

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

DATE: September 1, 2021

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) Summer 2021 Coronavirus Update (OMB# 1850-0067 v.21)

CC: Neil Danberg, Ross Santy, Malia Howell, Jumaane Young, Stephen Wheeler, Patrick Carr

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), Economic Reimbursable Surveys 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).¹ 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 National Public Education Financial Survey (NPEFS), OMB Control Number 1850-0067. NPEFS is an annual collection of state-level finance data that have been a component of NCES's Common Core of Data (CCD) since FY 1982 (covering school year 1981/82). On August 22, 2019, the Office of Management and Budget (OMB) approved the collection of state-level finance data for the data collections of FY 19- FY 21 data. The 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 19 and 20 data collections. On January 29, 2021, OMB approved the revision of the collection to amend instructions for ADA, amend the data plan, and add certain

¹ 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.

data items that reflected new sources of education funding associated with COVID-19 federal assistance funding. The expiration date is January 31, 2024. The ICR Reference number is 202012-1850-009.

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, NCES is requesting to:

1. Add and remove certain data items to NPEFS;
2. Amend the FY 21 NPEFS data plan;
3. Amend the FY 21 NPEFS Reporting Instructions, which includes
 - a. Amending the instructions for reporting Average Daily Attendance (ADA); and
 - b. Amending the instructions for the COVID–19 data items; and
4. Amend Part A to better describe the 2021 data collection.

Further, this submission also requests clearance of a new web collection application for the administration of NPEFS. This new web application has been described in full in a new Appendix E1 to be added to the NPEFS data collection package.

The web application for the NPEFS data collection decreases the paperwork burden of the state respondents and our data analysts. The application provides respondents with tools to review their data and helps decrease keying errors. The U.S. Census Bureau is upgrading the web application to improve the user experience and make the site more secure. The upgraded application has faster performance, reporting instructions that are easier to find, and edit flags that point directly to the data items with anomalies. These features will make it easier for respondents to respond to the NPEFS and fiscal data plan. The new web application will also allow Census to make changes to the online collection form to add or remove data items more quickly and efficiently than the current web application.

Appendix E1 includes screenshots of the old web application versus the new web application. Following that is a listing of the item help text available to respondents within the web application. Finally, Appendix E2 includes the user guide which will provide respondents with step-by-step instructions for entering data into the NPEFS form, using the crosswalk application to complete the NPEFS form, responding to the fiscal data plan, signing the submission, and making revisions to prior year data.

During the first year of the implementation of the upgraded web application, project staff will train respondents on how to use the web application and will work individually with selected states to gather feedback on the usability of the application and its features. Additional instructions and features will be added based on feedback received during training and questions received from states. Any updates made to the features and instructions will be included in the subsequent package for OMB approval.

The changes described in this memo do not change respondent burden or costs to the federal government.

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. Request to Add Data Items to NPEFS and remove unused data items.

There are three pieces of legislation which provide funding to school districts to aid in responding to the Coronavirus pandemic. The allocations arising from these laws are hereafter referred to as “COVID-19 Federal Assistance Funds” and include:

- The Coronavirus Aid, Relief, and Economic Security (CARES) Act, Public Law 116-136, was enacted on March 27, 2020. The CARES Act established the Education Stabilization Fund: \$30.89 billion in support for education.² The CARES Act also added the Coronavirus Relief Fund to the Social Security Act Funded at \$150 billion for FY 20. The CRF 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.³
- The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), Public Law 116-260, was enacted on Dec. 27, 2020. CRRSA authorizes \$82.00 billion in support for education.
- The American Rescue Plan Act (ARP Act) was enacted in March 2021. Under the ARP Act, \$169.46 billion was allocated to the U.S. Dept. of Education to support ongoing state and institutional COVID-19 recovery efforts. The ARP included ESSER allocations in the amount of \$121.97 billion.

The total COVID–19 funds from the CARES Act; CRRSA, and ARP amount to \$282.351 billion.

The federal assistance for COVID–19 circumstances can also be analyzed by program. The ESSER I funds allowable uses of funds include preventing, preparing for, and responding to COVID-19. The ESSER II funds: “additional” LEA allowable uses of funds under the CRRSA Act include addressing learning loss, preparing schools for reopening, and testing, repairing, and upgrading projects to improve air quality in school buildings, are already permitted under the CARES Act.

The Elementary and Secondary School Emergency Relief (ESSER) funds awarded to State Education Agencies under the ESSER I and ESSER II programs amounted to \$67.5 billion. The CARES Act provided \$13.23 billion for ESSER I. The CRRSA provided \$54.31 billion for the ESSER II Fund.

The ARP Elementary and Secondary School Emergency Relief (ARP ESSER) Fund amounts to \$121.97 billion. The total amount of funding for ESSER program from the CARES Act, CRRSA Act, and ARP Act is \$189.515 billion.

Governors have wide discretion under the Governor’s Emergency Education Relief (GEER). A Governor can choose to fund only PK-12 LEAs, only institutes of higher education, only other education-related entities, or a combination of eligible entities.

