

The Feasibility of Collecting School-Level Finance Data

An Evaluation of Data From the School-Level Finance Survey (SLFS) School Year 2014–15

Research and Development Report



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Executive Summary

High demand exists for data to analyze the equitable distribution of school funding within and across school districts. In response to this growing demand, the National Center for Education Statistics (NCES) developed a new collection of finance data at the school level—the School-Level Finance Survey (SLFS). The SLFS collects at the school level many of the same expenditure variables currently being collected at the school district level on the School District Finance Survey (F-33). The pilot SLFS, collected for fiscal year (FY) 14 (school year 2013–14) and FY 15 (school year 2014–15), was designed to evaluate whether the survey is a viable, efficient, and cost-effective method to gather comparable school-level finance data.

This report is a follow-up evaluation of the pilot SLFS, focusing on the FY 15 survey collection. Key observations and findings from this report include the following:

- ***Many states participating in the SLFS are able to report complete personnel and/or nonpersonnel expenditure data for a high percentage of their schools.*** Just over one-half of reporting states (8 of 15) reported all personnel items for at least 95 percent of their schools, while 7 of 15 states reported all nonpersonnel items for at least 95 percent of their schools.
- ***SLFS data are generally comparable and consistent with other sources of school finance data.*** For most reporting states, SLFS personnel expenditures are reasonably consistent with personnel expenditures reported in other school finance surveys.
- ***The development of standardized protocols enhances the efficiency of reporting of school-level finance data.*** States participating in the SLFS are improving internal data systems which will allow them to collect and report complete, accurate, and comparable school-level finance data. The SLFS improves efficiency by incorporating long-established NCES standards for school district financial accounting and by encouraging states to implement standardized protocols and/or legal requirements for school-level reporting.
- ***There are numerous inherent challenges in collecting school-level finance data.*** Challenges identified during the pilot SLFS included (1) the challenge of communicating the vision of why reporting school-level finance data is important to school finance practitioners, (2) the pilot SLFS not collecting all types of current expenditures, (3) some states not having yet fully developed standardized protocols or procedures for reporting finance data at the school level, and (4) varying legal requirements across states for the types of schools and expenditures required to be reported at the school level. During the pilot, action was taken by NCES and U.S. Census Bureau staff to surmount each of these challenges.
- ***Evidence suggests that the feasibility of collecting and reporting school-level finance data of reasonable quality is relatively high.*** Further improvement of response rates and the increased availability of complete, accurate, and comparable finance data at the school level that are fit for use by the public are anticipated as the number of states participating in the SLFS increases and the collection continues to expand.

Foreword

The Research and Development (R&D) series of reports at the National Center for Education Statistics (NCES) has been initiated to

- 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;
- share the results of studies that are, to some extent, on the cutting edge of methodological developments. Emerging analytical approaches and new computer software development often permit new and sometimes controversial analyses to be done. By participating in frontier research, we hope to contribute to the resolution of issues and improved analysis; and
- participate in discussions of emerging issues of interest to education researchers, statisticians, and the federal statistical community in general. Such reports may document workshops and symposia sponsored by NCES that address methodological and analytical issues or may share and discuss issues regarding NCES practices, procedures, and standards.

The common theme in all three goals is that these reports present results or discussions that do not reach definitive conclusions at this point in time, because the data are tentative, the methodology is new and developing, or the topic is one on which there are divergent views. Therefore, the techniques and inferences made from the data are tentative and subject to revision. To facilitate the process of closure on the issues, we invite comment, criticism, and alternatives to what we have done. Such responses should be directed to

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The NCES and the Census Bureau offer special thanks to all of the professionals in state and local education agencies who track, record, and report the data used in this report. Particular thanks are owed to the School-Level Finance Survey coordinators, whose time, effort, and commitment toward providing accurate school finance data are gratefully appreciated; without their efforts, this report would not have been possible.

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Chapter 1. Survey Planning and Design

Overview and Background

Policymakers, researchers, and the public have long voiced concerns about the equitable distribution of school funding within and across school districts. School-level finance data address the need for reliable and unbiased measures that allow for the comparison of how resources are distributed among schools within local districts.

In addition, there is a new requirement under the Every Student Succeeds Act (ESSA) for states and school districts to add to their annual report cards “the per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year” (20 U.S.C. §6311 [h][1][C][x] and [h][2][C]). This requirement has, in part, created a significant demand for school finance data.

OMB Approval Process, Justification, Goals, and Objectives

In spring 2014, the Office of Management and Budget (OMB) and the U.S. Department of Education’s Office of Planning, Evaluation, and Policy Development requested that National Center for Education Statistics (NCES) design a school-level finance collection. Although the American Recovery and Reinvestment Act of 2009 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 Civil Rights Data Collection (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 System,¹ which included the pilot School-Level Finance Survey (SLFS) for fiscal year (FY) 14 and FY 15. The pilot SLFS study was cleared to collect school-level finance data from 12 SEAs in the first year and for up to 20 state education agencies (SEAs) in the second year. In 2015, data were collected for the 2013–14 school year (FY 14) and in 2016 for the 2014–15 school year (FY 15).

Based on a similar Research and Development (R&D) report that presented findings from the first year of the SLFS pilot, NCES obtained full clearance for the SLFS from OMB in early 2017, allowing up to 51 SEAs to voluntarily submit data for FY 16–18. Collection of FY 17 data commenced in March 2018.

FY 14 data collection began on May 7, 2015. Twelve states committed to submitting FY 14 data: Arkansas, Colorado, Kentucky, Louisiana, Maine, Maryland, Michigan, New Jersey, North Carolina, Ohio, Rhode Island, and South Carolina.

¹ OMB control number 1850-0803.

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 largely because of a lack of resources available to process and submit FY 15 data, bringing the total number of states participating in the pilot study to 17.

This report presents findings from the second year of the SLFS. The report is part of NCES’s 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; analyzes longitudinal 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 of SEAs to conform data submissions using their own format to the variables on the survey form, and the resources required to conduct the SLFS survey.

For further information on Survey Planning and Design, see the Year 1 report available at <https://nces.ed.gov/pubs2018/2018305.pdf>.

Chapter 2. Instrument Development

Survey Instrument

The SLFS form was developed with the intention of allowing SEAs to report school-level finance data in a manner consistent with how they report data for the other NCES-collected school finance surveys—the state-level National Public Education Financial Survey (NPEFS) and the School District Finance Survey (F-33)—and in a manner that minimizes additional reporting burden.

The survey content was developed with feedback from various SEA and local education agency (LEA) 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. Through discussions with these groups, it was decided that the SLFS data items and definitions would be kept generally consistent with the items and definitions in the NPEFS and F-33 surveys.

The SLFS form instructs respondents to report data in accordance with 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. It does not collect data on student counts, school staff counts, or other nonfiscal school characteristics.

See appendix A for a facsimile of the FY 15 SLFS form.

Data Variables

Personnel vs. nonpersonnel expenditures

The SLFS form consists of 15 unique expenditure items, 6 of which are personnel expenditures and 9 of which are nonpersonnel expenditures. Six of the 15 SLFS items (2 personnel expenditure items and 4 nonpersonnel expenditure items) are exhibit items. Exhibit items present amounts that are contained within other data items in the survey.

Personnel expenditures consist of gross salary and wage 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.

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

- instructional staff salaries (item Z33S);
- student support services salaries (item V11S);
- instructional staff support services salaries (item V13S); and
- school administration salaries (item V17S).

In addition, there are two personnel exhibit items on the SLFS form—teacher salaries (item Z39S) and instructional aide salaries (item Z40S)—both of which are exhibits of the instructional staff salaries category.

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), instructional equipment, and textbooks. These expenditures generally exclude district-level expenditures, such as tuition payments to other school systems and most capital outlay expenses (e.g., construction, land, and building expenditures). As with personnel expenditures, employee benefits are 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 (item E07S);
- nontechnology-related supplies and purchased services (item V01S);
- technology-related supplies and purchased services (item V02S);
- nontechnology-related equipment (item K13S); and
- technology-related equipment (item K14S).

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 (item V03S);
- library and media services (item V04S);
- books and periodicals (item V93S); and
- technology software (item K15S).

Data Exclusions

NCES requested that respondents exclude some expenditures from the SLFS data item categories for the purposes of comparability and analysis. Each of the 15 data items on the SLFS was collected both with and without these exclusions.

Respondents reported data item amounts without exclusions in column (1) of the SLFS form. The 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 the amounts reported in similar data items in the F-33 and NPEFS collections.

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

On the SLFS form and throughout the remainder of this report, SLFS data items without exclusions are denoted with an “S” at the end of each data item name (e.g., Z33S) while data items with exclusions are denoted with “SE” following each data item name (e.g., Z33SE).

Survey variables

Exhibit 1 lists, and briefly describes, each data item included in the FY 15 SLFS.

Exhibit 1. Data items included in the School-Level Finance Survey (SLFS): Fiscal year 2015

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 2015, 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 collected 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 15 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 in the SLFS data file.

Chapter 3. Data Submissions and Ability to Report

Submission Formats

The FY 15 SLFS collection opened on April 5, 2016, and closed on December 30, 2016. Representatives from each of the 17 states that had committed to reporting fiscal data were provided electronic copies of the data collection instrument, the fiscal data plan, instructions on how to submit data files to the U.S. Census Bureau, and other guidance on reporting data in the SLFS item codes. SEAs were to collect and edit data from their LEAs and either submit data files to the Census Bureau by December 30 or request an extension from NCES and the Census Bureau to report within the first few months of 2017. Ultimately, 15 states submitted usable data files. Montana submitted a data file to the Census Bureau that contained school-level data, but the file did not contain enough information to crosswalk the data to the SLFS item codes.

When submitting data files to the Census Bureau, SEAs would submit a single file or multiple files containing data for all schools in their respective states. All data collected as part of the SLFS were submitted directly by the SEAs and not by schools or school-level personnel. An individual school was considered to have data reported in the SLFS if data for at least one SLFS item code for that school were included on the file(s) the SEA submitted for the collection.

States had the option of submitting electronic data files in either “SLFS format” or 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 15 collection, Alabama, Arkansas, Colorado, Florida, Georgia, Louisiana, Michigan, Ohio, Oklahoma, Rhode Island, and Wyoming submitted data in SLFS format.

SEA format

States that submitted data in their own financial accounting 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 that states reported in state agency format to amounts for each SLFS item code. For the FY 15 collection, Kentucky, New Jersey, and North Carolina submitted data in SEA format. Maine submitted personnel expenditures in SLFS format and nonpersonnel expenditures in SEA format.

Ability of SEAs to Utilize the Data Collection Instrument

Responses to fiscal data plan

The SLFS fiscal data plan is a nine-question supplemental form that asked states to identify anomalies in their reporting of SLFS data, including 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 (questions 1 and 2). New Jersey was the only state that reported it would be unable to exclude any expenditures from federal funds (other than Impact Aid). Florida, 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 (question 3). Four states—Colorado, Florida, 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. (Colorado was not able to separate out expenditures for supplies and purchased services, but they were ultimately able to separate out some equipment expenditures into the requested technology and nontechnology categories.)

The anticipated ability to report nonpersonnel exhibit items met with a similar result (question 4). Colorado, Florida, and Michigan reported that they would not be able to report finance amounts for the “improvement of instruction” exhibit item. For the “library and media services” exhibit item, Florida and Michigan were the only states to indicate that they would be unable to report these expenditures. Florida and New Jersey were the only states indicating that they would be unable to report the books and periodicals item, but New Jersey 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. Florida, Michigan, and New Jersey stated that they would be unable to report finance amounts for the technology software exhibit item.

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 (question 5). In response to the question on providing a point-in-time headcount for the personnel categories, 5 states responded that they would not be able to provide a point-in-time count, while the remaining 10 states responded that they would be able to provide a point-in-time count. For the question on whether or not states would be able to

provide an average monthly headcount, all 15 states reported that they would not be able to provide such a count. In response to the question on providing a point-in-time FTE count, seven states reported that they would not be able to provide a point-in-time FTE count, while the other eight states reported that they would be able to provide a point-in-time FTE count. For the question on whether or not states would be able to provide a cumulative FTE count, seven states responded that they would not be able to provide such a count, while the remaining eight states responded that they would be able to provide such a count. The final question asked states if they would be able to provide a corresponding count of total hours for each personnel category. Ten states reported that they would be unable to provide a count of total hours, while five reported that they would be able to provide a count. Michigan, one of the states that reported that it would be able to provide a count, footnoted its response, saying that although it currently could provide such a count, it might not be able to do so in the future.

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 (questions 6 and 7). Finally, states were asked to provide an estimate of the burden hours incurred by the SEA and LEAs within the state as a result of responding to the survey (questions 8 and 9). The results to these questions are discussed in the “Estimated Burden Hours Reported by SEAs” section below.

Individual state responses to all of the fiscal data plan questions can be found in the tables 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 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 who teach at multiple schools, to individual schools as requested on the survey. States had the option of either prorating these amounts to the individual schools in each district or reporting these amounts on a separate line that would identify the amounts as district-level expenditures.

Estimated Burden Hours Reported by SEAs

In response to two questions in the fiscal data plan, SEAs provided estimates on the number of hours that they and the LEAs within their state required to compile their SLFS submissions. For hours required by the SEA, estimates ranged from 1 to 2 hours (reported by North Carolina) to 200 hours (reported by Georgia). Some states provided a range of hours as an estimate, while most reported their estimate as a single number. The 10 states that reported a single number as an estimate reported an average of 57.9 hours for the SEA to compile their data for the SLFS. Maine estimated 120 to 160 hours of work for its SEA, North Carolina estimated 1 to 2 hours of

work, and Oklahoma estimated 75 to 100 hours of work. Florida reported that it was unknown how many hours it required to compile its SLFS submission at the SEA.

The year-to-year differences in reported burden hours for the SEA varied for states that participated in both the FY 14 and FY 15 SLFS collections. Arkansas, Maine, Michigan, and Ohio reported the same burden hours for the SEA in both FY 14 and FY 15. Colorado did not respond to the question on SEA burden in FY 14 but reported 40 hours of SEA burden in FY 15. Louisiana was the only state that reported an increase from FY 14 to FY 15, reporting zero hours of burden in FY 14 and 80 hours of burden in FY 15. New Jersey reported a decrease from 7 hours of burden in FY 14 to 3 hours in FY 15. North Carolina reported 15 hours of burden in FY 14 but estimated a range of 1 to 2 hours of burden in FY 15. Rhode Island reported a large decrease, reporting 100 hours of burden in FY 14 but only 24 hours in FY 15. It is likely that the reported decrease in burden in most states for FY 15 was due to having an established process in place from the FY 14 SLFS. The establishment of these processes in the first year of the collection was likely a one-time effort that did not need to be repeated, resulting in lower burden on the SEA going forward.

For estimating the number of hours required by LEAs to report for the SLFS in their states, the most common response (reported by nine states) was zero hours, due to the fact that many LEAs are already required to report school-level finance data to their SEA. Therefore, no extra hours of work were required by the LEAs in these states to respond to the SLFS; any additional work was absorbed by the SEA. Louisiana estimated that each LEA had to spend 100 hours to meet SLFS requirements, while Maine reported that LEAs spent 40 hours on SLFS reporting. Florida, Georgia, and Wyoming were unable to provide estimates for the number of hours spent by their LEAs. Ohio responded that the number of hours varied considerably for each LEA and that it would be impractical to provide a single number as an estimate. Colorado did not respond to this question on the data plan. All other states reported an estimate of zero hours for LEAs. For states that participated in both the FY 14 and FY 15 SLFS collections, there was no difference in the reported burden hours for LEAs in any state.

Crosswalk Process

Census Bureau staff created a separate crosswalk SAS program for each of the states that submitted data in SEA format. These programs read in the data files submitted by the states and evaluated each line to determine where to code each amount. Using each state's 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.

Upon completing the crosswalk process for SEA format states, Census Bureau staff attempted to load the data files into the SLFS processing system. This required matching the schools reported

in the respondent files with the schools in the Common Core of Data (CCD) Public Elementary/Secondary School Universe Survey using the SEASCH variable reported in that survey. If Census Bureau staff could not match schools reported within state respondent files to the school universe file for the corresponding school year (SY 2014–15 for the FY 15 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 in the SLFS file under a consistent school identifier.) In 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 in 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.

Universe Coverage

For responding states, the FY 14 and FY 15 SLFS data files include the complete universe of schools from the CCD School Universe for the corresponding school year (e.g., for the 15 responding states in the FY 15 SLFS, the SLFS data file includes the complete universe of schools from the SY 2014–15 CCD School Universe). SLFS data files exclude the universe of schools for states that did not participate in the SLFS for the specified fiscal year.

Within the universe of responding states, 27 percent of operational schools in FY 14 and 18 percent of operational schools in FY 15 did not have any fiscal data reported for the SLFS. Within responding states, 81 percent of operational schools in FY 14 and 66 percent in FY 15 where SLFS data were not reported were in Colorado and New Jersey, two states that reported SLFS data for less than 20 percent of their schools. Some states also had difficulty reporting SLFS data for special, vocational, and other/alternative schools relative to regular schools. (The details of these and other nonresponse issues are discussed further in the “Ability to Report Data Items/Data Availability” section of chapter 5.) All states that were able to report data for their full universe included data for charter schools in their submissions.

There are 671 records in the FY 14 SLFS data file and 1,260 records in the FY 15 SLFS data file that do not appear in the CCD School Universe file for the corresponding school year. These records include finances for school programs (e.g., summer school programs, afterschool programs), districtwide records, inactive (i.e., closed or future) schools, and other school entities that could not be matched (or otherwise attributed) to a specific school in prior-, current-, or subsequent-year CCD School Universe files.

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. 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 fell 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 submitted SLFS data, SLFS staff conducted a comprehensive review of the data, which included numerous edit checks and, if necessary, follow-up with the SEA respondent. These edit checks included

- 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;
- comparisons between FY 14 and FY 15 SLFS data (where applicable) to identify outlier data;
- comparisons of school district-aggregated SLFS data with F-33 data to ensure the SLFS data were within a reasonable range at the school district level; and
- comparisons of state-aggregated SLFS data with NPEFS data to ensure the SLFS data were 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 anomalies in the data and correct any errors. If an SEA was unable to explain or revise an anomaly, SLFS staff could edit the data as appropriate based on a set of established business rules. NCES, however, is aware that there are still unexplained anomalies in the SLFS data file, given the pilot nature of the data. NCES decided to leave this information in the file to allow data users the opportunity to draw their own conclusions.

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 noted by SLFS staff and followed up with SEA respondents. SLFS staff requested revisions from states if numerous schools had data reported that failed these edit checks. The 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.

Missing and Nonapplicable Data

Missing data are identified as “-1” in 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, a small school often has personnel and other expenses that span multiple expenditure functions; in such a school, the principal 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.”

Operating schools that were not reported for the SLFS were assigned a value of “-1” for all finance data items in the SLFS data file (with a value of “M” assigned for each corresponding data item flag). For the purposes of the SLFS, these schools are considered to be a nonresponse at the unit level.

Nonapplicable data are identified as “-2” in the SLFS data file, with a data item flag value of “N.” Closed schools and inactive schools scheduled to open in the future are reported as nonapplicable in the SLFS data file if the state did not report any finance data for the schools.

Closed, future, and other inactive schools that were not reported for the SLFS were assigned a value of “-2” for all finance data items in the SLFS data file (with a value of “N” assigned for each corresponding data item flag).

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.

Actions Taken to Rectify Data Anomalies

Corrections made to SLFS data file

SLFS staff took different approaches for correcting amounts in the SLFS data file depending on the scope and the magnitude of the anomaly. Due to the large number of school units in the SLFS data file, SLFS staff were not able to investigate every discrepancy but instead prioritized the investigation and correction of errors that affected large numbers of school units or data items. In order to determine if there were chronic, persistent errors in the SEA's SLFS data, SLFS staff first looked at state-level comparisons of FY 15 SLFS data with FY 14 SLFS data, FY 15 F-33 data, and FY 15 NPEFS data. By observing large differences between aggregated state-level FY 15 SLFS data and these alternate data sources, SLFS staff were able to identify potential problems with the FY 15 SLFS data to follow up with SEA respondents.

For errors that affected large numbers of schools in a state, SLFS staff contacted SEA respondents to either request verification of the anomaly or to request a correction of the SEA's data if the amounts were found to be in error. In the majority of cases, SEAs were able to provide updated SLFS data to correct the problem in question. In situations where the SEA was not able to provide corrected data for its state in a timely manner, SLFS staff made systematic corrections to the data items in question in the SLFS data file, with the input of the SEA respondent, if possible.

