

The Feasibility of Collecting School-Level Finance Data: An Evaluation of Data From the School-Level Finance Survey (SLFS) School Year 2013–14



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Research and Development Report

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Foreword

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- share studies and research that are developmental in nature. The results of such studies may be revised as the work continues and additional data become available;
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Chapter 1. Survey Planning and Design

Overview and Background

There is a significant demand for finance data at the school level. Policymakers, researchers, and the public have voiced concerns about the equitable distribution of school funding within and across school districts. School-level finance data can be utilized to investigate whether resources vary within and across school districts according to different school characteristics.

The Elementary and Secondary Education Act of 1965 (ESEA) was amended by the Every Student Succeeds Act (ESSA) on December 10, 2015. ESSA requires state education agencies (SEAs) and local education agencies (LEAs) to produce report cards 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.” Elementary and Secondary Education Act of 1965, as Amended Through P.L. 114–95, enacted December 10, 2015, §1111 (h)(1)(C)(x) and (h)(2)(C).

The challenge for the National Center for Education Statistics (NCES) as a statistical organization is to inform the conversation about ESSA’s requirements by providing objective and comparable data that can be used to measure differences among schools and school districts based on the demographic characteristics of those schools and school districts. School-level finance data have been identified as one way of measuring how school-level education resources are distributed across and within school districts and examining the funding distributions across population characteristics (e.g., race/ethnicity make-up, poverty level, urban/rural, etc.) of those schools and school districts.

The primary purpose of the pilot School-Level Finance Survey (SLFS) was to test the feasibility of collecting school-level finance data in conjunction with the existing LEA- and SEA-level finance surveys: the School District Finance Survey (F-33) and the National Public Education Financial Survey (NPEFS). The SLFS is essentially an expansion of the F-33 to include some variables at the school level. The pilot SLFS evaluated the collection method to determine if it was a viable, efficient, and cost-effective method to gather school-level finance data and whether this method provided high-quality data at this level of detail compared with the previously used methods.

The SLFS is a collaborative effort between NCES and the U.S. Census Bureau that leverages the existing expertise and infrastructure developed by NCES and Census Bureau analysts by virtue of their administration of the NPEFS and F-33 surveys. NCES and the Census Bureau have jointly conducted the school district-level F-33 survey and state-level NPEFS survey for over 20 years. Collaboration on the SLFS by NCES and Census Bureau staff enhances efficiency in data collection and editing, and promotes consistency across all three finance surveys. NCES and the Census Bureau also have a longstanding and proven ability to work closely with the state

education agency fiscal coordinators who are the primary respondents for these surveys. As stated in the Statement of Commitment to Scientific Integrity adopted by the nation's principal statistical agencies, "a Federal agency must have the trust of those whose information it obtains" (National Research Council 2013).

Recent Department of Education School-Level Finance Data Collections

The American Recovery and Reinvestment Act of 2009 (ARRA) required states to report a school-by-school listing of per-pupil education expenditures for the 2008–09 school year for each school district that received Title I, Part A ARRA funds. Data collection was completed in 2010, and a final report and dataset were released in November 2011 (Heuer and Stullich 2011). Approximately 96 percent of regular schools receiving Title I funds reported data. The four finance data items collected by the U.S. Department of Education's Office of Planning, Evaluation, and Policy Development (OPEPD) are listed below:

- Personnel salaries at the school level for all school-level instructional and support staff, based on the Census Bureau's classification used in the F-33.
- Personnel salaries at the school level for instructional staff only.
- Personnel salaries at the school level for teachers only.
- Nonpersonnel expenditures at the school level.

The U.S. Department of Education's Office for Civil Rights added similar school-level finance data items to the Civil Rights Data Collection (CRDC) beginning in school year (SY) 2009–10. The CRDC is a biennial data collection that has included school-level finance data for the 2009–10, 2011–12, and 2013–14 school years.

The OPEPD also recently collected fiscal year (FY) 12 data from five states (Florida, Hawaii, Ohio, Rhode Island, and Texas), and four districts (Baltimore City Schools (MD), Hillsborough County Public Schools (FL), Houston Independent School District (TX), and Los Angeles Unified School District [CA]) (Atchison et al. 2017).

OMB Approval Process, Justification, Goals, and Objectives

In spring of 2014, the Office of Management and Budget (OMB) and the OPEPD requested that NCES design a school-level finance collection. Although ARRA mandated that states report per-pupil school-level expenditures for the 2008–09 school year and four school-level finance data items were added to the CRDC starting with the 2009–10 school year, an annual, comprehensive school-level finance data collection had never been developed.

On May 4, 2015, OMB cleared the NCES Cognitive, Pilot, and Field Test Studies System¹ which included the pilot SLFS for fiscal years 2014 and 2015 (FY 14 and FY 15). The pilot SLFS had

¹ OMB control number 1850-0803.

been cleared by OMB to collect school-level finance data from 12 SEAs in its first year and from up to 20 SEAs in its second year. The request for OMB clearance was made for two years because analyses of the first year data would not be completed by the time the second year of data collection would need to begin, and the second year would provide a chance for the SEAs, NCES, and the Census Bureau to improve the data collection and processing procedures.

This report presents findings from the first year of a two-year study. The initial year of the SLFS pilot collection began on May 7, 2015, collecting data for the 2013–14 school year (FY 14). In the first year, 12 states committed to submitting FY 14 data: Arkansas, Colorado, Kentucky, Louisiana, Maine, Maryland, Michigan, New Jersey, North Carolina, Ohio, Rhode Island, and South Carolina.

The second year of the pilot study began on April 4, 2016. An additional seven states—Alabama, Florida, Georgia, Hawaii, Montana, Oklahoma, and Wyoming—committed to submitting FY 15 data while two states (Maryland and South Carolina) withdrew from the pilot study due largely to lack of resources available to process and submit FY 15 data, bringing the total number of pilot states to 17.

This SLFS report is part of NCES’s Research and Development (R&D) series of reports and focuses on whether the SLFS is a viable, efficient, and cost-effective method to collect school-level finance data. This R&D report compares state administrative records containing school-level finance data with other sources of data; assesses data availability, data quality, data irregularities, and the application of edit rules; and discusses the ability of SEAs to utilize the SLFS survey form, the ability to conform data submissions from SEAs using their own format to the variables on the survey form, and the resources required to conduct the SLFS survey.

Consultation With Participating States

NCES and the Census Bureau contacted 15 SEAs prior to the first year of data collection to gauge their interest in volunteering to participate in the SLFS. On December 17, 2014, NCES and Census held an initial informational webinar focusing on a draft data collection instrument and reporting instructions, prospective variables, parameters of SLFS participation, and conformance of current school-level finance reporting with the finance reporting standards set forth in the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015).

The draft data collection instrument served as a starting point for NCES, the Census Bureau, and the SEAs to initiate a discussion on prospective variables and data availability. The SEAs participating in the webinar also discussed their ability to produce data in conformance with proposed exclusions of certain types of expenditures. In response to comments and feedback from these SEAs both during and after the webinar, NCES and the Census Bureau made comprehensive adjustments to the SLFS data collection instrument and many of the survey variables.

SEAs were informed that they could participate in the SLFS regardless of whether they could produce data for all variables on the data collection instrument or all schools within their respective states. (In other words, if an SEA could not report the requested school-level finance data for certain variables or for certain schools, this did not preclude its participation in the pilot collection.)

During the initial webinar, NCES emphasized that the focus of the pilot collection would be on analyzing feasibility of the SLFS, as well as on research and development. NCES also discussed the fact that the results of the pilot SLFS would be published as part of the R&D series of reports at NCES.

NCES and the Census Bureau conducted a second webinar on November 18, 2015 for SEAs that participated in the FY 14 pilot SLFS and for prospective SEAs considering participation in the FY 15 SLFS collection. During the second webinar, a major point of discussion centered on the ability of SEAs to provide school-level finance data for the current variables on the SLFS instrument. NCES reiterated that changes to the pilot data collection instrument could be made based on comments and feedback from the SEAs.

Sample Design—State Selection Process

In order to explore the range of issues that may arise in a universe school-level finance data collection, NCES and the Census Bureau stratified prospective state respondents based on their assessment of the difficulty states anticipated in reporting school-level finance data. NCES and the Census Bureau examined the quality of states' NPEFS and F-33 submissions, comparing the states' ability to report accurate amounts for F-33 data items. States' financial reporting systems and uniform chart of accounts were also examined to determine the degree to which reporting school-level data would be feasible. States were asked, via the NPEFS data plan questionnaire, if they currently collected any school-level data for internal purposes.

States were classified into three categories:

- 1) High levels of success in reporting school-level finance expenditures (e.g., the state's school finance reporting systems and uniform chart of accounts adequately allowed for reporting of school-level expenditures for the following categories: personnel salaries and wages, purchased professional and technical services, and supplies);
- 2) Moderate levels of success in collecting school-level finance expenditures (e.g., the state does not necessarily require accounting for expenditures at the school level; however, many schools [often schools in medium to large school districts or schools in cities with relatively large populations] are able to adequately account for school-level expenditures for at least some of the following categories: personnel salaries and wages, purchased professional and technical services, and supplies); and
- 3) Low levels of success in collecting school-level finance expenditures (e.g., the state currently does not have uniform accounting guidelines for school-level reporting; it

would take significant changes to the state’s current school finance reporting systems and uniform chart of accounts to adequately report school-level expenditures).

States with high quality and complete reporting on the NPEFS and F-33 surveys and a high feasibility of reporting school-level finance expenditures were classified in the first group. States that had more difficulty in reporting high-quality data for the NPEFS and F-33 surveys were classified into one of the two lower groups, depending on their ability to report school-level finance expenditures. The states’ responses to the questions on the NPEFS data plan also were taken into consideration in classifying states into one of the three categories.

States were recruited and selected for participation from each of the three categories above. In addition, the selection took into account geographic diversity and the ability to collect school-level finance data from schools and school districts with a wide range of enrollment sizes. Participating SLFS states also reflect varying data quality levels based on assessment of their data in other school-level finance collections; NCES analyzed school-level finance data prospective states submitted for the ARRA and CRDC collections and compared with F-33 and NPEFS survey data to help assess these data quality levels. Note that the SLFS employed a purposive, not random, sample. National estimates cannot be made from this purposive sample nor should inferences be made to the nation.

Burden Estimate

NCES and the Census Bureau discussed the likely reporting burden of this collection with SEAs that were interested in participating in the pilot. Based on reporting burden for the existing F-33 survey, the Census Bureau estimated that it would take each SEA an average of approximately 86 hours to provide data in SLFS survey form format and, based on conversations with the SEAs interested in participating in the pilot, Census estimated that it would take SEAs approximately 14 hours to submit SLFS data in their own state-specific format.² The burden to complete the supplemental fiscal data plan was estimated at 2.5 hours.

Based on responses to the data plan questions on respondent burden, reflected in appendix C, the estimated hours in the OMB package were very reasonable. Only three states reported estimated burden hours higher than our estimate. One state (Maine) was substantially higher, with an estimate of 120–160 hours. The two other states (Rhode Island and Louisiana) were only slightly higher, each reporting an estimated burden of 100 hours

The estimated burden for reporting SLFS states and LEAs ranged from zero to approximately 160 hours. Nine states that already collect and report the level of detail requested on the survey form reported no additional burden resulting from the SLFS collection, whereas one state

² States report data to the Census Bureau in either the SLFS survey format or in the individual state agency’s financial accounting format. When SEAs report in their state agency format, Census Bureau staff evaluates the SEA’s chart of accounts and creates a “crosswalk” that translates the amounts states report in state agency format to amounts for each SLFS survey variable.

(Maine) lacked a reporting system able to generate the requested school-level finance data automatically so spent a considerable number of hours preparing its SLFS data submission manually. Appendix C shows each state's estimated SEA and LEA burden in collecting and reporting finance data for the pilot SLFS (as reported by SLFS respondents on the FY 14 SLFS fiscal data plan).

In order to promote efficiency and minimize duplication of effort, NCES and the Census Bureau coordinate the collections of the SLFS, the School District Finance Survey (F-33) and NPEFS as closely as possible. The interrelationships among the NPEFS, F-33, and SLFS allow NCES and Census to use resources efficiently. Many current edits and processing procedures used in the LEA-level F-33 are applicable to school-level data. The Local Education Agency Finance System (LEAFS) processing system at the Census Bureau provides staff with the ability to compare data across the state, district, and school levels, detect data errors, and ensure data consistency across the three surveys. This often allows for identification and resolution of errors in the reported data for one or all three collections simultaneously, resulting in improved data quality for all three programs.

The collection and submission of SLFS data by SEA fiscal coordinators also enhance efficiency. NCES and Census have a long history of working with the SEA fiscal coordinators who are the primary respondents for SLFS, F-33, and NPEFS. Many states provide one fiscal coordinator for the three surveys, and NCES and Census are able to provide consolidated training to fiscal coordinators for all three surveys at once.

Chapter 2. Instrument Development

Survey Instrument

The SLFS form was developed with the intention of allowing SEA survey respondents to report school-level finance data in a manner consistent with how they currently report data for the other NCES-collected school finance surveys—the state-level NPEFS and the school-district level F-33—and in a manner which minimized additional reporting burden.

The survey content was developed with assistance and feedback from various state and local education agency staff and school finance experts—often through interviews, exploratory webinars, and formal sessions at national education conferences. NCES also consulted with other federal government offices and education finance interest groups to assess data needs. Through discussions with these groups it was decided to keep SLFS data items and definitions generally consistent with the items and definitions present on the NPEFS and F-33 surveys already collected by NCES.

The SLFS form instructs respondents to report data in accordance with the uniform standards provided in the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). Use of the accounting handbook by survey respondents facilitates the comparability of school finance data across states and schools.

The SLFS form was designed specifically to collect school-level finance data. The form does not collect information on student counts, school staff counts, or other nonfiscal school characteristics.³

See appendix A for a facsimile of the FY 14 SLFS form.

Data Variables

Personnel vs. nonpersonnel expenditures

The SLFS form consists of 30 expenditure items, 12 of which are personnel expenditures and 18 of which are nonpersonnel expenditures. Personnel expenditures consist of gross salary and wages expenditures (including overtime, incentive pay, and bonuses) for school-level staff. Personnel expenditures exclude employee benefits (e.g., employer health insurance and retirement contributions). They also exclude expenditures for staff who would typically be considered district-level employees such as student transportation and maintenance staff. Twelve of the SLFS items are exhibit items. Exhibit items present amounts that are contained within other data items on the survey.

³ NCES collects school-level student and full-time equivalent (FTE) teacher counts, as well as other nonfiscal school information, through its annual Common Core of Data (CCD) Public Elementary/Secondary School Universe Survey data collection. Select nonfiscal items from this school universe collection will be included on SLFS data files for information and analysis purposes.

Personnel expenditures appear in Part I of the SLFS form and are collected across four primary data items:

- instructional staff salaries (items Z33S and Z33SE);
- student support services salaries (items V11S and V11SE);
- instructional staff support services salaries (items V13S and V13SE); and
- school administration salaries (items V17S and V17SE).

In addition to the above, there are two personnel exhibit items on the SLFS form—Teacher salaries (items Z39S and Z39SE) and Instructional aide salaries (items Z40S and Z40SE)—both of which are exhibits of the Instructional staff salaries category (i.e., each of these two salary items is part of Instructional staff salaries expenditures).

Nonpersonnel expenditures are all nonsalary expenditures directly associated with the instruction and educational and administrative support of students at the school level. Nonpersonnel expenditures include supplies, purchased services (e.g., contracted teacher services and administrative support, professional development and training services purchased from external vendors,⁴ etc.), instructional equipment, and textbooks. These expenditures generally exclude school district-level expenditures such as tuition payments to other school systems and most capital outlay expenses (e.g., construction, land, and building expenditures). Like personnel expenditures, employee benefits are also excluded from the nonpersonnel expenditure items.

Nonpersonnel expenditures appear in Part II of the SLFS form and are collected through five primary data items:

- instructional staff support (items E07S and E07SE);
- nontechnology-related supplies and purchased services (items V01S, and V01SE);
- technology-related supplies and purchased services (items V02S and V02SE);
- nontechnology-related equipment (items K13S and K13SE); and
- technology-related equipment (items K14S and K14SE).

Additionally, there are four nonpersonnel exhibit items on the SLFS form that are a subset of at least one of the five nonpersonnel expenditure items listed above:

- improvement of instruction (items V03S, and V03SE);
- library and media services (items V04S and V04SE);
- books and periodicals (items V93S and V93SE); and

⁴ “External” professional development and training includes professional development and training services purchased from third-party vendors. These expenditures are generally included within the “Nontechnology-related supplies and purchased services” and “Instructional staff support” nonpersonnel data items as appropriate. “Internal” professional development and training includes professional development and training services provided directly by school staff. Internal, nonsalary professional development and training costs are also generally reported under nonpersonnel data items; salaries of school staff providing internal professional development and training services are included within SLFS personnel data items as appropriate.

- technology software (items K15S and K15SE).

Data Exclusions

NCES requested that respondents exclude some expenditures from the SLFS data item categories for the purposes of comparability and analysis. Data items on the SLFS were collected both with and without these exclusions.

Respondents report data item amounts without exclusions in column (1) of the SLFS form. Amounts reported in this column include school expenditures from *all* elementary-secondary (PK–12) funds and programs and—when aggregated to the school district and state levels—are directly comparable with finance amounts reported in similar data items on the F-33 and NPEFS collections conducted by NCES.

Column (2) of the SLFS form requests the same amounts from column (1) *less the following exclusions*:

- expenditures paid from federal funds other than Impact Aid programs;
- expenditures for prekindergarten programs; and
- expenditures for special education programs.

NCES has requested that SLFS respondents exclude the above expenditures from the amounts reported in column (2) of the SLFS form to maximize comparability of school-level finance data between reporting states and schools. The exclusions were applied to SLFS to ensure consistency with the CRDC.

Survey variables

Exhibit 1 contains a list of the data items included on the FY 14 SLFS form, along with a brief description of each item.

Exhibit 1. Data items included in the School-Level Finance Survey (SLFS): Fiscal year 2014

| Data item | Description |
|-----------|---|
| Z33S | Instructional staff salaries |
| Z33SE | Instructional staff salaries (with exclusions) |
| V11S | Student support services salaries |
| V11SE | Student support services salaries (with exclusions) |
| V13S | Instructional staff support services salaries |
| V13SE | Instructional staff support services salaries (with exclusions) |
| V17S | School administration support services salaries |
| V17SE | School administration support services salaries (with exclusions) |
| Z39S | Teacher salaries |
| Z39SE | Teacher salaries (with exclusions) |
| Z40S | Instructional aide salaries |
| Z40SE | Instructional aide salaries (with exclusions) |
| E07S | Total instructional staff support services |
| E07SE | Total instructional staff support services (with exclusions) |
| V01S | Nontechnology related supplies and purchased services |
| V01SE | Nontechnology related supplies and purchased services (with exclusions) |
| V02S | Technology-related supplies and purchased services |
| V02SE | Technology-related supplies and purchased services (with exclusions) |
| K13S | Nontechnology related equipment |
| K13SE | Nontechnology related equipment (with exclusions) |
| K14S | Technology-related equipment |
| K14SE | Technology-related equipment (with exclusions) |
| V03S | Improvement of instruction |
| V03SE | Improvement of instruction (with exclusions) |
| V04S | Library and media services |
| V04SE | Library and media services (with exclusions) |
| V93S | Books and periodicals |
| V93SE | Books and periodicals (with exclusions) |
| K15S | Technology software |
| K15SE | Technology software (with exclusions) |

SOURCE: U.S. Department of Education, National Center for Education Statistics, "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

See appendix B for definitions associated with the SLFS data items.

Fiscal data plan

In addition to the school finance data specified in the SLFS, NCES also collects information in a fiscal data plan from each participating state to help process the SLFS data and gain a better understanding of any anomalies in the state's SLFS data. The FY 14 SLFS fiscal data plan questionnaire appears in appendix A of this report. State responses to the data plan appear in appendix C. The data plan responses are presented as reported with minimal editing by NCES and these responses are not included on the SLFS data file.

Chapter 3. Data Submissions and Ability to Report

Submission Formats

The FY 14 SLFS collection opened on May 7, 2015 and closed on December 31, 2015. Representatives from each of the twelve states were provided electronic copies of the data collection instrument, the fiscal data plan, instructions on how to submit data files to the Census Bureau, and other guidance on reporting data in the SLFS item codes. SEAs were to collect and edit data from their LEAs and submit data files to the Census Bureau by December 31, 2015, or request an extension from NCES and the Census Bureau to report by the end of January 2016.

States had the option of submitting electronic data files in either “SLFS format” or in the individual state agency’s financial accounting format (also known as “SEA format”). These options are analogous to the submission options available under the F-33 survey.

SLFS format

States that submitted data in the SLFS format submitted data for individual schools and translated data from their own financial accounting format to the SLFS item codes. For the FY 14 collection, Arkansas, Colorado, Louisiana, Michigan, Ohio, and Rhode Island submitted all of their data in SLFS format.

SEA format

States that submitted in their own financial accounting format (SEA format) sent data files to the Census Bureau. Census Bureau staff then evaluated the states’ charts of accounts and created crosswalk programs that translated the data states reported in state agency format to amounts for each SLFS item code.

Census Bureau staff created a separate crosswalk SAS program for each of the three states submitting in SEA format. These SAS programs read in the data files submitted by the states and evaluated each line to determine where to code each amount. Using the different states’ chart of accounts, Census Bureau staff made determinations on which SLFS item code(s), if any, would be the best fit for each amount by using the descriptions of items from the state’s chart of accounts. In cases where Census Bureau staff could not make a conclusive determination, staff contacted state respondents to assist in making a final decision on which SLFS item codes to use. For the FY 14 collection, New Jersey and North Carolina submitted data in SEA format. Maine submitted personnel expenditures in SLFS format and nonpersonnel expenditures in SEA format.

Upon completing the crosswalk process for each state, Census Bureau staff attempted to match the schools reported on respondent files with the schools in the Common Core of Data (CCD) Public Elementary/Secondary School Universe Survey using the SEASCH variable reported on that survey, which is an SEA identifier for schools. If Census Bureau staff could not match schools reported within state respondent files to the school universe file for the corresponding

school year (SY 2013–14 for the FY 14 SLFS file), they attempted to match the schools to prior and subsequent year universe files. (Matching to prior and subsequent year school universe files also allowed for closed and future schools that had financial activity to be reported on the SLFS file under a consistent school identifier.) For some cases, Census Bureau staff contacted state respondents to reconcile nonmatching schools with the CCD school universe files.

In cases where a match could not be found between a school reported on a state’s file and the CCD school universe files, Census Bureau staff created a “dummy” identifier to add the school to the SLFS data file.

Ability to Report Data and Data Anomalies

Responses to fiscal data plan

The SLFS fiscal data plan is an eight-question supplemental form that asked states to identify anomalies in their reporting of SLFS data, including identifying expenditures that they were not able to report. In some cases, states were ultimately able to report expenditures that their data plan responses indicated were unavailable.

The data plan asked states which types of expenditures they would be able to exclude in reporting the “with exclusions” data items. Only one state, New Jersey, reported that it would be unable to exclude any expenditures from federal funds other than Impact Aid. Maine and Ohio reported that they were unable to exclude expenditures for prekindergarten programs. All of the reporting states were able to exclude expenditures for adult education and special education programs.

States were asked if they would be able to separate supplies, equipment, and purchased services into technology and nontechnology categories in accordance with the guidance provided on the SLFS survey form and in the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). Three states—Colorado, Michigan, and New Jersey—initially reported that they would be unable to fully separate supplies, equipment, and purchased services into the technology and nontechnology categories. (However, Colorado was ultimately able to report the requested expenditures for nontechnology and technology supplies and purchased services items, and the nontechnology and technology equipment items.) The anticipated ability to report the nonpersonnel exhibit items was mixed. Initially, Colorado, Michigan, and North Carolina reported that they would not be able to report finance amounts for the improvement of instruction exhibit item. However, Colorado and North Carolina were ultimately able to report amounts for this category. For the library and media services exhibit item, Michigan was the only state to indicate that it would be unable to report these expenditures. New Jersey was the only state indicating that it would be unable to report the books and periodicals item, but it was ultimately able to do so. Michigan’s data plan indicated that the state would be able to report amounts for the books and periodicals exhibit item, but would not be able to include expenditures for books and periodicals from library and media services within the

reported amounts. For the technology software exhibit item, three states—Michigan, New Jersey, and North Carolina—stated that they would be unable to report finance amounts for the category.

States were asked to indicate whether they would be able to provide, at some point in the future, a corresponding point-in-time headcount, average monthly headcount, point in time full-time-equivalent (FTE) count, cumulative FTE count, and total hours for each of the personnel items reported in Part I of the SLFS survey form. There were open-ended questions in which states could elaborate on any data anomalies within their SLFS data submissions, including any necessary proration of school district-level expenditures to the school level. Finally, states were asked to provide estimates for the burden hours incurred by the SEA and LEAs within the state as a result of responding to the survey.

Responses to the fiscal data plan questions can be found in appendix C.

Other reporting issues

An issue that was almost universal across states was the need to prorate some expenditures at the school district level to the individual schools or otherwise report these expenditures in a separate line that would not be attributed to a specific school. States noted that they were unable to attribute certain expenditures, such as salaries for teachers that teach at multiple schools, to individual schools as requested on the survey. States had the option to either prorate these amounts to the individual schools in each district or report these amounts on a separate line that would identify the amounts as district-level expenditures.

In addition to issues with reporting data at the school level, two states were unable to provide data for all schools in their state. An additional issue was that two states were able to provide data for only some of their schools. (The details of these issues are discussed in the “Ability to Report Data Items/Data Availability” section in Chapter 5.) Charter schools were included in all states that were able to report data for their full universe of schools. All states that were able to report data for their full universe included data for charter schools in their submissions.

Chapter 4. Data Editing and Data Quality

Data Editing Process

In accordance with NCES statistical standards, SLFS data were edited through an iterative and interactive process that includes procedures for detecting and correcting errors in the data. Data editing minimizes errors and ensures the data are complete, accurate, and consistent across the data file. In accordance with NCES Statistical Standard 4-1-1, SLFS data were checked for credibility based on range tolerances to determine if responses fall within a prespecified reasonable range. The data were also checked for consistency based on checks across variables within individual records for noncontradictory responses.

After an SEA submits SLFS data, SLFS staff conducts a comprehensive review of the data, which includes numerous edit checks and, if necessary, follow-up with the SEA respondent. These edit checks included but were not limited to:

- consistency edit checks (e.g., teacher salaries cannot be greater than instructional staff salaries);
- outlier per pupil and per staff expenditure amounts;
- unreasonable zero dollar amounts;
- comparison of school district-aggregated SLFS data with F-33 data to ensure the SLFS data are within a reasonable range at the school district level; and
- comparison of state-aggregated SLFS data with NPEFS data to ensure the SLFS data are within a reasonable range at the state level.

SLFS staff analysts prepared follow-up questions for SEA respondents based on the results of these edit checks. SEAs were asked to explain all undocumented data anomalies and correct any data errors. If the SEA was unable to provide an explanation or revision for these anomalies, SLFS staff may edit the data as appropriate based on a set of established business rules. NCES, however, was aware that unexplained anomalies may still remain in the SLFS data file given the pilot nature of the data. NCES decided to leave this information for data users to draw their own conclusions. For more details on state-specific anomalies, see appendix D.

SLFS staff contacted SEA respondents to correct various critical data anomalies. Several states reported amounts for data items with exclusions that were larger than the corresponding data items without exclusions. Other failed critical consistency edit checks (e.g., teacher salaries cannot be greater than instructional staff salaries) were also noted by SLFS staff and followed up on with SEA respondents. SLFS staff requested revisions from states if numerous schools had data that failed these edit checks. Revised data files were then processed by SLFS staff to correct these inaccuracies. Submissions by states with a small number of edit check failures were generally corrected manually by SLFS staff.

Given the exploratory nature of this survey, imputations have not been performed on any SLFS data.

Data Item Flags

The SLFS data file contains a flag for each finance data item. The flag indicates whether the data item was reported by the respondent, was edited by SLFS staff, was missing, or was not applicable. These flags can be found at the end of the data file and are identified by the name of the corresponding data item preceded by an “FL_” (e.g., FL_Z33S, FL_V11SE).

