

December 1, 2020

Appendix A: Request for Fiscal Data

Study of District and School Uses of Federal Education Funds

Submitted to:

Stephanie Stulich
National Center for Education Evaluation
Institute of Education Sciences
U.S. Department of Education
550 12th Street, SW
Washington, DC 20202

Prepared by:

SRI International
Candice Bengé
Ashley Campbell
Julie Harris
Deborah Jonas

Augenblick, Palaich & Associates
Bob Palaich
Robert Reichardt

Contract GS-10F-0554N/BPA Order ED-PEP-16-A-0005/91990019F0407 (Task 4.11)

District Data Request

(COVER LETTER/E-MAIL)

E-mail cover (note: District notification letter previously sent)

Dear [Chief Financial Officer],

Thank you in advance for your time and effort to participate in this Study of District and School Uses of Federal Education Funds. SRI International (SRI) and its partner, Augenblick, Palaich and Associates (APA), are conducting the study under a contract to the U.S. Department of Education. This study will investigate the extent to which federal funds add to programs, where the money goes, what it buys, and how federal programs support or hinder flexibility of spending in schools.

As part of this study, we are asking districts to provide the following data for the 2018-19 and 2019-20 school years, with detail for each of the federal programs described above:

1. Revenues
2. Expenditures
3. Personnel records

To assist you in providing this data, we have attached two documents:

- **Request for Documents** provides detailed information and instructions for each part of the request
- **Sample Reporting Structures** provides sample reporting structures that can be used for submitting data

If you have any questions, please do not hesitate to contact me by phone or e-mail. I will be your study liaison for this data collection. **Please submit all data by [insert date].**

Thank you for your participation,

[study liaison name]

[signature with e-mail and phone]

(ATTACHMENT: REQUEST FOR DATA)

February 2021

Study of District and School Uses of Federal Education Funds

Request for Documents (RFD) for the 2018-19 and 2019-20 School Years

Contract GS-10F-0554N/BPA Order ED-PEP-16-A-0005/ 91990019F0329
SRI Project P25693

Study Contacts:

SRI International
Ashley Campbell
Project Director
333 Ravenswood Avenue
Menlo Park, CA 94025-3493
Phone: 720-389-5906
Email: ashley.campbell@sri.com

APA Consulting
Mark Fermanich
Senior Associate
1547 Gaylord St
Denver, CO 80206
Phone: 720-227-0101
Email: mlf@apaconsulting.net

Paperwork Reduction Act of 1995

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number of this information collection is 1850-0951. Public reporting burden for this collection of information is estimated to average 4 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The obligation to respond to this collection is required to obtain or retain benefit (Education Department General Administrative Regulations Section, 34 C.F.R. § 76.591). If you have comments or concerns regarding the status of your individual submission for this data collection, please contact the U.S. Department of Education, 400 Maryland Avenue SW, Washington, DC 20202-4537 or email ICDocketMgr@ed.gov directly. [Note: Please do not return the completed data to this address.]

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Background

You have received this Request for Documents because your district was selected to participate in the U.S. Department of Education’s Study of District and School Uses of Federal Education Funds. This study is designed to examine how states, districts, and schools use federal funds from the following programs:

Federal Program	CFDA Code
Title I Part A	84.010
Title II Part A Teacher Quality	84.367
Title III Part A ELL	84.365A
Title IV Part A Student Support and Academic Enrichment	84.424A
IDEA Part B	84.027
CARES Act: Elementary and Secondary School Emergency Relief Fund (ESSER)	84.425D
CARES Act: Governor's Emergency Education Relief Fund (GEER)	84.425C
CARES Act: Coronavirus Relief Fund (CRF)	21.019

This study will investigate the extent to which federal funds add to programs, where the money goes, what it buys, and how federal programs support or hinder flexibility of spending in schools.

In order to help you understand the data we need for this study, we have provided these instructions and an attached excel document (Sample Reporting Structures) that illustrate how to format and submit data generated by your district’s accounting software, including crosswalks to map your data to the accounting categories required for the study (if needed).