In the event that an isolated error was discovered in a single school unit in the SLFS data file, SLFS staff attempted to contact the SEA respondent to rectify the error. If the respondent was unable to provide a corrected amount, SLFS staff used their own discretion to either correct the amount using another source of data (e.g., financial statements published on the Internet) or leave the amount as reported by the respondent if it was deemed possible that the amount was not in error, in the absence of clarification by the SEA respondent and if the discrepancy was not of a large magnitude.

Edit rates for SLFS data file

Edit rates were generally low for all types of data items, with edit rates for nonpersonnel expenditures exceeding edit rates for data items covering personnel expenditures. The overall edit rate for personnel expenditures without exclusions was 2.5 percent, and the edit rate for personnel expenditures with exclusions was 0.1 percent. The overall edit rate for nonpersonnel expenditures without exclusions was 7.9 percent, and the edit rate for nonpersonnel expenditures with exclusions was 5.4 percent. Data items were considered to be "edited" if the corresponding data item flag had a value of "A," as detailed in the above section.

For a complete analysis of edit rates in the SLFS data file, see table E-5 in appendix E.

Future Direction of Data Editing for the SLFS

The second year of the SLFS pilot provided SLFS staff with an additional resource with which to compare the FY 14 SLFS data. Thus, for states that participated in both years of the survey, SLFS staff were able to make comparisons between data from FY 14 and FY 15 in order to identify potential errors. Continuance of the SLFS will allow more years of data to become available for use during data editing and give SLFS staff more resources to draw upon when reviewing data submissions.

Currently, the data items on the SLFS encompass only a portion of schools' total current expenditures, limiting the usefulness of comparisons between the SLFS and other CCD fiscal data files, including the F-33 and NPEFS. Aggregating SLFS data to the district or state level does not allow for a complete and effective comparison of data items because the SLFS captures only a small subset of the education functions in the F-33 and NPEFS. Expansion of the SLFS to include more data items, so that current expenditures could be captured fully, would allow for more accurate comparisons between surveys and fewer errors.

Chapter 5. Data Review and Analysis

Ability to Report Data Items/Data Availability

Ability of participating states to report SLFS data

Seventeen states initially agreed to submit FY 15 SLFS data: Alabama, Arkansas, Colorado, Florida, Georgia, Hawaii, Kentucky, Louisiana, Maine, Michigan, Montana, New Jersey, North Carolina, Ohio, Oklahoma, Rhode Island, and Wyoming. Two states, Hawaii and Montana, later found that they were unable to participate.

Hawaii withdrew from the FY 15 SLFS pilot primarily because of competing workload priorities for its accounting staff, as well as otherwise lacking the staff resources necessary to provide data for the survey. Montana withdrew from the pilot after a Census Bureau analysis of Montana's proposed data submission determined that the state's finance data could not be reported down to the school level as initially anticipated. Both states have committed to participating in the SLFS in the future as ESSA school-level finance reporting requirements are finalized. Hawaii's and Montana's withdrawal left 15 reporting states for FY 15, an increase from 9 reporting states for FY 14. All data discussed in this chapter are limited to the 9 reporting states for FY 14 and the 15 reporting states for FY 15.

Because the number of participating states increased from 9 to 15, coverage for SLFS reporting also increased in the number and percentage of schools, students, and LEAs (table 1 and figure 1).² The number of public elementary/secondary students covered by the SLFS more than doubled, from 6.4 million in FY 14 (13 percent of all students in public schools) to 13.3 million in FY 15 (27 percent of all students in public schools). The number of public elementary/secondary schools covered by SLFS reporting nearly doubled, from 12,959 in FY 14 (13 percent of schools) to 25,094 in FY 15 (25 percent of schools), and the number of public elementary/secondary LEAs in which there were data included for at least one school within the LEA increased from 2,551 LEAs in FY 14 (14 percent of LEAs) to 4,004 LEAs in FY 15 (22 percent of LEAs).

² Student coverage for the SLFS is determined using the CCD School Universe membership count for all schools represented within at least one data item reported in the survey. A school is counted as having reported fiscal data if it is represented within at least one data item for the SLFS. An LEA is counted as having reported fiscal data if at least one school within the LEA is represented within at least one data item for the SLFS. All financial data for school units on the SLFS were submitted by the SEAs in their respective states. When discussing student coverage or schools reported on the SLFS in this report, references to students or schools reported refer to financial data reported for school units by SEAs and not by school units directly.

Table 1. Number and percentage of students covered, and number and percentage of schools and local education agencies (LEAs) with fiscal data reported in the School-Level Finance Survey (SLFS), by fiscal year and region: Fiscal years 2014 and 2015

Fiscal year and region	Number of students		Percent of students covered by SLFS	Number of schools		Percent of schools reported in SLFS	Number of LEAs		Percent of LEAs reported in SLFS
	Total ¹	Covered by SLFS ²		Reported Total ³ in SLFS ⁴	Reported Total ⁵ in SLFS ⁴				
2014									
United States	50,044,522	6,351,916	12.7	100,858	12,959	12.8	18,567	2,551	13.7
Northeast	7,961,243	582,139	7.3	15,489	1,357	8.8	4,110	314	7.6
South	19,298,714	2,679,291	13.9	35,520	5,003	14.1	4,090	626	15.3
Midwest	10,572,920	3,022,448	28.6	26,077	6,488	24.9	6,575	1,604	24.4
West	12,211,645	68,038	0.6	23,772	111	0.5	3,792	7	0.2
2015									
United States	50,312,581	13,348,210	26.5	102,628	25,094	24.5	18,620	4,004	21.5
Northeast	7,979,856	585,395	7.3	15,508	1,370	8.8	4,127	344	8.3
South	19,506,193	9,299,605	47.7	36,307	16,105	44.4	4,111	1,757	42.7
Midwest	10,560,539	3,168,702	30.0	26,603	6,914	26.0	6,573	1,829	27.8
West	12,265,993	294,508	2.4	24,210	705	2.9	3,809	74	1.9

¹ Number of students was obtained from Common Core of Data (CCD) State Nonfiscal files, which include the 50 states and the District of Columbia.

² Includes membership for schools that can be matched to the CCD School Universe file and for which at least one data item is reported in the SLFS.

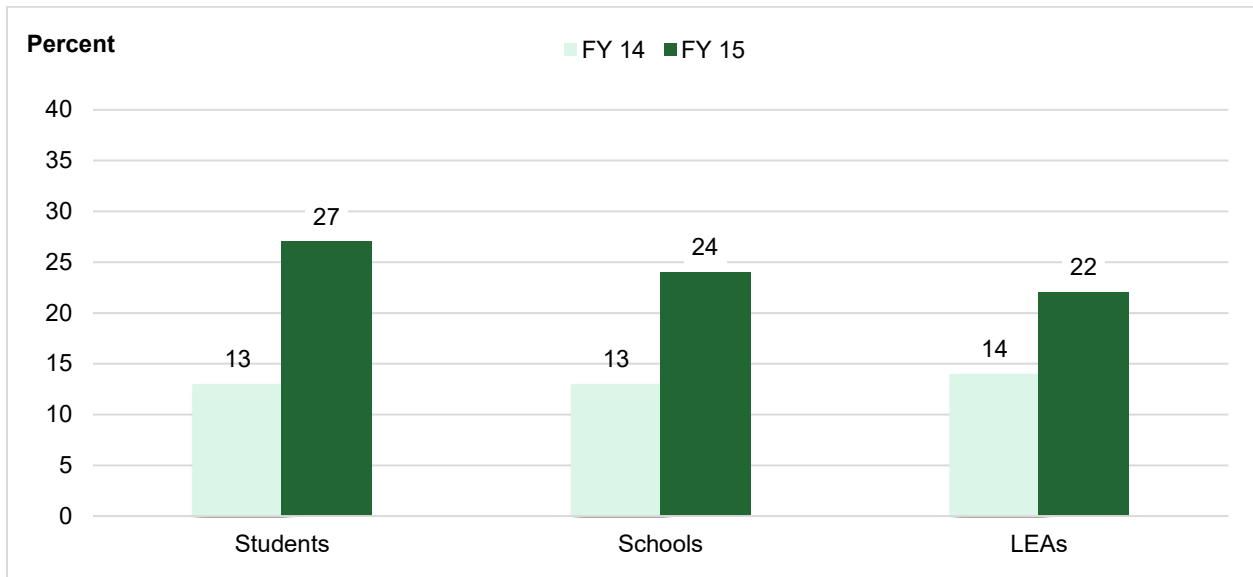
³ Number of schools was obtained from the CCD School Universe files, which include the 50 states and the District of Columbia.

⁴ Includes records that can be matched to the CCD School Universe and LEA Universe files and for which at least one data item is reported in the SLFS.

⁵ Number of LEAs was obtained from the CCD LEA Universe files, which include the 50 states and the District of Columbia.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal years 2014 and 2015, Preliminary Version 1a; "State Nonfiscal Survey of Public Elementary/Secondary Education," 2013–14 and 2014–15, Provisional Version 1a; "Local Education Agency Universe Survey," 2013–14 and 2014–15, Provisional Version 1a; and "Public Elementary/Secondary School Universe Survey," 2013–14, Provisional Version 2a and 2014–15, Provisional Version 1a.

Figure 1. Percentage of students covered and percentage of schools and local education agencies (LEAs) with fiscal data reported in the School-Level Finance Survey (SLFS): Fiscal years (FY) 2014 and 2015



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School-Level Finance Survey (SLFS),” fiscal years 2014 and 2015, Preliminary Version 1a; “State Nonfiscal Survey of Public Elementary/Secondary Education,” 2013–14 and 2014–15, Provisional Version 1a; “Local Education Agency Universe Survey,” 2013–14 and 2014–15, Provisional Version 1a; and “Public Elementary/Secondary School Universe Survey,” 2013–14, Provisional Version 2a and 2014–15, Provisional Version 1a.

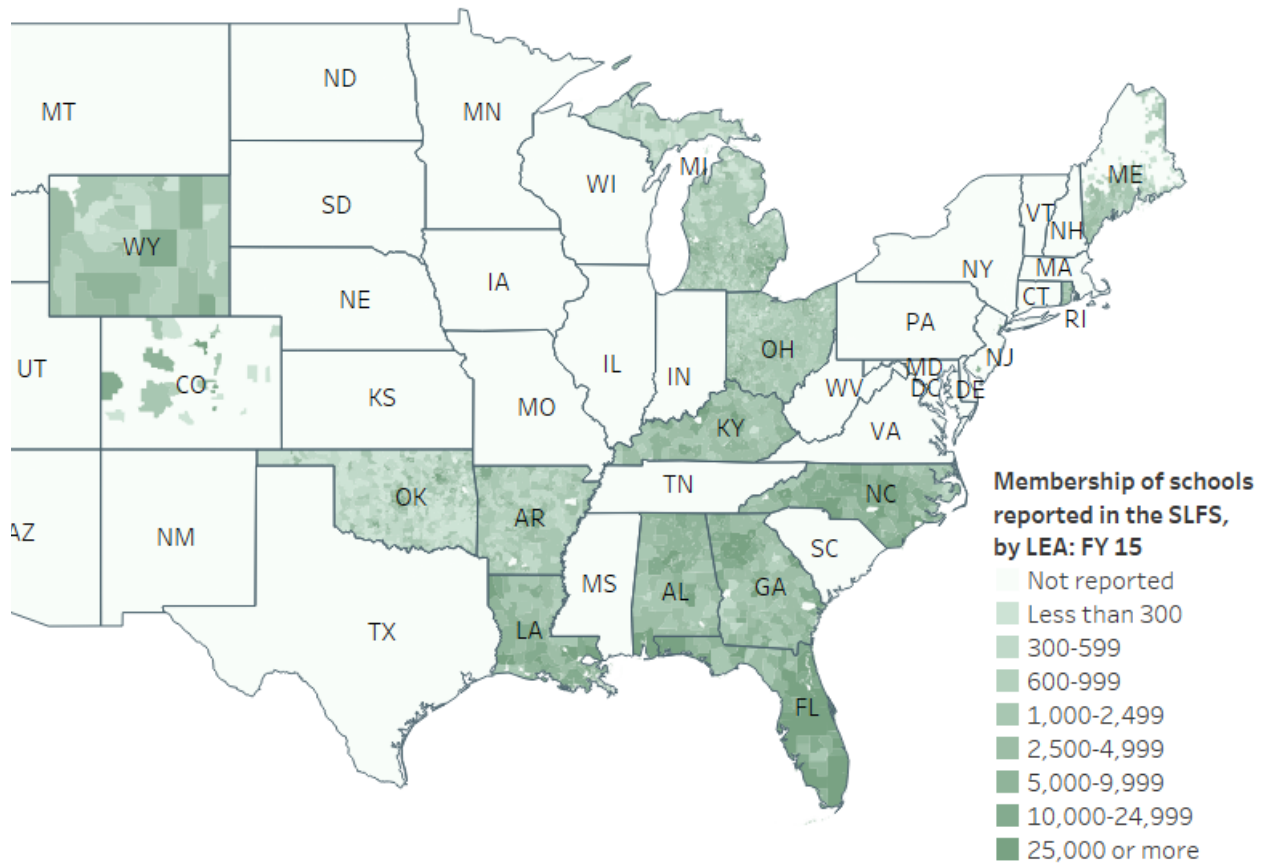
Of the 18 states (or state equivalents³) in the South, 8 (Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, North Carolina, and Oklahoma) reported data for the FY 15 SLFS (44 percent of states) compared to only 7 of 33 states combined in the other geographic regions (21 percent of states). For FY 15, the percentage of public elementary/secondary students in the South covered by the SLFS was 48 percent (compared to 13 percent of students across other geographic regions); the percentage of public elementary/secondary schools in the South covered by the SLFS was 44 percent (compared to 14 percent of schools across other geographic regions); and the percentage of public elementary/secondary LEAs in the South where SLFS data were reported for at least one school was 43 percent (compared to 15 percent of LEAs across other geographic regions).

Figure 2 features a coverage map reflecting the geographic areas where SLFS data were reported for FY 15. For reporting states, the darker areas of the map represent LEAs with a greater number of students for whom SLFS data were able to be reported by the SEAs. As reflected in the map, the school membership of LEAs with SLFS data in Southern states was relatively high compared to other geographic regions for FY 15.⁴

³ Including the District of Columbia, which did not report data for the FY 15 SLFS.

⁴ The U.S. Census Bureau groups states and the District of Columbia into four geographic regions: Northeast, Midwest, South, and West. For additional information about Census Bureau geographic regions, see https://www.census.gov/geo/reference/etc/etc_census_divreg.html.

Figure 2. Membership of schools reported in the School-Level Finance Survey (SLFS), by local education agency (LEA): Fiscal year (FY) 2015



NOTE: This figure includes membership for schools that can be matched to the Common Core of Data (CCD) School Universe file and for which at least one data item is reported in the SLFS.
 SOURCE: U.S. Department of Education, National Center for Education Statistics, CCD, “School-Level Finance Survey (SLFS),” fiscal year 2015, Preliminary Version 1a; “State Nonfiscal Survey of Public Elementary/Secondary Education,” 2014–15, Provisional Version 1a; “Local Education Agency Universe Survey,” 2014–15, Provisional Version 1a; and “Public Elementary/Secondary School Universe Survey,” 2014–15, Provisional Version 1a.

Tables 2 and 3 present the number and percentage of operational public elementary/secondary LEAs and schools included within SLFS data reported by SEAs for FY 14 and FY 15. Participating states were able to report SLFS data for the vast majority of LEAs and schools, with the exception of Colorado and New Jersey.

All states, except for Colorado and New Jersey, reported data for more than 75 percent of LEAs, ranging from 76 percent in Alabama to 97 percent in Maine and Rhode Island (table 2 and figure 3). For FY 15, the percentage of operational LEAs with SLFS finance data reported for at least one school was greater than 90 percent in 8 of the 15 reporting states and greater than 85 percent in 10 of the 15 reporting states.

Table 2. Number and percentage of operational local education agencies (LEAs) with fiscal data reported in the School-Level Finance Survey (SLFS), by participating state: Fiscal years (FY) 2014 and 2015

Participating state	Fiscal Year						LEAs ¹ reported in FY 14 SLFS but not in FY 15 SLFS		LEAs ¹ reported in FY 15 SLFS but not in FY 14 SLFS	
	FY 14			FY 15						
	Number of LEAs in 2013–14 LEA Universe	Number of LEAs reported in SLFS ²	Percent of LEAs reported in SLFS	Number of LEAs in 2014–15 LEA Universe	Number of LEAs reported in SLFS ²	Percent of LEAs reported in SLFS	Number of LEAs	Number of students	Number of LEAs	Number of students
Reporting states	3,966	2,549	64.3	5,329	4,004	75.1	67	9,139	309	313,093
Alabama	†	†	†	179	136	76.0	†	†	†	†
Arkansas	288	254	88.2	287	252	87.8	0	†	0	†
Colorado	261	7	2.7	262	26	9.9	0	†	19	135,350
Florida	†	†	†	76	68	89.5	†	†	†	†
Georgia	†	†	†	218	208	95.4	†	†	†	†
Kentucky	†	†	†	185	173	93.5	†	†	†	†
Louisiana	133	129	97.0	139	114	82.0	14	7,659	0	†
Maine	254	224	88.2	261	252	96.6	1	8	22	728
Michigan	908	571	62.9	912	834	91.4	2	1,378	250	171,835
New Jersey	680	31	4.6	693	31	4.5	0	†	0	†
North Carolina	265	242	91.3	287	263	91.6	0	†	1	1,790
Ohio	1,116	1,032	92.5	1,106	995	90.0	50	94	17	3,390
Oklahoma	†	†	†	600	543	90.5	†	†	†	†
Rhode Island	61	59	96.7	63	61	96.8	0	†	0	†
Wyoming	†	†	†	61	48	78.7	†	†	†	†

† Not applicable. Alabama, Florida, Georgia, Kentucky, Oklahoma, and Wyoming did not participate in the FY 14 SLFS.

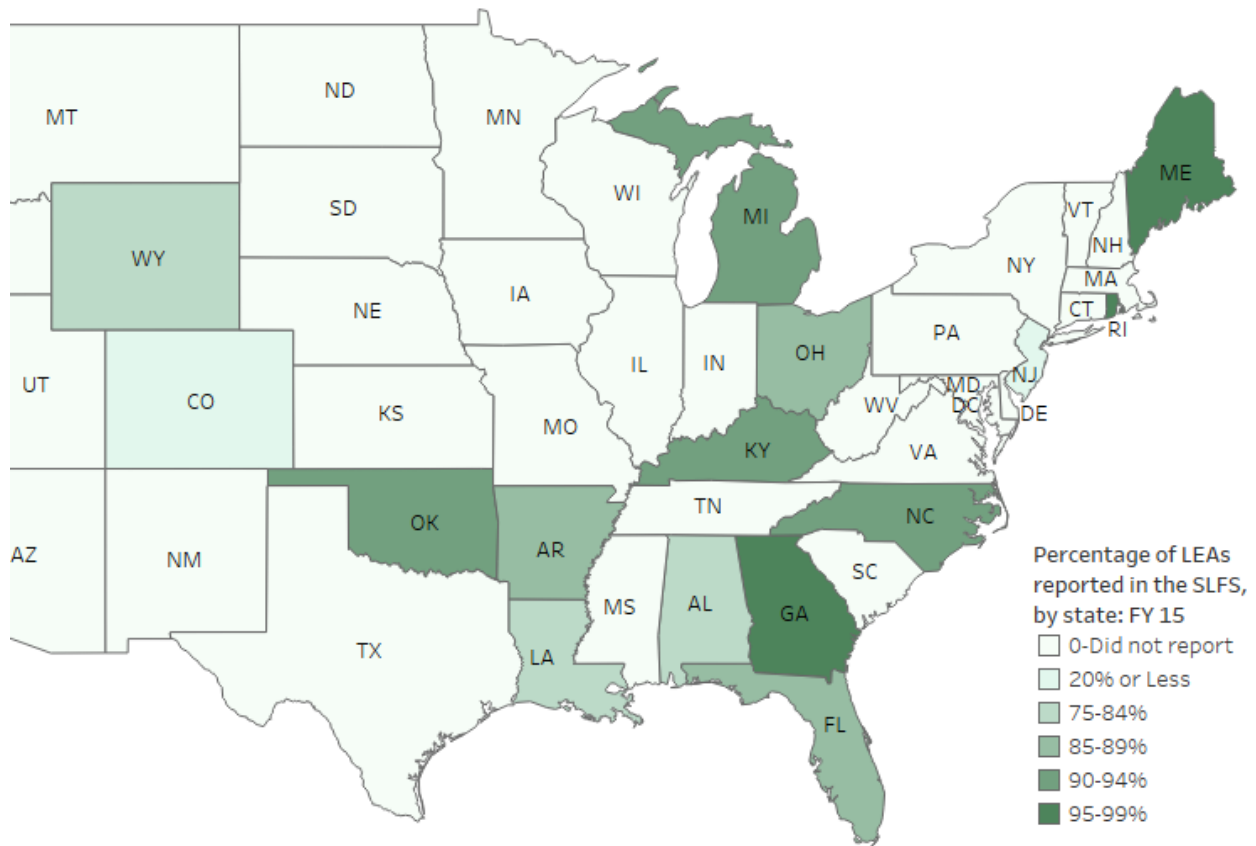
¹ Includes operational LEAs that are in both the 2013–14 and 2014–15 Common Core of Data (CCD) LEA Universe files.

