



U.S. Department of Education
Institute of Education Sciences

Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2018-2020

Supporting Statement Part B and C

OMB# 1850-0930 v.2

August 2018

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 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, with each collecting data from 15 SEAs. As of July 2018, twenty-two SEAs have committed to voluntarily participate in SLFS and to submit their data for FY18.

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, 17 states provide finance data formatted to reflect state-specific codes on the F-33 survey. We anticipate that 21 states will provide school-level finance data formatted to reflect state-specific codes for SLFS in 2019. Census maintains programs for converting these data from the state agency format to the Census SLFS format. For SLFS FY18 data, we anticipate that 21 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

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.

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-FY17 SLFS collections to-date, 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. It is anticipated that the FY 16 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.

B.4. Tests of procedures to be undertaken

NCES published a Research and Development (R&D) report 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. 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 R&D report based on FY15 data focuses 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 is expected to be released by February 2019.

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 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 its finance variables at the school level. Beginning with FY18, the SEAs will report total current expenditures at the school level in the same manner as for the district level on F-33.

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, beginning with data for FY18, SLFS will expand 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, starting with the FY18 SLFS will reflect total current expenditures for each school. With these additional variables, NCES will be collecting:

Elementary-Secondary Education Instructional Programs (PreK-12)	Salaries (object series 100)	Employee benefits (object series 200)	Total (all current operation objects)
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)			
Elementary-Secondary Non Instructional Programs			
Food services			
Enterprise operations	NA		
Other	NA	NA	
Districtwide Current Expenditures			
Districtwide current expenditures	NA	NA	

Exhibits and Special Items	Amount
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 2018, 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 publication 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) released numerous tables (<https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2018305>). Tables that will be released for SLFS 2016, 2017, 2018, and beyond will provided similar tabulations of totals and subtotals, percentages, and ratios as the sample tables below prepared for the pending Research and Development (R&D) report that is based on SLFS FY15 data.

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, National Center for Education Statistics. (2014). *NCES Statistical Standards* (NCES 2014-097). Washington, DC: U.S. Government Printing Office. Retrieved May 22, 2014, from <http://nces.ed.gov/statprog/2012/>.
- Cornman, S.Q., Zhou, L., Ampadu, O., D’Antonio, L., Gromos, D., and Wheeler, S. (2018). *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). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved August 8, 2018 from <http://nces.ed.gov/pubsearch>.

Disclaimer: The table below is a sample table from the pending Research and Development (R&D) report that is based on SLFS FY15 data. R&D reports present results or discussions that do not reach definitive conclusions at this point in time, because the data are tentative, the methodology is new and developing, or the topic is one on which there are divergent views. Therefore, the techniques and inferences made from the data are tentative and subject to revision.

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

Participating state	FY14			FY15			Schools ¹ reported in FY14 SLFS but not in FY15 SLFS		Schools ¹ reported in FY15 SLFS but not in FY14 SLFS	
	Number of schools in 2013–14 School Universe	Number of schools reported in SLFS ²	Percent of schools reported in SLFS	Number of schools in 2014–15 School Universe	Number of schools reported in SLFS ²	Percent of schools reported in SLFS	Number of schools	Number of students	Number of schools	Number of students
Reporting states	17,570	12,912	73.5	30,481	25,010	82.1	143	‡	702	320,586
Alabama	†	†	†	1,688	1,447	85.7	†	†	†	†
Arkansas	1,112	1,069	96.1	1,102	1,059	96.1	0	†	1	782
Colorado	1,832	111	6.1	1,843	353	19.2	0	†	240	135,114
Florida	†	†	†	4,588	4,159	90.6	†	†	†	†
Georgia	†	†	†	2,512	2,401	95.6	†	†	†	†
Kentucky	†	†	†	1,548	1,311	84.7	†	†	†	†
Louisiana	1,412	1,365	96.7	1,383	1,314	95.0	22	6,917	1	163
Maine	619	614	99.2	616	613	99.5	0	†	1	451
Michigan	3,539	2,846	80.4	3,882	3,384	87.2	31	16,146	434	175,753
New Jersey	2,508	441	17.6	2,571	440	17.1	0	†	6	3,046
North Carolina	2,588	2,562	99.0	2,647	2,587	97.7	0	†	1	1,790
Ohio	3,656	3,604	98.6	3,631	3,509	96.6	90	‡	17	3,390
Oklahoma	†	†	†	1,796	1,777	98.9	†	†	†	†
Rhode Island	304	300	98.7	307	304	99.0	0	†	1	97
Wyoming	†	†	†	367	352	95.9	†	†	†	†

† Not applicable. Alabama, Florida, Georgia, Kentucky, Oklahoma, and Wyoming did not participate in the FY14 SLFS.

