

Documentation for the NCES Common Core of Data School-Level Finance Survey (SLFS), School Year 2021–22 (Fiscal Year 2022)

Provisional File Version 1a

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I. Introduction to the NCES School-Level Finance Survey (SLFS), School Year 2021–22 (Fiscal Year 2022) Provisional File Version 1a

This documentation is for the Provisional File Version 1a of the School-Level Finance Survey (SLFS) for school year (SY) 2021-22, fiscal year 2022 (FY 22) conducted by the National Center for Education Statistics (NCES). It contains a brief description of the data collection in conjunction with information required to understand and access the data file. The School-Level Finance Survey consists of data submitted annually to NCES by state education agencies (SEAs). The survey provides finance data for schools that provide free public elementary and secondary (prekindergarten through grade 12) education in the United States. The SLFS data file does not include national, state, or local education agency (LEA) totals.¹

The finance data described in this documentation are from the SLFS, a component of the Common Core of Data (CCD). The CCD is a group of annual public elementary/secondary data collections administered by NCES. The other five surveys in the CCD are the Public Elementary/Secondary School Universe Survey, the Local Education Agency Universe Survey, the State Nonfiscal Survey of Public Elementary/Secondary Education, the National Public Education Financial Survey (NPEFS), and the School District Finance Survey (F-33).² The principal users of CCD fiscal data are the federal government, the education research community, state and local government officials (including school boards and LEA administrators), and the general public. The Census Bureau acts as the primary collection agent for the SLFS on behalf of NCES.

The SLFS is the only national, centrally-collected data collection of public elementary and secondary school-level finances in the United States. NCES is authorized to conduct this study by the Education Sciences Reform Act of 2002 (ESRA 2002, U.S.C. 20 §9543). The SLFS is consistent with the obligation of NCES to collect, report, analyze, and disseminate statistical data on “the financing and management of education, including data on revenues and expenditures” (20 U.S.C. § 9543(a)(1)(I)).

Section 203(c)(1) of the 1979 Department of Education Organization Act (DEOA) conveys to the Assistant Secretary for Civil Rights the authority to “collect or coordinate the collection of data necessary to ensure compliance with civil rights laws within the jurisdiction of the Office for Civil Rights.” See 20 U.S.C. § 3413(c)(1) (emphasis added).

The civil rights laws enforced by the U.S. Department of Education’s OCR (Office for Civil Rights) for which the CRDC (Civil Rights Data Collection) collects data include Title VI of the Civil Rights Act of 1964, which prohibits discrimination based on race, color, or national origin; Title IX of the Education Amendments of 1972, which prohibits discrimination

¹ Refer to the CCD National Public Education Financial Survey (NPEFS) for national- and state-level items and to the CCD School District Finance Survey (F-33) for LEA-level items.

² The term “F-33” is the form number utilized for the School District Finance Survey collection instrument. The School District Finance Survey is commonly called the F-33.

based on sex and Section 504 of the Rehabilitation Act of 1973, which prohibits discrimination on the basis of disability.

Also, Section 203(c)(3) of the DEOA authorizes OCR “to enter into contracts and other arrangements ... with public agencies ... as may be necessary to carry out [its] compliance and enforcement functions” OCR proposed 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.

The Office of Management and Budget (OMB) approved the Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2022-2024 package on April 18, 2023.³

SEAs appoint state fiscal coordinators to work with NCES and the Census Bureau to provide accurate and comparable finance data across states and jurisdictions. NCES and the Census Bureau provide annual training to state fiscal coordinators to ensure that survey variable definitions are well communicated and that states understand how to report accurate and timely fiscal data.

The SLFS form instructs respondents to report data in accordance with uniform standards provided in the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). Use of the accounting handbook by survey respondents facilitates the comparability of school finance data across states and schools. The handbook gives common definitions for detailed account classifications, which are aggregated to form the data items collected in the SLFS.

SEAs report SLFS data for a variety of types of public elementary/secondary schools and programs. These include school-level expenditures for regular education, special education, alternative education, and career and technical (i.e., vocational) education schools as well as program-level expenditures for juvenile correctional institutions, residential treatment facilities, and other nonstandard educational facilities.⁴

The FY 22 SLFS data file contains 106,961 records representing public elementary and secondary education schools across the 50 states and the District of Columbia.^{5, 6} SEAs reported finance data for 100,736, or 94.2 percent, of those school records. The data file includes variables for current expenditures, salaries, and employee benefits by function; selected exhibit and other expenditure items of interest (e.g., teacher salaries,

³ On April 18, 2023, OMB approved the Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2022-2024; ICR Reference No: 202209-1850-002; OMB Control No: 1850-0930.

https://www.reginfo.gov/public/do/PRAViewICR?ref_nbr=202209-1850-002#

⁴ In addition to schools, the SLFS collects data for “reportable programs” and other types of school entities that do not appear in the NCES Common Core of Data (CCD) School Universe.

⁵ The count of school records in the FY 22 SLFS data file includes 5,414 “districtwide” records containing residual LEA-level current expenditures that were not reported down to the school level. These finances are included as separate records on the SLFS data file where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.” See appendix C (State Notes) for state-specific documentation of these districtwide records.

⁶ Of the 106,961 school records in the FY 22 SLFS data file, 100,972 are schools matching to the SY 2021-22 CCD Public Elementary/Secondary School Universe. SEAs reported finance data for 94,530, or 93.6 percent, of those schools.

books and periodicals, selected technology expenditures); as well as identification and school characterization variables for each school. For a complete list of variables, see appendix A. Finance data are presented in whole dollar amounts.

The remainder of this documentation includes a user's guide and five appendixes. The user's guide contains information on the methodology of this survey, including certain conditions that are unique to the data file for the FY 22 survey cycle and information about changes to the survey that may be important to any data user planning longitudinal analyses.

The five appendixes are as follows:

- **Appendix A—Record Layout and Descriptions of Data Items** gives the variable names and labels of the data items discussed throughout the documentation, as well as their location in the data file for the FY 22 survey cycle.
- **Appendix B—Glossary** defines terms and data items used in the SLFS data collection.
- **Appendix C—State Notes** provides comments related to unique state financial reporting anomalies for FY 22 and how those anomalies relate to this data release.
- **Appendix D—Summary Tables** provides i) regional- and state-level statistics on the number and percent of LEAs, schools, and students with SLFS data reported, as well as region- and state-level aggregations of selected current expenditure statistics from the FY 22 SLFS; and ii) frequency and value distribution summary statistics of data items for all schools in the FY 22 SLFS data file.
- **Appendix E—Survey Form** includes a facsimile of the FY 22 SLFS data collection instrument.

II. User's Guide

A. Methodology

The SLFS collects finance data from all schools operated by the 50 states and the District of Columbia.⁷ On May 30, 2023, the Census Bureau opened the FY 22 SLFS data collection and distributed the survey instrument to all SEAs. Representatives from each SEA collected and edited the requested school-level finance data from their LEAs and submitted those data to the Census Bureau by the December 29th, 2023 reporting deadline. States report data to the Census Bureau in either the SLFS survey format or in the individual state agency's financial accounting format. When SEAs report in their state agency format, Census Bureau staff

⁷ The universe of schools on the FY 22 SLFS file is derived from the SY 2021-22 CCD Public Elementary/Secondary School Universe Survey directory file, which is based on school-level universe information submitted annually by SEAs through the U.S. Department of Education's *EDFacts* submission system. The SLFS collects finance data from all schools operated by the 50 states and the District of Columbia only. Federally-operated schools (e.g., schools operated by the Bureau of Indian Education) and schools that are in the five U.S. Outlying Areas (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands) are considered out-of-scope for the SLFS.

evaluates the SEA's chart of accounts and creates a "crosswalk" that translates the amounts states report in state agency format to amounts for each SLFS survey variable.

For the FY 22 collection, the following 10 states submitted data in their own formats: Idaho, Kentucky, Montana, Nebraska, New Jersey, North Carolina, North Dakota, Oregon, South Carolina, and Utah. All other states and the District of Columbia reported data in the SLFS survey format. Survey analysts monitor data quality by comparing the school-level finance data to other CCD fiscal survey data and performing internal and longitudinal consistency checks.

The SLFS data collection provides expenditure data for each school in the United States at the school level. The sum of school-level expenditures from SLFS data items to state-level totals may differ from state-aggregated data derived from F-33 and state finance data provided from NPEFS for the corresponding school year. State-aggregated F-33 and NPEFS data can generally be expected to be greater than comparable, state-aggregated SLFS data primarily because (1) F-33 and NPEFS include expenditures for LEAs that are out-of-scope for SLFS collection because the LEAs do not operate any schools (e.g., most regional education service agencies) and (2) F-33 and NPEFS include other interschool expenditures (e.g., teacher and LEA employee salaries for employees that work at more than one school) that many states had difficulty prorating or otherwise reporting down to the school level for the SLFS. Additionally, NPEFS includes expenditures for schools and programs operated by the states and federal government that are not reported at the LEA or school levels. There may also be differences in the sum of comparable SLFS, F-33, and NPEFS data items based on potential differences in data collection and reporting techniques across the surveys.

B. Accounting and Collection Methods

The SLFS intends to provide a comprehensive picture of the school-level spending associated with public elementary and secondary education. SLFS data aim to account for all current expenditures made by schools during the fiscal year, both as a total and by major expenditure functions and objects of interest to data users.

The Census Bureau performs the data collection and reviews the data by applying business rules and edits designed to identify data that may be erroneous. The Census Bureau and NCES work with state fiscal coordinators to resolve any inconsistent or unusual data. The Census Bureau may edit data based on supplemental information in the event that the school finance data appear unreasonable or otherwise do not strictly adhere to the reporting instructions included in the SLFS data collection instrument.

Appendix C—State Notes provides a general record of data anomalies associated with state reporting and adaptations for the SLFS survey.

Data Editing

NCES statistical standards require that all NCES data be edited to ensure data quality (U.S. Department of Education 2014). SLFS survey staff engages in data editing, which is an

iterative and interactive process that includes procedures for detecting and correcting errors in the data. Data editing minimizes errors and ensures the data are complete, accurate, and consistent across the data file. In accordance with NCES Statistical Standard 4-1, SLFS data are checked for “credibility based on range tolerances to determine if responses fall within a prespecified reasonable range” and “consistency based on checks across variables within individual records for noncontradictory responses” (U.S. Department of Education 2014).

After an SEA submits data, the survey staff conducts a comprehensive review of the data, which includes numerous edit checks. These edit checks include but are not limited to:

- trend analysis for multiple years;
- large value and percentage fluctuations from prior year data;
- “consistency” edit checks (e.g., for a given current expenditure function, the sum of reported salaries and employee benefits cannot be greater than the reported total);
- outlier per pupil and per staff current expenditure amounts;
- unreasonable zero dollar amounts;
- comparison of current year data file record layouts to record layouts the SEA submitted in the previous fiscal year; and
- comparisons of SLFS amounts to corresponding F-33 and NPEFS data to ensure SLFS amounts were reported within a reasonable range when aggregated to the school district and state levels.

SLFS survey analysts prepare follow-up questions for SEA respondents based on the results of these edit checks. SEAs are asked to explain all undocumented data anomalies and correct any data errors. If an SEA does not provide a correction or reasonable explanation for anomalous data, SLFS analysts will edit the data based on a defined set of business rules; these adjustments are identified in the FY 22 SLFS data file with a data item flag value of “A” (edited or suppressed by the analyst).

Crosswalk Procedures

The Census Bureau has developed “crosswalk” procedures to assist some SEAs in their reporting of SLFS data and to improve the comparability of this data across states. For this process, Census Bureau analysts create separate SAS programs for each of the states that submitted SLFS data in their SEA’s internal financial accounting format. Developed from research of each SEA’s chart of accounts, these programs are coded to convert (i.e., “crosswalk”), where applicable, every permutation of the state’s financial account codes to the appropriate SLFS survey categories. SLFS amounts submitted by the states reporting in this format can then be imported into SAS datasets by these programs, evaluated, and converted into SLFS category amounts. Given that Census Bureau analysts are wholly responsible for this conversion, the “crosswalk” process contributes to increased data comparability across states that submitted SLFS data within their SEA’s internal financial accounting format.

