



**U.S. Department of Education**

Institute of Education Sciences

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

**Supporting Statement Part B and C**

**OMB# 1850-New v.1**

**September 2016**

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

Part B. Collections of Information Employing Statistical Methods

# B.1. Respondent universe

The School-Level Finance Survey (SLFS) data file is organized by state or jurisdiction, district, and school, and contains expenditure data by function and object.[[1]](#footnote-1) The respondent universe consists of approximately 98,373 schools in 50 states plus the District of Columbia. The SLFS pilot study collected school-level finance data from 12 state education agencies (SEAs) in its first year (for fiscal year (FY) 2014), beginning in May 2015, and from 19 SEAs in the second year (for FY 2015), beginning in April 2016 (OMB# 1850-0803 v.133).

# B.2. Procedures for the collection of information

Each state’s Chief State School Officer appoints the state CCD fiscal coordinator to work with the National Center for Education Statistics (NCES) and the U.S. Census Bureau (Census) to provide accurate and comparable (across states and jurisdictions) data. NCES and Census provide annual training workshops for state fiscal coordinators that are designed to improve the efficiency and efficacy of reporting SLFS data. The annual workshops include an overview of the SLFS survey reporting and editing processes; detailed information about the data items that comprise the survey; and discussion of how to coordinate SLFS with state data systems. The annual fiscal workshops for state fiscal coordinators are in-depth training sessions held each summer at the NCES Summer Data Conference. In addition, new fiscal coordinator training sessions are held each Spring for new State fiscal coordinators, including an overview of the SLFS, F-33, and NPEFS surveys; clarification of data item definitions; advice for submitting data; and a summary of the editing and review process at NCES and Census.

Prior to the new fiscal year survey, Census analysts produce the SLFS Data Plan, which documents state-specific information about how certain revenues and expenditures are reported and any changes to reporting from prior years. All responses are compiled into a spreadsheet and are used during data analysis.

SEAs submit SLFS data via Census’s File Transfer Protocol (FTP) website along with their data plan, which alternatively can be emailed to Census separately. Census accepts data from states in one of two formats. Currently, 21 states provide finance data formatted to reflect state-specific codes on the F-33 survey. It is anticipated that 21 states will also provide school-level finance data formatted to reflect state-specific codes for SLFS. Census maintains programs for converting these data from the state agency format to the Census SLFS format. It is anticipated that 30 SEAs will format state-specific data files into the Census format prior to submitting the SLFS data.

All schools are canvassed in the survey. As such, there is no sampling error for the school district estimates. However, data are subject to nonsampling error such as respondent error, coverage error, nonresponse error, and processing error. To mitigate the impact of the nonsampling errors, editing, and estimating for missing data items is implemented (e.g., prorating school-level amounts to schools) are used.

After an SEA submits the SLFS data, the survey staff conducts a comprehensive review of the data and edit checks, relying on internal logic checks, consistency within specified tolerances over time, and consistency within a given state and type of unit. These checks include but are not limited to trend analysis for multiple years, large value and percentage fluctuations, zero dollar values, appropriate usage of data flags, and adequate comments from respondents explaining their data. Among other tests, the data and edits checks include sum checks, comparison of records layouts against the previous FY data file, comparisons of membership between the school universe file and the SLFS file, comparison of min/max/mean of all numeric data items to ensure the percentage changes of the means between the previous and current year’s data are in a reasonable range, and checks for whether the percentage increase (or decrease) of every item is within a reasonable range. Pursuant to NCES Statistical Standard 4-1, the data are “checked for credibility based on range tolerances to determine if responses fall within a pre-specified reasonable range and are properly documented.” The data are also checked “for consistency based on checks across variables within individual records for non-contradictory responses.” Census and NCES staff prepare an edit report that includes the results from these tests. Notification of any arithmetic errors and comments containing NCES’ understanding of specific missing data items are also included with the edit report.

# States are asked via email to correct addition errors, verify or correct information on missing items, and explain any extraordinary changes from the previous year’s data. The CCD survey staff may make requests for clarification, reconciliation, or other inquiries concerning the data to the SEAs. SEAs can respond directly to these requests for clarification and/or reconciliation or may on their own initiative resubmit data to resolve data issues. Data that remain missing or uncorrected are imputed based on values derived from other “fully reporting” states or other related data elements from within the state.

