<p><b>3. Ensure <del>consistency between financial and student data comparability between current expenditures and average daily attendance.</del></b> States must reconcile the total count of students in attendance with the number of students in attendance in programs covered by Net Current Expenditures. This means that a state must be able to identify the number of students in attendance for each of the programs included in Current Expenditures – and the expenditures for each program – in order to count the students in ADA. Any exclusions from ADA or finance data should be noted in the fiscal data plan and in the comments of the survey. <del>Finance data should be comparable to ADA and membership.</del></p>	(Appendix B, p. 19) This section was revised to clarify that current expenditures should be comparable to average daily attendance. These two variables are used in the calculation of State Per Pupil Expenditures (SPPE), which is used to calculate allocations for Title I funding. The previous instructions provided a detailed example of matching using tuition payments. The revised instructions focus on net

Last Approved NPEFS 2019-21	Proposed Revised NPEFS 2019-21	Reason for Revision
<p>received as revenue and may not claim the ADA of any child for whom it receives tuition.</p> <p>Prekindergarten students:</p> <p>Payments to Private schools:</p>	<p><del>Tuition Payments: Federal regulations require that when one LEA pays tuition to another for students to be educated by the receiving LEA, the school district that pays tuition counts the students in ADA. The LEA making the tuition expenditure (sending LEA) should count the tuition expenditures and include the students in ADA. The LEA providing the education (receiving LEA) should claim any tuition received as revenue and may not claim the ADA of any child for whom it receives tuition.</del></p> <p><del>Prekindergarten students:</del></p> <p><del>Payments to Private schools:</del></p>	<p>current expenditures. Tuition payments are included in net current expenditures. We do not believe that this change alters the burden for respondents, but rather improves clarity and consistency in reporting.</p>
<p>N/A</p>	<p><b>Critical Errors:</b> Data issues with a red square and a checkbox to the left of the error message are critical errors that must be resolved before your data is submitted to NCES. Resolve all critical errors by reviewing the accuracy of NPEFS amounts related to the critical errors. If the amounts are correct, provide an explanation within the comment box of the appropriate section for the data anomaly. After providing an explanation, check the box within the red square to indicate that the critical error has been resolved (a check mark should appear within the box).</p>	<p>(Appendix B, pp. 19-20) An explanation of critical errors was missing from the instructions. This section was added to page 2, column 1.</p>
<p><b>Non-Critical Errors:</b> Large differences may indicate errors such as “double counting” (e.g., placing an item under “Support Services” when it has already been included in “Instruction”) or failure to include an expenditure object (e.g. salaries) in a total.</p> <p>Dramatic changes in revenues or expenditures may mean that some LEAs have been erroneously included or excluded, or that a change to a states chart of accounts has meant reclassifying some revenue or expenditure items.</p> <p>Dramatic changes in average daily attendance may indicate double counting of students, or missing schools or school districts from the attendance calculation.</p>	<p><b>Non-Critical Errors:</b> Large differences may indicate errors such as “double counting” (e.g., placing an item under “Support Services” when it has already been included in “Instruction”) or failure to include an expenditure object (e.g. salaries) in a total. Dramatic changes in revenues or expenditures may mean that some LEAs have been erroneously included or excluded, or that a change to a states chart of accounts has meant reclassifying some revenue or expenditure items. Dramatic changes in average daily attendance may indicate double counting of students, or missing schools or school districts from the attendance calculation. <b>For each non-critical error, verify the accuracy of the data and provide an explanation of the anomaly in the comments when possible.</b></p>	<p>(Appendix B, pp. 19-20) A sentence was added to the end of the instructions for non-critical errors to request an explanation of data anomalies. Explanations are regularly requested from respondents for data anomalies, which may lead to the respondent needing to revise their submission. Adding this sentence to the instructions is intended to save respondents time by preventing the need for a revision.</p>
<p>Report amounts for activities of teachers and instructional aides or assistants engaged in regular instruction, special education, and vocational education programs.</p>	<p>Report <del>amounts for activities of</del> base salaries paid to teachers and <del>instructional aides or assistants</del> certified substitute teachers engaged in regular instruction (E11A), special education (E11B), and vocational education (E11C), and other programs (E11D).</p>	<p>(Appendix B, p. 23) This sentence did not specify where these amounts should be reported. The item codes were added, “amounts” was changed to “base salaries paid to”, and “instructional aides or assistants” was changed to “certified substitute teachers” so that the definition matched the object codes given on the survey form.</p>
<p>E9A - Non Public School Programs (Program #500). Report expenditures for services for students attending schools</p>	<p>E9A - Non Public School Programs (Program #500). Report expenditures for services for students attending schools established by agencies</p>	<p>(Appendix B, p. 25) This definition was updated to accurately reflect the</p>

