



**U.S. Department of Education**  
Institute of Education Sciences

# **Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2022-2024**

## **Supporting Statement Part B and C**

**OMB# 1850-0930 v.4**

**September 2022**

**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.<sup>1</sup> The respondent universe consists of approximately 100,649 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 15 SEAs in the second year (for FY15), beginning in April 2016 (OMB# 1850-0803 v.133). In January 2017, NCES obtained full clearance from OMB to collect SLFS data from up to 51 voluntarily participating SEAs beginning with FY16. The FY16 data collection began in March 2017 and the FY17 data collections in March 2018. Fifteen states voluntarily submitted FY 16 and FY 17 SLFS data, including Alabama, Arkansas, Colorado, Florida, Georgia, Kentucky, Louisiana, Maine, Michigan, New Jersey, North Carolina, Ohio, Oklahoma, Rhode Island, and Wyoming. Sixteen states voluntarily submitted data for the FY18 SLFS data collection, including Alabama, Arkansas, Colorado, Connecticut, Florida, Georgia, Kentucky, Louisiana, Maine, Michigan, New Jersey, North Carolina, Ohio, Oklahoma, Utah, Wyoming.

In November of 2018, OMB approved changes to the SLFS wherein variables have been added to make the SLFS directly analogous to the F-33 Survey and to the Every Student Succeeds Act (ESSA) provisions on reporting expenditures per-pupil at the local education agency (LEA) and school-level. As of April 2021, thirty SEAs have committed to voluntarily participate in SLFS and to submit their data for the FY21 data collection.

### **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.

As of July 2020, NCES has been meeting on a quarterly basis with fifty States and one jurisdiction in State Fiscal Coordinators Workshop to clarify data collection and reporting requirements on the SLFS, F-33, and NPEFS surveys during the COVID-19 circumstances. The Summer 2020 Workshop was held on July 28 and 29, 2020, the Fall 2020 Workshop was held on October 21, 2020. The Winter 2021 Workshop was held on March 10, 2021, the Summer 2021 Workshop was held on July 14 and 15, 2021, and Fall 2021 Workshop was held on October 20 and 21, 2021. Finally, the Winter 2022 Workshop was held on February 17, 2022, the Spring 2022 Workshop was held on April 28, 2022, and Summer 2022 Workshop was held

<sup>1</sup> *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.

on July 17 and 28<sup>th</sup>, 2022. The technical workshops facilitate reporting accurate, consistent and timely information because the finance data item definitions and survey instructions are discussed in exhaustive detail. The primary purpose of the technical workshop is to make the reporting procedures on the National Public Education Financial Survey (NPEFS), the School District Finance Survey (F33), and the School Level Finance Survey (SLFS) surveys as efficient and cost effective as possible. The workshops include an interactive discussion on the reporting and editing processes associated with the surveys; detailed information about the items that comprise the surveys; and discussion of how to coordinate submission of CCD data with the respective state's data systems.

New fiscal coordinator training workshops sessions are also held each Spring for new 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, 17 states provide finance data formatted to reflect state-specific codes on the F-33 survey. We anticipate that 20-25 states will provide school-level finance data formatted to reflect state-specific codes for SLFS in 2022. Census maintains programs for converting these data from the state agency format to the Census SLFS format. For SLFS FY 22 data, we anticipate that 25-30 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 FY14-FY21 SLFS collections to-date, we do not anticipate response rates to be a major issue in this survey. It is acknowledged that the current proposal for OCR to work with the Department’s National Center for Education Statistics (NCES) to assist OCR with collecting school level finance data as part of the CRDC may impact the response rate. In all likelihood, States that submit data for all data items in the FY 22–FY24 SLFS, will have a high response rate.

For SEAs that opt to submit FY 22 data under the SLFS incremental action plan (see Section A.2), wherein for all SEAs the FY 22 SLFS’ minimum reporting requirement is the submission of Total Current Expenditures for each public school within the state, the response rate will be high as the data is already reported on State and local report cards. For SEAs that opt to submit FY 23–FY 24 data under the SLFS incremental action plan, wherein for all SEAs the minimum reporting requirement is the submission of Total Current Expenditures for each public PK-12 school within the State; and Current Expenditures by four functions and three exhibits, the response rate may be lower.

#### **Incremental Action Plan**

In conjunction with the OCR proposal to work with NCES to assist OCR with collecting school level finance data as part of the CRDC, an incremental action plan will be utilized that clearly describes what will be expected from respondents over time to meet their mandatory reporting requirements. In addition, the incremental action plan clearly describes the actions ED will take in response to failure to provide the required information.