² Includes LEAs that can be matched to the CCD LEA Universe files and for which at least one data item is reported in SLFS for at least one school associated with the LEA.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School-Level Finance Survey (SLFS),” fiscal years 2014 and 2015, Preliminary Version 1a; “Local Education Agency Universe Survey,” 2013–14 and 2014–15, Provisional Version 1a.

Figure 3. Percentage of operational local education agencies (LEAs) with fiscal data reported in the School-Level Finance Survey (SLFS), by participating state: Fiscal year (FY) 2015



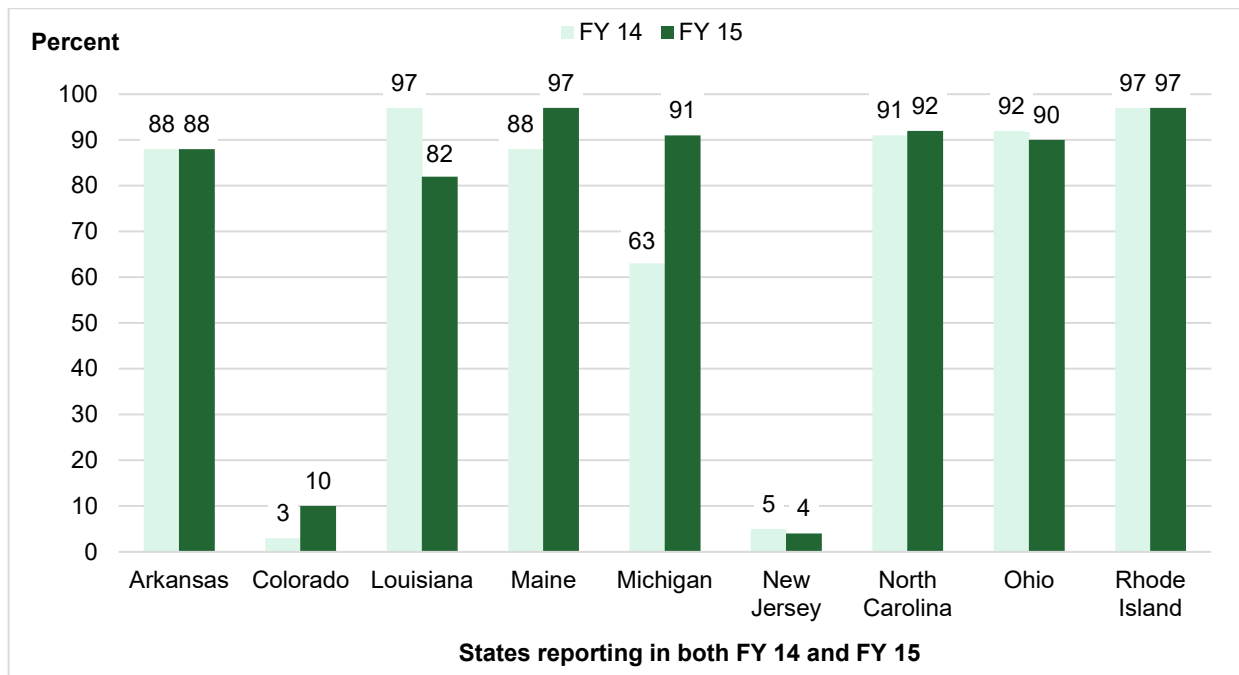
NOTE: This figure includes operational LEAs only (i.e., excludes closed, inactive, or future LEAs). The count of LEAs reported includes LEAs that can be matched to the Common Core of Data (CCD) LEA Universe files and for which at least one data item is reported in the SLFS for at least one school associated with the LEA.

SOURCE: U.S. Department of Education, National Center for Education Statistics, CCD, "School-Level Finance Survey (SLFS)," fiscal year 2015, Preliminary Version 1a; "Local Education Agency Universe Survey," 2014–15, Provisional Version 1a.

The percentage of operational LEAs with at least one school included within SLFS data increased from 64 percent in FY 14 to 75 percent in FY 15, with five of the nine states that participated in the FY 14 SLFS having higher LEA response rates in FY 15 than in FY 14 (figure 4). This increase in LEA coverage was driven partially by the 309 LEAs (representing over 300,000 students) in states that participated in both the FY 14 and FY 15 SLFS but for which data were not reported in FY 14. Over 80 percent of this increase was the result of Michigan's substantially improved ability to report finance data for its charter schools and school administrative units.⁵

⁵ Michigan's SLFS reporting has improved as the state continues to develop and implement school-level financial reporting procedures in preparation for ESSA reporting requirements. See appendix D for additional explanation of the remaining anomalies within Michigan's reporting for the FY 15 SLFS.

Figure 4. Percentage of operational local education agencies (LEAs) with fiscal data reported in the School-Level Finance Survey (SLFS), by participating state: Fiscal years (FY) 2014 and 2015



NOTE: Alabama, Florida, Georgia, Kentucky, Oklahoma, and Wyoming did not participate in the FY 14 SLFS. The figure includes only those states that participated in both years. This figure includes operational LEAs only (i.e., excludes closed, inactive, or future LEAs). The count of LEAs reported includes LEAs that can be matched to the Common Core of Data (CCD) LEA Universe files and for which at least one data item is reported in the SLFS for at least one school associated with the LEA.

SOURCE: U.S. Department of Education, National Center for Education Statistics, CCD, “School-Level Finance Survey (SLFS),” fiscal years 2014 and 2015, Preliminary Version 1a; “Local Education Agency Universe Survey,” 2013–14 and 2014–15, Provisional Version 1a.

As in FY 14, Colorado and New Jersey were able to report SLFS data in FY 15 for only a subset of their LEAs. Colorado was only able to report SLFS data for 10 percent of its LEAs (26 out of 262) for FY 15, although this was a substantial increase from the 3 percent of LEAs (7 out of 261) it was able to report for FY 14.⁶ As in FY 14, New Jersey was only able to report FY 15 SLFS data for its 31 “Abbott” school districts.⁷

For FY 15, the percentage of schools with reported SLFS finance data was greater than 95 percent in 9 of the 15 states (and greater than 85 percent in 12 of the 15 states) (table 3 and figure 5). Other than Colorado and New Jersey, all states were able to report SLFS data for at least 84 percent of their schools, ranging from 85 percent in Kentucky to nearly 100 percent in Maine.

⁶ Colorado does not require all of its LEAs to report school-level financial data. The number of LEAs in Colorado with reported school-level financial data increased from FY 14, however, due to the state’s development of its “Financial Transparency for Colorado Schools” website (<http://coloradok12financialtransparency.com/>) and preparation for ESSA reporting requirements. See appendix D for additional explanation of the anomalies within Colorado’s reporting for the FY 15 SLFS.

⁷ “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 2014–15 CCD Local Education Agency universe file, the 31 “Abbott” school districts educate 307,512, or 22 percent, of New Jersey’s 1,400,471 students.

Table 3. Number and percentage of operational schools with fiscal data reported in the School-Level Finance Survey (SLFS), by participating state: Fiscal years (FY) 2014 and 2015

Participating state	FY 14			FY 15			Schools ¹ reported in FY 14 SLFS but not in FY 15 SLFS		Schools ¹ reported in FY 15 SLFS but not in FY 14 SLFS	
	Number of schools in 2013–14 School Universe	Number of schools reported in SLFS ²	Percent of schools reported in SLFS	Number of schools in 2014–15 School Universe	Number of schools reported in SLFS ²	Percent of schools reported in SLFS	Number of schools	Number of students	Number of schools	Number of students
	17,570	12,912	73.5	30,481	25,010	82.1	143	‡	702	320,586
Alabama	†	†	†	1,688	1,447	85.7	†	†	†	†
Arkansas	1,112	1,069	96.1	1,102	1,059	96.1	0	†	1	782
Colorado	1,832	111	6.1	1,843	353	19.2	0	†	240	135,114
Florida	†	†	†	4,588	4,159	90.6	†	†	†	†
Georgia	†	†	†	2,512	2,401	95.6	†	†	†	†
Kentucky	†	†	†	1,548	1,311	84.7	†	†	†	†
Louisiana	1,412	1,365	96.7	1,383	1,314	95.0	22	6,917	1	163
Maine	619	614	99.2	616	613	99.5	0	†	1	451
Michigan	3,539	2,846	80.4	3,882	3,384	87.2	31	16,146	434	175,753
New Jersey	2,508	441	17.6	2,571	440	17.1	0	†	6	3,046
North Carolina	2,588	2,562	99.0	2,647	2,587	97.7	0	†	1	1,790
Ohio	3,656	3,604	98.6	3,631	3,509	96.6	90	‡	17	3,390
Oklahoma	†	†	†	1,796	1,777	98.9	†	†	†	†
Rhode Island	304	300	98.7	307	304	99.0	0	†	1	97
Wyoming	†	†	†	367	352	95.9	†	†	†	†

† Not applicable. Alabama, Florida, Georgia, Kentucky, Oklahoma, and Wyoming did not participate in the FY 14 SLFS.

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

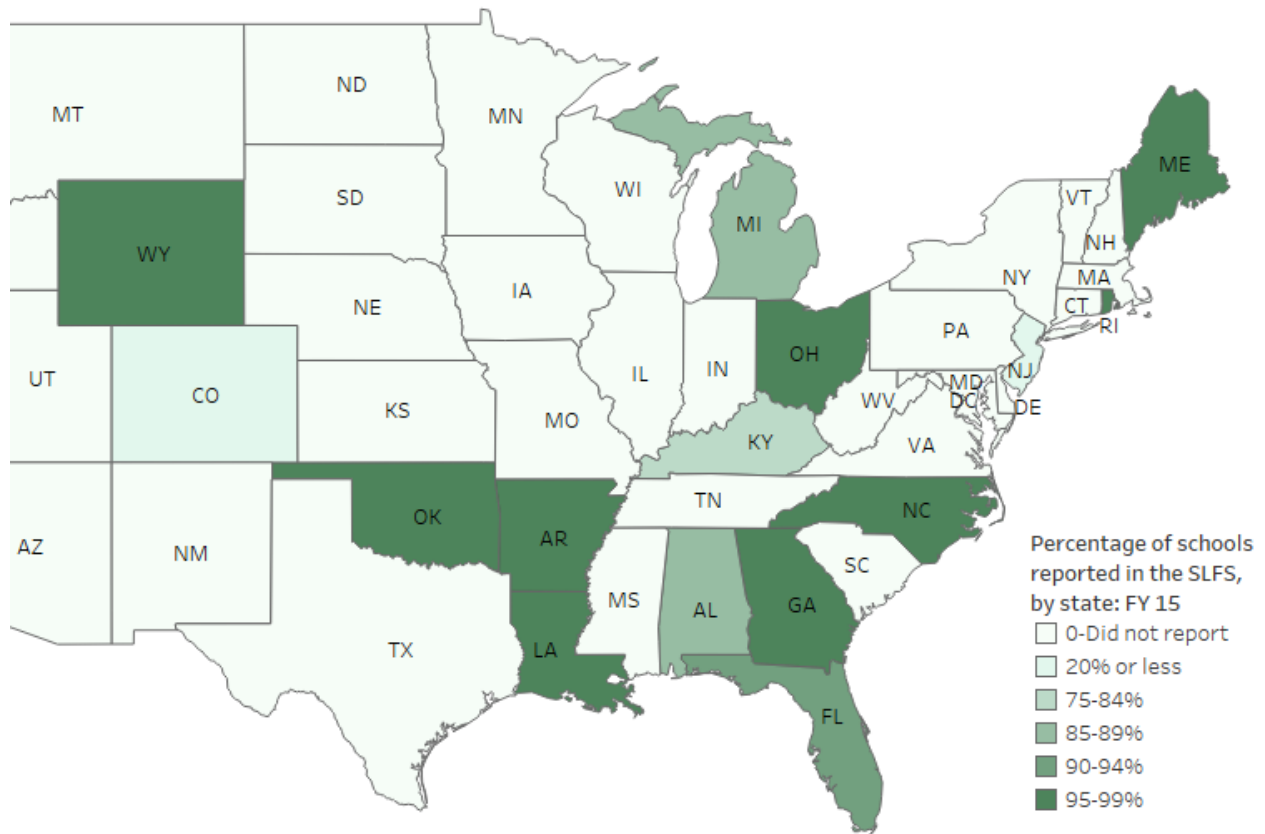
¹ Includes operational schools that are in both the 2013–14 and 2014–15 Common Core of Data (CCD) School Universe files.

² Includes schools that can be matched to the CCD School Universe files and for which at least one data item is reported in the SLFS.

NOTE: This table includes operational 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 years 2014 and 2015, Preliminary Version 1a; "Public Elementary/Secondary School Universe Survey," 2013–14, Provisional Version 2a and 2014–15, Provisional Version 1a.

Figure 5. Percentage of operational schools with fiscal data reported in the School-Level Finance Survey (SLFS), by participating state: Fiscal year (FY) 2015



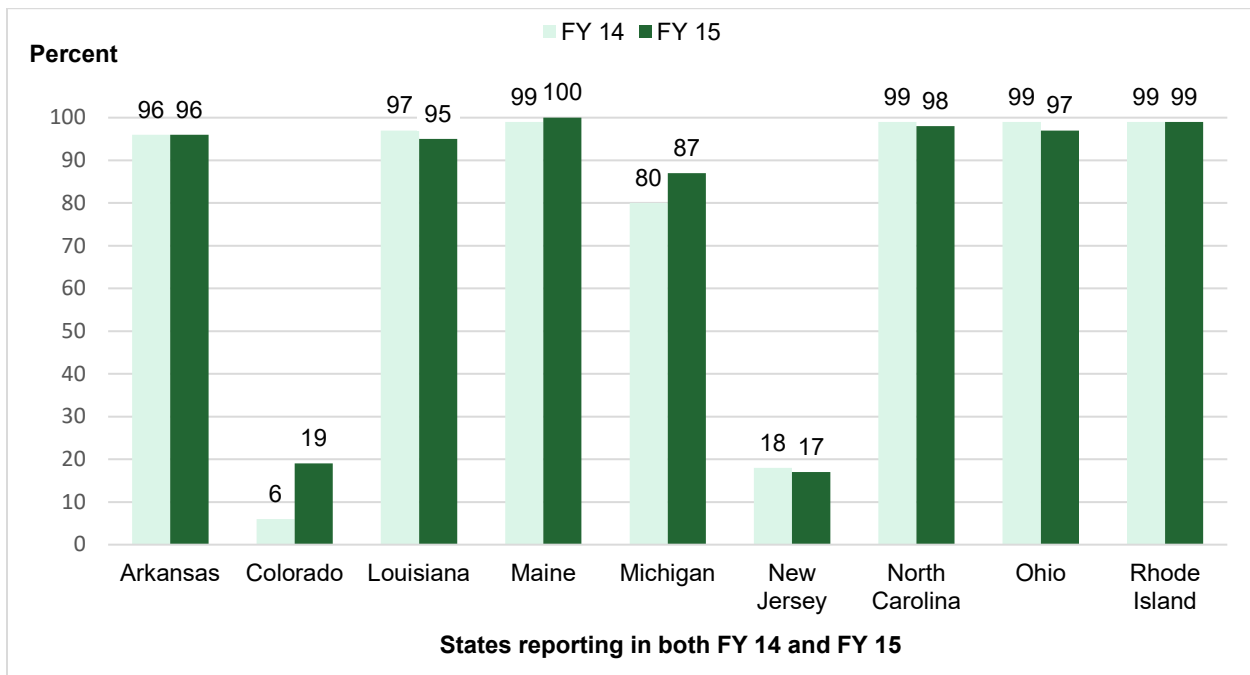
NOTE: This figure includes operational schools only (i.e., excludes closed, inactive, or future LEAs). The count of schools reported includes schools that can be matched to the Common Core of Data (CCD) School Universe files and for which at least one data item is reported in the SLFS.

SOURCE: U.S. Department of Education, National Center for Education Statistics, CCD, "School-Level Finance Survey (SLFS)," fiscal year 2015, Preliminary Version 1a; "Local Education Agency Universe Survey," 2014–15, Provisional Version 1a.

Across all reporting states, the percentage of operational schools with fiscal data reported in the SLFS increased from 73 percent in FY 14 to 82 percent in FY 15. This increase in percentage of schools with reported fiscal data was partially driven by reported SLFS data for 702 schools in FY 15 that were nonresponses in FY 14. The vast majority of these 702 schools came from improved charter school and school administrative unit finance reporting in Michigan and from the 19 additional LEAs for which Colorado was able to report SLFS data in FY 15.

Figure 6 displays the percentage of operational schools with reported fiscal data for FY 14 and FY 15 SLFS data broken down by state.

Figure 6. Percentage of operational schools with fiscal data reported in the School-Level Finance Survey (SLFS), by participating state: Fiscal years (FY) 2014 and 2015



NOTE: Alabama, Florida, Georgia, Kentucky, Oklahoma, and Wyoming did not participate in the FY 14 SLFS. This figure includes only those states that participated in both years. This figure includes operational schools only (i.e., excludes closed, inactive, or future LEAs). The count of schools reported includes schools that can be matched to the Common Core of Data (CCD) School Universe files and for which at least one data item is reported in SLFS.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal years 2014 and 2015, Preliminary Version 1a; "Local Education Agency Universe Survey," 2013–14 and 2014–15, Provisional Version 1a.

Ability of states to report complete SLFS data

While all SLFS items were reported for only 44 percent of schools in FY 15, six states were able to report all 15 SLFS⁸ items for at least 95 percent of their schools (table 4 and figure 7). The relatively low percentage of schools with reported data for all 15 SLFS items reflects the fact that there were five states (Florida, Kentucky, Louisiana, Michigan, and North Carolina) that were unable to report all SLFS items for any of their schools:

- Florida was only able to report one data item—instructional staff salary expenditures—for the SLFS.
- Kentucky was able to report 13 of 15 data items for 85 percent of its operating schools but was not able to report FY 15 SLFS data separately for teacher salaries or instructional aide salaries.
- Louisiana was able to report 14 of 15 SLFS data items for 95 percent of its operating schools but was unable to report any data for the nontechnology-related equipment category.

⁸ When referring to SLFS items in this report without further denotation, the items being referenced are SLFS items collected without exclusions.

- Michigan was not able to report student support services and instructional staff salaries separately, nor was it able to report most nonpersonnel expenditure data items for any schools.
- North Carolina was able to report 14 of 15 SLFS data items for 98 percent of its operating schools but was unable to report FY 15 SLFS data for technology software expenditures.^{9,10}

Table 4. Number of operational schools in the School-Level Finance Survey (SLFS) and percentage of schools with fiscal data reported, by number of data items, participating state, and school or school district characteristics: Fiscal years (FY) 2014 and 2015

Participating state	Number of schools ¹		Percent of schools that reported fiscal data for					
			Zero items		1–14 items		All 15 items	
			FY 14	FY 15	FY 14	FY 15	FY 14	FY 15
Reporting states²	13,901	27,286	6.3	6.8	41.3	49.1	52.5	44.1
Alabama	†	1,700	†	14.2	†	0.0	†	85.8
Arkansas	1,112	1,102	3.9	3.9	0.0	0.0	96.1	96.1
Florida	†	4,588	†	9.4	†	90.6	†	0.0
Georgia	†	2,775	†	4.0	†	0.0	†	96.0
Kentucky	†	1,548	†	15.3	†	84.7	†	0.0
Louisiana	1,429	1,410	3.3	4.9	0.0	95.1	96.7	0.0
Maine	1,002	1,233	0.5	0.2	21.5	34.6	78.0	65.1
Michigan	3,651	3,958	19.0	12.6	81.0	87.4	0.0	0.0
North Carolina	2,588	2,763	1.0	2.2	99.0	97.8	0.0	0.0
Ohio	3,656	3,631	1.4	3.4	0.0	0.0	98.6	96.6
Oklahoma	†	1,796	†	1.1	†	0.3	†	98.7
Rhode Island	463	367	0.9	0.8	0.0	0.0	99.1	99.2
Wyoming	†	415	†	3.6	†	0.0	†	96.4
School type³								
Regular school	12,271	22,928	4.4	1.9	41.2	49.9	54.4	48.2
Special education school	297	540	53.2	35.7	29.0	51.3	17.8	13.0
Vocational school	155	398	33.5	58.0	4.5	18.1	61.9	23.9
Other/alternative school	507	1,153	24.1	16.7	55.2	74.3	20.7	8.9
School urbanicity⁴								
City	3,091	5,694	10.6	5.0	39.9	55.2	49.5	39.8
Suburb	3,900	7,875	6.8	3.6	41.2	57.5	52.0	38.9
Town	1,952	3,856	4.7	5.7	39.5	43.5	55.8	50.8
Rural	4,604	8,746	4.0	3.4	46.0	44.8	49.9	51.7
School size⁵								
Less than 30	218	958	42.2	36.7	38.5	52.4	19.3	10.9
30 to 59	290	589	36.2	16.1	34.8	58.7	29.0	25.1
60 to 99	408	746	19.4	11.7	36.5	42.5	44.1	45.8
100 to 249	1,891	3,134	8.8	4.2	35.2	42.7	56.0	53.1
250 to 499	5,415	8,317	3.4	1.3	40.3	47.0	56.3	51.8
500 to 999	3,893	8,366	3.1	0.3	45.3	55.3	51.6	44.4
1,000 to 2,499	803	2,214	1.9	0.5	55.4	61.7	42.7	37.7
2,500 or more	22	113	4.5	1.8	45.5	61.1	50.0	37.2

See notes at end of table.