Section II.A of this documentation (above) lists the states that report in a format requiring a crosswalk for conversion to SLFS survey format. Appendix C—State Notes documents the chart of accounts and any other source documents used to develop the crosswalks for these states.

Federal Fund Data Exclusions

Since the inception of the survey in 2014, the SLFS has requested reporting of all finance amounts twice: (1) including expenditures made from all federal, state, and local funds (i.e., expenditures “without” exclusions); and (2) including expenditures made from all state and local funds, but 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) (i.e., expenditures “with” exclusions).⁸

SLFS data item codes can be found in the upper-left corner of each category on the survey form. Item codes ending in “S” are used to report the requested amounts paid from all federal, state, and local funds, while item codes ending in “SE” should be used to report those same amounts with the exclusion of expenditures paid from federal funds, other than federal funds intended to replace local tax revenues.

For example, Z39S (teacher salaries without exclusions) and Z39SE (teacher salaries with exclusions) are the two item codes for the “teacher salaries” category (Part II, line 1 of the survey form). Z39S should include teacher salaries paid from all federal, state, and local funds. Z39SE should include the same teacher salaries paid from these funds *but should exclude* teacher salaries paid from federal funds, other than federal funds intended to replace local tax revenues.

Appendix A—Record Layout and Data Descriptions provides a complete list of all SLFS data items with and without federal fund data exclusions.

Districtwide Current Expenditures

Due largely to state variances in uniform accounting methodologies and reporting practices, SEAs vary greatly in terms of the detail and completeness to which they can report current expenditures at the school level that are more traditionally accounted for at the school district level. For example, it’s not always practical to account for superintendent’s office and other general (i.e., school district) administration expenditures at a specific school site when the services associated with these expenditures often apply to multiple or all schools in the school district. Additionally, there are certain district-level finances that some SEAs find more practical to account for and report at the school level as lump sum totals, rather than break out separately in the requested expenditure function and object categories requested on the SLFS.

⁸ SLFS data items with exclusions (i.e., excluding expenditures paid from federal funds other than federal funds intended to replace local tax revenues) are collected separately from data items without exclusions to isolate and promote comparability of state- and locally-funded expenditures across schools, LEAs, and states.

Because of the numerous challenges involved with accounting for district-level current expenditures at the school level, SEAs often have to allocate district-level current expenditures to the school level through estimation methods which can vary widely by state (and between LEAs in each state).

To help facilitate reporting of district-level expenditures for situations where a state is not able to account for and report those finances down to the school level, the SLFS has offered the following “districtwide” modes of reporting since its initial year of collection in FY 14:

- **Districtwide current expenditures:** The SLFS data collection includes a “districtwide current expenditures” (CE4) category that allows survey respondents to report, as a lump sum school-level total, any residual current expenditures that can not be reported separately by function as requested in Part I, sections A and B of the SLFS form. Amounts reported here are typically certain district-level expenditures that the respondent is not able to report separately by function, though the respondent has flexibility within this category to report any or all of a school’s current expenditures if it improves the feasibility of reporting more complete current expenditures for the school down to the school level.
- **Districtwide school records:** The SLFS provides flexibility for survey respondents to report, by SLFS data item, residual district-level current expenditures not able to be reported down to the school level as separate, “districtwide” totals in their reported data. These finances are identified on the SLFS data file by school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”

Where applicable, reporting of districtwide current expenditures and school records containing district-level expenditures is documented by state in appendix C.

Fiscal Years

The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama and the District of Columbia runs from October 1 through September 30; the fiscal year for Nebraska, Texas, and Washington runs from September 1 through August 31. NCES does not adjust SLFS data to conform to a uniform fiscal year across states. A fiscal year corresponds to the school year as the latter year of the school year range. For example, FY 22 corresponds to school year 2021–22.

Data Item Flags

The SLFS data file contains a flag for each finance data item (with the exception of the TCURELSCS and TCURELSCSE summary data items). The flag identifies whether the item was reported by the state, missing, edited by SLFS staff, or was not applicable to that school. These companion flags can be found at the end of the data file and are identified by the name of the original data item preceded by an “FL_” (e.g., FL_Z33S or FL_V11S).

The data item flags are as follows:

R—As reported by the state;
A—Edited or suppressed by the analyst;
N—Not applicable; and
M—Missing.

Missing, Nonapplicable, and Suppressed Data

Missing data amounts are identified as “-1” in the SLFS data file, with a data item flag value of “M.” Sometimes it is difficult to determine whether a reported zero from a state respondent represents a missing data item or a true zero. For example, schools sometimes have staff and other costs that span across multiple expenditure functions. The principal of a school may also serve as a teacher at that school. In some cases, the state might report this person’s entire salary under the instruction function instead of allocating the salary to both the instruction and school administration functions. In this scenario, the zero data reported for school administration would be assigned a flag of “R.”

For FY 22, imputations were not performed on any missing or nonmissing SLFS data.

In the SLFS data file, nonapplicable data amounts have a data value of “-2,” with a data item flag value of “N.” Nonapplicable data are cases where a school is not expected to report a particular expenditure item. For example, all closed, inactive, and future schools in the SLFS data file that did not report any data have a flag value of “N” for all of their finance data items.

The FY 22 SLFS data file includes records for all schools in the SY 2021-22 CCD Public Elementary/Secondary School Universe directory file that did not submit data for the SLFS. All finance data items for these schools are reported as missing or nonapplicable as appropriate.

In the SLFS data file, the original source for the student membership (MEMBER) is the SY 2021-22 CCD Public Elementary/Secondary School Universe Survey membership file. For the SLFS, suppressed membership data are identified by reporting the membership amount as “-3,” with the membership flag having a value of “A.” NCES suppresses membership values on the SLFS in cases where reported school finances do not reasonably reflect nonfiscal school universe survey student membership counts (as reported in the Public Elementary/Secondary School Universe Survey membership file for the corresponding school year). For example, special education, alternative education, and career and technical schools may have suppressed membership values in the SLFS data file if these schools report finance data associated with services provided to students that are not included in their student membership counts (i.e., because the students are instead counted within the membership of the regular schools that the students attend on a full-time basis).

CCD identifies submitted SLFS data that do not meet NCES data quality standards by reporting the data item as “-9,” with a data item flag value of “A.” This suppression would only occur with numeric data items. Data with positive values that have an “A” flag are adjusted or edited.

Weights

As with all other CCD data collections, the SLFS is a universe collection; financial data for the SLFS are collected from all schools in the CCD Public Elementary/Secondary School Universe directory file for the corresponding school year. Since the SLFS is a universe collection, survey data are not weighted.

Reference Sources for Data Definitions

Two primary reference sources are used to facilitate consistency in SLFS reporting across states and further clarify data item definitions:

- *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015) can be accessed online at <https://nces.ed.gov/use-work/resource-library/resource/handbook/financial-accounting-local-and-state-school-systems-2014-edition?pubid=2015347>. This publication contains standard account codes, classification criteria, and definitions for reporting school and school system financial information, providing a system by which fiscal data can be reported in a comprehensive and uniform manner.
- SLFS Survey Form “Basic Instructions” includes a summary of definitions needed to respond to the survey (see the survey form in appendix E).

C. School Identification Variables

Five variables serve as the primary identification variables for each school on the SLFS data file:

- NCES unique school identification code (NCESSCH);
- State school identification code (ST_SCHID);
- American National Standards Institute (ANSI) state code (FIPST);
- County Federal Information Processing Standards (FIPS) code (CNTY); and
- Locale code (LOCALE).

NCESSCH

The NCES unique school identification code (NCESSCH) is the primary school identifier for the SLFS data file. NCESSCH allows data users to match the school-level finances in the SLFS data file with school-level data from the CCD Public Elementary/Secondary School Universe Survey (which contains nonfiscal data on students, membership, staff, and other nonfiscal school characteristics) for the corresponding school year. NCESSCH is a unique identifier assigned by NCES and contains 12 characters: Digits 1 and 2 are the two-digit ANSI state code, digits 3-7 are a five-digit code that is unique to each LEA within the state, and digits 8-12 are a five-digit code that is unique to each school within the state. Digits 1-7 of NCESSCH form a seven-digit code (LEAID) that is unique to each LEA in the SLFS data file and allows data users to match SLFS data with nonfiscal data from the CCD LEA Universe Survey. (LEAID is also reported as a separate variable in the SLFS data file.) NCESSCH generally remains the same across the years of data collection.

NCESSCH Matching Issues

The LEAs reported on the SLFS file are assigned valid NCESSCH values by being matched against the Public Elementary/Secondary School Universe Survey directory file. Matches are first attempted against this school universe file for the corresponding school year (SY 2021–22 for the FY 22 SLFS file). If survey staff cannot match the schools to the school universe directory file for the corresponding school year, they attempt to match the schools to prior and subsequent year universe files. Matching to prior and subsequent year universe files allows for closed and future schools to be reported on the SLFS file under a valid NCESSCH. Closed schools can still have financial activity for several years after they close, but they are included on the SLFS file as closed only in the year that they closed. Similarly, future schools may have had start-up costs in years before becoming operational, but may not have been reported in the school universe directory file for those years.

The Census Bureau assigns unique dummy NCESSCH values to schools reported for the SLFS that are not able to be matched to a valid NCESSCH. Dummy NCESSCH values are distinguished by a “D” in the eighth position of the NCESSCH. A dummy NCESSCH value for a school reported for the SLFS will remain the same across the years of data collection, unless a matching school is found in a subsequent year Public Elementary/Secondary School Universe Survey directory file.

The CCD School Nonfiscal File Match variable (CCDNF) indicates whether a record on the SLFS file matches a record on the CCD Public Elementary/Secondary School Universe Survey directory file for the corresponding school year. A value of “1” indicates that the record on the SLFS file matches a record on the school universe directory file; a value of “0” indicates that the record on the SLFS file does not match any records on the SY 2021–22 school universe directory file. SLFS staff attempt to match every school there is data for, regardless of membership, even if the membership is reported as zero.

ST_SCHID

The SLFS data file also includes the state school identification code (ST_SCHID). ST_SCHID is the unique school identifier assigned to the school by the SEA and is sourced from the ST_SCHID variable in the CCD Public Elementary/Secondary School Universe Survey directory file for the corresponding school year. For school records containing “districtwide” totals, the value for ST_SCHID = “DISTRICTWIDE.”

Geographic Variables

Three variables in the SLFS file allow records to be identified with specific geographic areas:

- **FIPST** is the two-digit ANSI state code. Each record on the SLFS data file contains an ANSI state code based on the FIPS. Table 1 presents ANSI state codes by state name and state abbreviation.
- **CNTY** is the five-digit ANSI county number. It consists of a two-digit ANSI state code and a three-digit county identification number. County numbers for each state can

be found at <https://www.census.gov/geographies/reference-files/2022/demo/popest/2022-fips.html>.

- **LOCALE** is the two-digit urban-centric locale code. LOCALE is an indicator of where a school is located relative to a populous area. See the definition for “locale, urban-centric” in appendix B (Glossary) for a description of each LOCALE category.

For the CCD collections, ANSI state codes (FIPST) are assigned to schools based on the state or jurisdiction responsible for administration of the school, which is not necessarily the state or jurisdiction where the school is physically located (Geverdt 2018). Examples of this situation include states that operate schools in a neighboring state and charter school operators/administrators based in one state that operate charter schools in one or more states other than the state in which they are based. Additionally, ANSI county codes (CNTY) are assigned to schools based on the physical location of the school; therefore, the two-digit ANSI state code within the CNTY may differ from FIPST in cases where the school is physically located outside the reporting state.⁹

Table 1. State abbreviations and American National Standards Institute (ANSI) state codes, by state: Fiscal year 2022

State	State abbreviation	ANSI state code	State	State abbreviation	ANSI state code
Alabama	AL	01	Montana	MT	30
Alaska	AK	02	Nebraska	NE	31
Arizona	AZ	04	Nevada	NV	32
Arkansas	AR	05	New Hampshire	NH	33
California	CA	06	New Jersey	NJ	34

See notes at end of table.

