



**U.S. Department of Education**  
Institute of Education Sciences

# **Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2021-2023**

## **Supporting Statement Part A**

**OMB# 1850-0930 v.3**

**April 2021**

**National Center for Education Statistics  
(NCES)**

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## PART A. JUSTIFICATION

### A1. Necessity of Information Collection

#### a. Purpose of this Submission

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

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

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

Commencing with the collection of FY 18 data, SLFS expanded the F-33 to include its expenditure variables at the school level. Beginning with FY18, the SEAs reported total current expenditures at the school level in the same manner as for the district level on F-33. This request is to conduct in 2022 through 2024 the SLFS for fiscal years 2021 through 2023 (corresponding to school years 2020/21 through 2022/23) and to continue the collection of data that is analogous to the current ESSA expenditures per pupil provision.

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

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

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

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

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

The American Recovery and Reinvestment Act of 2009 (ARRA) required states to report a school-by-school listing of per-pupil education expenditures for the 2008–09 school year for each school district that received

Title I, Part A ARRA funds. The school-level data collection pursuant to ARRA was completed in 2010, and a final report and dataset were released in November 2011 (Heuer and Stullich 2011).<sup>1</sup>

ED's Office for Civil Rights added similar school-level finance data items to the Civil Rights Data Collection (CRDC) for the FY 10, FY 12, FY 14, FY 16, and FY 18 data collections. The CRDC discontinued collection of finance data items as of the FY 20 data collection.

### Overview of CCD Survey Components

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

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

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

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

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

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

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

SLFS was first approved by OMB in May 2015 as a pilot study (OMB# 1850-0803 v.133) to collect school-level finance data from a subset of SEAs. The first year of the pilot SLFS data collection commenced on May 7, 2015 and the second year of data collection on April 4, 2016. In 2015, data were collected for the 2013-14 school year (FY 14) and in 2016 for the 2014-15 school year (FY 15). In the first year, 12 states committed to submitting FY 14 and FY 15 data: Arkansas, Colorado, Kentucky, Louisiana, Maine, Maryland, Michigan, New Jersey, North Carolina, Ohio, Rhode Island, and South Carolina. In the second year, an additional 7 states – Alabama, Florida, Georgia, Hawaii, Montana, Oklahoma, and Wyoming – committed to providing FY 15 data, which brought the total number states participating in SLFS to 19. In January 2017, NCES obtained full clearance from OMB to collect SLFS data from up to 51 voluntarily participating SEAs beginning with FY 16. The FY 16 data collection began in March 2017 and the FY 17 in March 2018.

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

The primary goal of the pilot SLFS was to test the feasibility of collecting school level finance data in conjunction with the existing LEA- and SEA-level finance surveys. The SLFS pilot was initially published on April 24, 2018 as part of NCES’s Research and Development (R&D) series of reports<sup>2</sup> and focused on whether SLFS is a viable, efficient, and cost-effective method to collect school finance data and whether this method provides higher quality data than the previously used methods of collecting such data. A second R&D report entitled *The Feasibility of Collecting School-Level Finance Data: An Evaluation of Data From the School Level Finance Survey (SLFS) School Year 2014–15* (NCES 2019-305) was released in August of 2019.

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

This request is to collect SLFS data for FY 2021, 2022, and 2023. Parts A and B of this submission present the justification for the information collection and an explanation of the statistical methods employed. Part C describes the SLFS instrument, Appendix A provides the SEA communication materials that will be used to conduct the SLFS data collection, Appendix B provides the SLFS data collection form and instructions, and Appendix C provides the survey of SEA’s school-level finances fiscal data plan.

## **b. Legislative Authority**

SLFS is the nation’s only source of annual statistical information about total revenues and expenditures for public elementary and secondary education at the school-level. NCES is authorized to conduct this study by the Education Sciences Reform Act of 2002 (ESRA 2002, U.S.C. 20 §9543).

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

Participation in the CCD and therefore SLFS is voluntary, but several ED Programs require the use of its data. The use may be stipulated by guidance or reporting instructions rather than regulation.

