



U.S. Department of Education
Institute of Education Sciences

National Public Education Financial Survey (NPEFS) 2019- 2021: Common Core of Data (CCD)

Supporting Statement Part A

OMB# 1850-0067 v.21

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Revised December 2020
Revised August 2021**

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

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PART A. JUSTIFICATION

A1. Necessity of Information Collection

a. Purpose of this Submission

The National Center for Education Statistics (NCES) requests approval of the collection of National Public Education Financial Survey (NPEFS) data covering fiscal years 2019 through 2021 (corresponding to school years 2018/19 through 2020/21), that will be carried out in 2020 through 2022. 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). The U.S. Census Bureau (Census), Governments Division, administers the NPEFS data collection for NCES under interagency agreement.

This NPEFS FY 2019-2021 request involves only minor changes to the last approved NPEFS data collection instrument (Appendix B.1), mainly to: (1) clarify exclusions of revenues from local sources; (2) provide codes to be included in expenditures of purchased services; (3) specify exclusion of certain codes in Support Services and in Operation of non-Instructional Services expenditures, purchased services; and (4) specify exclusion of certain objects in Current Expenditures Paid from State and Local Funds as well as Current Expenditures Paid from Federal Funds.

This request includes more substantial revisions to the Fiscal Data Plan (Appendix B.2) pertaining to whether the SEA provide funds directly to students or families for payment of elementary/secondary education expenses; finance data for charter schools; whether the SEA currently maintains school-level finance data; whether the SEA tracks personnel expenditures and non-personnel data at the school-level; finance data for virtual schools; whether the SEA reports report revenues from private sources; and accounting methodology.

Furthermore, we have expanded the NPEFS reporting instructions (Appendix B.3) to clarify issues such as including finance data for all publicly funded schools, including charter schools, education service agencies, and other special service LEAs; reporting revenue and expenditures only once to reduce double counting; ensure consistency between financial and CCD non-fiscal data collection (membership); positions covered by instructional staff (regular and part-time teachers, teachers' aides, homebound teachers, hospital-based teachers, substitute teachers and classroom assistants); tuition and voucher payments to other LEAs and charter schools within and outside the state; direct program support; definition of current expenditures; reporting property expenditures under Property Expenditures or Equipment variables; debt service including expenditures to retire bonds, long-term loans, and lease-purchase arrangements; reporting average daily attendance (ADA), and inclusion of certain objects in Current Expenditures Paid from State and Local Funds, and Current Expenditures Paid from Federal Funds.

All of the aforementioned changes are designed to clarify and improve the efficiency of SEAs in reporting NPEFS data and do not change the estimated NPEFS reporting time burden. The details of these changes are presented in Part C of this submission (see Part B-C NPEFS 2019-2021.docx).

Overview of CCD Survey Components

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

The CCD is made up of six administrative records surveys of state education departments (SEAs). There are three nonfiscal survey components, which are collected as part of the Department of Education's EdFacts system:

- *State Nonfiscal Survey of Public Elementary/Secondary Education*—provides information on all students and staff aggregated to the state level, including number of students by grade level, full-time-equivalent staff by major employment category, and number of dropouts and high school

completers from the previous year.

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

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

- *National Public Education Financial Survey (NPEFS)*—provides detailed finance data at the state level, including average daily attendance; school district revenues by source (local, state, and federal); and expenditures by function (instruction, support services, and non-instruction), sub function (e.g., school administration), and object (e.g., salaries). This survey also includes capital outlay and debt service expenditures.
- *Local Education Agency Financial Survey (Form F-33)*—provides detailed data by school district, including revenues by source and expenditures by function and subfunction. This survey is co-sponsored by the Census and published by Census as the Survey of Local Governments: School Systems (OMB# 0607-0700).
- *School Level Finance Survey (SLFS)*—The School-Level Finance Survey (SLFS) is an expansion of the F-33 and NPEFS surveys to centrally collect school-level finance data from SEAs. The SLFS provides certain personnel and non-personnel expenditures by function, sub function, and object in a manner consistent with NPEFS and F-33 (OMB# 1850-0930).

Part A of this supporting statement presents the justification for the information collection and an explanation of any statistical methods employed. Part B addresses the collection of information employing statistical methods. Part C describes the NPEFS survey. Appendix A is a compilation of all communication materials between NCES, Census, and the respective SEAs.

b. Legislative Authority

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.

c. Regulations and Program Requirements

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

A2. Needs and Uses

NPEFS is an annual state level school finance data collection that began in FY 1982. NPEFS has existed in its current form since 1986. The NPEFS survey contains data on federal, state, and local revenues by source, as well as expenditures by function and object. The expenditure functions include instruction, instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, enterprise operations, and total current expenditures. Objects reported within a function include salaries,

employee benefits, purchased services, supplies, equipment, debt service, miscellaneous, and other items. These categories can be further classified by sub-object.