Table 1. State abbreviations and American National Standards Institute (ANSI) state codes, by state: Fiscal year 2022—Continued

State	State abbreviation	ANSI state code	State	State abbreviation	ANSI state code
Colorado	CO	08	New Mexico	NM	35
Connecticut	CT	09	New York	NY	36
Delaware	DE	10	North Carolina	NC	37
District of Columbia	DC	11	North Dakota	ND	38
Florida	FL	12	Ohio	OH	39
Georgia	GA	13	Oklahoma	OK	40
Hawaii	HI	15	Oregon	OR	41
Idaho	ID	16	Pennsylvania	PA	42
Illinois	IL	17	Rhode Island	RI	44
Indiana	IN	18	South Carolina	SC	45
Iowa	IA	19	South Dakota	SD	46
Kansas	KS	20	Tennessee	TN	47
Kentucky	KY	21	Texas	TX	48
Louisiana	LA	22	Utah	UT	49
Maine	ME	23	Vermont	VT	50
Maryland	MD	24	Virginia	VA	51

⁹ For additional information on FIPST state code and CNTY county physical location discrepancies, as well as more detailed information on LOCALE code classifications, see sections 5.4 (pg. 5) and 5.12 (pgs. 6-7) of the CCD geographic file documentation, “Education Demographic and Geographic Estimates (EDGE) Geocodes: Public Schools and Local Education Agencies” (Geverdt 2018).

Massachusetts	MA	25	Washington	WA	53
Michigan	MI	26	West Virginia	WV	54
Minnesota	MN	27	Wisconsin	WI	55
Mississippi	MS	28	Wyoming	WY	56
Missouri	MO	29			

SOURCE: U.S. Census Bureau, Geography Division, Geographic Standards and Criteria Branch. (2010) "Codes for the Identification of the states, the District of Columbia, Puerto Rico, and the Insular Areas of the United States" (INCITS 38:2009).

D. FY 18 Expansion of the SLFS

Prior to FY 18, the SLFS focused primarily on the collection of specific "personnel" and "nonpersonnel" expenditure items thought to be most feasible to report at the school level. Personnel expenditures consisted of gross salaries and wages (including overtime, incentive pay, and bonuses) for school-level staff. Nonpersonnel expenditures consisted primarily of nonsalary expenditures (e.g., supplies and purchased services) directly associated with the instruction and the educational and administrative support of students at the school level.¹⁰ These personnel and nonpersonnel expenditures covered the majority, but not the entirety, of current expenditures for schools. Prior to the FY 18 expansion of the data collection, the SLFS by design excluded current expenditures not typically accounted for at the school level, such as:

- Salaries and other current expenditures for functions more typically accounted for at the school district level, such as current expenditures for general (i.e., school district) administration, operation and maintenance of plant support services, student transportation support services, food services, business/central/other support services, and enterprise operations.
- Employee benefit expenditures (e.g., employer health insurance and retirement contributions) for all school personnel.

On December 10, 2015, former President Barack Obama signed the Every Student Succeeds Act (ESSA) into law, legislation which reauthorized and amended the Elementary and Secondary Education Act of 1965 (ESEA). ESSA requires SEAs to produce state report cards beginning with the 2017–18 school year that include "per pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency (LEA) and each school in the State for the preceding fiscal year" (20 U.S.C. 6311 §1111(h)(1)(C)(x) and (h)(2)(C)).

In November of 2018, the Office of Management and Budget (OMB) approved changes to the SLFS wherein several current expenditure categories were added to make the SLFS directly analogous to the F-33 and more consistent with the ESSA expenditures per pupil reporting requirements. This expansion of the SLFS, which was effective beginning with the

¹⁰ Nonpersonnel expenditures included supplies, purchased services (e.g., contracted teacher services and administrative support), instructional equipment, and textbooks. They excluded school district-level expenditures (e.g., tuition payments to other school systems) and most capital outlay expenses (e.g., construction, land, and building expenditures). Similar to personnel expenditures, nonpersonnel expenditures also exclude employee benefits.

FY 18 collection, allowed the survey to collect complete current expenditures at the school level.

In FY 18, several current expenditure data items were added to the SLFS to be consistent with data items collected on the F-33, where complete current expenditures are collected annually at the school district level. For similar collection of these finances at the school level, 12 “total” current expenditure categories were added to the data collection across the following functions:

- Instruction
- Student support services
- Instructional staff support services
- General administration support services
- School administration support services
- Operation and maintenance of plant support services
- Student transportation support services
- Business/central/other support services
- Food services
- Enterprise operations
- Other elementary–secondary noninstructional programs
- Districtwide current expenditures (i.e., residual school-level current expenditures that cannot be reported separately within the functions listed above)

The total current expenditure amount for a school is then calculated by summing the expenditure totals reported for the above functions. In addition to the function-level expansion to collect complete current expenditures, the SLFS was also expanded to collect separate salary and employee benefit expenditures for nearly all functions collected.¹¹

E. Data File Formats, Names, and Versions

File Formats

Data are available in three formats—SAS datasets (.sas7bdat), tab-delimited text file (.txt), and Microsoft Excel spreadsheet (.xlsx).

File Names

The names of the FY 22 releases are as follows:

- slfs22_1a.sas7bdat (SAS dataset)
- slfs22_1a.txt (tab-delimited text file)
- slfs22_1a.xlsx (Microsoft Excel spreadsheet)

¹¹ Separate salary and employee benefit expenditure detail is not collected in the expanded SLFS for the other elementary–secondary noninstructional programs and districtwide current expenditure function categories. Additionally, separate salary expenditure detail is not collected in the expanded SLFS for enterprise operations.

The first six characters indicate the file contents and year, and the last two characters indicate the file version. “slfs” stands for School-Level Finance Survey, “22” stands for FY 22, “1” indicates that the file is a provisional version by NCEES, and “a” indicates this is the first version of this provisional file released by NCEES.

File Versions

NCEES maintains strict version control of CCD files. File versions are identified by one numeric character and one alphabetic character. The number corresponds with the release version (e.g., “1” is the first release, “2” is the second release, etc.). The letter “a” also corresponds to a public release.¹² For SY 2021-22 (FY 22), the “1a” file is the first provisional file release.

Provisional data are released in an effort to provide earlier access to the data. Revisions submitted after the provisional data file has been finalized will be incorporated in the final data file for each fiscal year. Final SLFS data files will be released at approximately the same time as the release of provisional data for the following fiscal year (e.g., the final FY 22 data file is scheduled to be released next year at approximately the same time as the provisional FY 23 data file).

Guidelines for Using the Flat ASCII Data File

When using the flat ASCII data file, care should be taken to label the identification number variables (e.g., the ANSI state code, NCESSCH, LEAID) as character fields. This is necessary in order to retain the leading zero in many of the identification numbers. It is necessary to keep the leading zeroes when merging these data with other files. This can be accomplished in Microsoft Excel by using the “Text Import Wizard” to select the identification number fields and set them as text fields.

F. State Notes

Appendix C—State Notes contains information from SEA respondents regarding state-specific reporting anomalies in their reported SLFS data and the beginning and end dates of the state’s fiscal year. This documentation includes this information as stated by the respondent with minimal editing by NCEES.

¹² Letters “b” through “z” are used for internal version control.

References

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- U.S. Census Bureau (2023). *Annual Survey of School System Finances*. Public Elementary-Secondary Education Finance Data - Technical Documentation. Retrieved March 20, 2024, from <https://www.census.gov/programs-surveys/school-finances/technical-documentation/complete/2021.html>.

Appendix A—Record Layout and Descriptions of Data Items

Appendix A—Record Layout and Descriptions of Data Items

File name = slfs22_1a.sas7bdat, Fiscal year 2022

Number of variables = 183

Number of observations = 106,961

Release: Provisional 1a, August 2025

Name	Order	Type	Label
SCHOOL_YEAR	1	Character	FISCAL YEAR OF SURVEY (2022)
NCESSCH	2	Character	NATIONAL CENTER FOR EDUCATION STATISTICS (NCES) UNIQUE SCHOOL ID
FIPST	3	Character	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE
LEAID	4	Character	NATIONAL CENTER FOR EDUCATION STATISTICS (NCES) 7-DIGIT LOCAL EDUCATION AGENCY ID
ST_SCHID	5	Character	STATE SCHOOL ID
LEA_NAME	6	Character	LOCAL EDUCATION AGENCY NAME
SCH_NAME	7	Character	SCHOOL NAME
SCH_TYPE	8	Character	SCHOOL TYPE
SY_STATUS	9	Character	START OF YEAR SCHOOL OPERATIONAL STATUS
LOCALE	10	Character	LOCALE CODE
CNTY	11	Character	COUNTY FIPS
NMCNTY	12	Character	COUNTY NAME
STNAME	13	Character	STATE NAME
STABBR	14	Character	STATE ABBREVIATION
GSLO	15	Character	GRADES OFFERED - LOWEST
GSHI	16	Character	GRADES OFFERED - HIGHEST
LEVEL	17	Character	SCHOOL LEVEL
CHARTER_TEXT	18	Character	WHETHER A CHARTER SCHOOL
CCDNF	19	Character	COMMON CORE OF DATA (CCD) SCHOOL NONFISCAL FILE MATCH 0 = Does not match CCD Public Elementary/Secondary School Universe file 1 = Matches CCD Public Elementary/Secondary School Universe file
MEMBER	20	Numeric	TOTAL STUDENT MEMBERSHIP
FTE	21	Numeric	TOTAL FULL-TIME-EQUIVALENT TEACHERS
Z33S	22	Numeric	INSTRUCTIONAL STAFF SALARIES
Z33SE	23	Numeric	INSTRUCTIONAL STAFF SALARIES (WITH EXCLUSIONS)
V10S	24	Numeric	INSTRUCTIONAL STAFF EMPLOYEE BENEFITS
V10SE	25	Numeric	INSTRUCTIONAL STAFF EMPLOYEE BENEFITS (WITH EXCLUSIONS)
E13S	26	Numeric	TOTAL INSTRUCTIONAL EXPENDITURES
E13SE	27	Numeric	TOTAL INSTRUCTIONAL EXPENDITURES (WITH EXCLUSIONS)
V11S	28	Numeric	STUDENT SUPPORT SERVICES SALARIES
V11SE	29	Numeric	STUDENT SUPPORT SERVICES SALARIES (WITH EXCLUSIONS)
V12S	30	Numeric	STUDENT SUPPORT SERVICES EMPLOYEE BENEFITS
V12SE	31	Numeric	STUDENT SUPPORT SERVICES EMPLOYEE BENEFITS (WITH EXCLUSIONS)
E17S	32	Numeric	TOTAL STUDENT SUPPORT SERVICES EXPENDITURES
E17SE	33	Numeric	TOTAL STUDENT SUPPORT SERVICES EXPENDITURES (WITH EXCLUSIONS)
V13S	34	Numeric	INSTRUCTIONAL STAFF SUPPORT SERVICES SALARIES
V13SE	35	Numeric	INSTRUCTIONAL STAFF SUPPORT SERVICES SALARIES (WITH EXCLUSIONS)