# B.3. Methods to maximize response and address nonresponse

Based on the SLFS Pilot, we do not anticipate response rates to be a major issue in this survey. SEAs generally require school districts to submit complete financial data to them, and provide most of the school-level finance data centrally for their school systems. School-level fiscal data reported to SEAs are used in determining how much state money each school system receives, which provides an incentive that encourages response. SLFS benefits from the multiple methods that states use to increase response rates.

SLFS has unit and item response rate goals of 85 percent, which meet the response rate thresholds specified in OMB, NCES, and Census Quality Standards. The SLFS Pilot project, which collected FY 2014 and FY 2015 data, exceeded these response rate goals. The survey has received a file from every state respondent every year, resulting in a high response rate.

# B.4. Tests of procedures to be undertaken

NCES will publish a Research and Development (R&D) report based on the SLFS Pilot collections, focusing on whether SLFS is a viable, efficient, and cost-effective method to collect school finance data. The R&D report will compare state administrative records containing school-level finance data with other sources of data; assess data availability, data quality, data irregularities, and the application of edit rules; discuss the ability of SEAs to utilize the SLFS survey form, the ability to conform data submissions from SEAs using their own format to the variables on the survey form; and the resources required to conduct the SLFS survey. The R&D report on SLFS is expected to be released by February, 2017.

If the R&D report shows that certain data items are not available, particularly among the non-personnel variables, some of these items may be removed from SLFS going forward. Items are not added to the SLFS survey unless a substantial majority (usually two-thirds or more) of respondents say that they can provide the item within 1 year of its introduction. This information is gathered during the annual Fiscal Coordinator training at the NCES Summer Data Conferences and at annual webinars on SLFS. State Fiscal Coordinators also have the opportunity to respond on-line to proposals for new items.

# B.5. Individuals consulted on statistical aspects of the design

The individuals consulted on the statistical aspects of the SLFS survey include Stephanie Stullich, **U.S. Department of Education,** stephanie.stullich@ed.gov; William Sonnenberg, Statistician, NCES, william.sonnenberg@ed.gov; and Franklin Winters, Assistant Division Chief, Statistical Research and Methodology, Economic Statistical Methods Division, U.S. Census Bureau, franklin.winters@census.gov. The SLFS data collection is overseen by Stephen Q. Cornman, Statistician, Common Core of Data, NCES, stephen.cornman@ed.gov.

**Part C. School-Level Finance Survey (SLFS)**

# C.1. Discussion of Survey Items

SLFS respondents, SEA Fiscal Coordinators, complete SLFS data collection following the account classifications in NCES’s handbook, *Financial Accounting for Local and State School Systems: 2014 Edition*. Crosswalk software is provided to any state whose chart of accounts differs from these standards. Respondents are also asked to reply to questions in a Data Plan survey (Appendix C). These responses help us to understand and process the data, and are published in the online SLFS file documentation.

SLFS Contents: SLFS is an extension of two existing collections being conducted by NCES: the School District Finance Survey (F-33) and the state-level National Public Education Financial Survey (NPEFS). SLFS is essentially an expansion of the F-33 to include some variables at the school level.

Contact Information: The survey asks for the name of the state, the person completing the survey, his or her telephone number, physical address, and email address.

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. 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).

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

* Instructional staff salaries (items Z33S and Z33SE);
* Student support services salaries (items V11S and V11SE);
* Instructional staff support services salaries (items V13S and V13SE); and
* School administration salaries (items V17S and V17SE).

In addition, the SLFS form contains two personnel exhibit items of the Instructional staff salaries category: Teacher salaries (items Z39S and Z39SE) and Instructional aide salaries (items Z40S and Z40SE).

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.

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

* Instructional staff support (items E07S and E07SE);
* Nontechnology-related supplies and purchased services (items V01S, and V01SE);
* Technology-related supplies and purchased services (items V02S and V13SE);
* Nontechnology-related equipment (items K13S and K13SE); and
* Technology-related equipment (items K14S and K14SE).

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

* Improvement of instruction (items V03S, and V03SE);
* Library and media services (items V04S and V04SE);
* Books and periodicals (items V93S and V93SE); and
* Technology software (items K15S and K15SE).

Data Exclusions

NCES has requested that respondents exclude certain expenditures from SLFS data item categories for comparability and analysis purposes. Data items on the SLFS form are labeled as either “with” or “without” these data exclusions.