A note on vocabulary: Throughout these documents we will use the word “district” to refer to all entities in a district (i.e., the central office and all schools). The word “central office” refers to just those revenues, expenditures, or personnel that are associated with a district’s central office (i.e., not with a school). The word “school” refers to just those revenues, expenditures, or personnel that are associated with all district schools (i.e., not with the central office).

Requested data

We are asking participating districts to provide the following data for school year (SY) 2018-19 (July 1, 2018–June 30, 2019) and SY 2019-20 (July 1, 2019–June 30, 2020):

- 1. Revenues.** For each revenue source, separately report the allocation amount and any carryover from previous years.
- 2. Expenditures.** For each revenue source, separately report the amount expended for each accounting code.
- 3. Personnel data.** For each revenue source, separately report staff FTEs, total salaries, and total benefits for each accounting code and personnel code.

Each data file should contain data for the district as a whole (i.e., central office and schools.) Data files should also include a location code so that revenue, expenditure, and personnel data can be

disaggregated to the school-level. In addition to these data, the study team may require crosswalks to map your district’s accounting and personnel codes to the federal codes we are using for the study. This is explained in further detail below.

Data preparation

You can generate electronic reports that include all necessary data described above using your district’s accounting software. Detailed instructions and required variables are listed in the Appendices 1–4 and sample reporting structures can be found in the attached file: “Sample Reporting Structures.” Once you have generated the necessary reports you will deliver them to the study team using the data submission procedures described below.

You can choose whether to submit multiple years as a single file, or create separate files for each year. If you submit multiple years as a single file, please include a variable for the SY represented by the file. When you submit your data, you will be able to indicate which year(s) of data you are uploading.

If your district’s accounting codes or personnel codes differ from your state’s standard codes, or if you use additional codes that are not included in your state’s list of standard codes, then we will need a crosswalk so that we can match your accounting and personnel codes to those used by your state. (See Appendix 4.)

Data file submission process

All data files should be uploaded to our secure database via this form: [INSERTLINK]. Excel is the preferred file format for all data submissions. If this poses a challenge to you, please reach out to your Study Liaison to discuss alternate file formats.

The online form ([INSERTLINK]) will need to be filled out separately for each file submitted. The form will ask you to provide the fiscal year and your district's NCES ID and select which report type (revenues, expenditures, personnel, crosswalk, or workbook) the file contains.

The form will also ask if the report being submitted refers only to the revenue source codes, accounting codes, and personnel codes used by your state education agency. If the report uses other codes, the form will ask you to upload a crosswalk between your district's codes and your state's codes (see Appendix 4).

Once received, the study team will spend up to 10 business days reviewing your data for completeness. Additionally, the study team may ask for your help in further mapping program codes. Once we have determined data are complete, you will receive an email confirmation from your Study Liaison.

Support

For further details, we recommend carefully reading the appendices. The appendices are as follows:

- Appendix 1: Revenue Report
- Appendix 2: Expenditure Report
- Appendix 3: Personnel Report
- Appendix 4: Crosswalks
- Appendix 5: Workbook Instructions

Our goal is to decrease the burden of this data collection effort to the greatest degree possible while still obtaining accurate and complete data. We believe that developing a close working relationship between you and your assigned Study Liaison is the best way to make the data collection process as efficient as possible. Our Study Liaisons are available to help with any questions you may have and will respond to any communication from you within two business days.

If you would like additional information about this study's purpose, contact the Project Director, Ashley Campbell at (720) 389-5906 or ashley.campbell@sri.com. You may also contact the Project Officer at the U.S. Department of Education, Stephanie Stullich, at (202) 245-6468 or stephanie.stullich@ed.gov.