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
V14S	36	Numeric	INSTRUCTIONAL STAFF SUPPORT SERVICES EMPLOYEE BENEFITS
V14SE	37	Numeric	INSTRUCTIONAL STAFF SUPPORT SERVICES EMPLOYEE BENEFITS (WITH EXCLUSIONS)
E07S	38	Numeric	TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES EXPENDITURES
E07SE	39	Numeric	TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES EXPENDITURES (WITH EXCLUSIONS)
V15S	40	Numeric	GENERAL ADMINISTRATION SUPPORT SERVICES SALARIES
V15SE	41	Numeric	GENERAL ADMINISTRATION SUPPORT SERVICES SALARIES (WITH EXCLUSIONS)
V16S	42	Numeric	GENERAL ADMINISTRATION SUPPORT SERVICES EMPLOYEE BENEFITS
V16SE	43	Numeric	GENERAL ADMINISTRATION SUPPORT SERVICES EMPLOYEE BENEFITS (WITH EXCLUSIONS)
E08S	44	Numeric	TOTAL GENERAL ADMINISTRATION SUPPORT SERVICES EXPENDITURES
E08SE	45	Numeric	TOTAL GENERAL ADMINISTRATION SUPPORT SERVICES EXPENDITURES (WITH EXCLUSIONS)
V17S	46	Numeric	SCHOOL ADMINISTRATION SUPPORT SERVICES SALARIES
V17SE	47	Numeric	SCHOOL ADMINISTRATION SUPPORT SERVICES SALARIES (WITH EXCLUSIONS)
V18S	48	Numeric	SCHOOL ADMINISTRATION SUPPORT SERVICES EMPLOYEE BENEFITS
V18SE	49	Numeric	SCHOOL ADMINISTRATION SUPPORT SERVICES EMPLOYEE BENEFITS (WITH EXCLUSIONS)
E09S	50	Numeric	TOTAL SCHOOL ADMINISTRATION SUPPORT SERVICES EXPENDITURES
E09SE	51	Numeric	TOTAL SCHOOL ADMINISTRATION SUPPORT SERVICES EXPENDITURES (WITH EXCLUSIONS)
V21S	52	Numeric	OPERATION AND MAINTENANCE OF PLANT SUPPORT SERVICES SALARIES
V21SE	53	Numeric	OPERATION AND MAINTENANCE OF PLANT SUPPORT SERVICES SALARIES (WITH EXCLUSIONS)
V22S	54	Numeric	OPERATION AND MAINTENANCE OF PLANT SUPPORT SERVICES EMPLOYEE BENEFITS
V22SE	55	Numeric	OPERATION AND MAINTENANCE OF PLANT SUPPORT SERVICES EMPLOYEE BENEFITS (WITH EXCLUSIONS)
V40S	56	Numeric	TOTAL OPERATION AND MAINTENANCE OF PLANT SUPPORT SERVICES EXPENDITURES
V40SE	57	Numeric	TOTAL OPERATION AND MAINTENANCE OF PLANT SUPPORT SERVICES EXPENDITURES (WITH EXCLUSIONS)
V23S	58	Numeric	STUDENT TRANSPORTATION SUPPORT SERVICES SALARIES
V23SE	59	Numeric	STUDENT TRANSPORTATION SUPPORT SERVICES SALARIES (WITH EXCLUSIONS)
V24S	60	Numeric	STUDENT TRANSPORTATION SUPPORT SERVICES EMPLOYEE BENEFITS
V24SE	61	Numeric	STUDENT TRANSPORTATION SUPPORT SERVICES EMPLOYEE BENEFITS (WITH EXCLUSIONS)
V45S	62	Numeric	TOTAL STUDENT TRANSPORTATION SUPPORT SERVICES EXPENDITURES
V45SE	63	Numeric	TOTAL STUDENT TRANSPORTATION SUPPORT SERVICES EXPENDITURES (WITH EXCLUSIONS)
V37S	64	Numeric	BUSINESS/CENTRAL/OTHER SUPPORT SERVICES SALARIES
V37SE	65	Numeric	BUSINESS/CENTRAL/OTHER SUPPORT SERVICES SALARIES (WITH EXCLUSIONS)

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
V38S	66	Numeric	BUSINESS/CENTRAL/OTHER SUPPORT SERVICES EMPLOYEE BENEFITS
V38SE	67	Numeric	BUSINESS/CENTRAL/OTHER SUPPORT SERVICES EMPLOYEE BENEFITS (WITH EXCLUSIONS)
V90S	68	Numeric	TOTAL BUSINESS/CENTRAL/OTHER SUPPORT SERVICES EXPENDITURES
V90SE	69	Numeric	TOTAL BUSINESS/CENTRAL/OTHER SUPPORT SERVICES EXPENDITURES (WITH EXCLUSIONS)
V29S	70	Numeric	FOOD SERVICES SALARIES
V29SE	71	Numeric	FOOD SERVICES SALARIES (WITH EXCLUSIONS)
V30S	72	Numeric	FOOD SERVICES EMPLOYEE BENEFITS
V30SE	73	Numeric	FOOD SERVICES EMPLOYEE BENEFITS (WITH EXCLUSIONS)
E11S	74	Numeric	TOTAL FOOD SERVICES EXPENDITURES
E11SE	75	Numeric	TOTAL FOOD SERVICES EXPENDITURES (WITH EXCLUSIONS)
V32S	76	Numeric	ENTERPRISE OPERATIONS EMPLOYEE BENEFITS
V32SE	77	Numeric	ENTERPRISE OPERATIONS EMPLOYEE BENEFITS (WITH EXCLUSIONS)
V60S	78	Numeric	TOTAL ENTERPRISE OPERATIONS EXPENDITURES
V60SE	79	Numeric	TOTAL ENTERPRISE OPERATIONS EXPENDITURES (WITH EXCLUSIONS)
V65S	80	Numeric	OTHER CURRENT EXPENDITURES
V65SE	81	Numeric	OTHER CURRENT EXPENDITURES (WITH EXCLUSIONS)
CE4S	82	Numeric	DISTRICTWIDE CURRENT EXPENDITURES
CE4SE	83	Numeric	DISTRICTWIDE CURRENT EXPENDITURES (WITH EXCLUSIONS)
CE5S	84	Numeric	SCHOOLWIDE CURRENT EXPENDITURES - EVERY STUDENT SUCCEEDS ACT
CE5SE	85	Numeric	SCHOOLWIDE CURRENT EXPENDITURES - EVERY STUDENT SUCCEEDS ACT (WITH EXCLUSIONS)
TCURELSCS	86	Numeric	TOTAL CURRENT EXPENDITURES FOR ELEMENTARY/SECONDARY EDUCATION (equals E13S + E17S + E07S + E08S + E09S + V40S + V45S + V90S + E11S + V60S + V65S + CE4S + CE5S)
TCURELSCSE	87	Numeric	TOTAL CURRENT EXPENDITURES FOR ELEMENTARY/SECONDARY EDUCATION (WITH EXCLUSIONS) (equals E13SE + E17SE + E07SE + E08SE + E09SE + V40SE + V45SE + V90SE + E11SE + V60SE + V65SE + CE4SE + CE5SE)
Z39S	88	Numeric	TEACHER SALARIES
Z39SE	89	Numeric	TEACHER SALARIES (WITH EXCLUSIONS)
Z40S	90	Numeric	INSTRUCTIONAL AIDE SALARIES
Z40SE	91	Numeric	INSTRUCTIONAL AIDE SALARIES (WITH EXCLUSIONS)
V03S	92	Numeric	NONPERSONNEL IMPROVEMENT OF INSTRUCTION
V03SE	93	Numeric	NONPERSONNEL IMPROVEMENT OF INSTRUCTION (WITH EXCLUSIONS)
V04S	94	Numeric	NONPERSONNEL LIBRARY AND MEDIA SERVICES
V04SE	95	Numeric	NONPERSONNEL LIBRARY AND MEDIA SERVICES (WITH EXCLUSIONS)
V93S	96	Numeric	BOOKS AND PERIODICALS
V93SE	97	Numeric	BOOKS AND PERIODICALS (WITH EXCLUSIONS)
V02S	98	Numeric	TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
V02SE	99	Numeric	TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES (WITH EXCLUSIONS)
K14S	100	Numeric	TECHNOLOGY-RELATED HARDWARE
K14SE	101	Numeric	TECHNOLOGY-RELATED HARDWARE (WITH EXCLUSIONS)
K15S	102	Numeric	TECHNOLOGY SOFTWARE
K15SE	103	Numeric	TECHNOLOGY SOFTWARE (WITH EXCLUSIONS)
FL_Z33S	104	Character	FLAG - INSTRUCTIONAL STAFF SALARIES
FL_Z33SE	105	Character	FLAG - INSTRUCTIONAL STAFF SALARIES (WITH EXCLUSIONS)
FL_V10S	106	Character	FLAG - INSTRUCTIONAL STAFF EMPLOYEE BENEFITS
FL_V10SE	107	Character	FLAG - INSTRUCTIONAL STAFF EMPLOYEE BENEFITS (WITH EXCLUSIONS)
FL_E13S	108	Character	FLAG - TOTAL INSTRUCTIONAL EXPENDITURES
FL_E13SE	109	Character	FLAG - TOTAL INSTRUCTIONAL EXPENDITURES (WITH EXCLUSIONS)
FL_V11S	110	Character	FLAG - STUDENT SUPPORT SERVICES SALARIES
FL_V11SE	111	Character	FLAG - STUDENT SUPPORT SERVICES SALARIES (WITH EXCLUSIONS)
FL_V12S	112	Character	FLAG - STUDENT SUPPORT SERVICES EMPLOYEE BENEFITS
FL_V12SE	113	Character	FLAG - STUDENT SUPPORT SERVICES EMPLOYEE BENEFITS (WITH EXCLUSIONS)
FL_E17S	114	Character	FLAG - TOTAL STUDENT SUPPORT SERVICES EXPENDITURES
FL_E17SE	115	Character	FLAG - TOTAL STUDENT SUPPORT SERVICES EXPENDITURES (WITH EXCLUSIONS)
FL_V13S	116	Character	FLAG - INSTRUCTIONAL STAFF SUPPORT SERVICES SALARIES
FL_V13SE	117	Character	FLAG - INSTRUCTIONAL STAFF SUPPORT SERVICES SALARIES (WITH EXCLUSIONS)
FL_V14S	118	Character	FLAG - INSTRUCTIONAL STAFF SUPPORT SERVICES EMPLOYEE BENEFITS
FL_V14SE	119	Character	FLAG - INSTRUCTIONAL STAFF SUPPORT SERVICES EMPLOYEE BENEFITS (WITH EXCLUSIONS)
FL_E07S	120	Character	FLAG - TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES EXPENDITURES
FL_E07SE	121	Character	FLAG - TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES EXPENDITURES (WITH EXCLUSIONS)
FL_V15S	122	Character	FLAG - GENERAL ADMINISTRATION SUPPORT SERVICES SALARIES
FL_V15SE	123	Character	FLAG - GENERAL ADMINISTRATION SUPPORT SERVICES SALARIES (WITH EXCLUSIONS)
FL_V16S	124	Character	FLAG - GENERAL ADMINISTRATION SUPPORT SERVICES EMPLOYEE BENEFITS
FL_V16SE	125	Character	FLAG - GENERAL ADMINISTRATION SUPPORT SERVICES EMPLOYEE BENEFITS (WITH EXCLUSIONS)
FL_E08S	126	Character	FLAG - TOTAL GENERAL ADMINISTRATION SUPPORT SERVICES EXPENDITURES
FL_E08SE	127	Character	FLAG - TOTAL GENERAL ADMINISTRATION SUPPORT SERVICES EXPENDITURES (WITH EXCLUSIONS)
FL_V17S	128	Character	FLAG - SCHOOL ADMINISTRATION SUPPORT SERVICES SALARIES
FL_V17SE	129	Character	FLAG - SCHOOL ADMINISTRATION SUPPORT SERVICES SALARIES (WITH EXCLUSIONS)
FL_V18S	130	Character	FLAG - SCHOOL ADMINISTRATION SUPPORT SERVICES EMPLOYEE BENEFITS
FL_V18SE	131	Character	FLAG - SCHOOL ADMINISTRATION SUPPORT SERVICES EMPLOYEE BENEFITS (WITH EXCLUSIONS)

