

Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2022-2024

Appendix D: Response to Public Comments Received During the 60-day Comment Period and NCES Responses

OMB# 1850-0930 v.4

Submitted by:

National Center for Education Statistics (NCES)

Institute of Education Sciences

U.S. Department of Education

February 2023

Contents

Comments related to the Purpose of SLFS and Authority for the Department of Education/NCES to Conduct the Collection.....	4
Public response.....	4
Recommendations/Concerns.....	4
ED Response.....	5
Associated comments.....	8
Comments Related to SLFS Reporting Burden.....	9
Public response.....	9
Recommendations/Concerns.....	9
ED Response.....	9
Associated comments.....	13
Comments related to Ability of SEAs to Collect ESSA Data While Also Producing SLFS Data.....	14
Public response.....	14
Recommendations/Concerns.....	14
ED Response.....	14
Associated comments.....	17
Comments related to Accounting Categories for SLFS Cannot be Readily Extracted from Current Accounting Structures and SLFS Reporting Would Require Revisions to Current State and District Accounting Systems and Training for Financial Staff.....	18
Public response.....	18
Recommendations/Concerns.....	18
ED Response.....	19
Associated comments.....	22
Comments related to NCES Improving the Timeliness of Releasing Data.....	23
Public response.....	23
Recommendations/Concerns.....	23
ED Response.....	24
Associated comments.....	25
All comments (in numerical order).....	26

Introduction

On September 27, 2022, the U.S. Department of Education (ED) published a 60-day public notice in the Federal Register on the Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2022-2024. This request is to conduct the SLFS for fiscal years 2022 through 2024 (corresponding to school years 2021–22 through 2023–24). The Office of Civil Rights (OCR) proposes to work with NCES to assist OCR with collecting school-level finance data as part of the Civil Rights Data Collection (CRDC).

This attachment contains the responses to public comments on the SLFS for fiscal years 2022 through 2024. The 60-day comment period for the SLFS 2022-2024 package closed on November 28, 2022. ED received a total of 49 submissions (though many specific comments were duplicated) from 82 total signatories (some submissions are signed by multiple signatories), many covering multiple topics. Twenty-three (23) submissions contained identical content.

Submitter category	Submissions	Signatories
Total	49	82
State Education Agencies	5	5
School Districts	22	22
Civil Rights Alliance	1	27
Civil Rights, Education, and Immigration organizations	1	4
National Councils	2	2
National Associations	2	5
State-level Associations of School District Administrators	9	9
Public K-12 Teachers	1	2
Research Labs	1	1
Anonymous	5	5

Comments related to the Purpose of SLFS and Authority for the Department of Education/NCES to Conduct the Collection

Public response

NCES received 9 submissions with a total of 36 signatories pertaining to the purpose of the SLFS and the authority for the Department of Education/NCES to conduct the data collection.

Recommendations/Concerns

The Education Civil Rights Alliance, a collaboration of twenty-seven (27) organizations, stated that, “Because school spending decisions shape educational opportunity, the information provided by the SLFS is critical to ensure that recipients of Federal financial assistance from the Department of Education do not discriminate on the bases of race, color, national origin, sex, or disability.”

The Alliance further stated that, “Overwhelming research shows that school spending directly impacts student learning, but marginalized students too often bear the burden of inadequate school resourcing.”

The Alliance also stated that, “The universal collection of school-level finance data by NCES will support OCR to identify finance inequities that may indicate civil rights violations.”

One retired public elementary and special education teacher remarked that, “Knowing expenditures helps schools to adjust and readjust school level outlays in order to shift funds to targeted areas of need for student supports, learning situations, the teaching process, and provide learning experiences and improved content for all students.”

One state education agency (SEA) stated that the SEA “agrees that expanding the school-by-school financial categories will likely be useful at some point in the future... NCES could continue a pilot, reaching more states or helping more states collect more data elements, releasing the data publicly to see whether there emerges any utility in the data. If there are categories that prove especially helpful in some states, before ED commits to making them mandatory, we’d like to see an expanded pilot to assess feasibility.”

The Council of State School Officers stated that, “CCSSO urges NCES to reevaluate this proposed collection and acknowledge the scope of existing data collections, particularly the ESEA-required financial reporting. CCSSO stands ready to facilitate meaningful discussions with state representatives to support financial transparency and fiscal equity.”

One anonymous comment asked “What are you trying to learn / glean?”

One district remarked that, “It appears that the School Level Finance Survey proposed data collection is meant to assist in addressing concerns regarding the equitable distribution of school-level funding... the results the NCES and US Dept. of Ed. receives from this collection is not going to illustrate equitable distribution of school-level funding within and across school districts.”

One collaboration of national organizations seeking to advance shared education equity priorities through federal, state, and local policy and advocacy stated that, “If implemented well, the SLFS could provide centralized and accessible school-by-school expenditure data, which is central to USED’s mission and responsibility to protect equitable access to education for students across the nation. Our organizations also believe that the SLFS represents an important opportunity for key stakeholders—including parents, researchers,

and members of the advocacy community—to better understand resource equity in, and across, schools and districts to better address inequity.”

The collaboration of national organizations seeking to advance shared education equity priorities also stated that, “The importance of — and attention on — school-level spending data will only increase, especially as the research and advocacy communities turn attention to understanding where and how effectively federal COVID relief funding was spent to support students’ recovery. So, we are pleased to see that USED is taking steps to replace the school-level spending data that was removed from the Civil Rights Data Collection (CRDC), while building on the work that states have already done to report school-level spending data aligned with the ESSA requirement.”

ED Response

The SLFS is relevant and useful to practitioners, researchers, policymakers, and the public in that there is a substantial demand for finance data at the school level. Policymakers, researchers, and the public have long voiced concerns about the equitable distribution of school funding within and across school districts (Cobb 2022; Heuer and Stullich 2011; Mathewson 2020; Presume and Morgan n.d.; Roza, Hadley, and Jarmolowski 2020).¹ School-level finance data addresses the need for reliable and unbiased measures that can be utilized to compare how resources are distributed among schools within local districts.

Section 203(c)(1) of the 1979 Department of Education Organization Act (DEOA) conveys to the Assistant Secretary for Civil Rights the authority to “collect or coordinate the collection of data necessary to ensure compliance with civil rights laws within the jurisdiction of the Office for Civil Rights.” See 20 U.S.C. § 3413(c)(1) (emphasis added).²

The civil rights laws enforced by OCR for which the CRDC collects data include Title VI of the Civil Rights Act of 1964, which prohibits discrimination based on race, color, or national origin; Title IX of the Education Amendments of 1972, which prohibits discrimination based on sex and Section 504 of the Rehabilitation Act of 1973, which prohibits discrimination on the basis of disability.

OCR proposes to work with the Department’s National Center for Education Statistics (NCES) to assist OCR with collecting school level finance data as part of the CRDC.

¹ Cobb, J. (2022, April). *Snapshot of Within-District School Funding Inequities 2018-19*. Paper presented at the annual meeting of the State and Local Resource Equity meeting of the Education Civil Rights Alliance, Washington, D.C.;

Heuer, R., Stullich, S. (2011). *Comparability of State and Local Expenditures Among Schools Within Districts: A Report From the Study of School-Level Expenditures*. Office of Planning, Evaluation and Policy Development, US. Department of Education. Washington, DC. Retrieved October 7, 2022, from <https://www2.ed.gov/rschstat/eval/title-i/school-level-expenditures/school-level-expenditures.pdf>;

Mathewson, T.G. (2020, October 31). New data: Even within the same district some wealthy schools get millions more than poor ones. *The Hechinger Report*. Retrieved August 31, 2022, from <https://hechingerreport.org/new-data-even-within-the-same-district-some-wealthy-schools-get-millions-more-than-poor-ones/>;

Presume, R. and Morgan, I. S. (n.d.). *Going Beyond ESSA Compliance: A 50-State Scan of School Spending Reports*. The Education Trust. Retrieved August 31, 2022, from <https://edtrust.org/school-spending-beyond-compliance/#void>;

Roza, M., Hadley, L. and Jarmolowski, H. (2020). *School Spending Data: A New National Data Archive*. Rockville, MD: National Comprehensive Center at Westat. Retrieved August 31, 2022, from <https://www.compcenternetwork.org/sites/default/files/School%20Spending%20Data.pdf>

² Section 203(c)(3) of the DEOA also authorizes OCR “to enter into contracts and other arrangements ... with public agencies ... as may be necessary to carry out [its] compliance and enforcement functions”

As a point of background, OCR collected four school finance data items in the CRDC for school years 2013–14, 2015–16, and 2017–18.³ These data items were required to be reported by local education agencies for all schools and were collected to identify potential inequities between schools in the salaries of teachers and other staff and in the level of non-personnel expenditures. These data have been used in numerous research studies assessing equitable access to teachers and resources (Cardichon et al 2020; Shores et al 2021).⁴ When OCR removed these data items from the CRDC as of the school year 2019-20 data collection, several groups expressed concern that this action would hide disparities in resources between low-income and high-income communities.

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

In response to the growing demand, the National Center for Education Statistics (NCES) developed a new collection of finance data at the school level. The survey was first piloted in 2015 with the collection of fiscal year 2014 school-level data from twelve (12) SEAs. The current version of the SLFS is essentially an expansion of the School District Finance Survey (F-33) to include identical expenditure variables at the school level.⁵ On November 20, 2018, the Office of Management and Budget (OMB) approved changes to the School-Level

³ The CRDC formerly collected the following data items:

- (1) Salary Amounts for Teachers;
- (2) Salary Amounts for Staff;
- (3) Salary Amount for Total Personnel; and
- (4) Amount of Non–Personnel Expenditures.

⁴ Cardichon, J., Darling-Hammond, L., Yang, M., Scott, C., Shields, P. M., & Burns, D. (2020). *Inequitable opportunity to learn: Student access to certified and experienced teachers*. Palo Alto, CA: Learning Policy Institute. Retrieved January 28, 2023 from <https://learningpolicyinstitute.org/product/crdc-teacher-access-report>.

Shores, Kenneth A., Hojung Lee, and Elinor Williams. (2021). *The Distribution of School Resources in The United States: A Comparative Analysis Across Levels of Governance, Student Sub-groups, And Educational Resources*. (Ed Working Paper: 21-443). Retrieved from Annenberg Institute at Brown University: <https://doi.org/10.26300/58f3-6v39>

⁵ For similar collection of these finances at the school level, 12 “total” current expenditure categories were added to the SLFS across the following functions:

- Instruction
- Pupil support services
- Instructional staff support services
- General administration support services
- School administration support services
- Operation and maintenance of plant support services
- Student transportation support services
- Business/central/other support services
- Food services
- Enterprise operations
- Other elementary–secondary noninstructional programs
- Districtwide current expenditures (i.e., residual school-level current expenditures that cannot be reported separately within the functions listed above)

Finance Survey (SLFS) wherein variables were added to make the SLFS directly analogous to the ESSA provisions on reporting expenditures per-pupil at the LEA and school-level.

Since the passage of ESSA in 2015, the majority of SEAs are either currently participating or have expressed intention in participating in the SLFS in the immediate future. The advantages of participating in SLFS include the following:

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

The proposal for NCES to assist OCR with collecting school level finance data as part of the CRDC is augmented with an incremental action plan that clearly describes what will be expected from respondents over time to meet their mandatory reporting requirements. NCES staff have carefully considered the coordinators' comments and recommendations on the SLFS incremental action plan, particularly pertaining to providing sufficient "ramp-up" time for state and district level personnel to submit school-level finance data.

It is crucial to note that, after consideration of the substantial burden that full SLFS reporting would impose on some non-participating states, this proposal for NCES to assist OCR with collecting school level finance data as part of the CRDC for fiscal years 2022 through 2024 requires SEAs to report only total current expenditures for each public PK-12 school within the state in school year 2021–22; and requires SEAs to report total current expenditures by four subfunctions and three exhibits in school years 2022-23 and 2023-24. The proposal does not require SEAs to collect and report current expenditure by all subfunctions and exhibits in the full SLFS for fiscal years 2022 through 2024.

Pursuant to the SLFS incremental action plan, for the 2021–22 school year, the Office of Civil Rights and NCES would require state educational agencies (SEAs) to report total current expenditures for each public PK-12 school within the state. These are data that are already required by ESEA, as amended by ESSA, which requires that current expenditures per pupil be reported on annual State and LEA report cards. The burden for SEAs to provide total current expenditures already reported on the annual State and LEA report cards is relatively low as NCES and the Census Bureau will accept a "data dump" of the report card data.

Commencing with the second year of the SLFS incremental action plan, for the 2022–23 and 2023–24 school years, SEAs would be required to report the following:

1. Total current expenditures for each public PK-12 school within the State;
2. The following four function-based SLFS current expenditure categories for each PK-12 school within the state:
 - (1) total current expenditures for Instruction (function 1000);
 - (2) total current expenditures for Student Support Services (function 2100);
 - (3) total current expenditures for Instructional Staff Support Services (function 2200); and
 - (4) total current expenditures for School Administration Support Services (function 2400).

SEAs would also be required to report three exhibits for each public PK-12 school within the state:

- (1) Teacher salaries (function 1000: objects 1X1 and 1X3);

(2) Instructional aide salaries (function 1000: objects 1X2); and

(3) Books and periodicals (function 1000 and 2200; object 640)

The development of the SLFS comports with the Department of Education mission to promote student achievement and preparation for global competitiveness by fostering education excellence and ensuring equal access.

NCES is authorized to conduct this study by the Education Sciences Reform Act of 2002 (ESRA 2002, U.S.C. 20 §9543). The mission of NCES is to “Collect, report, analyze and disseminate statistical data in the United States and in other nations” (Education Sciences Reform Act §9543). The collection and reporting of education finance data at the school-level is not only an effective method to implement the Institute of Education Sciences (IES) mission to “Collect, analyze and report education information and statistics in a manner that is relevant and useful to practitioners, researchers, policymakers, and the public.”⁶ Conducting the SLFS is a natural extension of the first of the general duties outlined in the NCES authorizing statute which explicitly includes the collection of data on “the financing and management of education, including data on revenues and expenditures” (20 U.S.C. § 9543(a)(1)(I)).

Furthermore, as a direct result of recent COVID–19 circumstances, the amount of money expended on non-instructional education services that support students has become an even more crucial variable in light of the impact the pandemic may have on educational disparities and outcomes for low-income students.

The SLFS can be utilized to respond to answer research questions such as the following:

- Have increased resources from COVID–19 federal assistance and State/local funding directly reached students in the classroom through enhanced instruction and student support services?⁷
- Is there evidence of resource inequity in schools within and across districts with respect to instructional expenditures or spending across the various essential support services?
- Is there a correlation at the school level between pupil/teacher ratio and instructional expenditures per pupil within and across school districts and states?
- Whether levels of expenditures for instruction per pupil vary between high-income and low-income schools within and across school districts and states?
- Are there differences in the activities, or functions, on which schools are spending money and do these differences have an impact on student outcomes?

Associated comments

4; 6; 9; 10; 15; 20; 21; 27; 44

⁶ The NCES mission is to also “Collect, analyze and report education information and statistics in a manner that is objective, secular, neutral, and non-ideological and is free of partisan political influence and racial, cultural, gender, or regional bias.” Education Sciences Reform Act § 9543.

⁷ Expenditures for student support services includes attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

Comments Related to SLFS Reporting Burden

Public response

NCES received 42 submissions with a total of 42 signatories related to the point that the SLFS would “impose a significant cost burden” on districts in the state.