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

Statistical Uses

As a general statistical collection the NPEFS is used for a range of purposes. Education finance data provide powerful information for reporting, research, management and budgeting decision making, policymaking, and evaluation within and across education systems. Uses can be far-ranging from state and national comparisons to individual school level management of resources. The consumers of education finance data typically include five major groups: (1) oversight bodies such as school boards, state education agencies, legislatures, and policymakers; (2) those who are involved in the lending process such as investors or creditors; (3) leadership and managers of education systems at the district and school level; (4) researchers, and (5) the public.

NPEFS data are also used for the *Condition of Education* – a congressionally mandated annual report from NCES and for the *Digest of Education Statistics* and CCD-specific reports, such as the annual *Revenues and Expenditures for Public Elementary and Secondary Education*. The NCES website makes the CCD school finance data available to the general public through public use data files and through easy to use applications such as the Search for Public Schools and Districts locator tool; Elementary-Secondary Information System (ElSi) tool; and School District Demographics System. Additionally, *Education Week* uses NPEFS data extensively in its annual “Quality Counts” report, and NPEFS data are a component of Standard and Poor’s metrics on schools: <http://www.SchoolMatters.com>.

Administrative Uses

The Secretary of Education uses NPEFS data directly in calculating allocations for certain formula grant programs, including, but not limited to Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA), Impact Aid, and Indian Education programs.¹ Based on the attendance, revenue, and expenditure data collected from SEAs, NCES determines a State’s “average per-pupil expenditure” (SPPE) for elementary and secondary education, as defined by the ESEA section 9101(2) and as amended by 20 U.S.C. section 7801(2). Furthermore, other programs, such as the Education for Homeless Children and Youth program under title VII of the McKinney-Vento Homeless Assistance Act, and the Student Support and Academic Enrichment Grants under title IV, part A of the ESEA make use of SPPE data indirectly because their formulas are based, in whole or in part, on State title I, part A, allocations.

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.

A3. Use of Information Technology

The NPEFS data are collected from SEAs using a web application developed and maintained by Census and located on NCES servers. NCES collects data annually from SEAs through ED Form 2447. The web application allows NPEFS respondents to submit/edit survey data, complete the fiscal data plan, and upload or download any files necessary for data submission. The NPEFS website utilizes the format required for submission to NCES and houses the *Crosswalk System*, where NPEFS respondents can “crosswalk” their state account code data to the NPEFS survey data items. The authorized state official may electronically confirm submission with the state’s NPEFS digital confirmation password. Survey respondents also have the

¹ Department of Education, Submission of Data by State Educational Agencies; Submission Dates for State Revenue and Expenditure Reports for Fiscal Year” (FY 2018, Revisions to Those Reports and Revisions to Prior Fiscal Year Reports 83 Federal Register 211 (31 October 2018) pp. 54730-32).

option of printing a survey form, completing it by hand, and submitting a paper report. The paper report option is not used by more than one or two states in any year. The web application produces an Excel spreadsheet dataset that consists of a single record per state that can be used to review NPEFS data externally or produce a publishable data file.

A4. Efforts to Identify Duplication

NPEFS (OMB# 1850-0067) is an annual NCES collection of state-level finance data that has been included in the CCD since FY 1982. The survey most closely resembling NPEFS is the Survey of Local Governments: School Systems (OMB# 0607-0700), commonly called F-33, which NCES co-sponsors with Census (note that NCES refers to F-33 as the Local Education Agency Financial Survey). The F-33 is an annual collection of school, district, or LEA finance data, including data on local revenues by source and state, federal revenues by program, and expenditures by function with breakouts of salaries and benefits by function and information on debt.

Prior to FY 1987, NCES and Census each conducted separate collections of LEA finance data. Beginning with the FY 1987 survey year, NCES and Census consolidated the LEA finance collections into the F-33. Beginning with the FY 1992 survey year, the survey content was expanded to include revenues from federal education programs and itemize state payments on behalf of school districts (also called direct support) at the function level. The F-33 was originally a sample survey in non-census years, but in the FY 1995 survey year, the F-33 was changed to an annual universe collection of LEA finance data. The F-33 collects data from regular school districts, mixed districts (regular and charter schools), independent charter school districts, as well as a substantial number of administrative and operating LEAs that are unlike typical school districts (e.g., education service agencies that provide specialized education services for regular school districts).

NCES and Census have continuously re-evaluated the feasibility of consolidating the NPEFS and the F-33 programs over the past 5 years. As a result, several substantial differences were identified between the needs and the scope of the two survey collections:

- 1.** The reporting deadlines are substantially different;
- 2.** Not all of the data items collected at the state level can currently be collected at the LEA level;
- 3.** Some data item definitions differ between surveys due to their uses and sources;
- 4.** The timing of the editing processes and procedures by SEAs vary greatly between the state level data versus the LEA level data.