² The Coronavirus Aid, Relief, and Economic Security (CARES) Act provided \$30.89 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 (funds later repurposed for higher education).

³ 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.”

Governor’s Emergency Education Relief (GEER) funds are awarded to Governors under the CARES Act and CRRSA. The CARES Act provided \$2.95 billion for GEER I funds.

The CRRSA Act provided \$4.053 billion for GEER II funds. Of this amount, \$1.303 billion is used to supplement GEER I funds for public education; and \$2.750 billion is reserved for an Emergency Assistance to Non-Public Schools (EANS) program.

As a point of background, 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 FY 20 NPEFS and F-33 surveys based on the CARES Act Education Stabilization Fund and the Coronavirus Relief Fund. The FY 20 NPEFS and F-33 data collections cover the 2019-20 school year.

In November of 2020, NCES filed a non-substantive memorandum with the Office of Management and Budget (OMB) and requested non-substantive changes to the FY 20 NPEFS data collection, OMB Control Number 1850-0067. The request was to amend the instructions for Average Daily Attendance (ADA) on NPEFS; amend the data plan for NPEFS; add certain data items to NPEFS; and for approval to send a letter to Chief State School Officers (CSSOs) and State Fiscal Coordinators pertaining to ADA.

On January 28, 2021, OMB approved the revision of the National Public Education Financial Survey (NPEFS) 2019–2021; Common Core of Data (CCD); OMB Control Number 1850-0067. The request modified the NPEFS in response to COVID–19 circumstances and included the following:

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;
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. Federal Register / Vol. 85, No. 246 / pg. 83539, Tuesday, December 22, 2020.

SEAs appoint state fiscal coordinators to work with NCES and Census to provide accurate and comparable finance data across states and jurisdictions. NCES and Census 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.

State Fiscal Coordinators Workshops were held on March 10, 2021 and July 14 and 15, 2021. NCES provided technical support to State Fiscal Coordinators to help support consistent collection and submission of accurate 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 facilitate reporting accurate, consistent and timely information because the finance data item definitions and survey instructions are discussed in exhaustive detail. The primary purpose of the technical workshop is to make the reporting procedures on the National Public Education Financial Survey (NPEFS), the School District Finance Survey (F33), and the School Level Finance Survey (SLFS) surveys as

efficient and cost effective as possible. The workshops include an interactive discussion on the reporting and editing processes associated with the surveys; detailed information about the items that comprise the surveys; and discussion of how to coordinate submission of CCD data with the respective state's data systems.

In February and June 2021, NCES convened meetings of an expert panel composed of State Fiscal Coordinators and LEA-level personnel. The panel reviewed prospective changes to the COVID-19 federal assistance revenues and expenditures variables; reviewed potential changes in how ADA data are being reported by LEAs and States; made recommendations to clarify ADA reporting instructions; and developed best practices for reporting ADA and COVID-19 federal assistance funding data.

From January 2021 through July 2021 NCES carefully reviewed the recommendations on prospective COVID-19 data items on the NPEFS submitted by the respective divisions within the Department; select State Fiscal Coordinators and LEA-level personnel; and all State fiscal coordinators. On the basis of the comprehensive meetings set forth above, NCES recommends that the NPEFS be revised to collect revenue amounts for new funds itemized separately and reported at the State level. The revisions to the FY 21 NPEFS survey are set forth in blue font:

- [Coronavirus Aid Relief, and Economic Security \(CARES\) Act Elementary and Secondary School Emergency Relief Fund \(ESSER\)](#);
- [Coronavirus Response and Relief Supplemental Appropriations Act, 2021 \(CRRSA\) Elementary and Secondary School Emergency Relief \(ESSER II\) Fund](#);
- [American Rescue Plan \(ARP\) Act Elementary and Secondary School Emergency Relief \(ARP ESSER\) Fund](#);
- [CARES Act Governor's Emergency Education Relief Fund \(GEER I\)](#);
- [CRRSA Governor's Emergency Education Relief \(GEER II\) Fund](#);
- [CARES Act Education Stabilization Fund – Reimagine Workforce Preparation Discretionary Grant \(ESF-RWP\)](#);⁴
- ~~[Education Stabilization Fund—Rethink K-12 Education Models Discretionary Grant](#)~~;
- ~~[Project School Emergency Response to Violence \(Project SERV\)](#)~~;
- [Coronavirus Relief Fund](#);
- [American Rescue Plan \(ARP\) Act Coronavirus State and Local Fiscal Recovery Funds](#);
- [Education Stabilization Fund ~~Program~~ and ARP to the Outlying Areas-State Educational Agency](#);
- [Education Stabilization Fund ~~Program~~ to the Outlying Areas-Governors](#)

The Rethink K-12 Education Models Discretionary Grant (ESF-REM) is a revenue data item on the FY 20 NPEFS and F-33. At this juncture, LEAs cannot receive ESF-REM funding as SEAs are prohibited from sub-granting ESF-REM grants to LEAs. We are recommending that ESF-REM be removed from the FY 21 NPEFS data collection.