During the past two years, NCES and Census Bureau staff have held quarterly webinars with State Fiscal Coordinators. During those webinars, the State Fiscal Coordinators have had the opportunity to review changes to the SLFS, such as extending the collection of current expenditures in the F–33 survey down to the school level. Federal staff have carefully considered the coordinators’ comments and recommendations on the incremental action plan, particularly pertaining to providing sufficient “ramp-up” time for state and district level personnel to submit school-level finance data.

#### **SLFS Data Collection for Fiscal Year (FY) 22**

For the 2021–22 school year, OCR/NCES would require state educational agencies (SEAs) to report total current expenditures for each public school (preschool through grade 12, (PK-12)) within the state. These are data that are already required by the Elementary and Secondary Education Act (ESEA), as amended by Every Student Succeeds Act (ESSA). NCES and OCR will accept from the SEA, a “data dump” of total current expenditures for FY 22 for each public PK-12 school within the state from the annual state and LEA report cards required by ESEA, as amended by ESSA.

#### **SLFS Data Collection for FY 23 and FY 24**

For the 2022–23 and 2023–24 school years, SEAs would be required to report the following:

- Total current expenditures disaggregated by instruction, student support services, instructional staff support services, and school administration support;
- Teacher salaries;
- Instructional aide salaries; and
- Expenditures for books and periodicals.

Specifically, For all SEAs, the FY 23 and FY 24 SLFS’ minimum reporting requirements are as follows:

1. SEA respondent submission of total current expenditures for each public PK-12 school within the State;
2. SEA respondent submission of the following four function-based SLFS current expenditure categories for each PK-12 school within the state:
  - (1) total current expenditures for Instruction (function 1000);
  - (2) total current expenditures for Student Support Services (function 2100);
  - (3) total current expenditures for Instructional Staff Support Services (function 2200); and
  - (4) total current expenditures for School Administration Support Services (function 2400).
3. SEA respondent submission of the following three SLFS exhibit item categories for each public PK-12 school within the state:
  - (1) Teacher salaries (function 1000: objects 1X1 and 1X3);
  - (2) Instructional aide salaries (function 1000: objects 1X2); and
  - (3) Books and periodicals (function 1000 and 2220; object 640)

In addition to the minimum reporting requirements set forth above, SEA respondents have the option – and are encouraged to – report additional expenditure data for each public (PK-12) school in the State as requested on the SLFS form for the FY 22, FY 23, and FY 24 data collections.

Please note the SLFS incremental action plan is applicable through the FY 25 data collection, which is one year subsequent to the time frame for the FY 22 through FY 24 SLFS ICR package.

### **SLFS Data Collection for FY 25**

For the 2024–25 school year, SEAs would be required to report all expenditures included in the SLFS.

For all SEAs, the FY 25 SLFS’ minimum reporting requirements are as follows:

1. SEA respondent submission of total current expenditures broken out separately across all function<sup>2</sup> totals (as provided in Part I, Sections A-C, column (3) of the SLFS form) for each public PK-12 school within the state.
2. SEA respondent submission of the following three SLFS exhibit item categories for each public PK-12 school within the state:
  - (1) Teacher salaries (function 1000: objects 1X1 and 1X3);

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<sup>2</sup> The function describes the activity for which a service or material object is acquired. The functions of a school district are classified into five broad areas: instruction, support services, operation of noninstructional services, facilities acquisition and construction, and debt service. (Allison, 2015, p. 123).

(2) Instructional aide salaries (function 1000; objects 1X2); and

(3) Books and Periodicals (function 1000 and 2200; object 640).

### **Actions the Department of Education will take in response to failure to provide SLFS Data**

ED considers several steps when a recipient of ED funds fails to comply with mandatory data reporting obligations. The SLFS is a supplemental collection to the traditional CRDC.

#### *Missing SLFS Required Data*

For recipients who are not able to provide the required data for the SLFS, OCR will require them to create an action plan that details the action steps that will be taken to ensure the missing data will be collected and submitted on a timely basis for the next collection.

Within the action plan, the SEA would be required to include:

- A description of the SLFS data that are missing;
- A clear and specific explanation of why the SEA was not able to collect these data;
- The steps that will be taken to ensure the data are collected and reported within SLFS data collections in the immediate future; and
- An estimate of the time frame that the SEA can be in full compliance with the SLFS incremental action plan.