⁹ See appendix D for additional explanation of state-specific reporting anomalies for the FY 15 SLFS.

¹⁰ See tables E-1 and E-2 in appendix E for additional information on SLFS data item response rates (without exclusions) broken down by individual data item and by state.

Table 4. Number of operational schools in the School-Level Finance Survey (SLFS) and percentage of schools with fiscal data reported, by number of data items, participating state, and school or school district characteristics: Fiscal years (FY) 2014 and 2015—Continued

Participating state	Number of schools ¹		Percent of schools that reported fiscal data for					
			Zero items		1–14 items		All 15 items	
	FY 14	FY 15	FY 14	FY 15	FY 14	FY 15	FY 14	FY 15
School district size⁶								
Less than 300	938	1,628	24.5	18.6	26.7	35.5	48.8	45.9
300 to 599	731	1,155	20.2	10.8	25.3	26.8	54.4	62.3
600 to 999	960	1,412	12.3	6.7	27.2	30.6	60.5	62.7
1,000 to 2,499	2,907	4,317	4.8	6.5	32.2	33.7	63.0	59.7
2,500 to 4,999	2,433	3,979	4.9	6.4	38.1	42.0	57.0	51.6
5,000 to 9,999	2,039	3,419	3.1	5.6	48.7	48.9	48.2	45.5
10,000 to 24,999	1,988	3,673	1.2	4.3	53.9	51.8	45.0	43.9
25,000 or more	1,873	7,512	1.2	4.1	59.2	71.4	39.7	24.5
Charter school status⁷								
Charter	1,087	1,926	31.6	5.4	16.8	64.4	51.6	30.2
Noncharter	12,143	21,102	4.3	6.0	43.2	49.0	52.4	45.0
Percent of students eligible for free or reduced-price lunch⁸								
≤ 25 percent	1,995	3,111	3.2	3.0	37.4	47.2	59.3	49.8
> 25 and ≤ 50 percent	3,308	5,749	3.4	1.5	48.0	51.2	48.5	47.2
> 50 and ≤ 75 percent	4,330	8,331	5.1	2.3	45.4	52.6	49.5	45.1
> 75 percent	3,290	6,811	10.6	2.8	33.6	51.6	55.7	45.6

† Not applicable. Alabama, Florida, Georgia, Kentucky, Oklahoma, and Wyoming did not participate in the FY 14 SLFS.

¹ The 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. For example, in the FY 14 SLFS data file, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records, and in the FY 15 SLFS data file, Maine reported 617 districtwide records and Rhode Island reported 51 summer school and afterschool records. 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 Colorado and New Jersey are excluded from this table because they were able to report data for 20 percent or less of their schools.

³ This section includes schools where school type information is available. School type information is generally not available for program-level and districtwide school finance records in the SLFS data file that are unable to be attributed to a specific school in the CCD School Universe. Reportable programs are excluded. There are 671 records in the FY 14 SLFS and 2,267 records in the FY 15 SLFS excluded from this section for the 13 states in this table.

⁴ This section includes schools where school urbanicity information is available. There are 354 records in the FY 14 SLFS and 1,115 records in the FY 15 SLFS excluded from this section for the 13 states in this table. City includes the subcategories of Large City, Midsize City, and Small City. Suburban includes the subcategories of Large Suburb, Midsize 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.

⁵ This section includes schools where school membership data are available. There are 961 records in the FY 14 SLFS and 2,849 records in the FY 15 SLFS excluded from this section for the 13 states in this table.

⁶ This section includes schools where associated school district membership data are available. There are 32 records in the FY 14 SLFS and 191 records in the FY 15 SLFS excluded from this section for the 13 states in this table.

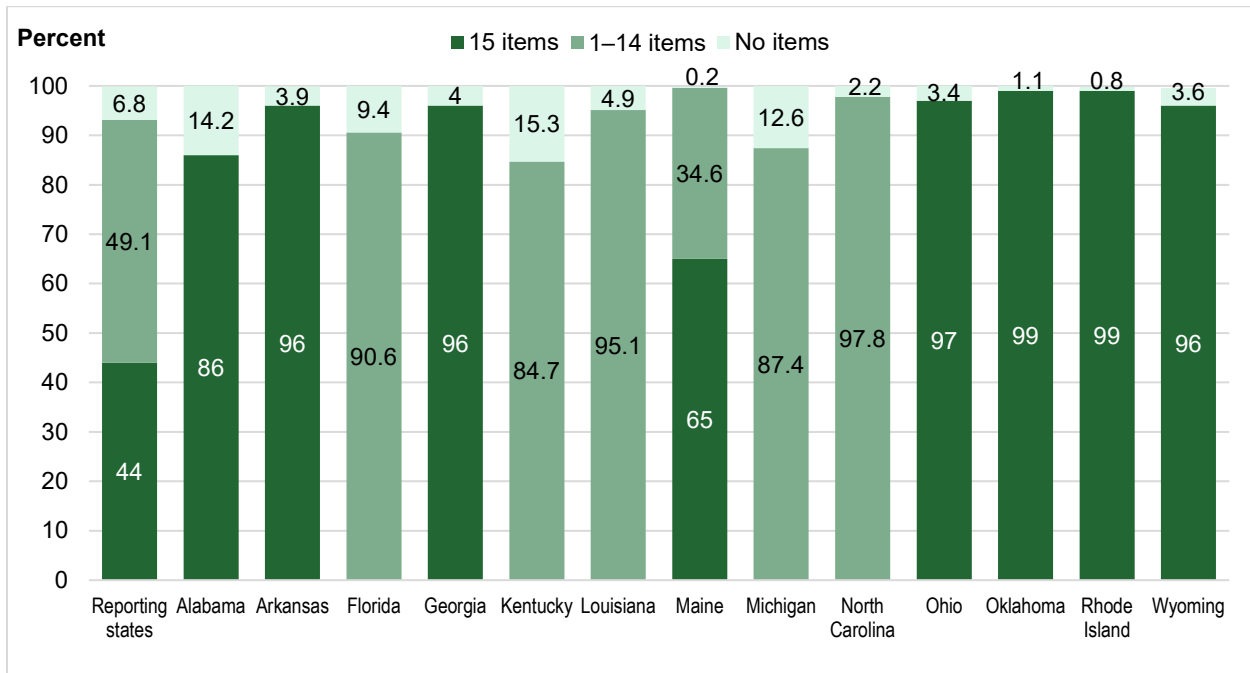
⁷ This section includes schools where the school charter status code is available. There are 671 records in the FY 14 SLFS and 4,258 records in the FY 15 SLFS excluded from this section for the 13 states in this table.

⁸ This section includes schools where the count of students eligible for free or reduced-price lunch is available. There are 978 records in the FY 14 SLFS and 3,284 records in the FY 15 SLFS excluded from this section for the 13 states in this table.

NOTE: This table includes operational 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 years 2014 and 2015, Preliminary Version 1a.

Figure 7. Percentage distribution of operational schools in each reporting state with fiscal data reported in the School-Level Finance Survey (SLFS), by number of data items: Fiscal year (FY) 2015



NOTE: Colorado and New Jersey are excluded from this figure because they were able to report data for 20 percent or less of their schools.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2015, Preliminary Version 1a.

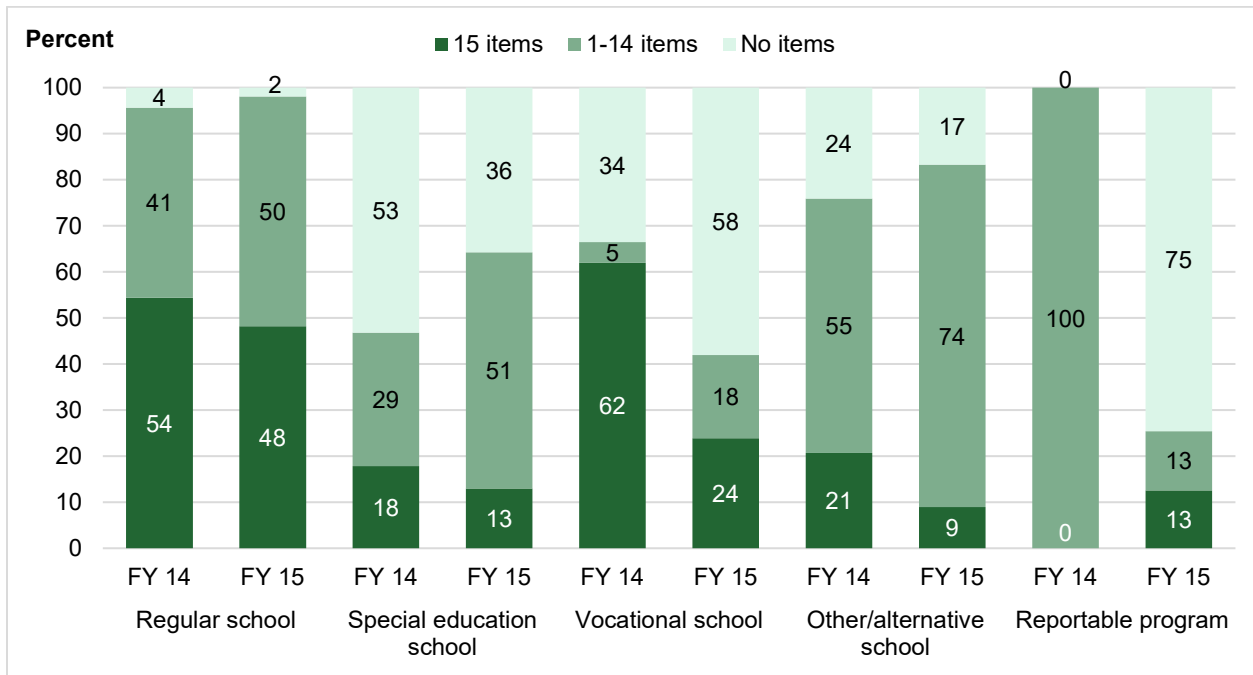
The percentage of operating schools for which SEAs were able to report all 15 SLFS data items decreased from 52 percent in FY 14 to 44 percent in FY 15. This decrease is primarily attributable to the fact that newly participating states Florida and Kentucky were unable to report all items for any of their combined 6,136 schools, as well as Louisiana being unable to report nontechnology-related equipment expenditures for FY 15.

Item response rate by school characteristics

States' abilities to report on data items varied across characteristics, such as school type and charter status (table 4). SLFS data were collected for four types of schools: regular, special education, vocational, and other/alternative schools. The percentage of schools where all 15 SLFS items were reported for FY 15 was highest among regular schools (48 percent), followed by vocational schools (24 percent), special education schools (13 percent), and other/alternative schools (9 percent) (figure 8).

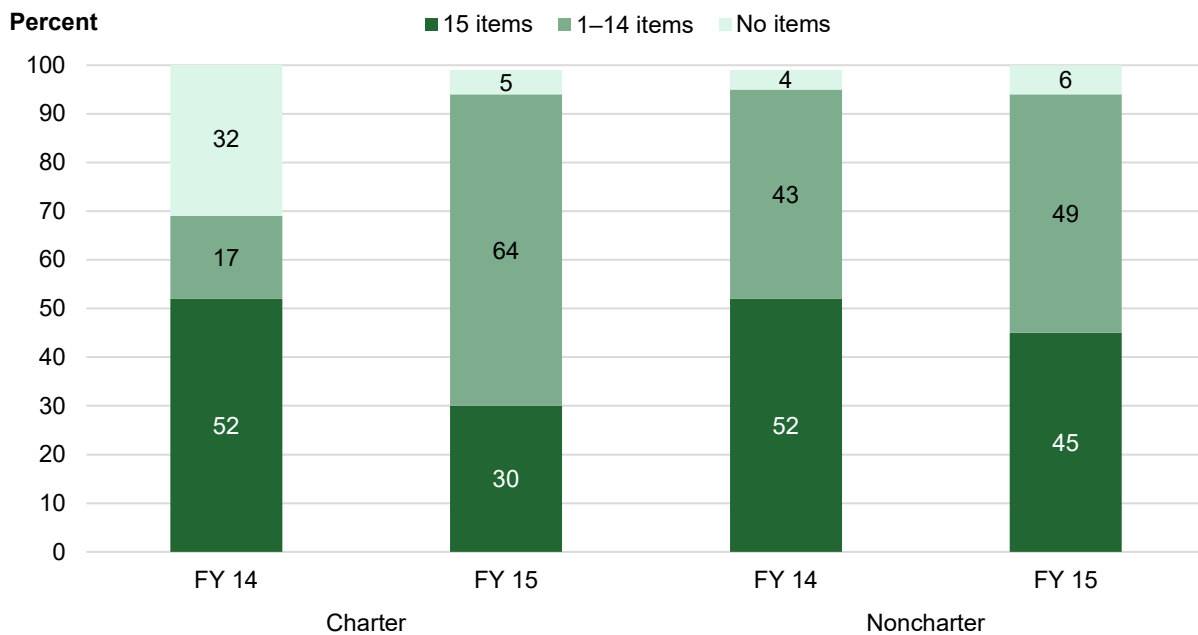
It appeared to be more feasible for reporting states to collect SLFS data from noncharter schools, as the percentage of noncharter schools with fiscal data reported for all 15 SLFS items was 45 percent in FY 15 compared to 30 percent for charter schools (figure 9). The percentage of charter schools having fiscal data reported for all data items decreased from 52 percent in FY 14, primarily due to newly participating states Florida and Georgia not being able to report all SLFS items for any of their schools, including the 741 operational charter schools in the two states combined.

Figure 8. Percentage distribution of operational schools with fiscal data reported in the School-Level Finance Survey (SLFS), by number of data items and type of school: Fiscal years (FY) 2014 and 2015



NOTE: The 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. For example, in the FY 14 SLFS data file, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records, and in the FY 15 SLFS data file, Maine reported 617 districtwide records and Rhode Island reported 51 summer school and afterschool records. As a result, the number of school records reported in this figure may differ from the number of schools reported in the CCD School Universe. This figure includes schools where the school type information is available. School type information is generally not available for program-level and districtwide school finance records in the SLFS data file that are unable to be attributed to a specific school in the CCD School Universe. There are 565 records in the FY 14 SLFS and 1,232 records in the FY 15 SLFS excluded from this figure. SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal years 2014 and 2015, Preliminary Version 1a.

Figure 9. Percentage distribution of operational schools with fiscal data reported in the School-Level Finance Survey (SLFS), by number of data items and charter school status: Fiscal years (FY) 2014 and 2015



NOTE: The 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. For example, in the FY 14 SLFS data file, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records, and in the FY 15 SLFS data file, Maine reported 617 districtwide records and Rhode Island reported 51 summer school and afterschool records. As a result, the number of school records reported in this figure may differ from the number of schools reported in the CCD School Universe. This figure includes schools where the school charter status code is available. There are 671 records in the FY 14 SLFS and 4,284 records in the FY 15 SLFS excluded from this figure.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal years 2014 and 2015, Preliminary Version 1a.

Personnel and nonpersonnel expenditures

States participating in the SLFS for FY 15 were able to report all 6 personnel expenditure items for 59 percent of schools and reported all 9 nonpersonnel expenditure items for 50 percent of schools (table 5 and figure 10). Just over one-half of reporting states (8 of 15) reported all personnel items for at least 95 percent of their schools, while 7 of 15 states reported all nonpersonnel items for at least 95 percent of their schools. Six states were able to report both all personnel items and all nonpersonnel items for over 95 percent of their schools.

Table 5. Number of operational schools in the School-Level Finance Survey (SLFS) and percentage of schools with fiscal data reported, by category of data items and participating state: Fiscal years (FY) 2014 and 2015

Participating state	Percent of schools with fiscal data reported for									
	Number of schools ¹		All 15 expenditure items ²		All 15 expenditure items ² with exclusions ³		All personnel expenditure items ⁴		All nonpersonnel expenditure items ⁵	
	FY 14	FY 15	FY 14	FY 15	FY 14	FY 15	FY 14	FY 15	FY 14	FY 15
Reporting states⁶	13,901	27,286	52.5	44.1	52.5	44.1	71.1	58.9	53.9	50.4
Alabama	†	1,700	†	85.8	†	85.8	†	85.8	†	85.8
Arkansas	1,112	1,102	96.1	96.1	96.1	96.1	96.1	96.1	96.1	96.1
Florida	†	4,588	†	0.0	†	0.0	†	0.0	†	0.0
Georgia	†	2,775	†	96.0	†	96.0	†	96.0	†	96.0
Kentucky	†	1,548	†	0.0	†	0.0	†	0.0	†	84.7
Louisiana	1,429	1,410	96.7	0.0	96.7	0.0	96.7	95.1	96.7	0.0
Maine	1,002	1,233	78.0	65.1	78.0	65.1	80.5	65.5	97.0	99.4
Michigan	3,651	3,958	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
North Carolina	2,588	2,763	0.0	0.0	0.0	0.0	99.0	97.8	0.0	0.0
Ohio	3,656	3,631	98.6	96.6	98.6	96.6	98.6	96.6	98.6	96.6
Oklahoma	†	1,796	†	98.7	†	98.7	†	98.9	†	98.7
Rhode Island	463	367	99.1	99.2	99.1	99.2	99.1	99.2	99.1	99.2
Wyoming	†	415	†	96.4	†	96.4	†	96.4	†	96.4

† Not applicable. Alabama, Florida, Georgia, Kentucky, Oklahoma, and Wyoming did not participate in the FY 14 SLFS.

¹ The 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. For example, in the FY 14 SLFS data file, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records, and in the FY 15 SLFS data file, Maine reported 617 districtwide records and Rhode Island reported 51 summer school and afterschool records. 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 Includes 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.

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 Includes instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, teacher salaries, and instructional aide salaries, with and without exclusions.

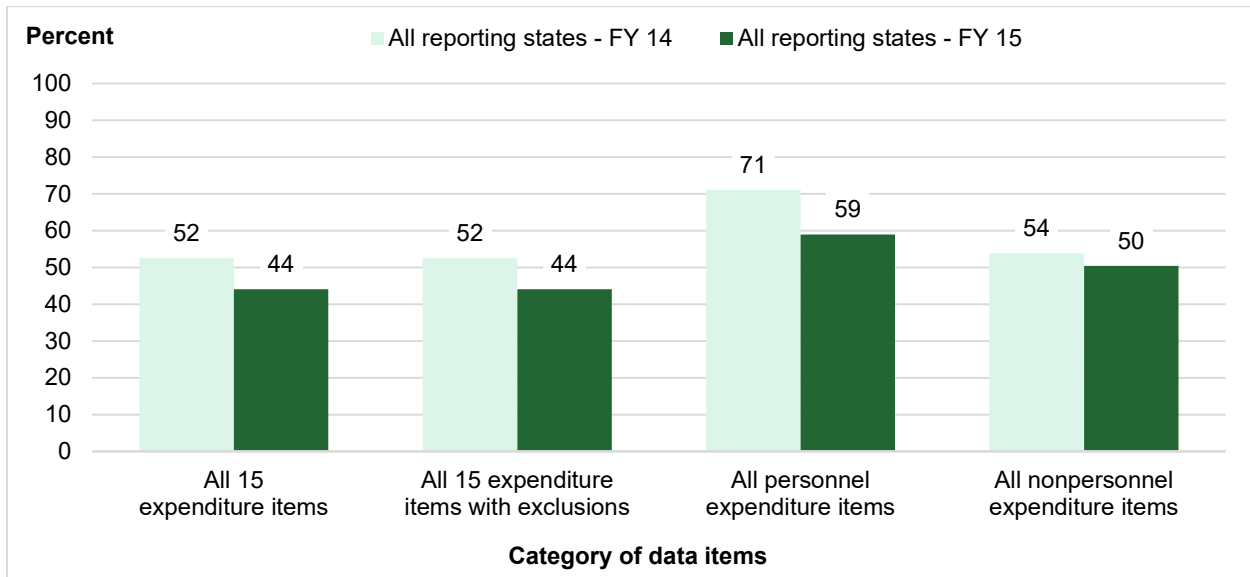
⁵ Includes instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, technology-related equipment, improvement of instruction, library and media services, books and periodicals, and technology software, with and without exclusions.

