



March 27, 2023

Director of Strategic Collections and Clearance
Governance and Strategy Division
U.S. Department of Education
400 Maryland Ave. SW,
LBJ, Room 6W203, Washington, DC 20202-8240.

Re: ED Docket No. ED-2022-SCC-0120

Dear Sir or Madam:

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 revised and published in the Federal Register on February 23. 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 shares the concern of the National Center for Education Statistics (NCES) regarding the distribution of school funding; as state leaders, our members see firsthand the importance of fiscal equity. We appreciate the Department's recognition of CCSSO's concern that the proposed changes to SLFS would be burdensome on state educational agencies (SEAs); however, we continue to assert that many of the proposed requirements would be duplicative of and misaligned with the existing school-by-school financial data collection expressly required by the ESEA statute. The collection lacks a clear federal use case that justifies this duplicative collection and the additional burden to states and school districts. Below, we have provided additional comments for the Department's consideration that reiterate our concerns about the implementation of these new changes to SLFS moving forward.

SLFS data will not be aligned to ESEA's existing school-by-school financial data collection. SLFS will collect data similar to the data already collected under ESEA requirements, but SLFS will require new systems to do so without a convincing rationale for why a second data collection is necessary. Although guidance from the Department provides an SEA and its LEAs with flexibility to align their procedures with existing NCES data collection procedures, we believe that there will be several areas of reporting where data required for ESEA Report Cards will not be directly comparable to data required for the SLFS. This will be confusing to the public.

The creation of new systems will be extremely costly and burdensome for SEAs to implement and lack an express use case. In the February 23 Federal Register notice, NCES still estimates the cost of SLFS as being very low, based on the assumption that most states already collect variations of these data. We must reiterate that many states *do not* currently collect the data in the manner proposed and would need to create new systems to do so. Consequently, the cost of this collection will be extremely high, up to millions of dollars per state. This process would also take years to complete. We appreciate the Department's response in providing further explanation regarding the burden time estimated for an SEA to develop the necessary reporting systems to align with SLFS. We want to highlight that, for SEAs who

currently do not have a system to report the four subfunctions, the estimated range of 11,908-17,308 hours is very substantial even if it underestimates the true burden.

Given these issues of duplication, misalignment, and burden, CCSSO urges NCES to reevaluate this proposed collection and continue to work with stakeholders on necessary data collections. Thank you for the opportunity to provide the comments of CCSSO on this important topic.