The Project School Emergency Response to Violence (Project SERV) is a revenue data item on the FY 20 NPEFS and F-33 surveys. Under CRRSA, all CARES Act Project SERV funding was repurposed for higher education. We are recommending that the Project SERV data item be removed from the FY 21 NPEFS data collection.

The Coronavirus Relief Fund (CRF) provided \$150 billion in funding to state and local governments for federal fiscal year 2020, a portion of which went to PK-12 local education agencies (for costs incurred

⁴The grantees for ESF-RWP are State Boards of Workforce Development.

between March 1, 2020 and December 30, 2020). The Consolidated Appropriations Act extended the date during which eligible expenses may be incurred from December 30, 2020 to December 31, 2021. Therefore, CRF revenues will continue to be collected in FY 21 on NPEFS and F-33.

The American Rescue Plan (ARP) Act Revenue-Coronavirus State and Local Fiscal Recovery Fund provided \$350 billion to state and local governments for costs incurred between March 3, 2021 and December 31, 2024. Similar to the Coronavirus Relief Fund, a portion of this funding ultimately flowed to PK-12 LEAs. We are recommending that the Coronavirus State and Local Fiscal Recovery Fund be added as a separate revenue item to the FY 21 NPEFS data collection.

The NPEFS data collection from SEAs includes attendance, revenue, and expenditure data from which NCES determines a State's "average per-pupil expenditure" (SPPE) for elementary and secondary education, as defined in section 8101(2) of the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 7801(2)).

The equation for SPPE is:

Net current expenditures / ADA

Net current expenditures are defined as current expenditures less the following exclusions (conceptually, exclusions remove some federal expenditures to arrive at a current expenditure amount based on state and local sources. Exclusions also remove some local revenues). (20 U.S.C. 7801(12))

- tuition paid by individuals;
- transportation fees paid by individuals;
- food service revenues;
- district activity revenues;
- textbook revenues;
- summer school revenues;
- expenditures from funds received from Title I programs (including expenditures from carryover funds in prior year).

As set forth above, the denominator of the equation is ADA. States may report ADA per their State's definition OR by the federal statutory definition used by NCES:

- (i) the aggregate number of days of attendance of all students during a school year; divided by
- (ii) the number of days school is in session during that year. [20 U.S.C. §7801(1)]

Subsequent to the COVID-19 circumstances, the U.S. Department of Education Office of Elementary and Secondary Education, Title I Office is actively considering the prospective revenue data items such as the CRRSA Elementary and Secondary School Emergency Relief (ESSER II) Fund; the ARP ESSER Fund; CRRSA Governor's Emergency Education Relief (GEER II) Fund; and the ARP Act Coronavirus State and Local Fiscal Recovery Funds to be exclusions to arrive at the current expenditure amount based on state and local sources. The new NPEFS revenue data items would be treated as exclusions and deducted from current expenditures to reach the denominator of net current expenditures. Therefore, the collection of data for these federal revenue data items on NPEFS could be a crucial component in the Title I allocation process. The

results of poll questions for revenue data items proposed on the FY 20 NPEFS survey are set forth below.⁵ The SEAs indicated they can produce data for the revenues according to the respective percentages.

- 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%
- 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 the expenditures according to the respective percentages.

- 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%

The results of the poll question “For FY 20, estimate how many hours your staff will spend collecting and reporting the CARES Act revenue items for NPEFS” is 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%

It is further recommended that the following eight expenditure data items be revised to change the phrase “from CARES Act funds” to “from [COVID-19 Federal Assistance Funds](#)” on the FY 21 NPEFS data collection.

1. Current expenditures paid from ~~CARES Act funds~~ [COVID-19 Federal Assistance Funds](#) for public elementary-secondary education;
2. Instruction expenditures paid from ~~CARES Act funds~~ [COVID-19 Federal Assistance Funds](#) for public elementary-secondary education;
3. Support services expenditures paid from ~~CARES Act funds~~ [COVID-19 Federal Assistance Funds](#) for public elementary-secondary education;
4. Capital outlay expenditures paid from ~~CARES Act funds~~ [COVID-19 Federal Assistance Funds](#);
5. Technology-related supplies and purchased services paid from ~~CARES Act funds~~ [COVID-19 Federal Assistance Funds](#);

⁵ Poll questions were administered during the Fiscal Coordinator Workshop on October 21, 2020 (OMB control number 1850-0803, expiration date 10/31/2023).

6. Technology-related equipment expenditures paid from ~~CARES Act funds~~ COVID-19 Federal Assistance Funds;
7. Support services, operation and maintenance of plant expenditures paid from ~~CARES Act funds~~ COVID-19 Federal Assistance Funds for public elementary-secondary education; and
8. Food services operations expenditures paid from ~~CARES Act funds~~ COVID-19 Federal Assistance Funds for public elementary-secondary education.

See Appendix B.1. Survey Form, Section 8, (“COVID-19 FEDERAL ASSISTANCE FUNDS - Coronavirus Aid, Relief, And Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), and American Rescue Plan (ARP) Act”) of the NPEFS form to view the proposed display of the new COVID-19 Federal Assistance Funds items and Section 8 of the NPEFS Reporting Instructions in Appendix B.3 to view the revised instructions for reporting these items. Section 8 of the survey form is as follows (Appendix B, p.9).