The reporting deadlines are substantially different

The most significant barrier to consolidation is the difference in the timing of reporting deadlines for each survey. In order to comply with federal statutory obligations and to provide the data needed by the Secretary of Education to calculate allocations for and allow for timely distribution of federal funds², States must submit current year and revised prior year state-level data by August 15 of each year. However, many states do not currently report the LEA level data until December of each year.

Not all of the data items collected at the state level can currently be collected at the LEA level

The LEA finance survey includes only local education agencies and does not collect data about schools administered directly by the state, such as schools for students with disabilities (e.g., schools for the Deaf and Blind); schools for students with exceptional talent in mathematics, science, or the performing arts; or education programs for incarcerated youth (e.g., schools run by the Bureau of Prisons within juvenile corrections). The LEA level data cannot be summed to provide the state-level data because NPEFS includes expenditures for state-operated agencies, which are out-of-scope for F-33. Furthermore,

NPEFS requires an exhaustive accounting of state revenues and expenditures for public K–12 education that the F-33 cannot provide.

² Ibid. at p. 54731.

Some data item definitions differ between surveys due to their uses and sources

For example, Tax Revenues differ between NPEFS and F-33 because the tax revenue-definitions of “independent school district” and “dependent school district” differ. NPEFS classifies tax revenue as state or local based on how the SEA classifies the tax revenue, while the F-33 classifies tax revenue based on the level of government that imposed, collected, and distributed the tax.

The timing of editing processes and procedures by SEAs vary greatly between the state level versus the LEA level data

1. The timing of editing processes and procedures by SEAs vary greatly between the state level data in NPEFS versus the LEA level data in the F-33. While SEAs are able to submit the state level data by August 15, they are not able to submit, review, clarify, correct, and certify the LEA level detailed data on the same schedule.
2. The majority of state fiscal coordinators have consistently indicated that accelerating the reporting deadlines for LEA finance data would significantly and unnecessarily increase the burden and cost to the SEAs, and that it is more efficient and effective for them to submit data separately to NPEFS and F-33.

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

Despite the continued need for separate collections, the F-33 and the NPEFS collections are inter-related and complementary. By working together, NCES and Census have found ways to create efficiency in use of resources between both surveys. Many states provide one fiscal coordinator for both surveys, and NCES and Census provide consolidated training to fiscal coordinators for both surveys at once. NCES uses the F-33 to provide consistency checks between the data reported for each survey. This often allows for identification and resolution of errors in the reported data for one or both collections, resulting in improvement in the data quality for both programs.

A5. Minimizing Burden

Small businesses or other small entities are not surveyed in the NPEFS collection. NPEFS data comes from state’s administrative records and NCES works with LEAs on an ongoing basis to assure that burden associated with NPEFS data submission is kept to a minimum.

A6. Consequences of Less Frequent Collection

Consequences if not collected. Having accurate, consistent, and timely fiscal information from states is critical to an efficient and fair federal allocation process and to the ability to make publicly available current and comparable finance data for all states and territories. The federal register states that, “Having accurate, consistent, and timely information is critical to an efficient and fair Department of Education (Department) allocation process and to the NCES statistical process.”³ The annual collection of NPEFS data helps ensure timely distribution of Federal education funds based on the most current and accurate data available. If NPEFS was not collected on its current schedule, the Department of Education would not have access to current and comparable state per-pupil expenditure data for use in determining program allocations, and thus would not have the needed basis for calculating allocations for various formula grant programs, such as the Title I, Part A of the ESEA; Impact Aid; and Indian Education programs. Furthermore if NPEFS was not collected other programs would be adversely impacted, such as the Education for Homeless Children and Youth program under title VII of the McKinney-Vento Homeless Assistance Act, and the Student Support and Academic Enrichment Grants under title IV, part A of the ESEA, because those programs make use of SPPE data indirectly because their formulas are based, in whole or in part, on State title I, part A, allocations. The Department of Education would no longer have an official indicator of the level of effort (measured in dollars) that state and local governments are making to provide public education.

³ Ibid.

As a statistical collection, discontinuing NPEFS would have negative consequences for school boards, legislatures and policymakers, state education agencies, investors or creditors, managers of education systems at the district and school level, researchers, and the public.

Consequences if collected less frequently. The NPEFS is an annual collection and the state administrative record systems that supply these data already collect the information annually or more often for the states' own purposes. Changing the NPEFS from an annual cycle to a less frequent schedule would cause the federal programs that use NPEFS data to have less accurate information based on which to calculate allocations and to plan and operate the programs. These programs would have to make their annual allocations based on old information or estimated updates. Additionally, legislators, policymakers, and the public would not have access to current and comparable fiscal information pertaining to K-12 education.