If warranted, OCR may also consider creating a more detailed action plan with monitoring components such as required trainings, collection year progress reports, and/or periodic meetings. Historically, OCR has been able to achieve voluntary compliance with the CRDC through these efforts.

#### *Failure to Submit and Certify Data on a Timely Basis*

Consistent with OCR's established practice for the CRDC, for the SLFS, OCR will require any first-time non-compliant recipient to submit a written certification indicating why it was unable to submit and certify data for a collection on a timely basis, and to state that it will submit data for the next collection in a complete and timely manner. For the CRDC, this process has proven successful in achieving voluntary compliance by nearly all school districts.

In the rare instances when these steps are unsuccessful, ED may consider other strategies by using the Education Department General Administrative Regulations (EDGAR) to seek compliance.<sup>3</sup>

NCES and Census will continue to provide technical support through interactive webinars and workshops for State Fiscal Coordinators that are designed to improve the efficiency and efficacy of reporting SLFS data. The technical support will help support consistent collection and submission of accurate SLFS data for SY 2022-2024.

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.

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<sup>3</sup> The Department of Education General Administrative Regulations provide that, as a term and condition of receiving Federal financial assistance from the Department, recipients agree to comply with applicable statutes and regulations, which, as noted above, includes requirements to submit reports and information pertinent to civil rights compliance requested by the Department. See e.g., 34 C.F.R. §§ 75.500, 75.700, and 76.770.

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. It is anticipated that the FY 21 SLFS data collection will exceed these response rate goals, although at this juncture NCES and the Census Bureau are engaged in data review, editing, matching the SLFS data to the CCD non-fiscal files, and requesting the SEAs to reconcile data issues and anomalies. Going forward, it is also anticipated that the FY 22 SLFS data collection will also exceed these response rate goals, particularly for SEAs that fully participate in the SLFS.

#### **B.4. Tests of procedures to be undertaken**

NCES initially published a Research and Development (R&D) report entitled *The Feasibility of Collecting School-Level Finance Data: An Evaluation of Data From the School-Level Finance Survey (SLFS) School Year 2013–14* (NCES 2018-305) based on the initial FY14 SLFS Pilot collection in April 2018, focusing on whether SLFS is a viable, efficient, and cost-effective method to collect school finance data (Cornman, 2018, p. 1). The R&D report compared state administrative records containing school-level finance data with other sources of data; assessed data availability, data quality, data irregularities, and the application of edit rules; discussed 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 second R&D report based on FY15 data entitled *The Feasibility of Collecting School-Level Finance Data: An Evaluation of Data From the School-Level Finance Survey (SLFS) School Year 2014–15* (NCES 2019-305) focused on whether all SEAs can report data, the item response rate, the unit response rate by school characteristics, and the comparison of SLFS data with other sources of school finance data F-33, NPEFS, NEA, and Occupational Employment Statistics (OES), and the challenges SEAs and LEAS face to collect the data and the actions to surmount those challenges. The R&D report on SLFS based on FY15 data was released in August 2019.

On March 30, 2021, IES released *Highlights of School-Level Finance Survey: Selected Findings from the School-Level Finance Survey (SLFS) School Years 2015–16 (FY 16) and 2016–17 (FY 17)* (NCES 2021-305). This statistical analysis report presents key findings and other data highlights from the School-Level Finance Survey (SLFS) in school years 2015-16 and 2016-17. The majority of states participating in the SLFS are able to report school-level expenditure data for a high percentage of their schools. The SLFS can be used to evaluate school-level expenditure data by various school characteristics (such as charter status and urbanicity) and various poverty indicators (Cornman, 2021, p.12).

On September 14, 2022, IES will release *Collecting Complete School-Level Expenditure Data: An Evaluation of the Expanded School-Level Finance Survey (SLFS) School Year 2017–18* (NCES 2022-305). The report presents highlights from the FY 18 data collection, focusing on the ability of the expanded SLFS to collect complete and comparable current expenditure statistics across a wide variety of school types.

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

The individuals consulted on the statistical aspects of the SLFS survey include William Sonnenberg, former Statistician, NCES, U.S. Department of Education [william.sonnenberg@ed.gov](mailto:william.sonnenberg@ed.gov); and Magdalena Ramos, Assistant Division Chief, Statistical Research and Methodology, Economic Statistical Methods

Division, U.S. Census Bureau, [magdalena.ramos@census.gov](mailto:magdalenaramos@census.gov). The SLFS data collection is overseen by Stephen Q. Cornman, Statistician, Common Core of Data, NCES, [stephen.cornman@ed.gov](mailto: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 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). Commencing with the FY 18 data collection, the SLFS expands F-33 to include its finance variables at the school level. The SEAs will reported total current expenditures at the school level in the same manner as for the district level on F-33 as of the FY18 data collection.