Appendix 1. Revenue report

Please generate an SY 2018-19 report and an SY 2019-20 report of all district revenues that matches, as closely as possible, the sample reporting structure shown in the “Revenue Report” tab of the “Sample Reporting Structures” file. These reports should break out revenue by the following programs:

- ESEA, Title I Part A (CFDA 84.010)
- ESEA, Title I Part A: School Improvement Grants (CFDA 84.010)
- ESEA, Title II Part A Teacher Quality (CFDA 84.367)
- ESEA, Title III Part A ELL (CFDA 84.365A)
- ESEA, Title III Part A: Funds for Immigrant Children and Youth
- ESEA, Title IV Part A Student Support and Academic Enrichment (CFDA 84.424A)
- IDEA, Part B (84.027)
- CARES Act: Elementary and Secondary School Emergency Relief Fund (ESSER) (CFDA 84.425D)
- CARES Act: Governor’s Emergency Education Relief Fund (GEER) (CFDA 84.425C)
- CARES Act: Coronavirus Relief Fund (CRF) (CFDA 21.019)
- All other federal revenue
- All state revenue
- All local revenue, excluding private donations and grants
- All private donations and grants, with PTA donations broken out as a separate category if possible

The list below matches the column headers described in the sample reporting structure.

Please include the following:

- Fiscal year
- School’s NCES ID
- School’s state-assigned ID
- School or location name
- Fund code
- Fund description
- Revenue source code
- Revenue source description
- Allocation amount
- Prior year carryover amount

Tips:

- The sum of the allocation and carryover amounts should add up to the total revenue received for each school year.
- If your district’s accounting codes do not match your state’s chart of accounts, or if you use additional codes that are not listed in your state’s chart of accounts, then you will need to provide a crosswalk to your state’s chart of accounts (see Appendix 4).

Appendix 2. Expenditure report

Please generate an SY 2018-19 report and an SY 2019-20 report of all district expenditures that matches, as closely as possible, the sample reporting structure shown in the “Expenditure Report” tab of the “Sample Reporting Structures” file. These reports should break out expenditures by the following programs:

- ESEA, Title I Part A (CFDA 84.010)
- ESEA, Title I Part A: School Improvement Grants (CFDA 84.010)
- ESEA, Title II Part A Teacher Quality (CFDA 84.367)
- ESEA, Title III Part A ELL (CFDA 84.365A)
- ESEA, Title III Part A: Funds for Immigrant Children and Youth
- ESEA, Title IV Part A Student Support and Academic Enrichment (CFDA 84.424A)
- IDEA, Part B (84.027)
- CARES Act: Elementary and Secondary School Emergency Relief Fund (ESSER) (CFDA 84.425D)
- CARES Act: Governor’s Emergency Education Relief Fund (GEER) (CFDA 84.425C)
- CARES Act: Coronavirus Relief Fund (CRF) (CFDA 21.019)
- All other expenditures funded by federal revenue
- All other expenditures funded by state and local revenue, including donations and grants

For each of these programs, please include the following variables:

- Fiscal year
- School NCES ID
- School state-assigned ID
- School or location name
- Fund code
- Fund description
- Revenue source code
- Revenue source description
- Program code
- Program description
- Function code
- Function description
- Object code
- Object description
- Amount

Tips:

- The sum of all expenditures should add up to the total expenditures for each school year.
- Do not attempt to allocate expenditures that are located in the central office to schools. All expenditures should retain the school or location code assigned in your data system.
- If your district’s accounting codes do not match your state’s chart of accounts, or if you use additional codes that are not listed in your state’s chart of accounts, then you will need to provide a crosswalk to your state’s chart of accounts (see Appendix 4).

Appendix 3. Personnel report

Please generate an SY 2018-19 report and an SY 2019-20 report of all district personnel that matches, as closely as possible, the sample reporting structure shown in the “Personnel Report” tab of the “Sample Reporting Structures” file. These reports should break out personnel by the following programs:

- ESEA, Title I Part A: Grants to LEAs (CFDA 84.010)
- ESEA, Title I Part A: School Improvement Grants (CFDA 84.010)
- ESEA, Title II Part A: Teacher Quality (CFDA 84.367)
- ESEA, Title III Part A: ELL (CFDA 84.365A)
- ESEA, Title III Part A: Funds for Immigrant Children and Youth
- ESEA, Title IV Part A Student Support and Academic Enrichment (CFDA 84.424A)
- IDEA, Part B (84.027)
- CARES Act: Elementary and Secondary School Emergency Relief Fund (ESSER) (CFDA 84.425D)
- CARES Act: Governor’s Emergency Education Relief Fund (GEER) (CFDA 84.425C)
- CARES Act: Coronavirus Relief Fund (CRF) (CFDA 21.019)
- All other federal revenue
- All other state and local revenue, including private donations and grants