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

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

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

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

# C.2. Sample Tables

The sample tables from the pending Research and Development (R&D) report below give an idea of the statistical uses of SLFS. The data may be reported annually in CCD publications and publications such as the *Digest of Education Statistics*. The analysis consists of straightforward tabulations of totals and subtotals, percentages, and ratios.

|  |
| --- |
| **Table 1A. Number of operating public elementary and secondary schools and response rates for personnel expenditures without exclusions, by data item and**  |
| **Table 1A. participating state: Fiscal year 2014** |  |  |  |  |  |  |
|   |   | Number of schools |   | Response rate for personnel expenditures without exclusions1 |  |
| Participating state |   | Instructional staff salaries | Student support services salaries | Instructional staff support services salaries | School administration salaries | Teacher salaries | Instructional aide salaries |  |
| **Reporting states** |  | **14,491** |  | **92.4** | **72.0** | **72.0** | **92.4** | **92.4** | **92.4** |  |
|   |  |  |  |  |  |  |  |  |  |  |
| Arkansas  |  | 1,112 |  | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 | 96.1 |  |
| Colorado2  |  | 119 |  | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 | 93.3 |  |
| Louisiana  |  | 1,429 |  | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 | 96.7 |  |
| Maine  |  | 1,002 |  | 80.5 | 80.5 | 80.5 | 80.5 | 80.5 | 80.5 |  |
| Michigan  |  | 3,651 |  | 81.0 | 0.0 | 0.0 | 81.0 | 81.0 | 81.0 |  |
|   |  |  |  |  |  |  |  |  |  |  |
| New Jersey2 |  | 471 |  | 93.6 | 93.6 | 93.6 | 93.6 | 93.6 | 93.6 |  |
| North Carolina  |  | 2,588 |  | 99.0 | 99.0 | 99.0 | 99.0 | 99.0 | 99.0 |  |
| Ohio  |  | 3,656 |  | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 | 98.6 |  |
| Rhode Island  |   | 463 |   | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 | 99.1 |  |
| 1 Expenditures without exclusions do not 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. |  |
| 2 Interpret Colorado and New Jersey data with caution. Colorado and New Jersey were only able to submit data for a subset of their local education agencies (LEAs). This analysis includes only 7 out of 185 Colorado LEAs (representing 120 out of 1,860 Colorado schools) and 31 out of 681 New Jersey LEAs (representing 474 out of 2,615 New Jersey schools). |  |
| NOTE: This table includes operating schools only (i.e., excludes closed, inactive, or future schools). |  |
| SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 0d. |  |