Last Approved NPEFS 2019-21	Proposed Revised NPEFS 2019-21	Reason for Revision
<p>established by agencies other than states, subdivisions of states, or the federal government. Report expenditures for services paid for by local government (LEA) funds, not state funds.</p>	<p>other than states, subdivisions of states, or the federal government <del>which are usually supported primarily by funds other than public funds. The services consist of such activities as those involved in providing textbooks, instructional services, attendance and social work services, health services, and transportation services for nonpublic school students. Tuition payments to private schools should be reported in E14. Report expenditures for services paid for by local government (LEA) funds, not state funds.</del></p>	<p>definition of Program 500 as defined by the NCES accounting handbook, <i>Financial Accounting for Local and State School Systems: 2014 Edition</i>. The exclusion of state payments made on behalf of LEAs was removed so that states could report these amounts here instead of in E4D. E4D is an item within section 5, Direct Program Support, which is provided ONLY as a means for states that cannot correctly report expenditures within the appropriate categories. Correcting the definition will lead to more consistent reporting between states.</p>
<p><b>E9C - Community/Junior College Education Programs (Program #700).</b> Report expenditures for programs for students attending institutions of higher education that offer (in most cases) the first two years of college instruction. Institutions may also offer four year programs. If an LEA is responsible for providing this program, all program costs should be reported here. If the LEA is not responsible for providing this program, the survey respondent should enter a zero.</p>	<p><b>E9C - Community/Junior College Education Programs (Program #700).</b> Report expenditures for programs for students attending institutions of higher education that offer (in most cases) the first two years of college instruction. Institutions may also offer four year programs. If an LEA is responsible for providing this program, all program costs should be reported here. If the LEA is not responsible for providing this program, the survey respondent should enter a zero. <del>Report scholarships for tuition to 2- and 4-year institutions if those expenditures are within the administrative control of the school district.</del></p>	<p>(Appendix B, p. 25) This sentence was added to clarify where these expenditures should be included on the survey. Three states requested clarification on this topic during the previous two cycles. This will become more common as states implement GASB 84 since most of these scholarships were previously classified as fiduciary activities and will no longer fit that description.</p>
<p><b>EXCLUSIONS FROM SPPE</b> Exclusions from Current Expenditures for State Per Pupil Expenditures (SPPE) provides a list of revenues and expenditures to be subtracted. All of the revenues from individuals have already been reported in the Local Revenues section of the survey and are automatically included in this category’s subtotals. (These numbers will be visible in the Web form and the Crosswalk form.) The “Exclusions” list also includes expenditures and carryover funds for Title I and Part A of Title V (ESEA as amended). The Title I program is titled “College- and Career-Ready Students.” Title V, Part A (X12E-X12F) consists of expenditures from funds received from Title V, Part A Programs. Federal law permits states to retain Title I and Title V, Part A revenues for up to 27 months in order to allow districts to spend the money at a later date.</p>	<p><b>EXCLUSIONS FROM SPPE</b> Exclusions from Current Expenditures for State Per Pupil Expenditures (SPPE) provides a list of revenues and expenditures to be subtracted. All of the revenues from individuals have already been reported in the Local Revenues section of the survey and are automatically included in this category’s subtotals. (These numbers will be visible in the Web form and the Crosswalk form.) <del>X12C and X12D – Title I Expenditures and Title I Carryover Expenditures. The “Exclusions” list also includes Report expenditures and carryover funds expenditures for Title I and Part A of Title V (of the ESEA (as amended). The Title I program is titled “College- and Career-Ready Students.” Title V, Part A (X12E-X12F) consists of expenditures from funds received from Title V, Part A Programs. Expenditures against Title I funds, all parts, that were appropriated for the fiscal year or the school year in operation during the fiscal year should be reported in item X12C. Federal law permits states to retain Title I and Title V, Part A revenues- allocations for up to 27 months in order to allow</del></p>	<p>(Appendix B, pp. 25-26) The paragraphs were restructured to reference items X12C and X12D separately from X12E and X12F.  The “College and Career Ready Students” title was outdated and removed from the instructions. The term “carryover funds” caused some confusion with respondents, who perceived this to mean “funds available to be spent in the carryover period.” The word “funds” was changed to “expenditures” to clarify that this variable should include only expenditures. The paragraph was further modified to support this clarification.</p>

