



U.S. Department of Education
Institute of Education Sciences

Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2016-2018

Supporting Statement Part A

OMB# 1850-New v.1

September 2016

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

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PART A. JUSTIFICATION

A1. Necessity of Information Collection

a. Purpose of this Submission

The National Center for Education Statistics (NCES), within the U.S. Department of Education (ED), requests approval of the annual School-Level Finance Survey (SLFS) data collection covering fiscal years 2016 through 2018 (corresponding to school years 2015/16 through 2017/18), and to be carried out in 2017 through 2019. SLFS complements two existing data collections conducted by NCES in collaboration with the U.S. Census Bureau (Census): the School District Finance Survey (F-33) and the state-level National Public Education Financial Survey (NPEFS). SLFS expands F-33 to include finance variables at the school level.

Census's Governments Division collects F-33, NPEFS, and SLFS data for NCES under an interagency agreement. The new SLFS collection leverages the existing expertise and infrastructure developed by NCES and Census analysts by virtue of their administration of the NPEFS and F-33 surveys, conducted jointly for over 20 years. Collaboration between the two agencies on SLFS enhances data collection and editing efficiency, and promotes consistency across all three finance surveys.

President Obama signed the Every Student Succeeds Act (ESSA) into law on December 10, 2015. ESSA requires state education agencies (SEAs) to produce report cards for the 2017-18 school year that include “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. 6301 §1111 (h)(1)(C)(x)].

Specifically, the regulations currently being promulgated by ED pursuant to ESSA provide that:

“Each State report card must include the following:

(i) Current expenditures per pupil from Federal, State, and local funds, for the preceding fiscal year, consistent with the timeline in § 200.30(e), for each LEA in the State, and for each school served by each LEA—

(A) In total (Federal, State, and local funds); and

(B) Disaggregated by source of funds, including—

(1) Federal funds; and

(2) State and local funds combined (including Impact Aid funds), which must not include funds received from private sources.” (emphasis added). §200.35

ESSA also requires local education agencies (LEAs) to produce report cards for the 2017-18 school year. The regulations also provide that “Each LEA report card must include...Current expenditures per pupil from Federal, State, and local funds, for the preceding fiscal year, consistent with the timeline in § 200.31(e), for the LEA and each school served by the LEA...”

Recent ED school-level finance data collections

The American Recovery and Reinvestment Act of 2009 (ARRA) required states to report a school-by-school listing of per-pupil education expenditures for the 2008–09 school year for each school district that received Title I, Part A ARRA funds. The school-level data collection pursuant to ARRA was completed in 2010, and a final report and dataset were released in November 2011 (Heuer and Stullich 2011). Approximately 96 percent of regular schools receiving Title I funds reported data. The four finance data

items collected by ED's Office of Planning, Evaluation, and Policy Development (OPEPD) are listed below:

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

ED's Office for Civil Rights added similar school-level finance data items to the Civil Rights Data Collection (CRDC) beginning in school year (SY) 2009–10. CRDC is a biennial data collection that so far has been conducted for the 2009–10, 2011–12, 2013–14, and 2015-16 school years.

OPEPD also recently collected fiscal year (FY) 2012 data from five states (Florida, Hawaii, Ohio, Rhode Island, and Texas), and four districts (Baltimore City Schools (MD), Hillsborough County Public Schools (FL), Houston Independent School District (TX), and Los Angeles Unified (CA)).

Overview of CCD Survey Components

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

The CCD is made up of six administrative records collections from SEAs. Of these, three are nonfiscal components collected as part of ED's *EDFacts* system:

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

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

- *National Public Education Financial Survey (NPEFS)*—provides detailed finance data at the state

level, including average daily attendance; school district revenues by source (local, state, and federal); and expenditures by function (instruction, support services, and non-instruction), sub function (e.g., school administration), and object (e.g., salaries). This survey also includes capital outlay and debt service expenditures.

- *Local Education Agency Financial Survey (Form F-33)*—provides detailed data by school district, including revenues by source and expenditures by function and subfunction. This survey is co-sponsored and published by Census as the Survey of Local Governments: School Systems (OMB# 0607-0700).
- *School Level Finance Survey (SLFS)* —approved in May 2015(OMB#1850-0803 v.133) to be conducted as a pilot study for fiscal years 2014 and 2015 (FY 2014 and FY 2015), to collect school-level finance data from up to 15 SEAs in its first year and up to 20 SEAs in its second year.