Recommendations/Concerns

One (1) SEA stated that, “While this method of collecting data has good intentions, it will be a huge undertaking for the State...”

Another State Department of Education indicated that, “The current chart of accounts does not provide data at the school building level.”

Fourteen (14) districts and eight (8) Associations of School Administrators or Superintendents stated that, “Making the SLFS mandatory would impose a significant cost burden on my district and districts in my state... NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high.”

One district stated that, “Our district is not collecting the data needed for SLFS in the format proposed. Instead of mandating SLFS, NCES should work with states to add data elements to ESSA reports (when data are available).”

One collaboration of national organizations seeking to advance shared education equity priorities stated that, “We recommend that USED continue to provide technical assistance to state educational agencies to improve their ability to report school-level spending data that aligns with SLFS definitions and meets the ESSA requirement.

One collaboration of national organizations seeking to advance shared education equity priorities suggested that NCES “Provide an optional template for states to use to report data for FY22. We agree that NCES should be flexible regarding data formats and allow states to submit a “data dump,” but believe it would be helpful to provide a template for states to report the data.”

ED Response

A. FY 22 Estimated SLFS Reporting Burden

Based on the public comments received, the estimated burden set forth in the CCD School-Level Finance Survey (SLFS) 2022–2024; Supporting Statement Part A; entitled Table 1. SLFS 2022 Estimated Respondent Burden if 51 SEAs Participate on page 13 must be changed. The replacement table for the FY 22 data collection includes thirty-three (33) SEAs that are either already participating in SLFS or have committed to do so in the immediate future in conjunction with eighteen (18) SEAs that would submit total current expenditures for each school from the ESSA report card data.

The estimate of total hours for the thirty-three (33) SEAs that are either already participating in SLFS or have committed to do so in the immediate future is amended to 3,211. For the balance of eighteen (18) SEAs, since the incremental action plan calls for SEAs to report total current expenditures for each public school, the estimate of maximum total hours is 2,430.

Therefore, the FY 22 SLFS grand total estimate of burden hours for fifty-one (51) SEAs is 5,641, which is comprised of the thirty-three (33) SEAs that are either already participating in SLFS or have committed to do so; and eighteen (18) SEAs who would submit an excerpt of ESSA report card data.

B. FY 2023 Estimated SLFS Reporting Burden

Commencing with the FY 23 SLFS data collection, if an SEA does not currently have a system for districts to report the four subfunctions of total current expenditures down to the building code level and three exhibits for each public PK-12 school to the State, as set forth in the incremental action plan, we estimate a range of an additional 500–800 hours could be necessary to develop such a reporting system in those particular states. Therefore, the total amount of hours estimated for SEAs that may not currently have a system for districts to report the four subfunctions of total current expenditures down to the building code level is in the range of 9,000–14,400 hours.⁸

Once the reporting system from districts to the SEAs has been developed, we also estimate that it will take each SEA on average 125 hours to provide data in the F-33 SLFS format or 42 hours to submit data in their own state-specific format. If we assume that fourteen (14) SEAs will submit in the F-33 SLFS format, and four (4) SEAS will submit data in their own state-specific format, the estimated burden hours for submitting data from these eighteen (18) SEAS is 1,918.

In summary, if an SEA does not currently have a system for districts to report the four subfunctions of total current expenditures and three exhibits down to the building code level to the State, the maximum total burden hours for participation in the SLFS is estimated to be in the range of 11,908 to 17,308 hours.

The estimate of total burden hours for thirty-three (33) SEAs that are either already participating in SLFS or have committed to do so in the immediate future plus the eighteen (18) SEAs that may not have a system for districts to report the four subfunctions of total current expenditures down to the building code is in the range of 15,119–20,519 hours. This estimate applies to the FY 2023 SLFS data collection, which is encompassed by the second year of the SLFS incremental action plan. The estimate is based around the premise that all eighteen (18) SEAs not currently participating in the SLFS might need to develop a new system for documenting and reporting data more detailed than total current expenditures at the school level. However, at this juncture, the Department of Education staff does not have definitive knowledge that all eighteen (18) SEAs would need to develop a new system for districts to report the four subfunctions of total current expenditures and three exhibits down to the building code level to the State. If fewer than eighteen (18) SEAs have to create a new system for districts to report these four data items and three exhibits at the school level, the actual number of hours required to participate in the SLFS will be significantly less than the estimated burden for the FY 23 data collection.

⁸ The table below illustrates the estimated burden utilizing the highest range of 14,400 hours to collect data from LEAs in 18 SEAs.

Table 1. SLFS FY 2022-24 Estimated Respondent Burden: SLFS Incremental Action Plan

Submission Method or Form Type	Maximum Number of Respondents	Maximum Number of Responses	Hours Per Respondent	Maximum Total Burden Hours	Maximum Number of Respondents	Maximum Number of Responses	Hours Per Respondent	Maximum Total Burden Hours	Maximum Number of Respondents	Maximum Number of Responses	Hours Per Respondent	Maximum Total Burden Hours
	FY 2022				FY 2023				FY 2024			
Survey Announcement	51	51	0.25	13	51	51	0.25	13	51	51	0.25	13
Annual Webinar	51	51	2	102	51	51	2	102	51	51	2	102
Form F-33-SLFS Instructions	51	51	0.25	13	51	51	0.25	13	51	51	0.25	13
Annual Data Plan Survey	51	51	2.5	128	51	51	2.5	128	51	51	2.5	128
Data Collection Activities												
Collection of ESSA Report card data	18 [†]	18	125	2,250	-	-	-	-	-	-	-	-
Data Submission: Current expenditures per school	18 [†]	18	10	180	-	-	-	-	-	-	-	-
Develop system for state to collect school-level finance data from districts	-	-	-	-	18 [†]	18	800	14,400	-	-	-	-
Collection of Current expenditure by 4 subfunctions and 3 exhibits	-	-	-	-	18 [†]	18	50	900	18	18	50	900
Data Submission using SLFS F-33 Format	20	20	125	2,500	34*	34	125	4,250	34*	34	125	4,250
Data Submission using SEA's Format	13	12	42	504	17*	17	42	714	17*	17	42	714
Annual Totals	51	325	--	5,641	51	344	-	20,519	51	325	-	6,119

Greyed out cells represent data collection activities we don't expect SEAs to perform in that year. The changing activities by year reflect the transitional nature of this period of SLFS.

*For the FY 2023 and FY 2024 reporting, all respondents will submit data using either the SLFS F-33 format or their own unique format. A subset of those respondents will ALSO submit current expenditures by 4 subfunctions and 3 exhibits separately. †These are not unique respondents; the two rows represent that these respondents will perform multiple activities as part of their data submission processes.

The estimated burden for the FY23 data collection could also be less if an SEA must develop just one part of a system to report the four subfunctions of total current expenditures and three exhibits down to the school level. For example, if an SEA has to simply modify a system for districts to report current expenditures for student support services down to the school level, as the capacity to report expenditures for instruction, instructional staff support services, and school administration support services already exists at that level, the estimated burden would also be much less.

It is also possible that some SEAs which do need to develop new reporting capabilities would spread the burden of creating a new system out over the current year and next year of SLFS data collection and reporting.

In contrast to the burden estimate for eighteen (18) SEAs that may not have a system for districts to report current expenditure data by four subfunctions, when the Office of Civil Rights (OCR) collected four school finance data items in the CRDC for school years 2013–14, 2015–16, and 2017–18, the estimated reporting burden was 12 minutes per school, which amounted to estimated reporting burden in excess of 20,000 hours on an annual basis.

C. FY 2024 Estimated SLFS Reporting Burden

Once SEAs have developed a system for districts to report the four subfunctions of total current expenditures down to the building code level and three exhibits for each public PK-12 school to the State, as set forth in the incremental action plan, we estimate 50 hours for collection of current expenditures by four subfunctions and three exhibits. The total amount of hours estimated for collection by SEAs who have developed a system for districts to report the four subfunctions of total current expenditures down to the building code level is 900 hours.

The estimate of total burden hours for thirty-three (33) SEAs that are either already participating in SLFS or have committed to do so in the immediate future plus the eighteen (18) SEAs that have developed a system for districts to report the four subfunctions of total current expenditures down to the building code is 6,119 hours. This estimate applies to the FY 2024 SLFS data collection, which is encompassed by the third year of the SLFS incremental action plan.

Participating SLFS states have indicated that reporting burden is generally minimal, ranging from zero additional burden hours in a few states to as many as 120 hours in two states, though most participating states have indicated that their reporting burden is substantially less than 40 hours to complete their SLFS reporting process. For participating states, burden hours generally include annual review of the SLFS form, instructions and related business rules; programming updates to generate the school-level finance data in the format requested by the SLFS; review of the SLFS data generated; and completion of the nine (9) question SLFS Data Plan questionnaire.

Some states have been successful at minimizing burden by integrating their school-level SLFS data with the data files they submit annually for the F-33. North Carolina and Idaho, for example, submit a single school-level finance expenditure data file that has been used for complete reporting in those states for both the F-33 survey and the SLFS. As a result of automation of this process, these states incur no additional burden related to generation of the school-level finance data requested by NCEs on the SLFS. Other states, such as Massachusetts, have also integrated their school-level SLFS data into the LEA data they already report for F-33 as a way to minimize overall reporting burden for both surveys.

NCEs and the Census Bureau have included two questions in the SLFS data plan since the survey's initial data collection in 2014 that ask for burden estimates for LEAs and SEAs. One question asks for the estimated

amount of time that the SEA has spent on SLFS related activities (e.g., creating the data file submission, corresponding with LEAs concerning SLFS, etc.). The second question asks how much time on average a typical LEA would spend collecting and reporting data specifically for SLFS (i.e., any time spent collecting and sending school level data to the SEA only because of SLFS reporting requirements).

The responses to the FY 21 SLFS data plan reveal that for twenty-five (25) participating SEAs, the average burden estimate fell into a range of between 40.4 to 42.4 hours, while the median estimate of SEA burden was in a range of 20 to 24 hours. Eighteen (18) out of twenty-five (25) states reported a burden of 40 hours or less; while seven (7) states that reported SEA burden reported a burden of 10 hours or less.

The responses to the FY 21 SLFS data plan also indicate that the average LEA burden estimate fell into the range of 6.9 to 7.1 hours. Twenty-one (21) out of twenty-five (25) states indicated that the LEA burden would be 10 hours or less per LEA, with eighteen (18) of those states indicating that their LEAs incurred no additional burden as a result of SLFS reporting."

[Associated comments](#)

ED-2022-SCC-0120:

5; 8; 9; 12; 13; 14; 16 17; 18; 18; 20; 21; 22; 23; 24; 25; 26; 28; 29; 30; 31; 32; 34; 35; 36; 37; 38; 39; 40; 41; 42; 43; 45; 47; 48; 49; 50; 51; 52

Comments related to Ability of SEAs to Collect ESSA Data While Also Producing SLFS Data

Public response

NCES received 33 comments with a total of 33 signatories related to the point that because financial collections are different, SEAs cannot continue to collect ESSA data while also producing the SLFS data.

Recommendations/Concerns

Fourteen (14) districts and eight (8) Associations of School Administrators or Superintendents stated that, “In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).”

The Council of Chief State School Officers (CCSSO) stated that, “SLFS data would duplicate ESEA’s existing school-by-school financial data collection.”

One (1) SEA stated that, “SLFS would duplicate ESEA's existing school data collection.”

One (1) State Department of Public Instruction stated that, “The ESSA financial collection was built on top of existing accounting systems instead of replacing them. ESSA data delivers only a few total expenditure figures by school, allowing for instance the aggregating of all labor expenses by school.”

One (1) Research Lab stated that following the passage of ESSA, “Rather than replace accounting structures, each state mapped its own existing accounting structure...to deliver the standardized school-by-school financial metrics.”

The collaboration of national organizations seeking to advance shared education equity priorities made the following suggestions:

“Clearly indicate which specific survey items from the SLFS will be requested to meet the minimum reporting requirements in each of the phase-in years.”

“Clarify in the notice that states will be required to report the data noted in the incremental action plan twice – once for all expenditures and again for all expenditures excluding federal funds (with the exception of Impact Aid funds).”

One comment suggested that, “We request that any new mandatory collection of this nature come with sufficient resources, an appropriate timeline, and deliberate alignment with our existing financial data as reported on our report cards.”

ED Response

The reporting instructions for the School-Level Finance Survey (SLFS) are entirely consistent with established Department guidance for the reporting current expenditures per pupil provision in the Elementary and Secondary Education Act (ESEA), amended by the Every Student Succeeds Act (ESSA). Reporting on the SLFS complements, but does not duplicate or replace, the annual State and LEA Report Cards.

Reporting on the SLFS of total current expenditures for each public PK-12 school within the State is entirely consistent with the annual State and LEA report cards required by ESEA, as amended by ESSA, as total current expenditures is the numerator for calculating current expenditures per pupil. Further, the universe of schools to

be reported on the SLFS is consistent with the schools for which this data is required by ESEA, as amended by ESSA.

SLFS is different from the current expenditures per pupil provision in ESEA, as amended by ESSA in that commencing with the second year of the SLFS incremental action plan, four subfunctions of current expenditures are required, in addition to total current expenditures per pupil as mandated on the ESSA report cards.

However, the reporting of data on expenditures for Instruction, Student Support Services, Instructional Staff Support, and School Administration Support Services is entirely consistent with ESEA, as amended by ESSA, in that these four data items comprise a sizeable portion of total current expenditures.⁹ On a national basis, “Expenditures for instruction and instructional staff support services comprised 65.5 percent (\$447.0 billion) of total current expenditures.” (Cornman, Phillips, Howell, and Zhou 2022).¹⁰ In FY 20, expenditures for student support services account for 6.3 percent (\$42.9 billion) of total current expenditures. Finally, expenditures for school administration support services were 5.7 percent (\$38.9 billion) in FY 20.

The inclusion of these data by the four functions set forth above is also consistent with the definition of current expenditures. ESEA was amended by ESSA on December 10, 2015. Since that time, NCES has engaged in annual training seminars for State Fiscal Coordinators that emphasized the critical importance of utilizing a consistent definition of current expenditures to calculate current expenditures per pupil at the school level.¹¹ A consistent definition of current expenditures supports the comparability of current expenditures per pupil across schools within districts; and across schools within the State. NCES has collaborated with State Fiscal Coordinators to ensure that the definition of current expenditures is consistent across the state-level NPEFS; the district-level School District Finance Survey (F-33); and the school-level SLFS. Furthermore, NCES has continuously reiterated that utilizing a consistent definition of current expenditures facilitates the comparison of current expenditures per pupil on the annual State and LEA report cards required by ESEA, as amended by ESSA.

NCES procedures are repeatedly cited throughout the ESEA Report Card Guidance entitled *Opportunities and Responsibilities for State and Local Report Cards under the Elementary and Secondary Education Act of 1965, as amended by the Every Student Succeeds Act*.¹² The Guidance states that, “To reduce burden, an SEA and its LEAs have the flexibility to align their procedures with existing NCES data collection procedures and to work

⁹ 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. Cornman, S.Q., Phillips, J.J., Howell, M.R., and Zhou, L. (2022). *Revenues and Expenditures for Public Elementary and Secondary Education: FY 20* (NCES 2022-301). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved [date] from <https://nces.ed.gov/pubsearch>.

¹⁰ Cornman, S.Q., Phillips, J.J., Howell, M.R., and Zhou, L. (2022). *Revenues and Expenditures for Public Elementary and Secondary Education: FY 20* (NCES 2022-301). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved December 27, 2022 from <https://nces.ed.gov/pubsearch>.