The data item flags are as follows:

R—As reported by the state;

A—Edited by the analyst;

N—Not applicable; and

M—Missing.

Missing and Nonapplicable Data

Missing data are identified as “-1” on the SLFS data file, with a data item flag value of “M.” It is sometimes difficult to determine whether a reported zero from an SEA respondent represents a missing data item or a true zero. For example, small schools often have personnel and other expenses that span across multiple expenditure functions. The principal of a school may also perform teaching duties. In some cases, the SEA might report this principal’s salary under instructional staff salaries instead of allocating the salary to the instructional staff salaries and school administration salaries data items. In this scenario, zero data reported for school administration would be treated as a true zero and assigned a data item flag value of “R.”

Nonapplicable data are identified as “-2” on the SLFS data file, with a data item flag value of “N.” For the nine responding states in the FY 14 SLFS, the SLFS data file includes the complete universe of schools from the SY 2013–14 CCD School Universe. Closed schools and inactive schools scheduled to open in the future are reported as nonapplicable on the SLFS data file if the state did not report any finance data for the schools.

Chapter 5. Data Review and Analysis

Ability to Report Data Items/Data Availability

Ability of participating states to report SLFS data

Twelve states initially agreed to submit FY 14 data. Of these, Kentucky, Maryland, and South Carolina later were unable to participate. The nine states that ultimately comprised the FY 14 study were Arkansas, Colorado, Louisiana, Maine, Michigan, New Jersey, North Carolina, Ohio, and Rhode Island.

Among the states that withdrew from the pilot, Maryland did so because of staff capacity limits and the lack of resources to develop a school-level finance collection system. South Carolina was similarly unable to procure needed resources. Kentucky was faced with difficulties in obtaining accurate school-level data from its LEAs' existing finance systems. Colorado and New Jersey were able to report FY 14 SLFS data for only a subset of its LEAs. Colorado reported FY 14 SLFS data for only 7 out of 261 Colorado LEAs on the 2013–14 CCD Agency Universe file. New Jersey reported FY 14 SLFS data for only its 31 “Abbott” school districts.⁵ (Colorado’s and New Jersey’s data will not be discussed in this section because too few schools were reported to represent the status of the state.) Michigan submitted school-level finance data for the regular LEAs and a small section of the charter school districts, but was not able to submit data for the majority of the charter school districts.

With the exception of Colorado and New Jersey, the participating states were able to report SLFS data for the vast majority of their schools. Exhibit 2 presents the number and percent of LEAs and schools in the CCD nonfiscal universes that reported fiscal data⁶ in the FY 14 SLFS.

⁵ “Abbott” school districts were created in 1985 to provide remedies to ensure that PK–12 school districts in New Jersey’s urban areas receive public education funding in accordance with the state constitution. Per the SY 2013–14 CCD Local Education Agency Universe file, the 31 “Abbott” school districts educate 275,176, or 20 percent, of New Jersey’s 1,370,295 students.

⁶ An LEA is counted as having reported fiscal data if at least one school within the LEA reported at least one data item for the FY 14 SLFS. A school is counted as having reported fiscal data if the school reported at least one data item for the FY 14 SLFS.

Exhibit 2. Number and percent of Local Education Agencies (LEAs) and schools that reported fiscal data in the School-Level Finance Survey (SLFS), by participating state: Fiscal year 2014

| Participating state | Number of LEAs in CCD Nonfiscal LEA Universe | Number of LEAs reported in SLFS | Percent of LEAs reported in SLFS | Number of schools in CCD School Universe | Number of schools reported in SLFS | Percent of schools reported in SLFS |
|---------------------|--|---------------------------------|----------------------------------|--|------------------------------------|-------------------------------------|
| Arkansas | 291 | 254 | 87.3 | 1,126 | 1,069 | 94.9 |
| Colorado | 261 | 7 | 2.7 | 1,860 | 111 | 6.0 |
| Louisiana | 138 | 130 | 94.2 | 1,438 | 1,369 | 95.2 |
| Maine | 265 | 224 | 84.5 | 625 | 615 | 98.4 |
| Michigan | 927 | 571 | 61.6 | 3,676 | 2,851 | 77.6 |
| New Jersey | 697 | 31 | 4.4 | 2,615 | 442 | 16.9 |
| North Carolina | 295 | 242 | 82.0 | 2,635 | 2,565 | 97.3 |
| Ohio | 1,176 | 1,033 | 87.8 | 3,784 | 3,637 | 96.1 |
| Rhode Island | 61 | 59 | 96.7 | 310 | 300 | 96.8 |

NOTE: An LEA is counted as reported if at least one school within the LEA reported at least one data item for the FY 14 SLFS. A school is counted as reported if the school reported at least one data item for the FY 14 SLFS.

SOURCE: U.S. Department of Education, National Center for Education Statistics, “School-Level Finance Survey (SLFS),” fiscal year 2014, Preliminary Version 1a; “Local Education Agency Universe Survey,” 2013–14, Provisional Version 1a; and “Public Elementary/Secondary School Universe Survey,” 2013–14, Provisional Version 2a.

As shown within exhibit 2, the percentage of LEAs reported in the SLFS deviates negatively from the percentage of schools reported, which implies that reporting bias may exist in favor of larger, nonrural LEAs.

The FY 14 SLFS data file includes records that cannot be matched to the 2013–14 CCD School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. These records cannot be allocated to individual schools, and they remain as separate records in the SLFS. The tables in the sections below include these records. As a result, the number of schools in exhibit 2 may differ from the number of schools in the tables below.

Ability of participating states to report complete SLFS data

There was no variation in response across SLFS personnel expenditure items within participating states, except Michigan (table 1). North Carolina, Ohio, and Rhode Island had a 99 percent response rate for personnel expenditures, followed by Louisiana (97 percent) and Arkansas (96 percent). Michigan could not report on student support services salaries or instructional staff support services salaries.

Similar to personnel expenditures, there was no variation in response across nonpersonnel expenditure items within participating states, except Michigan and North Carolina (table 2). Ohio and Rhode Island had a 99 percent response rate for nonpersonnel expenditures, followed by Louisiana and Maine (97 percent) and Arkansas (96 percent). North Carolina could not report on technology software. Michigan was able to report on books and periodicals only.

Among the seven reporting states, four states—Arkansas, Louisiana, Ohio, and Rhode Island—reported all SLFS data items for at least 90 percent of their operating schools, with school response rates ranging from 96 percent for Arkansas to 99 percent for Rhode Island (tables 1 and 2).

Maine—which had some issues attributing certain expenditures to the school level⁷—reported personnel expenditures for 81 percent of their operating schools and reported nonpersonnel expenditures for 97 percent of those schools.

North Carolina was able to report 14 out of 15 SLFS data items for 99 percent of its operating schools but was not able to report SLFS data for technology software expenditures.

⁷ See appendix D for additional explanation of the anomalies within Maine’s reporting for the SLFS.

Table 1. Number of operating public elementary and secondary schools and item response rates for personnel expenditures, by data item and participating state: Fiscal year 2014

| Participating state | Item response rate for personnel expenditures | | | | | | |
|-------------------------|---|----------------------------------|-----------------------------------|---|--------------------------------|--|-----------------------------|
| | Number of schools ¹ | Main personnel expenditure items | | | | Instructional staff salary exhibit items | |
| | | Instructional staff salaries | Student support services salaries | Instructional staff support services salaries | School administration salaries | Teacher salaries | Instructional aide salaries |
| Reporting states | 14,491 | 92.4 | 72.0 | 72.0 | 92.4 | 92.4 | 92.4 |
| Arkansas | 1,112 | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 |
| Colorado ² | 119 | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 |
| Louisiana | 1,429 | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 |
| Maine | 1,002 | 80.5 | 80.5 | 80.5 | 80.5 | 80.5 | 80.5 |
| Michigan | 3,651 | 81.0 | 0.0 | 0.0 | 81.0 | 81.0 | 81.0 |
| New Jersey ² | 471 | 93.6 | 93.6 | 93.6 | 93.6 | 93.6 | 93.6 |
| North Carolina | 2,588 | 99.0 | 99.0 | 99.0 | 99.0 | 99.0 | 99.0 |
| Ohio | 3,656 | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 |
| Rhode Island | 463 | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 |

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools only (i.e., excludes closed, inactive, or future schools).

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Table 2. Number of operating public elementary and secondary schools and item response rates for nonpersonnel expenditures, by data item and participating state: Fiscal year 2014

| Participating state | Item response rate for nonpersonnel expenditures | | | | | | | | | |
|-------------------------|--|-------------------------------------|--|--|----------------------------------|------------------------------|--|----------------------------|-----------------------|---------------------|
| | Number of schools ¹ | Main nonpersonnel expenditure items | | | | | Nonpersonnel expenditure exhibit items | | | |
| | | Instructional staff support | Non-technology-related supplies and purchased services | Technology-related supplies and purchased services | Non-technology-related equipment | Technology-related equipment | Improvement of instruction | Library and media services | Books and periodicals | Technology software |
| Reporting states | 14,491 | 73.1 | 70.1 | 70.1 | 70.1 | 70.1 | 73.1 | 73.1 | 93.6 | 52.4 |
| Arkansas | 1,112 | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 |
| Colorado ² | 119 | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 |
| Louisiana | 1,429 | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 |
| Maine | 1,002 | 97.0 | 97.0 | 97.0 | 97.0 | 97.0 | 97.0 | 97.0 | 97.0 | 97.0 |
| Michigan | 3,651 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 81.0 | 0.0 |
| New Jersey ² | 471 | 93.6 | 0.0 | 0.0 | 0.0 | 0.0 | 93.6 | 93.6 | 93.6 | 0.0 |
| North Carolina | 2,588 | 99.0 | 99.0 | 99.0 | 99.0 | 99.0 | 99.0 | 99.0 | 99.0 | 0.0 |
| Ohio | 3,656 | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 |
| Rhode Island | 463 | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 |

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools only (i.e., excludes closed, inactive, or future schools).

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Ability of participating states to report SLFS data with exclusions

The ability of states to report school-level expenditures with exclusions was of particular interest because it reflects the ability of the SEAs to report data under various education finance policy initiatives and options. Arkansas, Louisiana, Maine, Michigan, North Carolina, Ohio, and Rhode Island were able to exclude these items, but with varying levels of success.⁸ Among these seven states, the response rates for items they could report were the same for those items with and those without exclusions. For example, Arkansas had a 96 percent response rate for instructional staff salaries with and without exclusions (tables E-1 and E-2).

Similar to the reporting of SLFS data items without exclusions, there was often no variation by state in school response rates across items without exclusions, with the exception being certain items in Michigan and North Carolina where no schools in the state were able to report the item.

Tables E-1 and E-2 in appendix E display the corresponding state response rates for each SLFS data item with exclusions, in a format identical to tables 1 and 2.

Personnel and nonpersonnel expenditures

Five of the seven reporting states (Arkansas, Louisiana, North Carolina, Ohio, and Rhode Island), reported data for all four personnel items without exclusions for over 96 percent of their operating schools (table 3). Maine reported all these four items for 81 percent of the operating schools, and Michigan was unable to report the four items for any of the operating schools. Across all reporting states, 72 percent of operating schools reported SLFS data for all four personnel expenditure items without exclusions.

⁸ For example, Maine was able to exclude expenditures from non-Impact Aid and special education programs from these items, but was not able to exclude expenditures from prekindergarten programs. See appendix D for additional detail on state-specific reporting of SLFS data items with exclusions.

Table 3. Number of operating public elementary and secondary schools and item response rates for expenditures, by category of data items and participating state: Fiscal year 2014

| Participating state | Number of schools ¹ | Item response rate for expenditures | | | Item response rate for expenditures with exclusions ² | | |
|-------------------------|--------------------------------|-------------------------------------|---|--|--|---|--|
| | | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ |
| Reporting states | 14,491 | 51.1 | 72.0 | 92.4 | 51.1 | 69.0 | 92.4 |
| Arkansas | 1,112 | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 |
| Colorado ⁶ | 119 | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 |
| Louisiana | 1,429 | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 |
| Maine | 1,002 | 78.0 | 80.5 | 80.5 | 78.0 | 80.5 | 80.5 |
| Michigan | 3,651 | 0.0 | 0.0 | 81.0 | 0.0 | 0.0 | 81.0 |
| New Jersey ⁶ | 471 | 0.0 | 93.6 | 93.6 | 0.0 | 0.0 | 93.6 |
| North Carolina | 2,588 | 0.0 | 99.0 | 99.0 | 0.0 | 99.0 | 99.0 |
| Ohio | 3,656 | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 |
| Rhode Island | 463 | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 |

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²Expenditures with exclusions exclude the following types of expenditures: expenditures paid from federal funds other than Impact Aid programs, expenditures for prekindergarten programs, and expenditures for special education programs.

³All 15 items include instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, teacher salaries, instructional aide salaries, instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, technology-related equipment, improvement of instruction, library and media services, books and periodicals, and technology software.

⁴All four personnel expenditure items include instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries.

⁵Both instructional staff salary exhibit items include teacher salaries and instructional aide salaries.

⁶Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools only (i.e., excludes closed, inactive, or future schools).

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

SLFS data for all four personnel items with exclusions were reported for 69 percent of operating schools in the reporting states, with five of the seven reporting states able to report all four personnel items with exclusions for over 96 percent of their operating schools. Within the reporting states, 92 percent of schools were able to report SLFS data for both personnel exhibit items (teacher salaries and instructional aide salaries), with all states being able to report amounts in 80 percent or more of their schools.

Seventy percent of the operating schools within the reporting states reported SLFS data for all five nonpersonnel expenditure items and 52 percent of the schools reported data for all four nonpersonnel expenditure exhibit items (table 4). Six of the seven reporting states reported all five nonpersonnel items for over 96 percent of their operating schools. Michigan was not able to report all the nonpersonnel expenditure items for any of their operating schools.

Table 4. Number of operating public elementary and secondary schools and item response rates for nonpersonnel expenditures, by category of data items and participating state: Fiscal year 2014

| Participating state | Number of schools ¹ | Item response rate for expenditures | | Item response rate for expenditures with exclusions ² | |
|-------------------------|--------------------------------|--|--|--|--|
| | | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure exhibit items ⁴ | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure exhibit items ⁴ |
| Reporting states | 14,491 | 70.1 | 52.4 | 70.1 | 52.4 |
| Arkansas | 1,112 | 96.1 | 96.1 | 96.1 | 96.1 |
| Colorado ⁵ | 119 | 93.3 | 93.3 | 93.3 | 93.3 |
| Louisiana | 1,429 | 96.7 | 96.7 | 96.7 | 96.7 |
| Maine | 1,002 | 97.0 | 97.0 | 97.0 | 97.0 |
| Michigan | 3,651 | 0.0 | 0.0 | 0.0 | 0.0 |
| New Jersey ⁵ | 471 | 0.0 | 0.0 | 0.0 | 0.0 |
| North Carolina | 2,588 | 99.0 | 0.0 | 99.0 | 0.0 |
| Ohio | 3,656 | 98.6 | 98.6 | 98.6 | 98.6 |
| Rhode Island | 463 | 99.1 | 99.1 | 99.1 | 99.1 |

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²Expenditures with exclusions exclude the following types of expenditures: expenditures paid from federal funds other than Impact Aid programs, expenditures for prekindergarten programs, and expenditures for special education programs.

³All five nonpersonnel expenditure items include instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, and technology-related equipment.

⁴All four nonpersonnel expenditure exhibit items include improvement of instruction, library and media services, books and periodicals, and technology software.

⁵Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools only (i.e., excludes closed, inactive, or future schools).

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

The percentage of schools in each of the states that reported all personnel and nonpersonnel items exceeded 90 percent. Overall, across all items, with and without exclusions, states that were able to report data were generally able to do so for better than 90 percent of their schools for both personnel and nonpersonnel items (tables 3 and 4). The exception was Maine, for which only 81 percent of schools reported all personnel items (table 3). Arkansas, Louisiana, Ohio, and Rhode Island had the same response rates for personnel and nonpersonnel expenditures, ranging from 96 percent for Arkansas to 99 percent for Ohio and Rhode Island (tables 3 and 4). North Carolina had a 99 percent response rate for all SLFS items with the exception of one nonpersonnel exhibit item, technology software (tables 1 and 2).

Michigan was not able to report SLFS data for two personnel items (student support services salaries and instructional staff support services salaries) or for any nonpersonnel items except books and periodicals, but had an 81 percent response rate for the data items the state was able to report.

Maine was able to exclude expenditures for federal and special education programs in all 15 data items but could exclude only a limited amount of expenditures from prekindergarten programs.⁹ Michigan excluded the three types of expenditures as requested with one exception; expenditures from federal Impact Aid funds could not be separated out and thus were included within Michigan's reported expenditures for data items with exclusions.

For additional detail on state-specific reporting of SLFS data items with exclusions see appendix D.

Data availability by school characteristics

Unit response rate by school type. SLFS data were collected from four types of schools—regular, special education, vocational, and alternative/other.¹⁰ At the reporting states level, regular schools had the highest unit response rate (96 percent), followed by other/alternative schools (76 percent), vocational schools (67 percent), and special education schools (47 percent) (table 5). Six of the seven participating states with acceptable response rates had a 99 percent response rate among regular schools. Louisiana, Maine, North Carolina, and Rhode Island were able to report data for all vocational schools, while Arkansas and Michigan were not able to report any of their vocational schools. Maine, North Carolina, Ohio, and Rhode Island were able to report data for more than 84 percent of special education schools. For the other states the unit response rate was 40 percent or lower for special education schools.

⁹ See appendix D for additional explanation of the anomalies within Maine's reporting for the SLFS.

¹⁰ The school type information was obtained from the TYPE variable in the SY 2013–14 CCD School Universe file. See the explanation for the TYPE variable in the SY 2013–14 CCD School Universe file documentation (Glander 2016) for definitions of each type of school. School type information was generally not available for program-level and districtwide school finance records on the FY 14 SLFS data file that could not be found in the SY 2013–14 CCD School Universe. For additional detail on states that reported program-level and districtwide finances for the SLFS, see appendix D.

Table 5. Number and percent of schools that reported fiscal data in the School-Level Finance Survey (SLFS), by school type and participating state: Fiscal year 2014

| Participating state | Regular school | | | Special education school | | | Vocational school | | | Other/alternative school | | |
|-------------------------|--------------------------------|------------------------------------|-------------------------------------|--------------------------------|------------------------------------|-------------------------------------|--------------------------------|------------------------------------|-------------------------------------|--------------------------------|------------------------------------|-------------------------------------|
| | Number of schools ¹ | Number of schools reported in SLFS | Percent of schools reported in SLFS | Number of schools ¹ | Number of schools reported in SLFS | Percent of schools reported in SLFS | Number of schools ¹ | Number of schools reported in SLFS | Percent of schools reported in SLFS | Number of schools ¹ | Number of schools reported in SLFS | Percent of schools reported in SLFS |
| Reporting states | 12,842 | 12,271 | 95.6 | 302 | 141 | 46.7 | 156 | 104 | 66.7 | 520 | 396 | 76.2 |
| Arkansas | 1,073 | 1,061 | 98.9 | 4 | 0 | 0.0 | 26 | 0 | 0.0 | 9 | 8 | 88.9 |
| Colorado ² | 113 | 106 | 93.8 | 0 | † | † | 0 | † | † | 6 | 5 | 83.3 |
| Louisiana | 1,277 | 1,263 | 98.9 | 30 | 5 | 16.7 | 8 | 8 | 100.0 | 97 | 89 | 91.8 |
| Maine | 589 | 584 | 99.2 | 3 | 3 | 100.0 | 27 | 27 | 100.0 | 0 | † | † |
| Michigan | 3,040 | 2,579 | 84.8 | 183 | 63 | 34.4 | 6 | 0 | 0.0 | 310 | 204 | 65.8 |
| New Jersey ² | 458 | 432 | 94.3 | 5 | 2 | 40.0 | 1 | 1 | 100.0 | 7 | 6 | 85.7 |
| North Carolina | 2,473 | 2,457 | 99.4 | 26 | 22 | 84.6 | 7 | 7 | 100.0 | 82 | 76 | 92.7 |
| Ohio | 3,533 | 3,506 | 99.2 | 50 | 45 | 90.0 | 69 | 49 | 71.0 | 4 | 4 | 100.0 |
| Rhode Island | 286 | 283 | 99.0 | 1 | 1 | 100.0 | 12 | 12 | 100.0 | 5 | 4 | 80.0 |

† Not applicable.

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school type information was available. School type information was generally not available for program-level and "districtwide" school finance records on the FY 14 SLFS data file that were unable to be attributed to a specific school in the 2013–14 Common Core of Data (CCD) School Universe.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Item response rate by school type. Regular and vocational schools generally were able to report SLFS data items at a higher item response rate than special education and alternative/other schools for items without exclusions (tables 6 and 7) and items with exclusions (tables E-3 and E-4).

For the 12,842 regular schools reported in the pilot survey, 53 percent reported data for all 15 SLFS data items. Five states (Arkansas, Louisiana, Maine, Ohio, and Rhode Island) were able to report data for all data items (without and with exclusions) for over 95 percent of their regular schools (tables 6 and E-3). Sixty-two percent of the 156 vocational schools, 21 percent of the 520 alternative/other schools, and 18 percent of the 302 special education schools reported data for all the data items in the survey.

Table 6. Number of schools and item response rates for expenditures, by school type, category of data items, and participating state: Fiscal year 2014

| Participating state | Regular school | | | | Special education school | | | | Vocational school | | | | Other/alternative school | | | |
|-------------------------|--------------------------------|---------------------------|--|--|--------------------------------|---------------------------|--|--|--------------------------------|---------------------------|--|--|--------------------------------|---------------------------|--|--|
| | Item response rate | | | | Item response rate | | | | Item response rate | | | | Item response rate | | | |
| | Number of schools ¹ | All 15 items ² | personnel expenditure items ³ | Both instructional staff salary exhibit items ⁴ | Number of schools ¹ | All 15 items ² | personnel expenditure items ³ | Both instructional staff salary exhibit items ⁴ | Number of schools ¹ | All 15 items ² | personnel expenditure items ³ | Both instructional staff salary exhibit items ⁴ | Number of schools ¹ | All 15 items ² | personnel expenditure items ³ | Both instructional staff salary exhibit items ⁴ |
| Reporting states | 12,842 | 52.8 | 75.5 | 95.6 | 302 | 17.5 | 25.8 | 46.7 | 156 | 61.5 | 66.7 | 66.7 | 520 | 21.2 | 36.9 | 76.2 |
| Arkansas | 1,073 | 98.9 | 98.9 | 98.9 | 4 | 0.0 | 0.0 | 0.0 | 26 | 0.0 | 0.0 | 0.0 | 9 | 88.9 | 88.9 | 88.9 |
| Colorado ⁵ | 113 | 93.8 | 93.8 | 93.8 | 0 | † | † | † | 0 | † | † | † | 6 | 83.3 | 83.3 | 83.3 |
| Louisiana | 1,277 | 98.9 | 98.9 | 98.9 | 30 | 16.7 | 16.7 | 16.7 | 8 | 100.0 | 100.0 | 100.0 | 97 | 91.8 | 91.8 | 91.8 |
| Maine | 589 | 95.2 | 99.2 | 99.2 | 3 | 66.7 | 100.0 | 100.0 | 27 | 100.0 | 100.0 | 100.0 | 0 | † | † | † |
| Michigan | 3,040 | 0.0 | 0.0 | 84.8 | 183 | 0.0 | 0.0 | 34.4 | 6 | 0.0 | 0.0 | 0.0 | 310 | 0.0 | 0.0 | 65.8 |
| New Jersey ⁵ | 458 | 0.0 | 94.3 | 94.3 | 5 | 0.0 | 40.0 | 40.0 | 1 | 0.0 | 100.0 | 100.0 | 7 | 0.0 | 85.7 | 85.7 |
| North Carolina | 2,473 | 0.0 | 99.4 | 99.4 | 26 | 0.0 | 84.6 | 84.6 | 7 | 0.0 | 100.0 | 100.0 | 82 | 0.0 | 92.7 | 92.7 |
| Ohio | 3,533 | 99.2 | 99.2 | 99.2 | 50 | 90.0 | 90.0 | 90.0 | 69 | 71.0 | 71.0 | 71.0 | 4 | 100.0 | 100.0 | 100.0 |
| Rhode Island | 286 | 99.0 | 99.0 | 99.0 | 1 | 100.0 | 100.0 | 100.0 | 12 | 100.0 | 100.0 | 100.0 | 5 | 80.0 | 80.0 | 80.0 |

† Not applicable.

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²All 15 items include instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, teacher salaries, instructional aide salaries, instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, technology-related equipment, improvement of instruction, library and media services, books and periodicals, and technology software.

³All four personnel expenditure items include instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries.

⁴Both instructional staff salary exhibit items include teacher salaries and instructional aide salaries.

⁵Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school type information was available. School type information was generally not available for program-level and "districtwide" school finance records on the FY 14 SLFS data file that were unable to be attributed to a specific school in the 2013–14 Common Core of Data (CCD) School Universe.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

For the nonpersonnel items (without and with exclusions), regular schools were more likely to report data than other types of schools, with seven reporting states able to report all five nonpersonnel items for over 93 percent of schools in the state that reported data (tables 7 and E-4).

Table 7. Number of schools and item response rates for nonpersonnel expenditures, by school type, category of data items, and participating state: Fiscal year 2014

| Participating state | Regular school | | | Special education school | | | Vocational school | | | Other/alternative school | | |
|-------------------------|--------------------------------|--|--|--------------------------------|--|--|--------------------------------|--|--|--------------------------------|--|--|
| | Item response rate | | | Item response rate | | | Item response rate | | | Item response rate | | |
| | Number of schools ¹ | All five nonpersonnel expenditure items ² | All four nonpersonnel expenditure exhibit items ³ | Number of schools ¹ | All five nonpersonnel expenditure items ² | All four nonpersonnel expenditure exhibit items ³ | Number of schools ¹ | All five nonpersonnel expenditure items ² | All four nonpersonnel expenditure exhibit items ³ | Number of schools ¹ | All five nonpersonnel expenditure items ² | All four nonpersonnel expenditure exhibit items ³ |
| Reporting states | 12,842 | 71.9 | 52.8 | 302 | 24.8 | 17.5 | 156 | 66.0 | 61.5 | 520 | 35.8 | 21.2 |
| Arkansas | 1,073 | 98.9 | 98.9 | 4 | 0.0 | 0.0 | 26 | 0.0 | 0.0 | 9 | 88.9 | 88.9 |
| Colorado ⁴ | 113 | 93.8 | 93.8 | 0 | † | † | 0 | † | † | 6 | 83.3 | 83.3 |
| Louisiana | 1,277 | 98.9 | 98.9 | 30 | 16.7 | 16.7 | 8 | 100.0 | 100.0 | 97 | 91.8 | 91.8 |
| Maine | 589 | 95.2 | 95.2 | 3 | 66.7 | 66.7 | 27 | 100.0 | 100.0 | 0 | † | † |
| Michigan | 3,040 | 0.0 | 0.0 | 183 | 0.0 | 0.0 | 6 | 0.0 | 0.0 | 310 | 0.0 | 0.0 |
| New Jersey ⁴ | 458 | 0.0 | 0.0 | 5 | 0.0 | 0.0 | 1 | 0.0 | 0.0 | 7 | 0.0 | 0.0 |
| North Carolina | 2,473 | 99.4 | 0.0 | 26 | 84.6 | 0.0 | 7 | 100.0 | 0.0 | 82 | 92.7 | 0.0 |
| Ohio | 3,533 | 99.2 | 99.2 | 50 | 90.0 | 90.0 | 69 | 71.0 | 71.0 | 4 | 100.0 | 100.0 |
| Rhode Island | 286 | 99.0 | 99.0 | 1 | 100.0 | 100.0 | 12 | 100.0 | 100.0 | 5 | 80.0 | 80.0 |

† Not applicable.

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²All five nonpersonnel expenditure items include instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, and technology-related equipment.

³All four nonpersonnel expenditure exhibit items include improvement of instruction, library and media services, books and periodicals, and technology software.