⁶ Colorado and New Jersey are excluded from this table because they were able to report data for 20 percent or less of their school districts.

NOTE: This table includes operational 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 years 2014 and 2015, Preliminary Version 1a.

Figure 10. Percentage of operational schools with fiscal data reported in the School-Level Finance Survey (SLFS), by category of data items: Fiscal years (FY) 2014 and 2015



NOTE: 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. Personnel expenditure items include instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, teacher salaries, and instructional aide salaries, with and without exclusions. Nonpersonnel expenditure items include 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, with and without exclusions. This figure includes operational 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 years 2014 and 2015, Preliminary Version 1a.

At the reporting state level, the percentage of schools for which all personnel and nonpersonnel items were reported was negatively affected by the fact that three states (Florida, Kentucky, and Michigan) were not able to report all SLFS personnel items for any of their schools, while four states (Florida, Louisiana, Michigan, and North Carolina) were unable to report all SLFS nonpersonnel items for any of their schools.

As in FY 14, the percentage of schools with data reported for all 6 personnel expenditure items in FY 15 was higher than the percentage of schools with data reported for all 9 nonpersonnel expenditure items. Although both the percentage of schools with data reported for all 6 personnel expenditure items and the percentage of schools with data reported for all 9 nonpersonnel expenditure items decreased from FY 14 to FY 15, the percentage of schools with data reported for all personnel expenditure items decreased by a greater magnitude (from 71 to 59 percent) than the percentage of schools with data reported for all nonpersonnel items (from 54 to 50 percent). The percentage decrease in schools with data reported for all personnel and nonpersonnel items from FY 14 to FY 15 was largely attributable to newly participating states Florida and Kentucky: Florida was unable to report all 9 nonpersonnel items for any of its operational schools in FY 15, while neither Florida nor Kentucky was able to report all personnel items for any schools.

For states that reported SLFS data in both FY 14 and FY 15, the percentage of schools for which complete personnel and nonpersonnel SLFS data were reported remained almost unchanged at the reporting state level. However, in Louisiana, there was a decrease in the reporting rate for nonpersonnel expenditure items (because it was not able to report nontechnology-related equipment expenditures for FY 15) and in Maine, there was a decrease in the reporting rate for personnel expenditure items.

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. For FY 15, all reporting SLFS states reported data items with exclusions, though with varying levels of success.¹¹

In general, if data for all 15 SLFS items without exclusions were reported by the states, they could also report all corresponding items with exclusions. This held true in both FY 14 and FY 15 and can be inferred from the fact that the percentages of schools with reported data for all SLFS items without exclusions are identical to the percentages of schools with data reported for all items with exclusions.¹²

Unit response rate by school characteristics

By school type. At the reporting state level in FY 15, the response rate was highest for regular schools (86 percent), followed by other/alternative schools (74 percent), special education schools (57 percent), and vocational schools (37 percent) (table 6 and figure 11).¹³ With the exceptions of Colorado and New Jersey, all states had a response rate exceeding 93 percent for regular schools, ranging from 94 percent for Kentucky to nearly 100 percent for North Carolina.

¹¹ 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.

¹² See tables E-3 and E-4 in appendix E for additional detail on response rates for SLFS data items with exclusions broken down by individual data item and by state.

¹³ The school type information was obtained from the TYPE variable in the SY 2014–15 CCD School Universe file. See the explanation for the TYPE variable in the SY 2014–15 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 in the FY 15 SLFS data file that could not be found in the SY 2014–15 CCD School Universe. For additional detail on states that reported program-level and districtwide finances for the SLFS, see appendix D.

Table 6. Number and percentage of operational schools with fiscal data reported in the School-Level Finance Survey (SLFS), by school type and participating state: Fiscal years (FY) 2014 and 2015

Participating state	Regular school				Special education school				Vocational school				Other/alternative school			
	FY 14		FY 15		FY 14		FY 15		FY 14		FY 15		FY 14		FY 15	
	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported
Reporting states	16,369	75.0	27,044	86.0	361	39.1	609	57.5	218	47.7	459	36.6	622	63.7	1,322	74.2
Alabama	†	†	1,333	99.3	†	†	35	42.9	†	†	67	86.6	†	†	84	56.0
Arkansas	1,073	98.9	1,064	99.1	4	0.0	4	0.0	26	0.0	26	0.0	9	88.9	6	83.3
Colorado	1,728	6.1	1,741	19.4	6	0.0	6	0.0	6	0.0	6	0.0	92	5.4	90	16.7
Florida	†	†	3,710	96.7	†	†	179	89.4	†	†	53	98.1	†	†	377	94.7
Georgia	†	†	2,243	99.3	†	†	19	68.4	†	†	0	†	†	†	67	46.3
Kentucky	†	†	1,225	93.7	†	†	8	50.0	†	†	121	0.0	†	†	194	82.0
Louisiana	1,277	98.9	1,345	96.7	30	16.7	33	27.3	8	100.0	12	100.0	97	91.8	6	100.0
Maine	589	99.2	588	99.5	3	100.0	1	100.0	27	100.0	27	100.0	0	†	0	†
Michigan	3,040	84.8	2,994	97.1	183	34.4	186	43.5	6	0.0	4	25.0	310	65.8	313	83.1
New Jersey	2,370	18.2	2,375	18.1	58	3.4	63	4.8	57	1.8	55	1.8	23	26.1	79	7.6
North Carolina	2,473	99.4	2,485	99.9	26	84.6	23	100.0	7	100.0	8	87.5	82	92.7	78	96.2
Ohio	3,533	99.2	3,517	98.6	50	90.0	44	90.9	69	71.0	70	0.0	4	100.0	0	†
Oklahoma	†	†	1,791	99.2	†	†	4	0.0	†	†	0	†	†	†	1	0.0
Rhode Island	286	99.0	291	99.3	1	100.0	1	100.0	12	100.0	10	100.0	5	80.0	5	80.0
Wyoming	†	†	342	98.2	†	†	3	0.0	†	†	0	†	†	†	22	72.7

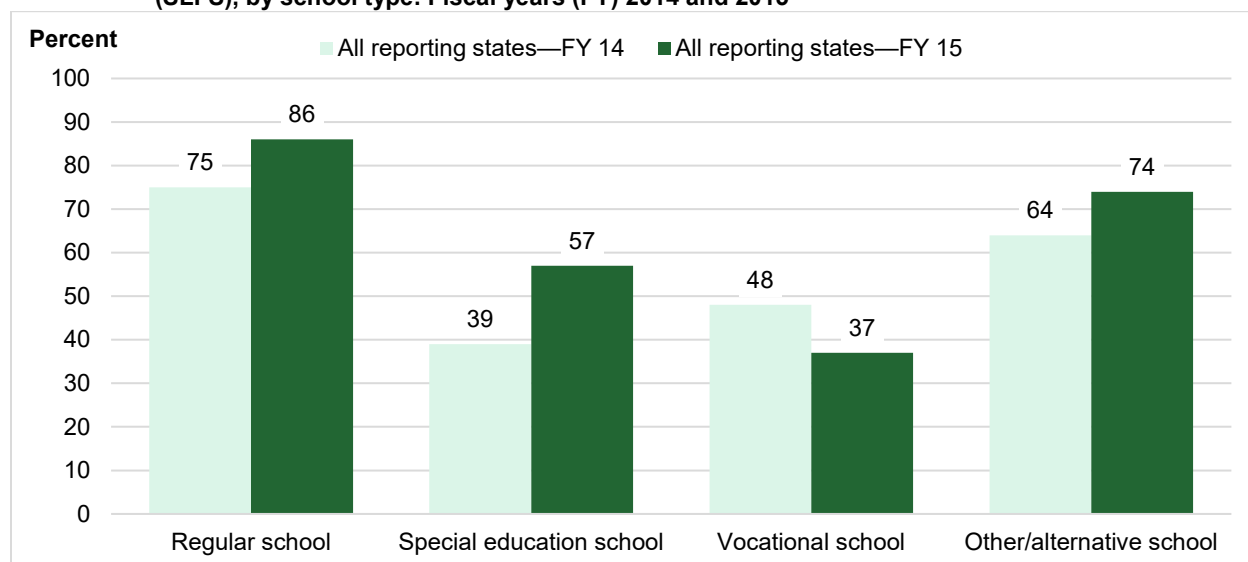
† Not applicable. Alabama, Florida, Georgia, Kentucky, Oklahoma, and Wyoming did not participate in the FY 14 SLFS.

¹ The 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, on the FY 14 SLFS data file, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records, and on the FY 15 SLFS data file, Maine reported 617 districtwide records and Rhode Island reported 51 summer school and afterschool records. 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.

NOTE: This table includes operational schools (i.e., excludes closed, inactive, or future schools) where the school type information is available. School type information is generally not available for program-level and districtwide school finance records on the SLFS data file that are unable to be attributed to a specific school in the CCD School Universe. There are 565 records in FY 14 SLFS and 1,232 records in FY 15 SLFS excluded from this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal years 2014 and 2015, Preliminary Version 1a.

Figure 11. Percentage of operational schools with fiscal data reported in the School-Level Finance Survey (SLFS), by school type: Fiscal years (FY) 2014 and 2015



NOTE: This table includes operational schools (i.e., excludes closed, inactive, or future schools) where the school type information is available. School type information is generally not available for program-level and districtwide school finance records in the SLFS data file that are unable to be attributed to a specific school in the Common Core of Data (CCD) School Universe. There are 565 records in the FY 14 SLFS and 1,232 records in the FY 15 SLFS excluded from this table. SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School-Level Finance Survey (SLFS),” fiscal years 2014 and 2015, Preliminary Version 1a.

At the reporting state level, the percentage of schools covered by SLFS reporting was greater for every school type in FY 15 compared to FY 14 except for vocational schools. The decrease in the percentage of vocational schools covered is primarily attributable to Ohio, which reported 71 percent of its vocational schools for FY 14 but was unable to report any vocational schools for FY 15.¹⁴

Maine and Rhode Island reported SLFS data for 100 percent of special education and vocational schools in both FY 14 and FY 15, while Arkansas and Colorado—which do not require special or vocational schools to submit finance data for their internal school-level collection processes—were unable to report any SLFS data for these school types in either fiscal year.

By school urbanicity. In general, states’ abilities to report SLFS data did not appear to vary greatly by school urbanicity. In both FY 14 and FY 15, the percentage of schools with SLFS data was relatively high for most states across all urbanicities (table 7 and figure 12).¹⁵ For each urbanicity, the majority of reporting states in FY 15 were able to report SLFS data for at least 95 percent of their schools; at least 11 of 15 states were able to report FY 15 SLFS data for each urbanicity.

¹⁴ See appendix D for additional explanation of the anomalies within Ohio’s reporting for the FY 15 SLFS.

¹⁵ School urbanicity is derived from the ULOCAL variable in the SY 2014–15 CCD School Universe file. City includes the subcategories of Large City, Midsize City, and Small City. Suburban includes the subcategories of Large Suburb, Midsize 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 7. Number and percentage of operational schools with fiscal data reported in the School-Level Finance Survey (SLFS), by school urbanicity and participating state: Fiscal years (FY) 2014 and 2015

Participating state	City				Suburb				Town				Rural			
	FY 14		FY 15		FY 14		FY 15		FY 14		FY 15		FY 14		FY 15	
	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported
Reporting states	3,958	74.8	6,574	86.5	6,426	61.5	10,463	76.4	2,230	84.4	4,140	89.3	5,273	84.1	9,434	90.4
Alabama	†	†	358	89.9	†	†	259	97.3	†	†	234	93.2	†	†	679	97.3
Arkansas	244	93.9	245	93.5	125	96.8	125	97.6	251	96.0	249	96.0	492	97.2	482	97.3
Colorado	612	4.4	622	18.5	555	11.9	575	25.4	211	3.8	218	20.2	454	2.2	454	16.3
Florida	†	†	1,228	95.1	†	†	2,251	97.2	†	†	302	93.7	†	†	539	96.1
Georgia	†	†	481	95.6	†	†	915	97.7	†	†	361	97.8	†	†	822	98.7
Kentucky	†	†	208	85.6	†	†	290	83.4	†	†	415	79.0	†	†	635	88.7
Louisiana	395	96.7	394	91.4	340	98.2	338	97.0	243	97.9	240	98.3	451	94.9	437	95.4
Maine	54	98.1	68	98.5	84	100.0	126	100.0	102	99.0	161	100.0	569	99.5	878	99.8
Michigan	820	68.3	787	93.8	1,331	82.1	1,308	94.0	491	86.2	482	92.1	1,007	87.4	995	91.8
New Jersey	255	67.1	258	64.3	1,971	12.6	2,013	12.7	67	20.9	66	19.7	215	3.3	234	3.0
North Carolina	681	98.2	704	98.0	498	99.6	519	99.4	337	98.5	350	98.6	1,072	99.3	1,157	99.6
Ohio	824	96.8	813	97.7	1,330	99.2	1,328	96.6	528	99.4	523	96.2	974	98.8	967	96.1
Oklahoma	†	†	277	98.6	†	†	218	100.0	†	†	400	98.8	†	†	901	98.9
Rhode Island	73	98.6	76	98.7	192	98.4	192	99.0	0	†	0	†	39	100.0	39	100.0
Wyoming	†	†	55	98.2	†	†	6	100.0	†	†	139	95.7	†	†	215	96.3

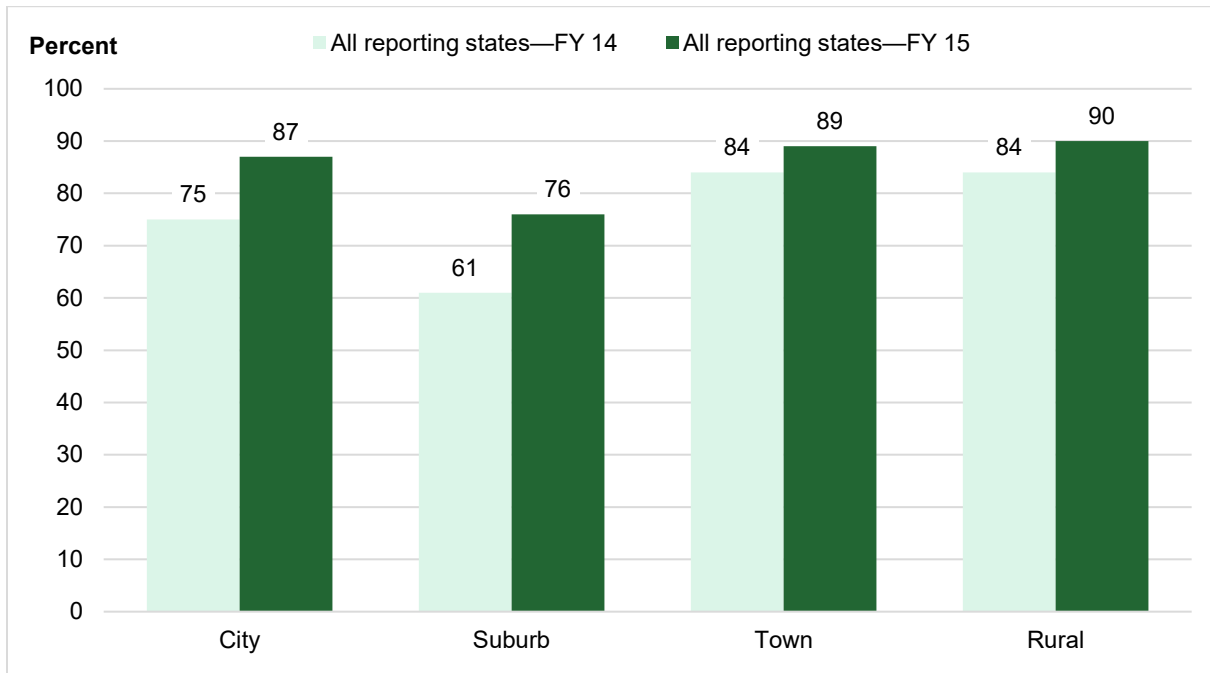
† Not applicable. Alabama, Florida, Georgia, Kentucky, Oklahoma, and Wyoming did not participate in the FY 14 SLFS.

¹ The 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, on the FY 14 SLFS data file, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records, and on the FY 15 SLFS data file, Maine reported 617 districtwide records and Rhode Island reported 51 summer school and afterschool records. 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.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school urban-centric locale code is available. There are 354 records in FY 14 SLFS and 1,116 records in FY 15 SLFS excluded from this table. City includes the subcategories of Large City, Midsize City, and Small City. Suburban includes the subcategories of Large Suburb, Midsize 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 years 2014 and 2015, Preliminary Version 1a.

Figure 12. Percentage of operational schools with fiscal data reported in the School-Level Finance Survey (SLFS), by urbanicity: Fiscal years (FY) 2014 and 2015



NOTE: This figure includes operating schools (i.e., excludes closed, inactive, or future schools) where the school urban-centric locale code is available. There are 354 records in the FY 14 SLFS and 1,116 records in the FY 15 SLFS excluded from this figure. City includes the subcategories of Large City, Midsize City, and Small City. Suburban includes the subcategories of Large Suburb, Midsize 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 years 2014 and 2015, Preliminary Version 1a.

At the reporting state level, the highest unit response rate in FY 15 was 90 percent for schools in rural areas, followed by schools located in towns (89 percent) and cities (87 percent). States were only able to report SLFS data for 76 percent of suburban schools, though this lower percentage appears to have been driven down by New Jersey’s collection of school-level finance data only from schools located in “Abbott” school districts, relatively few of which are located within the suburban locale that contains most of New Jersey’s schools.

There was an increase in the response rate for each urbanicity from FY 14 to FY 15. Due primarily to Michigan’s improved reporting of charter schools and school administrative units, city schools in that state showed the greatest increase in the response rate, from 68 percent reporting SLFS data in FY 14 to 94 percent in FY 15.

By charter school status. The percentage of schools for which SLFS data were reported did not vary substantially based on charter school status in FY 15; response rates exceeded 90 percent in most states regardless of charter status (table 8 and figure 13). In FY 15, states were able to report SLFS data for 83 percent of charter schools overall, which included six states that were able to report SLFS data for over 95 percent of their charter schools. The percentage of

noncharter schools for which SLFS data were reported was only slightly lower, at 82 percent, which included nine states that were able to report SLFS data for over 95 percent of their noncharter schools. With the exceptions of Colorado and New Jersey, all reporting states were able to report SLFS data for at least 85 percent of their noncharter schools.