‡ 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.

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

² Include schools that can be matched to CCD School Universe files and report at least one data item in SLFS.

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

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

Disclaimer: The table below is a sample table from the pending Research and Development (R&D) report that is based on SLFS FY15 data. R&D reports present

results or discussions that do not reach definitive conclusions at this point in time, because the data are tentative, the methodology is new and developing, or the topic is one on which there are divergent views. Therefore, the techniques and inferences made from the data are tentative and subject to revision.

Table 7. Number and percent of operational schools that reported fiscal data in the School-Level Finance Survey (SLFS), by school urbanicity and participating state: Fiscal years (FY) 2014 and 2015

Participating state	City				Suburb			
	FY14		FY15		FY14		FY15	
	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported
Reporting states	3,958	74.8	6,574	86.5	6,426	61.5	10,463	76.4
Alabama	†	†	358	89.9	†	†	259	97.3
Arkansas	244	93.9	245	93.5	125	96.8	125	97.6
Colorado	612	4.4	622	18.5	555	11.9	575	25.4
Florida	†	†	1,228	95.1	†	†	2,251	97.2
Georgia	†	†	481	95.6	†	†	915	97.7
Kentucky	†	†	208	85.6	†	†	290	83.4
Louisiana	395	96.7	394	91.4	340	98.2	338	97.0
Maine	54	98.1	68	98.5	84	100.0	126	100.0
Michigan	820	68.3	787	93.8	1,331	82.1	1,308	94.0
New Jersey	255	67.1	258	64.3	1,971	12.6	2,013	12.7
North Carolina	681	98.2	704	98.0	498	99.6	519	99.4
Ohio	824	96.8	813	97.7	1,330	99.2	1,328	96.6
Oklahoma	†	†	277	98.6	†	†	218	100.0
Rhode Island	73	98.6	76	98.7	192	98.4	192	99.0
Wyoming	†	†	55	98.2	†	†	6	100.0

See notes at end of table.

Disclaimer: The table below is a sample table from the pending Research and Development (R&D) report that is based on SLFS FY15 data. R&D reports present results or discussions that do not reach definitive conclusions at this point in time, because the data are tentative, the methodology is new and developing, or the

topic is one on which there are divergent views. Therefore, the techniques and inferences made from the data are tentative and subject to revision.

Table 7. Number and percent of operational schools that reported fiscal data in the School-Level Finance Survey (SLFS), by school urbanicity and participating state: Fiscal years (FY) 2014 and 2015—Continued

Participating state	Town				Rural			
	FY14		FY15		FY14		FY15	
	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported	Number of schools ¹	Percent of schools reported
Reporting states	2,230	84.4	4,140	89.3	5,273	84.1	9,434	90.4
Alabama	†	†	234	93.2	†	†	679	97.3
Arkansas	251	96.0	249	96.0	492	97.2	482	97.3
Colorado	211	3.8	218	20.2	454	2.2	454	16.3
Florida	†	†	302	93.7	†	†	539	96.1
Georgia	†	†	361	97.8	†	†	822	98.7
Kentucky	†	†	415	79.0	†	†	635	88.7
Louisiana	243	97.9	240	98.3	451	94.9	437	95.4
Maine	102	99.0	161	100.0	569	99.5	878	99.8
Michigan	491	86.2	482	92.1	1,007	87.4	995	91.8
New Jersey	67	20.9	66	19.7	215	3.3	234	3.0
North Carolina	337	98.5	350	98.6	1,072	99.3	1,157	99.6
Ohio	528	99.4	523	96.2	974	98.8	967	96.1
Oklahoma	†	†	400	98.8	†	†	901	98.9
Rhode Island	0	†	0	†	39	100.0	39	100.0
Wyoming	†	†	139	95.7	†	†	215	96.3

† Not applicable. Alabama, Florida, Georgia, Kentucky, Oklahoma, and Wyoming did not participate in the FY14 SLFS.