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.

Since the passage of Every Student Succeeds Act (ESSA) in 2016, multiple SEAs have expressed interest in participating in the SLFS. ESSA requires SEAs to produce report cards that include “per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual non-personnel 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)].

The actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds set forth in ESSA are comparable to total current expenditures. Total current expenditures are comprised of (i) expenditures for the day-to-day operation of schools and LEAs for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services; (ii) general administration expenditures; and (iii) school administration expenditures. Current expenditures are being collected at the state level on the NPEFS survey and at the district level on the F-33 survey.

In order to make the data collected through SLFS directly analogous to the ESSA expenditures per pupil provision, commencing with the FY 18 data collection, the SLFS expanded its collection with data from the following 4 broad categories:

1. Employee benefits (for each function).
2. Total current expenditures for Elementary-Secondary Educational Programs:
  - Instruction (function 1000)
  - Support services, pupils (function 2100)
  - Support services, instructional staff (function 2200)
  - Support services, general administration (function 2300), including a salary item
  - Support services, school administration (function 2400)
  - Support services, operation and maintenance of plant (function 2600), including a salary item
  - Support services, student transportation (function 2700), including a salary item
  - Business/central/other support services (function 2500 and 2900), including a salary item

3. Total current expenditures for Elementary-Secondary Non-instructional Programs:

- Food services (function 3100), including a salary item
- Enterprise operations (function 3200)
- Other Elementary-Secondary Non-instructional programs (total collected only)

4. Total current expenditures borne by the central office at the LEA level:

- Districtwide current expenditures (“catch-all” category for current expenditures unable to be broken out to the school level).

In summary, the inclusion of these new variables as of the FY18 data collection, the SLFS reflects total current expenditures for each school. With these additional variables, NCES collected:

<b>Elementary-Secondary Education Instructional Programs (PreK-12)</b>	<b>Salaries (object series 100)</b>	<b>Employee benefits (object series 200)</b>	<b>Total (all current operation objects)</b>
Instruction (function 1000)			
Support services, pupils (function 2100)			
Support services, instructional staff (function 2200)			
Support services, general administration (function 2300)			
Support services, school administration (function 2400)			
Support services, operation and maintenance of plant (function 2600)			
Support services, student transportation (function 2700)			
Business/central/other support services (functions 2500 and 2900)			
<b>Elementary-Secondary Non Instructional Programs</b>			
Food services			
Enterprise operations	NA		
Other	NA	NA	
<b>Districtwide Current Expenditures</b>			
Districtwide current expenditures	NA	NA	

<b>Exhibits and Special Items</b>	<b>Amount</b>
Teacher salaries (function 1000: objects 1X1 and 1X3)	
Instructional aide salaries (function 1000: objects 1X2)	
Improvement of instruction (function 2210: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)	
Library and media services (function 2220: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)	
Books and periodicals (functions 1000 and 2220: object 640)	
Technology-related supplies and purchased services (ALL functions: objects 351, 352, 432, 443, 530, and 650)	
Technology-related hardware (ALL functions: object 734)	
Technology-related software (ALL functions: object 735)	

For an entire listing of variables, functions, objects, and data item codes on SLFS 2021, please see Appendix B.

### Data Exclusions

NCES has requested that respondents exclude certain expenditures from data item categories on the SLFS form to maximize comparability of school-level finance data between reporting states and schools. SLFS collects school-level data in two ways for each data item category – including expenditures made from all state and local funds and: (1) including federal funds vs. (2) excluding expenditures paid from federal funds other than federal funds intended to replace local tax revenues (e.g., expenditures paid from federal Impact Aid funds). SLFS item codes can be found in the upper-left corner of each category on the survey form (Appendix B). Item codes ending in “S” are used to report the requested amounts including all federal, state, and local funds, and item codes ending in “SE” are used to report those amounts with the exclusion of expenditures from federal funds other than federal funds intended to replace local tax revenues.