⁴Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school type information was available. School type information was generally not available for program-level and "districtwide" school finance records on the FY 14 SLFS data file that were unable to be attributed to a specific school in the 2013–14 Common Core of Data (CCD) School Universe.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Unit response rate by school urbanicity. Unit response rates did not vary greatly by school urbanicity.¹¹ At the reporting states level, the highest unit response rate was 96 percent for schools in rural areas, and the lowest unit response rate was 90 percent for schools in cities (table 8). At the state level, the lowest unit response rates were observed for schools in Michigan cities (68 percent) and Colorado rural areas (77 percent).

¹¹ The school urbanicity is derived from the ULOCAL variable in the SY 2013–14 CCD School Universe file. City includes the subcategories of Large City, Mid-size City, and Small City. Suburban includes the subcategories of Large Suburb, Mid-size Suburb, and Small Suburb. Town includes the subcategories of Town, Fringe; Town, Distant; and Town, Remote. Rural includes the subcategories of Rural, Fringe; Rural, Distant; and Rural, Remote.

Table 8. Number and percent of schools that reported fiscal data in the School-Level Finance Survey (SLFS), by school urbanicity and participating state: Fiscal year 2014

| Participating state | City | | | Suburb | | | Town | | | Rural | | |
|-------------------------|--------------------------------|------------------------------------|-------------------------------------|--------------------------------|------------------------------------|-------------------------------------|--------------------------------|------------------------------------|-------------------------------------|--------------------------------|------------------------------------|-------------------------------------|
| | Number of schools ¹ | Number of schools reported in SLFS | Percent of schools reported in SLFS | Number of schools ¹ | Number of schools reported in SLFS | Percent of schools reported in SLFS | Number of schools ¹ | Number of schools reported in SLFS | Percent of schools reported in SLFS | Number of schools ¹ | Number of schools reported in SLFS | Percent of schools reported in SLFS |
| Reporting states | 3,302 | 2,961 | 89.7 | 4,236 | 3,951 | 93.3 | 1,975 | 1,882 | 95.3 | 4,624 | 4,435 | 95.9 |
| Arkansas | 244 | 229 | 93.9 | 125 | 121 | 96.8 | 251 | 241 | 96.0 | 492 | 478 | 97.2 |
| Colorado ² | 29 | 27 | 93.1 | 69 | 66 | 95.7 | 8 | 8 | 100.0 | 13 | 10 | 76.9 |
| Louisiana | 395 | 382 | 96.7 | 340 | 334 | 98.2 | 243 | 238 | 97.9 | 451 | 428 | 94.9 |
| Maine | 54 | 53 | 98.1 | 84 | 84 | 100.0 | 102 | 101 | 99.0 | 569 | 566 | 99.5 |
| Michigan | 820 | 560 | 68.3 | 1,331 | 1,093 | 82.1 | 491 | 423 | 86.2 | 1,007 | 880 | 87.4 |
| New Jersey ² | 182 | 171 | 94.0 | 267 | 249 | 93.3 | 15 | 14 | 93.3 | 7 | 7 | 100.0 |
| North Carolina | 681 | 669 | 98.2 | 498 | 496 | 99.6 | 337 | 332 | 98.5 | 1,072 | 1,065 | 99.3 |
| Ohio | 824 | 798 | 96.8 | 1,330 | 1,319 | 99.2 | 528 | 525 | 99.4 | 974 | 962 | 98.8 |
| Rhode Island | 73 | 72 | 98.6 | 192 | 189 | 98.4 | 0 | † | † | 39 | 39 | 100.0 |

† Not applicable.

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records reported on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school urban-centric locale code is available. City includes the subcategories of Large City, Mid-size City, and Small City. Suburban includes the subcategories of Large Suburb, Mid-size Suburb, and Small Suburb. Town includes the subcategories of Town, Fringe; Town, Distant; and Town, Remote. Rural includes the subcategories of Rural, Fringe; Rural, Distant; and Rural, Remote.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Item response rate by school urbanicity. Data availability by school urbanicity with and without exclusions also did not vary substantially across the reporting states as a whole (see tables 9 and 10 for items without exclusions and tables E-5 and E-6 in appendix E for items with exclusions). Some 47 percent of schools in cities were able to report data for all 15 personnel and nonpersonnel expenditure items while the percentage of schools able to report data for all personnel and nonpersonnel items were 49 percent, 56 percent, and 50 percent for schools in suburb, town, and rural areas, respectively (tables 9 and E-5).

At the reporting states level, the percentage of schools that reported all five nonpersonnel items (without and with exclusions) ranged from 62 percent in suburbs to 76 percent in rural areas (tables 10 and E-6). The percentage of schools that reported all four nonpersonnel expenditure exhibit items (without and with exclusions) ranged from 47 percent in cities to 56 percent in towns.

Table 9. Number of schools and item response rates for expenditures, by school urbanicity, category of data items, and participating state: Fiscal year 2014

| Participating state | City | | | | Suburb | | | | Town | | | | Rural | | | |
|-------------------------|--------------------------------|---------------------------|--|---|--------------------------------|---------------------------|--|---|--------------------------------|---------------------------|--|---|--------------------------------|---------------------------|--|---|
| | Number of schools ¹ | Item response rate | | | Number of schools ¹ | Item response rate | | | Number of schools ¹ | Item response rate | | | Number of schools ¹ | Item response rate | | |
| | | All 15 items ² | personnel expenditure items ³ | instructional staff salary exhibit items ⁴ | | All 15 items ² | personnel expenditure items ³ | instructional staff salary exhibit items ⁴ | | All 15 items ² | personnel expenditure items ³ | instructional staff salary exhibit items ⁴ | | All 15 items ² | personnel expenditure items ³ | instructional staff salary exhibit items ⁴ |
| | | | | | | | | | | | | | | | | |
| Reporting states | 3,302 | 47.2 | 72.6 | 89.6 | 4,236 | 49.4 | 67.0 | 92.8 | 1,975 | 55.5 | 73.2 | 94.6 | 4,624 | 49.9 | 73.6 | 92.6 |
| Arkansas | 244 | 93.9 | 93.9 | 93.9 | 125 | 96.8 | 96.8 | 96.8 | 251 | 96.0 | 96.0 | 96.0 | 492 | 97.2 | 97.2 | 97.2 |
| Colorado ⁵ | 29 | 93.1 | 93.1 | 93.1 | 69 | 95.7 | 95.7 | 95.7 | 8 | 100.0 | 100.0 | 100.0 | 13 | 76.9 | 76.9 | 76.9 |
| Louisiana | 395 | 96.7 | 96.7 | 96.7 | 340 | 98.2 | 98.2 | 98.2 | 243 | 97.9 | 97.9 | 97.9 | 451 | 94.9 | 94.9 | 94.9 |
| Maine | 54 | 90.7 | 90.7 | 90.7 | 84 | 77.4 | 78.6 | 78.6 | 102 | 83.3 | 85.3 | 85.3 | 569 | 68.7 | 72.4 | 72.4 |
| Michigan | 820 | 0.0 | 0.0 | 68.3 | 1,331 | 0.0 | 0.0 | 82.1 | 491 | 0.0 | 0.0 | 86.2 | 1,007 | 0.0 | 0.0 | 87.4 |
| New Jersey ⁵ | 182 | 0.0 | 94.0 | 94.0 | 267 | 0.0 | 93.3 | 93.3 | 15 | 0.0 | 93.3 | 93.3 | 7 | 0.0 | 100.0 | 100.0 |
| North Carolina | 681 | 0.0 | 98.2 | 98.2 | 498 | 0.0 | 99.6 | 99.6 | 337 | 0.0 | 98.5 | 98.5 | 1,072 | 0.0 | 99.3 | 99.3 |
| Ohio | 824 | 96.8 | 96.8 | 96.8 | 1,330 | 99.2 | 99.2 | 99.2 | 528 | 99.4 | 99.4 | 99.4 | 974 | 98.8 | 98.8 | 98.8 |
| Rhode Island | 73 | 98.6 | 98.6 | 98.6 | 192 | 98.4 | 98.4 | 98.4 | 0 | † | † | † | 39 | 100.0 | 100.0 | 100.0 |

† Not applicable.

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²All 15 items include instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, teacher salaries, instructional aide salaries, instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, technology-related equipment, improvement of instruction, library and media services, books and periodicals, and technology software.

³All four personnel expenditure items include instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries.

⁴Both instructional staff salary exhibit items include teacher salaries and instructional aide salaries.

⁵Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school urban-centric locale code is available. City includes the subcategories of Large City, Mid-size City, and Small City. Suburban includes the subcategories of Large Suburb, Mid-size Suburb, and Small Suburb. Town includes the subcategories of Town, Fringe; Town, Distant; and Town, Remote. Rural includes the subcategories of Rural, Fringe; Rural, Distant; and Rural, Remote.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Table 10. Number of schools and item response rates for nonpersonnel expenditures, by school urbanicity, category of data items, and participating state: Fiscal year 2014

| Participating state | City | | | Suburb | | | Town | | | Rural | | |
|-------------------------|--------------------------------|--|--|--------------------------------|--|--|--------------------------------|--|--|--------------------------------|--|--|
| | Item response rate | | | Item response rate | | | Item response rate | | | Item response rate | | |
| | Number of schools ¹ | All five nonpersonnel expenditure items ² | All four nonpersonnel expenditure exhibit items ³ | Number of schools ¹ | All five nonpersonnel expenditure items ² | All four nonpersonnel expenditure exhibit items ³ | Number of schools ¹ | All five nonpersonnel expenditure items ² | All four nonpersonnel expenditure exhibit items ³ | Number of schools ¹ | All five nonpersonnel expenditure items ² | All four nonpersonnel expenditure exhibit items ³ |
| Reporting states | 3,302 | 67.5 | 47.3 | 4,236 | 61.6 | 49.9 | 1,975 | 73.1 | 56.3 | 4,624 | 76.3 | 53.2 |
| Arkansas | 244 | 93.9 | 93.9 | 125 | 96.8 | 96.8 | 251 | 96.0 | 96.0 | 492 | 97.2 | 97.2 |
| Colorado ⁴ | 29 | 93.1 | 93.1 | 69 | 95.7 | 95.7 | 8 | 100.0 | 100.0 | 13 | 76.9 | 76.9 |
| Louisiana | 395 | 96.7 | 96.7 | 340 | 98.2 | 98.2 | 243 | 97.9 | 97.9 | 451 | 94.9 | 94.9 |
| Maine | 54 | 98.1 | 98.1 | 84 | 98.8 | 98.8 | 102 | 97.1 | 97.1 | 569 | 95.8 | 95.8 |
| Michigan | 820 | 0.0 | 0.0 | 1,331 | 0.0 | 0.0 | 491 | 0.0 | 0.0 | 1,007 | 0.0 | 0.0 |
| New Jersey ⁴ | 182 | 0.0 | 0.0 | 267 | 0.0 | 0.0 | 15 | 0.0 | 0.0 | 7 | 0.0 | 0.0 |
| North Carolina | 681 | 98.2 | 0.0 | 498 | 99.6 | 0.0 | 337 | 98.5 | 0.0 | 1,072 | 99.3 | 0.0 |
| Ohio | 824 | 96.8 | 96.8 | 1,330 | 99.2 | 99.2 | 528 | 99.4 | 99.4 | 974 | 98.8 | 98.8 |
| Rhode Island | 73 | 98.6 | 98.6 | 192 | 98.4 | 98.4 | 0 | † | † | 39 | 100.0 | 100.0 |

† Not applicable.

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²All five nonpersonnel expenditure items include instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, and technology-related equipment.

³All four nonpersonnel expenditure exhibit items include improvement of instruction, library and media services, books and periodicals, and technology software.

⁴Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school urban-centric locale code is available. City includes the subcategories of Large City, Mid-size City, and Small City. Suburban includes the subcategories of Large Suburb, Mid-size Suburb, and Small Suburb. Town includes the subcategories of Town, Fringe; Town, Distant; and Town, Remote. Rural includes the subcategories of Rural, Fringe; Rural, Distant; and Rural, Remote.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Unit response rate by school size. Arranging schools by student membership in ascending order within quartiles,¹² the smallest schools (the first quartile) had the lowest unit response rate overall across the full SLFS sample (table 11). At the reporting states level, the unit response rate first increased as school size increased—86 percent for the smallest schools (the first quartile), 97 percent for the second quartile, up to 98 percent for the third quartile—and then decreased a little to 97 percent for the largest schools (the fourth quartile). No state was able to report all of its schools in the smallest school size group (the first quartile). Three states (Louisiana, Maine, and Rhode Island) were able to report all schools in the second-to-smallest school size group (the second quartile). Five states (Louisiana, Maine, North Carolina, Ohio, and Rhode Island) were able to report all schools in the second-to-largest school size group (the third quartile). Three states (Arkansas, Louisiana, and Rhode Island) were able to report all schools in the largest school size group (the fourth quartile).

¹² Quartiles are calculated based on ranking schools by student membership from the lowest to the highest (e.g., the first quartile represents the schools where the student membership is among the lowest 25 percent of all schools; i.e., the student membership is less than or equal to the first quartile point). The three student membership quartile points are 275, 420, and 605 for the reporting states; 271, 406, and 569 for Arkansas; 366, 463, and 632 for Colorado; 326, 469, and 652 for Louisiana; 136, 255, and 394 for Maine; 232, 376, and 530 for Michigan; 350, 520, and 735 for New Jersey; 340, 526, and 741 for North Carolina; 285, 412, and 571 for Ohio; and 276, 393, and 586 for Rhode Island.

Table 11. Number and percent of schools that reported fiscal data in the School-Level Finance Survey (SLFS), by school size and participating state: Fiscal year 2014

| Participating state | School where the student membership is in the first quartile ¹ | | | School where the student membership is in the second quartile ¹ | | | School where the student membership is in the third quartile ¹ | | | School where the student membership is in the fourth quartile ¹ | | |
|-------------------------|---|------------------------------------|-------------------------------------|--|------------------------------------|-------------------------------------|---|------------------------------------|-------------------------------------|--|------------------------------------|-------------------------------------|
| | Number of schools ² | Number of schools reported in SLFS | Percent of schools reported in SLFS | Number of schools ² | Number of schools reported in SLFS | Percent of schools reported in SLFS | Number of schools ² | Number of schools reported in SLFS | Percent of schools reported in SLFS | Number of schools ² | Number of schools reported in SLFS | Percent of schools reported in SLFS |
| Reporting states | 3,383 | 2,904 | 85.8 | 3,388 | 3,270 | 96.5 | 3,367 | 3,287 | 97.6 | 3,370 | 3,260 | 96.7 |
| Arkansas | 275 | 265 | 96.4 | 266 | 264 | 99.2 | 271 | 270 | 99.6 | 270 | 270 | 100.0 |
| Colorado ³ | 30 | 23 | 76.7 | 30 | 30 | 100.0 | 30 | 30 | 100.0 | 29 | 28 | 96.6 |
| Louisiana | 331 | 312 | 94.3 | 330 | 330 | 100.0 | 332 | 332 | 100.0 | 329 | 329 | 100.0 |
| Maine | 147 | 144 | 98.0 | 146 | 146 | 100.0 | 147 | 147 | 100.0 | 145 | 144 | 99.3 |
| Michigan | 880 | 526 | 59.8 | 875 | 763 | 87.2 | 873 | 788 | 90.3 | 874 | 752 | 86.0 |
| New Jersey ³ | 118 | 103 | 87.3 | 115 | 111 | 96.5 | 116 | 112 | 96.6 | 116 | 114 | 98.3 |
| North Carolina | 638 | 635 | 99.5 | 638 | 637 | 99.8 | 638 | 638 | 100.0 | 638 | 637 | 99.8 |
| Ohio | 899 | 866 | 96.3 | 902 | 899 | 99.7 | 891 | 891 | 100.0 | 893 | 892 | 99.9 |
| Rhode Island | 74 | 71 | 95.9 | 75 | 75 | 100.0 | 73 | 73 | 100.0 | 74 | 74 | 100.0 |

¹Quartiles are calculated based on ranking schools by student membership from the lowest to the highest (e.g., the first quartile represents the schools where the student membership is among the lowest 25 percent of all schools, i.e., the student membership is less than or equal to the first quartile point). The three student membership quartile points are 275, 420, and 605 for the reporting states; 271, 406, and 569 for Arkansas; 366, 463, and 632 for Colorado; 326, 469, and 652 for Louisiana; 136, 255, and 394 for Maine; 232, 376, and 530 for Michigan; 350, 520, and 735 for New Jersey; 340, 526, and 741 for North Carolina; 285, 412, and 571 for Ohio; and 276, 393, and 586 for Rhode Island.

²The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

³Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the student membership is greater than zero.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Item response rate by school size. For both personnel and nonpersonnel data items, smaller schools were generally less likely to report SLFS data than larger schools. Schools in the first quartile of student membership had the lowest response rate (tables 12 and 13).

For personnel items (without and with exclusions), schools in the first quartile of student membership reported all four personnel items at the lowest rate; response rates for all four personnel items increased in the second, third, and fourth quartiles of student membership as membership increased.

SLFS data for all four personnel expenditures were reported for at least 94 percent of schools in six states for schools in the first quartile of student membership. These data were reported for over 99 percent of schools in the six states for schools in the fourth quartile of student membership (tables 12 and E-7).

Similarly, for nonpersonnel items (without and with exclusions), the response rates for all five nonpersonnel items increased across student membership quartiles as membership increased; 63 percent of schools in the first quartile, 69 percent of schools in the second quartile, 73 percent of schools in the third quartile, and 75 percent of schools in the fourth quartile were able to report all five nonpersonnel data items (tables 13 and E-8).

Table 12. Number of schools and item response rates for expenditures, by school size, category of data items, and participating state: Fiscal year 2014

| Participating state | School where the student membership is in the first quartile ¹ | | | | School where the student membership is in the second quartile ¹ | | | | School where the student membership is in the third quartile ¹ | | | | School where the student membership is in the fourth quartile ¹ | | | |
|-------------------------|---|---------------------------|---|--|--|---------------------------|---|--|---|---------------------------|---|--|--|---------------------------|---|--|
| | Item response rate | | | | Item response rate | | | | Item response rate | | | | Item response rate | | | |
| | Number of schools ² | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ | Number of schools ² | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ | Number of schools ² | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ | Number of schools ² | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ |
| | | | | | | | | | | | | | | | | |
| Reporting states | 3,383 | 49.3 | 65.0 | 85.8 | 3,388 | 55.7 | 71.5 | 96.5 | 3,367 | 53.2 | 76.4 | 97.6 | 3,370 | 45.6 | 80.0 | 96.7 |
| Arkansas | 275 | 96.4 | 96.4 | 96.4 | 266 | 99.2 | 99.2 | 99.2 | 271 | 99.6 | 99.6 | 99.6 | 270 | 100.0 | 100.0 | 100.0 |
| Colorado ⁶ | 30 | 76.7 | 76.7 | 76.7 | 30 | 100.0 | 100.0 | 100.0 | 30 | 100.0 | 100.0 | 100.0 | 29 | 96.6 | 96.6 | 96.6 |
| Louisiana | 331 | 94.3 | 94.3 | 94.3 | 330 | 100.0 | 100.0 | 100.0 | 332 | 100.0 | 100.0 | 100.0 | 329 | 100.0 | 100.0 | 100.0 |
| Maine | 147 | 96.6 | 98.0 | 98.0 | 146 | 94.5 | 100.0 | 100.0 | 147 | 94.6 | 100.0 | 100.0 | 145 | 96.6 | 99.3 | 99.3 |
| Michigan | 880 | 0.0 | 0.0 | 59.8 | 875 | 0.0 | 0.0 | 87.2 | 873 | 0.0 | 0.0 | 90.3 | 874 | 0.0 | 0.0 | 86.0 |
| New Jersey ⁶ | 118 | 0.0 | 87.3 | 87.3 | 115 | 0.0 | 96.5 | 96.5 | 116 | 0.0 | 96.6 | 96.6 | 116 | 0.0 | 98.3 | 98.3 |
| North Carolina | 638 | 0.0 | 99.5 | 99.5 | 638 | 0.0 | 99.8 | 99.8 | 638 | 0.0 | 100.0 | 100.0 | 638 | 0.0 | 99.8 | 99.8 |
| Ohio | 899 | 96.3 | 96.3 | 96.3 | 902 | 99.7 | 99.7 | 99.7 | 891 | 100.0 | 100.0 | 100.0 | 893 | 99.9 | 99.9 | 99.9 |
| Rhode Island | 74 | 95.9 | 95.9 | 95.9 | 75 | 100.0 | 100.0 | 100.0 | 73 | 100.0 | 100.0 | 100.0 | 74 | 100.0 | 100.0 | 100.0 |

¹Quartiles are calculated based on ranking schools by student membership from the lowest to the highest (e.g., the first quartile represents the schools where the student membership is among the lowest 25 percent of all schools, i.e., the student membership is less than or equal to the first quartile point). The three student membership quartile points are 275, 420, and 605 for the reporting states; 271, 406, and 569 for Arkansas; 366, 463, and 632 for Colorado; 326, 469, and 652 for Louisiana; 136, 255, and 394 for Maine; 232, 376, and 530 for Michigan; 350, 520, and 735 for New Jersey; 340, 526, and 741 for North Carolina; 285, 412, and 571 for Ohio; 276, 393, and 586 for Rhode Island.

²The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

³All 15 items include instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, teacher salaries, instructional aide salaries, instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, technology-related equipment, improvement of instruction, library and media services, books and periodicals, and technology software.

⁴All four personnel expenditure items include instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries.

⁵Both instructional staff salary exhibit items include teacher salaries and instructional aide salaries.

⁶Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the student membership is greater than zero.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Table 13. Number of schools and item response rates for nonpersonnel expenditures, by school size, category of data items, and participating state: Fiscal year 2014

| Participating state | School where the student membership is in the first quartile ¹ | | | School where the student membership is in the second quartile ¹ | | | School where the student membership is in the third quartile ¹ | | | School where the student membership is in the fourth quartile ¹ | | |
|-------------------------|---|--|--|--|--|--|---|--|--|--|--|--|
| | Item response rate | | | Item response rate | | | Item response rate | | | Item response rate | | |
| | Number of schools ² | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure exhibit items ⁴ | Number of schools ² | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure exhibit items ⁴ | Number of schools ² | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure exhibit items ⁴ | Number of schools ² | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure exhibit items ⁴ |
| Reporting states | 3,383 | 63.0 | 49.3 | 3,388 | 68.5 | 55.7 | 3,367 | 73.0 | 53.2 | 3,370 | 74.8 | 45.6 |
| Arkansas | 275 | 96.4 | 96.4 | 266 | 99.2 | 99.2 | 271 | 99.6 | 99.6 | 270 | 100.0 | 100.0 |
| Colorado ⁵ | 30 | 76.7 | 76.7 | 30 | 100.0 | 100.0 | 30 | 100.0 | 100.0 | 29 | 96.6 | 96.6 |
| Louisiana | 331 | 94.3 | 94.3 | 330 | 100.0 | 100.0 | 332 | 100.0 | 100.0 | 329 | 100.0 | 100.0 |
| Maine | 147 | 96.6 | 96.6 | 146 | 94.5 | 94.5 | 147 | 94.6 | 94.6 | 145 | 96.6 | 96.6 |
| Michigan | 880 | 0.0 | 0.0 | 875 | 0.0 | 0.0 | 873 | 0.0 | 0.0 | 874 | 0.0 | 0.0 |
| New Jersey ⁵ | 118 | 0.0 | 0.0 | 115 | 0.0 | 0.0 | 116 | 0.0 | 0.0 | 116 | 0.0 | 0.0 |
| North Carolina | 638 | 99.5 | 0.0 | 638 | 99.8 | 0.0 | 638 | 100.0 | 0.0 | 638 | 99.8 | 0.0 |
| Ohio | 899 | 96.3 | 96.3 | 902 | 99.7 | 99.7 | 891 | 100.0 | 100.0 | 893 | 99.9 | 99.9 |
| Rhode Island | 74 | 95.9 | 95.9 | 75 | 100.0 | 100.0 | 73 | 100.0 | 100.0 | 74 | 100.0 | 100.0 |

¹Quartiles are calculated based on ranking schools by student membership from the lowest to the highest (e.g., the first quartile represents the schools where the student membership is among the lowest 25 percent of all schools, i.e., the student membership is less than or equal to the first quartile point). The three student membership quartile points are 275, 420, and 605 for the reporting states; 271, 406, and 569 for Arkansas; 366, 463, and 632 for Colorado; 326, 469, and 652 for Louisiana; 136, 255, and 394 for Maine; 232, 376, and 530 for Michigan; 350, 520, and 735 for New Jersey; 340, 526, and 741 for North Carolina; 285, 412, and 571 for Ohio; and 276, 393, and 586 for Rhode Island.

²The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

³All five nonpersonnel expenditure items include instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, and technology-related equipment.

⁴All four nonpersonnel expenditure exhibit items include improvement of instruction, library and media services, books and periodicals, and technology software.

⁵Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools. NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the student membership is greater than zero.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Unit response rate by LEA size. The unit response rate increased as the size of the LEA (as determined by number of students) associated with a school increased for the reporting states. Arranging schools by the size of the associated LEA in ascending order, the unit response rate was 78 percent for the smallest LEAs (the first quartile¹³), 83 percent for the second-to-smallest LEAs (the second quartile), 95 percent for the second-to-largest LEAs (the third quartile), and 97 percent for the largest LEAs (the fourth quartile) (table 14). For the smallest LEAs (the first quartile), the lowest unit response rates were 44 percent for Michigan and 55 percent for Louisiana. For the largest LEAs (the fourth quartile), the unit response rate was greater than 90 percent for every participating state.

Item response rate by LEA size. As was the case with school size, the percentage of schools that were able to report all personnel and nonpersonnel items generally increased with LEA size for items without exclusions (tables 15 and 16) and with exclusions (tables E-9 and E-10).

The percentage of schools that were able to report all four personnel items (without and with exclusions) ranged from 56 percent in the first quartile of LEA size to over 72 percent in the fourth quartile of LEA size (tables 15 and E-9).

The greatest disparity in ability to report by LEA size was observed in Maine, where only 37 percent of schools within the smallest (i.e., first quartile of) LEAs reported data for all SLFS data items, yet 89 percent of schools within the largest (i.e., fourth quartile of) LEAs reported data for all SLFS data items.

The percentage of schools that were able to report data for all five nonpersonnel items (without and with exclusions) ranged from 66 percent in the first quartile of LEA size to 72 percent in the fourth quartile of LEA size (tables 16 and E-10).

¹³ Quartiles are calculated based on ranking LEAs by student membership from the lowest to the highest (e.g., the first quartile represents the LEAs where the student membership is among the lowest 25 percent of all LEAs; i.e., the student membership is less than or equal to the first quartile point). The three student membership quartile points are 298, 873, and 2,154 for the reporting states; 593, 954, and 1,847 for Arkansas; 231, 1,837, and 21,906 for Colorado; 555, 2,019, and 5,862 for Louisiana; 75, 268, and 1,329 for Maine; 318, 784, and 1,931 for Michigan; 3,681, 5,872, and 10,388 for New Jersey; 332, 1,148, and 5,776 for North Carolina; 233, 876, and 1,955 for Ohio; and 260, 1,448, and 3,334 for Rhode Island.