¹ The SLFS data file includes records that cannot be matched to the Common Core of Data (CCD) School Universe file. These records include finances for summer school programs, after school programs, districtwide records, and other school entities that could not be matched to the CCD School Universe. For example, on the FY14 SLFS data file Maine reported 383 districtwide records and Rhode Island reported 144 summer school and after school records, and on the FY15 SLFS data file Maine reported 617 districtwide records and Rhode Island reported 51 summer school and after school records. As a result, the number of school records reported in this table may differ from the number of schools reported in the CCD School Universe.

NOTE: This table includes operating schools (i.e., excludes closed, inactive, or future schools) where the school urban-centric locale code is available. There are 354 records in FY14 SLFS and 1,116 records in FY15 SLFS excluded from this table. City includes the subcategories of Large City, Mid-size City, and Small City. Suburban includes the subcategories of Large Suburb, Mid-size Suburb, and Small Suburb. Town includes the subcategories of Town, Fringe; Town, Distant; and Town, Remote. Rural includes the subcategories of Rural, Fringe; Rural, Distant; and Rural, Remote.

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

Disclaimer: The table below is a sample table from the pending Research and Development (R&D) report that is based on SLFS FY15 data. R&D reports present results or discussions that do not reach definitive conclusions at this point in time, because the data are tentative, the methodology is new and developing, or the topic is one on which there are divergent views. Therefore, the techniques and inferences made from the data are tentative and subject to revision.

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

Reporting states	FY14					FY15				
	[in thousands of dollars]			Percentage difference between SLFS and NPEFS	Percentage difference between SLFS and F-33	[in thousands of dollars]			Percentage difference between SLFS and NPEFS	Percentage difference between SLFS and F-33
	SLFS	NPEFS	F-33			SLFS	NPEFS	F-33		
	‡	\$47,449,704	\$47,351,337	‡	‡	‡	\$78,741,432	\$78,113,829	‡	‡
Alabama	†	†	†	†	†	\$2,987,218	3,179,540	3,189,651	-6.0	-6.3
Arkansas	\$2,120,329	2,380,952	2,310,277	-10.9	-8.2	2,152,868	2,401,606	2,329,379	-10.4	-7.6
Colorado	‡	4,120,777	4,119,970	‡	‡	‡	4,258,758	4,258,753	‡	‡
Florida	†	†	†	†	†	‡	11,941,478	11,564,088	‡	‡
Georgia	†	†	†	†	†	7,999,915	8,481,921	8,463,452	-5.7	-5.5
Kentucky	†	†	†	†	†	2,939,402	3,321,199	3,333,111	-11.5	-11.8
Louisiana	3,263,550	3,557,569	3,532,896	-8.3	-7.6	3,320,083	3,610,654	3,586,532	-8.0	-7.4
Maine	1,183,312	1,168,948	1,174,151	1.2	0.8	‡	1,194,356	1,203,140	‡	‡
Michigan	‡	6,930,794	6,930,789	‡	‡	‡	6,860,578	6,866,022	‡	‡
New Jersey	‡	12,361,737	12,311,038	‡	‡	‡	12,540,540	12,491,058	‡	‡
North Carolina	4,521,671	6,651,826	6,705,784	-32.0	-32.6	7,114,131	7,039,102	7,114,261	1.1	#
Ohio	6,633,687	9,169,963	9,158,333	-27.7	-27.6	6,493,233	9,367,633	9,346,829	-30.7	-30.5
Oklahoma	†	†	†	†	†	2,412,084	2,683,963	2,506,691	-10.1	-3.8
Rhode Island	1,068,626	1,107,139	1,108,099	-3.5	-3.6	1,094,309	1,125,054	1,125,811	-2.7	-2.8
Wyoming	†	†	†	†	†	735,053	735,049	735,051	#	#

† Not applicable. Alabama, Florida, Georgia, Kentucky, Oklahoma, and Wyoming did not participate in the FY14 SLFS.

Rounds to zero.

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

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