### **C.2. Sample Tables**

The three publications entitled *Highlights of School-Level Finance Data: Selected Findings From the School-Level Finance Survey (SLFS) School Years 2015–16 (FY 16) and 2016–17 (FY 17)* (NCES 2021-305) <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2021305>; *The Feasibility of Collecting School-Level Finance Data: An Evaluation of Data From the School-Level Finance Survey (SLFS) School Year 2014–15* (NCES 2019-305) <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2019305>; and *The Feasibility of Collecting School-Level Finance Data: An Evaluation of Data From the School-Level Finance Survey (SLFS) School Year 2013–14* (NCES 2018-305) <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2018305>) released numerous tables. Furthermore, on September 14, 2022, NCES will release *Collecting Complete School-Level Expenditure Data: An Evaluation of the Expanded School-Level Finance Survey (SLFS) School Year 2017–18* (NCES 2022-305).

There are four sample tables from the reported entitled *Highlights of School-Level Finance Data: Selected Findings From the School-Level Finance Survey (SLFS) School Years 2015–16 (FY 16) and 2016–17 (FY 17)* (NCES 2021-305) set forth in Appendix A (C-1; C-2; C-3; and C-5).

Tables that will be released for SLFS FY 22, FY 23, and FY 24 and beyond will provided similar tabulations that focus on (1) the completeness and comparability of SLFS data and (2) how the SLFS can be utilized to evaluate differences in resource allocation (as measured by school-level expenditures) across schools, school districts, and states.

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## Appendix A

**Table C-1. Number and percentage of local education agencies (LEAs), schools, and students in the United States, number of LEAs and schools with fiscal data reported in the School-Level Finance Survey (SLFS), and number and percentage of students covered in the SLFS, by state: FY 2016 and FY 2017**

State	Number of LEAs		Percent of LEAs reported in SLFS	Number of schools		Percent of schools reported in SLFS	Number of students		Percent of students covered by SLFS
	Total <sup>1</sup>	Reported in SLFS <sup>2</sup>		Total <sup>3</sup>	Reported in SLFS <sup>2</sup>		Total <sup>4</sup>	Covered by SLFS <sup>5</sup>	
Fiscal year 2016									
<b>United States</b>	<b>18,678</b>	<b>4,051</b>	<b>21.7</b>	<b>100,563</b>	<b>24,998</b>	<b>24.9</b>	<b>50,327,015</b>	<b>13,582,841</b>	<b>27.0</b>
Alabama	180	137	76.1	1,519	1,434	94.4	743,789	742,837	99.9
Arkansas	291	256	88.0	1,111	1,046	94.1	492,132	490,213	99.6
Colorado	265	48	18.1	1,876	1,101	58.7	899,112	638,165	71.0
Florida	76	68	89.5	4,424	3,547	80.2	2,792,234	2,507,360	89.8
Georgia	223	216	96.9	2,335	2,275	97.4	1,757,237	1,750,343	99.6
Kentucky	186	173	93.0	1,564	1,380	88.2	686,598	679,777	99.0
Louisiana	223	164	73.5	1,400	1,341	95.8	718,711	707,418	98.4
Maine	268	208	77.6	618	614	99.4	181,613	176,073	96.9
Michigan	931	829	89.0	3,555	3,214	90.4	1,536,231	1,441,893	93.9
New Jersey	697	31	4.4	2,603	440	16.9	1,408,845	268,548	19.1
North Carolina	316	274	86.7	2,655	2,612	98.4	1,544,934	1,544,106	99.9
Ohio	1,128	989	87.7	3,674	3,534	96.2	1,716,585	1,713,814	99.8
Oklahoma	607	548	90.3	1,819	1,793	98.6	692,878	687,841	99.3
Rhode Island	64	62	96.9	316	309	97.8	142,014	139,942	98.5
Wyoming	61	48	78.7	374	358	95.7	94,717	94,511	99.8
Nonparticipating states <sup>6</sup>	13,162	0	0.0	70,720	0	0.0	34,919,385	0	0.0
Fiscal year 2017									
<b>United States</b>	<b>18,654</b>	<b>3,953</b>	<b>21.2</b>	<b>100,402</b>	<b>25,241</b>	<b>25.1</b>	<b>50,587,859</b>	<b>13,729,643</b>	<b>27.1</b>
Alabama	181	137	75.7	1,548	1,436	92.8	744,930	744,709	100.0 <sup>7</sup>
Arkansas	292	259	88.7	1,108	1,046	94.4	493,447	491,081	99.5
Colorado	267	67	25.1	1,898	1,496	78.8	905,019	812,044	89.7
Florida	77	68	88.3	4,417	3,538	80.1	2,816,791	2,521,479	89.5
Georgia	227	219	96.5	2,327	2,274	97.7	1,764,346	1,760,210	99.8

See notes at end of table.