Last Approved NPEFS 2019-21	Proposed Revised NPEFS 2019-21	Reason for Revision
<p>Funds which were spent in a fiscal year other than the fiscal year in which they were received are called “carryover funds”. NCES excludes expenditures and carryover funds for ALL Title I and Title V, Part A programs when calculating per pupil expenditures for allocation purposes. Although the survey does not provide a separate place for reporting Title I and Title V, Part A spending in the expenditure sections, these funds must be included in the appropriate expenditure categories throughout the survey.</p>	<p>districts to spend the money at a later date. Expenditures against Title I funds which were made against funds that were appropriated for the prior fiscal year but remained available for obligation under the carryover provision in the Title I statute are called “carryover funds” and should be reported in item X12D. <del>Funds which were spent in a fiscal year other than the fiscal year in which they were received are called “carryover funds.”</del> NCES excludes expenditures from current year and carryover funds for ALL Title I <del>and Title V, Part A</del> programs when calculating per pupil expenditures for allocation purposes. Although the survey does not provide a separate place for reporting Title I <del>and Title V, Part A</del> spending in the expenditure sections, these funds must be included in the appropriate expenditure categories throughout the survey.</p> <p><b>X12E and X12F – Title V, Part A Expenditures and Title V, Part A Carryover Expenditures.</b> Report expenditures and carryover funds for Part A of Title V of the ESEA (as amended). Title V, Part A of the ESEA allows for fund transferability. Only report expenditures and carryover exclusions from their initial allocations under Title V, Part A and do not include any expenditure of funds that were transferred under the transferability provisions. For states and outlying areas, we do not expect to see Title V, Part A expenditures reported.</p>	<p>A separate paragraph referencing only the Title V Part A program was created to specify that data should no longer be reported for these items.</p>
<p><b>STATE PER PUPIL EXPENDITURE (SPPE)</b> SPPE (PPE15) is calculated by dividing Net Current Expenditures (NCE13) by Average Daily Attendance (A14A or A14B).</p>	<p><b>STATE PER PUPIL EXPENDITURE (SPPE)</b> <del>SPPE (PPE15) is calculated by dividing Net Current Expenditures (NCE13) by Average Daily Attendance (A14A or A14B).</del></p>	<p>(Appendix B, p. 27) The formula is presented in the following section under “Calculation of SPPE” and is duplicative here.</p>
<p>For purposes of calculating SPPE, expenditures (including carryover, see below) from certain federal grants as well as fees and other revenue from individuals must be subtracted from Current Expenditures. Section 7, Exclusions from Current Expenditures for State Per Pupil Expenditures (SPPE) provides a list of revenues and expenditures to be subtracted. All of the revenues from individuals have already been reported in the Local Revenues section of the survey and are automatically included in this category’s subtotals. These numbers will be visible in the Web form and the Crosswalk form. Federal law requires NCES to use net expenditures (expenditures minus exclusions) when calculating a per pupil expenditure for allocating federal grants to states. The “Exclusions” list also includes</p>	<p>For purposes of calculating SPPE, expenditures (including carryover, <del>see below</del>) from certain federal grants as well as fees and other revenue from individuals must be subtracted from Current Expenditures. <del>Section 7, Exclusions from Current Expenditures for State Per Pupil Expenditures (SPPE) provides a list of revenues and expenditures to be subtracted. All of the revenues from individuals have already been reported in the Local Revenues section of the survey and are automatically included in this category’s subtotals. These numbers will be visible in the Web form and the Crosswalk form.</del> Federal law requires NCES to use net expenditures (expenditures minus exclusions) when calculating a per pupil expenditure for allocating federal grants to states. <del>Section 7, Exclusions from Current Expenditures for State Per Pupil Expenditures (SPPE) provides a list of revenues and expenditures to be subtracted. The “Exclusions” list also includes expenditures and carryover funds for Title I and Part A of Title</del></p>	<p>(Appendix B, p. 27) Sentences were removed from this section on State Per Pupil Expenditures because they repeat text that is provided in and is more appropriate to the previous section on exclusions.</p>

Last Approved NPEFS 2019-21	Proposed Revised NPEFS 2019-21	Reason for Revision
<p>expenditures and carryover funds for Title I and Part A of Title V (ESEA as amended). The Title V, Part A program ended during fiscal year 2008, and funds from this program must have been spent by September 30, 2009. The FY 2010 NPEFS collection was the last year that substantial amounts of revenue from Title V, Part A funds were reported. For FY 2015 we do not expect to see Title V, Part A expenditures reported except to the extent that the outlying areas have had appropriations authority to use their funds under the Consolidated Grants to Insular Areas for Title V, Part A purposes.</p>	<p><del>V (ESEA as amended). The Title V, Part A program ended during fiscal year 2008, and funds from this program must have been spent by September 30, 2009. The FY 2010 NPEFS collection was the last year that substantial amounts of revenue from Title V, Part A funds were reported. For FY 2015 we do not expect to see Title V, Part A expenditures reported except to the extent that the outlying areas have had appropriations authority to use their funds under the Consolidated Grants to Insular Areas for Title V, Part A purposes.</del></p>	

**6. Change the estimated respondent burden and the costs to the federal government incurred by the above changes.**

**A12. Estimates of Hour Burden**

The information reported on the NPEFS survey (Appendix B.1) has already been collected by the reporting agencies for the state’s own uses<sup>4</sup>. The added burden for the 2019 NPEFS is limited to the state education agency’s effort taken in extracting data from files, transferring them to NCES, and responding to edit reports, which is estimated to take an agency on average 95 hours, plus another 15 minutes to respond to the data plan survey (Appendix B.2).