The first year of the pilot SLFS data collection commenced on May 7, 2015 and the second year of data collection commenced on April 4, 2016. In 2015, data were collected for the 2013-14 school year (FY 2014) and in 2016 for the 2014-15 school year (FY 2015). In the first year, 12 states committed to submitting FY 2014 and FY 2015 data: Arkansas, Colorado, Kentucky, Louisiana, Maine, Maryland, Michigan, New Jersey, North Carolina, Ohio, Rhode Island, and South Carolina. In the second year, an additional 7 states – Alabama, Florida, Georgia, Hawaii, Montana, Oklahoma, and Wyoming – committed to providing FY 2015 data, bringing the total number to 19 states currently participating in SLFS.

The primary goal of the pilot SLFS was to test the feasibility of collecting school level finance data in conjunction with the existing LEA- and SEA-level finance surveys. The SLFS pilot will be published as part of NCES’s Research and Development (R&D) series of reports¹ and will focus on whether SLFS is a viable, efficient, and cost-effective method to collect school finance data and whether this method provides higher quality data than the previously used methods of collecting such data.

Parts A and B of this supporting statement present the justification for the information collection and an explanation of any statistical methods employed. Part C describes the SLFS instrument, and Appendix A provides the SEA communication materials that will be used to conduct the SLFS data collection.

b. Legislative Authority

SLFS is the Nation’s only source of annual statistical information about total revenues and expenditures for public elementary and secondary education at the school-level. NCES is authorized by the Education Sciences Reform Act of 2002 (20 U.S.C. § 9543) to collect this information.

c. Regulations and Program Requirements

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

A2. Needs and Uses

¹ The R&D series of reports at 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, 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 survey content was developed with assistance and feedback from various SEA and 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 to assess data needs. Through discussions with these groups it was decided to keep SLFS data items and definitions generally consistent with the items and definitions present on the NPEFS and F-33 surveys already collected by NCES.

The SLFS form instructs respondents to report data in accordance with the uniform standards provided in the NCES accounting handbook (Allison 2015). Use of the accounting handbook by survey respondents facilitates the comparability of school finance data across states and schools.

Two types of expenditures are collected in SLFS: 12 “personnel” and 18 “nonpersonnel” expenditures items (of these 30, 12 are exhibit items of amounts already included within other SLFS expenditures). In SLFS, personnel expenditures consist of gross salary and wage expenditures (including overtime, incentive pay, and bonuses) for school-level staff. The SLFS data collection instrument for FY 2016 is entirely consistent with the SLFS pilot data collection for FY 2014 and 15 (Appendix B.1).

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

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

Statistical Uses

As a general statistical collection SLFS is used for a range of purposes. There is a significant demand for finance data at the school level. Policymakers, researchers, and the public have voiced concerns about the equitable distribution of school funding within and across school districts. NCES’s role, as the statistical agency for education, is to inform the conversation about equity by providing objective and comparable data that can be used to measure differences among schools and districts based on their demographic characteristics. School-level finance data have been identified as crucial to measuring how school-level education resources are distributed across and within school districts and examining the funding distributions across population characteristics (e.g. race/ethnicity make-up, poverty level, urban/rural, etc.) of those schools and districts.

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

SLFS data may also be used for the *Condition of Education* – a congressionally mandated annual report from NCES, for the *Digest of Education Statistics*, and in research and development reports. The NCES website makes the CCD school finance data available to the general public through public use data files and through easy to use applications, such as the Search for Public Schools and Districts locator tool and the Elementary-Secondary Information System (EISi) tool.

A3. Use of Information Technology

SEA respondents submit data files via Census’s File Transfer Protocol (FTP) website, including their data plan or later emailing it separately to Census. Census retrieves the data files from the FTP server.

A4. Efforts to Identify Duplication

SLFS is the only national annual collection of school-level finance data. The survey most closely resembling SLFS is the Survey of Local Governments: School Systems (OMB# 0607-0700), commonly called F-33 and the School District Finance Survey. F-33 is an annual collection of school, district-level finance data, including data on local revenues by source and state, federal revenues by program, expenditures by function and object, debt, and school district cash and investments (assets). NPEFS (OMB#1850-0067) is another comprehensive NCES collection of education finance data used to report actual revenues and expenditures made by public school systems for elementary-secondary education. The key distinction is that NPEFS collects school finance data at the state level, F-33 at a school district level, and SLFS at a school level. Other significant differences between SLFS, F-33, and NPEFS include:

1. The reporting deadlines for each collection are substantially different;
2. Not all of the data items collected at the LEA level can currently be collected at the school level; and
3. The timing of the editing processes and procedures by SEAs vary greatly between the three surveys given the different levels of collections and varied items collected on each survey.

