The SLFS Converter Tool Guide

Created by Edunomics Lab

The School Level Finance Survey (SLFS), Converter Tool Guide can help state education agencies (SEAs) meet the Every Student Succeeds Act (ESSA) financial transparency per-pupil expenditure reporting requirement using two pre-existing Federal survey tools. The School-Level Finance Survey (SLFS) and the Local Education Agency Finance Survey (also called F-33) are surveys administered via National Center for Education Statistics (NCES), and the two surveys combined capture all school district expenditures, with some portion being captured at the school level and others at the local education agency (LEA) level. State agencies can use this tool to combine data from those two surveys to calculate school-level expenditures for all the schools and LEAs in their survey files.

This tool is best suited for states working to meet the financial transparency requirement that do not already have a chart of accounts with location code, or may need more time to refine or fully implement a process for obtaining digital school-level data, and/or for SEAs that already have SLFS data and would like to explore that data as an interim step in meeting the requirement.

What is the SLFS and how does the survey relate to the ESSA financial transparency requirement?

The SLFS is a Federal survey issued by NCES to participating states and attempts to capture school-level spending on a number of predefined variables. This survey began as a pilot in FY14 and ran as such for two years. Now it is expanded to all states that volunteer to participate. The survey is an expansion of the F-33, collecting data on many of the same variables at a more granular level. This expanded survey collects data on six personnel variables and nine non-personnel variables, and breaks them out by school. However, as a percentage of total district expenditures reported on the F-33, in some cases the SLFS pilot demonstrated that the survey only captured about 50 percent of total district expenditures to report at the school level.

What is the SLFS Converter Tool?

The Excel-based tool, created by the Edunomics Lab on behalf of the Building State Capacity and Productivity (BSCP) Center, combines SLFS and F-33 data to build a complete picture of school-level spending with minimal burden on staff. Several datasets (including SLFS data, basic enrollment information by school, and F-33 [district-level] data) are pasted into the tool. The tool then produces a basic table that meets all the statutory requirements in the part of ESSA that mandates reporting of per-pupil expenditures at the school level.

Since the SLFS does not fully capture district expenditures, the F-33 is needed to account for all state, local, and Federal education expenditures not captured by SLFS. Using LEA codes, the tool sums all school-level expenditures reported by LEA, and then subtracts that amount from the total expenditures for the LEA as reported in the F-33. The difference in those numbers is then divided by the LEA's enrollment and distributed uniformly across all schools on a per-pupil basis (shown in the table as $6,187). Though this method of distributing centrally coded expenditures across schools may seem crude, it permits more relevant school spending comparisons across districts by ensuring all expenditures are captured and reported, aggregating to a school-level total.

Without the LEA-level expenditures included in the grand total, spending figures for schools are less meaningful. Because so much of the public spending isn't assigned directly to schools, omitting central expenditures (or any shared resources) in school totals would mean that those totals would not fully capture the public resources available for schooling. Further, since districts vary in their methods and practices for assigning costs to schools versus central departments, comparisons of total school spending across districts is impossible if only comparing costs assigned directly to schools. As a result, the SLFS Converter Tool displays both those expenditures assigned directly to schools and each school's share of any shared district expenditures (see Figure 1)

Figure 1. SLFS Converter Tool display of expenditures

Results for all schools in the LEA:				
Viewing LEA: **Amanda-Clearcreek Local**	Amanda-Clearcreek Elementary	Amanda-Clearcreek High School	Amanda-Clearcreek Middle School	Amanda-Clearcreek Primary School
Enrollment	347	479	378	358
School Level Expenditures				
Federal	$31	$32	$31	$132
State/Local	$3,835	$3,693	$3,745	$3,549
School Level Total	$3,867	$3,725	$3,776	$3,681
LEA Level Expenditures				
Federal/State/Local	$6,187	$6,187	$6,187	$6,187
Grand Total (by school)	**$10,054**	**$9,912**	**$9,963**	**$9,868**
(per pupil expenditures)				

LEA Average	*$9,946*
State Average	*$11,663*

School Level Total
+
LEA Level Total
=
Grand Total by school

When should the SLFS Converter Tool be used?

A state should use the SLFS Converter Tool when the state:

- Does not have a statewide chart of accounts that includes a location code;
- Lacks other means to access school-level expenditure data;
- Needs more time to refine or fully implement a process for obtaining school-level expenditure data through another means (such as a statewide chart of accounts); or
- Already has SLFS data and would like to explore this method as an interim step to meet the financial transparency requirement.

This tool is less useful for states that have access to more detailed school-level financial data via other state collections or can combine existing datasets (such as personnel data) to determine school-level expenditures.

How to use the tool (see Figure 2):

STEP 1: Administer the SLFS to all districts and paste the relevant data (site enrollment and financial fields) into the tool. Note: The tool will work even with partially completed survey results, meaning the SEA does not have to collect all the SLFS fields and could select only those it deems reasonable given its timeline.

STEP 2: Paste data from the relevant F-33 variables into the tool.

STEP 3: Click "calculate". The tool generates spending by school. The calculator separates Federal and state/local expenditures at the school level and assigns the remaining funds as LEA-level expenditures, also separated by Federal and state/local expenditures.

STEP 4: View results by selecting to view them by district or school. Once data are entered and the tool has run the necessary calculations, users can view data for a single school or for all schools in an LEA. See Figure 3. For LEA and School View.