|  |  |
| --- | --- |
| **Table 3A. Number of schools and response rates for expenditures without exclusions, by school type, category of data items, and participating state: Fiscal year 2014** |  |
|   |   | Regular school |   | Special education school |   | Vocational school |   | Other/alternative school |
|  |  | Number of schools | Response rate for expenditures without exclusions1 |  | Number of schools | Response rate for expenditures without exclusions1 |  | Number of schools | Response rate for expenditures without exclusions1 |  | Number of schools | Response rate for expenditures without exclusions1 |
| Participating state | All fifteen items2 | All four personnel expendi-ture items3 | Both instructional staff salary exhibit items4 |   | All fifteen items2 | All four personnel expendi-ture items3 | Both instructional staff salary exhibit items4 |   | All fifteen items2 | All four personnel expendi-ture items3 | Both instructional staff salary exhibit items4 |   | All fifteen items2 | All four personnel expendi-ture items3 | Both instructional staff salary exhibit items4 |
| **Reporting states** | **12,842** | **52.8** | **75.5** | **95.6** |  | **302** | **17.5** | **25.8** | **46.7** |  | **156** | **61.5** | **66.7** | **66.7** |  | **520** | **21.2** | **36.9** | **76.2** |
|   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Arkansas  |  | 1,073 | 98.9 | 98.9 | 98.9 |  | 4 | 0.0 | 0.0 | 0.0 |  | 26 | 0.0 | 0.0 | 0.0 |  | 9 | 88.9 | 88.9 | 88.9 |
| Colorado5  |  | 113 | 93.8 | 93.8 | 93.8 |  | 0 | † | † | † |  | 0 | † | † | † |  | 6 | 83.3 | 83.3 | 83.3 |
| Louisiana  |  | 1,277 | 98.9 | 98.9 | 98.9 |  | 30 | 16.7 | 16.7 | 16.7 |  | 8 | 100.0 | 100.0 | 100.0 |  | 97 | 91.8 | 91.8 | 91.8 |
| Maine  |  | 589 | 95.2 | 99.2 | 99.2 |  | 3 | 66.7 | 100.0 | 100.0 |  | 27 | 100.0 | 100.0 | 100.0 |  | 0 | † | † | † |
| Michigan  |  | 3,040 | 0.0 | 0.0 | 84.8 |  | 183 | 0.0 | 0.0 | 34.4 |  | 6 | 0.0 | 0.0 | 0.0 |  | 310 | 0.0 | 0.0 | 65.8 |
|   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| New Jersey5 |  | 458 | 0.0 | 94.3 | 94.3 |  | 5 | 0.0 | 40.0 | 40.0 |  | 1 | 0.0 | 100.0 | 100.0 |  | 7 | 0.0 | 85.7 | 85.7 |
| North Carolina  |  | 2,473 | 0.0 | 99.4 | 99.4 |  | 26 | 0.0 | 84.6 | 84.6 |  | 7 | 0.0 | 100.0 | 100.0 |  | 82 | 0.0 | 92.7 | 92.7 |
| Ohio  |  | 3,533 | 99.2 | 99.2 | 99.2 |  | 50 | 90.0 | 90.0 | 90.0 |  | 69 | 71.0 | 71.0 | 71.0 |  | 4 | 100.0 | 100.0 | 100.0 |
| Rhode Island  |   | 286 | 99.0 | 99.0 | 99.0 |   | 1 | 100.0 | 100.0 | 100.0 |   | 12 | 100.0 | 100.0 | 100.0 |   | 5 | 80.0 | 80.0 | 80.0 |
| † Not applicable. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 Expenditures without exclusions do not 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. |
| 2 All fifteen items include instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, teacher salaries, instructional aide salaries, instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, technology-related equipment, improvement of instruction, library and media services, books and periodicals, and technology software.  |
| 3 All four personnel expenditure items include instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries.  |
| 4 Both instructional staff salary exhibit items include teacher salaries and instructional aide salaries. |
| 5 Interpret Colorado and New Jersey data with caution. Colorado and New Jersey were only able to submit data for a subset of their local education agencies (LEAs). This analysis includes only 7 out of 185 Colorado LEAs (representing 120 out of 1,860 Colorado schools) and 31 out of 681 New Jersey LEAs (representing 474 out of 2,615 New Jersey schools). |
| NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school type information is available.  |
| SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 0d. |