**Table C-1. Number and percentage of local education agencies (LEAs), schools, and students in the United States, number of LEAs and schools with fiscal data reported in the School-Level Finance Survey (SLFS), and number and percentage of students covered in the SLFS, by state: FY 2016 and**

**FY 2017—Continued**

State	Number of LEAs		Percent of LEAs reported in SLFS	Number of schools		Percent of schools reported in SLFS	Number of students		Percent of students covered by SLFS
	Total <sup>1</sup>	Reported in SLFS <sup>2</sup>		Total <sup>3</sup>	Reported in SLFS <sup>2</sup>		Total <sup>4</sup>	Covered by SLFS <sup>5</sup>	
Kentucky	186	173	93.0	1,556	1,386	89.1	684,017	678,435	99.2
Louisiana	185	180	97.3	1,404	1,361	96.9	716,293	714,948	99.8
Maine	270	205	75.9	619	588	95.0	180,512	173,552	96.1
Michigan	924	698	75.5	3,509	3,065	87.3	1,528,666	1,386,005	90.7
New Jersey	699	31	4.4	2,607	438	16.8	1,410,421	267,652	19.0
North Carolina	320	283	88.4	2,672	2,630	98.4	1,550,062	1,549,295	100.0 <sup>7</sup>
Ohio	1,115	979	87.8	3,645	3,525	96.7	1,710,143	1,703,591	99.6
Oklahoma	607	544	89.6	1,810	1,787	98.7	693,903	693,038	99.9
Rhode Island	64	62	96.9	320	312	97.5	142,150	139,679	98.3
Wyoming	61	48	78.7	371	359	96.8	94,170	93,925	99.7
Nonparticipating states <sup>6</sup>	13,179	0	0.0	70,591	0	0.0	35,152,989	0	0.0

<sup>1</sup>The number of LEAs was obtained from the Common Core of Data (CCD) LEA Universe file, including the 50 states and the District of Columbia only. In addition to regular public school districts, this count of LEAs includes nontraditional LEAs (e.g., independent charter school LEAs, regional education service agencies, administrative centers, and specialized public school districts), many of which also operate at least one school.

<sup>2</sup>Includes records that can be matched to the CCD LEA Universe and School Universe files and for which at least one data item is reported in the SLFS.

<sup>3</sup>The number of schools was obtained from the CCD School Universe file, including the 50 states and the District of Columbia only.

<sup>4</sup>The number of students was obtained from CCD State Nonfiscal file, including the 50 states and the District of Columbia only.

<sup>5</sup>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.

<sup>6</sup>Includes the 35 states and the District of Columbia that didn't participate in the fiscal years 2016 and 2017 SLFS.

<sup>7</sup>Rounds to 100.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," FY 16 and FY 17, Provisional Version 1a; "State Nonfiscal Survey of Public Elementary/Secondary Education," 2015–16 and 2016–17, Provisional Version 1a; "Local Education Agency Universe Survey," 2015–16, Provisional Version 1a and 2016–17, Provisional Version 2a; and "Public Elementary/Secondary School Universe Survey," 2015–16 and 2016–17, Provisional Version 2a.

**Table C-2. Number of operational schools in the School-Level Finance Survey (SLFS), percentage of schools with fiscal data reported, and average number of items reported, by data item category and participating state: FY 2016 and FY 2017**