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_E09S	132	Character	FLAG - TOTAL SCHOOL ADMINISTRATION SUPPORT SERVICES EXPENDITURES
FL_E09SE	133	Character	FLAG - TOTAL SCHOOL ADMINISTRATION SUPPORT SERVICES EXPENDITURES (WITH EXCLUSIONS)
FL_V21S	134	Character	FLAG - OPERATION AND MAINTENANCE OF PLANT SUPPORT SERVICES SALARIES
FL_V21SE	135	Character	FLAG - OPERATION AND MAINTENANCE OF PLANT SUPPORT SERVICES SALARIES (WITH EXCLUSIONS)
FL_V22S	136	Character	FLAG - OPERATION AND MAINTENANCE OF PLANT SUPPORT SERVICES EMPLOYEE BENEFITS
FL_V22SE	137	Character	FLAG - OPERATION AND MAINTENANCE OF PLANT SUPPORT SERVICES EMPLOYEE BENEFITS (WITH EXCLUSIONS)
FL_V40S	138	Character	FLAG - TOTAL OPERATION AND MAINTENANCE OF PLANT SUPPORT SERVICES EXPENDITURES
FL_V40SE	139	Character	FLAG - TOTAL OPERATION AND MAINTENANCE OF PLANT SUPPORT SERVICES EXPENDITURES (WITH EXCLUSIONS)
FL_V23S	140	Character	FLAG - STUDENT TRANSPORTATION SUPPORT SERVICES SALARIES
FL_V23SE	141	Character	FLAG - STUDENT TRANSPORTATION SUPPORT SERVICES SALARIES (WITH EXCLUSIONS)
FL_V24S	142	Character	FLAG - STUDENT TRANSPORTATION SUPPORT SERVICES EMPLOYEE BENEFITS
FL_V24SE	143	Character	FLAG - STUDENT TRANSPORTATION SUPPORT SERVICES EMPLOYEE BENEFITS (WITH EXCLUSIONS)
FL_V45S	144	Character	FLAG - TOTAL STUDENT TRANSPORTATION SUPPORT SERVICES EXPENDITURES
FL_V45SE	145	Character	FLAG - TOTAL STUDENT TRANSPORTATION SUPPORT SERVICES EXPENDITURES (WITH EXCLUSIONS)
FL_V37S	146	Character	FLAG - BUSINESS/CENTRAL/OTHER SUPPORT SERVICES SALARIES
FL_V37SE	147	Character	FLAG - BUSINESS/CENTRAL/OTHER SUPPORT SERVICES SALARIES (WITH EXCLUSIONS)
FL_V38S	148	Character	FLAG - BUSINESS/CENTRAL/OTHER SUPPORT SERVICES EMPLOYEE BENEFITS
FL_V38SE	149	Character	FLAG - BUSINESS/CENTRAL/OTHER SUPPORT SERVICES EMPLOYEE BENEFITS (WITH EXCLUSIONS)
FL_V90S	150	Character	FLAG - TOTAL BUSINESS/CENTRAL/OTHER SUPPORT SERVICES EXPENDITURES
FL_V90SE	151	Character	FLAG - TOTAL BUSINESS/CENTRAL/OTHER SUPPORT SERVICES EXPENDITURES (WITH EXCLUSIONS)
FL_V29S	152	Character	FLAG - FOOD SERVICES SALARIES
FL_V29SE	153	Character	FLAG - FOOD SERVICES SALARIES (WITH EXCLUSIONS)
FL_V30S	154	Character	FLAG - FOOD SERVICES EMPLOYEE BENEFITS
FL_V30SE	155	Character	FLAG - FOOD SERVICES EMPLOYEE BENEFITS (WITH EXCLUSIONS)
FL_E11S	156	Character	FLAG - TOTAL FOOD SERVICES EXPENDITURES
FL_E11SE	157	Character	FLAG - TOTAL FOOD SERVICES EXPENDITURES (WITH EXCLUSIONS)
FL_V32S	158	Character	FLAG - ENTERPRISE OPERATIONS EMPLOYEE BENEFITS
FL_V32SE	159	Character	FLAG - ENTERPRISE OPERATIONS EMPLOYEE BENEFITS (WITH EXCLUSIONS)
FL_V60S	160	Character	FLAG - TOTAL ENTERPRISE OPERATIONS EXPENDITURES
FL_V60SE	161	Character	FLAG - TOTAL ENTERPRISE OPERATIONS EXPENDITURES (WITH EXCLUSIONS)
FL_V65S	162	Character	FLAG - OTHER CURRENT EXPENDITURES
FL_V65SE	163	Character	FLAG - OTHER CURRENT EXPENDITURES (WITH EXCLUSIONS)

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_CE4S	164	Character	FLAG - DISTRICTWIDE CURRENT EXPENDITURES
FL_CE4SE	165	Character	FLAG - DISTRICTWIDE CURRENT EXPENDITURES (WITH EXCLUSIONS)
FL_CE5S	166	Character	FLAG - SCHOOLWIDE CURRENT EXPENDITURES - EVERY STUDENT SUCCEEDS ACT
FL_CE5SE	167	Character	FLAG - SCHOOLWIDE CURRENT EXPENDITURES - EVERY STUDENT SUCCEEDS ACT (WITH EXCLUSIONS)
FL_Z39S	168	Character	FLAG - TEACHER SALARIES
FL_Z39SE	169	Character	FLAG - TEACHER SALARIES (WITH EXCLUSIONS)
FL_Z40S	170	Character	FLAG - INSTRUCTIONAL AIDE SALARIES
FL_Z40SE	171	Character	FLAG - INSTRUCTIONAL AIDE SALARIES (WITH EXCLUSIONS)
FL_V03S	172	Character	FLAG - NONPERSONNEL IMPROVEMENT OF INSTRUCTION
FL_V03SE	173	Character	FLAG - NONPERSONNEL IMPROVEMENT OF INSTRUCTION (WITH EXCLUSIONS)
FL_V04S	174	Character	FLAG - NONPERSONNEL LIBRARY AND MEDIA SERVICES
FL_V04SE	175	Character	FLAG - NONPERSONNEL LIBRARY AND MEDIA SERVICES (WITH EXCLUSIONS)
FL_V93S	176	Character	FLAG - BOOKS AND PERIODICALS
FL_V93SE	177	Character	FLAG - BOOKS AND PERIODICALS (WITH EXCLUSIONS)
FL_V02S	178	Character	FLAG - TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES
FL_V02SE	179	Character	FLAG - TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES (WITH EXCLUSIONS)
FL_K14S	180	Character	FLAG - TECHNOLOGY-RELATED HARDWARE
FL_K14SE	181	Character	FLAG - TECHNOLOGY-RELATED HARDWARE (WITH EXCLUSIONS)
FL_K15S	182	Character	FLAG - TECHNOLOGY SOFTWARE
FL_K15SE	183	Character	FLAG - TECHNOLOGY SOFTWARE (WITH EXCLUSIONS)

Appendix B—Glossary

Appendix B: Glossary

This glossary applies to the Common Core of Data School-Level Finance Survey (SLFS). When applicable, the corresponding fiscal year (FY) 22 SLFS variables are listed in brackets. For additional detail on finance-related definitions, it is suggested that the data user consult the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015).

alternative education school: A public elementary/secondary school that (1) addresses needs of students that typically cannot be met in a regular school, (2) provides nontraditional education, (3) serves as an adjunct to a regular school, or (4) falls outside the categories of regular, special, or career and technical education. [Identified by a value of “4” for the **SCH_TYPE** variable]

books and periodicals: Payments for books, textbooks, and periodicals used for classroom instruction or library services. Includes expenditures for books, magazines, reference books, and newspapers prescribed and available for general use. Also includes the cost of workbooks, textbooks that are purchased to be resold or rented, and repairs to textbooks and library books. [**V93S and V93SE**]

CCD: Common Core of Data. A group of public elementary/secondary education surveys of NCES. CCD data are collected from the administrative records systems of each state’s department of education. The CCDNF variable in the SLFS file indicates whether a record in that file matches a record in the nonfiscal CCD Public Elementary/Secondary School Universe file. [**CCDNF**]

career and technical education school: A public elementary/secondary school that focuses primarily on providing secondary students with an occupationally relevant or career-related curriculum, including formal preparation for technical or professional occupations. [Identified by a value of “3” for the **SCH_TYPE** variable]

charter school: A public school that is exempt from a variety of state and local rules that normally govern the operation and management of public schools. A charter school is created by a developer as a public school or is adapted by a developer from an existing public school. It operates in pursuit of a specific set of education objectives determined by the school’s developer and agreed to by the public chartering agency and provides a program of elementary or secondary education, or both. It meets all applicable federal, state, and local health and safety requirements; complies with federal civil rights laws; and operates in accordance with state law. Charter schools may be operated by a regular school district or they may be self-governing entities. [**CHARTER_TEXT**]

current expenditures: Funds spent operating public elementary and secondary schools, including such expenses as salaries and benefits for school personnel, student transportation support services, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to other schools and LEAs. Current expenditures also exclude non-elementary/secondary expenses, such as expenses for adult education and community services programs. [**TCURELSCS and TCURELSCSE**. **TCURELSCS** is the sum of **E13S, E17S, E07S, E08S, E09S, V40S, V45S, V90S, E11S, V60S, V65S, CE4S, and CE5S**. **TCURELSCSE** is the sum of **E13SE, E17SE, E07SE, E08SE, E09SE, V40SE, V45SE, V90SE, E11SE, V60SE, V65SE, CE4SE, and CE5SE**.]

districtwide current expenditures: For the purposes of SLFS reporting, current expenditures attributable to the school that cannot be reported separately within any of the function-level expenditure categories in Part I, sections A and B, column (3) of the SLFS form. These expenditures are most commonly expenditures typically accounted for at the school district level, such as general administration support services, student transportation support services, business/central/other support services, and food services. [**CE4S and CE4SE**]

education agency: A government agency administratively responsible for providing public elementary and/or secondary instruction or educational support services.

elementary: A general level of instruction classified by state and local practice as elementary and composed of any span of grades not above grade 8. Preschool or kindergarten are included only if they are an integral part of an elementary school or a regularly established school system.

Appendix B: Glossary

elementary/secondary education: Programs providing instruction or assisting in providing instruction for students in prekindergarten, kindergarten, grades 1 through 12, and ungraded programs.

employee benefits expenditure: Amounts paid by a school (or school system or state on behalf of a school) for fringe benefits. These amounts are not included in salaries and wages paid directly to employees. They include contributions on behalf of employees for retirement coverage, social security, group health and life insurance, tuition reimbursement, worker's compensation, and unemployment compensation.

enrollment: The total count of pupils on October 1 (or the closest day to October 1) of the school's fiscal year. Also called fall membership or student membership. **[MEMBER]**

enterprise operations: Activities that are financed, at least in part, by user charges, similar to a private business. Enterprise operations include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities). Food services expenditures are reported under food services, even if they are run as an enterprise. **[V60S and V60SE]**

ESSA schoolwide current expenditures: For the purposes of SLFS reporting, total current expenditures attributable to the school consistent with the school-level current expenditure per pupil amount reported for the school under the Every Student Succeeds Act (ESSA) per pupil expenditure federal reporting requirement for the same fiscal year. For FY 22, to satisfy mandatory reporting requirements, states had the option to report a single ESSA schoolwide current expenditure amount for each school on the SLFS if they were otherwise unable to report school-level current expenditures as requested on the SLFS data collection form. **[CE5S and CE5SE]**

expenditure: All amounts of money paid out by a school (or school system or state on behalf of a school), net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Includes only the external transactions of a school; excludes noncash transactions, such as the provision of perquisites or other payments in-kind.