Table 8. Number and percentage of operational schools with fiscal data reported in the School-Level Finance Survey (SLFS) for states that have both public elementary and secondary noncharter schools and charter schools, by school charter status and participating state: Fiscal years (FY) 2014 and 2015

Participating state	Charter school				Noncharter school			
	FY 14		FY 15		FY 14		FY 15	
	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported
Reporting states	1,374	54.7	2,227	83.5	16,196	75.1	25,216	81.7
Arkansas	52	94.2	60	93.3	1,060	96.2	1,042	96.3
Colorado	200	4.0	214	17.3	1,632	6.3	1,629	19.4
Florida	†	†	651	96.8	†	†	3,937	89.6
Georgia	†	†	90	86.7	†	†	2,490	96.0
Louisiana	118	99.2	146	75.3	1,294	96.4	1,250	97.4
Maine	5	100.0	6	100.0	614	99.2	610	99.5
Michigan	371	15.1	379	92.9	3,168	88.1	3,503	86.6
New Jersey	87	0.0	87	0.0	2,421	18.2	2,485	17.7
North Carolina	128	99.2	149	99.3	2,460	99.0	2,614	97.7
Ohio	390	94.4	381	100.0	3,266	99.1	3,250	96.2
Oklahoma	†	†	35	91.4	†	†	1,761	99.1
Rhode Island	23	95.7	25	100.0	281	98.9	282	98.9
Wyoming	†	†	4	100.0	†	†	363	95.9

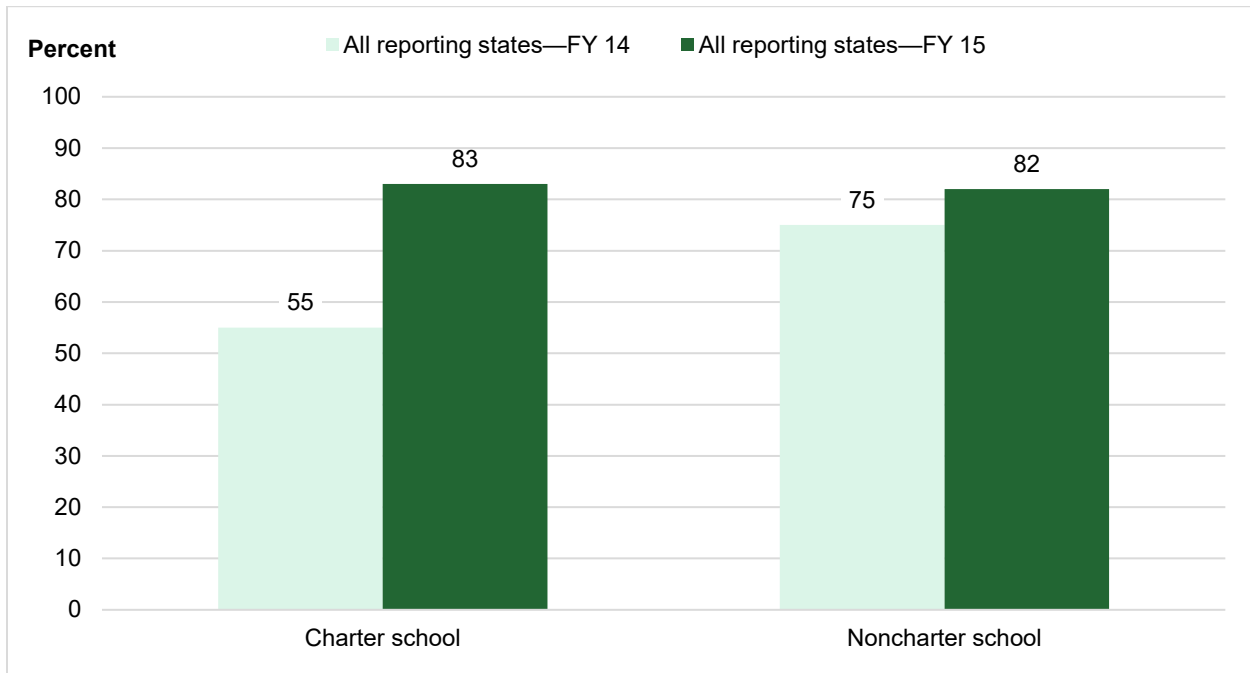
† Not applicable. Florida, Georgia, Oklahoma, and Wyoming did not participate in the FY 14 SLFS.

¹ The 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. For example, in the FY 14 SLFS data file, Maine reported 383 districtwide records and Rhode Island reported 144 summer school and afterschool records, and in the FY 15 SLFS data file, Maine reported 617 districtwide records and Rhode Island reported 51 summer school and afterschool records. 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.

NOTE: This table includes operational schools (i.e., excludes closed, inactive, or future schools) where the school charter status code is available. There are 671 records in the FY 14 SLFS and 4,284 records in the FY 15 SLFS excluded from this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal years 2014 and 2015, Preliminary Version 1a.

Figure 13. Percentage of operational schools with fiscal data reported in the School-Level Finance Survey (SLFS), by charter school status: Fiscal years (FY) 2014 and 2015



NOTE: This figure includes operational schools (i.e., excludes closed, inactive, or future schools) where the school charter status code is available. There are 671 records in the FY 14 SLFS and 4,284 records in the FY 15 SLFS excluded. SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School-Level Finance Survey (SLFS),” fiscal years 2014 and 2015, Preliminary Version 1a.

Although the percentage of schools for which SLFS data were reported increased for both charter and noncharter schools from FY 14 to FY 15, there was a greater increase in the percentage of charter schools with reported SLFS data, from 55 percent in FY 14 to 83 percent in FY 15. In comparison, the percentage of noncharter schools with SLFS data increased from 75 percent in FY 14 to 82 percent in FY 15. The increase in the percentage of charter schools was primarily attributable to newly participating states—Florida and Georgia, in particular—reporting data for a relatively high percentage of charter schools, as well as the percentage of charter schools Michigan was able to report SLFS data for increasing substantially, from 15 percent in FY 14 to 93 percent in FY 15.

Comparison of the School-Level Finance Survey With Other Data Sources

Comparison of SLFS data with NPEFS and F-33 data

NCES’s CCD program collects school finance data through three annual surveys: the school-level SLFS, the LEA-level F-33, and the state-level NPEFS. Five data items are common to all three fiscal surveys (i.e., are collected at the school level for the SLFS, at the LEA level for the F-33, and at the state level for the NPEFS): instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, and teacher salaries.

The differences between SLFS, NPEFS, and F-33 data for total personnel salaries at the state level were generally small for FY 15; the absolute percentage difference between the SLFS and the NPEFS was less than 9 percent in 6 of 10 states where reporting standards were met and 8 of 10 states where reporting standards were met when compared to the F-33 (table 9).¹⁶

Total personnel salaries reported in the SLFS were generally lower than the corresponding personnel salaries reported in the NPEFS and the F-33 for both FY 14 and FY 15 (figure 14). This reflects the fact that many reporting states had difficulty prorating or otherwise reporting certain interschool expenditures in 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) in the NPEFS and F-33. This difficulty in reporting interschool expenditures sometimes resulted in the omission of these expenditures from the SLFS data, which—along with slight differences in scope between the three surveys—likely explains why the percentage differences between the SLFS amounts and the corresponding F-33 and NPEFS amounts are negative for most states.

For states that reported state-level SLFS personnel salaries that met reporting standards for both FY 14 and FY 15, the differences between the SLFS and the F-33 and NPEFS surveys were generally similar in both years except in North Carolina, where the SLFS data were a much closer match in FY 15 than in FY 14 due to improved finance reporting at the school level.

Ohio reported SLFS personnel salaries as over 27 percent less than the corresponding personnel salaries reported on both the NPEFS and F-33 surveys in FY 14 and as over 30 percent less than the corresponding personnel salaries reported on both surveys in FY 15. This was due primarily to Ohio not including finances for regional education service agencies—LEAs which typically do not contain any schools—within their SLFS data for FY 14 and FY 15. (These finances were included in Ohio's NPEFS and F-33 data.)

¹⁶ 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 9. Total personnel salaries reported in the School-Level Finance Survey (SLFS), National Public Education Financial Survey (NPEFS), and School District Finance Survey (F-33) and percentage difference between the surveys, by participating state: Fiscal years (FY) 2014 and 2015

Reporting states	FY 14					FY 15				
	[in thousands of dollars]			Percentage difference between SLFS and NPEFS	Percentage difference between SLFS and F-33	[in thousands of dollars]			Percentage difference between SLFS and NPEFS	Percentage difference between SLFS and F-33
	SLFS	NPEFS	F-33			SLFS	NPEFS	F-33		
	‡ \$47,449,704	\$47,351,337		‡	‡	‡ \$78,741,432	\$78,113,829		‡	‡
Alabama	†	†	†	†	†	\$2,987,218	3,179,540	3,189,651	-6.0	-6.3
Arkansas	\$2,120,329	2,380,952	2,310,277	-10.9	-8.2	2,152,868	2,401,606	2,329,379	-10.4	-7.6
Colorado	‡	4,120,777	4,119,970	‡	‡	‡	4,258,758	4,258,753	‡	‡
Florida	†	†	†	†	†	‡	11,941,478	11,564,088	‡	‡
Georgia	†	†	†	†	†	7,999,915	8,481,921	8,463,452	-5.7	-5.5
Kentucky	†	†	†	†	†	2,939,402	3,321,199	3,333,111	-11.5	-11.8
Louisiana	3,263,550	3,557,569	3,532,896	-8.3	-7.6	3,320,083	3,610,654	3,586,532	-8.0	-7.4
Maine	1,183,312	1,168,948	1,174,151	1.2	0.8	‡	1,194,356	1,203,140	‡	‡
Michigan	‡	6,930,794	6,930,789	‡	‡	‡	6,860,578	6,866,022	‡	‡
New Jersey	‡	12,361,737	12,311,038	‡	‡	‡	12,540,540	12,491,058	‡	‡
North Carolina	4,521,671	6,651,826	6,705,784	-32.0	-32.6	7,114,131	7,039,102	7,114,261	1.1	#
Ohio	6,633,687	9,169,963	9,158,333	-27.7	-27.6	6,493,233	9,367,633	9,346,829	-30.7	-30.5
Oklahoma	†	†	†	†	†	2,412,084	2,683,963	2,506,691	-10.1	-3.8
Rhode Island	1,068,626	1,107,139	1,108,099	-3.5	-3.6	1,094,309	1,125,054	1,125,811	-2.7	-2.8
Wyoming	†	†	†	†	†	735,053	735,049	735,051	#	#

† Not applicable. Alabama, Florida, Georgia, Kentucky, Oklahoma, and Wyoming did not participate in the FY 14 SLFS.

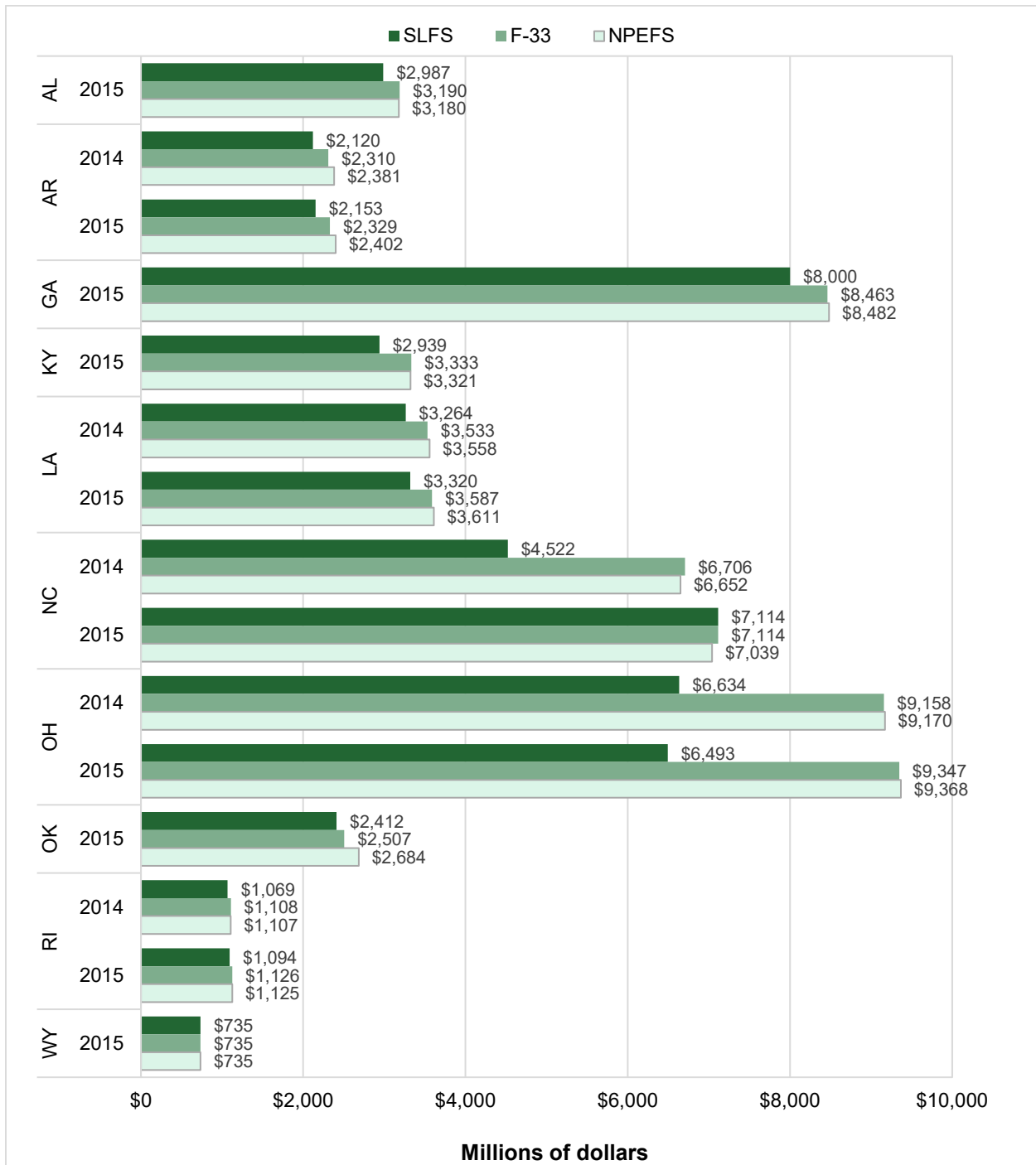
Rounds to zero.

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

NOTE: Total personnel salaries include instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries. This table includes all schools in the SLFS and all local education agencies (LEAs) in the F-33.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal years 2014 and 2015, Preliminary Version 1a; "National Public Education Financial Survey (NPEFS)," fiscal years 2014 and 2015, Final Version 2a; and "School District Finance Survey (F-33)," fiscal year 2014, Final Version 2a, fiscal year 2015, Provisional Version 1a.

Figure 14. Total personnel salaries reported in the School-Level Finance Survey (SLFS), National Public Education Financial Survey (NPEFS), and School District Finance Survey (F-33), by participating state: Fiscal years (FY) 2014 and 2015



NOTE: Only states where reporting standards are met are included. Total personnel salaries include instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries. This figure includes all schools in the SLFS and all local education agencies (LEAs) in the F-33.
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal years 2014 and 2015, Preliminary Version 1a; "National Public Education Financial Survey (NPEFS)," fiscal years 2014 and 2015, Final Version 2a; and "School District Finance Survey (F-33)," fiscal year 2014, Final Version 2a, fiscal year 2015, Provisional Version 1a.

Comparison of SLFS data with NEA and OES finance data

Outside of the CCD school finance surveys, elementary/secondary teacher salary data are also regularly reported by the National Education Association (NEA) and the U.S. Bureau of Labor Statistics. Annually, the NEA releases a *Rankings & Estimates* report (*Rankings & Estimates: Rankings of the States 2015 and Estimates of School Statistics 2016* http://www.nea.org/assets/docs/2016_NEA_Rankings_And_Estimates.pdf), which provides information on average teacher salaries at the national and state levels, as well as other education finance data such as total revenues, total and current expenditures, and per student expenditures. The NEA collects the data for its *Rankings & Estimates* report from SEAs and from their state affiliates. The Bureau of Labor Statistics releases national- and state-level mean teacher wage data as part of its comprehensive Occupational Employment Statistics (OES) program, a semiannual collection that produces employment and wage data estimates across various occupations. The OES program is a sample survey collected from approximately 200,000 establishments, including individual schools.

At the state level, mean teacher salaries for the pilot SLFS were generally comparable to mean NEA and OES teacher salaries for FY 15, both as a total and within the elementary and secondary school levels (table 10). The absolute percentage difference between the mean teacher salaries from the SLFS and average teacher salaries from the NEA was less than 10 percent in 8 of the 10 states where reporting standards were met. One notable outlier was Rhode Island, where SLFS mean teacher salaries were reported at 26 percent over mean NEA teacher salaries.

In addition, 8 of the 10 states that met reporting standards for comparison with OES data reported mean teacher salary for the SLFS within 10 percent of mean teacher wages for the OES for both elementary and secondary schools. Rhode Island was again a notable outlier, as the state reported SLFS mean teacher salaries at greater than 20 percent over mean OES teacher salaries for both elementary school and secondary school teachers.

Table 10. Mean teacher salary from the School-Level Finance Survey (SLFS), average teacher salary from the National Education Association (NEA) survey, and mean teacher wage from the Occupational Employment Statistics (OES) program, by school level and participating state: Fiscal year (FY) 2015

Participating state	Elementary and secondary schools			Elementary schools ^{1,2}		Middle schools ^{1,3}		High schools ^{1,3}	
	Mean teacher salary from SLFS ⁴	Average teacher salary from NEA ⁵	Percentage difference between SLFS and NEA	Mean teacher salary from SLFS ⁴	Mean teacher wage from OES ⁶ (s.e. ⁷)	Mean teacher salary from SLFS ⁴	Mean teacher wage from OES ⁶ (s.e. ⁷)	Mean teacher salary from SLFS ⁴	Mean teacher wage from OES ⁶ (s.e. ⁷)
Reporting states	‡	—	—	‡	(†)	‡	(†)	‡	(†)
Alabama	\$48,710	\$48,611	0.2	\$49,606	\$49,700 (348)	\$48,341	\$48,890 (587)	\$48,302	\$49,960 (799)
Arkansas	44,942	47,823	-6.0	44,087	45,120 (451)	45,298	47,440 (617)	45,589	48,600 (583)
Colorado	‡	49,828	‡	‡	50,330 (755)	‡	51,120 (716)	‡	52,650 (842)
Florida	—	48,992	—	—	47,630 (762)	—	48,200 (723)	—	50,550 (809)
Georgia	49,732	53,382	-6.8	49,138	53,610 (482)	50,234	54,390 (598)	50,726	55,460 (610)
Kentucky	—	51,155	—	—	51,920 (571)	—	52,540 (525)	—	53,430 (641)
Louisiana	52,312	47,886 ⁸	9.2	52,388	48,430 (387)	50,873	47,530 (475)	53,009	49,800 (349)
Maine	‡	50,017 ⁹	‡	48,556	50,870 (865)	50,653	51,800 (932)	55,655	51,480 (875)
Michigan	57,344	63,856 ¹⁰	-10.2	54,948	62,220 (747)	63,135	63,620 (827)	‡	60,400 (785)
New Jersey	‡	69,038 ¹¹	‡	‡	68,100 (545)	‡	69,930 (629)	‡	74,070 (518)
North Carolina	43,357	47,819	-9.3	42,885	43,200 (259)	43,236	43,040 (387)	44,456	44,520 (312)
Ohio	—	56,172	—	—	58,540 (820)	—	58,130 (1,104)	—	59,660 (597)
Oklahoma	42,102	45,317	-7.1	40,825	41,900 (1,089)	40,930	43,080 (862)	45,501	42,960 (730)
Rhode Island	83,164	65,918	26.2	84,736	68,330 (1,640)	85,442	67,690 (1,151)	81,566	66,580 (1,265)
Wyoming	60,950	57,414	6.2	57,969	58,500 (761)	61,208	60,070 (781)	66,032	58,560 (761)

See notes at end of table.

Table 10. Mean teacher salary from School-Level Finance Survey (SLFS), average teacher salary from the National Education Association (NEA) survey, and mean teacher wage from Occupational Employment Statistics (OES) program, by school level and participating state: Fiscal year (FY) 2015—Continued

— Not available.

† Not applicable.

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

¹ Grade ranges corresponding to elementary, middle, and high schools can differ between the SLFS and OES. OES definition of elementary school teachers do not include preschool and kindergarten teachers.

² Excludes special education.

³ Excludes special education and vocational schools.

⁴ Teacher 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 is the sum of teacher salaries divided by the sum of full-time-equivalent (FTE) teachers for schools that report both salary and FTE data.

⁵ Teacher salary reported in the NEA survey is the gross salary before deductions for Social Security, retirement, health insurance, and so on.

⁶ OES wage data include base rates, commissions, cost-of-living allowances, deadheading pay, guaranteed pay, hazard pay, incentive pay, longevity pay, over-the-road pay (mileage), piece rates, portal-to-portal rates, production bonuses, and tips. OES estimates include teachers in public and private schools.

⁷ Standard errors appear in parentheses. The standard error is calculated from the relative standard error released in OES. When comparing the mean teacher salaries in the SLFS and OES, the standard error should be counted since OES is a sample survey.

⁸ Average teacher salaries 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.

⁹ Average 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.

¹⁰ The 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.

¹¹ Computed by the New Jersey Education Association from New Jersey state Department of Education data.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2015, Preliminary Version 1a. National Education Association, Rankings & Estimates, *Rankings & Estimates: Rankings of the States 2015 and Estimates of School Statistics 2016*. http://www.nea.org/assets/docs/2016_NEA_Rankings_And_Estimates.pdf. U.S. Department of Labor, Bureau of Labor Statistics, "May 2015 National Occupational Employment and Wage Estimates."