¹¹ “Current expenditures comprise expenditures for the day-to-day operation of schools and school districts for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services. General administration expenditures and school administration expenditures are also included in current expenditures. Expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction, and equipment) are excluded from current expenditures. Programs outside the scope of public prekindergarten through grade 12 education, such as community services and adult education are not included in current expenditures. Payments to private schools and payments to charter schools outside of the school district are also excluded from current expenditures.” (Cornman, S.Q., Ampadu, O., Wheeler, S., Hanak, K. and Zhou, L. (2019), p. B-2).

¹² <https://oese.ed.gov/files/2020/07/report-card-guidance-final.pdf>.

closely with LEAs when developing guidance on how to calculate per-pupil expenditures. Under NCES data collection and publication procedures, the numerator for per-pupil expenditures consists of current expenditures (see ESEA §8101(12)), which are comprised of expenditures for the day-to-day operation of schools and LEAs for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services.” (ESEA Report Card Guidance, pg. 39.)

On the ESEA Report Cards as amended by ESSA, a few states have elected to use a definition for current expenditures per pupil that differs from the NCES definition. In these instances, data on the ESEA Report Cards may not be directly comparable to data on the SLFS.

The instructions for reporting SLFS data and expenditures per pupil on the annual State and LEA report cards required by ESEA, as amended by ESSA are also consistent. The SLFS asks SEAs to report all items on the survey twice; once including expenditures made from federal, state, and local funds, and once including expenditures only from state funds, local funds, and federal funds intended to replace local tax revenues (e.g., Impact Aid).

Although the ESEA per-pupil expenditures provision as amended by ESSA provides that “that per-pupil expenditures be reported on annual State and LEA report cards including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds disaggregated by source of funds,” as set forth in ESEA §1111(h)(1)(C)(x) and (h)(2)(C), the U.S. Department of Education Guidance offers flexibility. The Guidance states that, “For disaggregation purposes, the ESEA requires that per-pupil expenditures from Federal funds be reported separately...An SEA and its LEAs may report per-pupil expenditures based on State and local revenue sources separately. Alternatively, because LEA accounting procedures typically do not require expenditures from State and local funds to be tracked separately, SEAs and LEAs may report the combined per-pupil expenditures from State and local funds.” (ESEA Report Card Guidance, pg. 43, H-8.)¹³

The collection of current expenditures in the SLFS by federal, state, and local funds; in addition to expenditures only from state, local funds, and federal funds intended to replace local tax revenues is directly analogous to reporting per pupil expenditures from Federal funds; and per-pupil expenditures based on State and local revenue sources separately on the State and LEA report cards. Furthermore, SEAs are not required to collect any additional data in SLFS beyond what is required on ESSA report cards.

The current expenditures provision of ESEA, as amended by ESSA is entirely consistent with SEAs providing data in the SLFS. Twenty-six (26) states submitted SLFS data for FY 20, which covers the 2019–20 school year. The submission of SLFS data by these twenty-six (26) SEAs has not interfered with their ability to comply with the provision requiring current expenditures per pupil be reported on annual State and LEA report cards. In fact, there has not been any SEA that has indicated participation in the SLFS adversely impacts their ability to comply with the current expenditures per pupil provision of ESEA, as amended by ESSA. States currently participating in the SLFS have been advised to continue to comply with the current expenditures provision of the ESEA, as amended by ESSA.

Associated comments

ED-2022-SCC-0120:

¹³ *Opportunities and Responsibilities for State and Local Report Cards under the Elementary and Secondary Education Act of 1965, as amended by the Every Student Succeeds Act*, <https://oese.ed.gov/files/2020/07/report-card-guidance-final.pdf>

7; 8; 9; 12; 17; 19; 21; 26; 27; 28; 29; 30; 31; 32; 33; 34; 35; 36; 37; 38; 39; 40; 41; 42; 43; 44; 45; 47; 48; 49;
50; 52;

Comments related to Accounting Categories for SLFS Cannot be Readily Extracted from Current Accounting Structures and SLFS Reporting Would Require Revisions to Current State and District Accounting Systems and Training for Financial Staff

Public response

NCES received twenty-three (23) comments with a total of 23 signatories related to the point that reporting school-level finance data as requested by the SLFS may not be feasible based upon the current school finance accounting structures maintained by SEAs and LEAs.

NCES received twenty-four (24) comments with a total of 24 signatories related to the point that, [SLFS reporting] “Would require revisions of current accounting system; new financial software; and training for financial staff.”

Recommendations/Concerns

One (1) State; fourteen (14) school districts; eight (8) Associations of School District Administrators; one consortium of Association of Educational Service Agencies and the National Rural Education Associations; and one (1) research lab remarked that, “SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.”

One State Department of Public Instruction and one research lab stated that, “In states like Illinois and California and many others, the SLFS data cannot be extracted from the current accounting structures. SLFS would require those states and districts to replace the accounting structures that are deeply rooted in their systems. That’s because many accounting systems don’t currently slice expenses both by school and function/object categories or they do it for some expenses but not others.”

Fourteen (14) districts and eight (8) Associations of School District Administrators remarked that, “In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state’s chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We’d need to revise our internal reporting systems, including vendor invoices. And we’d need to revise our e-grant systems where expenditure data is exchanged.”

One consortium of Association of Educational Service Agencies and the National Rural Education Associations stated that, “Superintendents and education administrators across the country report their states having solid datasets they use in real time to explore expenditure, salary and staffing data. The proposed data collection would mean scrapping existing these systems and building a new (less useful) reporting system would set state and local education agencies back in terms of data use for years.” This comment was reiterated by two State Associations of School Administrators, who stated that, “Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data.”

The Council of Chief State School Officers (CCSSO) stated that, “States and school districts may be forced to create new accounting structures to meet this new data collection.” CCSSO also stated that, “Unlike current ESEA requirements, which allow states to add collection of certain school-level financial data to their existing financial systems, the SLFS would require reporting of school-level data in categories that cannot be obtained from state and local systems as currently structured.”

One collaboration of national organizations seeking to advance shared education equity priorities suggested that NCES “Continue to provide technical assistance to state educational agencies to improve their ability to report school-level spending data that aligns with SLFS definitions and meets the ESSA requirement.”

ED Response

In order to report reliable school-level finance data, SEAs and LEAs must have accounting systems which allow for classification or allocation of expenditures at the school level; consistent protocols; and a viable method for the SEA to efficiently collect and process the school-level data.

If an SEA does not currently have a system for LEAs to report the four subfunctions of total current expenditures down to the building code level, as set forth in the incremental action plan, the State may need to develop a method for LEAs to report this data. However, developing a method for districts to report the four subfunctions of total current expenditures down to the building code level is distinguished from the action of installing a new accounting system.

Most SEAs have accounting systems which allow for classification or allocation of expenditures into the categories reported on the SLFS. Many SEAs have either aligned their state accounting categories with the chart of accounts in the NCES accounting handbook or have developed methods for cross-walking their state accounting categories to the appropriate functions on the National Public Education Finance Survey (NPEFS) and the School District Finance Survey (F-33).¹⁴ For states that do not have a method to crosswalk their accounting categories, the Census Bureau maintains a crosswalk used to translate the state chart of accounts into the accounting categories reported on the NPEFS and F-33 and performs the cross-walking on behalf of the SEA. All 50 states and the District of Columbia report current expenditures for PK-12 education by function on NPEFS and on the F-33 survey. Therefore, SEAs would be able to utilize their existing accounting categories or charts of accounts to report on the SLFS.

Total current expenditures for instruction, student support services, instructional staff support, and school administration activities—which together comprise over 75% of total current expenditures for PK-12 education on a national basis—are generally directly attributable to the activities of a specific school and can be extracted from current accounting structures.

Current expenditures for instruction and instructional staff support services should be able to be extracted from current accounting structures. “Specifically, the instruction and instruction-related expenditures category includes salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology, and supplies and purchased services related to those activities.” (Cornman, Phillips, Howell, and Zhou, 2022, fn. 5).¹⁵

¹⁴ The NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015), provides a set of standards and guidance for school system accounting. Allison, G.S. (2015). *Financial Accounting for Local and State School Systems: 2014 Edition* (NCES 2015- 347). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC. Retrieved January 2, 2023, from <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>.

¹⁵ Cornman, S.Q., Phillips, J.J., Howell, M.R., and Zhou, L. (2022). *Revenues and Expenditures for Public Elementary and Secondary Education: FY 20* (NCES 2022-301). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved [date] from <https://nces.ed.gov/pubsearch>. “Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities.” (Allison, 2015, p. 123). “Instruction includes activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.” (Allison, 2015, p. 124).

LEAs across the nation previously collected and reported salaries for teachers, teaching assistants, as well as librarians and library aides in the biennial Civil Rights Data Collection (CRDC). The CRDC collected four school finance data items in the data collections for school year 2013–14, 2015–16, and 2017–18. Those items included Salary Amounts for Teachers; Salary Amounts for Staff; Salary Amount for Total Personnel; and Amount of Non–Personnel Expenditures.¹⁶ Because the CRDC is a mandatory collection, a majority of LEAs are presumed to already have a method in place for attributing these types of instructional expenditures down to the school level.

Current expenditures for most student support services activities are also directly attributable to the school level and can generally be extracted from current accounting structures. Student support services includes “activities designed to assess and improve the well-being of students and to supplement the teaching process” (Allison, 2015, p. 123).¹⁷ SEAs have been reporting current expenditures for student support services (function 2100) on the district-level F-33 survey for several decades.

Current expenditures for school administration support services (function 2400) can also be extracted from current accounting structures. School administration support services include “activities concerned with overall administrative responsibility for a school” (Allison, 2015, p. 128).¹⁸ Similar to instruction, instruction support services, and student support services, SEAs have also been reporting current expenditures for school administration support services on the F-33 survey for several decades.

Based on responses of SEAs to the FY 21 NPEFS fiscal data plan, the majority of states are able to separately report both personnel and nonpersonnel current expenditures at the school level using their current accounting structures (see table below). On the NPEFS fiscal data plan, thirty-six (36) states and the District of Columbia indicated that they collect and maintain school-level data on all schools, four (4) states indicated that they collect and maintain school-level data for all schools except charter schools, one (1) state maintains school-level data for some schools, and ten (10) states do not maintain school-level data.

**Number and percentage of states that track school-level expenditures, by type of expenditure:
Fiscal year 2021**

Type of School-Level Expenditure	Number of States	Percent of States
Personnel expenditures	38	74.5
Nonpersonnel expenditures	38	74.5
Personnel expenditures for instructional staff	38	74.5
Personnel expenditures for instructional aides	32	62.7
Personnel expenditures for teacher salaries	34	66.7
Personnel expenditures for support services staff	35	68.6
Personnel expenditures for school administration staff	35	68.6
Nonpersonnel expenditures for textbooks and periodicals	32	62.7
Nonpersonnel expenditures for improvement of instruction	32	62.7
Nonpersonnel expenditures for library and media services	31	60.8

¹⁶ It acknowledged that the four school finance data items previously collected in the CRDC did not include benefits for teachers, teaching assistants, librarians and library aides, and in-service teacher trainers.

¹⁷ The SLFS instructions for student support services provide that, “Report expenditures for administrative, guidance, health, and logistical support that enhance instruction. Include attendance, social work, student accounting, counseling, student appraisal, information, record maintenance, and placement services. Also include medical, dental, nursing, psychological, and speech services.”

¹⁸ The SLFS instructions specifically provide that, “Report expenditures for the office of the principal services.”

Current expenditures for instruction are comprised primarily of personnel expenditures for teacher salaries, instructional staff, and instructional aides as well as nonpersonnel expenditures for textbooks and periodicals.¹⁹ Approximately seventy-five (75) percent of the SEAs indicated that they separately track personnel expenditures for instructional staff at the school-level. Approximately sixty-seven (67) percent of the SEAs responded that they separately track school-level personnel expenditures for teacher salaries. Personnel expenditures for instructional aides and nonpersonnel expenditures for textbooks and periodicals are tracked at the school-level by almost sixty-three (63) percent of SEAs. Therefore, it appears that a majority of states would be able to report school-level current expenditures for instruction.

Total current expenditures for student support services, instructional staff support services, and school administration are also comprised primarily of personnel expenditures.²⁰ Close to sixty-nine (69) percent of SEAs indicated that they separately track school-level personnel expenditures for support services staff as well as personnel expenditures for school administration staff. Nonpersonnel expenditures for improvement of instruction and for library and media services, both which are included in instructional staff support services, are tracked at the school-level by more than 60 percent of SEAs. Therefore, it appears that a majority of states would be able to report school-level current expenditures for student support services, instructional staff support, and school administration.

Although there have not been any SEAs who have directly indicated to NCES or the Census Bureau that they needed to implement an accounting change before they could begin SLFS reporting, a few states indicated that they had to add a school-level code to their accounting structure.²¹ However, most participating states already had this school-level code implemented within their accounting systems for several years prior to joining the SLFS. For example, Wyoming has indicated that applying their school-level identifier code to SLFS reporting was straightforward and made easier due to their other financial account codes (i.e., fund, function, object expenditure account codes) already being completely mapped to NCES accounting handbook account codes for the purposes of NPEFS and F-33 reporting at the state and district levels.

In another example, Georgia indicated that they have not made a lot of changes to report data for the current SLFS. The State Fiscal Coordinator indicated that they were fortunate to already require school level facility codes in financial reporting in Georgia, so there were no modifications needed to LEA reporting to capture the data.

While accounting structure likely wouldn't be significantly affected, a few states not currently participating in the SLFS have indicated that the burden of participating in the full-scale SLFS would be significant, as it would necessitate upgrades to their accounting software and likely require funding and time resources to train SEA and LEA staff on revised business rules for school-level finance reporting to comply with the SLFS.²² Accounting

¹⁹ On the FY 20 NPEFS, 61.9 percent of total current expenditures for instruction were spent on salaries and wages for instructional staff, including teachers and instructional aides, 26.9 percent were spent on employee benefits, and 0.6 percent were spent on textbooks and periodicals (U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2020, Version 1a).

²⁰ On the FY 20 NPEFS, 62.1 percent of current expenditures for student support services were spent on salaries and wages and 26.5 percent were spent on employee benefits. For instruction support services, 55.1 percent of current expenditures were spent on salaries and wages and 22.0 percent were spent on employee benefits. For school administration, 67.1 percent were spent on salaries and wages and 28 percent on employee benefits. (U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2020, Version 1a).

²¹ The school-level code associates each expenditure made with a specific school building (or codes as a "districtwide" expense if not feasible to associate with a single school building).

²² Accounting software upgrades would largely center around 1) the implementation of a school code so that each current expenditure can be associated with a specific school to the detail requested on the SLFS and 2) developing business rules as appropriate within the software to allocate centralized and other expenditures not typically reported at the school level down to the school level.

software upgrades would largely center around 1) the implementation of a school code so that each current expenditure can be associated with a specific school to the detail requested on the SLFS (participating states already have this school code implemented) and 2) developing business rules as appropriate within the software to allocate centralized and other expenditures not typically reported at the school level down to the school level.

Accounting software updates would also require funding and time resources in order to effectively implement them. In recognizing the challenges faced by a small number of SEAs implementing accounting system upgrades, NCES is proposing the incremental action plan which would reduce the reporting burden in the first three years of participation in the SLFS, while allowing states to spread the burden to upgrade systems or develop new data collection and reporting processes over multiple years. Nearly all states—both participating and non-participating—have internal uniform accounting manuals for their LEAs that incorporate (albeit to varying degrees) the account codes detailed within the NCES accounting handbook. The fact that most SEAs already have uniform accounting guidance aligned with the accounting standards and structure documented in the NCES accounting handbook is expected to mitigate the burden of implementing school-level finance reporting for the SLFS.