Participating state	Percent of schools with fiscal data reported for						Average number of items reported			
	Number of schools		Zero items		All 15 items <sup>1</sup>		Out of the four primary personnel items <sup>2</sup>		Out of the five primary nonpersonnel items <sup>3</sup>	
	FY 16	FY 17	FY 16	FY 17	FY 16	FY 17	FY 16	FY 17	FY 16	FY 17
<b>Reporting states</b>	<b>29,402</b>	<b>29,435</b>	<b>15.2</b>	<b>14.4</b>	<b>40.2</b>	<b>38.3</b>	<b>2.8</b>	<b>2.9</b>	<b>2.9</b>	<b>3.1</b>
Alabama	1,509	1,513	5.0	5.1	95.0	94.9	3.8	3.8	4.8	4.7
Arkansas	1,088	1,090	3.9	4.0	96.0	96.0	3.8	3.8	4.8	4.8
Colorado	1,862	1,888	40.9	20.8	59.1	0.0	2.4	3.2	3.0	4.0
Florida	4,323	4,336	17.9	18.4	0.0	0.0	0.8	0.8	0.0	0.0
Georgia	2,313	2,315	1.9	1.6	98.1	98.4	3.9	3.9	4.9	4.9
Kentucky	1,541	1,539	10.6	9.9	0.0	0.0	3.6	3.6	4.5	4.5
Louisiana	1,393	1,405	4.2	3.1	0.0	0.0	3.8	3.9	3.8	3.9
Maine	611	605	0.7	2.8	0.0	97.2	4.0	3.9	0.0	4.9
Michigan	3,469	3,460	7.4	11.4	0.0	0.0	1.9	1.8	0.0	0.0
New Jersey	2,588	2,590	83.3	83.2	0.0	0.0	0.7	0.7	#	0.2
North Carolina	2,603	2,624	0.2	0.2	0.0	0.0	4.0	4.0	5.0	5.0
Ohio	3,619	3,592	2.3	2.5	97.7	97.0	3.9	3.9	4.9	4.9
Oklahoma	1,800	1,792	0.9	0.7	99.1	99.3	4.0	4.0	5.0	5.0
Rhode Island	313	315	1.3	1.9	98.7	98.1	3.9	3.9	4.9	4.9
Wyoming	370	371	3.2	3.2	96.8	96.8	3.9	3.9	4.8	4.8

# Rounds to zero.

<sup>1</sup> Includes the 15 items collected by the SLFS (i.e., instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, teacher salaries, instructional aide salaries, instructional staff support [nonpersonnel], nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, technology-related equipment, improvement of instruction [nonpersonnel], library and media services [nonpersonnel], books and periodicals, and technology software).

<sup>2</sup> Includes the four primary personnel data items collected by the SLFS (i.e., instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries).

<sup>3</sup> Includes the five primary nonpersonnel data items collected by the SLFS (i.e., instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, and technology-related equipment).

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)," FY 16 and FY 17, Provisional Version 1a.

**Table C-3. Current expenditures and personnel expenditures reported in the National Public Education Financial Survey (NPEFS) and School-Level Finance Survey (SLFS) and percentage of current expenditures and personnel expenditures in the NPEFS reported in the SLFS, by participating state: FY**

2016 and FY 2017

Participating state	Current expenditures [in thousands of dollars]				Percent of current expenditures in NPEFS reported in SLFS		Personnel expenditures [in thousands of dollars]				Percent of personnel expenditures in NPEFS reported in SLFS	
	NPEFS <sup>1</sup>		SLFS <sup>2</sup>				NPEFS <sup>3</sup>		SLFS <sup>4</sup>			
	FY 16	FY 17	FY 16	FY 17	FY 16	FY 17	FY 16	FY 17	FY 16	FY 17	FY 16	FY 17
<b>Reporting states</b>	<b>\$167,866,897</b>	<b>\$172,846,747</b>	<b>\$63,053,193</b>	<b>\$68,928,878</b>	<b>37.6</b>	<b>39.9</b>	<b>\$131,490,645</b>	<b>\$135,202,695</b>	<b>\$58,759,684</b>	<b>\$63,916,608</b>	<b>44.7</b>	<b>47.3</b>
Alabama	6,885,677	7,097,472	3,721,764	3,851,989	54.1	54.3	5,345,928	5,553,988	3,117,838	3,243,400	58.3	58.4
Arkansas	4,872,214	4,936,465	2,687,362	2,729,932	55.2	55.3	3,695,452	3,744,361	2,301,359	2,330,918	62.3	62.3
Colorado	8,648,369	8,913,931	3,229,976	4,294,095	37.3	48.2	6,839,480	7,068,016	3,093,637	4,116,873	45.2	58.2
Florida	25,621,239	26,404,135	8,888,302	9,000,816	34.7	34.1	18,786,778	19,231,809	8,888,302	9,000,816	47.3	46.8
Georgia	17,283,295	18,126,272	9,209,314	10,326,018	53.3	57.0	14,001,677	14,859,663	8,299,052	9,312,343	59.3	62.7
Kentucky	6,750,052	6,897,155	3,234,363	3,711,318	47.9	53.8	5,744,112	5,850,068	3,073,750	3,435,634	53.5	58.7
Louisiana	8,027,058	8,149,712	3,595,822	3,727,215	44.8	45.7	6,377,419	6,395,604	3,263,550	3,386,650	51.2	53.0
Maine	2,579,299	2,641,420	1,282,481	1,351,931	49.7	51.2	2,031,134	2,071,595	1,282,481	1,226,996	63.1	59.2
Michigan	16,977,163	17,206,122	5,265,209	5,317,465	31.0	30.9	12,791,013	12,920,781	5,265,209	5,317,465	41.2	41.2
New Jersey	26,825,114	27,622,861	1,995,976	2,009,366	7.4	7.3	21,494,066	22,150,818	1,995,976	2,009,366	9.3	9.1
North Carolina	13,466,942	13,943,070	7,824,036	8,067,888	58.1	57.9	11,140,027	11,521,308	7,270,472	7,470,366	65.3	64.8
Ohio	20,484,182	21,494,254	7,422,926	9,912,033	36.2	46.1	15,750,687	16,362,571	6,589,687	8,802,573	41.8	53.8
Oklahoma	5,606,044	5,496,402	2,661,423	2,563,169	47.5	46.6	4,297,820	4,222,359	2,448,280	2,367,482	57.0	56.1
Rhode Island	2,283,927	2,362,463	1,185,589	1,219,296	51.9	51.6	1,879,561	1,936,780	1,121,319	1,151,563	59.7	59.5
Wyoming	1,556,321	1,555,016	848,650	846,347	54.5	54.4	1,315,489	1,312,975	748,772	744,163	56.9	56.7