F-33: School District Finance Survey, the LEA-level (i.e., district-level) school finance survey component of the Common Core of Data (CCD). "F-33" is the form number utilized for the School District Finance Survey's data collection instrument; thus, the School District Finance Survey is commonly called the F-33.

fiscal year: The 12-month period to which the annual operating budget applies. At the end of the fiscal year, the agency determines its financial condition and the results of its operations.

food services: Activities that provide food to students and staff in a school. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools. **[E11S and E11SE]**

full-time equivalency (FTE): The amount of time required to perform an assignment stated as a proportion of a full-time position and computed by dividing the amount of time employed by the time normally required for a full-time position.

function: A category of expenditure defining the activity for which a service or material object is acquired.

improvement of instruction expenditure: Payments for activities concerned with the improvement of instructional services, including payments for instruction and curriculum development, professional development, and instructional staff training. These include activities such as workshops, conferences, courses taken for college credit by instructional staff, and the purchased services of curriculum developers. **[V03S and V03SE]**

instruction: Activities directly associated with the interaction between teachers and students. Also includes activities of instructional aides or classroom assistants of any type who assist in the instructional process, as well as extracurricular and cocurricular activities.

instruction expenditure: Includes payments from all funds for salaries, employee benefits, supplies, materials, and contractual services for elementary/secondary instruction; excludes capital outlay, debt

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service, and interfund transfers for elementary/secondary instruction. Instruction covers regular, special, and career and technical programs offered in both the regular school year and summer school; excludes instructional support services activities as well as adult education and community services. Instruction salaries (Z33S and Z33SE) include salaries for teachers and instructional aides. **[E13S and E13SE]**

instructional aide: Staff assigned to assist a teacher with routine activities associated with teaching (i.e., activities requiring minor decisions regarding students), such as monitoring, conducting rote exercises, operating equipment, and clerking. Includes only paid staff and excludes volunteer aides.

instructional aide salaries: Total salaries and wages paid to instructional aides or assistants during the school's fiscal year. Includes gross salaries and wages, overtime, incentive pay, bonuses, summer school pay, and supplemental pay to aides or assistants of any type (teaching assistants, graders, etc.). Instructional aide salaries, along with salaries for teachers, are also included in the broader instruction salaries (Z33S and Z33SE) data. **[Z40S and Z40SE]**

library and media services: Payments for libraries, audio-visual services, educational television, and other educational media services. Includes payments for operating library facilities, developing and acquiring library materials (e.g., library books and periodicals), and audio-visual support. **[V04S and V04SE]**

local education agency (LEA): The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services. Also referred to as a school district.

locale, urban-centric: An indication of school's location relative to a populous area. The urban-centric locale assignment system has been used since 2006–07. **[LOCALE]**

The locale code categories are defined below.

City, Large: Territory inside an urbanized area and inside a principal city with population of 250,000 or more. [Identified by a value of "11" for the **LOCALE** variable]

City, Midsize: Territory inside an urbanized area and inside a principal city with population less than 250,000 and greater than or equal to 100,000. [Identified by a value of "12" for the **LOCALE** variable]

City, Small: Territory inside an urbanized area and inside a principal city with population less than 100,000. [Identified by a value of "13" for the **LOCALE** variable]

Suburb, Large: Territory outside a principal city and inside an urbanized area with population of 250,000 or more. [Identified by a value of "21" for the **LOCALE** variable]

Suburb, Midsize: Territory outside a principal city and inside an urbanized area with population less than 250,000 and greater than or equal to 100,000. [Identified by a value of "22" for the **LOCALE** variable]

Suburb, Small: Territory outside a principal city and inside an urbanized area with population less than 100,000. [Identified by a value of "23" for the **LOCALE** variable]

Town, Fringe: Territory inside an urban cluster that is less than or equal to 10 miles from an urbanized area. [Identified by a value of "31" for the **LOCALE** variable]

Town, Distant: Territory inside an urban cluster that is more than 10 miles and less than or equal to 35 miles from an urbanized area. [Identified by a value of "32" for the **LOCALE** variable]

Town, Remote: Territory inside an urban cluster that is more than 35 miles from an urbanized area. [Identified by a value of "33" for the **LOCALE** variable]

Rural, Fringe: Census-defined rural territory that is less than or equal to 5 miles from an urbanized area, as well as rural territory that is less than or equal to 2.5 miles from an urban cluster. [Identified by a value of "41" for the **LOCALE** variable]

Rural, Distant: Census-defined rural territory that is more than 5 miles but less than or equal to 25 miles from an urbanized area, as well as rural territory that is more than 2.5 miles but less than or equal to 10

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miles from an urban cluster. [Identified by a value of “42” for the **LOCALE** variable]

Rural, Remote: Census-defined rural territory that is more than 25 miles from an urbanized area and is also more than 10 miles from an urban cluster. [Identified by a value of “43” for the **LOCALE** variable]

magnet school or program: A special school or program designed to attract students of different racial/ethnic backgrounds for the purpose of reducing, preventing, or eliminating racial isolation (50 percent or more minority enrollment); and/or to provide an academic or social focus on a particular theme (e.g., science/math, performing arts, gifted/talented, or foreign language).

student membership: The official unduplicated student enrollment taken on the school day closest to October 1, including students both present and absent, excluding duplicate counts of students within a specific school or students whose membership is reported by another school. The term membership is often used interchangeably with enrollment in education policy and literature (see “enrollment”). [**MEMBER**]

NCES: National Center for Education Statistics, an organization within the Institute of Education Sciences (IES), part of the U.S. Department of Education. NCES is the primary federal entity for collecting, analyzing, and reporting data related to education.

nonpersonnel expenditures: School expenditures not directly related to school employees. Nonpersonnel expenditures specifically exclude expenditures for salaries and benefits and include expenditures for professional, technical, and other purchased services; supplies (e.g., books and periodicals); equipment (e.g., capitalized hardware and software); and miscellaneous expenditures.

NPEFS: National Public Education Financial Survey, the state-level school finance survey component of the Common Core of Data (CCD).

object: A category of expenditure defining the service or commodity bought.

other elementary-secondary noninstructional programs: Programs for other elementary/secondary noninstructional activities not related to food services or enterprise operations. [**V65S and V65SE**]

personnel expenditures: School expenditures directly related to school employees. They include payments for salaries and wages (without deduction of withholdings for taxes, retirement coverage, health insurance, etc.) and benefits for employees of a public elementary/secondary school, including overtime, incentive pay, bonuses, summer school pay, and supplemental pay for additional duties.

public school: An institution that provides educational services and (1) has one or more grade groups (prekindergarten through grade 12) or is ungraded; (2) has one or more teachers to give instruction; (3) is located in one or more buildings or sites; (4) has an assigned administrator; (5) receives public funds as primary support; and (6) is operated by an education agency.

region: One of four Census-defined geographic areas of the United States. The four regions, and the states included in each region, are:

Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont.

South: Alabama, Arkansas, Delaware, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, and West Virginia.

Midwest: Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, and Wisconsin.

West: Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming.

regular school: A public elementary/secondary school providing instruction and education services that does not focus primarily on special education, vocational/technical education, alternative education, or on

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any of the particular themes associated with magnet/special program emphasis schools. [Identified by a value of “1” for the **SCH_TYPE** variable]

reportable program: A program within a school that may be self-contained but does not have its own principal. [Identified by a value of “5” for the **SCH_TYPE** variable]

salaries and wages: Amounts paid for compensation of school system officers and employees. Consist of gross compensation before deductions from withheld taxes, retirement contributions, etc.

school: An institution that provides educational services and

- has one or more grade groups (prekindergarten through 12) or is ungraded,
- has one or more teachers,
- is located in one or more buildings,
- has assigned administrator(s),
- receives public funds as its primary support, and
- is operated by an education agency.

school district: An education agency or administrative unit that operates under a public board of education. Also referred to as a local education agency (LEA).

school type: The CCD classification of public elementary/secondary schools according to the curriculum offered. The types are:

- Regular
- Special education
- Career and technical
- Alternative

secondary: The general level of instruction classified by state and local practice as secondary and composed of any span of grades beginning with the next grade following the elementary grades and ending with or below grade 12.

SLFS: School-Level Finance Survey, the school-level school finance survey component of the Common Core of Data (CCD).

special education school: A public elementary/secondary school that focuses primarily on special education—including instruction for students with any of the following: autism, deaf-blindness, developmental delay, hearing impairment, intellectual disability, multiple disabilities, orthopedic impairment, serious emotional disturbance, specific learning disability, speech or language impairment, traumatic brain injury, visual impairment, and other health impairments—and that adapts curriculum, materials, or instruction for students served. [Identified by a value of “2” for the **SCH_TYPE** variable]

state education agency (SEA): An agency of the state charged with primary responsibility for coordinating and supervising public instruction, including setting standards for elementary and secondary instructional programs.

student: An individual for whom instruction is provided in an elementary or secondary education program that is not an adult education program and is under the jurisdiction of a school, school system, or other education institution. The term student is sometimes used interchangeably with pupil in education policy reports and literature.

support services: Activities that provide administrative, technical, and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, enterprise, and other elementary/secondary programs, rather than as entities within themselves. For the purposes of SLFS reporting, support services expenditures include current expenditures for the following seven subfunctions:

business/central/other support services: Activities for business support, central support, and other support services. Business support services include fiscal services (budgeting, receiving and

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disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Central support services include public information services, staff services (recruitment, staff accounting, noninstructional in-service training, staff health services), and data processing services. Central support services also include planning, research, development, and evaluation services. **[V90S and V90SE]**

general administration support services: Activities for board of education and executive administration (office of the superintendent) services. **[E08S and E08SE]**

instructional staff support services: Activities for supervision and instruction service improvements; instruction and curriculum development; professional development; instructional staff training; and instructional support services, such as libraries, multimedia centers, and computer stations for students that are outside of the classroom. Expenditures for instructional staff support services include amounts reported separately in the “Improvement of instruction” and “Library and media services” categories. **[E07S and E07SE]**

operation and maintenance of plant support services: Expenditure for building services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services. **[V40S and V40SE]**

student support services: Activities for attendance record keeping, social work, student accounting, counseling, student appraisal, record maintenance, and placement services. This category also includes medical, dental, nursing, psychological, and speech services. **[E17S and E17SE]**

student transportation support services: Activities for the transportation of public school students, including vehicle operation, monitoring riders, and vehicle servicing and maintenance. **[V45S and V45SE]**

school administration support services: Activities for office of the principal services. **[E09S and E09SE]**

support services expenditure: Relates to the support services functions (series 2000) defined in *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). Includes payments from all funds for salaries, employee benefits, supplies, materials, and contractual services; excludes capital outlay, debt service, and interfund transfers. For the purposes of SLFS reporting, support services are divided into seven subfunctions: pupil support services, instructional staff support services, general administration support services, school administration support services, operation and maintenance of plant support services, student transportation support services, and business/central/other support services.

teacher: A professional school staff member who instructs students in prekindergarten, kindergarten, grades 1–12, or ungraded classes, and maintains daily student attendance records.

teacher salaries: Total salaries and wages paid to teachers during the school’s fiscal year. Includes gross salaries and wages, overtime, incentive pay, bonuses, summer school pay, and supplemental pay to certified and noncertified permanent, temporary, and substitute teachers. Teacher salaries, along with salaries for instructional assistants and aides, are also included in the broader instruction salaries (Z33S and Z33SE) data. **[Z39S and Z39SE]**

technology-related equipment: Technology-related hardware and software used for educational or administrative purposes that exceed the capitalization threshold. Includes network equipment, servers, personal computers, printers, scanners, other peripherals, and other electronic devices. Technology-related equipment expenditures include amounts reported separately in the “Technology software” category. **[K14S and K14SE]**

technology-related supplies and purchased services: Supplies and purchased services that are used for educational or administrative purposes and are technology-related. Includes supplies that are typically used

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in conjunction with technology-related hardware or software (e.g., compact discs, flash drives, cables, and monitor stands). Also includes technology-related hardware and software where costs fell below the capitalization threshold (e.g., laptops, Kindles, and iPads where costs for those items fell below the capitalization threshold). **[V02S and V02SE]**

technology software: Software used for educational or administrative purposes where costs exceeded the capitalization threshold. Includes commercial, off-the-shelf software and downloaded software, as well as licenses to use the software. **[K15S and K15S]**

Appendix C—State Notes

Appendix C—State Notes

The following notes describe known anomalies in state data reported to the collection agent. Unless noted for a specific fiscal year, each anomaly recorded here applies to fiscal year 2022 (FY 22) School-Level Finance Survey (SLFS) reporting. The absence of “Notes” for a state indicates that the state’s data did not contain any anomalies.

Where applicable, the corresponding FY 22 SLFS variables are listed in parentheses within each state note. For simplicity, SLFS variables are in some cases listed without the “S” or “SE” suffix to generally refer to any amounts within either data item category (e.g., where applicable, “Z39” refers to both the “Z39S” and “Z39SE” variables).

Alabama

Fiscal Year: October 1–September 30

Alaska

Fiscal Year: July 1–June 30

Notes:

- To satisfy FY 22 SLFS reporting requirements, Alaska reported school-level total current expenditure amounts derived from their school year (SY) 2021-22 Every Student Succeeds Act (ESSA) school-level per pupil expenditure reporting. These amounts are reported in the “Schoolwide Current Expenditures - ESSA” data items (CE5S, CE5SE) on the SLFS data file.