The reporting deadlines for each collection are substantially different

The most significant barrier to consolidation of the SLFS, F-33, and NPEFS surveys is the difference in the timing of reporting deadlines for each survey. In order to comply with federal statutory obligations and to provide the data needed by the Secretary of Education to calculate allocations for and allow for timely distribution of federal funds, States must submit current year and revised prior year state-level NPEFS data by August 15 of each year. However, many states do not currently report the school-level SLFS and school district-level F-33 survey data until December of each year.

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

SLFS collects 12 “personnel” and 18 “nonpersonnel” expenditure items. While the majority of personnel expenditures can be reported both at the district and school levels, some cannot be reported at the school level, such as salaries for general administration, operation, and maintenance of plant; student transportation; and food services. Similarly, some of the nonpersonnel expenditures cannot be reported at the school level, such as expenditures on capital outlay and debt (e.g., construction, land and existing structures, and interest on school system debt).

The timing of editing processes and procedures by SEAs vary greatly between state-level, school district-level, and school-level finance data

The timing of editing processes and procedures by SEAs vary greatly between the state-level NPEFS data, school district-level F-33 data, and the school-level SLFS data. While SEAs are able to submit state-level NPEFS data by August 15, they are not able to submit, review, clarify, correct, and certify the school and school district-level finance data on the same schedule. If the three data collections were to be merged, the SEAs would have less time to review and certify school district and school-level finance data. SEAs and school districts generally require more time to compile, edit, and verify school district and school-level detail, because resolving data issues and anomalies of school finance data (at the micro level), and preparing them for submission, usually takes significantly longer than doing the same with state-level data (at the macro level). Additionally, in many states, finance data at the LEA and school levels are not audited until the end of the calendar year (e.g., school finance data for SY 2017-18 would not be audited until the end of 2018 calendar year), and review and editing of school district- and school-level finance data by Census and NCES staff takes more time than to review and edit fiscal data at the state level.

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

To minimize duplication of effort, NCES and Census coordinate these collections as closely as possible. Because the SLFS, F-33, and NPEFS collections are inter-related and complementary, NCES and Census have found ways to create efficiency in use of resources between the three surveys, including the use of Census's Local Education Agency Finance System (LEAFS) processing application to process school district-level F-33 and school-level SLFS finance data. Many current school district finance edits and processing procedures are applicable to school-level finance data. Modifications have been made to the current system to add capability to process finance data at the school level. LEAFS gives survey staff the ability to compare data across the state, district, and school levels, detect data errors, and ensure data consistency across the surveys. This often allows for identification and resolution of errors in the reported data for one or all three collections simultaneously, resulting in improved data quality for all three programs. LEAFS's capability to cross-check data at the district and state levels also facilitates understanding of how different models of LEA organization affect school-level finance collections.

NCES and Census also have a longstanding and proven ability to work closely with the SEA fiscal coordinators who are the primary respondents for SLFS, F-33, and NPEFS. Many states provide one fiscal coordinator for three surveys, and NCES and Census are able to provide consolidated training to fiscal coordinators for all three surveys at once.

A5. Minimizing Burden

Small businesses or other small entities are not surveyed in SLFS. SLFS data come from state administrative records and NCES works with SEAs and LEAs on an ongoing basis to assure that burden associated with SLFS data submission is kept to a minimum.

A6. Consequences of Less Frequent Collection

Consequences if not collected. Having accurate, consistent, and timely fiscal information from states is critical to the ability of NCES to make publically available current and comparable finance data for all states and territories. Not collecting SLFS data would have negative consequences for school boards, legislatures and policymakers, SEAs, investors and creditors, managers of education systems at the district and school level, researchers, and the public.

Consequences if collected less frequently. State administrative record systems already collect school-level data for states' own purposes. Participation in the annual SLFS benefits the SEAs in that NCES and Census offer technical assistance in the production of data required for State and LEA reports under ESSA. Changing SLFS from an annual cycle to a less frequent schedule would impact the analysis of trends in funding levels and equity, and would dramatically decrease availability of these needed data.