SECTION 8

COVID-19 FEDERAL ASSISTANCE FUNDS - Coronavirus Aid, Relief, And Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), and American Rescue Plan (ARP) Act

SPECIAL EXHIBIT ITEMS - Revenues from CARES Act COVID-19 Federal Assistance Funds	Item Code	Amount	Flag
1. Coronavirus Aid Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund	AR1		
2. Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund	AR1A		
3. American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	AR1B		
2-4. CARES Act Governor's Emergency Education Relief (GEER I) Fund	AR2		
5. CRRSA Governor's Emergency Education Relief (GEER II) Fund	AR2A		
3-6. CARES Act 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		-
6-7. Coronavirus Relief Fund (CRF)	AR6		
8. American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds	AR6A		
7-9. Education Stabilization Fund Program and ARP to the Outlying Areas-State Educational Agency	AR7		
8-10. Education Stabilization Fund Program to the Outlying Areas-Governors	AR8		

SPECIAL EXHIBIT ITEMS - Expenditures from CARES Act COVID-19 Federal Assistance Funds	Item Code	Amount	Flag
1. Current expenditures paid from CARES Act COVID-19 Federal Assistance 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 COVID-19 Federal Assistance 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 COVID-19 Federal Assistance 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 COVID-19 Federal Assistance 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 COVID-19 Federal Assistance Funds (objects 351, 352, 432, 443, 530, 650 for ALL functions)	AE5		
6. Technology-related equipment expenditures paid from CARES Act COVID-19 Federal Assistance Funds (objects 734, 735 for ALL functions)	AE6		
7. Support services, operation and maintenance of plant expenditures paid from CARES Act COVID-19 Federal Assistance 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 COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 3100; excluding object 591)	AE8		

In the FY 21 data collection, all these expenditures must be paid from COVID-19 Federal Assistance funds, including revenues from CARES Act, CRRSA, and ARP. In contrast to the revenues detailed above, expenditures for each of the eight 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, CRRSA, and ARP revenue variables to NPEFS; and expenditures items to NPEFS, we discussed these issues at the Summer State Fiscal Coordinators Workshop on July 14 and 15, 2021. NCES will also provide technical support to State Fiscal Coordinators through quarterly interactive webinars to help support consistent collection and submission of accurate NPEFS data for SY 2020-2021. We are also discussing the prospective addition of CARES Act, CRRSA, and ARP revenue variables and certain expenditure items to NPEFS with an expert panel of State Fiscal Coordinators and LEA-level personnel on September 9, 2021.

2. Request to Amend FY 21 NPEFS Data Plan.

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 21 (Appendix B.2). Questions 9a and 9c were specific to reporting for FY 20 and will be removed and replaced with new questions that will provide information to NCES and data users on how average daily attendance is reported for FY 21. Average Daily Attendance is discussed in more detail in the following section. Questions 15 and 16 are modified to add new sources of COVID-19 Federal Assistance funding available to school districts. 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)

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 go to question 9b.)
- Yes, ADA is calculated based on state statute definition.

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.)~~

9b. For states using your state ADA definition, please upload your state statutory citation (documenting how ADA is defined) 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.

Name of file to upload. (*.doc, *.docx, *.pdf, *.txt)
 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.)~~

9b. Did any of the following situations occur which impacted your state's average daily attendance during SY 2020-2021? (check all that apply)

- Some or all LEAs had a temporary inability to report attendance, and ADA includes those days for which attendance was collected preceding and/or subsequent to the interruption. Please provide the number of LEAs that were affected: _____
- Some LEAs had a temporary inability to report attendance, and ADA excludes those LEAs. Please provide the number of LEAs that were affected: _____
- Some or all LEAs were unable to collect attendance for certain student groups, and these students are excluded from ADA. Please explain this situation and provide the number of LEAs and approximate number of students that were affected:

- A different situation occurred which affected ADA. Please explain this situation and provide the number of LEAs and approximate number of students that were affected:

9c. Which modes of instruction are included in average daily attendance for SY 2020-2021? (check all that apply)

- In-person
- Remote
- Virtual synchronous
- Asynchronous
- Other (Please specify.) _____

9d. Is your state collecting attendance by mode of instruction for SY 2020-2021?

- No
- Yes (Please briefly describe your state's attendance tracking system.) _____

9e. Does your state have a common definition of what constitutes a day of attendance for SY 2020-2021?

- No
- Yes (Please briefly describe your state's definition.) _____

CARES Act COVID-19 Federal Assistance Funds Reporting

15. Please indicate which funding sources are included in the Coronavirus Aid, Relief, and Economic Security (CARES) Act expenditures from COVID-19 Federal Assistance Funds reported in Section 8 of the NPEFS. (Check all that apply.)