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| **Table 10. Select expenditures reported in School Level Finance Survey (SLFS) and National Public Education Financial Survey (NPEFS) and percentage difference between the surveys, by**  |
| **Table 10. data item and participating state: Fiscal year 2014** |  |  |  |  |  |  |  |  |  |  |  |
|   |   | Instructional staff salaries |   | Student support services salaries |   | Instructional staff support services salaries |   | School administration salaries |  |
|  |  | [in thousands of dollars] | Percentage difference |  | [in thousands of dollars] | Percentage difference |  | [in thousands of dollars] | Percentage difference |  | [in thousands of dollars] | Percentage difference |  |
| Participating state | SLFS | NPEFS |   | SLFS | NPEFS |   | SLFS | NPEFS |   | SLFS | NPEFS |  |
| **Reporting states** | **‡** | **$36,891,001** | **‡** |  | **‡** | **$4,508,040** | **‡** |  | **‡** | **$2,414,849** | **‡** |  | **‡** | **$3,635,815** | **‡** |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Arkansas  |  | $1,703,454 | 1,818,164 | -6.3 |  | $135,038 | 163,918 | -17.6 |  | $106,183 | 214,604 | -50.5 |  | $175,654 | 184,266 | -4.7 |  |
| Colorado  |  | ‡ | 3,155,520 | ‡ |  | ‡ | 272,503 | ‡ |  | ‡ | 281,887 | ‡ |  | ‡ | 410,868 | ‡ |  |
| Louisiana  |  | 2,656,366 | 2,711,577 | -2.0 |  | 175,778 | 305,606 | -42.5 |  | 136,784 | 238,907 | -42.7 |  | 294,622 | 301,480 | -2.3 |  |
| Maine  |  | 927,008 | 919,464 | 0.8 |  | 102,732 | 101,447 | 1.3 |  | 60,608 | 59,888 | 1.2 |  | 92,964 | 88,148 | 5.5 |  |
| Michigan  |  | 4,759,111 | 5,331,186 | -10.7 |  | — | 728,182 | — |  | — | 360,402 | — |  | 470,901 | 511,024 | -7.9 |  |
|   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| New Jersey  |  | ‡ | 9,430,180 | ‡ |  | ‡ | 1,622,332 | ‡ |  | ‡ | 485,549 | ‡ |  | ‡ | 823,676 | ‡ |  |
| North Carolina  |  | 3,429,652 | 5,345,590 | -35.8 |  | 407,412 | 413,787 | -1.5 |  | 146,281 | 294,601 | -50.3 |  | 538,326 | 597,847 | -10.0 |  |
| Ohio  |  | 5,181,700 | 7,337,894 | -29.4 |  | 545,297 | 756,425 | -27.9 |  | 295,348 | 426,310 | -30.7 |  | 611,342 | 649,334 | -5.9 |  |
| Rhode Island  |   | 828,494 | 841,424 | -1.5 |   | 127,594 | 143,840 | -11.3 |   | 44,754 | 52,701 | -15.1 |   | 67,784 | 69,173 | -2.0 |  |
| See notes at end of table. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Table 10. Select expenditures reported in School Level Finance Survey (SLFS) and National Public Education Financial Survey (NPEFS) and**  |  |  |  |
| **Table 10. percentage difference between the surveys, by data item and participating state: Fiscal year 2014—Continued** |  |  |  |  |  |  |
|   |   | Teacher salaries |   | Instructional aide salaries |   | Instructional staff support |  |  |  |  |  |
|  |  | [in thousands of dollars] | Percentage difference |  | [in thousands of dollars] | Percentage difference |  | [in thousands of dollars] | Percentage difference |  |  |  |  |  |
| Participating state | SLFS | NPEFS |   | SLFS | NPEFS |   | SLFS | NPEFS |  |  |  |  |  |
| **Reporting states** | **‡** | **$26,044,336** | **‡** |  | **‡** | **$3,508,770** | **‡** |  | **‡** | **$987,021** | **‡** |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Arkansas  |  | $1,563,992 | 1,599,936 | -2.2 |  | $139,465 | 218,228 | -36.1 |  | $54,639 | 125,949 | -56.6 |  |  |  |  |  |
| Colorado  |  | ‡ | 2,871,565 | ‡ |  | ‡ | 283,955 | ‡ |  | ‡ | 104,911 | ‡ |  |  |  |  |  |
| Louisiana  |  | 2,384,912 | 2,417,956 | -1.4 |  | 218,541 | 293,621 | -25.6 |  | 44,557 | 55,927 | -20.3 |  |  |  |  |  |
| Maine  |  | 802,879 | 770,124 | 4.3 |  | 112,025 | 149,340 | -25.0 |  | 33,838 | 40,748 | -17.0 |  |  |  |  |  |
| Michigan  |  | 4,480,581 | 4,787,733 | -6.4 |  | 277,441 | 543,453 | -48.9 |  | — | 256,274 | — |  |  |  |  |  |
|   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| New Jersey  |  | ‡ | 8,894,890 | ‡ |  | ‡ | 535,291 | ‡ |  | ‡ | 103,440 | ‡ |  |  |  |  |  |
| North Carolina  |  | 3,172,874 | 3,920,597 | -19.1 |  | 4,996 | 1,424,994 | -99.6 |  | 10,497 | 59,520 | -82.4 |  |  |  |  |  |
| Ohio  |  | 5,149,995 | — | — |  | 31,672 | — | — |  | 166,985 | 223,641 | -25.3 |  |  |  |  |  |
| Rhode Island  |   | 773,665 | 781,537 | -1.0 |   | 46,196 | 59,888 | -22.9 |   | 7,381 | 16,610 | -55.6 |  |  |  |  |  |
| — Not available.  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ‡ Reporting standards not met. Data are missing for more than 15 percent of schools at the reporting states level, or data are missing for more than 20 percent of schools at the state level. |  |  |  |  |  |
| NOTE: The select expenditures in this table do not exclude the following types of expenditures: expenditures paid from federal funds other than Impact Aid programs, expenditures for prekindergarten programs, and expenditures for special education programs. |  |  |  |  |  |
| SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School Level Finance Survey (SLFS)," fiscal year 2014, Preliminary Version 0d; and U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS),” fiscal year 2014, Provisional Version 1a.  |  |  |  |  |  |

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1. *Function* is a category of expenditure that defines the activity supported by the service or commodity bought. *Object* is a category of expenditure that defines the service or commodity bought. The expenditure functions include instruction, instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, enterprise operations, and total current expenditures. Objects reported within a function include salaries, employee benefits, purchased services, supplies, and equipment. [↑](#footnote-ref-1)