<sup>1</sup> Includes instruction, instruction-related, support services, and other elementary/secondary current expenditures, but excludes expenditures on capital outlay, other programs, and interest on long-term debt.

<sup>2</sup> Includes the current expenditures collected by the SLFS (i.e., instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, nontechnology-related supplies and purchased services, and technology-related supplies and purchased services). Nonpersonnel instructional staff support expenditures are excluded to eliminate double counting. Part of the nonpersonnel instructional staff support expenditures are included in the expenditures for nontechnology-related and technology-related supplies and purchased services.

<sup>3</sup> Includes the personnel expenditures collected by the NPEFS (i.e., salaries and employee benefits for instruction, support services, food services, and enterprise operations).

<sup>4</sup> Includes the personnel expenditures collected by the SLFS (i.e., instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries).

NOTE: This table includes all records in the SLFS.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," FY 16 and FY 17, Provisional Version 1a and "National Public Education Financial Survey (NPEFS)," FY 16 and FY 17, Final Version 2a.

**Table C-5. Median school average teacher salary for operational public elementary and secondary schools, by school charter status, school urbanicity, and participating state: FY 2017**

Participating state <b>Reporting states</b>	Median school average teacher salary <sup>1</sup>					
	Charter school status		School urbanicity <sup>2</sup>			
	Charter school	Noncharter school	City	Suburb	Town	Rural
	‡	‡	‡	‡	‡	‡
Alabama	—	\$53,063	\$55,325	\$54,451	\$52,276	\$52,283
Arkansas	\$37,004	44,424	52,051	47,620	43,212	40,962
Colorado	47,139	‡	54,718	55,273	‡	‡
Florida	—	—	—	—	—	—
Georgia	49,930	55,998	55,467	57,769	53,818	54,359
Kentucky	†	—	—	—	—	—
Louisiana	50,429	52,045	50,966	55,349	50,116	50,680
Maine	40,700	48,133	58,802	55,473	47,321	46,109
Michigan	‡	60,807	59,167	64,355	57,964	57,150
New Jersey	—	‡	‡	‡	‡	‡
North Carolina	42,121	45,500	45,074	45,540	45,423	45,567
Ohio	44,385	74,873	75,481	80,211	68,954	66,900
Oklahoma	‡	41,278	41,977	41,758	40,456	41,222
Rhode Island	56,622	79,712	79,712	78,723	†	77,995
Wyoming	‡	67,555	72,059	71,790	65,704	‡

— Not available.

† Not applicable.

‡ 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.

<sup>1</sup> A school's average teacher salary is calculated by the teacher salary expenditures reported for the school divided by the number of full-time-equivalent (FTE) teachers at the school.

<sup>2</sup> “City” includes the subcategories of large city, mid-size city, and small city. “Suburban” includes the subcategories of large suburb, mid-size suburb, and small suburb. “Town” includes the subcategories of town, fringe; town, distant; and town, remote. “Rural” includes the subcategories of rural, fringe; rural, distant; and rural, remote.

NOTE: This table includes operational schools only (i.e., excludes closed, inactive, or future schools). Only data reported at the school level are included; this table excludes districtwide expenditures reported for the SLFS that were not able to be attributed to a specific school.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School-Level Finance Survey (SLFS),” FY 17, Provisional Version 1a.