Table 14. Number and percent of schools that reported fiscal data in the School-Level Finance Survey (SLFS), by local education agency (LEA) size and participating state: Fiscal year 2014

| Participating state | LEA where the student membership is in the first quartile ¹ | | | LEA where the student membership is in the second quartile ¹ | | | LEA where the student membership is in the third quartile ¹ | | | LEA where the student membership is in the fourth quartile ¹ | | |
|-------------------------|--|------------------------------------|-------------------------------------|---|------------------------------------|-------------------------------------|--|------------------------------------|-------------------------------------|---|------------------------------------|-------------------------------------|
| | Number of schools ² | Number of schools reported in SLFS | Percent of schools reported in SLFS | Number of schools ² | Number of schools reported in SLFS | Percent of schools reported in SLFS | Number of schools ² | Number of schools reported in SLFS | Percent of schools reported in SLFS | Number of schools ² | Number of schools reported in SLFS | Percent of schools reported in SLFS |
| Reporting states | 848 | 662 | 78.1 | 1,372 | 1,136 | 82.8 | 2,717 | 2,569 | 94.6 | 9,424 | 9,139 | 97.0 |
| Arkansas | 136 | 126 | 92.6 | 165 | 161 | 97.6 | 227 | 225 | 99.1 | 568 | 557 | 98.1 |
| Colorado ³ | 6 | 4 | 66.7 | 7 | 6 | 85.7 | 51 | 48 | 94.1 | 55 | 53 | 96.4 |
| Louisiana | 58 | 32 | 55.2 | 88 | 87 | 98.9 | 273 | 263 | 96.3 | 1,005 | 995 | 99.0 |
| Maine | 70 | 67 | 95.7 | 114 | 114 | 100.0 | 275 | 274 | 99.6 | 530 | 529 | 99.8 |
| Michigan | 260 | 115 | 44.2 | 375 | 194 | 51.7 | 796 | 649 | 81.5 | 2,216 | 1,998 | 90.2 |
| New Jersey ³ | 35 | 35 | 100.0 | 74 | 66 | 89.2 | 115 | 107 | 93.0 | 247 | 233 | 94.3 |
| North Carolina | 63 | 60 | 95.2 | 73 | 73 | 100.0 | 391 | 390 | 99.7 | 2,040 | 2,039 | 100.0 |
| Ohio | 257 | 238 | 92.6 | 423 | 411 | 97.2 | 822 | 822 | 100.0 | 2,086 | 2,079 | 99.7 |
| Rhode Island | 17 | 16 | 94.1 | 38 | 37 | 97.4 | 139 | 139 | 100.0 | 266 | 264 | 99.2 |

¹Quartiles are calculated based on ranking LEAs by student membership from the lowest to the highest (e.g., the first quartile represents the LEAs where the student membership is among the lowest 25 percent of all LEAs, i.e., the student membership is less than or equal to the first quartile point). The three student membership quartile points are 298, 873, and 2,154 for the reporting states; 593, 954, and 1,847 for Arkansas; 231, 1,837, and 21,906 for Colorado; 555, 2,019, and 5,862 for Louisiana; 75, 268, and 1,329 for Maine; 318, 784, and 1,931 for Michigan; 3,681, 5,872, and 10,388 for New Jersey; 332, 1,148, and 5,776 for North Carolina; 233, 876, and 1,955 for Ohio; and 260, 1,448, and 3,334 for Rhode Island.

²The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

³Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) in the LEAs where the student membership is greater than zero. One hundred and thirty operating schools are excluded from the analysis due to missing membership data from the LEA Universe file.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a, "Local Education Agency Universe Survey," 2013–14, Provisional Version 1a.

Table 15. Number of schools and item response rates for expenditures, by local education agency (LEA) size, category of data items, and participating state: Fiscal year 2014

| Participating state | LEA where the student membership is in the first quartile ¹ | | | | LEA where the student membership is in the second quartile ¹ | | | | LEA where the student membership is in the third quartile ¹ | | | | LEA where the student membership is in the fourth quartile ¹ | | | |
|-------------------------|--|---------------------------|---|--|---|---------------------------|---|--|--|---------------------------|---|--|---|---------------------------|---|--|
| | Item response rate | | | | Item response rate | | | | Item response rate | | | | Item response rate | | | |
| | Number of schools ² | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ | Number of schools ² | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ | Number of schools ² | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ | Number of schools ² | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ |
| | | | | | | | | | | | | | | | | |
| Arkansas | 136 | 92.6 | 92.6 | 92.6 | 165 | 97.6 | 97.6 | 97.6 | 227 | 99.1 | 99.1 | 99.1 | 568 | 98.1 | 98.1 | 98.1 |
| Colorado ⁶ | 6 | 66.7 | 66.7 | 66.7 | 7 | 85.7 | 85.7 | 85.7 | 51 | 94.1 | 94.1 | 94.1 | 55 | 96.4 | 96.4 | 96.4 |
| Louisiana | 58 | 55.2 | 55.2 | 55.2 | 88 | 98.9 | 98.9 | 98.9 | 273 | 96.3 | 96.3 | 96.3 | 1,005 | 99.0 | 99.0 | 99.0 |
| Maine | 70 | 37.1 | 37.1 | 37.1 | 114 | 60.5 | 63.2 | 63.2 | 275 | 74.2 | 79.3 | 79.3 | 530 | 89.4 | 90.9 | 90.9 |
| Michigan | 260 | 0.0 | 0.0 | 44.2 | 375 | 0.0 | 0.0 | 51.7 | 796 | 0.0 | 0.0 | 81.5 | 2,216 | 0.0 | 0.0 | 90.2 |
| New Jersey ⁶ | 35 | 0.0 | 100.0 | 100.0 | 74 | 0.0 | 89.2 | 89.2 | 115 | 0.0 | 93.0 | 93.0 | 247 | 0.0 | 94.3 | 94.3 |
| North Carolina | 63 | 0.0 | 95.2 | 95.2 | 73 | 0.0 | 100.0 | 100.0 | 391 | 0.0 | 99.7 | 99.7 | 2,040 | 0.0 | 100.0 | 100.0 |
| Ohio | 257 | 92.6 | 92.6 | 92.6 | 423 | 97.2 | 97.2 | 97.2 | 822 | 100.0 | 100.0 | 100.0 | 2,086 | 99.7 | 99.7 | 99.7 |
| Rhode Island | 17 | 94.1 | 94.1 | 94.1 | 38 | 97.4 | 97.4 | 97.4 | 139 | 100.0 | 100.0 | 100.0 | 266 | 99.2 | 99.2 | 99.2 |

¹Quartiles are calculated based on ranking LEAs by student membership from the lowest to the highest (e.g., the first quartile represents the LEAs where the student membership is among the lowest 25 percent of all LEAs, i.e., the student membership is less than or equal to the first quartile point). The three student membership quartile points are 298, 873, and 2,154 for the reporting states; 593, 954, and 1,847 for Arkansas; 231, 1,837, and 21,906 for Colorado; 555, 2,019, and 5,862 for Louisiana; 75, 268, and 1,329 for Maine; 318, 784, and 1,931 for Michigan; 3,681, 5,872, and 10,388 for New Jersey; 332, 1,148, and 5,776 for North Carolina; 233, 876, and 1,955 for Ohio; and 260, 1,448, and 3,334 for Rhode Island.

²The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

³All 15 items include instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, teacher salaries, instructional aide salaries, instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, technology-related equipment, improvement of instruction, library and media services, books and periodicals, and technology software.

⁴All four personnel expenditure items include instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries.

⁵Both instructional staff salary exhibit items include teacher salaries and instructional aide salaries.

⁶Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) in the LEAs where the student membership is greater than zero. One hundred and thirty operating schools are excluded from the analysis due to missing membership data from the LEA Universe file.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a, "Local Education Agency Universe Survey," 2013–14, Provisional Version 1a.

Table 16. Number of schools and item response rates for nonpersonnel expenditures, by local education agency (LEA) size, category of data items, and participating state: Fiscal year 2014

| Participating state | LEA where the student membership is in the first quartile ¹ | | | LEA where the student membership is in the second quartile ¹ | | | LEA where the student membership is in the third quartile ¹ | | | LEA where the student membership is in the fourth quartile ¹ | | |
|-------------------------|--|--|--|---|--|--|--|--|--|---|--|--|
| | Item response rate | | | Item response rate | | | Item response rate | | | Item response rate | | |
| | Number of schools ² | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure items ⁴ | Number of schools ² | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure items ⁴ | Number of schools ² | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure items ⁴ | Number of schools ² | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure items ⁴ |
| Reporting states | 848 | 65.7 | 59.2 | 1,372 | 62.7 | 58.2 | 2,717 | 68.2 | 65.0 | 9,424 | 72.3 | 47.3 |
| Arkansas | 136 | 92.6 | 92.6 | 165 | 97.6 | 97.6 | 227 | 99.1 | 99.1 | 568 | 98.1 | 98.1 |
| Colorado ⁵ | 6 | 66.7 | 66.7 | 7 | 85.7 | 85.7 | 51 | 94.1 | 94.1 | 55 | 96.4 | 96.4 |
| Louisiana | 58 | 55.2 | 55.2 | 88 | 98.9 | 98.9 | 273 | 96.3 | 96.3 | 1,005 | 99.0 | 99.0 |
| Maine | 70 | 95.7 | 95.7 | 114 | 97.4 | 97.4 | 275 | 94.5 | 94.5 | 530 | 98.3 | 98.3 |
| Michigan | 260 | 0.0 | 0.0 | 375 | 0.0 | 0.0 | 796 | 0.0 | 0.0 | 2,216 | 0.0 | 0.0 |
| New Jersey ⁵ | 35 | 0.0 | 0.0 | 74 | 0.0 | 0.0 | 115 | 0.0 | 0.0 | 247 | 0.0 | 0.0 |
| North Carolina | 63 | 95.2 | 0.0 | 73 | 100.0 | 0.0 | 391 | 99.7 | 0.0 | 2,040 | 100.0 | 0.0 |
| Ohio | 257 | 92.6 | 92.6 | 423 | 97.2 | 97.2 | 822 | 100.0 | 100.0 | 2,086 | 99.7 | 99.7 |
| Rhode Island | 17 | 94.1 | 94.1 | 38 | 97.4 | 97.4 | 139 | 100.0 | 100.0 | 266 | 99.2 | 99.2 |

¹Quartiles are calculated based on ranking LEAs by student membership from the lowest to the highest (e.g., the first quartile represents the LEAs where the student membership is among the lowest 25 percent of all LEAs, i.e., the student membership is less than or equal to the first quartile point). The three student membership quartile points are 298, 873, and 2,154 for the reporting states; 593, 954, and 1,847 for Arkansas; 231, 1,837, and 21,906 for Colorado; 555, 2,019, and 5,862 for Louisiana; 75, 268, and 1,329 for Maine; 318, 784, and 1,931 for Michigan; 3,681, 5,872, and 10,388 for New Jersey; 332, 1,148, and 5,776 for North Carolina; 233, 876, and 1,955 for Ohio; and 260, 1,448, and 3,334 for Rhode Island.

²The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

³All five nonpersonnel expenditure items include instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, and technology-related equipment.

⁴All four nonpersonnel expenditure exhibit items include improvement of instruction, library and media services, books and periodicals, and technology software.

⁵Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) in the LEAs where the student membership is greater than zero. One hundred and thirty operating schools are excluded from the analysis due to missing membership data from the LEA Universe file.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a, "Local Education Agency Universe Survey," 2013–14, Provisional Version 1a.

Unit response rate by charter school status. Six out of the seven reporting states reported charter school finances. Among the 13,820 schools in reporting states, 1,095 (8 percent) were charter schools (derived from table 17). Of those 1,095 charter schools, 752 (69 percent) reported SLFS data (table 17). The unit response rate for the noncharter schools (96 percent) was much higher. The difference in unit response was largely due to Michigan, where only 15 percent of the 371 charter schools reported both instructional staff salary exhibit items compared to 88 percent of noncharter schools that were able to report these items. For the six other reporting states, the unit response rates were greater than 92 percent for both charter and noncharter schools.

Table 17. Number and percent of schools that reported fiscal data in the School-Level Finance Survey (SLFS), by school charter status and participating state: Fiscal year 2014

| Participating state | Charter school | | | Noncharter school | | |
|-------------------------|--------------------------------|------------------------------------|-------------------------------------|--------------------------------|------------------------------------|-------------------------------------|
| | Number of schools ¹ | Number of schools reported in SLFS | Percent of schools reported in SLFS | Number of schools ¹ | Number of schools reported in SLFS | Percent of schools reported in SLFS |
| Reporting states | 1,095 | 752 | 68.7 | 12,725 | 12,160 | 95.6 |
| Arkansas | 52 | 49 | 94.2 | 1,060 | 1,020 | 96.2 |
| Colorado ² | 8 | 8 | 100.0 | 111 | 103 | 92.8 |
| Louisiana | 118 | 117 | 99.2 | 1,294 | 1,248 | 96.4 |
| Maine | 5 | 5 | 100.0 | 614 | 609 | 99.2 |
| Michigan | 371 | 56 | 15.1 | 3,168 | 2,790 | 88.1 |
| New Jersey ² | 0 | † | † | 471 | 441 | 93.6 |
| North Carolina | 128 | 127 | 99.2 | 2,460 | 2,435 | 99.0 |
| Ohio | 390 | 368 | 94.4 | 3,266 | 3,236 | 99.1 |
| Rhode Island | 23 | 22 | 95.7 | 281 | 278 | 98.9 |

† Not applicable.

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school charter status code is available.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Item response rate by charter school status. Five states (Arkansas, Louisiana, Maine, Ohio, and Rhode Island) had a greater than 94 percent response rate for both charter and noncharter schools for all SLFS data items (see tables 18 and 19 for items without exclusions and tables E-11 and E-12 for items with exclusions).

For the most part, there was no clear difference in the item response rates of charter schools compared to the response rates of noncharter schools. As with unit response rates, the greatest disparity in reporting between charter and noncharter schools was observed in Michigan, where only 15 percent of charter schools were able to report both instructional staff salary exhibit items (teacher salaries and instructional salaries), compared to the 88 percent of the state's noncharter schools that were able to do so (table 18).

Table 18. Number of schools and item response rates for expenditures, by school charter status, category of data items, and participating state: Fiscal year 2014

| Participating state | Charter school | | | | Noncharter school | | | |
|-------------------------|--------------------------------|---------------------------|---|--|--------------------------------|---------------------------|---|--|
| | Number of schools ¹ | Item response rate | | | Number of schools ¹ | Item response rate | | |
| | | All 15 items ² | All four personnel expenditure items ³ | Both instructional staff salary exhibit items ⁴ | | All 15 items ² | All four personnel expenditure items ³ | Both instructional staff salary exhibit items ⁴ |
| Reporting states | 1,095 | 52.0 | 63.6 | 68.7 | 12,725 | 50.8 | 73.6 | 95.6 |
| Arkansas | 52 | 94.2 | 94.2 | 94.2 | 1,060 | 96.2 | 96.2 | 96.2 |
| Colorado ⁵ | 8 | 100.0 | 100.0 | 100.0 | 111 | 92.8 | 92.8 | 92.8 |
| Louisiana | 118 | 99.2 | 99.2 | 99.2 | 1,294 | 96.4 | 96.4 | 96.4 |
| Maine | 5 | 100.0 | 100.0 | 100.0 | 614 | 95.3 | 99.2 | 99.2 |
| Michigan | 371 | 0.0 | 0.0 | 15.1 | 3,168 | 0.0 | 0.0 | 88.1 |
| New Jersey ⁵ | 0 | † | † | † | 471 | 0.0 | 93.6 | 93.6 |
| North Carolina | 128 | 0.0 | 99.2 | 99.2 | 2,460 | 0.0 | 99.0 | 99.0 |
| Ohio | 390 | 94.4 | 94.4 | 94.4 | 3,266 | 99.1 | 99.1 | 99.1 |
| Rhode Island | 23 | 95.7 | 95.7 | 95.7 | 281 | 98.9 | 98.9 | 98.9 |

† Not applicable.

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²All 15 items include instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, teacher salaries, instructional aide salaries, instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, technology-related equipment, improvement of instruction, library and media services, books and periodicals, and technology software.

³All four personnel expenditure items include instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries.

⁴Both instructional staff salary exhibit items include teacher salaries and instructional aide salaries.

⁵Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school charter status code is available.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Table 19. Number of schools and item response rates for nonpersonnel expenditures, by school charter status, category of data items, and participating state: Fiscal year 2014

| Participating state | Charter school | | | Noncharter school | | |
|-------------------------|--------------------------------|--|--|--------------------------------|--|--|
| | Number of schools ¹ | Item response rate | | Number of schools ¹ | Item response rate | |
| | | All five nonpersonnel expenditure items ² | All four nonpersonnel expenditure exhibit items ³ | | All five nonpersonnel expenditure items ² | All four nonpersonnel expenditure exhibit items ³ |
| Reporting states | 1,095 | 63.6 | 52.0 | 12,725 | 70.0 | 50.8 |
| Arkansas | 52 | 94.2 | 94.2 | 1,060 | 96.2 | 96.2 |
| Colorado ⁴ | 8 | 100.0 | 100.0 | 111 | 92.8 | 92.8 |
| Louisiana | 118 | 99.2 | 99.2 | 1,294 | 96.4 | 96.4 |
| Maine | 5 | 100.0 | 100.0 | 614 | 95.3 | 95.3 |
| Michigan | 371 | 0.0 | 0.0 | 3,168 | 0.0 | 0.0 |
| New Jersey ⁴ | 0 | † | † | 471 | 0.0 | 0.0 |
| North Carolina | 128 | 99.2 | 0.0 | 2,460 | 99.0 | 0.0 |
| Ohio | 390 | 94.4 | 94.4 | 3,266 | 99.1 | 99.1 |
| Rhode Island | 23 | 95.7 | 95.7 | 281 | 98.9 | 98.9 |

† Not applicable.

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, afterschool programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²All five nonpersonnel expenditure items include instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, and technology-related equipment.

³All four nonpersonnel expenditure exhibit items include improvement of instruction, library and media services, books and periodicals, and technology software.

⁴Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school charter status code is available.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Comparison of the School-Level Finance Survey (SLFS) with Other Data Sources

Comparison of SLFS data with other CCD data files

Five data items are collected by NCES across all three CCD fiscal surveys (i.e., collected at the school level for the SLFS, at the LEA level for the F-33, and at the state level for NPEFS): instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, and teacher salaries.¹⁴

Comparison of SLFS data with F-33 data. Comparing the amounts reported for these five expenditures in the SLFS and the F-33, in all but one case the median percentage difference was zero or a negative number, indicating that for the majority of LEAs larger expenditures were reported on the F-33 than on the SLFS (when data were aggregated to the LEA level). The lone exception was teacher salaries in Louisiana, for which the higher SLFS amount resulted in a median difference of 5 percent (table 20). For the five comparable data items, definitions on the SLFS and the F-33 are generally consistent. However, some reporting states had difficulty prorating or otherwise reporting certain interschool expenditures on the SLFS (e.g., teacher and other LEA employee salaries for employees that work at more than one school) that are more easily reported accurately (i.e., are more often directly reported without having to prorate or otherwise estimate) on the F-33. This difficulty in reporting interschool expenditures sometimes resulted in omission of these expenditures from SLFS data, which may largely explain why the percentage differences between the LEA-aggregated SLFS amounts and corresponding F-33 amounts are less than zero for most LEAs.

¹⁴ NPEFS and F-33 amounts were compared in this section of the report to state-aggregated and school district-aggregated SLFS data amounts without exclusions (as opposed to with exclusions).

Table 20. Median percentage difference of select expenditures for local education agencies (LEAs) between School-Level Finance Survey (SLFS) and School District Finance Survey (F-33), by data item and participating state: Fiscal year 2014

| Participating state | Number of LEAs matched in SLFS and F-33 | Instructional staff salaries | | Student support services salaries | | Instructional staff support services salaries | | School administration salaries | | Teacher salaries | |
|-------------------------|---|-----------------------------------|--|-----------------------------------|--|---|--|-----------------------------------|--|-----------------------------------|--|
| | | Number of LEAs that reported data | Median percentage difference in expenditures | Number of LEAs that reported data | Median percentage difference in expenditures | Number of LEAs that reported data | Median percentage difference in expenditures | Number of LEAs that reported data | Median percentage difference in expenditures | Number of LEAs that reported data | Median percentage difference in expenditures |
| Reporting states | 3,044 | 2,421 | ‡ | 1,878 | ‡ | 1,878 | ‡ | 2,421 | ‡ | 2,421 | ‡ |
| Arkansas | 274 | 251 | 0.0 | 251 | 0.0 | 251 | -34.7 | 251 | 0.0 | 251 | 0.9 |
| Colorado ¹ | 7 | 5 | ‡ | 5 | ‡ | 5 | ‡ | 5 | ‡ | 5 | ‡ |
| Louisiana | 137 | 126 | 0.0 | 126 | -29.9 | 126 | -36.0 | 126 | 0.0 | 126 | 5.2 |
| Maine | 227 | 144 | ‡ | 144 | ‡ | 144 | ‡ | 144 | ‡ | 144 | ‡ |
| Michigan | 914 | 543 | ‡ | 0 | † | 0 | † | 543 | ‡ | 543 | ‡ |
| New Jersey ¹ | 31 | 29 | -19.6 | 29 | -61.5 | 29 | -46.9 | 29 | -4.2 | 29 | -11.4 |
| North Carolina | 277 | 242 | -29.8 | 242 | -0.4 | 242 | -38.2 | 242 | -3.9 | 242 | -16.5 |
| Ohio | 1,117 | 1,024 | -24.8 | 1,024 | -2.0 | 1,024 | -3.5 | 1,024 | -1.2 | 1,024 | -14.9 |
| Rhode Island | 60 | 57 | -0.5 | 57 | -3.1 | 57 | -13.8 | 57 | 0.0 | 57 | -0.1 |

† Not applicable.

‡ Reporting standards not met. Data are missing for more than 15 percent of LEAs at the reporting states level, or data are missing for more than 20 percent of LEAs at the state level.

¹Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: The select expenditures are the common salary items collected in both SLFS and F-33. Expenditures collected separately on SLFS, but not on F-33 (e.g., instructional aide salaries), do not appear separately in this table. Instructional staff includes teachers and instructional aides or assistants. Student support services staff includes attendance officers, guidance counselors, nurses, psychologists, speech pathologists, audiologists, occupational therapists, and other staff who provide support services to students. Instructional staff support services staff includes staff involved with improvement of instruction, curriculum development, instructional staff training, academic assessment, operation of library and educational media services, and instruction-related technology support. School administration staff includes principals, assistant principals, administrative assistants, other principal's office staff, and full-time department chairpersons and their staff. The median is the midpoint. If the percentage differences were ranked from lowest to highest, half of the percentage differences would be below the median.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a, "School District Finance Survey (F-33)," fiscal year 2014, Provisional Version 1a.

The differences between SLFS amounts aggregated to the LEA level and F-33 tended to be smallest for noninstruction-related salaries. For school administration salaries, the median percentage difference between SLFS aggregated to the LEA level and F-33 was less than 4 percent in all five states (Arkansas, Louisiana, North Carolina, Ohio, and Rhode Island). For student support services salaries, the median percentage difference between SLFS and F-33 was less than 4 percent for four out of the five states meeting the reporting standards.

For instruction-related salaries the differences between SLFS amounts aggregated to the LEA level and F-33 were higher. For instructional staff support services salaries, only Ohio had a median percentage difference of less than 13 percent between amounts reported on SLFS and F-33. For instructional staff salaries and teacher salaries, Arkansas, Louisiana, and Rhode Island had a median percentage difference of less than 24 percent between amounts reported on SLFS and F-33.

The disparity between SLFS amounts aggregated to the LEA level and F-33 were smallest in Arkansas and Rhode Island, where the median percentage difference between SLFS and F-33 for four out of five personnel data items was less than 4 percent for the LEAs in each state.

Within the reporting states, total personnel salaries (the sum of instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries) on the SLFS aggregated to the LEA level were reported as 20 percent less than personnel salaries reported within the corresponding categories on the F-33, \$26.2 billion compared to \$32.8 billion (table 21). Four states (Arkansas, Louisiana, Maine, and Rhode Island) reported a difference of less than 10 percent between personnel salaries on the SLFS and personnel salaries on the F-33. While personnel salaries aggregated to the LEA level are comparable between SLFS and F-33 in some of the reporting states, the variances in other states again reflect the fact that certain interschool personnel salaries could not be reported at the school level in some states.

Comparison of SLFS data with NPEFS data. Comparing the amounts reported for these expenditures in the SLFS and NPEFS, the amount reported in the SLFS aggregated to the state level was also less than the corresponding amount reported on NPEFS for all five comparable data items in Arkansas, Louisiana, Michigan, North Carolina, Ohio, and Rhode Island (table 22). As with the F-33 survey definitions between the comparable data items on SLFS and NPEFS are generally consistent. However, some states had issues in reporting certain interschool expenditures, and some had difficulty excluding NPEFS expenditures such as those for LEA service agencies that do not operate schools. Given these constraints it is not surprising that the SLFS reported expenditures were generally less than the corresponding NPEFS amounts.

Table 21. Total personnel salaries for local education agencies (LEAs) between School-Level Finance Survey (SLFS) and School District Finance Survey (F-33), by participating state: Fiscal year 2014

| Participating state | Number of LEAs reporting on F-33 and reporting at least one school on SLFS | Number of LEAs matched in SLFS and F-33 | Total current expenditures in F-33 for schools reporting for both SLFS and F-33 [in thousands of dollars] | Total personnel salaries ¹ for schools reporting for both SLFS and F-33 [in thousands of dollars] | | | Total personnel salaries ¹ in SLFS as a percentage of total current expenditures in F-33 | Total personnel salaries ¹ in F-33 as a percentage of total current expenditures in F-33 |
|-------------------------|--|---|---|--|---------------------|-----------------------|---|---|
| | | | | SLFS | F-33 | Percentage difference | | |
| Reporting states | 3,044 | 2,515 | \$67,361,529 | \$26,249,295 | \$32,762,934 | -19.9 | 39.0 | 48.6 |
| Arkansas | 274 | 254 | 4,587,179 | 2,120,329 | 2,260,888 | -6.2 | 46.2 | 49.3 |
| Colorado ² | 7 | 7 | 574,463 | 232,712 | 304,887 | -23.7 | 40.5 | 53.1 |
| Louisiana | 137 | 126 | 7,665,249 | 3,261,418 | 3,532,896 | -7.7 | 42.5 | 46.1 |
| Maine | 227 | 193 | 2,354,820 | 1,180,580 | 1,168,454 | 1.0 | 50.1 | 49.6 |
| Michigan | 914 | 571 | 13,319,973 | 5,230,012 | 6,114,381 | -14.5 | 39.3 | 45.9 |
| New Jersey ² | 31 | 31 | 5,600,976 | 2,002,987 | 2,803,925 | -28.6 | 35.8 | 50.1 |
| North Carolina | 277 | 242 | 12,679,061 | 4,521,671 | 6,700,243 | -32.5 | 35.7 | 52.8 |
| Ohio | 1,117 | 1,033 | 18,445,144 | 6,633,687 | 8,770,665 | -24.4 | 36.0 | 47.6 |
| Rhode Island | 60 | 58 | 2,134,664 | 1,065,899 | 1,106,595 | -3.7 | 49.9 | 51.8 |

¹Total personnel salary expenditures are the sum of instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries.

²Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a, "School District Finance Survey (F-33)," fiscal year 2014, Provisional Version 1a.

Table 22. Select expenditures reported in School-Level Finance Survey (SLFS) and National Public Education Financial Survey (NPEFS) and percentage difference between the surveys, by data item and participating state: Fiscal year 2014

| Participating state | Instructional staff salaries | | | Student support services salaries | | | Instructional staff support services salaries | | | School administration salaries | | | Teacher salaries | | |
|-------------------------|------------------------------|-----------|-----------------------|-----------------------------------|-----------|-----------------------|---|---------|-----------------------|--------------------------------|---------|-----------------------|---------------------------|-----------|-----------------------|
| | [in thousands of dollars] | | Percentage difference | [in thousands of dollars] | | Percentage difference | [in thousands of dollars] | | Percentage difference | [in thousands of dollars] | | Percentage difference | [in thousands of dollars] | | Percentage difference |
| | SLFS | NPEFS | | SLFS | NPEFS | | SLFS | NPEFS | | SLFS | NPEFS | | SLFS | NPEFS | |
| Reporting states | ‡ \$36,891,001 | | ‡ | ‡ \$4,508,040 | | ‡ | ‡ \$2,414,849 | | ‡ | ‡ \$3,635,815 | | ‡ | ‡ \$26,044,336 | | ‡ |
| Arkansas | \$1,703,454 | 1,818,164 | -6.3 | \$135,038 | 163,918 | -17.6 | \$106,183 | 214,604 | -50.5 | \$175,654 | 184,266 | -4.7 | \$1,563,992 | 1,599,936 | -2.2 |
| Colorado | ‡ | 3,155,520 | ‡ | ‡ | 272,503 | ‡ | ‡ | 281,887 | ‡ | ‡ | 410,868 | ‡ | ‡ | 2,871,565 | ‡ |
| Louisiana | 2,656,366 | 2,711,577 | -2.0 | 175,778 | 305,606 | -42.5 | 136,784 | 238,907 | -42.7 | 294,622 | 301,480 | -2.3 | 2,384,912 | 2,417,956 | -1.4 |
| Maine | 927,008 | 919,464 | 0.8 | 102,732 | 101,447 | 1.3 | 60,608 | 59,888 | 1.2 | 92,964 | 88,148 | 5.5 | 802,879 | 770,124 | 4.3 |
| Michigan | 4,759,111 | 5,331,186 | -10.7 | — | 728,182 | — | — | 360,402 | — | 470,901 | 511,024 | -7.9 | 4,480,581 | 4,787,733 | -6.4 |
| New Jersey | ‡ | 9,430,180 | ‡ | ‡ | 1,622,332 | ‡ | ‡ | 485,549 | ‡ | ‡ | 823,676 | ‡ | ‡ | 8,894,890 | ‡ |
| North Carolina | 3,429,652 | 5,345,590 | -35.8 | 407,412 | 413,787 | -1.5 | 146,281 | 294,601 | -50.3 | 538,326 | 597,847 | -10.0 | 3,172,874 | 3,920,597 | -19.1 |
| Ohio | 5,181,700 | 7,337,894 | -29.4 | 545,297 | 756,425 | -27.9 | 295,348 | 426,310 | -30.7 | 611,342 | 649,334 | -5.9 | 5,149,995 | — | — |
| Rhode Island | 828,494 | 841,424 | -1.5 | 127,594 | 143,840 | -11.3 | 44,754 | 52,701 | -15.1 | 67,784 | 69,173 | -2.0 | 773,665 | 781,537 | -1.0 |

— Not available.