Figure 2. Step-by-step instructions

Step-by-step instructions

Step 1
Paste SLFS data with site enrollments into Tab 1.
[Paste SLFS]

Step 2
Paste F-33 LEA data into Tab 2.
[Paste F-33]

Step 3
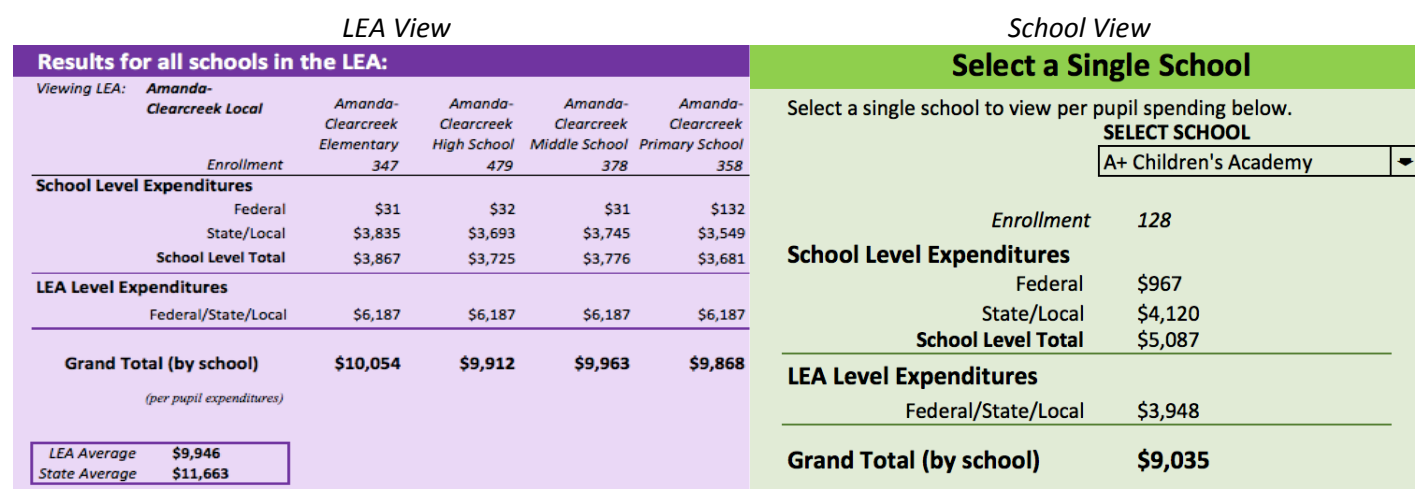Click the 'Calculate' button below to start the data conversion process.
[Calculate]

Step 4
View results.
[Select an LEA] [Select a Single School]

Figure 3. LEA and School view

LEA View

Results for all schools in the LEA:				
Viewing LEA: **Amanda-Clearcreek Local**	*Amanda-Clearcreek Elementary*	*Amanda-Clearcreek High School*	*Amanda-Clearcreek Middle School*	*Amanda-Clearcreek Primary School*
Enrollment	347	479	378	358
School Level Expenditures				
Federal	$31	$32	$31	$132
State/Local	$3,835	$3,693	$3,745	$3,549
School Level Total	$3,867	$3,725	$3,776	$3,681
LEA Level Expenditures				
Federal/State/Local	$6,187	$6,187	$6,187	$6,187
Grand Total (by school)	**$10,054**	**$9,912**	**$9,963**	**$9,868**
(per pupil expenditures)				

LEA Average	$9,946
State Average	$11,663

School View

Select a Single School	
Select a single school to view per pupil spending below.	
SELECT SCHOOL	
A+ Children's Academy	
Enrollment	128
School Level Expenditures	
Federal	$967
State/Local	$4,120
School Level Total	$5,087
LEA Level Expenditures	
Federal/State/Local	$3,948
Grand Total (by school)	**$9,035**

Tool limitations

While the SLFS tool can help states move forward to assemble financial information by school, several limitations make the tool less useful over the long term. Most importantly, because the tool only includes student counts and school and LEA-level expenditure amounts, there are no means to integrate the report with student demographics and/or student outcomes. Using the financial data as a tool for improvement would require marrying the financial data with other data sources.

Further, even on financials, the tool does not separate specific expenditures by type in ways that many users may find important for meaningful comparisons (including expenditures for special education, food services, etc.). Similarly, the tool does not allow nuanced decisions and business rules around attributing central costs back out to schools, nor does the tool build in any additional detail that may be useful as schools attempt to learn from each other.

Going beyond the tool—Leveraging financial transparency for system improvement

The real upside of the new ESSA financial transparency reporting requirement is the opportunity for SEAs to build an information system that helps districts and schools leverage their dollars to do the most for students. While the SLFS Converter Tool can help states assemble financials by school, a more sophisticated information system will be needed for the system to use the data in a way that can drive educational improvements. Such an information system would incorporate contextual information, such as student demographics and student performance, to enable stakeholders to better understand potential drivers of spending differences across schools and districts.

Merging these data into powerful, interactive visual displays like the scatterplot (see Figure 4) clearer interpretations of the relationship between spending and performance. The pairing of outcomes and spending data becomes even more powerful when stakeholders can easily compare schools with similar characteristics (such as urban, suburban, or rural; small or large; high poverty; high concentration of English language students) or within a district, region, and

Figure 4. Example of interactive visual display

%Students Scoring 4s and 5s — **Spending per student**

Q2: Lower Spending, Higher Outcomes
Q1: Higher Spending, Higher Outcomes
Q3: Lower Spending, Lower Outcomes
Q4: Higher Spending, Lower Outcomes
School A, School B, School C, School D

state. Once built, these emerging data systems will help clarify which schools are most able to leverage funding to maximize student outcomes and will allow *all* schools to benchmark their progress toward improved productivity.

To learn more about the tool, or to receive a live demonstration, please contact our team via email at *edunomics@georgetown.edu*.