Associated comments

ED-2022-SCC-0120:

5; 9; 14; 17; 18; 19; 21; 22; 23; 24; 25; 26; 28; 29; 30; 31; 32; 33; 38; 39; 34; 35; 36; 37; 38; 39; 40; 41; 42; 43; 45; 47; 48; 49; 50; 52

Comments related to NCES Improving the Timeliness of Releasing Data

Public response

NCES received 30 submissions with a total of 60 signatories related to the point that NCES should improve the timeliness of releasing data.

Recommendations/Concerns

Fourteen (14) Districts and eight (8) Associations of School Administrators or Superintendents suggested that NCES should improve their timeliness in releasing data for its school finance collections.

The Education Civil Rights Alliance, including twenty-seven (27) organizations, stated that, “We support the proposed timeline for a July 2024 release of the FY22 datafile, and we urge NCES and OCR to marshal the resources necessary to realize this timeline. Timely cleaning and analysis of the data by NCES are needed for OCR to identify and address possible civil rights violations. In addition, the timely public release of annual SLFS data will provide researchers with vital data to better understand the causes and consequences of resource inequity and to examine the impact of policy changes.”

One SEA stated that, “There is evidence that NCES is unable to produce financial data in a timely matter. That’s in part because of the process NCES is using to gather data. Schools/districts submit data to states, states compile and submit them to NCES, and then NCES takes time to verify the data before releasing it to the public.”

ED Response

The mission of NCES is to “Collect, report, and analyze, and disseminate statistics and other data related to education in the United States and in other nations.” § 406 (b) of the General Education Provisions Act, as amended (20 U.S.C. 1221e-1). The mission is also to “Collect, analyze and report education information and statistics in a manner that is relevant and useful to practitioners, researchers, policymakers, and the public.” Education Sciences Reform Act § 9543. In carrying out that mission, NCES conducts comprehensive iterative reviews of education finance data to help ensure that the data released are accurate and trustworthy.

The annual state-level NPEFS files, district-level F-33 files, and the SLFS files are subject to internal reviews by NCES and the Census Bureau as well as multiple independent reviews by an outside entity. If data issues and anomalies are identified during the review process, NCES and the Census Bureau collaborate with SEAs to resolve these issues. The identification and resolution of data issues in the State, district, and school-level fiscal files consumes substantial time and elongates the data release.

It is anticipated that the FY 22 SLFS data file can be released by July of 2024. The closing date for the annual SLFS collection is at end of the calendar year. The deadline for the FY 22 SLFS data collection is December 31, 2023. The FY 22 data files will be independently reviewed on a rolling basis as they are received. The data analysis plan for the FY 22 data will be initiated in September of 2023 and completed by November of 2023, The Statistical Analysis Report will be released by June of 2024. The FY 22 documentation will also be released by July of 2024.

The provisional NPEFS data can be released as early in March of the following year after data collection closes on or about August 15th on an annual basis. For example, the Federal Register stated that, “SEAs must submit all data, including any revisions to FY 2020 and FY 2021 data, to the Census Bureau no later than Monday, August 15, 2022. Any resubmissions of FY 2020 or FY 2021 data by SEAs in response to requests for clarification or reconciliation or other inquiries by NCES or the Census Bureau must be completed by Tuesday, September 6, 2022.”²³ Federal Register /Vol. 87, No. 7 /Tuesday, January 11, 2022.

²³ “Between August 12, 2022, and September 6, 2022, SEAs may also, on their own initiative, resubmit data to resolve issues not addressed in their final submission of NPEFS data by August 15, 2022. All outstanding data issues must be reconciled or resolved by the SEAs, NCES, and the Census Bureau as soon as possible, but no later than September 6, 2022.” Federal Register /Vol. 87, No. 7 /Tuesday, January 11, 2022.

The FY 21 NPEFS Finance Tables report is currently in review and is projected to be released in March 2023, seven (7) months, subsequent to the initial closing date of August 15, 2022.²⁴ The FY 21 NPEFS data will be subjected to three (3) to five (5) independent reviews by an outside entity within that seven (7) month time frame. It is anticipated that the FY 21 NPEFS data and documentation will be released by April of 2023.

NCES provides the Department of Education Office of Elementary and Secondary Education (OESE) Title I Office on a quarterly basis with NPEFS data extracts by state for the following variables: current expenditures, exclusions for purposes of 20 U.S.C. § 8801(11), net current expenditures, average daily attendance and state per pupil expenditures (SPPE). SEAs report 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)). "In addition to using the SPPE data as general information on the financing of elementary and secondary education, the Secretary uses these data directly in calculating allocations for certain formula grant programs, including, but not limited to, title I, part A, of the ESEA, Impact Aid, and Indian Education programs."²⁵ Federal Register /Vol. 87, No. 7 /Tuesday, January 11, 2022.

Prior to submitting the quarterly data extracts to OESE Title I Office, NCES engages in the most stringent and comprehensive independent review process of SPPE data, including cross-checking it with district level F-33 and school-level SLFS data. The independent review process takes a substantial amount of time and impacts the release dates of NPEFS data.

The F-33 data collection for a given fiscal year opens in late January after the fiscal year ends and has an initial deadline of August 15th later that year (e.g., the FY 22 F-33 collection will open in late January of 2023 and closes August 15, 2023). F-33 data files, documentation, and the survey's annual reports have typically in the past been released approximately 9–15 months after initial August 15th closing date. The lag time between the collection end date and NCES data releases are largely due to the following:

Voluntary nature of the collection: Similar to NPEFS and the SLFS, F-33 has always been a "voluntary" survey; thus the August 15th initial closing date is a "soft" deadline, with some SEAs not being able to submit their F-33 data until several weeks or months past that deadline. More timely data submissions by states for F-33 would possibly allow earlier public data releases by NCES.

Comprehensive review process to ensure accurate federal funding: Despite being voluntary, F-33 (and NPEFS) receive near complete universe reporting annually from all 50 states and D.C. due primarily to the billions of dollars in federal PK-12 funding (most notably federal Title I funding) to LEAs allocated in part from the current expenditure data reported through the surveys. As a result, SEAs generally perform comprehensive audits and other internal data quality reviews of their school finance for accuracy prior to preparing and submitting their data for F-33 purposes. Upon receipt, F-33 staff perform additional review and editing of the data, corresponding with SEA staff throughout the collection period to confirm questionable data and process revisions if data are determined to be erroneous. Occasionally, delayed responses from SEAs to inquiries or requests for revised data from NCES or the Census Bureau can result in delays in the review process beginning or continuing.

²⁴ The FY 20 NPEFS data collection opened on January 29, 2021 and closed on August 13, 2021. The NPEFS Web Tables Report was released on May 11, 2022, approximately nine months after the collection ended.

²⁵ 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.

Comprehensive review process to ensure NCES data standards are met: NCES performs a multi-stage review of all F-33 data files, documentation, and annual reports separately to ensure the data releases meet the agency's data quality (statistical, technical, style, etc.) standards. It's not uncommon for single stages within these reviews to take several weeks to even a few months to complete, thus explaining most of the lag time between the collection close date and data release dates for F-33. (The NCES standards review is the primary reason for the lag time between closing and release dates for NPEFS and SLFS data releases as well.)

In conclusion, NCES realizes that the timeliness of releasing education finance data can be improved and is committed to developing a plan to ensure data from the State, districts, and school-level fiscal surveys are released earlier and within a more consistent time frame going forward.

Associated comments

ED-2022-SCC-0120:

6; 9; 15; 17; 19; 22; 24; 26; 27; 29; 30; 31; 32; 34; 35; 36; 37; 38; 39; 40; 41; 42; 43; 44; 45; 47; 48; 49; 50; 52

All comments (in numerical order)

Docket: ED-2022-SCC-0120

Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2022-2024

Comment On: ED-2022-SCC-0120-0001

Agency Information Collection Activities; Comment Request; Common Core of Data (CCD) School- Level

Finance Survey (SLFS) 2022-2024

Document: [ED-2022-SCC-0121-0004](#)

Received: November 7, 2022

Posted: November 8, 2022

Category: Business Officer

Submitter Information

Name: Jennifer Kiff

General Comment

It appears that the School Level Finance Survey proposed data collection is meant to assist in addressing concerns regarding the equitable distribution of school-level funding. In California teacher and aide salaries and associated benefits are predicated upon collective bargaining agreements, salary schedules, educational units, and longevity. If a school site has new teachers and aides, the Certificated cost per Full Time Equivalent (FTE) could be as much as \$40K less per teacher than a school with experienced teachers. Another issue is that there are many choices of Health and Welfare Benefit Plans with different costs, for example single/family/employee plus one, and depending upon the employee choice of benefit plan, the benefit cost to the employer for one FTE can fluctuate up or down by as much as \$7K. The cost of an FTE will vary significantly from site to site based upon established factors that cannot be controlled on a site by site basis and the collection as designed is not taking this information into consideration.

Unfortunately I cannot recommend an alternative at this moment, but I do feel that the results the NCES and US Dept. of Ed. receives from this collection is not going to illustrate equitable distribution of school-level funding within and across school districts. While this collection may be well intentioned, from my perspective as a Director of Business Services for a County Office and working in School Business for more than eleven years, it appears to be a drain on the resources of all agencies involved.

Document: [ED-2022-SCC-0121-0005](#)

Received: November 18, 2022

Posted: November 21, 2022

Category: State Agency

Submitter Information

Agency: Delaware Department of Education

General Comment

The State of Delaware is concerned with the proposal from NCES to require school level finance survey data that currently is reported at the district level. While this method of collecting data has good intentions, it will be a huge undertaking for the State of Delaware. This will require additional personnel, time, and resources which will cause hardship for our local education agencies (LEAs). To ensure compliance with the proposed change, the state will have to make programming changes to the reports which is an expensive and time-consuming process. We also have concerns regarding the implementation of the new reporting structure which is scheduled to begin for the reporting period of 2021-22 school year. The LEA school level data in the new proposed categories is not available at the school level for previous years so we would not be able to provide the data as proposed for the previous or even current school year. Due to the barriers identified, I request NCES consider working with the states to add data elements to ESSA reports instead of mandating the proposed school level data sets at this time.

Document: [ED-2022-SCC-0121-0006](#)

Received: November 18, 2022

Posted: November 21, 2022

Category: Local Educational Agency

Submitter Information

Name: Anonymous

General Comment

Whats the point? School districts all already have SO many reporting requirements - local, state, federal, combined, etc. I cant believe some of this data doesnt already exist in one form or another. What are you trying to LEARN / glean?

additional thoughts -

ESSA-MANDATED Federal Per Pupil reporting requirements already come out 6-15 months after they're audited/actualized. These data would be woefully behind thats forthcoming.

States dont have aligned charts of account across Counties, Municipalities, school districts, and attempting to do so, auditing the data, etc. could prove futile.

States already have legislated rules for how we report a lot of this data - so our state laws dictate some of this.

we have union and non union labor states, contracted / non-contracted services, you could potentially be comparing data in non-comparable business climates

Districts can not control for whether employees have families, enroll in benefits, etc., nor should schools be held to the data associated with those choices outside of their control

Document: [ED-2022-SCC-0121-0007](#)

Received: November 21, 2022

Posted: November 22, 2022

Category: Public elementary/secondary school

Submitter Information

Government Agency: Boston Public Schools

General Comment

Our district is not collecting the data needed for SLFS in the format proposed. Instead of mandating SLFS, NCES should work with states to add data elements to ESSA reports (when data are available).

Document: [ED-2022-SCC-0121-0008](#)

Received: November 22, 2022

Posted: November 23, 2022

Category: Individual

Submitter Information

Name: Anonymous

General Comment

USDE is seeking comment on:

- (1) is this collection necessary to the proper functions of the Department;

No opinion.

- (2) will this information be processed and used in a timely manner;

The current timeframe for ESSA school level expenditures is approximately one year after the close of the school year. This is as tight a turnaround as seems possible. The timeframe for this proposed requirement is not clear, but it isn't clear why it would need to deviate, but if the same, simultaneous school level reports would constitute a heavy burden.

- (3) is the estimate of burden accurate;

USDE estimates 4,938 hours and 306 responses, or about 16 hours and 15 minutes per response. If each LEA must submit new data under this request (see comment under (5) below), with about 20,000 LEAs, USDE must expect each LEA can complete submission in less than half an hour. This assumes each SEA spends zero time configuring a system, communicating with LEAs, providing guidance or support, and zero time reviewing submissions for reasonableness. This estimate of burden does not seem accurate.

- (4) how might the Department enhance the quality, utility, and clarity of the information to be collected; and

Utilizing the same object series as are used in F-33 reporting at the LEA level is a good choice. Unfortunately, these series do not necessarily line up with school level data collected under ESSA. Adopted, detailed ESSA regulations (81 FR 86076) were disapproved under the congressional review act which bars the agency from issuing new regulations in this space, so it is unclear how the variables added to the SLFS would be directly analogous to school level ESSA reporting, which seems to vary from state to state. A consistent school level data collection may be desirable, but this regulation should not be an end run around what the Congressional Review Act was utilized to deny with respect to ESSA.

In addition, LEAs and SEAs have worked closely together on ESSA data to align the requirements to existing state reporting requirements and mechanisms, in order to maximize data quality, which would surely diminish with a brand new set of LEA requirements. If this requirement is absolutely necessary, the ESSA school level financial reporting should be eliminated to avoid duplication and this requirement should only apply to school years going forward, that is, no earlier than the 2023-24 school year. Asking LEAs to re-open closed years and re-categorize expenditures is unlikely to produce quality data.

- (5) how might the Department minimize the burden of this collection on the respondents, including through the use of information technology.

USDE could collect this information directly from LEAs. This would minimize burden on SEAs and ensure consistent application of the requirement. Alternately, USDE could either (a) utilize current school level information provided under ESSA, or (b) eliminate or deprecate the current school level ESSA reporting and substitute this requirement post deprecation. Collecting duplicative school level financial reports is troubling, burdensome, unnecessary, and likely to diminish the time spent on either individual report.

Document: [ED-2022-SCC-0121-0009](#)

Received: November 22, 2022

Posted: November 23, 2022

Submitter Information

Name: Edunomics Lab

Edunomics Lab Advises Against the NCES Proposal to Mandate the SLFS

Nov. 22, 2022

SUMMARY: IES requested [comments on the NCES proposal to mandate the School-Level Finance Survey \(SLFS\) for all schools in all districts and states starting 2022](#). We strongly recommend IES not proceed with the proposal at this time and instead focus on improving and expanding ESSA's existing school-by-school financial data. To date, **NCES has ignored existing Congressionally mandated ESSA data** by not capturing or assembling the publicly reported figures that are higher quality than what SLFS would produce any time soon. The ESSA data (currently assembled by

Edunomics Lab in NERDS, the National Education Resource Database on Schools) can be produced at a lower cost and a faster pace than SLFS and has a proven track record of relevance for research and practice. Making SLFS mandatory will require some states and districts to abandon ESSA data and instead spend millions for lower-quality data produced on a time frame that renders it essentially useless for most applications. In essence, if mandated, SLFS will do more harm than good.