A7. Special Circumstances

No special circumstances associated with SLFS are anticipated.

A8. Consultations outside the Agency

In January 2014, NCES participated in an expert panel convened by OPEPD for the Feasibility Study on Improving the Quality of School-Level Expenditure Data, which focused on the availability of data, data quality, data elements, and proposed data item definitions. The proposed general design and content for the FY 2014 SLFS Pilot Test collection was based on the F-33 collection, OMB's request, webinars with SEA coordinators, annual training sessions with SEA coordinators, and the work of OPEPD on this topic. It was presented to policymakers, researchers, state fiscal coordinators, and the public in March and July of 2014 at the American Education Finance and Policy Association conference and the NCES Summer Data Conference. The proposed general design and content of the 2016 SLFS follows that used in the FY 2014 SLFS Pilot Test. NCES will continue to solicit feedback on the design and content of SLFS during webinars that will be provided to participating states.

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

A9. Provision of Payments or Gifts to Respondents

No payments or gifts are offered to respondents.

A10. Assurance of Confidentiality

The data collected in this survey are from public records and do not require a pledge of confidentiality. We cite this confidentiality statement and the voluntary nature of this data collection in the Announcement letter. The following PRA statement is included on the F-33 SLFS Form and Instructions (Attachment B):

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-XXXX. 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, PCP, 550 12th St., SW, 4th floor, Washington, DC 20202.

A11. Need for the Use of Sensitive Questions

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

A12. Estimates of Hour Burden

As previously mentioned, SLFS leverages the work of state fiscal coordinators on F-33 (OMB# 0607-0700)². Respondents often use data from F-33 to cross check and edit SLFS data. In order to enhance efficiency, NCES and Census provided account numbers in the NCES financial accounting handbook beside the revenue and expenditure items on the Form F-33-SLFS. Additionally, NCES and Census discussed with SEAs interested in participating in the SLFS pilot project the likely reporting burden of this collection. Based on the F-33 existing survey, Census estimated that it will take each SEA on average 125 hours to provide data in the F-33 SLFS format, and based on conversations with the interested SEAs, Census estimated that it will take an SEA approximately 42 hours to submit data in their own state-specific format. The burden to complete the data plan survey is estimated at 2.5 hours. Table 1 shows the total estimated burden to respondents for participating in SLFS 2016 (the same response burden is estimated for SLFS 2017 and 2018).

Estimating an average hourly rate for SEA technicians and managers to prepare and submit SLFS data to be \$24.53³, and for managers, estimated to contribute 20 percent of the SLFS data submission time, to be \$47.51³, the total estimated burden time cost for the annual SLFS collection, if all states participate, is \$142,418.

Table 1. SLFS 2016 Estimated Respondent Burden if 51 SEAs Participate

Submission Method or Form Type	Maximum Number of Respondents	Maximum Number of Responses	Hours Per Respondent	Maximum Total Burden Hours
SLFS 2016 Data Collection (in 2017)				
SEA Recruitment	51	51	1	51
Survey Announcement	51	51	0.25	12.75
SLFS 2016 Webinar	51	51	2	102
Form F-33-SLFS Instructions	51	51	0.25	12.75
Data Submission using SLFS F-33 Format	30	30	125	3750
Data Submission using SEA's Format	21	21	42	882
SLFS 2016 Data Plan Survey	51	51	2.5	127.5
TOTAL	51	306	--	4,938

A13. Estimates of Cost Burden

There are no additional recordkeeping costs to the responding SEAs beyond their time to respond. All SLFS data are extracted from administrative record systems already collected by the state for its own purposes and are of the type and scope normally included in government records. The added burden for SLFS is limited to the SEA's effort taken in extracting data from files, transferring them to NCES, and responding to edit reports. The information requested does not require special hardware or accounting software or system, and thus respondents are not expected to incur any capital and start-up costs or system maintenance costs in responding. If any outside accounting or information collection services are

² The Annual Survey of School System Finances data are collected from the universe of school districts using uniform definitions and concepts of revenue, expenditure, debt, and assets.