Arizona

Fiscal Year: July 1–June 30

Notes:

- To satisfy fiscal year FY 22 SLFS reporting requirements, Arizona reported school-level total current expenditure amounts derived from their SY 2021-22 ESSA school-level per pupil expenditure reporting. These amounts are reported in the “Schoolwide Current Expenditures - ESSA” data item (CE5S) on the SLFS data file.
- Arizona was not able to report expenditures paid from state and local funds separately from expenditures paid from federal funds; as a result, amounts for schoolwide current expenditures paid from only state and local funds (CE5SE) are reported as “-1” (missing) on the SLFS data file.
- Arizona was not able to report separate school-level financial data for over 900 schools in the state; the financial data for these missing schools are reported as “-1” (missing) on the SLFS data file.

Arkansas

Fiscal Year: July 1–June 30

Notes:

- To improve comparability of SLFS finance data across its schools, Arkansas allocates all LEA-level expenditures to the school level based on the school’s percentage of average daily membership (ADM) per LEA.

California

Fiscal Year: July 1–June 30

Notes:

Appendix C—State Notes

- To satisfy FY 22 SLFS reporting requirements, California reported school-level total current expenditure amounts derived from their SY 2021-22 ESSA school-level per pupil expenditure reporting. These amounts are reported in the “Schoolwide current expenditures - ESSA” (CE5S, CE5SE) and “Districtwide current expenditures” (CE4S, CE4SE) data items on the SLFS data file.

Colorado

Fiscal Year: July 1–June 30

Notes:

- For Colorado, district-level expenditures (e.g., school district administration expenditures) are allocated to the district’s schools based on student membership. School district allocation procedures do not apply to charter schools, however, as Colorado requires all expenditures for charter schools to be reported at the school level.
- Colorado was not able to report “Improvement of instruction” (V03) expenditures separately at the school level. These data are reported as “-1” (missing) on the SLFS data file.

Connecticut

Fiscal Year: July 1–June 30

Notes:

- “Districtwide current expenditures” in Connecticut (CE4) include all district-level general administration support services, student transportation to and from home, business/central/other support services, food services, and other costs that are typically only accounted for at the district-level in Connecticut. For SLFS reporting, these expenditures were prorated to the school level based on school enrollment. However, district-level expenditures for small educational programs not classified as schools that several Connecticut school districts operate are excluded from SLFS reporting.
- Connecticut was not able to report expenditures for general administration support services (E08) separately at the school level. These data are reported as “-1” (missing) on the SLFS data file.

Delaware

Fiscal Year: July 1–June 30

Notes:

- “Districtwide current expenditures” in Delaware (CE4) primarily include expenditures for placement of students in out-of-state or private educational facilities.

District of Columbia

Fiscal Year: October 1–September 30

Notes:

- To satisfy fiscal year FY 22 SLFS reporting requirements, the District of Columbia reported school-level total current expenditure amounts derived from their SY 2021-22 ESSA school-level per pupil expenditure reporting. These amounts are reported in the “Schoolwide Current Expenditures - ESSA” data item (CE5S) on the SLFS data file.

Appendix C—State Notes

- The District of Columbia was not able to report expenditures paid from state and local funds separately from expenditures paid from federal funds; as a result, amounts for schoolwide current expenditures paid from only state and local funds (CE5SE) are reported as “-1” (missing) on the SLFS data file.

Florida

Fiscal Year: July 1–June 30

Notes:

- Florida was only able to report the requested SLFS salaries and employee benefits detail separately for instructional expenditures; for all other current expenditure functions, only the function totals were reported.
- “Districtwide current expenditures” in Florida (CE4) include some district-level food services and student transportation costs that were allocated to the school level, as well as indirect costs attributed to student, instructional, and general administration support services.

Georgia

Fiscal Year: July 1–June 30

Notes:

- Certain school finances in Georgia were reported at the school district level as the state was not able to assign these finances to a single school within the school district. These finances include applicable central office services (e.g., superintendent’s office, business office, and curriculum department activities), student transportation support services, operation and maintenance of plant support services, consolidated nutrition services, and auxiliary facility expenditures that were not able to be attributed to the school level—as well as some expenditures for recently opened or closed schools where the schools were not clearly identified in the reported data and could not be matched to CCD School Universe file after research and follow-up with the state SLFS respondent. These finances are included on the SLFS data file in Georgia school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”

Hawaii

Fiscal Year: July 1–June 30

Notes:

- To satisfy fiscal year FY 22 SLFS reporting requirements, Hawaii reported school-level total current expenditure amounts derived from their SY 2021-22 ESSA school-level per pupil expenditure reporting. These amounts are reported in the “Schoolwide Current Expenditures - ESSA” data item (CE5S) on the SLFS data file.
- Hawaii was not able to report expenditures paid from state and local funds separately from expenditures paid from federal funds; as a result, amounts for schoolwide current expenditures paid from only state and local funds (CE5SE) are reported as “-1” (missing) on the SLFS data file.

Idaho

Fiscal Year: July 1–June 30

Notes:

Appendix C—State Notes

- Idaho reported SLFS data within the state education agency account codes documented in the Idaho State Department of Education’s uniform chart of accounts for public school finance (<https://www.sde.idaho.gov/finance/files/general/manuals/IFARMS-Manual-2023.pdf>). SLFS survey staff crosswalk Idaho’s reported account code amounts to each SLFS data item that the state was able to provide data for.

Illinois

Fiscal Year: July 1–June 30

Notes:

- To satisfy fiscal year FY 22 SLFS reporting requirements, Illinois reported school-level total current expenditure amounts derived from their SY 2021-22 ESSA school-level per pupil expenditure reporting. These amounts are reported in the “Schoolwide Current Expenditures - ESSA” data item (CE5S) on the SLFS data file.
- Illinois was not able to report expenditures paid from state and local funds separately from expenditures paid from federal funds; as a result, amounts for schoolwide current expenditures paid from only state and local funds (CE5SE) are reported as “-1” (missing) on the SLFS data file.
- Illinois’s SLFS data does not include payments made by the state on behalf of schools (e.g., state employee benefit payments into retirement systems on behalf of school districts).

Indiana

Fiscal Year: July 1–June 30

Notes:

- For SLFS reporting, Indiana allocates all applicable FY 22 LEA-level expenditures to the school level based on the proportion of the school’s SY 2021-22 enrollment to the total SY 2021-21 enrollment of the school’s LEA.
- Indiana’s SLFS data does not include payments made by the state on behalf of schools (e.g., state employee benefit payments into retirement systems on behalf of school districts).

Iowa

Fiscal Year: July 1–June 30

Notes:

- Iowa’s SLFS data only include expenditures reported directly at the school level. The state omitted district-level expenditures from their SLFS reporting as they were not able to allocate those expenditures down to the school level.

Kansas

Fiscal Year: July 1–June 30

Notes:

- To satisfy FY 22 SLFS reporting requirements, Kansas reported school-level total current expenditure amounts derived from their SY 2021-22 ESSA school-level per pupil expenditure reporting. These amounts are reported in the “Schoolwide current

Appendix C—State Notes

expenditures - ESSA” (CE5S, CE5SE) and “Districtwide current expenditures” (CE4S, CE4SE) data items on the SLFS data file.

- “Districtwide current expenditures” in Kansas (CE4) primarily include general administration support services expenditures (e.g., superintendent salaries, board of education expenses), as well as other miscellaneous centralized expenditures.

Kentucky

Fiscal Year: July 1–June 30

Notes:

- Kentucky reported SLFS data within the state education agency account codes documented in the Kentucky Department of Education’s uniform chart of accounts for schools and LEAs (<https://www.education.ky.gov/districts/FinRept/Pages/Fund%20Balances,%20Revenues%20and%20Expenditures.%20Chart%20of%20Accounts,%20Indirect%20Cost%20Rates%20and%20Key%20Financial%20Indicators.aspx>). SLFS survey staff crosswalked Kentucky’s reported account code amounts to each SLFS data item that the state was able to provide data for.
- Kentucky was not able to report “Teacher salaries” (Z39) or “Instructional aide salaries” (Z40) separately at the school level. These data are marked as “-1” (missing) on the SLFS data file.

Louisiana

Fiscal Year: July 1–June 30

Notes:

- “Teacher salaries” (Z39) and “Instructional aide” (Z40) expenditures in Louisiana do not include payments for overtime or sabbatical leave.
- All personnel (i.e., salary and employee benefits) expenditures reported for Louisiana were prorated by the Louisiana Department of Education (LDE) based on school full-time-equivalent (FTE) staffing counts. Nonpersonnel expenditures were prorated by LDE based on school-level student enrollments.
- Nonpersonnel expenditures and current expenditure totals by function in Louisiana do not include expenditures for employee training and development; Louisiana is not able to report these expenditures at the school level.
- Louisiana was not able to report “Technology-related supplies and purchased services” (V02) expenditures separately at the school level. These data are marked as “-1” (missing) on the SLFS data file.

Maine

Fiscal Year: July 1–June 30

Notes:

- Certain school finances in Maine were reported at the school district level as the state was not able to assign these finances to a single school within the school district. These finances include applicable support services expenditures for general administration, student transportation, business, and operation and maintenance of plant. Also reported at the school district level were expenditures for shared instructional services that

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served multiple schools across the district. These finances are included on the SLFS data file in Maine school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”

- State employee benefit payments into the Maine Public Employee Retirement System (MainePERS) on behalf of public schools are prorated to the school level based on the corresponding salary information of school employees enrolled in the retirement system. Other state payments on behalf of schools in Maine (e.g., the state’s laptop program for schools) are generally prorated to the school level based on school-level student enrollments.

Maryland

Fiscal Year: July 1–June 30

Notes:

- To satisfy FY 22 SLFS reporting requirements, Maryland reported school-level total current expenditure amounts derived from their SY 2021-22 ESSA school-level per pupil expenditure reporting. These amounts are reported in the “Schoolwide current expenditures - ESSA” (CE5S) and “Districtwide current expenditures” (CE4S) data items on the SLFS data file.
- Maryland was not able to report expenditures paid from state and local funds separately from expenditures paid from federal funds; as a result, amounts for schoolwide current expenditures paid from only state and local funds (CE5SE) and districtwide current expenditures paid from only state and local funds (CE4SE) are reported as “-1” (missing) on the SLFS data file.
- Central office expenditures in Maryland were reported at the school district level as the state was not able to assign these finances to a single school within the school district. These finances are reported as “Districtwide current expenditures” (CE4S) and are included on the SLFS data file in Maryland school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”

Massachusetts

Fiscal Year: July 1–June 30

Notes:

- To satisfy FY 22 SLFS reporting requirements, Massachusetts reported school-level total current expenditure amounts derived from their SY 2021-22 ESSA school-level per pupil expenditure reporting. These amounts are reported in the “Schoolwide current expenditures - ESSA” (CE5S, CE5SE) data items on the SLFS data file.
- SLFS current expenditures for Massachusetts do not include current expenditures for enterprise operations; the state was not able to report these amounts at the school level.
- SLFS current expenditures for Massachusetts does not include payments made by the state on behalf of schools (e.g., state employee benefit payments into retirement systems on behalf of school districts).