First and foremost, NCEs is ignoring the already reliable school-by-school financials, as mandated by ESSA. NCEs mistakenly claims²⁶ that “SLFS is the only national annual collection of school-level finance data.” It’s true that until recently, there existed no standardized school-by-school financial data, since the NCEs F-33 collected finances only at the unit of the district. But in 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Since each state and many districts have different accounting structures, establishing a uniform school-by-school collection posed an immense challenge. For four years, states worked together to establish interstate financial reporting (IFR) criteria and map the IFR on to their different accounting systems. As part of this work, 46 state agencies met monthly via the federally funded FiTWiG (Financial Transparency Working Group) to create uniform expenditure reports. Rather than replace accounting structures, each state mapped its own existing accounting structure on to the IFR to deliver the standardized school-by-school financial metrics.

Since 2019, all 50 states now publish school-by-school expenditures. NCEs does not acknowledge these data (not even capturing the figures before they disappear each year). Instead, the university-based Edunomics Lab cleans, validates, norms and makes public these data via the IES-funded NERDS database. SLFS would require many states to essentially abandon the ESSA-mandated work already done to establish common school-by-school financials and create a duplicate collection that would take years to achieve similar reliability.

Mandating SLFS would interfere with ESSA’s requirement to post school-by-school financials on state report cards, in that it would require a different (conflicting) calculation of financial data on a different timeline.

NCEs is greatly miscalculating the burden that SLFS would impose on many states and districts. The difference between the ESSA data and SLFS is that SLFS requires a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data (for example, parsing expenses by “instruction” versus “instructional support” and “salaries” versus “benefits”). In states like Illinois and California and many others, the SLFS data cannot be extracted from the current accounting structures. **SLFS would require those states and districts to replace the accounting structures that are deeply rooted in their systems.** That’s because many accounting systems don’t currently slice expenses both by school and function/object categories or they do it for some expenses but not others. (In contrast, the ESSA financial collection was built on top of existing accounting systems instead of replacing them. ESSA data delivers only a few total expenditure figures by school, allowing for instance the aggregating of all labor expenses by school.) While NCEs has done a pilot SLFS collection, the only states that participated were ones where elements of their accounting systems already matched the SLFS categories. Note that states where the chart of accounts did not match the F-33 categories did not participate in the SLFS pilot.

The SLFS pilot proves that the data would not be reliable for years. Even among participating pilot states, much of the data produced is incomplete, where states leave off categories of expenses in cases where there is misalignment between the accounting systems. The result is that the total expenses submitted are missing some of the money, and thus don’t produce a dataset that can be used for research or policy. **For example, NCEs’s most recent SLFS publication²⁷ indicates that 15 states participated in the pilot, but 13 of them were missing data for one or more elements across the entire state.²⁸ At the school level, the participating states could report all data elements for only 15% of schools.²⁹**

²⁶ NCEs Supporting statement part A, page 10.

²⁷ NCEs had pledged to release more recent information on SLFS by Sept. 14, 2022, but has missed its deadline and has yet to publish.

²⁸ See Appendix C for state-level data collection issues in the SLFS pilot states:

https://nces.ed.gov/ccd/pdf/2021308_Documentation_FY_17_SLFS.pdf

²⁹ Table C-2 of the Department’s supporting statements: <https://www.regulations.gov/document/ED-2022-SCC-0120-0002>

This lack of comprehensiveness shows up in NCES's supporting statements. As shown in Table C-3 of their materials, the pilot states reported less than half of total personnel expenditures through the SLFS survey, and less than 40% of all current expenditures were captured.

Financial data that is missing some of the money is essentially useless for exploring equity and productivity.

NCES has greatly underestimated the costs to SEAs of complying with SLFS, assuming it will cost \$196,054 (or under \$4000 per state). For states unable to extract data from their current systems, a partial or wholesale replacement of a state's chart of accounts would require new financial software (often embedded in vendor contracts) and training for thousands of financial staff in every single school district in the state. Such an effort would be enormously expensive (likely millions of dollars per state) and take years to accomplish.

Even Maine—a state that participated in the SLFS pilot and already had an aligned data collection system—had to write a separate contract to an external vendor to produce the SLFS report. Those costs are not captured in any of NCES's estimates.

Mandating SLFS would shift the focus away from ESSA school-by-school financials at a time those data are getting widespread use in research and practice. Last year, the Association for Education Finance and Policy (AEFP) reported that some 10% of all research papers submitted had used the NERD\$ ESSA school-by-school financial data. In this year alone, NERD\$ data fueled research papers published by the Urban Institute, Brookings, Peabody Journal, and Annenberg Ed Working Papers. The data are also embedded in mandated report cards and now incorporated in [federally funded data displays](#) that are being used by hundreds of districts. Forcing states to focus on SLFS could compromise these existing efforts. Because the financial collections are different, in some states SEAs could not continue to collect ESSA data (built on their existing accounting systems) and produce SLFS data (which would mean adopting a new accounting system).

NCES has not provided a compelling use case for the SLFS data. While the pilot has produced some data for years, we know of no meaningful research study that has used the data on those states where it is available and no applications of states' data for practice. It may sound appealing to have detailed school-by-school expenditure data, but the categories are still quite broad. For example, function codes like "instruction" could not pick up the difference between a schoolwide class-size reduction versus a high-dosage tutoring program targeted to the students who are furthest behind. Similarly, the object category of "salaries" would not distinguish between extra pay for new hires, pay for a longer school year, or a cost-of-living raise. In other words, researchers could still not conduct meaningful program explorations with SLFS data.

NCES's Stephen Cornman recently told FutureEd³⁰ that the new collection will allow us to "look at schools with high-poverty levels and those low-poverty levels and see the difference in spending, and what money is actually spent on, including who's getting the most experienced teachers." **That's an overstatement.** SLFS would provide a total for instructional salaries at a given school, but currently there is no FTE count (in any collection) with the same definition that can be used to compute an average salary. **So while advocates may anticipate that SLFS data will enhance equity analyses, in practice, mandating SLFS will jeopardize the quality of school-by-school financials and derail the equity analyses that have already been made possible with ESSA data.**

NCES has proven that it is unable to produce financial data in a timely manner. NCES's long release timelines would render these data useless for all but the most arcane applications. That's in part because of the process NCES is using to gather data. Schools/districts submit data to states, states compile and submit them to NCES, and then NCES takes time to verify the data before releasing it to the public. **Currently NCES takes well over 2 years to release the district-level financials – a collection it's been doing for decades.** In contrast, the ESSA data is publicly available within 6-15 months.

³⁰ <https://www.future-ed.org/education-department-pushes-for-more-robust-data-reporting/>

There is a better path forward. The goal behind the proposal is an admirable one: To improve the collection of detailed spending information on a school-by-school basis. However, we believe this proposal will do more harm than good.

We agree that expanding the school-by-school financial categories will likely be useful at some point in the future. A better path forward would be to build on the school-by-school expenditure data required under ESSA, working with states to assemble and expand on that dataset. The first step however is to encourage states to release what financial data they do have and invite research and use of that data to learn about how to proceed. NCES could continue a pilot, reaching more states or helping more states collect more data elements, releasing the data publicly to see whether there emerges any utility in the data.

If there are categories that prove especially helpful in some states, before ED commits to making them mandatory, we'd like to see an expanded pilot to assess feasibility.

While we are proud of the work the Edunomics Lab team has done to collect and share the ESSA data, we believe that the dataset needs a more permanent home (perhaps NCES) and are committed to transferring the collection process to ensure its survival going forward.

In summary, we believe the proposed regulation to expand the SLFS data collection is not necessary or useful at this time. The supporting materials understate the challenges of implementing the proposed changes, which would likely have a much higher cost burden on states and school districts. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: [ED-2022-SCC-0121-0010](#)

Received: November 28, 2022

Posted: November 28, 2022

Category: Other

Submitter Information

Name: Evelyn Whitebay

General Comment

School financing enables us to function as teachers of our students alongside of administrators, our boards of education and other staff members working to provide an excellent education. As a public-school teacher and tutor for over thirty years, the importance of fulfilling the call and your duty as a teacher extends into many jobs on behalf of each students' education. Keeping track of what you do in the classroom and how you do it leads to success and accountability.

Re-applying that similar principle to the incremental SLFS means accountability. Knowing information/data in various areas of expenditure helps us as teachers, and community and regional schools do a better job in planning and delivering education for our students. We want to provide it in a good school environment to increase outcomes while addressing disparities, through classroom education. The step-by-step process of the SLFS can give us the clear picture needed to make better and appropriate adjustments to learning and school plans at all points: school classroom, curriculum, administrative, regional, state, and fiscal levels. Providing expenditure information helps clarify needs at the school, regional, state and federal levels. Especially after Covid-19 coupled with pre-existing educational weaknesses, we need to use federal funds well at our schools, see data where it was spent, and submit data to reflect where we need continued fiscal support.

Knowing expenditures helps schools to adjust and readjust school level outlays in order to shift funds to targeted areas of need for student supports, learning situations, the teaching process, and provide learning experiences and improved content for all students. All of these elements are critical to the facilitation of education. As a teacher, I wouldn't want to imagine what it would be like not to help students in their areas of need. Based on emergent student needs, funds have

been needed for psychologists, social workers, speech and language therapists, school nurses, and other instructional and student supports. We know that when monies reflect expenditures that get down to students in the classroom with proficient teachers, better student learning outcomes occur.

Information gleaned from the School Level Financial Survey plan is critical to me as an involved teacher and in helping our school navigate and effectively address issues that have emerged during the Covid-19 era, particularly learning loss, or unfinished learning caused by inconsistent, fractured hybrid learning situations, and other factors. This also includes addressing issues that pre-existed Covid-19. The SLFS plan is needed. Thank you for it.

After deep discussions on SLFS, as former local superintendent and administrator, and state level education administrator in NJ, Paul Palek, said, “Anything that gets the funding to the students is good.*”

Also, as an aside, comes a thank you from the groups that I am associated with, both parent and education professionals, who are grateful for the communication that has been afforded us by NCES/IES. This has helped us to look at a deeper dive into addressing differences between high and low poverty schools, inequities, emergent mental health issues from Covid, diverse learners, absenteeism, dropouts, outcomes, fiscal data, books and programs, after school programs, physical health and ventilation, evidence-based teacher training and teacher retention, accelerated learning, addressing learning loss, achievement gaps, and associated issues. We find the communications to be interactive, helpful, real-world and educationally focused versus administratively top-heavy or autonomous.

Note: *The comment quoted is by permission: “Anything that gets the funding to the students is good.” Additionally, Paul Palek echoes the positions and opinions in this public comment.

Sincerely,

Evelyn Gross Whitebay, M.Ed., and Paul Palek, M.Ed.

Evelyn Gross Whitebay, M.Ed. Public School Teacher for 30 years
Learning Disabilities Association – New York Chapter: Board member since 2019
Decoding Dyslexia New York – Board member since 2018
Previous Executive Committee Chair of a Dyslexia Action Group Since 2019-2022
International Dyslexia Association Member
Academy of Orton-Gillingham Practitioners and Educators/OGA Member

Paul Palek, M.Ed.

Former superintendent, school administrator and NJ state education administrator
Superintendent for Lenape Valley
NJ State Dept. of Education

Document: [ED-2022-SCC-0120-0011](#)

Received: November 28, 2022

Posted: November 28, 2022

Category: Other

Submitter Information

Agency: National Education Association

On behalf of the more than 3 million members of the National Education Association (NEA), we submit the following response to the Department of Education’s request for comments related to the agency information collection activities, Common Core of Data School-Level Finance Survey 2022-2024, published in the Federal Register on September 26, 2022.

The NEA believes that while the content of this survey is important, the analysis and dissemination of these data are

equally as important. Since the inception of this data collection, only two years of data tables have been publicly shared. In order for these data to be used in a meaningful way, we ask that the Department prioritize the analysis and dissemination of data.

In response to the Department's request for input, we will be specifically addressing, "How might the Department enhance the quality, utility, and clarity of the information to be collected?"

First, current reporting on salaries excludes benefits such as health insurance and pensions. The more we consider such benefits as extraordinary, the more we normalize employment that falls short of the American promise of prosperity for all. Also, the presence or absence of benefits provides insight on the ability to recruit and retain staff. In considering how data should be reported, the NEA recommends disaggregating the data on salaries, health insurance, and pensions.

Second, although the definition of instructional support staff includes instructional aides, or paraeducators, many essential school employees are not part of the reporting process. Bus drivers, secretaries, custodians, and others provide the environment which allows learning to take place. If students are not provided a quality support network, their education is negatively impacted. Additionally, we are pleased that food services are to be a subject of data collection. Data concerning food services should include the salaries and benefits, separately, of the food service professionals who prepare and serve the food to students.

The Department should collect salary and benefit data on all support service staff. To aid this collection, the NEA believes the definition of Education Support Professionals (ESP), should be added. The definition we recommend using is "an education support professional is defined as an employee within a public school or public higher education institution that may include paraeducators that provide instructional and non-instructional support; secretarial, clerical and administrative support staff; custodians and maintenance service workers that provide building and grounds maintenance and repair; skilled trade workers that provide services in schools, such as electricians, carpenters, and workers who operate machinery; workers who provides food service, including preparation and serving of food; workers who provide school transportation and delivery services; computer, audiovisual, and language technical support staff; security staff; nursing, health, and therapy support staff, who may also provide community, family, parent and welfare services; and other staff that may serve public education students."

Finally, we believe LEAs should be required to indicate if a support service has been outsourced. Privatization of a school support service often indicates a lowering of the quality of the service, high turnover of staff, difficulty attracting qualified staff, wasted tax dollars on profit and overhead, and an overall loss of public control and accountability.

The NEA respectfully submits the above comments for consideration in response to this request for comment related to the Common Core of Data School-Level Finance Survey. Should you have any questions, please do not hesitate to contact me or Bianca Singh at bsingh@nea.org.

Sincerely,



Tom Zembar
Manager, Education Policy and Implementation Center National Education Association

Document: ED-2022-SCC-0120-0012

Received: November 28, 2022

Posted: November 28, 2022

Category: Other

Submitter Information

Agency: Kansas Department of Education

General Comment

What value will this new school level finance collection provide where the current ESSA building expenditures cannot?

KSDE is concerned about the additional hardship this will cause Local Education Agencies (LEA) both at the staff level and fiscal level. In addition, our agency will have to allocate additional staff (project manager, requirements analyst, programmer, tester, etc) and resources to implement this new collection, as well as costs for training. We believe the \$4,000 estimated cost for states is too low and would cost much more, not to mention the cost at the LEA level.

Kansas currently collects school level expenditures to comply with ESSA requirements to report Total Current Expenditures, Federal Expenditures and State/Local Expenditures, as well as Per Pupil. Because many LEAs do not have a chart of accounts to accurately track expenses by school by expenditure type, they are allocating expenses district wide based on a percentage of enrollment for each building.

To implement this collection at the LEA level, this would be an additional cost for many LEAs to potentially hire additional staff to track expenditures at the building level to comply with reporting SLFS. This would also include implementing changes with vendors that are providing district accounting software.

Districts are burdened with current required state reporting in order for SEAs to comply with federal reporting, and districts are having to allocate additional costs to administration for reporting where these costs could be allocated to the classroom. Many districts have indicated they are near the point of needing to hire additional staff to keep up with all current state reporting as mandated at the federal level.

To our knowledge, SLFS has been a voluntary collection with 2014 data. Eight years later, it is our understanding only two states are fully compliant with all data sets and 23 states can report "some" datasets. This should be an indication that SEAs do not have the manpower to implement a new data collection. We do not believe the SLFS will demonstrate equitable distribution of school-level funding within and across districts for schools with high-poverty and low-poverty levels, any differently than what analyses are showing with existing datasets that states are currently reporting.