³The mean salary for SEA technicians is estimated at \$24.53 per hour, and for financial managers (SOC code 113031) working in State government at \$47.51 per hour, based on Occupation and Employment Statistics, U.S. Department of Labor, Bureau of Labor Statistics (BLS), from the 2013 Annual Survey of Public Employment and Payroll for the education-elementary and secondary total function; and calculated by dividing the total monthly payroll for full time state and local government employees by the number of full-time employees, and converting the result to an hourly rate assuming an average forty-hour week. US Census Bureau website accessed April 20, 2015: <http://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>.

contracted for by the respondent, they are considered part of customary business practices and not specifically required for this information collection.

A14. Cost to the Federal Government

The estimated cost to the federal government for SLFS 2016 is approximately \$802,243. This amount includes \$420,000 for Census for data collection activities; \$97,243 for American Institutes for Research (AIR) to independently review the data; \$250,000 for NCES statisticians to oversee the data collection and reporting, and \$35,000 for annual SEA Staff Training. Training costs reflect the cost of general training and professional development for the reporting School-Level Finance Survey and the costs of conducting training at NCES of approximately 12 new fiscal coordinators each year. These costs are expected to be similar for SLFS 2017 and 2018.

A15. Reason for Change in Burden

This is a new national data collection and, as such, reflects a burden increase.

A16. Project Schedule

The FY 16 SLFS will be the subject of a Statistical Analysis report, which is tentatively scheduled to be released by June, 2018. The accompanying documentation will also be produced. Additionally, NCES will make a data file available for external data users, who will be subject to an NCES data use agreement that specifically covers the SLFS data. In order to proceed to the SLFS data files, the data user(s) must signify their agreement to comply with the provisions in the data usage agreement set forth below. The NCES Data Usage Agreement for the SLFS Data states:

NCES Data Usage Agreement for School-Level Finance Survey (SLFS) Data:

The SLFS data can only be used for the express purpose of research and development activities. Users shall:

- Make no use of the identity of any person discovered inadvertently, and advise NCES of any such discovery.
- Not link any dataset with individually identifiable data from other NCES or non-NCES datasets.

Any effort to determine the identity of any reported case by public-use data users is prohibited by law. Violations are subject to Class E felony charges of a fine up to \$250,000 and/or a prison term up to 5 years.

NCES does all it can to assure that the identity of data subjects cannot be disclosed. All direct identifiers, as well as any characteristics that might lead to identification, are omitted or modified in the dataset to protect the true characteristics of individual cases. Any intentional identification or disclosure of a person violates the assurances of confidentiality given to the providers of the information.

To proceed, you must signify your agreement to comply with the above-stated requirements by clicking the box below that states: "I agree". Doing so will close this window, and allow you to proceed to download the SLFS data set.

Table 2 below shows the project schedule for the SLFS 2016.

Table 2. SLFS 2016 Timetable

Data Collection	Timeframe
Data item definitions	October 30, 2016
Data collection materials development	November 14, 2016
Add school-level capacity to F-33 LEAFS processing system	December, 15, 2016
SLFS 2016 data collection opens	March 2017
Editing and processing of data	May-December 2017
Independent review of data	May-December 2017
SEAs respond to data issues uncovered in independent reviews	June-December, 2017
Complete FY 2016 data collection	December 31, 2017
Analysis Plan	

Data Collection	Timeframe
Draft Analysis Plan	September 15, 2017
Revised Analysis Plan	November 15, 2017
Preliminary data tabulations	March 31,2018
Revised data tabulations	April 30, 2018
Data tabulations for Statistical Analysis report	May 14, 2018
Documentation	
Draft documentation	November 15, 2017
Statistical Analysis Report	
First draft of Statistical Analysis report	March 2018
Publish Statistical Analysis report	June 2018
Data Files	
Release of FY 16 SLFS Data File	July 2018

A17. Request Not to Display Expiration Date

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

A18. Exceptions to the Certification

There are no exceptions to the items in that certification.

References

- Allison, G.S. (2015). *Financial Accounting for Local and State School Systems: 2014 Edition* (NCES 2015–347). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC. Retrieved March 31, 2015, from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>.
- U.S. Department of Education, Office of Planning, Evaluation and Policy Development, Policy and Program Studies Service, *Comparability of State and Local Expenditures Among Schools Within Districts: A Report From the Study of School-Level Expenditures*, by Ruth Heuer and Stephanie Stullich, Washington, D.C.,2011. Retrieved September 12, 2016, from www2.ed.gov/rschstat/eval/title-i/school-level-expenditures/school-level-expenditures.pdf.