Estimating an average hourly rate for SEA coordinators and financial managers, who prepare and submit NPEFS data, to be \$30.12 for coordinators and \$51.40 for managers,<sup>5</sup> and estimating that coordinators contribute approximately 80% and financial managers approximately 20% of the estimated NPEFS data submission time, the total estimated burden time cost for the annual 2019 NPEFS collection is \$183,600.

The coronavirus pandemic, and the federal response to the pandemic, necessitated changes in reporting responsibilities for respondents, which led to an attendant change in burden. Based on the response of State Fiscal Coordinators to poll question #9 on October 21, 2020, the added reporting burden has been estimated to be an increase of 20 hours per respondent on an annual basis. (See infra for poll results, p. 6-7). The added reporting burden for the NPEFS is limited to the SEA’s effort taken in extracting data from files, transferring them to NCES, and responding to edit reports, which is estimated to take an SEA approximately 120 hours on average, plus another approximately 20 minutes on average to respond to the data plan survey for FY 20.

Estimating an average hourly rate for SEA coordinators and financial managers, who prepare and submit NPEFS data, to be \$30.12 for coordinators and \$51.40 for managers and estimating that coordinators contribute approximately 80% and financial managers approximately 20% of the estimated NPEFS data submission time, the total estimated burden time cost for the 2020 NPEFS collection is \$231,928.

<sup>4</sup> Because NPEFS leverages the work of state fiscal coordinators on the F-33 (OMB# 0607-0700), respondents often use data from F-33 to cross check and edit NPEFS data as some of the same data items are reported on the district level for F-33 and on the state level for NPEFS. Respondents cannot cross check all data items between NPEFS and the F-33 surveys because there are significant differences between the two collections. In order to enhance efficiency, NCES and Census provided account numbers in the NCES financial accounting handbook beside the revenue and expenditure items on the Form F-33.

<sup>5</sup> The mean salary for SEA coordinators and for SEA financial managers working in State government is estimated at \$30.12 per hour (SOC code 13-2000, Business and Financial Operations Financial Specialists) and \$51.40 per hour (SOC Code 11-3031, Financial Managers) respectively, based on May 2017 Occupation and Employment Statistics, Bureau of Labor Statistics (BLS) website, <https://www.bls.gov/oes/current/999201.htm>, accessed April 26, 2019.

**Table 1. NPEFS Estimated Respondent Burden Hours and Cost**

Submission Method	Number of Respondents and Responses	Estimated Hours per Respondent	Estimated Total Respondent Burden Hours	Estimated Cost Per Burden Hour	Estimated Total Respondent Cost
Interactive on-line survey form	56	76.96	4,256 5,376	\$30.12 (Coordinator)	<del>\$128,191</del> \$161,925
Interactive on-line survey form	56	19.25 24.32	1,078 1,362	\$51.40 (Financial Manager)	<del>\$55,409</del> \$70,003
<b>Total</b>	<b>56</b>		<del>5,334</del> <b>6,738</b>		<del>\$183,600</del> <b>\$231,928</b>

**A14. Cost to the Federal Government**

Method for estimating costs: Estimated annual costs presented below assume a 5 percent increase over current costs for the NPEFS. The costs include a 30 percent load on salaries for Department of Education staff. Contracted staff amount also represents loaded costs.

**Estimated Annual Cost of NPEFS to Federal Government for Fiscal Year 2019**

Cost Type	Collection of 2018-19 Data
NCES Staff	\$50,784
Census (IAD) Total	1,129,604
Contracted Staff	125,000
SEA Staff Training	118,569
<b>Total</b>	<b>\$1,423,957</b>

**Estimated Annual Cost of NPEFS to Federal Government for Fiscal Year 2020**

Cost Type	Collection of 2019-20 Data
NCES Staff	\$53,323
Census (IAD) Total	1,186,084
Contracted Staff	131,250
SEA Staff Training	124,497
<b>Total</b>	<b>\$1,495,155</b>

**A15. Reason for Change in Burden**

~~There is no change to the estimated time burden for this data collection from the last approved.~~

The estimated respondent burden was increased due to additional data items being added to the survey arising from the CARES Act enacted in response to COVID 19 circumstances.