For each of these programs, please include the following variables:

- Fiscal year
- School NCES ID
- School state-assigned ID
- School or location name
- Fund code
- Fund description
- Revenue source code
- Revenue source description
- Program code
- Program description
- Function code
- Function description
- Employee ID
- Job code
- Job description
- FTE
- Total salary amount
- District-paid fringe benefit amount

Tips:

- If a staff person is assigned to more than one location (e.g. to two or more schools) and/or their salary and benefits are funded through more than one funding stream, please include a record for each location and funding stream combination with the FTE and salary and benefit amounts apportioned accordingly.
- The sum of all FTEs should add up to the total FTEs for the entire district for each school year.

- The total salary amount should include all types of salary payments including base salary, performance pay, overtime, stipends, etc.
- The position information reported should be specific enough to permit the study team to identify prekindergarten and kindergarten teachers and other staff assigned to these classrooms. If your state or district uses additional codes or record categories to provide this information (such as grades or subjects assigned), please include in this report.
- If your district's accounting codes do not match your state's chart of accounts, or if you use additional codes that are not listed in your state's chart of accounts, then you will need to provide a crosswalk to your state's chart of accounts (see Appendix 4).
- If your district's personnel codes do not match your state's standard personnel codes, or if you use additional codes that are not included in your state's list of standard personnel codes, then you will need to provide a crosswalk to your state's standard personnel codes.

Appendix 4. Crosswalks

For each of the reports described above, we will need to map your district’s accounting codes (i.e., fund, revenue source, program, function and object codes) to the federal codes we are using for this study. If your district’s accounting codes match your state’s chart of accounts, we will be able to map your codes to the federal codes for you. If your district’s revenue source codes and/or other accounting codes do not match your state’s chart of accounts, or if you use additional codes that are not listed in your state’s chart of accounts, then you will need to provide a crosswalk to your state’s chart of accounts.

Similarly, for the personnel data, we will need to map your district’s personnel codes to the federal codes we are using for this study. If your district’s personnel codes match your state’s standard personnel codes, we will be able to map your codes to the federal codes for you. If your district’s personnel codes do not match your state’s standard personnel codes, or if you use additional codes that are not included in your state’s list of standard personnel codes, then you will need to provide a crosswalk to your state’s standard personnel codes.

The fourth and fifth worksheets in “Sample Reporting Structures” show how crosswalks should be formatted. If you already have a crosswalk and can format it in a way that is similar to the sample crosswalks, you can upload that crosswalk when you submit your reports. If you do not already have a crosswalk, you can use the file submission form to opt for having a customized crosswalk template created for you. Your Study Liaison will build the template based on the accounting and personnel codes included in your reports and then send to you so that you can select which state accounting and personnel codes correspond with your district’s codes.

Accounting Code Crosswalk

The table below describes the column headers needed for the accounting code crosswalk. See “Accounting Code Crosswalk” in “Sample Reporting Structures” for a sample.

Local Accounting Codes	State Accounting Codes
Fund code	Fund code
Fund description	Fund description
Revenue source code	Revenue source code
Revenue source description	Revenue source description
Program code	Program code
Program description	Program description
Function code	Function code
Function description	Function description
Object code	Object code
Object description	Object description

Personnel Code Crosswalk

The table below describes the column headers needed for the personnel code crosswalk. See “Personnel Code Crosswalk” in “Sample Reporting Structures” for a sample.

If your state or school district uses additional codes to identify the specific nature of a position, for example grades or subjects taught, please include these variables in the crosswalk.

Local Personnel Codes	State Personnel Codes
Job code	Job code
Job description	Job description