## **A2. Purposes and Uses of the Data**

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<sup>2</sup> The R&D series of reports at NCES has been initiated to:

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

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

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

The SLFS data collection instrument for FY 16 and FY 17 was the same as that used in the SLFS Pilot for FY 14 and FY 15. Two types of expenditures were collected in the FY 14-FY 17 SLFS instrument: 12 “personnel” and 18 “nonpersonnel” expenditures items (of these 30, 12 were exhibit items of amounts already included within other SLFS expenditures). The personnel expenditures consisted of gross salary and wage expenditures (including overtime, incentive pay, and bonuses) for school-level staff.<sup>3</sup> Nonpersonnel expenditures consisted of all non-salary expenditures directly associated with the instruction and educational and administrative support of students at the school level.<sup>4</sup> However, the FY14-FY17 SLFS instrument did not include:

1. Total current expenditures for instruction, student staff support, instructional staff support, and school administration.
2. Current expenditures (salaries and total current expenditures) for functions such as general administration (administration at the district level), operation and maintenance of plant, student transportation, food service, business/central/other support services, and enterprise operations.<sup>5</sup>
3. Employee benefits for all functions, which are also a significant portion of current expenditures. The personnel items only covered salaries and wages.

In order to make the data collected through SLFS directly analogous to the F-33 survey and the ESSA expenditures per pupil provision, in FY 18 the SLFS commenced collecting additional data from 4 broad categories:

1. Employee benefits (for each function).
2. Total current expenditures for Elementary-Secondary Educational Programs:
  - o Instruction (function 1000)
  - o Support services, pupils (function 2100)
  - o Support services, instructional staff (function 2200)
  - o Support services, general administration (function 2300), including a salary item
  - o Support services, school administration (function 2400)

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<sup>3</sup> Personnel expenditures excluded employee benefits (e.g., employer health insurance and retirement contributions) and excluded expenditures for staff that would typically be considered school district-level staff (e.g., student transportation and operations and maintenance staff).

<sup>4</sup> Nonpersonnel expenditures included supplies, purchased services (e.g., contracted teacher services and administrative support), instructional equipment, and textbooks. They excluded school district-level expenditures (e.g., tuition payments to other school systems) and most capital outlay expenses (e.g., construction, land, and building expenditures). As in personnel expenditures, employee benefits were also excluded from the non-personnel expenditure items.

<sup>5</sup> Variables not collected on the FY14-FY17 SLFS include (by function): (a) general administration – expenditures for board of education and executive administration (i.e., administration at the district level) services; (b) operation and maintenance of plant – expenditures for care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security/safety; (c) student transportation – expenditures for vehicle service and maintenance, vehicle operation, and monitoring riders; (d) business/central/other support services – expenditures for fiscal services, administrative technology, purchasing, warehousing, distributing, planning, evaluation, and research and development services; (e) food service expenditures; and (f) enterprise operations – expenditures for business-like activities where the costs are recouped largely with user charges (e.g., a student bookstore).

- o Support services, operation and maintenance of plant (function 2600), including a salary item
  - o Support services, student transportation (function 2700), including a salary item
  - o Business/central/other support services (function 2500 and 2900), including a salary item
3. Total current expenditures for Elementary-Secondary Non-instructional Programs:
- o Food services (function 3100), including a salary item
  - o Enterprise operations (function 3200)
  - o Other Elementary-Secondary Non-instructional programs (total collected only)
4. Total current expenditures borne by the central office at the LEA level:
- o Districtwide current expenditures (“catch-all” category for current expenditures unable to be broken out to the school level).

In summary, the inclusion of new variables starting with the FY 18 SLFS data collection reflected total current expenditures for each school. Going forward, the SLFS data collection for FY 21, FY 22, and FY 23 also includes current expenditures for each school. Total current expenditures are comprised of (i) expenditures for the day-to-day operation of schools and LEAs for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services; (ii) general administration expenditures; and (iii) school administration expenditures.

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

The expenditures per pupil required by ESSA are comparable to expenditures per pupil derived from NPEFS and F-33 survey data in that the current expenditures are based on the same functions and objects in each survey. A function describes the activity for which a service or material object is acquired.<sup>6</sup> An object is used to describe the service or commodity obtained as a result of a specific expenditure.<sup>7</sup> Although the ESSA expenditures per pupil provision does not require data for specific functions and objects to be set forth on SEA and LEA report cards, the underlying functions and objects for the numerator of current expenditures in the expenditures per pupil equation are the same across ESSA reporting as well as NPEFS, F-33, and SLFS survey reporting.

### Statistical Uses

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

Education finance data provide powerful information for reporting, research, management and budgeting decision making, policymaking, and evaluation within and across education systems. Uses can be far-ranging from state and national comparisons to individual school level management of resources. The consumers of education finance data typically include five major groups: (1) oversight bodies such as school boards, SEAs,

<sup>6</sup> The expenditure functions include instruction, instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, and enterprise operations.