- Coronavirus Aid Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund
- Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund
- American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund
- CARES Act Governor's Emergency Education Relief (GEER) Fund
- CRRSA Governor's Emergency Education Relief (GEER II) 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)
- American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds
- 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 from COVID-19 Federal Assistance Funds in Section 8 of the NPEFS. (Please explain.) _____

16. Please indicate which funding sources are included in the CARES Act expenditures from COVID-19 Federal Assistance Funds reported in Part XIII-B of the F-33. (Check all that apply.)

- Coronavirus Aid Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund
- Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund
- American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund
- CARES Act Governor's Emergency Education Relief (GEER) Fund
- CRRSA Governor's Emergency Education Relief (GEER II) 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)
- American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds
- Other (Please specify.) _____
- We are not able to report any CARES Act expenditures from COVID-19 Federal Assistance Funds 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.

3. Request to Amend FY 21 NPEFS Reporting Instructions

a. Amend the instructions for reporting Average Daily Attendance (ADA)

In January 2021, the U.S. Department of Education Office of Elementary and Secondary Education (OESE) mailed the OMB-approved letter to Chief State School Officers extending flexibilities for reporting Average Daily Attendance for the 2019-2020 school year. For FY 20, 51.4 percent of respondents that submitted their fiscal data plan included attendance for remote learning which occurred as a result of COVID-19 in their state or jurisdiction's calculation of ADA.⁶ While most states have re-instituted or maintained attendance reporting requirements, methods for collecting attendance and rules for when to mark a student present vary greatly across and within states.⁷ 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 or allowing districts to count all students as present for remote learning.

In an effort to gather the most consistent and accurate data on average daily attendance as possible, the flexibilities for reporting ADA with attendance for remote learning are being extended for the 2020-2021 school year. This proposal has been presented to and discussed with the expert panel and the state fiscal coordinators as well as with the Student Engagement and Attendance Center (SEAC). This information is also being provided to the state *EdFacts* (non-fiscal) coordinators. A majority of state coordinators and members of the expert panel reported that they will be able to report ADA with these flexibilities. Some states expressed concern about being able to accurately match the number of days in session with the number of days of attendance. NCES has committed to working with these states to ensure that data is reported as accurately as possible.

The following text (in blue font) is proposed to be added to or removed from the NPEFS reporting instructions for FY 21 to clarify the flexibility available to states for reporting average daily attendance (ADA) in items A14A and A14B on the NPEFS form. The four questions added to the NPEFS Fiscal Data Plan (previous section) will gather data on situations and state policies which may have impacted the quality of the ADA data. Text that was moved is reflected in green font.

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 [attendance for remote learning](#), 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.~~

⁶ Based on a response rate of 66.1 percent. Data is current as of July 23, 2021 and are subject to change through the FY 20 deadline for submission, August 13, 2021.

⁷ Attendance Works. (January 2021). "Are Students Present and Accounted For? An Examination of State Attendance Policies During the Covid-19 Pandemic." Retrieved July 26, 2021, from https://www.attendanceworks.org/wp-content/uploads/2019/06/50_State_Brief_011521_2.pdf.

~~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, whether the instruction was in-person, remote, hybrid, virtual synchronous, or asynchronous. States should also maintain appropriate records of student attendance. **States should also and** identify in the fiscal data plan any student groups or dates that are excluded from the calculation. 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, states may instead choose to report under the Federal ADA definition for SY 2019-2020/SY 2020-2021.~~

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 during a school year, divided by (ii) the number of days school is in session during that year [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 preceding and 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, whether the instruction was in-person, remote, hybrid, virtual synchronous, or asynchronous. States should also ~~and~~ maintain appropriate records of student attendance. ~~States should also and~~ identify in the fiscal data plan any student groups or dates that are excluded from the calculation.~~

b. Amend the instructions for the CARES Act data items on NPEFS,

Revisions to the NPEFS reporting instructions are needed to incorporate the changes made to the NPEFS form. The following text (in blue font) is proposed to be added to or removed from the NPEFS reporting instructions for FY 21 to incorporate these changes and to add clarity to the instructions for existing items. Revisions to the instructions for existing items are based on conversations with the expert panel as well as from regular communication with and questions received from the states. Text that was moved is reflected in green font.

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<p><u>SECTION 8: CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT</u></p>	<p><u>SECTION 8: COVID-19 FEDERAL ASSISTANCE FUNDS CORONAVIRUS RESPONSE AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT</u></p>	<p>The new section title encompasses all three pieces of federal legislation which provide COVID-19 response funding.</p>
<p>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.</p>	<p>For the purposes of the reporting instructions in this section, “COVID-19 Federal Assistance Funds” refers to any federal funds authorized by (1) the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Pub. L. 116-136), (2) the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021 (Pub. L. 116-260), or (3) the America Rescue Plan (ARP) Act of 2021 (Pub. L. 117-2). For the items in this section, only report federal revenues and expenditures from</p>	<p>The additional text adds references to the CRRSA and ARP Acts and specifies that this section should only include revenues and expenditures from funds authorized by these federal acts.</p>