‡ Reporting standards not met. Data are missing for more than 15 percent of schools at the reporting states level, or data are missing for more than 20 percent of schools at the state level.

NOTE: The select expenditures are the common salary items collected in both SLFS and NPEFS. Expenditures collected separately on SLFS, but not on NPEFS (e.g., instructional aide salaries), do not appear separately in this table. Instructional staff includes teachers and instructional aides or assistants. Student support services staff includes attendance officers, guidance counselors, nurses, psychologists, speech pathologists, audiologists, occupational therapists, and other staff who provide support services to students. Instructional staff support services staff includes staff involved with improvement of instruction, curriculum development, instructional staff training, academic assessment, operation of library and educational media services, and instruction-related technology support. School administration staff includes principals, assistant principals, administrative assistants, other principal's office staff, and full-time department chairpersons and their staff.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a, "National Public Education Financial Survey (NPEFS)," fiscal year 2014, Provisional Version 1a.

The difference between NPEFS and SLFS aggregated to the state level in expenditures for instructional staff salaries was less than 7 percent in four out of the seven reporting states (Arkansas, Louisiana, Maine, and Rhode Island), while the difference between the surveys in expenditures for teacher salaries was less than 7 percent in five of those states. The outliers were North Carolina (36 percent) and Ohio (29 percent). The difference between the surveys in teacher salaries expenditures was less than 10 percent in every reporting state except North Carolina (19 percent).

The difference in expenditures for student support services salaries reported between NPEFS and SLFS was less than 5 percent in Maine and North Carolina, but exceeded 10 percent in the four other reporting states. These larger differences ranged from 11 percent (Rhode Island) to 43 percent (Louisiana).

For school administration salaries, the difference between SLFS and NPEFS was 10 percent or less in all seven states meeting the reporting standards.

Maine was the only state having greater amounts reported in the SLFS when aggregated to the state level than the corresponding amounts reported in the NPEFS. Maine's SLFS amounts were greater than the corresponding NPEFS amounts for all five data items compared. Aggregated to the state level, Maine was also the only state having greater amounts reported in the SLFS than the corresponding amounts reported for the F-33 (table 21). The survey coordinators in Maine stated that the anomalies were probably due to data revisions occurring in the several months between the submission of the FY 14 NPEFS and F-33 and the submission of the FY 14 SLFS.

Comparison of SLFS data with other sources of school finance data

Civil Rights Data Collection (CRDC) background. Prior to the SLFS, the CRDC had been the U.S. Department of Education's most comprehensive attempt at collecting school-level finance data. The CRDC is a biennial data collection conducted by the U.S. Department of Education's Office for Civil Rights that collects over 1,650 data items for use in enforcement of federal civil rights laws and measurement of equity in educational opportunity across schools and LEAs. The CRDC collects four school finance items. The CRDC school-level expenditure items are reported with exclusions¹⁵ similar to those requested on the SLFS.

The CRDC has collected school-level finance data biennially since SY 2009–10 and has collected from a universe of all public schools since SY 2011–12. (CRDC data were collected from only a sample of schools in SY 2009–10.)

¹⁵ CRDC expenditures exclude expenditures paid from federal funds other than the State Fiscal Stabilization Fund (if used under the Impact Aid authority) and Impact Aid funds; expenditures for preschool, school nutrition programs, adult education, and special education programs; expenditures for programs that serve students from more than one school attendance area at a single school site (e.g., summer school programs that are housed in a subset of the school district's schools but serve students from throughout the school district); and expenditures made by regional educational agencies on behalf of schools.

Key differences between the SLFS and the CRDC. In contrast to the SLFS, the CRDC is a mandatory data collection. The CRDC required respondents to report four school-level expenditure items for the SY 2013–14 collection: total personnel expenditures, instructional staff expenditures, teacher salaries, and total nonpersonnel expenditures.¹⁶

In terms of responding unit, the CRDC is collected primarily from LEA-level respondents, whereas data for the SLFS is collected at the state level from SEA respondents. SLFS data are generally collected under the uniform financial reporting guidance prescribed by each state and is reported within SLFS survey categories directly derived from the school finance reporting guidance prescribed by NCES. CRDC school finance data are largely reported by LEA respondents for each school within the LEA, but are not necessarily reported under the uniform guidance provided by the state.

The definitions for the required personnel items collected on the CRDC (total personnel expenditures, instructional staff salaries, and teacher salaries) are very similar to the definitions for the personnel items collected on the SLFS *with* exclusions. The one notable exception is that the CRDC specifically requests that expenditures for programs at one school site that serve students from more than one school (e.g., expenditures for summer school programs that serve students from multiple schools within the LEA) be excluded from reporting, while the SLFS has allowed respondents to include these expenditures within SLFS data.

For nonpersonnel expenditures, the CRDC collects a single aggregate data item (total nonpersonnel expenditures), while the SLFS collects selected detail of nonpersonnel expenditures across nine data items based on what states indicated to NCES that they could feasibly report at the school level.

Exhibit 3 contains a summarized comparison of the CRDC and SLFS data collections.

¹⁶ In addition to the four required items, the CRDC includes nine optional school-level expenditure items. Data for these optional items were not published, and are not discussed in this report.

Exhibit 3. Comparison of key differences between the School-Level Finance Survey (SLFS) and school finance items collected in the Civil Rights Data Collection (CRDC): Fiscal year 2014

| Item | SLFS | CRDC |
|--|---|---|
| Frequency of collection | Annual | Biennial |
| Collection period | May 7, 2015–December 31, 2015 | April 2015–January 8, 2016 |
| Primary reporting unit | SEA | LEA |
| Reporting of school finance items required or voluntary? | Voluntary | Required |
| Personnel items collected | Four primary personnel expenditure items (instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries) and Two exhibit personnel expenditure items (teacher salaries and instructional aide salaries) collected | Three required personnel expenditure items (total personnel salaries, instructional staff salaries, and teacher salaries) collected |
| Nonpersonnel items collected | Five primary nonpersonnel expenditure items (instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, and technology-related equipment) and Four exhibit nonpersonnel expenditure items (improvement of instruction, library and media services, books and periodicals, and technology software) collected | One nonpersonnel expenditure item (total nonpersonnel expenditures) collected |
| Data exclusions | Each data item is collected <i>with</i> and <i>without</i> data exclusions. The requested data exclusions are essentially identical between the surveys with the exception that the SLFS does not request that expenditures for programs at one school site but serving students from more than one school (e.g., expenditures for summer school programs serving students from multiple schools) be excluded from reporting. | All required school finance data items are collected <i>with</i> exclusions. The requested data exclusions are essentially identical between the surveys with the exception that the CRDC specifically requests that expenditures for programs at one school site but serving students from more than one school (e.g., expenditures for summer school programs serving students from multiple schools) be excluded from reporting. |

Comparison of SLFS data with CRDC finance data. Out of the 14,491 schools in the states that reported FY 14 SLFS data, 13,430 schools (93 percent) matched between the FY 14 SLFS and SY 2013–14 CRDC data collections. Within the finances reported for those schools, the median percentage difference between the SLFS and CRDC data was 12 percent and 9 percent respectively for instructional staff salaries and teacher salaries with the SLFS amounts consistently lower than those reported on the CRDC (table 23). For both instructional staff salaries and teacher salaries, Michigan had the smallest disparity between SLFS and CRDC amounts in terms of median percentage difference (2 percent and 0 percent respectively). For teacher salaries, four out of the seven reporting states had a median percentage difference between SLFS and CRDC of less than 10 percent.

Table 23. Median percentage difference of select expenditures between School-Level Finance Survey (SLFS) and Civil Rights Data Collection (CRDC), by data item and participating state: Fiscal year 2014

| Participating state | Number of schools matched in SLFS and CRDC | Instructional staff salaries | | Total personnel salary expenditures ¹ | | Teacher salaries | |
|-------------------------|--|--------------------------------------|------------------------------|--|------------------------------|--------------------------------------|------------------------------|
| | | Number of schools that reported data | Median percentage difference | Number of schools that reported data | Median percentage difference | Number of schools that reported data | Median percentage difference |
| Reporting states | 13,430 | 12,545 | -12.4 | 9,335 | ‡ | 12,336 | -9.4 |
| Arkansas | 1,045 | 1,030 | -13.5 | 1,030 | -9.5 | 1,027 | -8.7 |
| Colorado ² | 117 | 110 | -32.2 | 110 | -28.2 | 108 | -26.8 |
| Louisiana | 1,333 | 1,319 | -13.6 | 1,319 | -13.6 | 1,288 | -9.1 |
| Maine | 568 | 561 | -10.5 | 561 | -14.3 | 559 | -4.2 |
| Michigan | 3,549 | 2,835 | -1.7 | 0 | † | 2,788 | # |
| New Jersey ² | 398 | 375 | -14.9 | 0 | † | 375 | -13.2 |
| North Carolina | 2,576 | 2,552 | -12.5 | 2,552 | -17.3 | 2,455 | -12.3 |
| Ohio | 3,554 | 3,478 | -17.0 | 3,478 | -16.1 | 3,457 | -12.4 |
| Rhode Island | 290 | 285 | -18.7 | 285 | -19.0 | 279 | -13.5 |

† Not applicable.

Rounds to zero.

‡ Reporting standards not met. Data are missing for more than 15 percent of schools at the reporting states level.

¹ Total personnel salary expenditures in SLFS are the sum of instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries.

² Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: The select expenditures are the common salary items collected in both SLFS and CRDC. Expenditures collected separately on SLFS, but not required to be collected and reported separately on CRDC (e.g., instructional staff salaries, student support services salaries, etc.), do not appear separately in this table. The select expenditures in this table exclude the following types of expenditures: expenditures paid from federal funds other than Impact Aid programs, expenditures for prekindergarten programs, and expenditures for special education programs. The median is the midpoint. If the percentage differences were ranked from lowest to highest, half of the percentage differences would be below the median.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a; and U.S. Department of Education, Office for Civil Rights, Civil Rights Data Collection, 2013–14.

Comparing the data reported in SLFS and CRDC, more than half of the schools in each reporting state had a lower amount reported in the SLFS than the corresponding amount reported in the CRDC.

Of the 13,430 schools that reported finance data for both the FY 14 SLFS and the SY 2013–14 CRDC, 12,545 schools (93 percent) were able to report instructional staff salaries on both surveys. Aggregated across the states, the reported instructional staff salaries were 17 percent less on the SLFS than on the CRDC (table 24). Aggregated to the state level, SLFS instructional staff salaries were less than CRDC instructional staff salaries in all seven reporting states, with the percentage difference disparity ranging from 8 percent in Michigan to 30 percent in Colorado.

Table 24. Select expenditures reported in School-Level Finance Survey (SLFS) and Civil Rights Data Collection (CRDC) and percentage difference between the surveys, by data item and participating state: Fiscal year 2014

| Participating state | Number of schools matched in SLFS and CRDC | Instructional staff salaries | | | | Total personnel salary expenditures ¹ | | | | Teacher salaries | | | |
|-------------------------|--|--------------------------------------|---------------------------|--------------|-----------------------|--|---------------------------|-----------|-----------------------|--------------------------------------|---------------------------|-----------|-----------------------|
| | | Number of schools that reported data | [in thousands of dollars] | | Percentage difference | Number of schools that reported data | [in thousands of dollars] | | Percentage difference | Number of schools that reported data | [in thousands of dollars] | | Percentage difference |
| Reporting states | 13,430 | 12,545 | \$17,999,944 | \$21,544,893 | -16.5 | 9,335 | ‡ \$22,724,311 | ‡ | 12,336 | \$17,259,285 | \$19,416,489 | -11.1 | |
| Arkansas | 1,045 | 1,030 | 1,340,879 | 1,696,085 | -20.9 | 1,030 | \$1,698,436 | 2,434,781 | -30.2 | 1,027 | 1,291,281 | 1,421,772 | -9.2 |
| Colorado ² | 117 | 110 | 173,413 | 249,282 | -30.4 | 110 | 215,005 | 294,370 | -27.0 | 108 | 166,455 | 222,954 | -25.3 |
| Louisiana | 1,333 | 1,319 | 1,919,483 | 2,202,619 | -12.9 | 1,319 | 2,421,468 | 2,883,566 | -16.0 | 1,288 | 1,831,900 | 2,015,507 | -9.1 |
| Maine | 568 | 561 | 635,895 | 786,140 | -19.1 | 561 | 789,615 | 1,108,380 | -28.8 | 559 | 612,264 | 662,185 | -7.5 |
| Michigan | 3,549 | 2,835 | 3,817,143 | 4,147,346 | -8.0 | 0 | † | † | † | 2,788 | 3,696,976 | 3,821,085 | -3.2 |
| New Jersey ² | 398 | 375 | 1,139,819 | 1,385,033 | -17.7 | 0 | † | † | † | 375 | 1,080,724 | 1,278,595 | -15.5 |
| North Carolina | 2,576 | 2,552 | 3,403,621 | 3,922,424 | -13.2 | 2,552 | 4,470,361 | 5,906,430 | -24.3 | 2,455 | 3,063,528 | 3,536,367 | -13.4 |
| Ohio | 3,554 | 3,478 | 4,936,833 | 6,388,154 | -22.7 | 3,478 | 6,256,644 | 9,089,614 | -31.2 | 3,457 | 4,913,539 | 5,760,061 | -14.7 |
| Rhode Island | 290 | 285 | 632,858 | 767,809 | -17.6 | 285 | 784,669 | 1,007,170 | -22.1 | 279 | 602,618 | 697,963 | -13.7 |

† Not applicable.

‡ Reporting standards not met. Data are missing for more than 15 percent of schools at the reporting states level.

¹ Total personnel salary expenditures in SLFS are the sum of instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries.

² Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: The select expenditures are the common salary items collected in both SLFS and CRDC. Expenditures collected separately on SLFS, but not required to be collected and reported separately on CRDC (e.g., instructional staff salaries, student support services salaries, etc.), do not appear separately in this table. The select expenditures in this table exclude the following types of expenditures: expenditures paid from federal funds other than Impact Aid programs, expenditures for prekindergarten programs, and expenditures for special education programs.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a; and U.S. Department of Education, Office for Civil Rights, Civil Rights Data Collection, 2013–14.

Teacher salaries were reported on both the FY 14 SLFS and the SY 2013–14 CRDC for 12,336 schools (92 percent). Aggregated across the states, teacher salaries were 11 percent less on the SLFS than on the CRDC. Similar to the findings for instructional salaries, teacher salaries were lower on the SLFS in each of the reporting states, with the disparity between the two surveys ranging from 3 percent in Michigan to 15 percent in Ohio.

Comparison of SLFS data with NEA finance data. NEA’s annual *Rankings of the States 2015 and Estimates of School Statistics 2016* report (National Education Association, 2016) includes education finance data such as average teacher salaries, total revenues, total and current expenditures, and per student expenditures. NEA collects the data for their *Rankings & Estimates* report from SEAs and from their state affiliates.

Comparing the mean teacher salary calculated from the FY 14 SLFS and the average teacher salary reported by NEA for the 2013–14 school year, Louisiana, Maine, and Rhode Island had a higher average teacher salary in SLFS than in NEA, while Arkansas, Michigan, North Carolina, and Ohio had a lower average teacher salary in SLFS than in NEA (table 25).

The absolute percentage difference in teacher salaries between SLFS and NEA ranged from 5 percent in Louisiana (the SLFS mean salary was higher) to 29 percent in North Carolina (SLFS was lower). The percentage difference in the mean teacher salaries between SLFS and NEA data was less than 10 percent in 3 out of the 7 states that were able to report teacher salaries for at least 80 percent of schools in the state on the SLFS.

Table 25. Mean teacher salary in School-Level Finance Survey (SLFS), average teacher salary in the National Education Association (NEA) survey, and percentage difference between the surveys, by participating state: Fiscal year 2014

| Participating state | Mean teacher salary from SLFS ¹ | Average teacher salary from NEA ² | Percentage difference |
|-------------------------|--|--|-----------------------|
| Reporting states | ‡ | — | — |
| Arkansas | \$44,771 | \$47,319 | -5.4 |
| Colorado | ‡ | 49,615 | ‡ |
| Louisiana | 51,358 | 49,067 ³ | 4.7 |
| Maine | 51,961 | 49,232 ⁴ | 5.5 |
| Michigan | 52,230 | 62,166 ⁵ | -16.0 |
| New Jersey | ‡ | 68,238 | ‡ |
| North Carolina | 31,944 | 44,990 | -29.0 |
| Ohio | 48,580 | 55,913 | -13.1 |
| Rhode Island | 78,752 | 64,696 ⁶ | 21.7 |

— Not available.

‡ Reporting standards not met. Data are missing for more than 15 percent of schools at the reporting states level, or data are missing for more than 20 percent of schools at the state level.

¹Teacher salaries reported in the SLFS are the total salaries and wages paid to teachers during the school's fiscal year, including gross salaries and wages (without deduction of withholdings for taxes, retirement coverage, health insurance, etc.), as well as overtime, incentive pay, bonuses, summer school pay, and supplemental pay for additional duties. Teacher salaries include salaries and wages paid to certified and noncertified permanent, temporary, and substitute teachers. The mean teacher salary for a state is the sum of teacher salaries reported by all schools in the state divided by the total full-time-equivalent (FTE) teachers of the state.

²Teacher salary reported in the NEA survey is the gross salary before deductions for Social Security, retirement, health insurance, and so on.

³The estimate is based on data for regular city/parish school districts. The average salaries for teachers are calculated using all regular salaries and bonuses relating to the assigned duty or duties performed by each applicable school district or agency employee. Overtime payments, stipends, and benefits are excluded.

⁴Average teacher salaries do not include payments by the Maine Department of Education to bring teachers paid below \$30,000 up to the \$30,000 minimum salary.

⁵The average salary of teachers is not an FTE-weighted average. The average salary is determined by taking the total salaries for all full-time K-12 instructional professional staff and dividing that figure by the number of full-time K-12 staff.

⁶The estimate is generated by NEA Research using regression.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a, "State Nonfiscal Survey of Public Elementary/Secondary Education," 2013-14, Version 1a. National Education Association, Rankings & Estimates, "Rankings of the States 2014 and Estimates of School Statistics 2015."

Chapter 6. Factors Supporting and Limiting the SLFS

General Considerations in Collecting Finance Data at the School Level

One major factor supporting the collection of the SLFS is that states use the same accounting functions and objects for collecting and reporting finance data at the school level that they use to collect and report state-level NPEFS data and school district-level F-33 data.

Limitations of the SLFS

NCES selected the nine variables for the SLFS to accommodate both public demand for school-level finance data and the ability of SEAs to provide these data. The SLFS's four personnel and five nonpersonnel items cover the majority, but not the entirety, of school operational expenditures. Operational expenditures for schools that are not included on the SLFS include general administration (i.e., school district-level administration), operation and maintenance of plant, student transportation, business and central support services, and food service expenditures. Also, the personnel data items on the survey only encompass salary and wage expenditures; they do not include employee benefit expenditures, which often comprise a significant portion of operational expenditures for schools.

Challenges to the SLFS and Action to Surmount Those Challenges

The preeminent challenge to the adoption of the SLFS is communication of the vision of why reporting school-level finance data at the state, LEA, and school levels are important to school finance practitioners. A shared understanding of this vision will help ensure the collaboration needed to produce these data.

The most significant impediment to the establishment of an accurate school-level finance survey is that standardized protocols, or generally accepted accounting principles for school-level finance (e.g. school-based object codes), may not currently exist for certain data items.

During the collection of SLFS data, state respondents noted some challenges which affected the quality of school-level finance data reported. The most notable challenge was developing a strategy for allocating expenditures for school staff who provide services to multiple schools (e.g., teachers and support services staff who service more than one school) to the school level. For example, due to the widely varying methods LEAs in Michigan use to provide student and instructional staff support services, Michigan was not able to report or allocate these expenditures to the school level.

States that did allocate these expenditures indicated that varying allocation methodologies were utilized, which sometimes differed even between LEAs within a single state. School enrollment, average daily membership, and staff counts were among numerous factors used by states and LEAs to allocate expenditures to the school level. In lieu of allocation, some states reported

certain SLFS expenditures they were not able to prorate to the school level as a lump sum at the district level, or omitted these expenditures altogether from reporting.

Reporting states also varied on which expenditures they legally require LEAs to report at the school level. Louisiana, for example, does not require the professional development expenditures requested within the nontechnology-related supplies and purchased services SLFS data item to be reported at the school level. As a result, professional development expenditures were not included in that item.

Another challenge noted by most states was reconciling internal state accounting functions and objects to the requested SLFS data item categories for the purposes of reporting at the school level. While SLFS items were developed in part based on what states indicated they could feasibly report at the school level, some SLFS items did not exactly match certain expenditure accounts states were able to report at the school level. For example, Louisiana was not able to include their overtime salary expenditure accounts within the SLFS personnel data items (as requested on the survey) as those accounts are not reported at the school level.

Many of these challenges stem from the fact that school-level finance reporting is for many states a relatively new initiative that lacks the standardized reporting requirements and guidelines that exist for their district- and state-level finance reporting. States are generally addressing these challenges by developing uniform reporting requirements (as well as enhancing existing uniform requirements) to improve the consistency and quality of school-level reporting. As states further develop these standardized protocols and train LEAs within their states on complying with these requirements, it is expected that data quality issues stemming from these challenges will vastly improve.

Factors Supporting Adoption of the SLFS

On the SLFS, F-33, and NPEFS, there must be alignment between the data items that NCES requests and the data that states can actually provide. NCES purposely seeks to match SLFS data items with school-level data that states can realistically provide.

Because the SLFS, F-33, and NPEFS collections are interrelated and complementary, NCES and the Census Bureau have found ways to create efficiency in use of resources between the three surveys, including the use of Census Bureau's Local Education Agency Finance System (LEAFS) processing application to process F-33 and SLFS finance data. Many of the Census Bureau's school district finance editing and processing procedures are also applicable to school-level finance data.

Finally, NCES and the Census Bureau conduct in-person training and webinars for state and local fiscal coordinators. NCES and Census personnel provide consolidated annual training as the same fiscal coordinators in each state often submit data for all three finance surveys.

Chapter 7. Conclusion

The purpose of the pilot SLFS was to assess the feasibility of collecting and reporting complete and comparable school-level finance data. Results of the pilot SLFS suggest that there is the potential, with further work, to collect high-quality school-level finance data from SEAs.

Of the 12 states participating in the SY 2013–14 SLFS, nine states were able to report school-level finance data for the pilot collection—an indication that these nine states already have internal data systems implemented to collect and report school-level finance data—and seven of those nine reporting states were able to report school-level finance data for their full universe of schools. Furthermore, six of the nine reporting states were, with varying levels of success, able to report school-level finance data for all 15 categories on the survey and were generally able to report the amounts in a manner consistent with the definitions in the SLFS and the broader NCES standards for state and district financial accounting (Allison 2015).

Several states had difficulty reporting some school-level finance data that matched the SLFS definitions. Notable school-level finance reporting issues for this pilot collection included the inability of some states to prorate certain requested data items to the school level (for these states the problematic finances are only accounted for at the program or school district level) and the inability of a couple of states (Michigan and North Carolina) to report most nonpersonnel expenditures. Response rates for personnel and nonpersonnel expenditures were also generally lower for special education and alternative schools (when compared to response rates for regular and vocational schools) and for schools with smaller enrollment sizes. Some states were unable to report certain data items with the specified data exclusions. However, states generally indicated that they were able to report school-level finance data for this pilot collection under the specified data item definitions without major issues.

For personnel expenditures in particular there is a strong indication in most reporting states that school-level SLFS data are consistent with F-33 survey data at the school district level and NPEFS data at the state level. Variances in the data can be explained by differences in data item definitions and universe scope (e.g., finance data for regional education service agencies are included within the finance data for F-33 and NPEFS, but are out of scope for the SLFS).

Given that the majority of the reporting states were able to report data for most of their schools, and that the SLFS data were comparable to the F-33 and NPEFS data for major data items such as teacher salaries, there is potential for the SLFS to be an effective research and analysis tool for school-level finance data. Policymakers, researchers, and the public may be able to use SLFS data to better investigate equitable distribution of school funding and general correlation between reported school-level finances and selected school characteristics.

While the SY 2013–14 SLFS data described in this report consisted of only nine reporting states the SY 2014–15 SLFS collection will include school-level finance data from up to 19 participating states—constituting approximately 33 percent of schools in the United States. The NCES has recently obtained clearance to collect school-level finance data from all 50 states and the District of Columbia for SY 2015–16. As the SLFS recruits additional states and internal school-level finance collection and reporting methods for participating states are developed and improved, NCES anticipates that comprehensive and comparable school-level finance data will become increasingly available over the course of future years.

References and Related Data Files

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Related Data Files

Data files for all CCD surveys used in this report may be found on the “Data Files” page of the CCD website at <http://nces.ed.gov/ccd/ccddata.asp>.

Data files for the U.S. Department of Education Office of Civil Rights Data Collection can be found at <http://ocrdata.ed.gov/>.

Appendix A—Survey Form and Fiscal Data Plan

2014 SURVEY OF SCHOOL-LEVEL FINANCES

The National Center for Education Statistics (NCES), within the U.S. Department of Education, is authorized to conduct this study by the Education Sciences Reform Act of 2002 (ESRA 2002; 20 U.S.C. § 9543). The U.S. Census Bureau is administering this survey on behalf of NCES. This study has been approved by the Office of Management and Budget (OMB). According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this voluntary survey is 1850-0803. The time required to complete this survey is estimated to average 45-130 hours per response, including the time to review instructions, gather the data needed, and complete and review the survey. If you have any comments concerning the accuracy of the time estimate, suggestions for improving this survey, or any comments or concerns regarding the status of your individual submission of this survey, please write to: School-Level Finance Survey (SLFS), National Center for Education Statistics, 1990 K Street, NW, 9th floor, Washington, DC 20006-5650.

| Part I | PERSONNEL EXPENDITURES | Amount | Amount |
|---|---|-----------------------------|--------------------------|
| | | (without exclusions) | (with exclusions) |
| | | (1) | (2) |
| Section A - PERSONNEL EXPENDITURES | | Z33S | Z33SE |
| 1. | Instructional staff salaries (function 1000: object 100) | | |
| 2. | Student support services salaries (function 2100: object 100) | V11S | V11SE |
| 3. | Instructional staff support services salaries (function 2200: object 100) | V13S | V13SE |
| 4. | School administration salaries (function 2400: object 100) | V17S | V17SE |
| Section B - EXHIBITS OF INSTRUCTIONAL STAFF SALARIES REPORTED ABOVE IN I-A | | Z39S | Z39SE |
| 1. | Teacher salaries (function 1000: objects 1X1 and 1X3) | | |
| 2. | Instructional aide salaries (function 1000: objects 1X2) | Z40S | Z40SE |
| Part II | NONPERSONNEL EXPENDITURES | Amount | Amount |
| | | (without exclusions) | (with exclusions) |
| | | (1) | (2) |
| Section A - NONPERSONNEL EXPENDITURES | | E07S | E07SE |
| 1. | Instructional staff support (function 2200: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890) | | |
| 2. | Nontechnology-related supplies and purchased services (functions 1000, 2100, 2200, and 2400: objects 310-340, 580, 610, 620, and 640) | V01S | V01SE |
| 3. | Technology-related supplies and purchased services (functions 1000, 2100, 2200, and 2400: objects 351, 352, 432, 443, 530, and 650) | V02S | V02SE |
| 4. | Nontechnology-related equipment (functions 1000, 2100, 2200, and 2400: objects 731, 732, and 733) | K13S | K13SE |
| 5. | Technology-related equipment (functions 1000, 2100, 2200, and 2400: objects 734 and 735) | K14S | K14SE |
| Section B - EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A | | V03S | V03SE |
| 1. | Improvement of instruction (function 2210: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890) | | |
| 2. | Library and media services (function 2220: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890) | V04S | V04SE |
| 3. | Books and periodicals (functions 1000 and 2220: object 640) | V93S | V93SE |
| 4. | Technology software (functions 1000, 2100, 2200, and 2400: object 735) | K15S | K15SE |

2014 SURVEY OF SCHOOL-LEVEL FINANCES

BASIC INSTRUCTIONS

For help with questions, contact the Educational Finance Branch of the U.S. Census Bureau at 1-800-622-6193 or govs.elsec@census.gov.