<sup>7</sup> Objects reported within a function include salaries, employee benefits, purchased services, supplies, and equipment.

legislatures, and policymakers; (2) those who are involved in the lending process such as investors or creditors; (3) leadership and managers of education systems at the district and school level; (4) researchers, and (5) the public.

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

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

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

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

SLFS is the only national annual collection of school-level finance data. As of the FY 20 data collection, the CRDC deleted four school finance data items that were previously collected once every two years from FY 12 to FY 18.

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

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

#### *The reporting deadlines for each collection are substantially different*

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

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

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



and review and editing of school district- and school-level finance data by Census and NCES staff takes more time than to review and edit fiscal data at the state level.

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

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

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

#### **A5. Minimizing Burden**

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

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

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

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

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

No special circumstances associated with SLFS are anticipated.

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

In January 2014, NCES participated in an expert panel convened by OPEPD for the Feasibility Study on Improving the Quality of School-Level Expenditure Data, which focused on the availability of data, data quality, data elements, and proposed data item definitions. The proposed general design and content for the FY 14 SLFS pilot collection was based on the F-33 collection, OMB's request, webinars with SEA coordinators, annual training sessions with SEA coordinators, and the work of OPEPD on this topic. The SLFS pilot study was presented to policymakers, researchers, state fiscal coordinators, and the public at: the American Education Finance and Policy Association conference in 2014, 2016, 2017, and 2019; the American

Education Research and Association in 2018; and the Stats DC Data Conference in 2017 and 2018. The proposed general design and content for the FY21-FY23 SLFS was based on the FY14-FY20 data collections, and on discussions with SEA and LEA coordinators and with OMB. NCES will continue to solicit feedback on the design and content of SLFS during webinars, training, and technical assistance that will be provided to participating states.

Each state's Chief State School Officer appoints a staff person to serve as the state's Fiscal CCD Coordinator. The state Fiscal Coordinators 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 technical workshops facilitate reporting accurate, consistent and timely information because the finance data item definitions and survey instructions are discussed in exhaustive detail. Furthermore, there is ongoing communication with state Fiscal Coordinators pertaining to the data content, availability, and publication, of the NPEFS, F-33, and SLFS data (<http://nces.ed.gov/ccd/corner.asp>).

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

No payments or gifts are offered to respondents.

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

The data collected in this survey are from public records and do not require a pledge of confidentiality. We cite this confidentiality statement and the voluntary nature of this data collection in the Announcement letter. The following PRA statement is included on the SLFS Form and Instructions (Appendix B):

The National Center for Education Statistics (NCES), within the U.S. Department of Education, is authorized to conduct this study by the Education Sciences Reform Act of 2002 (ESRA 2002; 20 U.S.C. §9543). The U.S. Census Bureau is administering this survey on behalf of NCES. This study has been approved by the Office of Management and Budget (OMB). According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this voluntary survey is 1850-0930. The time required to complete this survey is estimated to average 45-130 hours per response, including the time to review instructions, gather the data needed, and complete and review the survey. If you have any comments concerning the accuracy of the time estimate, suggestions for improving this survey, or any comments or concerns regarding the status of your individual submission of this survey, please write to: School-Level Finance Survey (SLFS), National Center for Education Statistics, PCP, 550 12th St., SW, 4th floor, Washington, DC 20024-6121.

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

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

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

As previously mentioned, SLFS leverages the work of state fiscal coordinators on F-33 (OMB# 0607-0700).<sup>8</sup> Respondents often use data from F-33 to cross check and edit SLFS data. In order to enhance efficiency, NCES and Census provided account numbers in the NCES financial accounting handbook beside the revenue and expenditure items on the Form F-33-SLFS (used to collect the SLFS data). Additionally, NCES and Census discussed with SEAs interested in participating in the SLFS the likely reporting burden of this collection. Based on the F-33 existing survey, we estimated that it will take each SEA on average 125 hours to provide data in the F-33-SLFS format, and based on conversations with the interested SEAs, we estimated that it will take an SEA approximately 42 hours to submit data in their own state-specific format. The burden to complete the data plan survey is estimated at 2.5 hours. Table 1 shows the total estimated burden to respondents for participating in SLFS 2021 (the same response burden is estimated for SLFS 2022 and 2023).