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	<p>funds authorized through the aforementioned Acts; do not include revenues and expenditures from any other COVID-19 (i.e., coronavirus disease 2019) assistance funding that your state’s LEAs may have received.</p> <p>The CARES, CRRSA, and ARP Acts are is an economic assistance packages that were enacted by the U.S. 116th United States Congress in March 2020 and 2021. The Acts 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.</p>	
SPECIAL EXHIBIT ITEMS - REVENUES FROM CARES ACT FUNDS	SPECIAL EXHIBIT ITEMS - REVENUES FROM COVID-19 FEDERAL ASSISTANCE FUNDS CARES ACT FUNDS	The new sub-section title encompasses all three pieces of federal legislation which provide COVID-19 response funding.
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.	AR1 - Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund. Report all federal revenues received from the Elementary and Secondary School Emergency Relief (ESSER I) Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Include payments made from this fund on behalf of LEAs. Do not include federal revenues received from the Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act or the American Rescue Plan (ARP) here; report these revenues in items AR1A and AR1B instead.	The authorizing statute was added to the item name to distinguish it from the ESSER funds in the other Acts. Based on questions from states, language was added to clarify that these revenues should include payments made by the state on behalf of LEAs.
N/A	AR1A - Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act Elementary and Secondary School Emergency Relief (ESSER II) Fund. Report all federal revenues received from the Elementary and Secondary School Emergency Relief (ESSER II) Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. Include payments made from this fund on behalf of LEAs. Do not include federal revenues received from the Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act or the American Rescue Plan (ARP) here; report these revenues in items AR1 and AR1B instead.	This text was added to provide instruction for the new data item.
N/A	AR1B - American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund. Report all federal revenues received from the Elementary and Secondary School Emergency Relief (ARP ESSER) Fund authorized by the American Rescue Plan (ARP) Act. Include payments made from this fund on behalf of LEAs. Do not include federal revenues	This text was added to provide instruction for the new data item.

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	received from the Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act or the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act; report these revenues in items AR1 and AR1A instead.	
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.	AR2 - CARES Act Governor’s Emergency Education Relief (GEER I) Fund. Report all federal revenues received from the Governor’s Emergency Education Relief (GEER I) Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Include payments made from this fund on behalf of LEAs. Do not include federal revenues received from the Governor’s Emergency Education Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act here; report these revenues in item AR2A instead.	The authorizing statute was added to the item name to distinguish it from the GEER fund authorized by CRRSA. Based on questions from states, language was added to clarify that these revenues should include payments made by the state on behalf of LEAs.
N/A	AR2A - CRRSA Act Governor’s Emergency Education Relief (GEER II) Fund. Report all federal revenues received from the Governor’s Emergency Education Relief (GEER II) Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. Include payments made from this fund on behalf of LEAs. Do not include federal revenues received from the Governor’s Emergency Education Relief Fund authorized by Coronavirus Aid, Relief, and Economic Security (CARES) Act here; report these revenues in item AR2 instead.	This text was added to provide instruction for the new data item.
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.	AR3 - CARES Act 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. Include payments made from this fund on behalf of LEAs.	The authorizing statute was added to the item name to distinguish it from the GEER fund authorized by CRRSA. Based on questions from states, language was added to clarify that these revenues should include payments made by the state on behalf of LEAs.
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.	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.	As explained in the previous section, this item and text is deleted from the survey.
AR5 - Project School Emergency Response to Violence (Project SERV). Report all federal revenues received from	AR5 – Project School Emergency Response to Violence (Project SERV). Report all federal revenues received from the Project School	As explained in the previous section, this item and text is deleted from the survey.

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the Project School Emergency Response to Violence (Project SERV) grants authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act.	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.	AR6 - Coronavirus Relief Fund (CRF). Report all federal revenues received from the Coronavirus Relief Fund (CRF), as authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act and extended under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. Include payments made from this fund on behalf of LEAs.	The extension authorized by CRRSA was added. Based on questions from states, language was added to clarify that these revenues should include payments made by the state on behalf of LEAs.
N/A	AR6A – American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds. Report all federal revenues received from the Coronavirus State and Local Fiscal Recovery Funds authorized by the American Rescue Plan (ARP) Act. Include payments made from this fund on behalf of LEAs.	This text was added to provide instruction for the new data item.
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.	AR7 - Education Stabilization Fund and American Rescue Plan to the Program Outlying Areas-State Educational Agency. Report all federal revenues received from the Education Stabilization Fund and the American Rescue Plan (ARP) Act for formula grants to the outlying areas made to the state educational agency. Include revenues received from Education Stabilization Fund formula grants authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, as well as from U.S. Department of Education grants authorized by the ARP Act. Include payments made from this fund on behalf of LEAs. [Reporting for this item expected for American Samoa, Guam, the Northern Mariana Islands, and the U.S. Virgin Islands only.]	The ARP was added to the item name and text was added to the instructions to indicate that the outlying areas should include in this item all revenues through the state educational agency from any of the COVID-19 response acts. Language was also added to specify that these items should only be reported by the specified outlying areas.
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.	AR8 - Education Stabilization Fund Program to the 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. Include revenues received from Education Stabilization Fund formula grants authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. Include payments made from this fund on behalf of LEAs. [Reporting for this item expected for American Samoa, Guam, the Northern Mariana Islands, and the U.S. Virgin Islands only.]	Text was added to the instructions to indicate that the outlying areas should include in this item all revenues through the governor’s office from the CARES or CRRSA. Language was also added to specify that these items should only be reported by the specified outlying areas.
SPECIAL EXHIBIT ITEMS - EXPENDITURES FROM CARES ACT FUNDS	SPECIAL EXHIBIT ITEMS - EXPENDITURES FROM COVID-19 FEDERAL ASSISTANCE FUNDS	The new sub-section title encompasses all three pieces of federal legislation which provide COVID-19