Differences between SLFS, NEA, and OES mean teacher salary amounts are generally attributable to definitional differences and differences in the scope of the teacher salary collection between the surveys (exhibit 2). For example, OES PK–12 teacher salary data include private school teachers and exclude special education and vocational school teachers; SLFS and NEA teacher salary data do not include private school teachers and include the salaries of teachers from special education and vocational schools. Temporary and substitute teacher salaries are included on the SLFS but are excluded from comparable OES data; NEA teacher salary data include substitute teachers but exclude temporary teachers. SLFS teacher salary data also include all forms of overtime and bonus pay that are generally excluded from the NEA and OES teacher salary collections.

Exhibit 2. Comparison of key differences between the teacher salary data collected by the School-Level Finance Survey (SLFS), National Education Association (NEA), and the Occupational Employment Statistics (OES) program: Fiscal year (FY) 2015

Item	SLFS	NEA	OES
Frequency of collection	Annual	Annual ¹	Semiannual ²
Reference period(s)	School fiscal year	School fiscal year	May and November of calendar year
Primary reporting unit	SEA	SEA	Establishments in sample that report elementary/secondary teachers ³
Reporting of teacher salary data required or voluntary?	Voluntary	Voluntary	Voluntary for most states; required for 13 states (including 6 participating SLFS states) and the District of Columbia ⁴
Teacher salary detail	Includes all salaries and wages paid during the fiscal year, including base, incentive, longevity, and overtime pay as well as bonuses and supplemental pay for additional duties	Includes all salaries and wages regularly paid or stipulated to be paid during the fiscal year; excludes “extra pay for extra duty” (e.g., overtime pay), bonuses, and summer school pay (with the exception of 12-month employees)	Includes base, incentive, and longevity pay; excludes overtime pay and most forms of bonuses (e.g., holiday and year-end bonuses)
Private school teachers	Excluded (out-of-scope)	Excluded (out-of-scope)	Included
Special and vocational school teachers	Included	Included	Excluded ⁵
Temporary and substitute teachers	Included	Temporary teachers are excluded; substitute teachers are included	Excluded
Source of corresponding teacher counts (used to calculate average teacher salary)	CCD School Universe	SEA ⁶	Establishments in sample report the number of elementary/secondary teachers at the establishment

¹ NEA teacher salary data are collected annually; the collection period opens in September and closes in December.

² OES teacher wage data are collected semiannually from the payroll periods including the 12th days of May and November.

³ Establishments reporting elementary/secondary teacher wage data for the OES consist mostly of elementary-secondary schools but also include religious organizations, state and local governments, and other nonschool entities.

⁴ OES reporting is required in Colorado, Connecticut, Georgia, Hawaii, New Hampshire, North Carolina, Oklahoma, Oregon, Rhode Island, South Carolina, Utah, Vermont, and Wyoming.

⁵ OES wage data for vocational and special education teachers are collected and reported separately from the wage data for regular elementary/secondary education teachers.

⁶ For the NEA teacher salary collection, average teacher salaries are calculated and reported directly by SEAs based on internal SEA full-time-equivalent teacher counts.

In addition to the definitional differences for teacher salaries, there are also differences between the surveys in the source of the teacher counts used to calculate the mean teacher salary amounts. For the SLFS the source of teacher counts are the school-level, FTE teacher counts reported on the CCD School Universe Survey. NEA teacher counts—as well as the corresponding average teacher salary amounts—are reported directly at the state level by each SEA and are based on state-aggregated FTE. Finally, the source of teacher counts for the OES collection is the reporting school establishment. So, while the mean teacher salaries for the SLFS, NEA, and the OES collections appear comparable and roughly consistent in most states where reporting standards are met, the amounts should be interpreted with caution given the differences in teacher salary definitions and source of teacher counts between the surveys.

Chapter 6. Factors Supporting and Limiting the SLFS

Challenges to the SLFS and Action to Surmount Those Challenges

The FY 15 SLFS does not collect all current expenditures at the school level

The most formidable challenge is that the FY 15 SLFS does not collect all current expenditures at the school level. Two types of expenditures were collected in the FY 15 SLFS data collection instrument: 6 “personnel” and 9 “nonpersonnel” expenditure items. Personnel expenditures consisted of gross salary and wage expenditures (including overtime, incentive pay, and bonuses) for school-level staff.¹⁷ Nonpersonnel expenditures consisted of all nonsalary expenditures directly associated with the instruction and educational and administrative support of students at the school level.¹⁸

However, the FY 15 SLFS instrument did not capture the total current expenditures for instruction, student staff support, instructional staff support, and school administration. This was due primarily to:

1. Omission of employee benefits for all functions, which are a significant portion of current expenditures. The personnel expenditure items only included salaries and wages.
2. Omission of some current expenditures for support services functions, including general administration (i.e., administration at the school district level), operation and maintenance of plant, student transportation, food service, business/central/other support services, and enterprise operations.¹⁹

To address this challenge, NCES expanded the FY 18 SLFS form to cover all operational expenditures at the school level.

Standardized protocols for school-level finance data items are not yet fully developed or consistent across many school districts and states

In the first year of the SLFS, NCES and the U.S. Census Bureau recognized that “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.,

¹⁷ Personnel expenditures excluded employee benefits (e.g., employer health insurance and retirement contributions) and expenditures for staff who would typically be considered school district-level staff (e.g., student transportation and operations and maintenance staff).

¹⁸ Nonpersonnel expenditures included supplies, purchased services (e.g., contracted teacher services and administrative support), instructional equipment, and textbooks. They excluded school district-level expenditures (e.g., tuition payments to other school systems) and most capital outlay expenses (e.g., construction, land, and building expenditures). As with personnel expenditures, employee benefits were excluded from the nonpersonnel expenditure items.

¹⁹ Variables not collected in the FY15 SLFS include, by function (a) general administration—expenditures for board of education and executive administration (i.e., administration at the district level) services; (b) operation and maintenance of plant—expenditures for care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security/safety; (c) student transportation—expenditures for vehicle service and maintenance, vehicle operation, and monitoring riders; (d) business/central/other support services—expenditures for fiscal services, administrative technology, purchasing, warehousing, distributing, planning, evaluation, and research and development services; (e) food service expenditures; and (f) enterprise operations—expenditures for business-like activities where the costs are recouped largely with user charges (e.g., a student bookstore).

school-based object codes), may not currently exist for certain data items” (Cornman et al. 2018). As of the second year of the SLFS data collection, many states had not yet fully developed consistent, standardized protocols for reporting school-level finance data.

The current standardized accounting that exists at the federal level is the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015), which focuses on reporting finance data at the school district and state levels. While nearly every state has, to a varying extent, incorporated these standardized codes from the NCES accounting handbook at the state and district levels, not every state has incorporated the codes down to the school level.

School-level finance reporting is still a relatively new initiative. Many states lack fully developed uniform reporting requirements and guidelines for their district- and state-level finance reporting. States and districts are still developing accounting systems to sufficiently track school-level finances. Even within some participating SLFS states, the ability to report expenditures at the school level lacks ideal quality and consistency.

NCES and the U.S. Census Bureau are offering states and districts technical help and support in the form of annual webinars, conferences, and in-person training. Training opportunities include the recent introduction of annual in-person training specifically for the SLFS in conjunction with the current support for the NPEFS and F-33 surveys.

Even with standardized accounting codes, states or districts may assign expenditures, such as those for certain administrative staff, differently from other agencies. One state or district may classify certain administrative staff as school level while others classify similar staff as district level (thus excluding them from reporting in the SLFS, as out-of-scope). Another example is that because of varying capitalization thresholds, some states and districts classify certain items as supplies (operational expenditures), while others classify the same items as equipment (capital expenditures). These reporting variances exist when reporting finances at the school district and state levels for the F-33 and the NPEFS but may be more apparent within school-level finance data.

Some states had issues reconciling internal state expenditure accounts with certain SLFS data item categories. While SLFS data items were carefully developed, in part based on whether SEAs could match the data items being requested, certain states still had issues reconciling internal state accounting functions and objects to the requested personnel and non-personnel data items. In some cases, the data item definitions did not exactly match the expenditure accounts that states were able to report at the school level. For example, Kentucky was not able to report teacher or instructional aide salaries separately due to variances in its internal salary object accounting structure with the salary definitions requested in the survey. As another example, Colorado was only able to include travel, books, and periodical expenditures within the “nontechnology-related supplies and purchased services” category; all other nontechnology-

related supplies and purchased services were excluded from reporting as they are not tracked separately at the school level within Colorado’s internal expenditure accounts.

Developing a strategy for allocating expenditures for school staff who provide services to multiple schools

As in the FY 14 SLFS data collection, one of the most notable challenges 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. Allocating other expenditures that the state typically accounted for as a district-level expenditure also proved to be difficult in some instances. For example, Georgia was not able to allocate expenditures for certain central office and auxiliary facilities containing applicable instructional and student support services to the school level. As another example, Michigan was not able to report or allocate expenditures for student and instructional staff support services to the school level, due primarily to the widely varying methods that LEAs in Michigan use to provide these services. In an effort to surmount this challenge, states that were unable to allocate these expenditures to the school level reported them as “districtwide” finances (i.e., as a lump sum at the district level). Otherwise, the finances were omitted completely from the state’s SLFS submission.

Furthermore, states that were able to allocate district-level expenditures to the school level varied widely in terms of allocation methodology, which sometimes varied even between LEAs within a single state. The most common allocation methodologies prorated district-level finances to the school level based on school enrollment, average daily membership, or staff counts.

Differences in legal requirements across states for school-level finance reporting

There are varying legal requirements across states for school-level finance reporting, which contributes to inconsistent data in the FY 15 SLFS collection. Notwithstanding the ESSA provision that now requires SEAs to produce report cards that include “per-pupil expenditures of Federal, State, and local funds...for each local educational agency and each school in the State for the preceding fiscal year” (20 U.S.C. §6301 §1111[h][1][C][x] and [h][2][C]), SEAs participating in the SLFS varied widely in terms of legal requirements for school-level reporting, which contributed to data inconsistencies.

States varied in terms of the types of school districts required to be reported at the school level for purposes of responding to the SLFS. For example, in FY 15 most of Colorado’s school districts were not required to report finance data at the school level; thus, only 26 of Colorado’s 262 LEAs did so. In New Jersey, school-level finance reporting is required only for its “Abbott” districts, which make up only 31 of the state’s 702 school districts.

As of the 2018–19 school year, ESSA requires states and LEAs to report per-pupil expenditures at the school level on annual report cards.²⁰

Furthermore, states varied in the types of data required to be reported at the school level. For example, in FY 14, Louisiana did not require nonpersonnel professional development expenditures to be reported at the school level. As a result, Louisiana did not report these expenditures for the SLFS.

Lessons Learned From the Pilot SLFS

Communicating the importance of resource distribution comparisons within and across districts is crucial to develop support from fiscal coordinators at the state and district levels. Early on, the expert panel expressed their support for SLFS would be dependent on the development of a clear vision explaining the uses and necessity for school-level finance data. Communicating that vision has pervaded SLFS efforts since its inception.

Maximizing the usefulness of SLFS data requires the development of standardized protocols for school-level reporting. These protocols include generally accepted accounting principles and school-based object codes.

A substantial majority of personnel expenditures can currently be reported at the school level. In FY 15, most states were able to report all personnel expenditure items for at least 95 percent of their schools. Fewer states can report nonpersonnel expenditures at the school level. However, for the states that were able to report nonpersonnel expenditures at the school level, one-half were able to report all nonpersonnel expenditures for at least 95 percent of schools.

²⁰ U.S. Department of Education, Office of Elementary and Secondary Education. (2017). “Dear Colleague Letter.” Retrieved June 3, 2019, from <https://www2.ed.gov/policy/elsec/leg/essa/perpupilreqltr.pdf>.

Chapter 7. Conclusion

This report is the culmination of a 2-year study assessing the feasibility of collecting and reporting complete, accurate, and comparable school-level finance data. The past 2 years of work have shown the capacity exists for SEAs and LEAs to report most expenditures directly at the school level with allowances for some expenditures to be reported at the district level or prorated to the school level.

Of the 17 states that initially agreed to participate in the FY 15 SLFS, 15 states were able to report school-level finance data, an increase from 9 states in FY 14. These 15 states reported data covering 27 percent of public elementary/secondary students and 25 percent of public elementary/secondary schools in the United States. Thirteen of the states were able to report school-level finance data for a full universe of schools. The majority of participating states were able to report all 15 of the requested data items for at least 65 percent of their schools.

Several states continued to have some difficulty reporting school-level finance data that matched SLFS definitions. Notable reporting issues included the inability of states to reconcile some internal expenditure accounts to the requested SLFS data items and being unable to allocate certain requested expenditures to the school level.

Some states submitted limited data for the SLFS. In addition to the few states who reported only a limited number of districts, FY 15 unit response rates for special and vocational schools continued to be lower than response rates for regular and other types of schools in many states. Reporting issues were the result of participating states with not yet fully developed standardized protocols for reporting complete school-level data and varying legal requirements across states in terms of the types of education expenditures required to be reported at the school level. Despite these issues, most states were able to report complete school-level finance data for the vast majority of their schools without substantial variation from the provided item definitions.

SLFS data reported for most states in FY 15 appeared to be reasonably consistent with school finance data reported in other surveys. Personnel expenditures were reasonably comparable with the district-level F-33 survey data and state-level NPEFS data. SLFS teacher salary data were generally comparable to the NEA and OES teacher salary data collected and reported independently of NCES's CCD fiscal surveys.

For FY 16, the SLFS was expanded from a pilot collection to a full data collection to allow all 50 states and the District of Columbia to report school-level finance data. Beginning with the FY 18 collection, NCES will collect complete operational expenditure data. Further improvement of response rates and the increased availability of complete, high-quality finance data at the school level are anticipated as the number of states participating in the SLFS rises and the collection continues to expand.

Complete, accurate, and comparable school-level finance data across states will take time and effort to achieve. The first 2 years of the pilot SLFS data collection indicate significant progress is being made. Recent ESSA school finance reporting requirements, further development of standardized internal protocols for school-level finance accounting, and continued SEA collaboration with NCES and the Census Bureau on SLFS collection and reporting should result in further improvement of finance data at the school level in years to come.

References and Related Data Files

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Appendix A. Form and Data Plan FY 2015

2015 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 (without exclusions)	Amount (with exclusions)
		(1)	(2)
Section A - PERSONNEL EXPENDITURES		Z33S	Z33SE
1.	Instructional staff salaries (function 1000: object 100)	V11S	V11SE
2.	Student support services salaries (function 2100: object 100)	V13S	V13SE
3.	Instructional staff support services salaries (function 2200: object 100)	V17S	V17SE
4.	School administration salaries (function 2400: object 100)		
Section B - EXHIBITS OF INSTRUCTIONAL STAFF SALARIES REPORTED ABOVE IN I-A		Z39S	Z39SE
1.	Teacher salaries (function 1000: objects 1X1 and 1X3)	Z40S	Z40SE
2.	Instructional aide salaries (function 1000: objects 1X2)		
Part II	NONPERSONNEL EXPENDITURES	Amount (without exclusions)	Amount (with exclusions)
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)	V01S	V01SE
2.	Nontechnology-related supplies and purchased services (functions 1000, 2100, 2200, and 2400: objects 310-340, 580, 610, 620, and 640)	V02S	V02SE
3.	Technology-related supplies and purchased services (functions 1000, 2100, 2200, and 2400: objects 351, 352, 432, 443, 530, and 650)	K13S	K13SE
4.	Nontechnology-related equipment (functions 1000, 2100, 2200, and 2400: objects 731, 732, and 733)	K14S	K14SE
5.	Technology-related equipment (functions 1000, 2100, 2200, and 2400: objects 734 and 735)		
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)	V04S	V04SE
2.	Library and media services (function 2220: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)	V93S	V93SE
3.	Books and periodicals (functions 1000 and 2220: object 640)	K15S	K15SE
4.	Technology software (functions 1000, 2100, 2200, and 2400: object 735)		

2015 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 2015 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)

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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)

2015 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
FY 2015 Fiscal Data Plan**

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

This glossary applies to the Common Core of Data School-Level Finance Survey (SLFS). When applicable, the 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 **SCH_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. [**CHARTER_TEXT**]

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 and 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 since 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_TEXT]

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 that are used for educational or administrative purposes and are not technology 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, and training and professional development provided by third-party vendors) 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-related supplies and purchased services: Payments for supplies and purchased services that are used for educational or administrative purposes and 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]

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]

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. It 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 (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 SCH_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 **SCH_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_TIME]

special education school: A public elementary/secondary school that focuses primarily on special education—including instruction for students with any of the following: 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 **SCH_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 **SCH_TYPE** variable]

Appendix C. SLFS Data Plan Tables

Table C-1. Fiscal data plan responses to questions 1 and 2, by state: Fiscal year 2015

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
Alabama	Yes	Yes	Yes	Yes
Arkansas	Yes	Yes	Yes	Yes
Colorado ¹	Yes	Yes	Yes	Yes
Florida	Yes	No	Yes	Yes
Georgia	Yes	Yes	Yes	Yes
Kentucky	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
Oklahoma	Yes	Yes	Yes	Yes
Rhode Island	Yes	Yes	Yes	Yes
Wyoming	Yes	Yes	Yes	Yes

¹ Colorado and New Jersey were only able to submit data for 20 percent or less of their local education agencies (LEAs). Colorado reported only 26 out of 262 LEAs (representing 353 out of 1,872 Colorado schools) and New Jersey reported 31 out of 702 LEAs (representing 479 out of 2,599 New Jersey schools).

² Michigan 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 2015, Fiscal Data Plan.

Table C-2. Fiscal data plan responses to questions 3 and 4, by state: Fiscal year 2015

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	Instructional aide salaries	Improvement of instruction	Library and media services	Books and periodicals	Technology software
Alabama	Yes	Yes	Yes	Yes	Yes	Yes	No
Arkansas	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Colorado ¹	No	Yes	Yes	No	Yes	Yes	Yes
Florida	No	No	No	No	No	No	No
Georgia	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Kentucky	Yes	No	No	Yes	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	Yes	Yes	Yes	Yes
Ohio ³	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Rhode Island	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Wyoming	Yes	Yes	Yes	Yes	Yes	Yes	Yes

¹ Colorado and New Jersey were only able to submit data for 20 percent or less of their local education agencies (LEAs). Colorado reported only 26 out of 262 LEAs (representing 353 out of 1,872 Colorado schools) and New Jersey reported 31 out of 702 LEAs (representing 479 out of 2,599 New Jersey schools).

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

³ 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 should be noted that special education 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 2015, Fiscal Data Plan.

Table C-3. Fiscal data plan responses to question 5, by state: Fiscal year 2015

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

¹ Part 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.

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

³ Michigan 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 2015, Fiscal Data Plan.

Table C-4. Fiscal data plan responses to questions 6 and 7, by state: Fiscal year 2015

Participating state	Q.6 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.7 Please provide any explanations or comments regarding the data reported in this survey.
Alabama	No	—
Arkansas	No	—
Colorado	We will be submitting School-Level Finance data for 26 school districts. At this time, districts are not required to submit school-level finance data.	See State Notes on the survey.
Florida	No	—
Georgia	Yes, need to prorate but have issues with inconsistency at school level. Data was not recorded with every dollar going to a school.	—
Kentucky	Districts have coded the SLFS data to other than school level, so those similar data elements in locations other than school level would have to allocated back to the school.	KY's salary object codes do not match NCES' salary object codes. We will not be able to report teachers or instructional aides separately for this report in Part I, Section B, 1 or 2.
Louisiana	Yes, everything except staff salary are prorated.	No
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 extracurricular 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 requires Instruction (Function 1xx) and School Administration (Function 24x) expenditure data at the building/school level. Therefore, we were unable to report the following: V11S, V11SE, V13S, V13SE, E07S, E07SE, V01S, V01SE, V02S, V02SE, K13S, K13SE, K14S, K14SE, V03S, V03SE, V04S, V04SE, K15S, K15SE.
New Jersey	The U.S. Census Bureau will process the data to the extent possible for matching survey items.	—
North Carolina	Yes—for all school-level expenditures coded to central office (identified in NC as school number "000")	—
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.
Oklahoma	No	—
Rhode Island	No, all costs are already at the school level.	N/A

See notes at end of table.