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<sup>8</sup> The Annual Survey of School System Finances data are collected from the universe of school districts using uniform definitions and concepts of revenue, expenditure, debt, and assets.

Estimating an average hourly rate for SEA technicians and managers to prepare and submit SLFS data to be \$34.38<sup>9</sup> and for managers, estimated to contribute 20 percent of the SLFS data submission time, to be \$54.35, the total estimated burden time cost for the annual SLFS collection, if all states participate, is \$189,491.

**Table 1. SLFS 2021 Estimated Respondent Burden if 51 SEAs Participate**

Submission Method or Form Type	Maximum Number of Respondents	Maximum Number of Responses	Hours Per Respondent	Maximum Total Burden Hours
SLFS 2021 Data Collection (in 2022)				
SEA Recruitment	51	51	1	51
Survey Announcement	51	51	0.25	12.75
SLFS 2021 Webinar	51	51	2	102
Form F-33-SLFS Instructions	51	51	0.25	12.75
Data Submission using SLFS F-33 Format	30	30	125	3750
Data Submission using SEA's Format	21	21	42	882
SLFS 2021 Data Plan Survey	51	51	2.5	127.5
<b>TOTAL</b>	<b>51</b>	<b>306</b>	<b>--</b>	<b>4,938</b>

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

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

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

The estimated cost to the federal government for SLFS 2021 is approximately \$878,914. This amount includes \$461,947 for Census for data collection activities; \$106,967 for American Institutes for Research (AIR) to independently review the data; \$275,000 for NCES statisticians to oversee the data collection and reporting, and \$35,000 for annual SEA Staff Training. Training costs reflect the cost of general training and professional development for the reporting School-Level Finance Survey and the costs of conducting training at NCES of approximately 12 new fiscal coordinators each year. These costs are expected to be similar for SLFS 2022 and 2023.

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

There is no change requested to the estimated response burden.

### **A16. Project Schedule**

The FY 21 SLFS will be the subject of a Statistical Analysis report, which is tentatively scheduled to be released by June 2022. The accompanying documentation will also be produced. Additionally, NCES will make a data file available for external data users, who will be subject to an NCES data use agreement that specifically covers the SLFS data. In order to proceed to the SLFS data files, the data user(s) must signify their agreement to comply with the provisions in the data usage agreement set forth below. The NCES Data Usage Agreement for the SLFS Data states:

#### NCES DATA USAGE AGREEMENT

<sup>9</sup> The mean salary for SEA technicians is estimated at \$34.38 per hour (SOC code 132031, Budget Analysts) and the mean salary for financial managers (SOC code 113031) working in State government is estimated at \$54.35 per hour, based on May 2020 Occupation and Employment Statistics, Bureau of Labor Statistics (BLS) website, <https://www.bls.gov/oes/current/999201.htm>, accessed April 19, 2021.

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

NCES does all it can to assure that the identity of data subjects cannot be disclosed. All direct identifiers, as well as any characteristics that might lead to identification, are omitted or modified in the dataset to protect the true characteristics of individual cases. Any intentional identification or disclosure of a person or institution violates the assurances of confidentiality given to the providers of the information. Therefore, users shall:

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

Table 2 below shows the project schedule for the SLFS 2021.

**Table 2. SLFS 2021 Timetable**

<b>Data Collection</b>	<b>Timeframe</b>
Data item definitions	October 30, 2021
Data collection materials development	November 14, 2021
Add school-level capacity to F-33 LEAFS processing system	December, 15, 2021
SLFS 2021 data collection opens	March 2022
Editing and processing of data	May-December 2022
Independent review of data	May-December 2022
SEAs respond to data issues uncovered in independent reviews	June-December, 2022
Complete FY21 data collection	December 31, 2022
<b>Analysis Plan</b>	
Draft Analysis Plan	September 15, 2022
Revised Analysis Plan	November 15, 2022
Preliminary data tabulations	March 31, 2023
Revised data tabulations	April 30, 2023
Data tabulations for Statistical Analysis report	May 14, 2023
<b>Documentation</b>	
Draft documentation	November 15, 2022
<b>Statistical Analysis Report</b>	
First draft of Statistical Analysis report	March 2023
Publish Statistical Analysis report	June 2023
<b>Data Files</b>	
Release of FY 21 SLFS Data File	July 2023

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

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

**A18. Exceptions to the Certification**

There are no exceptions to the items in that certification.

## References

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