Report amounts for the 2014 fiscal year as defined by the school's state government.

[Parenthetical references in bold below pertain to program, function, and object codes contained in *Financial Accounting for Local and State School Systems*, National Center for Education Statistics, 2014.]

Part I – PERSONNEL EXPENDITURES

Section A – PERSONNEL EXPENDITURES

Line 1. Instructional staff salaries. Report total salaries and wages paid to instructional staff during the school's fiscal year. Include salaries and wages paid to teachers and instructional aides or assistants. Include gross salaries and wages (without deduction of withholdings for taxes, retirement coverage, health insurance, etc.), as well as overtime, incentive pay, bonuses, summer school pay, and supplemental pay for additional duties. Do not include employee benefits (object 200) in this amount. The amount reported here should be greater than or equal to the sum of the amounts reported separately in the "Teacher salaries" and "Instructional aide salaries" categories. **(function 1000: object 100)**

Line 2. Student support services salaries. Report total salaries and wages paid during the school's fiscal year to staff involved in activities designed to assess and improve the well-being of students and to supplement the teaching process. These activities support and assist students by providing services in attendance, social development, guidance counseling, health, psychology, speech pathology, audiology, and occupational therapy. Include salaries and wages paid to attendance officers, guidance counselors, nurses, psychologists, speech pathologists, audiologists, occupational therapists, and other staff who provide support services to students. Include gross salaries and wages (without deduction of withholdings for taxes, retirement coverage, health insurance, etc.), as well as overtime, incentive pay, bonuses, summer school pay, and supplemental pay for additional duties. Do not include employee benefits (object 200) in this amount. **(function 2100: object 100)**

Line 3. Instructional staff support services salaries. Report total salaries and wages paid during the school's fiscal year to staff that assist instructional staff with both the content and process of providing learning experiences for students. Include salaries and wages paid to staff involved with improvement of instruction, curriculum development, instructional staff training, academic assessment, operation of library and educational media services, and instruction-related technology support. Include gross salaries and wages (without deduction of withholdings for taxes, retirement coverage, health insurance, etc.), as well as overtime, incentive pay, bonuses, summer school pay, and supplemental pay for additional duties. Do not include employee benefits (object 200) in this amount. **(function 2200: object 100)**

Line 4. School administration salaries. Report total salaries and wages paid to staff (including administrative support staff) involved in school administration during the school's fiscal year. Include salaries and wages paid to principals, assistant principals, administrative assistants, other principal's office staff, and full-time department chairpersons and their staff. Include gross salaries and wages (without deduction of withholdings for taxes, retirement coverage, health insurance, etc.), as well as overtime, incentive pay, bonuses, and supplemental pay for additional duties. Do not include employee benefits (object 200) in this amount. **(function 2400: object 100)**

SECTION B – EXHIBITS OF INSTRUCTIONAL STAFF SALARIES REPORTED ABOVE IN I-A

Line 1. Teacher salaries. Report total salaries and wages paid to teachers during the school's fiscal year. Include salaries and wages paid to certified and noncertified permanent, temporary, and substitute teachers. Include gross salaries and wages (without deduction of withholdings for taxes, retirement coverage, health insurance, etc.), as well as overtime, incentive pay, bonuses, summer school pay, and supplemental pay for additional duties. Do not include employee benefits (object 200) in this amount. **(function 1000: objects 1X1 and 1X3)**

Line 2. Instructional aide salaries. Report total salaries and wages paid to instructional aides or assistants during the school's fiscal year. Include salaries and wages paid to aides or assistants of any type (e.g., teaching assistants, graders, etc.) who assist with classroom instruction. Include gross salaries and wages (without deduction of withholdings for taxes, retirement coverage, health insurance, etc.), as well as overtime, incentive pay, bonuses, summer school pay, and supplemental pay for additional duties. Do not include employee benefits (object 200) in this amount. **(function 1000: objects 1X2)**

Part II – NONPERSONNEL EXPENDITURES

Section A – NONPERSONNEL EXPENDITURES

Line 1. Instructional staff support. Report nonpersonnel expenditures for activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Include expenditures for activities that support the instructional program and its administration such as instruction and curriculum development, professional development, instructional staff training, library and other educational media services, and instruction-related technology services. The amount reported here should include the amounts reported separately in the "Improvement of instruction" and "Library and media services" categories. Do not include personnel expenditures such as salaries (object 100) or employee benefits (object 200) in this amount. **(function 2200: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)**

Line 2. Nontechnology-related supplies and purchased services. Report expenditures for supplies and purchased services used for educational or administrative purposes that are nontechnology-related. For nontechnology-related supplies, include expenditures for books and periodicals, general office supplies, and classroom supplies. Energy costs (e.g., costs for gas, electricity, oil, and coal) should also be included here.

For nontechnology-related purchased services, include purchased professional services other than purchased technology-related or technical services (e.g., purchased school management and administrative support, curriculum development services, training and professional development provided by third-party vendors, etc.), and travel costs.

Expenditures for nontechnology-related equipment should not be reported here, but instead be reported in the "Nontechnology-related equipment" category. (For guidance on distinguishing between equipment and supplies, see Appendix E of *Financial Accounting for Local and State School Systems*, National Center for Education Statistics, 2014.) **(functions 1000, 2100, 2200, and 2400: objects 310-340, 580, 610, 620, and 640)**

Line 3. Technology-related supplies and purchased services. Report expenditures for supplies and purchased services used for educational or administrative purposes that are technology-related. For technology-related supplies, include expenditures on supplies that are typically used in conjunction with technology-related hardware or software (e.g., compact discs, flash drives, cables, and monitor stands). Technology-related hardware and software costs below the capitalization threshold (e.g., laptop, Kindle, and iPad costs that fall below the capitalization threshold) should also be reported here.

For technology-related purchased services, include expenditures on data processing, coding, and other technical services; repairs and maintenance services for technology equipment that are not directly provided by school district personnel; and rentals or leases of computers and related equipment. Purchased communications services, such as all costs associated with voice, data (i.e., Internet), and video communications charges should also be reported here.

Expenditures for technology-related equipment should not be reported here, but instead be reported in the “Technology-related equipment” category. (For guidance on distinguishing between equipment and supplies, see Appendix E of *Financial Accounting for Local and State School Systems*, National Center for Education Statistics, 2014.) **(functions 1000, 2100, 2200, and 2400: objects 351, 352, 432, 443, 530, and 650)**

Line 4. Nontechnology-related equipment. Report expenditures for nontechnology-related equipment used for educational or administrative purposes that exceed the capitalization threshold. Include expenditures for machinery, vehicles, furniture, and fixtures. Do not include expenditures for technology-related hardware (object 734) and software (object 735). Expenditures for nontechnology-related supplies should not be reported here, but instead be reported in the “Nontechnology-related supplies and purchased services” category. (For guidance on distinguishing between equipment and supplies, see Appendix E of *Financial Accounting for Local and State School Systems*, National Center for Education Statistics, 2014.) **(functions 1000, 2100, 2200, and 2400: objects 731, 732, and 733)**

Line 5. Technology-related equipment. Report expenditures for technology-related hardware and software used for educational or administrative purposes that exceed the capitalization threshold. Include purchases of network equipment, servers, personal computers, printers, scanners, other peripherals, and other electronic devices. The amount reported here should include the amount reported in the “Technology-related equipment” category. Do not include expenditures for nontechnology-related equipment such as machinery (object 731), vehicles (object 732), and furniture (object 733). Expenditures for technology-related supplies should not be reported here, but instead be reported in the “Technology-related supplies and purchased services” category. (For guidance on distinguishing between equipment and supplies, see Appendix E of *Financial Accounting for Local and State School Systems*, National Center for Education Statistics, 2014.) **(functions 1000, 2100, 2200, and 2400: objects 734 and 735)**

Section B – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A

Line 1. Improvement of instruction. Report nonpersonnel expenditures for activities concerned with the improvement of instructional services. Include expenditures for instruction and curriculum development, professional development, and instructional staff training. (These include such activities as workshops, conferences, courses taken for college credit by instructional staff, and the purchased services of curriculum developers.) Do not include personnel expenditures such as salaries (object 100) or employee benefits (object 200) in this amount. **(function 2210: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)**

Line 2. Library and media services. Report nonpersonnel expenditures for libraries, audio-visual services, educational television, and other educational media services. Include expenditures for operating library facilities, developing and acquiring library materials (e.g., library books and periodicals), and audio-visual support. Do not include personnel expenditures such as salaries (object 100) or employee benefits (object 200) in this amount. **(function 2220: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)**

Line 3. Books and periodicals. Report expenditures for books, textbooks, and periodicals used for classroom instruction or library services. Include expenditures for books, magazines, and newspapers prescribed and available for general use, including reference books. Also include the cost of workbooks, textbooks that are purchased to be resold or rented, and repairs to textbooks and library books. Do not include expenditures for books and periodicals not used specifically for instruction or library services, such as books purchased for student support services or school administration staff. Do not include expenditures for electronic books and periodicals in this category; report those expenditures as technology software or technology-related supplies instead.

Expenditures for books and periodicals that meet the standards for classification as equipment should also not be reported here, but instead be reported in the “Nontechnology-related equipment” category. (For guidance on distinguishing between equipment and supplies, see Appendix E of *Financial Accounting for Local and State School Systems*, National Center for Education Statistics, 2014.) **(functions 1000 and 2220: object 640)**

Line 4. Technology software. Report expenditures for software used for educational or administrative purposes that exceed the capitalization threshold. Include purchases of commercial, off-the-shelf software and downloaded software, as well as fees for licenses to use the software. Expenditures for software that meet the standards for classification as a supply (e.g., software expenses below the capitalization threshold) should not be reported here, but instead be reported in the “Technology-related supplies and purchased services” category. (For guidance on distinguishing between equipment and supplies, see Appendix E of *Financial Accounting for Local and State School Systems*, National Center for Education Statistics, 2014.) **(functions 1000, 2100, 2200, and 2400: object 735)**

2014 SURVEY OF SCHOOL-LEVEL FINANCES INCLUSIONS AND EXCLUSIONS

The Survey of School-Level Finances collects only expenditures directly associated with the instruction and the educational and administrative support of students at the school level. In general, **all** amounts (personnel and nonpersonnel amounts *with* and *without* exclusions) **should only include expenditures for the following activities** as applicable:

- Instruction (**function 1000**)
- Student support services (**function 2100**)
- Instructional support services (**function 2200**)
- School administration (**function 2400**)

Expenditures for the following types of activities **should thus be excluded from all personnel and nonpersonnel amounts** (amounts *with* and *without* exclusions):

- School district administration (**function 2300**)
- Operation and maintenance of plant support services (**function 2600**)
- Student transportation support services (**function 2700**)
- Central (e.g., fiscal) and other support services (**functions 2500 and 2900**)
- Food services operations (**function 3100**)
- Enterprise operations (**function 3200**)
- Community services operations (**function 3300**)
- Facilities acquisition and construction (**function 4000**)
- Debt service (**function 5000**)
- Expenditures for adult education programs (**program 600**)

For personnel and nonpersonnel amounts *with* exclusions (column (2) of the survey form), **also exclude the following types of expenditures:**

- Expenditures paid from federal funds other than Impact Aid programs
- Expenditures for prekindergarten programs
- Expenditures for special education programs (**program 200**)

**Survey of School-Level Finances
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1. For school-level data submitted by your state, are you able to exclude expenditures from federal funds other than Impact Aid programs from the indicated items on the survey?

Yes

No

2. For school-level data submitted by your state, are you able to exclude expenditures for the following programs from the indicated items on the survey (refer to page 4 of the survey form for specific inclusion and exclusion instructions)?

a. Prekindergarten programs: **Yes** **No**

b. Adult education programs: **Yes** **No**

c. Special education programs: **Yes** **No**

3. For school-level data submitted by your state, are you able to separate supplies, equipment, and purchased services into technology and nontechnology categories in accordance with the guidance provided on the survey form and in the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition*?

Yes

No

4. Is your state able to report the following exhibit items for this survey (refer to pages 2 and 3 of the survey form for item definitions)?

a. Teacher salaries: **Yes** **No**

b. Instructional aide salaries: **Yes** **No**

c. Improvement of instruction: **Yes** **No**

d. Library and media services: **Yes** **No**

e. Books and periodicals: **Yes** **No**

f. Technology software: **Yes** **No**

5. For the personnel categories listed in Part I of the survey form, would your state be able to provide a corresponding:

- a. Point-in-time headcount: Yes No
- b. Averaged monthly headcount: Yes No
- c. Point-in-time FTE count: Yes No
- d. Cumulative FTE count: Yes No
- e. Total hours: Yes No

6. Will your state need to prorate district-level expenditures to schools in order to account for all spending in the district for any of the items on this survey? Please state which items you will need to prorate amounts for, if any.

7. Please provide any explanations or comments regarding the data reported in this survey.

8. What is the estimated number of hours that you expect your state education agency will spend on collecting and reporting data specifically for this survey? _____

9. What is the estimated number of hours that you expect a local education agency in your state will spend on collecting and reporting data specifically for this survey? _____

Appendix B—Glossary

Glossary

This glossary applies to the Common Core of School-Level Finance Survey (SLFS). When applicable, corresponding SLFS variables are listed in brackets. For additional detail, it is suggested that the data user consult the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015).

alternative education school: A public elementary/secondary school that (1) addresses needs of students that typically cannot be met in a regular school, (2) provides nontraditional education, (3) serves as an adjunct to a regular school, or (4) falls outside the categories of regular, special education, or vocational education. [Identified by a value of “4” for the **TYPE** variable]

CCD: Common Core of Data. A group of public elementary/secondary education surveys of NCES. CCD data are collected from the administrative records systems of each state’s department of education. The CCDNF variable in the SLFS file indicates whether a record in that file matches a record in the nonfiscal CCD Public Elementary/Secondary School Universe file.

charter school: Charter schools are public schools that are exempt from significant state or local rules that normally govern the operation and management of public schools. A charter school is created by a developer as a public school or is adapted by a developer from an existing public school. It operates in pursuit of a specific set of education objectives determined by the school’s developer and agreed to by the public chartering agency and provides a program of elementary or secondary education, or both. It meets all applicable federal, state, and local health and safety requirements; complies with federal civil rights laws; and operates in accordance with state law. Charter schools may be operated by a regular school district or they may be self-governing entities. [AGCHRT]

education agency: A government agency administratively responsible for providing public elementary and/or secondary instruction or educational support services.

elementary: A general level of instruction classified by state and local practice as elementary composed of any span of grades not above grade 8; preschool or kindergarten included only if it is an integral part of an elementary school or a regularly established school system.

expenditure: All amounts of money paid out by a school (or school system or state on behalf of a school), net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Includes only the external transactions of a school; excludes noncash transactions such as the provision of perquisites or other payments in-kind.

fiscal year: The 12-month period to which the annual operating budget applies. At the end of the fiscal year, the agency determines its financial condition and the results of its operations.

full-time equivalency (FTE): The amount of time required to perform an assignment stated as a proportion of a full-time position and computed by dividing the amount of time employed by the time normally required for a full-time position.

instructional aide: Staff assigned to assist a teacher with routine activities associated with teaching (i.e., activities requiring minor decisions regarding students), such as monitoring, conducting rote exercises, operating equipment, and clerking. Includes only paid staff, and excludes volunteer aides.

local education agency (LEA): The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services. Also referred to as a school district.

locale, urban-centric: An indication of school's location relative to a populous area. The urban-centric locale assignment system has been used starting in 2006–07.

The locale code categories are defined below.

City, Large: Territory inside an urbanized area and inside a principal city with population of 250,000 or more.

City, Midsize: Territory inside an urbanized area and inside a principal city with population less than 250,000 and greater than or equal to 100,000.

City, Small: Territory inside an urbanized area and inside a principal city with population less than 100,000.

Suburb, Large: Territory outside a principal city and inside an urbanized area with population of 250,000 or more.

Suburb, Midsize: Territory outside a principal city and inside an urbanized area with population less than 250,000 and greater than or equal to 100,000.

Suburb, Small: Territory outside a principal city and inside an urbanized area with population less than 100,000.

Town, Fringe: Territory inside an urban cluster that is less than or equal to 10 miles from an urbanized area.

Town, Distant: Territory inside an urban cluster that is more than 10 miles and less than or equal to 35 miles from an urbanized area.

Town, Remote: Territory inside an urban cluster that is more than 35 miles of an urbanized area.

Rural, Fringe: Census-defined rural territory that is less than or equal to 5 miles from an urbanized area, as well as rural territory that is less than or equal to 2.5 miles from an urban cluster.

Rural, Distant: Census-defined rural territory that is more than 5 miles but less than or equal to 25 miles from an urbanized area, as well as rural territory that is more than 2.5 miles but less than or equal to 10 miles from an urban cluster.

Rural, Remote: Census-defined rural territory that is more than 25 miles from an urbanized area and is also more than 10 miles from an urban cluster.

magnet school or program: A special school or program designed to attract students of different racial/ethnic backgrounds for the purpose of reducing, preventing, or eliminating racial isolation (50 percent or more minority enrollment); and/or to provide an academic or social focus on a particular theme (e.g., science/math, performing arts, gifted/talented, or foreign language). [MAGNET]

membership: The count of students on the current roll taken on the school day closest to October 1, by using either the sum of original entries and re-entries minus total withdrawals or the sum of the total present and the total absent. [MEMBER]

NCES: National Center for Education Statistics, an organization within the Institute of Education Sciences (IES), part of the U.S. Department of Education. NCES is the primary federal entity for collecting, analyzing, and reporting data related to education.

nonpersonnel expenditures: School expenditures not directly related to school employees. This includes expenditures for the following data items:

books and periodicals: Payments for books, textbooks, and periodicals used for classroom instruction or library services. Includes expenditures for books, magazines, reference books, and newspapers prescribed and available for general use. Also includes the cost of workbooks, textbooks that are purchased to be resold or rented, and repairs to textbooks and library books. [V93S and V93SE]

improvement of instruction: Payments for activities concerned with the improvement of instructional services, including payments for instruction and curriculum development, professional development, and instructional staff training. These include activities such as workshops, conferences, courses taken for college credit by instructional staff, and the purchased services of curriculum developers. [V03S and V03SE]

instructional staff support: Payments for activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Includes payments for activities that support the instructional program and its administration such as instruction and curriculum development, professional development, instructional staff training, library and other educational media services, and instruction-related technology services. Includes amounts reported separately in the “Improvement of Instruction” and “Library and Media Services” categories. [E07S and E07SE]

library and media services: Payments for libraries, audio-visual services, educational television, and other educational media services. Includes payments for operating library

facilities, developing and acquiring library materials (e.g., library books and periodicals), and audio-visual support. [V04S and V04SE]

nontechnology-related equipment: Payments for nontechnology-related equipment used for educational or administrative purposes that exceed the capitalization threshold. Includes expenditures for machinery, vehicles, furniture, and fixtures. [K13S and K13SE]

nontechnology-related supplies and purchased services: Payments for supplies and purchased services used for educational or administrative purposes that are nontechnology-related. Includes payments for books and periodicals, general office supplies, classroom supplies, and energy costs (e.g., costs for gas, electricity, oil, and coal). Also includes purchased professional services other than purchased technology-related or technical services (e.g., purchased school management and administrative support, curriculum development services, training and professional development provided by third-party vendors, etc.) and travel costs. [V01S and V01SE]

technology-related equipment: Payments for technology-related hardware and software used for educational or administrative purposes that exceed the capitalization threshold. Includes purchases of network equipment, servers, personal computers, printers, scanners, other peripherals, and other electronic devices. Includes amounts reported separately in the “Technology Software” category. [K14S and K14SE]

technology software: Payments for software used for educational or administrative purposes that exceed the capitalization threshold. Includes purchases of commercial, off-the-shelf software and downloaded software, as well as fees for licenses to use the software. [K15S and K15SE]

technology-related supplies and purchased services: Payments for supplies and purchased services used for educational or administrative purposes that are technology-related. Includes expenditures on supplies that are typically used in conjunction with technology-related hardware or software (e.g., compact discs, flash drives, cables, and monitor stands). Also includes technology-related hardware and software costs below the capitalization threshold (e.g., laptop, Kindle, and iPad costs that fall below the capitalization threshold). [V02S and V02SE]

personnel expenditures: Payments for salaries and wages (without deduction of withholdings for taxes, retirement coverage, health insurance, etc.) of employees of an elementary/secondary school, including overtime, incentive pay, bonuses, summer school pay, and supplemental pay for additional duties. Employee benefits are not included in this category. This includes expenditures for the following data items:

instructional aide salaries: Total salaries and wages paid to instructional aides or assistants during the school’s fiscal year, including salaries and wages of aides and assistants of aides or assistants of any type (e.g., teaching assistants, graders, etc.) who assist with classroom instruction. [Z40S and Z40SE]

instructional staff salaries: Total salaries and wages paid to instructional staff during the school’s fiscal year, including salaries and wages paid to teachers and instructional aides or assistants. Includes amounts reported separately in the “Instructional Aide Salaries” and “Teacher Salaries” categories. [Z33S and Z33SE]

instructional staff support services salaries: Total salaries and wages paid during the school’s fiscal year to staff that assist instructional staff with both the content and process of providing learning experiences for students. Includes salaries and wages paid to staff involved with improvement of instruction, curriculum development, instructional staff training, academic assessment, operation of library and educational media services, and instruction-related technology support. [V13S and V13SE]

school administration salaries: Total salaries and wages paid to staff, including administrative support staff, involved in school administration during the school’s fiscal year. Includes salaries and wages paid to principals, assistant principals, administrative assistants, other principal’s office staff, and full-time department chairpersons and their staff. [V17S and V17SE]

student support services salaries: Total salaries and wages paid during the school’s fiscal year to staff involved in activities designed to assess and improve the well-being of students and to supplement the teaching process. These activities support and assist students by providing services in attendance, social development, guidance counseling, health, psychology, speech pathology, audiology, and occupational therapy. Includes salaries and wages paid to attendance officers, guidance counselors, nurses, psychologists, speech pathologists, audiologists, occupational therapists, and other staff who provide support services to students. [V11S and V11SE]

teacher salaries: Total salaries and wages paid to teachers during the school’s fiscal year. Includes salaries and wages paid to certified and noncertified permanent, temporary, and substitute teachers. [Z39S and Z39SE]

public school: An institution that provides educational services and: (1) has one or more grade groups (prekindergarten through grade 12) or is ungraded; (2) has one or more teachers to give instruction; (3) is located in one or more buildings or sites; (4) has an assigned administrator; (5) receives public funds as primary support; and (6) is operated by an education agency.

regular school: A public elementary/secondary school providing instruction and education services that does not focus primarily on special education, vocational/technical education, or

alternative education, or on any of the particular themes associated with magnet/special program emphasis schools. [Identified by a value of “1” for the **TYPE** variable]

reportable program: A program within a school that may be self-contained, but does not have its own principal. [Identified by a value of “5” for the **TYPE** variable]

salaries and wages: Amounts paid for compensation of school system officers and employees. Consists of gross compensation before deductions from withheld taxes, retirement contributions, etc.

school: An institution that provides educational services and:

- Has one or more grade groups (prekindergarten through 12) or is ungraded
- Has one or more teachers
- Is located in one or more buildings
- Has assigned administrator(s)
- Receives public funds as its primary support, and
- Is operated by an education agency.

school district: An education agency or administrative unit that operates under a public board of education. Also referred to as a local education agency (LEA).

school type: The CCD classification of public elementary/secondary schools according to the curriculum offered. The types are:

1. Regular
2. Special Education
3. Vocational
4. Alternative

secondary: The general level of instruction classified by state and local practice as secondary and composed of any span of grades beginning with the next grade following the elementary grades and ending with or below grade 12.

shared time school: A school in which some or all of the students are enrolled at a different school of record and attend the shared time school on a part-day basis: for example, a regional vocational center attended by students from multiple high schools on a part-day basis.

[SHARED]

special education school: A public elementary/secondary school that focuses primarily on special education—including instruction for any of the following students with: autism, deaf-blindness, developmental delay, hearing impairment, intellectual disability, multiple disabilities, orthopedic impairment, serious emotional disturbance, specific learning disability, speech or language impairment, traumatic brain injury, visual impairment, and other health impairments—

and that adapts curriculum, materials, or instruction for students served. [Identified by a value of “2” for the **TYPE** variable]

state education agency (SEA): An agency of the state charged with primary responsibility for coordinating and supervising public instruction, including setting standards for elementary and secondary instructional programs.

student: An individual for whom instruction is provided in an elementary or secondary education program that is not an adult education program and is under the jurisdiction of a school, school system, or other education institution.

teacher: A professional school staff member who instructs students in prekindergarten, kindergarten, grades 1–12, or ungraded classes, and maintains daily student attendance records.

vocational education school: A public elementary/secondary school that focuses primarily on providing formal preparation for semiskilled, skilled, technical, or professional occupations for high school-age students who have opted to develop or expand their employment opportunities, often in lieu of preparing for college entry. [Identified by a value of “3” for the **TYPE** variable]

Appendix C—Fiscal Data Plan Responses

Table C-1. Fiscal data plan responses to questions 1 and 2, by state: Fiscal year 2014

| Participating state | Is the state able to exclude expenditures from federal funds other than Impact Aid programs? Q.1 | Is the state able to exclude expenditures for the following programs? Q.2 | | |
|-------------------------|---|--|--------------------------|----------------------------|
| | | Prekindergarten programs | Adult education programs | Special education programs |
| Arkansas | Yes | Yes | Yes | Yes |
| Colorado ¹ | Yes | Yes | Yes | Yes |
| Louisiana | Yes | Yes | Yes | Yes |
| Maine | Yes | No | Yes | Yes |
| Michigan | Yes ² | Yes | Yes | Yes |
| New Jersey ¹ | No | Yes | Yes | Yes |
| North Carolina | Yes | Yes | Yes | Yes |
| Ohio | Yes | No | Yes | Yes |
| Rhode Island | Yes | Yes | Yes | Yes |

¹Colorado and New Jersey were only able to submit data for a subset of their local education agencies (LEAs). Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

²Michigan was able to exclude restricted federal expenditures only. The state was also unable to isolate expenditures from federal Impact Aid programs from other expenditures from federal programs so these expenditures were also excluded from the data items where exclusions were requested.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School Level Finance Survey (SLFS)," Fiscal year 2014, Fiscal Data Plan.

Table C-2. Fiscal data plan responses to questions 3 and 4, by state: Fiscal Year 2014

| Participating state | Is the state able to separate supplies, equipment, and purchased services into technology and nontechnology categories in accordance with the guidance provided in the NCES accounting handbook? Q.3 | Is the state able to report the following exhibit items for this survey? Q.4 | | | | | |
|-------------------------|--|--|---------------|------------------|----------------------------|-----------------------|---------------------|
| | | Teacher Salaries | Aide Salaries | t of Instruction | Library and Media Services | Books and Periodicals | Technology Software |
| Arkansas | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Colorado ¹ | No | Yes | Yes | No | Yes | Yes | Yes |
| Louisiana | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Maine | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Michigan | No | Yes | Yes | No | No | Yes ² | No |
| New Jersey ¹ | No | Yes | Yes | Yes | Yes | No | No |
| North Carolina | Yes | Yes | Yes | No | Yes | Yes | No |
| Ohio ³ | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Rhode Island | Yes | Yes | Yes | Yes | Yes | Yes | Yes |

¹Colorado and New Jersey were only able to submit data for a subset of their local education agencies (LEAs). Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

²Michigan is unable to report NCEES expenditure function 2220 (Library and Media Services) for books and periodicals.