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	CARES ACT FUNDS	response funding.
<p>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.</p>	<p>AE1 - Current expenditures paid from CARES Act funds COVID-19 Federal Assistance 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 federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act CARES Act funds. Include CARES Act current expenditures from these funds paid directly by the LEA and paid by the state on behalf of the LEA. Exclude payments from CARES Act these funds to charter schools and other school districts within the state.</p>	<p>CARES Act funds was changed to “COVID-19 Federal Assistance Funds”. The CRRSA and ARP were added to the description of the item.</p>
<p>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.</p>	<p>AE2 - Instructional expenditures paid from CARES Act funds COVID-19 Federal Assistance 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 current expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act CARES Act funds. Include CARES Act instructional expenditures from these funds paid directly by the LEA and paid by the state on behalf of the LEA. Exclude payments from CARES Act these funds to charter schools and other school districts within the state.</p> <p>Assuming an amount can be reported above for “Current expenditures paid from COVID-19 Federal Assistance Funds” (item AE1), any instructional expenditures reported here should also be reported in item AE1.</p>	<p>CARES Act funds was changed to “COVID-19 Federal Assistance Funds”. The CRRSA and ARP were added to the description of the item.</p> <p>Based on feedback from the states, added the word “current” to clarify that we are looking specifically for current expenditures, which indicates to survey respondents that they should exclude expenditures for capital outlay, adult education, community services, and non-public school programs.</p> <p>Based on feedback from the states, added language to clarify that these items are not mutually exclusive.</p>
<p>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</p>	<p>AE3 - Support services expenditures paid from CARES Act funds COVID-19 Federal Assistance 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 current expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act CARES Act funds. Include support services expenditures for pupil, instructional staff, general administration, school administration, operation and maintenance of plant, student</p>	<p>CARES Act funds was changed to “COVID-19 Federal Assistance Funds”. The CRRSA and ARP were added to the description of the item.</p> <p>Based on feedback from the states, added the word “current” to clarify that we are looking specifically for current expenditures, which indicates to survey respondents that they should exclude expenditures for</p>

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<p>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.</p>	<p>transportation, business, central, and other support services. Include CARES Act support services expenditures from these funds paid directly by the LEA and paid by the state on behalf of the LEA. Exclude any payments from CARES Act these funds to charter schools and other school districts within the state.</p> <p>Assuming an amount can be reported above for “Current expenditures paid from COVID-19 Federal Assistance Funds” (item AE1), any support services expenditures reported here should also be reported in item AE1.</p>	<p>capital outlay, adult education, community services, and non-public school programs.</p> <p>Based on feedback from the states, added language to clarify that these items are not mutually exclusive.</p>
<p>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.</p>	<p>AE4 - Capital outlay expenditures paid from CARES Act funds COVID-19 Federal Assistance Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions). Report all capital outlay expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act CARES Act funds. Include expenditures from these funds for construction, land and existing structures, and equipment. Include CARES Act capital outlay expenditures from these funds paid directly by the LEA and paid by the state on behalf of the LEA.</p>	<p>CARES Act funds was changed to “COVID-19 Federal Assistance Funds”. The CRRSA and ARP were added to the description of the item.</p>
<p>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.</p> <p>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.</p>	<p>AE5 - Technology-related supplies and purchased services expenditures paid from CARES Act funds COVID-19 Federal Assistance Funds (objects 351, 352, 432, 443, 530, 650 - ALL functions). Report expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act 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 equipment 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.</p> <p>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</p>	<p>CARES Act funds was changed to “COVID-19 Federal Assistance Funds”. The CRRSA and ARP were added to the description of the item.</p> <p>“Hardware and software” was changed to the more general “equipment” which has a matching object and definition in the NCES accounting handbook.</p> <p>Based on feedback from the states, added language to clarify that these items are not mutually exclusive.</p> <p>Language was added to clarify that equipment expenditures that exceed the capitalization threshold should be considered capital outlay and reported in AE6.</p>