Document: ED-2022-SCC-0120-0013

Received: November 28, 2022

Posted: November 28, 2022

Submitter Information

Name: John West

General Comment

Redundant. Please pull the data from the ESSA reports. I do not have the time or the personnel to complete more reports. Overreach. The data you would receive would be useless because of the differences between state reporting and accounting procedures. Nebraska data is not comparable to Florida data. Already too many comparisons between states when there so many differences.

Document: ED-2022-SCC-0120-0014

Received: November 28, 2022

Posted: November 28, 2022

Category: Federal Agency

Submitter Information

Name: Richardson ISD

General Comment

The estimated cost to implement SLFS of approximately \$4,000 per state is too low. A more realistic estimate would be several million dollars per state.

To make this change in Texas would require the SEA to change their mandated chart of accounts. This would in turn require changes to the chart of accounts in the general ledger systems of over 1,000 LEA's. Texas LEA's do not all use the same accounting systems. Changing the chart of accounts in some of these systems could effectively require a reimplementation of the general ledger software. Account codes are often used to trigger who or what department needs to approve certain transactions. Changing the account code structure would at a minimum require creating and testing new approval workflow as well as creating and testing new reports.

At the SEA level new accounting guidance would have to be created and distributed to the LEA's. The SEA would also have to provide training to the LEA's. Even with the ability to provide training on a virtual platform the time to train over 1,000 LEA's would be several weeks. Each session would need to be small enough to allow for the inevitable discussion surrounding the changes. The finance department staff and campus financial staff of each LEA would need to be trained.

It will likely take several years to make the proposed changes and several more to expect quality data.

The more realistic estimate of several million dollars per state does not consider the opportunity cost of SEA and LEA staff working on this project to the exclusion of other efforts.

IES should not continue with this effort but instead work on improvements to the existing school-by- school financial data required by ESSA.

Document: ED-2022-SCC-0120-0015

Received: November 28, 2022

Posted: November 28, 2022

Submitter Information

Organization: Education Civil Rights Alliance

General Comment

Thank you for the opportunity to provide comments regarding the proposed School- Level Finance Survey (SLFS) for fiscal years 2022-2024. We applaud the decision to administer the SLFS as an annual and universal data collection with the assistance of the Department of Education's Office for Civil Rights (OCR). Because school spending decisions shape educational opportunity, the information provided by the SLFS is critical to ensure that recipients of Federal financial assistance from the Department of Education do not discriminate on the bases of race, color, national origin, sex, or disability.ⁱ

The Education Civil Rights Alliance (ECRA) is a diverse and experienced group of organizers, educator organizations, community groups, professional associations, and civil rights organizations that are committed to protecting the civil rights of marginalized students. The ECRA is convened by the National Center for Youth Law (NCYL). NCYL believes in the incredible power, agency, and wisdom of youth. Driven by their voices and experiences, we have worked for more than 50 years to transform government agencies and public systems, so that they Center Youth with equity, dignity, and care.

As participants in the ECRA, we affirm that a just and equitable distribution of school resources is necessary to ensure student civil rights. Overwhelming research shows that school spending directly impacts student learning, but marginalized students too often bear the burden of inadequate school resourcing.ⁱⁱ Longstanding educational finance data show persistent disparities across districts that map onto differences in race and class composition.ⁱⁱⁱ Recent data indicate similar disparities *within* some districts as students in schools with whiter, wealthier demographics benefit from greater per-pupil spending and more experienced teachers.^{iv} The universal collection of school-level finance data by NCES will support OCR to identify finance inequities that may indicate civil rights violations.

We appreciate that the technical assistance from NCES that accompanies the proposed SLFS data collection will help states and districts meet their obligation under the Every Student Succeeds Act to publish school-level per-pupil spending data on annual report cards.^v Accurate reporting of these data will empower families, community organizations, and other advocates to hold districts to account for fair and equitable budgeting.

We support the proposed timeline for a July 2024 release of the FY22 datafile, and we urge NCES and OCR to marshal the resources necessary to realize this timeline.^{vi} Timely cleaning and analysis of the data by NCES are needed for OCR to identify and address possible civil rights violations. In addition, the timely public release of annual SLFS data will provide researchers with vital data to better understand the causes and consequences of resource inequity and to examine the impact of policy changes.

Students who commonly experience educational marginalization – including low- income students; Black, Native, and Latine students; students who speak English as a second language; students with disabilities; and students experiencing homelessness – deserve robust educational resource investments. The annual, universal collection of school-level finance data will provide important information to enable equity in school resource allocation decisions and to hold districts to account for civil rights violations. For these reasons, we support the proposed SLFS data collection for 2022-24.

Sincerely, AACTE

American Humanist Association APNI, Inc.
Association for Special Children and Families
The Center for Civil Rights Remedies at UCLA's Civil Rights Project Center for Law and Education
Chicago Lawyers' Committee for Civil Rights Clearinghouse on Women's Issues
Disability Law Colorado Education Law Center
Family Based Services Association of NJ Feminist Majority Foundation
INCLUDEnyc
Maine Parent Federation
Metropolitan Parent Center, Sinergia Inc National Alliance for Partnerships in Equity
National Center for Parent Leadership, Advocacy, and Community Empowerment National Center for Youth Law
North Carolina Justice Center The Parents' Place of MD PEAK Parent Center
The PEAL Center PEER Illinois Prepared To Teach
Public Advocacy for Kids (PAK) Public Advocates
SPAN Parent Advocacy Network (SPAN)

ⁱ Section 203(c)(1) of the 1979 Department of Education Organization Act (DEOA) authorizes OCR to coordinate data collection related to compliance with civil rights laws in its jurisdiction, including Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments, and Section 504 of the Rehabilitation Act of 1973.

ⁱⁱ See C. Kirabo Jackson, “Does School Spending Matter? The New Literature on an Old Question,” *An Equal Start: Policy and Practice to Promote Equality of Opportunity for Children* (2020), https://works.bepress.com/c_kirabo_jackson/38/; Bruce D. Baker, Learning Policy Institute, *How Money Matters for Schools* (2018), <https://learningpolicyinstitute.org/product/how-money-matters-brief>.

ⁱⁱⁱ See Bruce D. Baker, Matthew Di Carlo, Kayla Reist, and Mark Weber, Albert Shanker Institute and Rutgers Graduate School of Education, *The Adequacy and Fairness of State School Finance Systems* (2021), <https://www.schoolfinancedata.org/the-adequacy-and-fairness-of-state-school-finance-systems-2022/> at 4, 28. (“Spending is 21 percent below adequate in the typical Black/African-American student’s district, and 13 percent below for the typical Hispanic/Latinx student. In contrast, the average white student’s district spends 21 percent above adequate levels”); EdBuild, *\$23 Billion* (2019), <https://edbuild.org/content/23-billion/full-report.pdf> at 4. (“Nationally, predominantly white school districts get \$23 billion more than their nonwhite peers, despite serving a similar number of children. White school districts average revenue receipts of almost \$14,000 per student, but nonwhite districts receive only \$11,682”).

^{iv} Tara García Mathewson, “New Data: Even Within the Same District, Some Wealthy Schools Get Millions More Than Poor Ones,” *The Hechinger Report* (Oct. 31, 2020), <https://hechingerreport.org/new-data-even-within-the-same-district-some-wealthy-schools-get-millions-more-than-poor-ones/>; Tomás Monarrez and Carina Chien, Urban Inst., *Dividing Lines: Racially Unequal School Boundaries in US Public School Systems* (2021), <https://www.urban.org/sites/default/files/2022-03/dividing-lines-racially-unequal-school-boundaries-in-us-public-school-systems.pdf>.

^v See Supporting Statement Part B at 5; 20 U.S.C. § 6301(h)(1)(C)(x) (requiring states to produce report cards that include “per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual non-personnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year”).

^{vi} See Supporting Statement Part A at 15.

Document: ED-2022-SCC-0121-0016

Received: November 28, 2022

Posted: November 28, 2022

Category: Local educational agency

Submitter Information

Agency: Clark County School District

General Comment

As the nation's fifth largest school district with over 300,000 students, the Clark County School District (CCSD) is opposes the recent proposal mandating the School-Level Finance Survey (SLFS) for all schools, districts, and states starting in 2022.

The following are the main concerns:

Extensive Re-working of Data and Differing Definitions of Metrics:

- The district already reports school-site data to the State of Nevada via the statewide database "InSight" administered by EDMIN <https://www.edmin.com/>
- This data ends up on the "Nevada Report Card" website as the "School Accountability Report" (see: <http://nevadareportcard.nv.gov/di/>)
- Undoubtedly, the SLFS will have different requirements for metrics, parameters, and defining these metrics differently than our state defines them.
- For example, defining "FTE" vs "Headcount" is problematic as there are several ways of defining a "full-time equivalent".
- CCSD already attempts to allocate all central expenses down to the 350+ school sites in our financial database only to adjust some of them back out in order to comply and align with our state-mandated database, InSight.

Limited Resources:

- CCSD is currently implementing a new Payroll and Human Capital Management (HCM) system as well as complying with the January launch of our state's new state pension system. All of our consultants are working on these projects.
- We are already in FY 2023, creating appropriate new accounts or Program\Functions would be highly subjective and difficult to ascertain.
- New GASB statements are taking up the Accounting Department resources For all of the reasons stated above, we strongly oppose this proposal.

Document: ED-2022-SCC-0121-0017

Received: November 28, 2022

Posted: November 29, 2022

Category: School Administrator

Submitter Information

Agency: New Jersey Association of School Administrators

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on districts in our state, and we strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: [ED-2022-SCC-0121-0018](#)

Received: November 28, 2022

Posted: November 29, 2022

Category: Local educational agency

Submitter Information

Name: Anonymous

General Comment

Speaking as a district finance leader, this proposal is overly burdensome.

To comply, my district and state would have to change our charts of accounts.

In addition, we are already submitting detailed financial data for other required collections.

The bottom line is that this is an unreasonable burden for districts, especially right now. Please do NOT proceed.

Document: [ED-2022-SCC-0121-0019](#)

Received: November 28, 2022

Posted: November 29, 2022

Category: Business Officer

Submitter Information

Name: Anonymous

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on districts in our state, and we strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under-appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: ED-2022-SCC-0121-0020

Received: November 28, 2022

Posted: November 29, 2022

Submitter Information

Organization: Council of the Great City Schools

General Comment

The Council of the Great City Schools, the coalition of the nation's largest central-city school districts, submits comments on the proposed Common Core of Data (CCD) School-Level Finance Survey (SLFS) for 2022-2024, published in the Federal Register on September 27, 2022. The Council objects to this new and mandatory data collection due to the unauthorized, duplicative, and burdensome requirements it imposes on local school districts.

Legislative History

The Council understands that there is "significant demand for finance data at the school level" as explained in the notice. During multiple attempts to reauthorize the Elementary and Secondary Education Act, there was considerable debate about the distribution of state and local education funding in comparison with Federal aid. The use of average salaries to determine compliance with Title I comparability requirements was at the center of these debates and discussions. In *The Every Student Succeeds Act* (ESSA) reauthorization law, bipartisan congressional negotiators preserved the existing comparability provision, but for the first time required states and districts to publicly report their per-pupil spending amount by funding source annually for every school.

Specifically, section 1111(h)(1)(C)(x) of ESSA requires the State report card to include, "The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year." Section 1111(h)(2)(C) of ESSA reiterates that this same information must also be included on each school district's local report card.

This public reporting of Federal, State, and local spending on annual report cards was required beginning with the 2018-2019 school year. While initially proposed for the 2017-18 school year, a June 28, 2017 Dear Colleague letter from the U.S. Department of Education's Office of Elementary and Secondary Education offered extra time for compliance, anticipating that, "the additional year will allow SEAs and LEAs to update systems and processes in a manner that ensures the public has access to accurate and reliable data on school spending. In particular, it provides additional time to those SEAs and LEAs who are building statewide systems to support school-level reporting of expenditures." In the same letter, the Department stressed that providing this information on State and LEA report cards will improve the availability of school spending information to parents, students, teachers, school leaders, researchers, and the public. In addition, they also shared that, "the Department was committed to supporting SEAs and LEAs as they move forward with implementation of this requirement."

Unused but Existing Data Sources

The expansive request in the new mandatory SLFS would cover some of the same ground as the required data that is already reported publicly, and the Notice itself describes the new data collection as, "analogous to the current ESSA expenditures per pupil provision." Similar to the 2017 Dear Colleague letter, the Notice also highlights the importance of comparing how resources are distributed among schools for the same group of policymakers, researchers, and public stakeholders who were previously mentioned in relation to the ESSA spending data.

The Council is a frequent user of NCES and CCD's robust datasets, and we do not believe that any of the existing ESSA spending data has been included in the school-level data tools that the Department has available. This data was required for public release by Congress, supported by the Department, and could address questions about "the equitable distribution of school funding within and across school districts" and "the need for reliable and unbiased measures" as outlined in the Notice. The existing ESSA data could be aggregated by NCES and incorporated into its familiar research products to help provide insight on these issues for the public. This approach should certainly be considered before a mandatory new collection that parallels currently reported data is imposed on school districts, without requiring the

additional detailed and lengthy list of items that were not approved by Congress.

Excessive Burden

The proposed SLFS, which currently operates as a voluntary pilot, would require every school district to annually provide data on salaries and benefits at the individual school level, broken down by Federal, State, and local funding. Also, responses must be broken down into ten or so budgetary function areas including instruction, as well as support services for pupils, instructional staff, general administration, school administration, plant operations, and student transportation. Additional school-level information by funding source is required for food service employees, enterprise operations, and more than a half dozen other items including instructional aide salaries, books and periodicals, and technology software.

The assumed cost in the Notice is severely underestimated based on the level of detail required, especially since new programming or new technology systems may be needed in many SEAs and LEAs to produce all of the new data items. The estimated number of hours for completion is also severely understated in the Notice considering the total number of data points required for each school. This time burden will certainly be outsized in the nation's urban districts, many with hundreds of school buildings.

The Council should not have to underscore to the Department the immense challenges facing the nation's school districts in maintaining day-to-day operations after multiple years of constantly changing Federal, State, and local COVID-19 directives and guidance, and the ongoing and unprecedented staff shortages requiring constant redeployment of central office and instructional staff. The Department continues to propose major data collection demands despite these personnel issues and appears disconnected from the reality of running public school systems. In addition to the concerns outlined in these comments, we also reiterate the appeal we have made to the Department and their numerous significant and new data requests over the last year – under CRDC, ARP-ESSER, and Maintenance of Equity, for example – and ask the agency to align their expectations with the experience of operating public school districts currently.

Specific Congressional Action

The Council also questions the authority of the Department to impose this new mandatory data collection. As discussed earlier, years of debate and bipartisan negotiations preceded the nationwide school-level reporting requirements under ESSA. The only other instance when we recall similar data being mandated through a national collection was also the result of congressional action. *The American Recovery and Reinvestment Act of 2009* provided additional funding for Title I and the statutory language stated, "That each local educational agency receiving funds available under this paragraph shall be required to file with the State educational agency, no later than December 1, 2009, a school-by-school listing of per-pupil educational expenditures from State and local sources during the 2008-2009 academic year."

The Notice pointedly references the longstanding interest and demand for the school level finance data the Department is seeking, yet the only instances when this information has been required nationally has been the result of specific congressional action and intent, despite the historic existence of the 1979 Department of Education Organization Act and the Civil Rights law that is cited on the survey form as the basis for this new collection.