³Special Education programs typically comprise a large amount of expenditures in Ohio and are therefore usually included as part of any instructional-related expenses. It should be noted that Special Ed expenses are a part of Ohio's education expenditure standards under normal classroom instruction.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School Level Finance Survey (SLFS)," Fiscal year 2014, Fiscal Data Plan.

Table C-3. Fiscal data plan responses to question 5, by state: Fiscal Year 2014

| For personnel categories listed in Part I ¹ of the survey form, is the state able to provide a corresponding: Q.5 | | | | | | |
|---|-------------------------|----------------------------|-------------------------|----------------------|------------------|--|
| Participating state | Point-in-time headcount | Averaged monthly headcount | Point-in-time FTE count | Cumulative FTE count | Total hours | |
| Arkansas | No | No | No | Yes | No | |
| Colorado | No | No | No | No | No | |
| Louisiana | Yes | No | Yes | Yes | Yes | |
| Maine | No | No | Yes | Yes | No | |
| Michigan | Yes ² | No | Yes ² | Yes | Yes ³ | |
| New Jersey | Yes | No | No | No | No | |
| North Carolina | No | Yes | No | Yes | No | |
| Ohio | No | No | No | Yes | Yes | |
| Rhode Island | Yes | Yes | Yes | Yes | Yes | |

¹Part I of the survey form includes the following personnel categories: instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries as well as exhibit item categories teacher salaries and instructional aide salaries.

²Michigan indicated they had two count dates for this count.

³Michigan indicated they may be unable to report "Total hours" corresponding to personnel expenditures in the future.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School Level Finance Survey (SLFS)," Fiscal year 2014, Fiscal Data Plan.

Table C-4. Fiscal data plan responses to questions 6 and 7, by state: Fiscal Year 2014

| Participating state | Will the state need to prorate district-level expenditures to schools in order to account for all spending in the district for any of the items on the survey? Please state which items will need prorated amounts, if any. Q.6 | Please provide any explanations or comments regarding the data reported in this survey. Q.7 |
|---------------------|---|--|
| Arkansas | No | — |
| Colorado | The first year of the School-Level Finance we will be submitting only selected districts. At this time districts are not required to submit school level finance data. Colorado currently is participating in the HR pilot that is from Mr. Cornmean's pilot project. Annette Severson is the contact person - there may be some data there that is available. | See State Notes on the survey. |
| Louisiana | Yes, everything except staff salary are prorated. | Part I Section B 1&2: cannot break out salaries for overtime, sabbatical and other. Part II Section A2: cannot break out for employee training and development (330). Part II Section A 3: cannot break out technology for repairs/maintenance and rentals (432, 443). Point in time: only can provide Oct 1 data. |
| Maine | Some special education, all student health, all student assessment, all improvement of instruction, some instructional technology, some gifted and talented costs, some LEP/ESL costs, co and extra curricular costs, alternative ed costs, some instructional staff training costs. | — |
| Michigan | Amounts included are only those assigned a building/school code. District wide expenditures not included. | Michigan currently only collects instruction and school administration function codes at the building level. Therefore, we were unable to collect the following: V11S, V11SE, V13S, V13SE, E07S, E07SE, V01S, V01SE, V02S, V02SE, K13S, K13SE, K14S, K14SE, V03S, V03SE, V04S, V04SE, K15S, K15SE . In addition, V93S and V93SE will not include Function 2220 amounts. |
| New Jersey | The U.S. Census Bureau will process the data to the extent possible for matching survey items. | — |
| North Carolina | Each district will be different on a case by case basis. Some districts may code part or all of their expenditures for given survey category to "central office" (school code "000") and those will need to be prorated. Disclaimer: The allocation accuracy for school level data varies by each LEA. NC DPI reports are compiled at LEA level and we do not rely/report school level information. | This data is collected from NC districts monthly using legislated Uniform Education Reporting System (UERS). Some categories may include other expenditures that cannot be excluded. More detail on NC Chart of Accounts can be found at http://www.ncpublicschools.org/fbs/finance/reporting/coa2014 |
| Ohio | None | Special Education programs typically comprise a large amount of expenditures in Ohio and are therefore usually included as part of any instructional-related expenses. It's not difficult to filter them out, however, it needs to be noted that Special Ed expenses are a part of Ohio's education expenditure standards under normal classroom instruction. |

See notes at end of table.

Table C-4. Fiscal data plan responses to questions 6 and 7, by state: Fiscal Year 2014—Continued

| Participating state | Will the state need to prorate district-level expenditures to schools in order to account for all spending in the district for any of the items on the survey? Please state which items will need prorated amounts, if any. Q.6 | Please provide any explanations or comments regarding the data reported in this survey. Q.7 |
|---------------------|--|---|
| Rhode Island | Items at central office location were not prorated for FY 14. It will be feasible to prorate the data for FY 15 if changes are made to the chart of accounts policies. | There are too many categories with duplicated data on the form to perform validity checks for the totals. It would be better in Part IIA to ask for nonpersonnel expenditures for each of the same areas in Part IA. Items 2-5 in IIA should be exhibits. |

— Not available.

NOTE: The data plan responses are presented as reported with minimal editing.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School Level Finance Survey (SLFS)," Fiscal year 2014, Fiscal Data Plan.

Table C-5. Fiscal data plan responses to questions 8 and 9, by state: Fiscal Year 2014

| Participating state | What is the estimated number of hours that the state education agency will spend on collecting and reporting data specifically for this survey? Q.8 | What is the estimated number of hours that a local education agency in this state will spend on collecting and reporting data specifically for this survey? Q.9 |
|-----------------------------|--|--|
| Arkansas | 40 | 0 ¹ |
| Colorado | — | — |
| Louisiana | 0 ¹ | 100 |
| Maine | 120-160 ² | 40 |
| Michigan | 80 | 0 ¹ |
| New Jersey ³ | 7 | 0 ¹ |
| North Carolina ³ | 15 | 0 ¹ |
| Ohio | 40 | — |
| Rhode Island | 100 | 0 ¹ |

— Not available.

¹ States reporting “0” hours for estimated burden generally already had the requested SLFS data available to report, thus no additional work was necessary from the state or the state’s LEAs to compile the SLFS data.

² Maine estimated 120–160 hours due to lack of a system to generate the report and specified that the work would be manual.

³ The two participating SLFS states that submitted data entirely in “SEA” format—New Jersey and North Carolina—reported significantly less SEA burden hours than most other states as their submission formats did not require the states to crosswalk their finance data to SLFS item categories.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School Level Finance Survey (SLFS),” Fiscal year 2014, Fiscal Data Plan.

Appendix D—State Notes

State Notes

The following notes describe known anomalies in state data reported to the collection agent. Unless otherwise noted, each anomaly recorded here applies to fiscal year 2014 (FY 14). The absence of “Notes” for a state indicates that the state’s data did not contain any anomalies.

Arkansas

Fiscal Year: July 1–June 30

Colorado

Fiscal Year: July 1–June 30

Notes:

- Colorado was able to report school-level finance data for all schools for only 7 out of Colorado’s 261 LEAs on the 2013-14 CCD Local Education Agency universe file (111 out of 1,860 schools in Colorado).
- Colorado was not able to report “Technology-related supplies and purchased services” (V02) or “Improvement of instruction” (V03) expenditures separately at the school level. These data are marked as “-1” (missing) on the SLFS data file.
- “Nontechnology-related supplies and purchased services” expenditures (V01) for Colorado only include travel, books, and periodicals expenditures. Colorado was not able to report other nontechnology-related supplies and purchased services expenditures (e.g., general office and classroom supplies) separately at the school level.
- “Nontechnology-related equipment” expenditures (K13) for Colorado only include vehicle expenditures. Colorado was not able to report other nontechnology-related equipment expenditures (e.g., expenditures for machinery, furniture, and fixtures) separately at the school level.
- “Technology-related equipment” expenditures (K14) for Colorado only include technology software expenditures. Colorado was not able to report other technology-related equipment expenditures (e.g., expenditures for technology-related hardware) separately at the school level.

Kentucky

Fiscal Year: July 1–June 30

Notes:

- Kentucky was not able to submit SLFS data for FY 14 due to difficulty in obtaining accurate school-level data from their current education finance systems.

Louisiana

Fiscal Year: July 1–June 30

- “Teacher salaries” (Z39) and “Instructional aide” (Z40) expenditures in Louisiana do not include payments for overtime or sabbatical leave.

- All nonpersonnel (non-salary) expenditures reported for Louisiana were prorated by the Louisiana Department of Education from school district-level amounts.
- Nonpersonnel expenditures in Louisiana do not include expenditures for employee training and development; Louisiana is not able to report these expenditures at the school level.
- “Technology-related supplies and purchased services” expenditures (V02) in Louisiana do not include expenditures for technology-related repairs and maintenance or rentals of technology-related equipment; Louisiana is not able to report these expenditures at the school level.
- Louisiana’s SLFS data includes separate school-level records for Head Start centers and other reportable programs not included in the 2013-14 CCD Local Education Agency universe file. These records can be identified on the SLFS data file where the eighth position of the NCES school ID (NCESSCH) = “D.”

Maine

Fiscal Year: July 1–June 30

Notes:

- Maine reported SLFS personnel expenditures directly within the requested data item categories. For nonpersonnel expenditures, Maine reported SLFS data within the state education agency account codes documented in the Maine Department of Education’s accounting handbook for School Administrative Units (<http://www.maine.gov/education/data/handbook/codereport.htm>). SLFS survey staff crosswalked Maine’s reported account code amounts to each SLFS data item.
- Maine was not able to exclude expenditures for prekindergarten programs from SLFS data items with exclusions.
- Maine reported the following types of expenditures within their SLFS data by prorating from the school district level: Student health, student assessment, improvement of instruction, cocurricular/extracurricular costs, and alternative education costs, as well as some special education, English as a Second Language (ESL)/Limited English Proficient (LEP), instructional technology, gifted and talented, and instructional staff training expenditures.
- Certain school finances in Maine were reported at the school district level as the state was not able to assign these finances to a single school within the school district. These finances are included on the SLFS data file in Maine school records where the 8th position of the NCES school ID (NCESSCH) = “D” and the school name

(SCHNAM) = “DISTRICTWIDE,” “DISTRICTWIDE (ELEMENTARY ONLY),” or “DISTRICTWIDE (SECONDARY ONLY).”

Maryland

Fiscal Year: July 1–June 30

Notes:

- Maryland was not able to submit SLFS data for FY 14. Maryland currently does not collect finance data at the school level, though they have commissioned a study to determine the feasibility of collecting school-level finance data in the near future.

Michigan

Fiscal Year: July 1–June 30

Notes:

- For personnel expenditures, Michigan was not able to report “Student support services salaries” (V11) or “Instructional staff support services salaries” (V13) separately at the school level. These data are marked as “-1” (missing) on the SLFS data file.
- For nonpersonnel expenditures, Michigan was only able to report “Books and periodicals” (V93) expenditures separately at the school level. All other nonpersonnel data items were not able to be reported and are marked as “-1” (missing) on the SLFS data file.
- “Books and periodicals” expenditures (V93) for Michigan only include expenditures for books and textbooks used for classroom instruction. Michigan was not able to include expenditures for books, textbooks, and periodicals used for library services within this data item as requested in the SLFS survey instructions.
- Michigan’s amounts for SLFS data items with exclusions do not include expenditures from federal Impact Aid programs as Michigan was not able to separate those expenditures from other expenditures from federal programs.
- Michigan only reported SLFS data for amounts assigned to a Michigan Department of Education school building code. School district-level amounts were not prorated to the school level or otherwise included within Michigan’s SLFS data.

New Jersey

Fiscal Year: July 1–June 30

Notes:

- New Jersey only reported SLFS data for the schools within their “Abbott” school districts (31 out of the 681 New Jersey LEAs on the 2013-14 CCD Local Education Agency universe file are Abbott school districts); New Jersey was not able to report SLFS data for any other schools in the state. (Abbott school districts are school districts determined by the New Jersey Supreme Court to have provided inadequate and unconstitutional funding to prekindergarten through grade 12 students in urban areas. Abbott school districts educate approximately 20 percent of prekindergarten through grade 12 students in the state but receive over 60 percent of state aid to

prekindergarten through grade 12 schools due to the state Supreme Court’s ruling. 442 out of the 2,615 New Jersey schools on the 2013-14 CCD School universe file are within Abbott school districts.)

- New Jersey reported SLFS data within the state education agency account codes documented within the New Jersey Department of Education’s uniform minimum chart of accounts for public schools (<http://www.nj.gov/education/finance/fp/af/coa/>). SLFS survey staff crosswalked New Jersey’s reported account code amounts to each SLFS data item that the state was able to provide data for.
- New Jersey was not able to report “Nontechnology-related supplies and purchased services” (V01), “Technology-related supplies and purchased services” (V02), “Nontechnology-related equipment” (K13), “Technology-related equipment” (K14), or “Technology software” (K15) expenditures separately at the school level. These data are marked as “-1” (missing) on the SLFS data file.
- For personnel expenditures, New Jersey was not able to report “Student support services salaries” (V11), “Instructional staff support services salaries” (V13), or “School administration salaries” (V17) with any of the requested exclusions; these data items were only reported without exclusions by the state. For nonpersonnel expenditures, New Jersey was only able to report “Books and periodicals” (V93) with exclusions; for all other nonpersonnel data items, New Jersey was not able to report with any of the requested exclusions.
- New Jersey was not able to exclude expenditures for prekindergarten programs from SLFS data items with exclusions. New Jersey’s amounts for SLFS data items with exclusions also do not include expenditures from federal Impact Aid programs as New Jersey was not able to separate those expenditures from other expenditures from federal programs.

North Carolina

Fiscal Year: July 1–June 30

Notes:

- North Carolina reported SLFS data within the state education agency account codes documented in the North Carolina Department of Public Instruction’s Uniform Chart of Accounts (<http://www.ncpublicschools.org/fbs/finance/reporting/>). SLFS survey staff crosswalked North Carolina’s reported account code amounts to each SLFS data item that the state was able to provide data for.
- North Carolina’s SLFS data only includes amounts each North Carolina LEA (i.e., school district or charter school) was able to report at the school level; amounts reported at the LEA level were not included on the SLFS data file. Allocation methods and accuracy – and thus the degree to which each North Carolina LEA was able to report expenditures at the school level - varied by LEA.

- North Carolina was not able to report “Technology software” (K15) expenditures separately at the school level. These data are marked as “-1” (missing) on the SLFS data file.

Ohio

Fiscal Year: July 1–June 30

- Ohio was not able to exclude expenditures for prekindergarten programs from SLFS data items with exclusions.

Rhode Island

Fiscal Year: July 1–June 30

Notes:

- Rhode Island was not able to assign after school, summer school, and alternative program finances to the school level in cases where the finances applied to multiple schools within the school district. These finances are included on the SLFS data file in Rhode Island school records where the 8th position of the NCES school ID (NCESSCH) = “D” and the school name (SCHNAM) contains the text “AFTER SCHOOL,” “SUMMER SCHOOL,” or “ALTERNATIVE PROGRAM.”

South Carolina

Fiscal Year: July 1–June 30

Notes:

- South Carolina was not able to submit SLFS data for FY 14. South Carolina underwent a change in staff for the staff preparing the FY 14 SLFS data submission and were unable to procure the additional resources necessary to complete the submission.

Appendix E— Additional Tables for Expenditures With Exclusions

Table E-1. Number of operating public elementary and secondary schools and item response rates for personnel expenditures with exclusions, by data item and participating state: Fiscal year 2014

| Participating state | Item response rate for personnel expenditures with exclusions ² | | | | | | |
|-------------------------|--|----------------------------------|-----------------------------------|---|--------------------------------|--|-----------------------------|
| | Number of schools ¹ | Main personnel expenditure items | | | | Instructional staff salary exhibit items | |
| | | Instructional staff salaries | Student support services salaries | Instructional staff support services salaries | School administration salaries | Teacher salaries | Instructional aide salaries |
| Reporting states | 14,491 | 92.4 | 69.0 | 69.0 | 89.4 | 92.4 | 92.4 |
| Arkansas | 1,112 | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 |
| Colorado ³ | 119 | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 |
| Louisiana | 1,429 | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 |
| Maine | 1,002 | 80.5 | 80.5 | 80.5 | 80.5 | 80.5 | 80.5 |
| Michigan | 3,651 | 81.0 | 0.0 | 0.0 | 81.0 | 81.0 | 81.0 |
| New Jersey ³ | 471 | 93.6 | 0.0 | 0.0 | 0.0 | 93.6 | 93.6 |
| North Carolina | 2,588 | 99.0 | 99.0 | 99.0 | 99.0 | 99.0 | 99.0 |
| Ohio | 3,656 | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 |
| Rhode Island | 463 | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 |

¹ The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, after school programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and after school records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

² Expenditures with exclusions exclude the following types of expenditures: expenditures paid from federal funds other than Impact Aid programs, expenditures for prekindergarten programs, and expenditures for special education programs.

³ Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools only (i.e., excludes closed, inactive, or future schools).

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Table E-2. Number of operating public elementary and secondary schools and item response rates for nonpersonnel expenditures with exclusions, by data item and participating state: Fiscal year 2014

| Participating state | Item response rate for nonpersonnel expenditures with exclusions ² | | | | | | | | | |
|-------------------------|---|------------------------------|--|--|----------------------------------|-------------------------------|--|----------------------------|------------------------|----------------------|
| | Main nonpersonnel expenditure items | | | | | | Nonpersonnel expenditure exhibit items | | | |
| | Number of schools ¹ | Instruc-tional staff support | Non-technology-related supplies and purchased services | Technology-related supplies and purchased services | Non-technology-related equipment | Techno-logy-related equipment | Improve-ment of instruction | Library and media services | Books and period-icals | Techno-logy software |
| Reporting states | 14,491 | 70.1 | 70.1 | 70.1 | 70.1 | 70.1 | 70.1 | 70.1 | 93.6 | 52.4 |
| Arkansas | 1,112 | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 |
| Colorado ³ | 119 | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 |
| Louisiana | 1,429 | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 |
| Maine | 1,002 | 97.0 | 97.0 | 97.0 | 97.0 | 97.0 | 97.0 | 97.0 | 97.0 | 97.0 |
| Michigan | 3,651 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 81.0 | 0.0 |
| New Jersey ³ | 471 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 93.6 | 0.0 |
| North Carolina | 2,588 | 99.0 | 99.0 | 99.0 | 99.0 | 99.0 | 99.0 | 99.0 | 99.0 | 0.0 |
| Ohio | 3,656 | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 |
| Rhode Island | 463 | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 |

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, after school programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and after school records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²Expenditures with exclusions exclude the following types of expenditures: expenditures paid from federal funds other than Impact Aid programs, expenditures for prekindergarten programs, and expenditures for special education programs.

³Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools only (i.e., excludes closed, inactive, or future schools).

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

**Table E-3. Number of schools and item response rates for expenditures with exclusions, by school type, category of data items, and participating state:
Fiscal year 2014**

| Participating state | Regular school | | | | Special education school | | | | Vocational school | | | | Other/alternative school | | | |
|-------------------------|--------------------------------|---------------------------|--|--|--------------------------------|---------------------------|--|--|--------------------------------|---------------------------|--|--|--------------------------------|---------------------------|--|--|
| | Number of schools ¹ | | Item response rate for expenditures with exclusions ² | | Number of schools ¹ | | Item response rate for expenditures with exclusions ² | | Number of schools ¹ | | Item response rate for expenditures with exclusions ² | | Number of schools ¹ | | Item response rate for expenditures with exclusions ² | |
| | of schools ¹ | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ | of schools ¹ | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ | of schools ¹ | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ | of schools ¹ | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ |
| Reporting states | 12,842 | 52.8 | 72.1 | 95.6 | 302 | 17.5 | 25.2 | 46.7 | 156 | 61.5 | 66.0 | 66.7 | 520 | 21.2 | 35.8 | 76.2 |
| Arkansas | 1,073 | 98.9 | 98.9 | 98.9 | 4 | 0.0 | 0.0 | 0.0 | 26 | 0.0 | 0.0 | 0.0 | 9 | 88.9 | 88.9 | 88.9 |
| Colorado ⁶ | 113 | 93.8 | 93.8 | 93.8 | 0 | † | † | † | 0 | † | † | † | 6 | 83.3 | 83.3 | 83.3 |
| Louisiana | 1,277 | 98.9 | 98.9 | 98.9 | 30 | 16.7 | 16.7 | 16.7 | 8 | 100.0 | 100.0 | 100.0 | 97 | 91.8 | 91.8 | 91.8 |
| Maine | 589 | 95.2 | 99.2 | 99.2 | 3 | 66.7 | 100.0 | 100.0 | 27 | 100.0 | 100.0 | 100.0 | 0 | † | † | † |
| Michigan | 3,040 | 0.0 | 0.0 | 84.8 | 183 | 0.0 | 0.0 | 34.4 | 6 | 0.0 | 0.0 | 0.0 | 310 | 0.0 | 0.0 | 65.8 |
| New Jersey ⁶ | 458 | 0.0 | 0.0 | 94.3 | 5 | 0.0 | 0.0 | 40.0 | 1 | 0.0 | 0.0 | 100.0 | 7 | 0.0 | 0.0 | 85.7 |
| North Carolina | 2,473 | 0.0 | 99.4 | 99.4 | 26 | 0.0 | 84.6 | 84.6 | 7 | 0.0 | 100.0 | 100.0 | 82 | 0.0 | 92.7 | 92.7 |
| Ohio | 3,533 | 99.2 | 99.2 | 99.2 | 50 | 90.0 | 90.0 | 90.0 | 69 | 71.0 | 71.0 | 71.0 | 4 | 100.0 | 100.0 | 100.0 |
| Rhode Island | 286 | 99.0 | 99.0 | 99.0 | 1 | 100.0 | 100.0 | 100.0 | 12 | 100.0 | 100.0 | 100.0 | 5 | 80.0 | 80.0 | 80.0 |

† Not applicable.

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, after school programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and after school records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²Expenditures with exclusions exclude the following types of expenditures: expenditures paid from federal funds other than Impact Aid programs, expenditures for prekindergarten programs, and expenditures for special education programs.

³All fifteen items include instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, teacher salaries, instructional aide salaries, instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, technology-related equipment, improvement of instruction, library and media services, books and periodicals, and technology software.

⁴All four personnel expenditure items include instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries.

⁵Both instructional staff salary exhibit items include teacher salaries and instructional aide salaries.

⁶Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school type information was available. School type information was generally not available for program-level and "districtwide" school finance records on the FY 14 SLFS data file that were unable to be attributed to a specific school in the 2013–14 Common Core of Data (CCD) School Universe.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Table E-4. Number of schools and item response rates for nonpersonnel expenditures with exclusions, by school type, category of data items, and participating state: Fiscal year 2014

| Participating state | Regular school | | | Special education school | | | Vocational school | | | Other/alternative school | | |
|-------------------------|--|--|--|--|--|--|--|--|--|--|--|--|
| | Item response rate for expenditures with exclusions ² | | | Item response rate for expenditures with exclusions ² | | | Item response rate for expenditures with exclusions ² | | | Item response rate for expenditures with exclusions ² | | |
| | Number of schools ¹ | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure exhibit items ⁴ | Number of schools ¹ | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure exhibit items ⁴ | Number of schools ¹ | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure exhibit items ⁴ | Number of schools ¹ | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure exhibit items ⁴ |
| Reporting states | 12,842 | 71.9 | 52.8 | 302 | 24.8 | 17.5 | 156 | 66.0 | 61.5 | 520 | 35.8 | 21.2 |
| Arkansas | 1,073 | 98.9 | 98.9 | 4 | 0.0 | 0.0 | 26 | 0.0 | 0.0 | 9 | 88.9 | 88.9 |
| Colorado ⁵ | 113 | 93.8 | 93.8 | 0 | † | † | 0 | † | † | 6 | 83.3 | 83.3 |
| Louisiana | 1,277 | 98.9 | 98.9 | 30 | 16.7 | 16.7 | 8 | 100.0 | 100.0 | 97 | 91.8 | 91.8 |
| Maine | 589 | 95.2 | 95.2 | 3 | 66.7 | 66.7 | 27 | 100.0 | 100.0 | 0 | † | † |
| Michigan | 3,040 | 0.0 | 0.0 | 183 | 0.0 | 0.0 | 6 | 0.0 | 0.0 | 310 | 0.0 | 0.0 |
| New Jersey ⁵ | 458 | 0.0 | 0.0 | 5 | 0.0 | 0.0 | 1 | 0.0 | 0.0 | 7 | 0.0 | 0.0 |
| North Carolina | 2,473 | 99.4 | 0.0 | 26 | 84.6 | 0.0 | 7 | 100.0 | 0.0 | 82 | 92.7 | 0.0 |
| Ohio | 3,533 | 99.2 | 99.2 | 50 | 90.0 | 90.0 | 69 | 71.0 | 71.0 | 4 | 100.0 | 100.0 |
| Rhode Island | 286 | 99.0 | 99.0 | 1 | 100.0 | 100.0 | 12 | 100.0 | 100.0 | 5 | 80.0 | 80.0 |

† Not applicable.

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, after school programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and after school records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²Expenditures with exclusions exclude the following types of expenditures: expenditures paid from federal funds other than Impact Aid programs, expenditures for prekindergarten programs, and expenditures for special education programs.

³All five nonpersonnel expenditure items include instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, and technology-related equipment.

⁴All four nonpersonnel expenditure exhibit items include improvement of instruction, library and media services, books and periodicals, and technology software.

⁵Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools. NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school type information was available. School type information was generally not available for program-level and "districtwide" school finance records on the FY 14 SLFS data file that were unable to be attributed to a specific school in the 2013–14 Common Core of Data (CCD) School Universe.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Table E-5. Number of schools and item response rates for expenditures with exclusions, by school urbanicity, category of data items, and participating state: Fiscal year 2014

| Participating state | City | | | | Suburb | | | | Town | | | | Rural | | | |
|-------------------------|--------------------------------|--|---|--|--------------------------------|--|---|--|--------------------------------|--|---|--|--------------------------------|--|---|--|
| | Number of schools ¹ | Item response rate for expenditures with exclusions ² | | | Number of schools ¹ | Item response rate for expenditures with exclusions ² | | | Number of schools ¹ | Item response rate for expenditures with exclusions ² | | | Number of schools ¹ | Item response rate for expenditures with exclusions ² | | |
| | | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ | | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ | | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ | | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ |
| | | | | | | | | | | | | | | | | |
| Reporting states | 3,302 | 47.2 | 67.4 | 89.6 | 4,236 | 49.4 | 61.2 | 92.8 | 1,975 | 55.5 | 72.5 | 94.6 | 4,624 | 49.9 | 73.4 | 92.6 |
| Arkansas | 244 | 93.9 | 93.9 | 93.9 | 125 | 96.8 | 96.8 | 96.8 | 251 | 96.0 | 96.0 | 96.0 | 492 | 97.2 | 97.2 | 97.2 |
| Colorado ⁶ | 29 | 93.1 | 93.1 | 93.1 | 69 | 95.7 | 95.7 | 95.7 | 8 | 100.0 | 100.0 | 100.0 | 13 | 76.9 | 76.9 | 76.9 |
| Louisiana | 395 | 96.7 | 96.7 | 96.7 | 340 | 98.2 | 98.2 | 98.2 | 243 | 97.9 | 97.9 | 97.9 | 451 | 94.9 | 94.9 | 94.9 |
| Maine | 54 | 90.7 | 90.7 | 90.7 | 84 | 77.4 | 78.6 | 78.6 | 102 | 83.3 | 85.3 | 85.3 | 569 | 68.7 | 72.4 | 72.4 |
| Michigan | 820 | 0.0 | 0.0 | 68.3 | 1,331 | 0.0 | 0.0 | 82.1 | 491 | 0.0 | 0.0 | 86.2 | 1,007 | 0.0 | 0.0 | 87.4 |
| New Jersey ⁶ | 182 | 0.0 | 0.0 | 94.0 | 267 | 0.0 | 0.0 | 93.3 | 15 | 0.0 | 0.0 | 93.3 | 7 | 0.0 | 0.0 | 100.0 |
| North Carolina | 681 | 0.0 | 98.2 | 98.2 | 498 | 0.0 | 99.6 | 99.6 | 337 | 0.0 | 98.5 | 98.5 | 1,072 | 0.0 | 99.3 | 99.3 |
| Ohio | 824 | 96.8 | 96.8 | 96.8 | 1,330 | 99.2 | 99.2 | 99.2 | 528 | 99.4 | 99.4 | 99.4 | 974 | 98.8 | 98.8 | 98.8 |
| Rhode Island | 73 | 98.6 | 98.6 | 98.6 | 192 | 98.4 | 98.4 | 98.4 | 0 | † | † | † | 39 | 100.0 | 100.0 | 100.0 |

† Not applicable.