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<p>Include expenditures for subscription-based software and information technology arrangements.</p> <p>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).</p>	<p>reported here. Include expenditures for subscription-based software and information technology arrangements.</p> <p>Expenditures reported in AE5 should also be reported within the corresponding COVID-19 Federal Assistance Funds expenditure totals reported in items AE1, AE2, AE3, AE7, and AE8 as appropriate (e.g., any instructional technology-related supplies and purchased services expenditures reported here should also be reported in items AE1 and AE2).</p> <p>Expenditures from COVID-19 Federal Assistance Funds CARES Act funds for technology-related equipment that exceed the capitalization threshold should not be reported here, but instead be reported in the “Technology-related equipment expenditures paid from COVID-19 Federal Assistance Funds CARES Act funds” category (AE6).</p>	
<p>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).</p>	<p>AE6 - Technology-related equipment expenditures paid from CARES Act funds COVID-19 Federal Assistance Funds (objects 734, 735 - ALL functions). Report expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act 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 or equipment below the capitalization threshold should not be reported here, but instead be reported in the “Technology-related supplies and purchased services expenditures paid from COVID-19 Federal Assistance Funds CARES Act funds” category (AE5).</p> <p>Assuming an amount can be reported above for “Capital outlay expenditures paid from COVID-19 Federal Assistance Funds” (item AE4), any technology-related equipment expenditures reported here should also be reported in item AE4.</p>	<p>CARES Act funds was changed to “COVID-19 Federal Assistance Funds”. The CRRSA and ARP were added to the description of the item.</p> <p>Language was added to clarify that equipment expenditures that are below the capitalization threshold should be considered supplies and reported in AE5.</p> <p>Based on feedback from the states, added language to clarify that these items are not mutually exclusive.</p>
<p>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</p>	<p>AE7 - Support services, operation and maintenance of plant expenditures paid from CARES Act funds COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2600; excluding object 591). Report all support services current expenditures for operation and maintenance of plant from all federal funds authorized by the</p>	<p>CARES Act funds was changed to “COVID-19 Federal Assistance Funds”. The CRRSA and ARP were added to the description of the item.</p> <p>Based on feedback from the states, added the word</p>

Last Approved NPEFS 2019-21	Proposed Revised NPEFS 2019-21	Reason for Revision
<p>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.</p>	<p>Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act CARES Act funds. Include expenditures from these funds 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 these CARES Act funds to charter schools and other school districts within the state.</p> <p>Assuming amounts can be reported above for “Current expenditures paid from COVID-19 Federal Assistance Funds” (item AE1) and “Support services expenditures paid from COVID-19 Federal Assistance Funds” (item AE3), any operations and maintenance of plant expenditures reported here should also be reported in items AE1 and AE3.</p>	<p>“current” to clarify that we are looking specifically for current expenditures, which indicates to survey respondents that they should exclude expenditures for capital outlay, adult education, community services, and non-public school programs.</p> <p>Based on feedback from the states, added language to clarify that these items are not mutually exclusive.</p>
<p>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.</p>	<p>AE8 - Food services operations expenditures paid from CARES Act funds COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2000 3100; excluding object 591). Report all food services operation current expenditures from all federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act CARES Act funds. Include expenditures from these funds 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 these CARES Act funds to charter schools and other school districts within the state.</p> <p>Assuming an amount can be reported above for “Current expenditures paid from COVID-19 Federal Assistance Funds” (item AE1), any food services operations expenditures reported here should also be reported in item AE1.</p>	<p>CARES Act funds was changed to “COVID-19 Federal Assistance Funds”. The CRRSA and ARP were added to the description of the item.</p> <p>Based on feedback from the states, added the word “current” to clarify that we are looking specifically for current expenditures, which indicates to survey respondents that they should exclude expenditures for capital outlay, adult education, community services, and non-public school programs.</p> <p>Based on feedback from the states, added language to clarify that these items are not mutually exclusive.</p>

See Appendix B.3. NPEFS Reporting Instructions, Section 8, (“COVID-19 FEDERAL ASSISTANCE FUNDS”) of the NPEFS Reporting Instructions to view the proposed display of the new and revised instructions for the COVID-19 Federal Assistance Funds items.

4. Request to Amend Part A

A12. Estimates of Hour Burden (p. 8)

The information reported on the NPEFS survey (Appendix B.1) has already been collected by the reporting agencies for the state’s own uses.⁸ 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 was estimated to take an agency on average 95 hours, plus another 15 minutes to respond to the data plan survey (Appendix B.2). The estimated burden for reporting was increased in FY 20 by 20 hours per respondent on an annual basis based on the response of State Fiscal Coordinators to poll question #9 on October 21, 2020.

For FY 21, the estimated burden is believed to be unchanged by the proposed revisions to the survey form, instructions, and fiscal data plan. NCES developed the revisions to the collection in concert with SEAs and the expert panel to ensure that there is a match between the data being collected and what SEAs can provide. Many states have or are in the process of implementing changes to their state collections which will allow them to add the additional revenue streams without increased burden. In instances where there is not a match for a particular state, NCES is committed to working with that state to report the most accurate data possible.

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,⁹ 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 2020 NPEFS collection is \$231,928.

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	96	5,376	30.12 (Coordinator)	\$161,925
Interactive on-line survey form	56	24.32	1,362	51.40 (Financial Manager)	70,003
Total	56		6,738		\$231,928

⁸ 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.

⁹ 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.