Table C-4. Fiscal data plan responses to questions 6 and 7, by state: Fiscal year 2015—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
Wyoming	We did not prorate any district-level reported expenditures. These expenditures are included on a separate line for each district. If you need us to prorate these expenditures, please let us know.	Z39S/SE and Z40S/SE: Wyoming districts reported some salaries to a roll-up object code 1XX without a designation between certified staff and noncertified staff, etc. The amount reported to this particular roll-up is less than 1% of amounts total reported in collection items. Although we allow a less restrictive chart of accounts in nongeneral funds, most districts report with greater restriction than required. We included object code 140-Salaries for sabbatical leave in Z39S. Our state chart of accounts does not designate between sabbatical leave for certified and noncertified staff. However, expenditures related to certified staff sabbatical leave would most likely be reported here. Noncertified staff would most likely not be eligible for sabbatical leave. V02S/SE: Wyoming does not have a specific object code designated for Technology-Related Repairs and Maintenance (323) or Technology Rentals (325). We have chosen to include expenditures in a function 3850-Technology Coordination and object codes 323-Repairs and Maintenance Services and 325-Rentals to capture these amounts. We are fairly certain that most expenditures reported in these areas are associated with instructional and student support. This reporting is consistent with guidance provided by the department to districts. General: Expenditures recorded to a district level are listed on a separate line included in the data. No allocation of these expenditures was made. New schools not included in our CCD School Universe Survey are indicated by an NCES School ID of 99999. For 2014–15, there are six of these schools with school-level expenditures that were not officially open for students. Wyoming had one district with a new school that opened during 2014–15 with no reported expenditures. The NCES Agency ID is 5605690 and the NCES School ID is 00554. The district has been made aware of the issue and will make corrections to record school-related expenditures to this particular school in the future.

— 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 2015

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
Alabama	70	0 ¹
Arkansas	40	0 ¹
Colorado	40	0 ¹
Florida	Unknown	Unknown
Georgia	200	Impossible to say. We have districts with 177 students and with 177,000. Different levels of automation and record keeping.
Kentucky	20	0
Louisiana	80	100
Maine	120-160 ²	40
Michigan	80	0 ¹
New Jersey ³	3	0 ¹
North Carolina ³	1-2	0 ¹
Ohio	40	Varies extremely from LEA to LEA.
Oklahoma	75-100	0 ¹
Rhode Island	24	0 ¹
Wyoming	40	Not determinable. Data is part of regular reporting.

— 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 local education agencies (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 School-Level Finance Survey (SLFS) states that submitted data entirely in state education agency (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 2015, Fiscal Data Plan.

Appendix D. State Notes FY 2015

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 2015 (FY 15). The absence of “Notes” for a state indicates that the state’s data did not contain any anomalies.

Alabama

Fiscal Year: October 1–September 30

Notes:

- Alabama was not able to report “Technology Software” (K15) expenditures separately at the school level.

Arkansas

Fiscal Year: July 1–June 30

Notes:

- Some Arkansas LEAs miscoded certain expenditures expected to be reported at the school level as “school district-wide expenditures.” To improve comparability of finance data across its schools, Arkansas allocated these expenditures to the school level based on average daily membership (ADM) for SLFS reporting.

Colorado

Fiscal Year: July 1–June 30

Notes:

- Colorado was able to report school-level finance data for all schools for only 26 of its 262 LEAs in the 2014–15 CCD Local Education Agency universe file (353 of 1,872 schools in Colorado). Colorado did not require most of its LEAs to report school-level finance data in FY 15. The number of LEAs in Colorado reporting school-level financial data in FY 15 did increase from FY 14—and is anticipated to increase in future fiscal years—due to the state’s development of a “Financial Transparency for Colorado Schools” website (<http://coloradok12financialtransparency.com/>) and its ongoing preparation for Every Student Succeeds Act (ESSA) reporting requirements.
- 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) in 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 include only 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 include only 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.

Florida

Fiscal Year: July 1–June 30

Notes:

- Florida was only able to report “Instructional staff salaries” expenditures (Z33) at the school level.
- Florida was not able to exclude expenditures for prekindergarten programs from SLFS data items with exclusions.

Georgia

Fiscal Year: July 1–June 30

Notes:

- Certain school finances in Georgia 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 include applicable central office and auxiliary facility expenditures that were unable to be attributed to the school level, as well as some expenditures for recently opened or closed schools where the schools were not clearly identified in the reported data and could not be matched to the CCD School Universe file, even after research and follow-up with the state SLFS respondent. In the Georgia school records for these finances, the 8th position of the NCES school ID (NCESSCH) = “D” and the school name (SCHNAM) = “DISTRICTWIDE.”

Hawaii

Fiscal Year: July 1–June 30

Notes:

- Hawaii was not able to submit SLFS data for FY 15, primarily because of competing workload priorities for its accounting staff, as well as otherwise lacking the staff resources necessary to provide data for the survey.

Kentucky

Fiscal Year: July 1–June 30

Notes:

- Kentucky reported SLFS data within the state education agency account codes documented in the Kentucky Department of Education’s uniform chart of accounts for school districts (<http://education.ky.gov/districts/FinRept/Pages/Fund Balances, Revenues and Expenditures, Chart of Accounts, Indirect Cost Rates and Key Financial Indicators.aspx>). SLFS survey staff crosswalked Kentucky’s reported account code amounts to each SLFS data item for which the state was able to provide data.
- For personnel expenditures, Kentucky was not able to report “Teacher salaries” (Z33) or “Instructional aide salaries” (Z39) separately at the school level. These data are marked as “-1” (missing) in the SLFS data file.

Louisiana

Fiscal Year: July 1–June 30

Notes:

- “Teacher salaries” (Z39) and “Instructional aide” (Z40) expenditures in Louisiana do not include payments for overtime or sabbatical leave.
- All nonpersonnel (nonsalary) 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 include separate school-level records for Head Start centers and other reportable programs not included in the 2014–15 CCD Local Education Agency universe file. In the records for these programs in the SLFS data file, the 8th 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 its 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. In the Maine school records for these finances in the SLFS data file, the 8th position of the NCES school ID (NCESSCH) = “D” and the school name (SCHNAM) = “DISTRICTWIDE,” “DISTRICTWIDE (ELEMENTARY ONLY),” or “DISTRICTWIDE (SECONDARY ONLY).”
- The number of “districtwide” records in Maine in the SLFS data file increased substantially from 383 in FY 14 to 617 in FY 15. The unavailability of personnel expenditures for many of these records is the primary reason that the percentage of schools in Maine for which all SLFS personnel expenditure items were reported decreased from FY 14 to FY 15.

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) in 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) in 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 these expenditures from other expenditures from federal programs.
- Certain school finances in Michigan 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 include expenditures for applicable school “administrative unit” (i.e., units not attributable to a specific public school but which had school finance reported under a separate school building code assigned by the Michigan Department of Education) that were unable to be attributed to the school level. In the Michigan school records for these finances in the SLFS data file, the 8th position of the NCES school ID (NCESSCH) = “D” and the school name (SCHNAM) = “DISTRICTWIDE.”
- 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.
- Michigan’s unit response rate for the SLFS increased substantially from FY 14 to FY 15, which is primarily attributable to improved internal reporting for charter schools and school “administrative units.” Michigan’s SLFS reporting for all schools has improved as it develops and implements school-level financial reporting procedures (including school building-level data quality checks and other data reasonability edits) in preparation for ESSA financial reporting requirements.

Montana

Fiscal Year: July 1–June 30

Notes:

- Montana was not able to submit SLFS data for FY 15. A Census Bureau analysis of Montana’s proposed SLFS data submission determined that the state’s account codes could not be sufficiently crosswalked and reported down to the school level as initially anticipated. Montana is in the process of implementing requirements for their school districts to report data at the school level; however, this process will take a few years.

New Jersey

Fiscal Year: July 1–June 30

Notes:

- New Jersey only reported SLFS data for the schools within its “Abbott” school districts (31 of the 702 New Jersey LEAs in the 2014–15 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 PK–12 students in urban areas. Abbott school districts educate approximately 22 percent of PK–12 students in the state but receive over 60 percent of state aid to PK–12 schools due to the state Supreme Court’s ruling. Of the 2,599 New Jersey schools in the 2014–15 CCD School universe file, 479 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 for which the state was able to provide data.
- 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) in 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; the state only reported these data items without exclusions. For nonpersonnel expenditures, New Jersey was only able to report “Books and periodicals” (V93) with exclusions; it was not able to report any of the other nonpersonnel data items 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 these 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 for which the state was able to provide data.
- North Carolina was not able to report “Technology software” (K15) expenditures separately at the school level. These data are marked as “-1” (missing) in the SLFS data file.
- Certain school finances in North Carolina 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 include applicable central office and warehouse facility expenditures that were unable to be attributed to the school level. In the North Carolina school records for these finances in the SLFS data file, the 8th position of the NCES school ID (NCESSCH) = “D” and the school name (SCHNAM) = “DISTRICTWIDE.”
- Improvements in the crosswalk of North Carolina’s account codes to the SLFS data items resulted in substantial increases in numerous SLFS data item amounts and improved consistency between the SLFS, School District Finance (F-33) Survey, and National Public Education Financial Survey (NPEFS) amounts compared to FY 14.

Ohio

Fiscal Year: July 1–June 30

Notes:

- Ohio was not able to exclude expenditures for prekindergarten programs from SLFS data items with exclusions.
- Vocational schools were inadvertently omitted from Ohio’s FY 15 SLFS submission and were not able to be reported by the closing of the FY 15 collection period. As a result, finance data for Ohio’s 71 vocational schools in the 2014–15 CCD School universe file are marked as “-1” (missing) in the SLFS data file.

Oklahoma

Fiscal Year: July 1–June 30

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. In the Rhode Island school records for these finances in the SLFS data file, 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.”

Wyoming

Fiscal Year: July 1–June 30

Notes:

- Certain applicable noninstructional and noninstructional support services expenditures in Wyoming were reported at the school district level as the state did not require its school districts to report the finances at the school level. In the Wyoming school records for these finances in the SLFS data file, the 8th position of the NCES school ID (NCESSCH) = “D” and the school name (SCHNAM) = “DISTRICTWIDE.”

Appendix E. Additional Tables for Response Rates

Table E-1. Number of operational schools and item response rates for personnel expenditures, by data item and participating state: Fiscal year 2015

Participating state	Number of schools ¹	Primary item				Exhibit item	
		Instructional staff salaries	Student support services salaries	Instructional staff support services salaries	School administration salaries	Teacher salaries	Instructional aide salaries
Reporting states	31,727	81.4	57.4	57.4	68.3	64.2	64.2
Alabama	1,700	85.8	85.8	85.8	85.8	85.8	85.8
Arkansas	1,102	96.1	96.1	96.1	96.1	96.1	96.1
Colorado	1,869	20.3	20.3	20.3	20.3	20.3	20.3
Florida	4,588	90.6	0.0	0.0	0.0	0.0	0.0
Georgia	2,775	96.0	96.0	96.0	96.0	96.0	96.0
Kentucky	1,548	84.7	84.7	84.7	84.7	0.0	0.0
Louisiana	1,410	95.1	95.1	95.1	95.1	95.1	95.1
Maine	1,233	65.5	65.5	65.5	65.5	65.5	65.5
Michigan	3,958	87.4	0.0	0.0	87.4	87.4	87.4
New Jersey	2,572	17.1	17.1	17.1	17.1	17.1	17.1
North Carolina	2,763	97.8	97.8	97.8	97.8	97.8	97.8
Ohio	3,631	96.6	96.6	96.6	96.6	96.6	96.6
Oklahoma	1,796	98.9	98.9	98.9	98.9	98.9	98.9
Rhode Island	367	99.2	99.2	99.2	99.2	99.2	99.2
Wyoming	415	96.4	96.4	96.4	96.4	96.4	96.4

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, afterschool programs, districtwide records, and other school entities. For example, in the FY 15 SLFS data file, Maine reported 617 districtwide records and Rhode Island reported 51 summer school and afterschool records. 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.

NOTE: This table includes operational 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 2015, Preliminary Version 1a.

Table E-2. Number of operational schools and item response rates for nonpersonnel expenditures, by data item and participating state: Fiscal year 2015

Participating state	Number of schools ¹	Primary item					Exhibit item			
		Instruc-tional staff support	Nontech-nology-related supplies and purchased services	Tech-nology-related supplies and purchased services	Nontech-nology-related equipment	Tech-nology-related equipment	Improve-ment of instruction	Library and media services	Books and period-icals	Tech-nology software
Reporting states	31,727	58.7	57.3	56.1	53.1	57.3	57.5	58.7	69.6	48.8
Alabama	1,700	85.8	85.8	85.8	85.8	85.8	85.8	85.8	85.8	85.8
Arkansas	1,102	96.1	96.1	96.1	96.1	96.1	96.1	96.1	96.1	96.1
Colorado	1,869	20.3	20.3	0.0	20.3	20.3	0.0	20.3	20.3	20.3
Florida	4,588	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Georgia	2,775	96.0	96.0	96.0	96.0	96.0	96.0	96.0	96.0	96.0
Kentucky	1,548	84.7	84.7	84.7	84.7	84.7	84.7	84.7	84.7	84.7
Louisiana	1,410	95.1	95.1	95.1	0.0	95.1	95.1	95.1	95.1	95.1
Maine	1,233	99.4	99.4	99.4	99.4	99.4	99.4	99.4	99.4	99.4
Michigan	3,958	0.0	0.0	0.0	0.0	0.0	0.0	0.0	87.4	0.0
New Jersey	2,572	17.1	0.0	0.0	0.0	0.0	17.1	17.1	17.1	0.0
North Carolina	2,763	97.8	97.8	97.8	97.8	97.8	97.8	97.8	97.8	0.0
Ohio	3,631	96.6	96.6	96.6	96.6	96.6	96.6	96.6	96.6	96.6
Oklahoma	1,796	98.9	98.9	98.9	98.9	98.7	98.9	98.9	98.9	98.9
Rhode Island	367	99.2	99.2	99.2	99.2	99.2	99.2	99.2	99.2	99.2
Wyoming	415	96.4	96.4	96.4	96.4	96.4	96.4	96.4	96.4	96.4

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, afterschool programs, districtwide records, and other school entities. For example, in the FY 15 SLFS data file, Maine reported 617 districtwide records and Rhode Island reported 51 summer school and afterschool records. 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.

NOTE: This table includes operational 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 2015, Preliminary Version 1a.

Table E-3. Number of operational schools and item response rates for personnel expenditures with exclusions, by data item and participating state: Fiscal year 2015

Participating state	Number of schools ¹	Primary item			Exhibit item		
		Instructional staff salaries	Student support services salaries	Instructional staff support services salaries	School administration salaries	Teacher salaries	Instructional aide salaries
Reporting states	31,727	81.4	56.0	56.0	66.9	64.2	64.2
Alabama	1,700	85.8	85.8	85.8	85.8	85.8	85.8
Arkansas	1,102	96.1	96.1	96.1	96.1	96.1	96.1
Colorado	1,869	20.3	20.3	20.3	20.3	20.3	20.3
Florida	4,588	90.6	0.0	0.0	0.0	0.0	0.0
Georgia	2,775	96.0	96.0	96.0	96.0	96.0	96.0
Kentucky	1,548	84.7	84.7	84.7	84.7	0.0	0.0
Louisiana	1,410	95.1	95.1	95.1	95.1	95.1	95.1
Maine	1,233	65.5	65.5	65.5	65.5	65.5	65.5
Michigan	3,958	87.4	0.0	0.0	87.4	87.4	87.4
New Jersey	2,572	17.1	0.0	0.0	0.0	17.1	17.1
North Carolina	2,763	97.8	97.8	97.8	97.8	97.8	97.8
Ohio	3,631	96.6	96.6	96.6	96.6	96.6	96.6
Oklahoma	1,796	98.9	98.9	98.9	98.9	98.9	98.9
Rhode Island	367	99.2	99.2	99.2	99.2	99.2	99.2
Wyoming	415	96.4	96.4	96.4	96.4	96.4	96.4

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, afterschool programs, districtwide records, and other school entities. For example, in the FY 15 SLFS data file, Maine reported 617 districtwide records and Rhode Island reported 51 summer school and afterschool records. 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.

NOTE: 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. This table includes operational 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 2015, Preliminary Version 1a.

Table E-4. Number of operational schools and item response rates for nonpersonnel expenditures with exclusions, by data item and participating state: Fiscal year 2015

Participating state	Number of schools ¹	Primary item					Exhibit item			
		Instruc-tional staff support	Nontech-nology-related supplies and purchased services	Tech-nology-related supplies and purchased services	Nontech-nology-related equipment	Tech-nology-related equipment	Improve-ment of instruction	Library and media services	Books and period-icals	Tech-nology software
Reporting states	31,727	57.3	57.3	56.1	53.1	57.3	56.1	57.3	69.6	48.8
Alabama	1,700	85.8	85.8	85.8	85.8	85.8	85.8	85.8	85.8	85.8
Arkansas	1,102	96.1	96.1	96.1	96.1	96.1	96.1	96.1	96.1	96.1
Colorado	1,869	20.3	20.3	0.0	20.3	20.3	0.0	20.3	20.3	20.3
Florida	4,588	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Georgia	2,775	96.0	96.0	96.0	96.0	96.0	96.0	96.0	96.0	96.0
Kentucky	1,548	84.7	84.7	84.7	84.7	84.7	84.7	84.7	84.7	84.7
Louisiana	1,410	95.1	95.1	95.1	0.0	95.1	95.1	95.1	95.1	95.1
Maine	1,233	99.4	99.4	99.4	99.4	99.4	99.4	99.4	99.4	99.4
Michigan	3,958	0.0	0.0	0.0	0.0	0.0	0.0	0.0	87.4	0.0
New Jersey	2,572	0.0	0.0	0.0	0.0	0.0	0.0	0.0	17.1	0.0
North Carolina	2,763	97.8	97.8	97.8	97.8	97.8	97.8	97.8	97.8	0.0
Ohio	3,631	96.6	96.6	96.6	96.6	96.6	96.6	96.6	96.6	96.6
Oklahoma	1,796	98.9	98.9	98.9	98.9	98.7	98.9	98.9	98.9	98.9
Rhode Island	367	99.2	99.2	99.2	99.2	99.2	99.2	99.2	99.2	99.2
Wyoming	415	96.4	96.4	96.4	96.4	96.4	96.4	96.4	96.4	96.4

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, afterschool programs, districtwide records, and other school entities. For example, in the FY 15 SLFS data file, Maine reported 617 districtwide records and Rhode Island reported 51 summer school and afterschool records. 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.

NOTE: 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. This table includes operational 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 2015, Preliminary Version 1a.

Table E-5. Response rate and edit rate of expenditures for operational schools in the School-Level Finance Survey (SLFS), by category of data items and participating state: Fiscal year 2015

Participating state	Number of schools ¹	Personnel expenditures		Personnel expenditures with exclusions ²		Nonpersonnel expenditures		Nonpersonnel expenditures with exclusions ²	
		Response rate	Edit rate	Response rate	Edit rate	Response rate	Edit rate	Response rate	Edit rate
Reporting states	31,727	81.4	2.5	81.4	0.1	69.6	7.9	69.6	5.4
Alabama	1,700	85.8	8.5	85.8	0.1	85.8	43.6	85.8	16.6
Arkansas	1,102	96.1	0.0	96.1	0.0	96.1	1.0	96.1	0.9
Colorado	1,869	20.3	0.1	20.3	0.1	20.3	0.4	20.3	0.4
Florida	4,588	90.6	0.0	90.6	0.0	0.0	0.0	0.0	0.0
Georgia	2,775	96.0	0.7	96.0	0.3	96.0	0.6	96.0	0.5
Kentucky	1,548	84.7	0.0	84.7	0.0	84.7	0.0	84.7	0.0
Louisiana	1,410	95.1	0.0	95.1	0.0	95.1	0.0	95.1	0.0
Maine	1,233	65.5	48.9	65.5	0.0	99.4	0.0	99.4	0.0
Michigan	3,958	87.4	0.2	87.4	0.6	87.4	0.1	87.4	0.1
New Jersey	2,572	17.1	0.0	17.1	0.0	17.1	0.0	17.1	0.0
North Carolina	2,763	97.8	0.0	97.8	0.0	97.8	0.2	97.8	0.2
Ohio	3,631	96.6	0.0	96.6	0.0	96.6	0.0	96.6	#
Oklahoma	1,796	98.9	0.0	98.9	0.0	98.9	86.4	98.9	77.2
Rhode Island	367	99.2	0.3	99.2	0.0	99.2	42.2	99.2	1.6
Wyoming	415	96.4	0.5	96.4	0.0	96.4	0.5	96.4	0.2

Rounds to zero.

¹ The 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. For example, on the FY 15 SLFS data file, Maine reported 617 districtwide records and Rhode Island reported 51 summer school and afterschool records. 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.

NOTE: This table includes operational 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 2015, Preliminary Version 1a.