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, after school programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and after school records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²Expenditures with exclusions exclude the following types of expenditures: expenditures paid from federal funds other than Impact Aid programs, expenditures for prekindergarten programs, and expenditures for special education programs.

³All fifteen items include instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, teacher salaries, instructional aide salaries, instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, technology-related equipment, improvement of instruction, library and media services, books and periodicals, and technology software.

⁴All four personnel expenditure items include instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries.

⁵Both instructional staff salary exhibit items include teacher salaries and instructional aide salaries.

⁶Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school urban-centric locale code is available. City includes the subcategories of Large City, Mid-size City, and Small City. Suburban includes the subcategories of Large Suburb, Mid-size Suburb, and Small Suburb. Town includes the subcategories of Town, Fringe; Town, Distant; and Town, Remote. Rural includes the subcategories of Rural, Fringe; Rural, Distant; and Rural, Remote.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Table E-6. Number of schools and item response rates for nonpersonnel expenditures with exclusions, by school urbanicity, category of data items, and participating state: Fiscal year 2014

| Participating state | City | | | Suburb | | | Town | | | Rural | | |
|-------------------------|--|--|--|--|--|--|--|--|--|--|--|--|
| | Item response rate for expenditures with exclusions ² | | | Item response rate for expenditures with exclusions ² | | | Item response rate for expenditures with exclusions ² | | | Item response rate for expenditures with exclusions ² | | |
| | Number of schools ¹ | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure exhibit items ⁴ | Number of schools ¹ | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure exhibit items ⁴ | Number of schools ¹ | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure exhibit items ⁴ | Number of schools ¹ | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure exhibit items ⁴ |
| Reporting states | 3,302 | 67.5 | 47.3 | 4,236 | 61.6 | 49.9 | 1,975 | 73.1 | 56.3 | 4,624 | 76.3 | 53.2 |
| Arkansas | 244 | 93.9 | 93.9 | 125 | 96.8 | 96.8 | 251 | 96.0 | 96.0 | 492 | 97.2 | 97.2 |
| Colorado ⁵ | 29 | 93.1 | 93.1 | 69 | 95.7 | 95.7 | 8 | 100.0 | 100.0 | 13 | 76.9 | 76.9 |
| Louisiana | 395 | 96.7 | 96.7 | 340 | 98.2 | 98.2 | 243 | 97.9 | 97.9 | 451 | 94.9 | 94.9 |
| Maine | 54 | 98.1 | 98.1 | 84 | 98.8 | 98.8 | 102 | 97.1 | 97.1 | 569 | 95.8 | 95.8 |
| Michigan | 820 | 0.0 | 0.0 | 1,331 | 0.0 | 0.0 | 491 | 0.0 | 0.0 | 1,007 | 0.0 | 0.0 |
| New Jersey ⁵ | 182 | 0.0 | 0.0 | 267 | 0.0 | 0.0 | 15 | 0.0 | 0.0 | 7 | 0.0 | 0.0 |
| North Carolina | 681 | 98.2 | 0.0 | 498 | 99.6 | 0.0 | 337 | 98.5 | 0.0 | 1,072 | 99.3 | 0.0 |
| Ohio | 824 | 96.8 | 96.8 | 1,330 | 99.2 | 99.2 | 528 | 99.4 | 99.4 | 974 | 98.8 | 98.8 |
| Rhode Island | 73 | 98.6 | 98.6 | 192 | 98.4 | 98.4 | 0 | † | † | 39 | 100.0 | 100.0 |

† Not applicable.

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, after school programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and after school records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²Expenditures with exclusions exclude the following types of expenditures: expenditures paid from federal funds other than Impact Aid programs, expenditures for prekindergarten programs, and expenditures for special education programs.

³All five nonpersonnel expenditure items include instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, and technology-related equipment.

⁴All four nonpersonnel expenditure exhibit items include improvement of instruction, library and media services, books and periodicals, and technology software.

⁵Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school urban-centric locale code is available. City includes the subcategories of Large City, Mid-size City, and Small City. Suburban includes the subcategories of Large Suburb, Mid-size Suburb, and Small Suburb. Town includes the subcategories of Town, Fringe; Town, Distant; and Town, Remote. Rural includes the subcategories of Rural, Fringe; Rural, Distant; and Rural, Remote.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

**Table E-7. Number of schools and item response rates for expenditures with exclusions, by school size, category of data items, and participating state:
Fiscal year 2014**

| Participating state | School where the student membership is in the first quartile ¹ | | | | School where the student membership is in the second quartile ¹ | | | | School where the student membership is in the third quartile ¹ | | | | School where the student membership is in the fourth quartile ¹ | | | |
|-------------------------|---|---------------------------|---|--|--|---------------------------|---|--|---|---------------------------|---|--|--|---------------------------|---|--|
| | Item response rate for expenditures with exclusions ³ | | | | Item response rate for expenditures with exclusions ³ | | | | Item response rate for expenditures with exclusions ³ | | | | Item response rate for expenditures with exclusions ³ | | | |
| | Number of schools ² | All 15 items ⁴ | All four personnel expenditure items ⁵ | Both instructional staff salary exhibit items ⁶ | Number of schools ² | All 15 items ⁴ | All four personnel expenditure items ⁵ | Both instructional staff salary exhibit items ⁶ | Number of schools ² | All 15 items ⁴ | All four personnel expenditure items ⁵ | Both instructional staff salary exhibit items ⁶ | Number of schools ² | All 15 items ⁴ | All four personnel expenditure items ⁵ | Both instructional staff salary exhibit items ⁶ |
| | | | | | | | | | | | | | | | | |
| Reporting states | 3,383 | 49.3 | 63.3 | 85.8 | 3,388 | 55.7 | 68.7 | 96.5 | 3,367 | 53.2 | 73.0 | 97.6 | 3,370 | 45.6 | 74.9 | 96.7 |
| Arkansas | 275 | 96.4 | 96.4 | 96.4 | 266 | 99.2 | 99.2 | 99.2 | 271 | 99.6 | 99.6 | 99.6 | 270 | 100.0 | 100.0 | 100.0 |
| Colorado ⁷ | 30 | 76.7 | 76.7 | 76.7 | 30 | 100.0 | 100.0 | 100.0 | 30 | 100.0 | 100.0 | 100.0 | 29 | 96.6 | 96.6 | 96.6 |
| Louisiana | 331 | 94.3 | 94.3 | 94.3 | 330 | 100.0 | 100.0 | 100.0 | 332 | 100.0 | 100.0 | 100.0 | 329 | 100.0 | 100.0 | 100.0 |
| Maine | 147 | 96.6 | 98.0 | 98.0 | 146 | 94.5 | 100.0 | 100.0 | 147 | 94.6 | 100.0 | 100.0 | 145 | 96.6 | 99.3 | 99.3 |
| Michigan | 880 | 0.0 | 0.0 | 59.8 | 875 | 0.0 | 0.0 | 87.2 | 873 | 0.0 | 0.0 | 90.3 | 874 | 0.0 | 0.0 | 86.0 |
| New Jersey ⁷ | 118 | 0.0 | 0.0 | 87.3 | 115 | 0.0 | 0.0 | 96.5 | 116 | 0.0 | 0.0 | 96.6 | 116 | 0.0 | 0.0 | 98.3 |
| North Carolina | 638 | 0.0 | 99.5 | 99.5 | 638 | 0.0 | 99.8 | 99.8 | 638 | 0.0 | 100.0 | 100.0 | 638 | 0.0 | 99.8 | 99.8 |
| Ohio | 899 | 96.3 | 96.3 | 96.3 | 902 | 99.7 | 99.7 | 99.7 | 891 | 100.0 | 100.0 | 100.0 | 893 | 99.9 | 99.9 | 99.9 |
| Rhode Island | 74 | 95.9 | 95.9 | 95.9 | 75 | 100.0 | 100.0 | 100.0 | 73 | 100.0 | 100.0 | 100.0 | 74 | 100.0 | 100.0 | 100.0 |

¹ Quartiles are calculated based on ranking schools by student membership from the lowest to the highest (e.g., the first quartile represents the schools where the student membership is among the lowest 25 percent of all schools, i.e. the student membership is less than or equal to the first quartile point). The three student membership quartile points are 275, 420, and 605 for the reporting states; 271, 406, and 569 for Arkansas; 366, 463, and 632 for Colorado; 326, 469, and 652 for Louisiana; 136, 255, and 394 for Maine; 232, 376, and 530 for Michigan; 350, 520, and 735 for New Jersey; 340, 526, and 741 for North Carolina; 285, 412, and 571 for Ohio; and 276, 393, and 586 for Rhode Island.

² The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, after school programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and after school records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

³ Expenditures with exclusions exclude the following types of expenditures: expenditures paid from federal funds other than Impact Aid programs, expenditures for prekindergarten programs, and expenditures for special education programs.

⁴ All fifteen items include instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, teacher salaries, instructional aide salaries, instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, technology-related equipment, improvement of instruction, library and media services, books and periodicals, and technology software.

⁵ All four personnel expenditure items include instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries.

⁶ Both instructional staff salary exhibit items include teacher salaries and instructional aide salaries.

⁷ Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the student membership is greater than zero.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Table E-8. Number of schools and item response rates for nonpersonnel expenditures with exclusions, by school size, category of data items, and participating state: Fiscal year 2014

| Participating state | School where the student membership is in the first quartile ¹ | | | School where the student membership is in the second quartile ¹ | | | School where the student membership is in the third quartile ¹ | | | School where the student membership is in the fourth quartile ¹ | | |
|-------------------------|---|--|--|--|--|--|---|--|--|--|--|--|
| | Item response rate for expenditures with exclusions ³ | | | Item response rate for expenditures with exclusions ³ | | | Item response rate for expenditures with exclusions ³ | | | Item response rate for expenditures with exclusions ³ | | |
| | Number of schools ² | All five nonpersonnel expenditure items ⁴ | All four nonpersonnel expenditure exhibit items ⁵ | Number of schools ² | All five nonpersonnel expenditure items ⁴ | All four nonpersonnel expenditure exhibit items ⁵ | Number of schools ² | All five nonpersonnel expenditure items ⁴ | All four nonpersonnel expenditure exhibit items ⁵ | Number of schools ² | All five nonpersonnel expenditure items ⁴ | All four nonpersonnel expenditure exhibit items ⁵ |
| Reporting states | 3,383 | 63.0 | 49.3 | 3,388 | 68.5 | 55.7 | 3,367 | 73.0 | 53.2 | 3,370 | 74.8 | 45.6 |
| Arkansas | 275 | 96.4 | 96.4 | 266 | 99.2 | 99.2 | 271 | 99.6 | 99.6 | 270 | 100.0 | 100.0 |
| Colorado ⁶ | 30 | 76.7 | 76.7 | 30 | 100.0 | 100.0 | 30 | 100.0 | 100.0 | 29 | 96.6 | 96.6 |
| Louisiana | 331 | 94.3 | 94.3 | 330 | 100.0 | 100.0 | 332 | 100.0 | 100.0 | 329 | 100.0 | 100.0 |
| Maine | 147 | 96.6 | 96.6 | 146 | 94.5 | 94.5 | 147 | 94.6 | 94.6 | 145 | 96.6 | 96.6 |
| Michigan | 880 | 0.0 | 0.0 | 875 | 0.0 | 0.0 | 873 | 0.0 | 0.0 | 874 | 0.0 | 0.0 |
| New Jersey ⁶ | 118 | 0.0 | 0.0 | 115 | 0.0 | 0.0 | 116 | 0.0 | 0.0 | 116 | 0.0 | 0.0 |
| North Carolina | 638 | 99.5 | 0.0 | 638 | 99.8 | 0.0 | 638 | 100.0 | 0.0 | 638 | 99.8 | 0.0 |
| Ohio | 899 | 96.3 | 96.3 | 902 | 99.7 | 99.7 | 891 | 100.0 | 100.0 | 893 | 99.9 | 99.9 |
| Rhode Island | 74 | 95.9 | 95.9 | 75 | 100.0 | 100.0 | 73 | 100.0 | 100.0 | 74 | 100.0 | 100.0 |

¹ Quartiles are calculated based on ranking schools by student membership from the lowest to the highest (e.g., the first quartile represents the schools where the student membership is among the lowest 25 percent of all schools, i.e. the student membership is less than or equal to the first quartile point). The three student membership quartile points are 275, 420, and 605 for the reporting states; 271, 406, and 569 for Arkansas; 366, 463, and 632 for Colorado; 326, 469, and 652 for Louisiana; 136, 255, and 394 for Maine; 232, 376, and 530 for Michigan; 350, 520, and 735 for New Jersey; 340, 526, and 741 for North Carolina; 285, 412, and 571 for Ohio; and 276, 393, and 586 for Rhode Island.

² The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, after school programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and after school records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

³ Expenditures with exclusions exclude the following types of expenditures: expenditures paid from federal funds other than Impact Aid programs, expenditures for prekindergarten programs, and expenditures for special education programs.

⁴ All five nonpersonnel expenditure items include instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, and technology-related equipment.

⁵ All four nonpersonnel expenditure exhibit items include improvement of instruction, library and media services, books and periodicals, and technology software.

⁶ Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the student membership is greater than zero.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Table E-9. Number of schools and item response rates for expenditures with exclusions, by local education agency (LEA) size, category of data items, and participating state: Fiscal year 2014

| Participating state | LEA where the student membership is in the first quartile ¹ | | | | LEA where the student membership is in the second quartile ¹ | | | | LEA where the student membership is in the third quartile ¹ | | | | LEA where the student membership is in the fourth quartile ¹ | | | |
|-------------------------|--|---------------------------|---|--|---|---------------------------|---|--|--|---------------------------|---|--|---|---------------------------|---|--|
| | Item response rate for expenditures with exclusions ³ | | | | Item response rate for expenditures with exclusions ³ | | | | Item response rate for expenditures with exclusions ³ | | | | Item response rate for expenditures with exclusions ³ | | | |
| | Number of schools ² | All 15 items ⁴ | All four personnel expenditure items ⁵ | Both instructional staff salary exhibit items ⁶ | Number of schools ² | All 15 items ⁴ | All four personnel expenditure items ⁵ | Both instructional staff salary exhibit items ⁶ | Number of schools ² | All 15 items ⁴ | All four personnel expenditure items ⁵ | Both instructional staff salary exhibit items ⁶ | Number of schools ² | All 15 items ⁴ | All four personnel expenditure items ⁵ | Both instructional staff salary exhibit items ⁶ |
| | | | | | | | | | | | | | | | | |
| Reporting states | 848 | 48.8 | 55.8 | 67.7 | 1,372 | 56.0 | 61.4 | 80.5 | 2,717 | 63.5 | 66.7 | 93.0 | 9,424 | 47.0 | 72.1 | 96.7 |
| Arkansas | 136 | 92.6 | 92.6 | 92.6 | 165 | 97.6 | 97.6 | 97.6 | 227 | 99.1 | 99.1 | 99.1 | 568 | 98.1 | 98.1 | 98.1 |
| Colorado ⁷ | 6 | 66.7 | 66.7 | 66.7 | 7 | 85.7 | 85.7 | 85.7 | 51 | 94.1 | 94.1 | 94.1 | 55 | 96.4 | 96.4 | 96.4 |
| Louisiana | 58 | 55.2 | 55.2 | 55.2 | 88 | 98.9 | 98.9 | 98.9 | 273 | 96.3 | 96.3 | 96.3 | 1,005 | 99.0 | 99.0 | 99.0 |
| Maine | 70 | 37.1 | 37.1 | 37.1 | 114 | 60.5 | 63.2 | 63.2 | 275 | 74.2 | 79.3 | 79.3 | 530 | 89.4 | 90.9 | 90.9 |
| Michigan | 260 | 0.0 | 0.0 | 44.2 | 375 | 0.0 | 0.0 | 51.7 | 796 | 0.0 | 0.0 | 81.5 | 2,216 | 0.0 | 0.0 | 90.2 |
| New Jersey ⁷ | 35 | 0.0 | 0.0 | 100.0 | 74 | 0.0 | 0.0 | 89.2 | 115 | 0.0 | 0.0 | 93.0 | 247 | 0.0 | 0.0 | 94.3 |
| North Carolina | 63 | 0.0 | 95.2 | 95.2 | 73 | 0.0 | 100.0 | 100.0 | 391 | 0.0 | 99.7 | 99.7 | 2,040 | 0.0 | 100.0 | 100.0 |
| Ohio | 257 | 92.6 | 92.6 | 92.6 | 423 | 97.2 | 97.2 | 97.2 | 822 | 100.0 | 100.0 | 100.0 | 2,086 | 99.7 | 99.7 | 99.7 |
| Rhode Island | 17 | 94.1 | 94.1 | 94.1 | 38 | 97.4 | 97.4 | 97.4 | 139 | 100.0 | 100.0 | 100.0 | 266 | 99.2 | 99.2 | 99.2 |

¹Quartiles are calculated based on ranking LEAs by student membership from the lowest to the highest (e.g., the first quartile represents the LEAs where the student membership is among the lowest 25 percent of all LEAs, i.e. the student membership is less than or equal to the first quartile point). The three student membership quartile points are 298, 873, and 2,154 for the reporting states; 593, 954, and 1,847 for Arkansas; 231, 1,837, and 21,906 for Colorado; 555, 2,019, and 5,862 for Louisiana; 75, 268, and 1,329 for Maine; 318, 784, and 1,931 for Michigan; 3,681, 5,872, and 10,388 for New Jersey; 332, 1,148, and 5,776 for North Carolina; 233, 876, and 1,955 for Ohio; and 260, 1,448, and 3,334 for Rhode Island.

²The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, after school programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and after school records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

³Expenditures with exclusions exclude the following types of expenditures: expenditures paid from federal funds other than Impact Aid programs, expenditures for prekindergarten programs, and expenditures for special education programs.

⁴All fifteen items include instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, teacher salaries, instructional aide salaries, instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, technology-related equipment, improvement of instruction, library and media services, books and periodicals, and technology software.

⁵All four personnel expenditure items include instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries.

⁶Both instructional staff salary exhibit items include teacher salaries and instructional aide salaries.

⁷Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) in the LEAs where the student membership is greater than zero. One hundred and thirty operating schools are excluded from the analysis due to missing membership data from the LEA Universe file.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a, "Local Education Agency Universe Survey," 2013–14, Provisional Version 1a.

Table E-10. Number of schools and item response rates for nonpersonnel expenditures with exclusions, by local education agency (LEA) size, category of data items, and participating state: Fiscal year 2014

| Participating state | LEA where the student membership is in the first quartile ¹ | | | LEA where the student membership is in the second quartile ¹ | | | LEA where the student membership is in the third quartile ¹ | | | LEA where the student membership is in the fourth quartile ¹ | | |
|-------------------------|--|--|--|---|--|--|--|--|--|---|--|--|
| | Item response rate for expenditures with exclusions ³ | | | Item response rate for expenditures with exclusions ³ | | | Item response rate for expenditures with exclusions ³ | | | Item response rate for expenditures with exclusions ³ | | |
| | Number of schools ² | All five nonpersonnel expenditure items ⁴ | All four nonpersonnel expenditure exhibit items ⁵ | Number of schools ² | All five nonpersonnel expenditure items ⁴ | All four nonpersonnel expenditure exhibit items ⁵ | Number of schools ² | All five nonpersonnel expenditure items ⁴ | All four nonpersonnel expenditure exhibit items ⁵ | Number of schools ² | All five nonpersonnel expenditure items ⁴ | All four nonpersonnel expenditure exhibit items ⁵ |
| Reporting states | 848 | 65.7 | 59.2 | 1,372 | 62.7 | 58.2 | 2,717 | 68.2 | 65.0 | 9,424 | 72.3 | 47.3 |
| Arkansas | 136 | 92.6 | 92.6 | 165 | 97.6 | 97.6 | 227 | 99.1 | 99.1 | 568 | 98.1 | 98.1 |
| Colorado ⁶ | 6 | 66.7 | 66.7 | 7 | 85.7 | 85.7 | 51 | 94.1 | 94.1 | 55 | 96.4 | 96.4 |
| Louisiana | 58 | 55.2 | 55.2 | 88 | 98.9 | 98.9 | 273 | 96.3 | 96.3 | 1,005 | 99.0 | 99.0 |
| Maine | 70 | 95.7 | 95.7 | 114 | 97.4 | 97.4 | 275 | 94.5 | 94.5 | 530 | 98.3 | 98.3 |
| Michigan | 260 | 0.0 | 0.0 | 375 | 0.0 | 0.0 | 796 | 0.0 | 0.0 | 2,216 | 0.0 | 0.0 |
| New Jersey ⁶ | 35 | 0.0 | 0.0 | 74 | 0.0 | 0.0 | 115 | 0.0 | 0.0 | 247 | 0.0 | 0.0 |
| North Carolina | 63 | 95.2 | 0.0 | 73 | 100.0 | 0.0 | 391 | 99.7 | 0.0 | 2,040 | 100.0 | 0.0 |
| Ohio | 257 | 92.6 | 92.6 | 423 | 97.2 | 97.2 | 822 | 100.0 | 100.0 | 2,086 | 99.7 | 99.7 |
| Rhode Island | 17 | 94.1 | 94.1 | 38 | 97.4 | 97.4 | 139 | 100.0 | 100.0 | 266 | 99.2 | 99.2 |

¹ Quartiles are calculated based on ranking LEAs by student membership from the lowest to the highest (e.g., the first quartile represents the LEAs where the student membership is among the lowest 25 percent of all LEAs, i.e. the student membership is less than or equal to the first quartile point). The three student membership quartile points are 298, 873, and 2,154 for the reporting states; 593, 954, and 1,847 for Arkansas; 231, 1,837, and 21,906 for Colorado; 555, 2,019, and 5,862 for Louisiana; 75, 268, and 1,329 for Maine; 318, 784, and 1,931 for Michigan; 3,681, 5,872, and 10,388 for New Jersey; 332, 1,148, and 5,776 for North Carolina; 233, 876, and 1,955 for Ohio; and 260, 1,448, and 3,334 for Rhode Island.

² The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, after school programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and after school records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

³ Expenditures with exclusions exclude the following types of expenditures: expenditures paid from federal funds other than Impact Aid programs, expenditures for prekindergarten programs, and expenditures for special education programs.

⁴ All five nonpersonnel expenditure items include instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, and technology-related equipment.

⁵ All four nonpersonnel expenditure exhibit items include improvement of instruction, library and media services, books and periodicals, and technology software.

⁶ Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) in the LEAs where the student membership is greater than zero. One hundred and thirty operating schools are excluded from the analysis due to missing membership data from the LEA Universe file.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a, "Local Education Agency Universe Survey," 2013–14, Provisional Version 1a.

Table E-11. Number of schools and item response rates for expenditures with exclusions, by school charter status, category of data items, and participating state: Fiscal year 2014

| Participating state | Charter school | | | | Noncharter school | | | |
|-------------------------|--|---------------------------|---|--|--|---------------------------|---|--|
| | Item response rate for expenditures with exclusions ² | | | | Item response rate for expenditures with exclusions ² | | | |
| | Number of schools ¹ | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ | Number of schools ¹ | All 15 items ³ | All four personnel expenditure items ⁴ | Both instructional staff salary exhibit items ⁵ |
| Reporting states | 1,095 | 52.0 | 63.6 | 68.7 | 12,725 | 50.8 | 70.2 | 95.6 |
| Arkansas | 52 | 94.2 | 94.2 | 94.2 | 1,060 | 96.2 | 96.2 | 96.2 |
| Colorado ⁶ | 8 | 100.0 | 100.0 | 100.0 | 111 | 92.8 | 92.8 | 92.8 |
| Louisiana | 118 | 99.2 | 99.2 | 99.2 | 1,294 | 96.4 | 96.4 | 96.4 |
| Maine | 5 | 100.0 | 100.0 | 100.0 | 614 | 95.3 | 99.2 | 99.2 |
| Michigan | 371 | 0.0 | 0.0 | 15.1 | 3,168 | 0.0 | 0.0 | 88.1 |
| New Jersey ⁶ | 0 | † | † | † | 471 | 0.0 | 0.0 | 93.6 |
| North Carolina | 128 | 0.0 | 99.2 | 99.2 | 2,460 | 0.0 | 99.0 | 99.0 |
| Ohio | 390 | 94.4 | 94.4 | 94.4 | 3,266 | 99.1 | 99.1 | 99.1 |
| Rhode Island | 23 | 95.7 | 95.7 | 95.7 | 281 | 98.9 | 98.9 | 98.9 |

†Not applicable.

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, after school programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and after school records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²Expenditures with exclusions exclude the following types of expenditures: expenditures paid from federal funds other than Impact Aid programs, expenditures for prekindergarten programs, and expenditures for special education programs.

³All fifteen items include instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, teacher salaries, instructional aide salaries, instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, technology-related equipment, improvement of instruction, library and media services, books and periodicals, and technology software.

⁴All four personnel expenditure items include instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries.

⁵Both instructional staff salary exhibit items include teacher salaries and instructional aide salaries.

⁶Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school charter status code is available.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.

Table E-12. Number of schools and item response rates for nonpersonnel expenditures with exclusions, by school charter status, category of data items, and participating state: Fiscal year 2014

| Participating state | Charter school | | | Noncharter school | | |
|-------------------------|--------------------------------|--|--|--------------------------------|--|--|
| | Number of schools ¹ | Item response rate for expenditures with exclusions ² | | Number of schools ¹ | Item response rate for expenditures with exclusions ² | |
| | | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure exhibit items ⁴ | | All five nonpersonnel expenditure items ³ | All four nonpersonnel expenditure exhibit items ⁴ |
| Reporting states | 1,095 | 63.6 | 52.0 | 12,725 | 70.0 | 50.8 |
| Arkansas | 52 | 94.2 | 94.2 | 1,060 | 96.2 | 96.2 |
| Colorado ⁵ | 8 | 100.0 | 100.0 | 111 | 92.8 | 92.8 |
| Louisiana | 118 | 99.2 | 99.2 | 1,294 | 96.4 | 96.4 |
| Maine | 5 | 100.0 | 100.0 | 614 | 95.3 | 95.3 |
| Michigan | 371 | 0.0 | 0.0 | 3,168 | 0.0 | 0.0 |
| New Jersey ⁵ | 0 | † | † | 471 | 0.0 | 0.0 |
| North Carolina | 128 | 99.2 | 0.0 | 2,460 | 99.0 | 0.0 |
| Ohio | 390 | 94.4 | 94.4 | 3,266 | 99.1 | 99.1 |
| Rhode Island | 23 | 95.7 | 95.7 | 281 | 98.9 | 98.9 |

† Not applicable.

¹The School-Level Finance Survey (SLFS) data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, after school programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and after school records on the FY 14 SLFS data file. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

²Expenditures with exclusions exclude the following types of expenditures: expenditures paid from federal funds other than Impact Aid programs, expenditures for prekindergarten programs, and expenditures for special education programs.

³All five nonpersonnel expenditure items include instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, and technology-related equipment.

⁴All four nonpersonnel expenditure exhibit items include improvement of instruction, library and media services, books and periodicals, and technology software.

⁵Interpret Colorado and New Jersey data with caution. Colorado reported data for 7 LEAs, or 120 out of 1,860 schools. New Jersey reported data for 31 LEAs, or 474 out of 2,615 schools.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school charter status code is available.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 1a.