Conclusion

The Council has consistently emphasized the importance of data-driven decision making and the objective measurement of academic and operational performance in the nation's urban schools. The organization collected and reported urban districts' disaggregated academic assessment results in our "Beating the Odds" reports before the requirement under ESEA and was the only national K-12 association that supported the annual accountability requirements and *No Child Left Behind* legislation. The Council recommended the creation of the Trial Urban District Assessment (TUDA) to the National Assessment Governing Board and Congress to measure student academic progress in and among urban school districts nationwide. Our organization also developed the Great City Schools Key Performance Indicators (KPIs) to review our academic and operational practices and benchmark results against other urban districts of similar size and demographics.

The Council also supported passage of *The Every Student Succeeds Act* (ESSA) which included a new requirement for public reporting of Federal, State, and local funding in each school. As the Department has noted previously, school districts and States worked diligently to build the technology and information systems needed to capture the data required in ESSA and report those results publicly each year. The Council recommends withdrawing the burdensome and unnecessary data collection proposed in the Notice and instead asks the Department to support the existing investments and use the data that has been available for several years to compare how resources are being allocated.

Thank you, and please let me know if there are questions on the Council's comments at rhart@cgcs.org.

Sincerely,



Raymond Hart Executive Director

Document: ED-2022-SCC-0121-0021

Received: November 28, 2022

Posted: November 29, 2022

Submitter Information

Organization: Council of Chief State School Officers

General Comment

I am writing to provide the comments of the Council of Chief State School Officers (CCSSO) regarding the Department of Education's (ED's or the Department's) proposed revisions of the Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2022-2024 as published in the Federal Register on September 27. CCSSO is the nonpartisan, nationwide, nonprofit organization of public officials who head departments of elementary and secondary education in the states, the District of Columbia, the Department of Defense Education Activity, the Bureau of Indian Education, and the five U.S. extra-state jurisdictions.

CCSSO appreciates that the National Center for Education Statistics (NCES) is responding to concerns about the equitable distribution of school funding within and across school districts by this proposed data collection. Finance data is an important tool to ensure students have equitable opportunities to academically succeed. As state leaders, our members see firsthand the importance of fiscal equity and many are working to promote it at the state and local levels.

While our members appreciate the importance of financial information, they have expressed concerns that the data reported through the proposed changes to SLFS would be duplicative of the Elementary and Secondary Education Act's (ESEA) existing school-by-school financial data collection, unnecessarily burdensome on state educational agencies (SEAs), and lack a clear federal use case. We have provided our comments below for the Department's consideration.

SLFS data would duplicate ESEA's existing school-by-school financial data collection. States are currently collecting school-by-school expenditures in the ESEA school-by-school financial data collection. States have spent several years and substantial capacity implementing this new data collection required by ESEA, as updated by the Every Student Succeeds Act statute. This collection provides high-quality data that is informing research and policy in the field. We believe this data addresses the need the Department has identified for school-level financial information. It would take years for the SLFS data to reach the current caliber of the ESEA data. Moreover, the ESEA data will likely be collected and reported in a timelier fashion than SLFS data, which must follow lengthy NCES protocols. Given these reasons, we do not believe an additional data collection from NCES would justify the substantial burden to states and districts of creating additional entirely new yet duplicative data sets.

States and school districts may be forced to create new accounting structures to meet this new data collection. Under the changes proposed, the SLFS will not be analogous to the ESEA collection of school-level financial data or current state accounting systems. States and school districts would have to dedicate substantial internal capacity and resources to build new systems to meet this single data collection. At the same time, states and districts are working diligently to comply with expansive data collection and reporting requirements the Department has placed upon states and school

districts under the Elementary and Secondary School Emergency Relief (ESSER) program and other federal data collection and oversight activities. Unlike current ESEA requirements, which allow states to add collection of certain school-level financial data to their existing financial systems, the SLFS would require reporting of school-level data in categories that cannot be obtained from state and local systems as currently structured. The current proposal does not properly consider this substantial cost or burden. It also proposes a timeline for compliance that is unrealistic because systems have not been established to collect this information, yet the data collection asks for both School Year 2021-22 and 2022-23 data.

The creation of new systems would be extremely costly and take years to accomplish. In this Federal Register notice, NCES estimates the cost of SLFS as being very low based on the assumption that most states already collect variations of this data. As noted above, many states *do not* currently collect this data in this way and will need to create new systems to do so. Consequently, the cost of this collection would be significantly higher than estimated in the proposal and could take years to complete. This data collection request also comes at a time when state and local capacity is challenged in light of pandemic recovery efforts.

CCSSO urges NCES to reevaluate this proposed collection and acknowledge the scope of existing data collections, particularly the ESEA-required financial reporting. CCSSO stands ready to facilitate meaningful discussions with state representatives to support financial transparency and fiscal equity.

Thank you for the opportunity to provide the comments of CCSSO on this important topic.

Document: [ED-2022-SCC-0121-0022](#)

Received: November 28, 2022

Posted: November 29, 2022

Category: Association/Organization

Submitter Information

Organization: Albuquerque Public Schools

General Comment

Albuquerque Public Schools is the 34th largest school district in the nation. As such, we are concerned about the issues raised by the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. We do this for the State of New Mexico already, but there is no assurance the process will be the same or that the two systems are compatible.

Our district has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new reporting system would set us back in terms of data use for years.

This will be an additional cost as we will need to hire additional staff to track expenditures at the building level to comply with reporting SLFS. This would also include implementing changes with vendors that are providing district accounting software. This will not be inexpensive, at a time we are reducing our budget.

As such, we do not believe NCES understands the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. We do not support moving forward with the proposal to make SLFS mandatory at this time.

Document: ED-2022-SCC-0121-0023

Received: November 28, 2022

Posted: November 29, 2022

Category: State Agency

Submitter Information

Organization: Kansas State Department of Education

General Comment

This requirement would be a significant undertaking for LEAs and the SEA in Kansas. The current chart of accounts does not provide data at the school building level. Developing, training, and implementing a new chart of accounts that will apply to all school districts will be a multiyear process, with a price tag to match. It does not appear the current proposal provides the necessary time or funding to implement the required level of reporting.

Document: ED-2022-SCC-0121-0024

Received: November 28, 2022

Posted: November 29, 2022

Category: Business Officer

Submitter Information

Organization: Nathan Lavery, Burlington School District, Burlington VT

General Comment

I serve as the Executive Director of Finance and Operations at the Burlington School District in Burlington, VT. I am writing to express my view that mandating the SLFS would impose a significant burden on school districts at a time when we face significant challenges related to rebounded COVID- induced closures and staff shortages.

I recommend that the proposed mandating of this reporting be rejected at this time.

More specifically, I believe that the investment of staff time and money required of districts to comply is being underestimated significantly. Having been through a recent Chart of Accounts conversation, I can attest to the fact that there is far more involved than simply changing numbers on a chart. There are important and nuanced decisions, followed by software compliance investments (which can be extremely costly) and subsequent staff re-training. I am not aware of a single financial report that can be completed as readily as NCEs is assuming.

Additionally, the data is likely to be "stale" by the time it is ready for publication. NCEs would be wise to spend more time mapping out a useful conversion of existing state data (and supporting improvements at the state level) rather than creating a new reporting obligation.

School districts will struggle to meet this new obligation, and the result will be collective disappointment in the accuracy and timeliness of the results. Therefore, I am recommending that the mandated reporting not go forward at this time. Thank you.

Document: ED-2022-SCC-0121-0025

Received: November 28, 2022

Posted: November 29, 2022

Category: State Educational Agency

Submitter Information

Organization: Office of Superintendent of Public Instruction - State of Washington

General Comment

The proposed expansion of the School-Level Finance Survey (SLFS) data is far more extensive than the department believes and will cost Washington far greater in terms of IT dollars and human resources than the current \$4,000 assumption. In addition, the timeline expected for implementation is unreasonable, as all accounting and system changes need to be made both at the state and LEA level prior to the start of the school year. Washington opposes these changes until they are more thoroughly vetted by the states, a reasonable timeline for implementation is proposed, and changes are properly funded by the department.

Document: [ED-2022-SCC-0121-0026](#)

Received: November 28, 2022

Posted: November 29, 2022

Category: School Administrator

Submitter Information

Organization: New Mexico Coalition of Educational Leaders

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on districts in our state, and we strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: [ED-2022-SCC-0121-0027](#)

Received: November 28, 2022

Posted: November 29, 2022

Submitter Information

Organizations: All4Ed, Education Reform Now, The Education Trust, National Center for Learning Disabilities

General Comment

The undersigned civil rights, education, and immigration organizations are pleased to submit comments in response to the U.S. Department of Education's (USED) proposed changes to the School-Level Finance Survey (SLFS). We submit these recommendations as a collaboration of national organizations seeking to advance shared education equity priorities through federal, state, and local policy and advocacy.

If implemented well, the SLFS could provide centralized and accessible school-by-school expenditure data, which is central to USED's mission and responsibility to protect equitable access to education for students across the nation. Our organizations also believe that the SLFS represents an important opportunity for key stakeholders—including parents, researchers, and members of the advocacy community—to better understand resource equity in, and across, schools and districts to better address inequity.

Research shows that school funding positively [influences](#) student achievement, but that too often, school funding systems [shortchange](#) districts serving high concentrations of students of color and students from low-income families. School-to-school funding disparities, meanwhile, have been more challenging to document, but are also [coming to light](#) as a result of improved reporting of school-level spending data, including new mandatory data reporting requirements for all states in the Every Student Succeeds Act (ESSA).

The importance of — and attention on — school-level spending data will only increase, especially as the research and advocacy communities turn attention to understanding where and how effectively federal COVID relief funding was spent to support students' recovery. So, **we are pleased to see that USED is taking steps to replace the school-level spending data that was [removed from the Civil Rights Data Collection](#) (CRDC), while building on the work that states have already done to report school-level spending data aligned with the ESSA requirement.**

Any expansion of the SLFS must be accompanied by an improvement in the National Center for

Education Statistics' (NCES') ability to publicly report the data in a timely manner. At the same time, we believe it is important for USED to ensure that states remain committed to reporting high-quality and timely school-level spending data on their report cards, as required by ESSA. We recognize that reporting complete and accurate school-level spending data required in ESSA has been a difficult task for states. However, since the Edunomics Lab's [National Education Resource Database on Schools](#) (NERD\$) includes FY19 data from 49 states and the District of Columbia, it appears that states are rising to the challenge. To ensure that the ESSA data do not get "left behind" while making a transition to a national, and more comprehensive, data collection through SLFS, we recommend that USED continue to provide technical assistance to state educational agencies to improve their ability to report school-level spending data that aligns with SLFS definitions and meets the ESSA requirement.

Over the last few years, the school-level spending data "ecosystem" — which includes data from the CRDC, the ESSA per-pupil expenditure reporting requirement, and the SLFS — has seen many changes. This includes a new reporting requirement because of ESSA, removal of the data from the CRDC, and a substantial revision of definitions in the SLFS to align with the ESSA reporting requirement. As such, we appreciate that NCES has outlined an incremental action plan to phase-in these additional changes to the SLFS. However, we recommend the following changes to the implementation timeline.

- Since a [previous package](#) for the SLFS cleared in October 2021, which maintained the SLFS's voluntary status through FY23, we recommend maintaining the data collection, as approved for those years. This means that reporting would remain voluntary through FY23.
- We recommend shifting the incremental action plan's timeline so that it begins with requiring states to report FY24 data using the minimum reporting requirements as described for FY23 and FY24 in the current incremental plan. We recommend asking states to report those data for 2 years (FY24 and FY25).

- In a subsequent revision to the information collection request for the SLFS to cover FY26 and beyond, NCES/OCR should require states to report data described in the notice's incremental action plan as the minimum reporting requirements for FY25.

Whether or not NCES makes the substantive changes above to the incremental action plan that is described in the federal register notice, we offer the following conforming recommendations to improve the clarity of the requirement, quality of the data to be collected, and transparency about the data already collected.

- Provide an optional template for states to use to report data for FY22. We agree that NCES should be flexible regarding data formats and allow states to submit a "data dump," but believe it would be helpful to provide a template for states to report the data.
- Clearly indicate which specific survey items from the SLFS will be requested to meet the minimum reporting requirements in each of the phase-in years. Currently, the information collection request package only includes the full SLFS survey form.
- Clarify in the notice that states will be required to report the data noted in the incremental action plan twice – once for all expenditures and again for all expenditures excluding federal funds (with the exception of Impact Aid funds).
- Continue to provide technical assistance to state educational agencies to improve their ability to report school-level spending data that aligns with SLFS definitions and meets the ESSA requirement.
- Release, as soon as possible, the report mentioned in the notice "Collecting Complete School- Level Expenditure Data: An Evaluation of the Expanded School-Level Finance Survey (SLFS) School Year 2017–18 (NCES 2022-305)".
- Release, as soon as possible, data from the SY 2017–18 and SY 2018–19 School-Level Finance Surveys.

Thank you again for the opportunity to provide feedback on these proposed changes to the SLFS, and for your commitment to improving the field's understanding of how much money states and districts spend on schools.

Sincerely,

All4Ed
Education Reform Now
The Education Trust
National Center for Learning Disabilities

Document: [ED-2022-SCC-0121-0028](#)

Received: November 28, 2022

Posted: November 29, 2022

Category: School Administrator

Submitter Information

Organization: Pennsylvania Association of School Administrators

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on districts in our state, and we strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of

accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: [ED-2022-SCC-0121-0029](#)

Received: November 28, 2022

Posted: November 29, 2022

Category: School Administrator

Submitter Information

Organization: Virginia Association of School Administrators

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on districts in our state, and we strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also

producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCEC is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCEC to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: [ED-2022-SCC-0121-0030](#)

Received: November 28, 2022

Posted: November 29, 2022

Category: School Administrator

Submitter Information

Organization: New York State Council of School Superintendents

General Comment

IES requested comments on the NCEC proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on districts in our state, and we strongly recommend IES not proceed with the proposal at this time.

NCEC is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCEC releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCEC is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCEC to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: [ED-2022-SCC-0121-0031](#)

Received: November 28, 2022

Posted: November 29, 2022

Category: Local educational agency

Submitter Information

Organization: Victoria Independent School District (TX)

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on my district and districts in my state, and I strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: [ED-2022-SCC-0121-0032](#)

Received: November 28, 2022

Posted: November 29, 2022

Category: Local educational agency

Submitter Information

Organization: Ridley School District (PA)

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on my district and districts in my state, and I strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors)

and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: [ED-2022-SCC-0121-0033](#)

Received: November 28, 2022

Posted: November 29, 2022

Category: Federal agency

Submitter Information

Name: Anonymous

General Comment

Dear NCES,

In our state, complying with the SLFS collection will require changes to the financial chart of accounts. Such a change takes years and requires training and investments across our entire system. We request that any new mandatory collection of this nature come with sufficient resources, an appropriate timeline, and deliberate alignment with our existing financial data as reported on our report cards. North Dakota has complied with the ESSA requirements using the North Dakota defined cost of education that is identified in state statute. The SLFS survey would require significant changes to the state's reporting and collecting processes.