A7. Special Circumstances

No special circumstances associated with the NPEFS survey are anticipated.

A8. Consultations outside the Agency

Each state's Chief State School Officer or a designee appoints a staff person to serve as the state's Fiscal CCD Coordinator. There is ongoing communication with these individuals about data content, availability, publication, etc. (<http://nces.ed.gov/ccd/corner.asp>).

Also, the most recent Federal Register Notice on the Submission of NPEFS Data by State Educational Agencies, including submission dates for State revenue and expenditure reports for FY 2018, revisions to those reports, and revisions to prior fiscal year reports, was published on October 31, 2018, Volume 83, No. 211, pp. 54730-32.

A9. Provision of Payments or Gifts to Respondents

No payments or gifts are offered to respondents.

A10. Assurance of Confidentiality

No such assurances are needed or offered to the state education agencies. The NPEFS data are public record in the states that report them. No individually identifiable data are collected through the NPEFS.

A11. Need for the Use of Sensitive Questions

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

A12. Estimates of Hour Burden

The information reported on the NPEFS survey (Appendix B.1) has already been collected by the reporting agencies for the state's own uses⁴. The added burden for the NPEFS is limited to the state education agency's effort taken in extracting data from files, transferring them to NCES, and responding to edit reports, which is estimated to take an agency on average 95 hours, plus another 15 minutes to respond to the data plan survey (Appendix B.2). 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.

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

⁴ 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.

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 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 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

A13. Estimates of Cost Burden

There are no additional recordkeeping costs to the responding state education agencies. All NPEFS data are extracted from administrative record systems already collected by the state for its own purposes and are of the type and scope normally included in government records. The information requested does not require special hardware or accounting software or system, and thus respondents are not expected to incur any capital and start-up costs or system maintenance costs in responding. If any outside accounting or information collection services are contracted for by the respondent, they are considered part of customary business practices and not specifically required for this information collection.

A14. Cost to the Federal Government

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

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

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

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

Cost Type	Collection of 2019-20 Data
NCES Staff	\$53,323

Census (IAD) Total	1,186,084
Contracted Staff	131,250
SEA Staff Training	124,497
Total	\$1,495,155

Estimated Annual Cost of NPEFS to Federal Government for Fiscal Year 2021

Cost Type	Collection of 2020-21 Data
NCES Staff	\$53,323
Census (IAD) Total	1,186,084
Contracted Staff	131,250
SEA Staff Training	124,497
Total	\$1,495,155

Cost: Department of Education staff assigned to NPEFS include 0.33 FTE (GS14) staff and 0.1 (FTE) of one program manager’s (GS15) time. Contracted staff consists of 1 full-time research assistant employed through the American Institutes for Research. Costs reported for Census include staffing and other charges. Census staff assigned to NPEFS include 4.5 FTE survey analyst, 1.4 FTE IT programmer, and 0.45 FTE mathematical statistician.

Training costs reflect the cost of general training and professional development for all CCD Fiscal Coordinators at NCES’s Summer Data Conference and the costs of conducting training at NCES of approximately 12 new fiscal coordinators each year.

A15. Reason for Change in Burden

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

A16. Project Schedule

NPEFS Products:

1. NPEFS data are published through web applications and short reports that typically include 8 to 10 tables of data presented by state and for the Nation.
2. NCES’s web applications, the Elementary-Secondary Information System and Build a Table, allow users to create their own lists, counts, or cross-tabulations.
3. Supporting Statement Part C includes tables that illustrate how the CCD data are typically presented as simple cross-tabulations.
4. Complex analytical techniques are not used with the NPEFS.

Timeline. The NPEFS is an annual collection, and the schedule is shown below. Note that the files cannot be closed until the last state is able to report all requested data.

	NPEFS Survey Collection, Processing, and Publication
Late January	Mail instructions to respondents and open NPEFS website to receive data SEAs can begin to submit accurate and complete data
March 15	SEAs are urged to have finished submitting accurate and complete data
April/May	Training for new state fiscal coordinators
July	Training for all state fiscal coordinators
August 15	Mandatory final submission date
September	Response by SEA’s to requests for clarification, reconciliation, or other inquiries

(Tuesday following Labor day)	from NCES or Census. All data issues to be resolved by this date. Close NPEFS file on Tuesday following Labor Day. No files are accepted for program funding purposes after close-out.
December	Provisional files available for internal use but not publication
March	Provisional per-pupil expenditure data available
March/April	NCES review of files, file documentation, and short reports
June/July	Files become public and NCES web database updated

A17. Request Not to Display Expiration Date

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

A18. Exceptions to the Certification

There are no exceptions to the items in that certification.