Document: [ED-2022-SCC-0121-0034](#)

Received: November 28, 2022

Posted: November 29, 2022

Category: Local educational agency

Submitter Information

Agency: Brighton Central School District (NY)

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on my district and districts in my state, and I strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state

chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: ED-2022-SCC-0121-0035

Received: November 28, 2022

Posted: November 29, 2022

Category: Local educational agency

Submitter Information

Agency: Windsor Central School District

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on my district and districts in my state, and I strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are

different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: [ED-2022-SCC-0121-0036](#)

Received: November 28, 2022

Posted: November 29, 2022

Category: Local educational agency

Submitter Information

Agency: School Administrative Unit #21 (NH)

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on my district and districts in my state, and I strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: [ED-2022-SCC-0121-0037](#)

Received: November 28, 2022

Posted: November 29, 2022

Category: Local educational agency

Submitter Information

Agency: Lyon County School District (NV)

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on my district and districts in my state, and I strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: [ED-2022-SCC-0121-0038](#)

Received: November 28, 2022

Posted: November 29, 2022

Category: Local educational agency

Submitter Information

Agency: Humboldt Schools (NV)

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on my district and districts in my state, and I strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors)

and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: ED-2022-SCC-0121-0039

Received: November 28, 2022

Posted: November 29, 2022

Category: Local educational agency

Submitter Information

Agency: Minnetonka School District (MN)

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on my district and districts in my state, and I strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of

NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: ED-2022-SCC-0121-0040

Received: November 28, 2022

Posted: November 29, 2022

Category: Local educational agency

Submitter Information

Agency: Stephen-Argyle Central Schools (MN)

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on my district and districts in my state, and I strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: ED-2022-SCC-0121-0041

Received: November 28, 2022

Posted: November 29, 2022

Category: Local educational agency

Submitter Information

Agency: Nokomis CUSD #22 (IL)

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on my district and districts in my state, and I strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: [ED-2022-SCC-0121-0042](#)

Received: November 28, 2022

Posted: November 29, 2022

Category: Local educational agency

Submitter Information

Agency: Putnam County Schools (WV)

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on my district and districts in my state, and I strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: ED-2022-SCC-0121-0043

Received: November 28, 2022

Posted: November 29, 2022

Category: Local educational agency

Submitter Information

Agency: Virginia Beach City Public Schools (VA)

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on my district and districts in my state, and I strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: ED-2022-SCC-0121-0044

Received: November 28, 2022

Posted: November 29, 2022

Submitter Information

Agency: Wisconsin Department of Public Instruction

General Comment

The Wisconsin Department of Public Instruction (WDPI) appreciates the opportunity to provide feedback on the request for comment by the Office of Elementary and Secondary Education, United States Department of Education (USED) regarding *Agency Information Collection Activities; Comment Request; Common Core of Data (CCD) School-Level Finance Survey (SFS) 2022-2024*. The WDPI's comments follow below.

The WDPI does not believe the proposed regulation to expand the SLFS data collection is necessary or useful at this time.

The WDPI feels that there is already reliable school-by-school financial information available as mandated by ESSA. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Since 2019, all 50 states now report school-by-school expenditures which are cleaned, validated, normed and made public via the IES-funded NERD\$ database. Further, the WDPI feels that mandating SLFS would interfere with ESSA's requirement to post school-by-school financials on state report cards, by requiring a different (conflicting) calculation of financial data on a different timeline.

The WDPI also feels that the proposed timeline is unrealistic and problematic. Since each state and many districts have different accounting structures, establishing a uniform school-by-school collection to be in compliance with ESSA posed an immense challenge. For four years, states worked together to establish interstate financial reporting (IFR) criteria and map the IFR on to their different accounting systems. As part of this work, 46 state agencies met monthly via the federally funded FiTWiG (Financial Transparency Working Group) to create uniform expenditure reports. Rather than replace accounting structures, each state mapped its own accounting structure on to the IFR to deliver the standardized school-by-school financial metrics.

The WDPI feels that NCES is greatly miscalculating the burden that SLFS would impose on many states and districts. The difference between the ESSA data and SLFS is that SLFS requires a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data (for example, parsing expenses by "instruction" versus "instructional support" and "salaries" versus "benefits"). In states like Illinois and California and many others, the SLFS data cannot be extracted from the current accounting structures. SLFS would require those states and districts to replace the accounting structures that are deeply rooted in their systems. That's because many accounting systems don't currently slice expenses both by school and function/object categories or they do it for some expenses but not others. (In contrast, the ESSA financial collection was built on top of existing accounting systems instead of replacing them. ESSA data delivers only a few total expenditure figures by school, allowing for instance the aggregating of all labor expenses by school.) While NCES has done a pilot SLFS collection, the only states that participated were ones where elements of their accounting systems already matched the SLFS categories.

The SLFS pilot proves that the data would not be reliable for years. Even among participating pilot states, much of the data produced is incomplete, where states leave off categories of expenses in cases where there is misalignment between the accounting systems. The result is that the total expenses submitted are missing some of the money, and thus don't produce a dataset that can be used for research or policy. For example, NCES's most recent SLFS publication³¹, indicates

³¹ NCES had pledged to release more recent information on SLFS by Sept. 14, 2022, but has missed its deadline and has yet to publish.

that 15 states participated in the pilot, but 13 of them were missing data for one or more elements across the entire state.³² At the school level, the participating states could report all data elements for only 15% of schools.³³ This lack of comprehensiveness shows up in NCES's supporting statements. As shown in Table C-3 of their materials, the pilot states reported less than half of total personnel expenditures through the SLFS survey, and less than 40% of all current expenditures were captured. Financial data that is missing some of the money is essentially useless for exploring equity and productivity.

The WDPI feels that NCES has greatly underestimated the costs to SEAs of complying with SLFS, assuming it will cost \$196,054 (or under \$4000 per state). For states unable to extract data from their current systems, a partial or wholesale replacement of a state's chart of accounts would require new financial software (often embedded in vendor contracts) and training for thousands of financial staff in every single school district in the state. Such an effort would be enormously expensive (likely millions of dollars per state) and take years to accomplish.

The WDPI is concerned that mandating SLFS would shift the focus away from ESSA school-by-school financials at a time those data are getting widespread use in research and practice. Last year, the Association for Education Finance and Policy (AEFP) reported that some 10% of all research papers submitted had used the NERD\$ ESSA school-by-school financial data. In this year alone, NERD\$ data fueled research papers published by the Urban Institute, Brookings, Peabody Journal, and Annenberg Ed Working Papers. The data are also embedded in mandated report cards and now incorporated in [federally funded data displays](#) that are being used by hundreds of district leaders. Forcing states to focus on SLFS could compromise these existing efforts. Because the financial collections are different, in some states SEAs could not continue to collect ESSA data (built on their existing accounting systems) and produce SLFS data (which would mean adopting a new accounting system). While the pilot has produced some data for years, we know of no meaningful research study that has used the data on those states where it is available and no applications of states' data for practice. It may sound appealing to have detailed school-by-school expenditure data, but the categories are still quite broad. For example, function codes like "instruction" could not pick up the difference between a schoolwide class size reduction versus a high-dosage tutoring program targeted to the students who are furthest behind. Similarly, the object category of "salaries" would not distinguish between extra pay for new hires, pay for a longer school year, or a cost-of-living raise. In other words, researchers could still not conduct meaningful program explorations with SLFS data.

The WDPI also feels that there is evidence that NCES is unable to produce financial data in a timely matter. That's in part because of the process NCES is using to gather data. Schools/districts submit data to states, states compile and submit them to NCES, and then NCES takes time to verify the data before releasing it to the public. Currently NCES takes well over years to release the district level financials – a collection it's been doing for decades. In contrast, the ESSA data is publicly available within 6-15 months. NCES's long release timelines would render these data useless for all but the most arcane applications.

The WDPI agrees that expanding the school-by-school financial categories will likely be useful at some point in the future. A better path forward would be to build on the school-by-school expenditure data required under ESSA, working with states to expand on that dataset. The first step however is to encourage states to release what financial data they do have and invite research and use of that data to learn about how to proceed. NCES could continue a pilot, reaching more states or helping more states collect more data elements, releasing the data publicly to see whether there emerges any utility in the data. If there are categories that prove especially helpful in some states, before ED commits to making them mandatory, we'd like to see an expanded pilot to assess feasibility.

³² See Appendix C for state-level data collection issues in the SLFS pilot states:

https://nces.ed.gov/ccd/pdf/2021308_Documentation_FY_17_SLFS.pdf

³³ Table C-2 of the Department's supporting statements: [https://www.regulations.gov/document/ED-2022- SCC-0120-0002](https://www.regulations.gov/document/ED-2022-SCC-0120-0002)

Thank you for the opportunity to comment. If you have any questions, please contact Mark Elworthy, School Financial Services Team, at mark.elworthy@dpi.wi.gov.

Sincerely,

Laura L. Adams
Policy Initiatives Advisor

Document: ED-2022-SCC-0121-0045

Received: November 28, 2022

Posted: November 29, 2022

Category: School Administrator

Submitter Information

Agency: Illinois Association of School Administrators

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on districts in our state, and we strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: ED-2022-SCC-0121-0046

Received: November 28, 2022

Posted: November 29, 2022

Submitter Information

Agency: Alaska Department of Education & Early Development

General Comment

I am writing to provide comment from the Alaska Department of Education & Early Development (DEED) regarding the US Department of Education's proposed revisions of the Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2022-2024 as published in the Federal Register on September 26, 2022.

The limited resources of school districts to report SLFS data is the main concern. For many school districts, the school level data collection required by the Elementary and Secondary Education Act (ESEA), as updated by the Every Student Succeeds Act (ESSA) statute, is challenging enough. SLFS data would duplicate ESEA's existing school-by-school financial data collection. To move from the four data items required by ESEA to the 78 data items for the SLFS (39 data items with and without exclusions) is a significant burden for Alaska's school districts and DEED.

In Alaska, complying with the SLFS data collection will require changes to the financial chart of accounts. Such a change takes years and requires regulatory change, training, and significant investments across our entire state. We respectfully request that any new mandatory collection of this nature come with sufficient resources, an appropriate timeline, and deliberate alignment with our existing financial data as reported on our report cards.

Document: ED-2022-SCC-0121-0047

Received: November 28, 2022

Posted: November 29, 2022

Category: School Administrator

Submitter Information

Agency: Wisconsin Association of School District Administrators

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on districts in our state, and we strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system

would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: ED-2022-SCC-0121-0048

Received: November 28, 2022

Posted: November 29, 2022

Category: Local educational agency

Submitter Information

Agency: Cornell School District (WI)

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on my district and districts in my state, and I strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: ED-2022-SCC-0121-0049

Received: November 28, 2022

Posted: November 29, 2022

Category: Local educational agency

Submitter Information

Agency: Garden City Public Schools

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on my district and districts in my state, and I strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: ED-2022-SCC-0121-0050

Received: November 28, 2022

Posted: November 29, 2022

Category: School Administrator

Submitter Information

Agency: New Hampshire School Administrators Association

General Comment

IES requested comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all

districts and states starting 2022. Making the SLFS mandatory would impose a significant cost burden on districts in our state, and we strongly recommend IES not proceed with the proposal at this time.

NCES is greatly underestimating the burden that making SLFS mandatory would impose on states and districts. Our state chose not to participate in the pilot in part because the burden was too high. SLFS would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from our current accounting structures.

In states like ours, SLFS would require a revision to the current accounting system. A partial or wholesale replacement of our state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all our financial staff. We'd need to revise our internal reporting systems, including vendor invoices. And we'd need to revise our e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of our finance teams for years to come.

NCES releases data too slowly and thus it has little practical use. Our state has solid datasets that we use in real time to explore expenditure, salary and staffing data. Scrapping these systems and building a new (less useful) reporting system would set us back in terms of data use for years.

Forcing states to focus on SLFS could compromise other existing data collection efforts. In 2015 Congress passed ESSA, which required states to report expenditures school by school on their report cards. Because the financial collections are different, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

In summary, we believe NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts like ours. Moreover, we have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES to not go forward with the proposal to make SLFS mandatory at this time.

Document: [ED-2022-SCC-0121-0051](#)

Received: November 28, 2022

Posted: November 29, 2022

Category: School Administrator

Submitter Information

Agency: Spokane Public Schools

General Comment

This is a monumental task at a time when most Districts (us at least here in Washington) are currently dedicating our already thin financial staff to two additional objectives outside of normal operations.

1. Fully and thoughtfully spending ESSER resources to support student needs recovering from the pandemic.
2. Planning for a sustainable post ESSER staffing structure that can continue to support the needs of these same students with substantially fewer resources.

We also just finished submitting our 2021-22 financials to the the State of Washington re-working a few final items based on results of our 2020-21 report card results that were just published.

We don't expect to be able to confirm the accuracy of our school level data until October 2023 at which time we will be closing 2022-23.

Going back to restate our 2021-22 data is not something we have time or capacity for.

Document: ED-2022-SCC-0121-0052

Received: November 28, 2022

Posted: November 29, 2022

Submitter Information

Organizations: AASA, The School Superintendents Association; Association of Educational Service Agencies; National Rural Education Association; National Rural Education Advocacy Consortium

General Comment

On behalf of the undersigned organizations, representing the nation's public school superintendents, education service agencies, and rural educators, we write in response to an IES request for comments on the NCES proposal to mandate the School-Level Finance Survey (SLFS) for all schools in all districts in all states starting 2022. We oppose this proposed data collection and urge IES to focus on improving an already-existing school-by-school financial data collection under the Every Student Succeeds Act (ESSA).

If we needed to summarize our general response into two brief expressions, in this context we would implore you to recognize that data is not free, and that in any effort to expand or refine a data collection, it is imperative to distinguish between that which is nice to know, and that which you actually need to know. More directly, we are concerned that this proposed data collection is extremely burdensome, will fall far short of its stated goals in terms of actionable, functional, and accurate data (especially in the short term) and comes with significant fiscal and opportunity cost.

The NCES proposal woefully underestimates the burden that making the SLFS mandatory would represent for local education agencies. A significant number of states opted out of the pilot in part because the collection would require a specific set of accounting categories that must be separated out school by school. The accounting categories are designed to deliver more detailed data. However, those categories cannot be readily extracted from these states' current accounting structures. For these states, the data collection would require a revision to the current accounting system. A partial or wholesale replacement of a state's chart of accounts would require new financial software (involving new relationships with accounting vendors) and training for all financial

staff. They'd need to revise their internal reporting systems, including vendor invoices. Further, they'd need to revise their e-grant systems where expenditure data is exchanged. Such an effort will be very expensive (likely in the millions) and consume the time and energy of finance teams for years to come. And it bears repeating: every dollar and hour spent on data collection is a dollar and hour NOT spent on student academic support. Every person working to comply with a data collection is NOT an educator working with kids in the classroom.

More broadly than just this proposed data collection, we are concerned NCES releases data too slowly and thus it has little practical use. Superintendents and education administrators across the country report their states having solid datasets they use in real time to explore expenditure, salary and staffing data. The proposed data collection would mean scrapping existing these systems and building a new (less useful) reporting system would set state and local education agencies back in terms of data use for years.

We must be honest about the fact that forcing states to focus on SLFS could undermine other existing data collection efforts. Our organizations supported the 2015 authorization of ESSA, which requires states to report expenditures school by school on their report cards. Because the proposed financial collections are different from those of ESSA, we could not continue collecting the ESSA data (which is built on our existing accounting systems) while also producing the SLFS data (which would mean adopting a new accounting system).

NCES is under appreciating the challenges of implementing the proposed changes, which would likely have a much higher cost burden on school districts across the country. We have concerns about the ability of NCES to compile and release the results in a timely manner. As such, we advise IES halt its proposal to make SLFS mandatory at this time.

Please direct any questions to Noelle Ellerson Ng (nellerson@aasa.org).

Sincerely,

AASA, The School Superintendents Association
Association of Educational Service Agencies
National Rural Education Association
National Rural Education Advocacy Consortium