Michigan

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Fiscal Year: July 1–June 30

Notes:

- Michigan was only able to report instruction (E13, Z33, V10) and school administration support services (E09, V17, V18) function-level current expenditure detail at the school level for the SLFS. All other current expenditure detail by function were not able to be reported separately at the school level; these data are marked as “-1” (missing) on the SLFS data file. All remaining current expenditures for Michigan’s schools not reported in instruction or school administration are reported at the school level as lump sums in the “Districtwide current expenditures” (CE4) data item categories; CE4 includes all school-level current expenditures for student support services, instructional staff support services, general administration support services, student transportation support services, as well as other current expenditures that the state would typically account for at the school district level.
- Expenditures from schools within Michigan’s Intermediate Service Districts (ISDs) were not included in the state’s SLFS reporting as these schools are not required to report financial data to the Michigan Department of Education. ISDs consist primarily of special education and career and technical schools. The SLFS data items for these schools are reported as “-1” (missing) as appropriate on the SLFS data file.
- For Part II (“Exhibit and Special Items”) of the SLFS form, Michigan was only able to report “Teacher salaries” (Z39), “Instructional aide salaries” (Z40), and “Books and periodicals” (V93) expenditures separately at the school level. All other data items in this section were not able to be reported and are reported as “-1” (missing) on the SLFS data file.
- “Books and periodicals” expenditures (V93) for Michigan only include expenditures for books and textbooks used for classroom instruction. Michigan was not able to include expenditures for books, textbooks, and periodicals used for library and media services within this data item category.
- Certain school finances in Michigan were reported at the school district level as the state was not able to assign these finances to a single school within the school district. These finances include applicable school “administrative unit” (i.e., units not attributable to a specific public school but which had school finance reported under a separate school building code assigned by the Michigan Department of Education) expenditures and district-level payments to private schools that were unable to be attributed to the school level. These finances are included on the SLFS data file in Michigan school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”
- Most charter schools in Michigan contract all of their instructional and support services staff, including teachers, through third-party management companies. The National Center for Education Statistics (NCES) classifies all salaries paid through contracted services as “purchased services” expenditures. Purchased services expenditures are excluded from regular salary reporting (thus excluded from the salary data items included in this collection) in part because the salaries are paid directly to staff by the contracted management companies, not the schools.

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Minnesota

Fiscal Year: July 1–June 30

Notes:

- Certain private school, home school, and tuition expenditures in Minnesota were reported at the school district level as the state was not able to assign these finances to a single school within the school district. These finances are included on the SLFS data file in Minnesota school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”

Mississippi

Fiscal Year: July 1–June 30

Notes:

- Certain school finances in Mississippi were reported at the school district level as the state was not able to assign these finances to a single school within the school district. These finances include expenditures for central office services such as personnel salaries in the superintendent’s office, school district federal program directors, and school district business offices. These finances are included on the SLFS data file in Mississippi school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.” For district-level expenditures that Mississippi was able to prorate to the school level, the proration was based on school-level student enrollments.

Missouri

Fiscal Year: July 1–June 30

Notes:

- Certain school finances in Missouri were reported at the school district level as the state was not able to assign these finances to a single school within the school district. These finances include all current expenditures for general administration support services (E08), student transportation support services (V45), business/central/other support services (V90), operation and maintenance of plant support services (V40), food services (E11), and enterprise operations (V60). These finances are included on the SLFS data file in Missouri school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”

Montana

Fiscal Year: July 1–June 30

Notes:

- Montana reports SLFS data within the state education agency account codes documented in the Montana Office of Public Instruction’s chart of accounts and school accounting manual (<https://opi.mt.gov/Leadership/Finance-Grants/School-Finance/School-Finance-Accounting#10517311754-guidance--manuals>). SLFS survey staff crosswalk Montana’s reported account code amounts to each SLFS data item that the state was able to provide data for.
- Certain school finances in Montana were reported at the school district level as the state was not able to assign these finances to a single school within the school district. These finances include expenditures typically accounted for at the school district level (e.g., general administration support services, student transportation support services, business/central/other support services, food services, and enterprise operation) that

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were not able to be attributed to the school level. These finances are included on the SLFS data file in Montana school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”

Nebraska

Fiscal Year: September 1–August 31

Notes:

- Nebraska reports SLFS data within the state education agency account codes documented in the Nebraska Department of Education’s accounting structure and users’ manuals for its school districts and educational service units (<https://www.education.ne.gov/FOS/users-manual>). SLFS survey staff crosswalk Nebraska’s reported account code amounts to each SLFS data item that the state was able to provide data for.
- For district-level expenditures that Nebraska was able to prorate to the school level, the proration was based on school-level student enrollments.

Nevada

Fiscal Year: July 1–June 30

Notes:

- Nevada was only able to report function-level current expenditure detail for instruction (E13) at the school level for the SLFS. All other current expenditure detail by function and object were not able to be reported separately at the school level; these data are marked as “-1” (missing) on the SLFS data file. All remaining current expenditures for Nevada’s schools not reported in instruction are reported at the school level as lump sums in the “Districtwide current expenditures” (CE4) data item categories.

New Hampshire

Fiscal Year: July 1–June 30

Notes:

- To satisfy FY 22 SLFS reporting requirements, New Hampshire reported school-level total current expenditure amounts derived from their SY 2021-22 ESSA school-level per pupil expenditure reporting. These amounts are reported in the “Schoolwide current expenditures - ESSA” (CE5S, CE5SE) data items on the SLFS data file.
- SLFS current expenditures for New Hampshire do not include current expenditures for food services or for private school tuition; the state was not able to report these amounts at the school level.

New Jersey

Fiscal Year: July 1–June 30

Notes:

- New Jersey reported SLFS data within the state education agency account codes documented in the New Jersey Department of Education’s uniform minimum chart of accounts for public schools (<http://www.nj.gov/education/finance/fp/af/coa/>). SLFS survey staff crosswalk New Jersey’s reported account code amounts to each SLFS data item that the state was able to provide data for.

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- Certain district-level expenditures in New Jersey were not able to be reported down the school level as the state was not able to assign those expenditures to a single school within the school district. These finances include expenditures for central services, administrative information technology, maintenance and facilities, custodial services, care and upkeep of grounds, security services, and state-funded vocational education. These finances are included on the SLFS data file in New Jersey school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”
- SLFS survey staff allocated lump sum employee benefit expenditures in New Jersey to SLFS employee benefit data items across expenditure functions based on corresponding function-level salary expenditures reported for the school.
- New Jersey was not able to report current expenditure detail for food services (E11, V29, V30), and enterprise operations (V60, V32) current expenditure detail separately at the school level for the SLFS. These data are reported as “-1” (missing) on the SLFS data file. New Jersey’s SLFS data also does not include most expenditures for general administration support services and student transportation support services as the state was not able to prorate those expenditures to the school level.
- New Jersey was not able to report “Technology-related equipment” (K14), or “Technology software” (K15) expenditures separately at the school level. These data are reported as “-1” (missing) on the SLFS data file.

New Mexico

Fiscal Year: July 1–June 30

Notes:

- “Districtwide current expenditures” in New Mexico (CE4) include all current expenditures in New Mexico that the state’s schools typically account for at the school district level (e.g., expenditures for general administration support services). These expenditures were prorated to the school level based on school-level student enrollments.
- New Mexico was not able to report “Technology-related equipment” (K14), or “Technology software” (K15) expenditures separately at the school level. These data are reported as “-1” (missing) on the SLFS data file.

New York

Fiscal Year: July 1–June 30

Notes:

- To satisfy FY 22 SLFS reporting requirements, New York reported school-level total current expenditure amounts derived from their SY 2021-22 ESSA school-level per pupil expenditure reporting. These amounts are reported in the “Schoolwide current expenditures - ESSA” (CE5S, CE5SE) and “Districtwide current expenditures” (CE4S) data items on the SLFS data file. New York was not able to report districtwide current expenditures paid from state and local funds separately from districtwide current expenditures paid from federal funds; as a result, amounts for districtwide current

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expenditures paid from only state and local funds (CE4SE) are reported as “-1” (missing) on the SLFS data file.

- Centralized expenditures in New York typically accounted for at the school district level are reported on the SLFS data file as “Districtwide current expenditures” (CE4S) and included in New York school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.” New York was not able to assign these finances to individual schools within the state’s school districts.
- “Districtwide current expenditures” (CE4S) for New York City Public Schools are reported on the SLFS data file under the LEAID of the NYC Chancellor’s Office (LEAID = 3620580), which is the administrative office record for the New York City Public Schools district in the Common Core of Data (CCD) Local Education Agency Universe. New York City Public Schools consists of all schools within New York City’s 32 geographic districts and within the New York City Special Schools district (LEAID = 3600135). Districtwide current expenditures for these schools are reported combined on the SLFS data file in the New York Chancellor’s Office record where the NCES school ID (NCESSCH) = 3620580D9999.

North Carolina

Fiscal Year: July 1–June 30

Notes:

- North Carolina reported SLFS data within the state education agency account codes documented in the North Carolina Department of Public Instruction’s Uniform Chart of Accounts (<https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/school-district-finance-operations/chart-accounts>). SLFS survey staff crosswalked North Carolina’s reported account code amounts to each SLFS data item that the state was able to provide data for.
- North Carolina was not able to report “Technology software” (K15) expenditures separately at the school level. These data are reported as “-1” (missing) on the SLFS data file.
- Certain school finances in North Carolina were reported at the school district level as the state was not able to assign these finances to a single school within the school district. These finances include applicable central office, warehouse facility, and utilities expenditures that were not able to be attributed to the school level. These finances are included on the SLFS data file in North Carolina school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”

North Dakota

Fiscal Year: July 1–June 30

Notes:

- North Dakota reported SLFS data within the state education agency account codes documented in the North Dakota’s Department of Public Instruction’s North Dakota School District Financial Accounting and Reporting Manual (<https://www.nd.gov/dpi/sites/www/files/documents/SFO/NDSFARM2024.pdf>).

Appendix C—State Notes

SLFS survey staff crosswalked North Dakota’s reported account code amounts to each SLFS data item that the state was able to provide data for.

- School districts in North Dakota with their elementary, middle, and high schools existing in a single school building reported their FY 22 SLFS financial data combined as a single school entity. These were typically small school districts with two schools – one elementary school and one high school. For these school districts, the combined SLFS data was reported on the SLFS data file within the school in the district having the highest grade level (i.e., the high school). The elementary and middle schools where finance data were combined into the district’s high school record are reported as “-2” (not applicable) on the SLFS data file.
- North Dakota’s SLFS data does not include current expenditures for student transportation support services (V45, V23, V24), food services (E11, V29, V30), or enterprise operations (V60, V32). These data are reported as “-1” (missing) on the SLFS data file.
- North Dakota was not able to report any function-level salary or employee benefit expenditure data items separately at the school level for the SLFS. North Dakota was also not able to separately report exhibit or special items in Part II (“Exhibit and Special Items”) of the SLFS form (e.g., teacher salaries, instructional aide salaries, books and periodicals, technology-related expenditures, etc.). These data are all reported as “-1” (missing) on the SLFS data file.
- “Districtwide current expenditures” in North Dakota (CE4) consist entirely of general support services expenditures that the state did not classify under more specific support services functions.
- Certain school finances in North Dakota were reported at the school district level as the state was not able to assign these finances to a single school within the school district. These finances include expenditures typically accounted for at the school district level (e.g., student support services and general administration support services) that were not able to be attributed to the school level. These finances are included on the SLFS data file in North Dakota school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”

Ohio

Fiscal Year: July 1–June 30

Notes:

- Ohio’s SLFS data primarily includes only expenditures reported directly at the school level. The state omits substantial finances typically reported only at the district level, such as certain nonpersonnel instruction expenditures and certain expenditures for general administration support services (E08), student support services (E17), operation and maintenance of plant support services (V40), student transportation services (V45), and business/central/other support services (V90), as they were not able to allocate those expenditures down to the school level.

Oklahoma

Fiscal Year: July 1–June 30

Appendix C—State Notes

Notes:

- Certain school finances in Oklahoma were reported at the school district level as the state was not able to assign these finances to a single school within the school district. These finances include applicable central office, student transportation support services, operation and maintenance of plant support services, and other typically district-level expenditures that were not able to be attributed to the school level. These finances are reported as “Districtwide current expenditures” (CE4) and included on the SLFS data file in Oklahoma school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”

Oregon

Fiscal Year: July 1–June 30

Notes:

- Oregon reported SLFS data within the state education agency account codes documented in the Oregon Department of Education’s Program Budgeting and Accounting Manual for its school districts and education service districts ([https://www.oregon.gov/ode/schools-and-districts/grants/Documents/Program%20Budgeting%20and%20Accounting%20Manual%20\(PBAM\)%20-%202019%20Edition%20\(Effective%20as%20of%20July%201,%202020\).pdf#:~:text=Program%20Budgeting%20and%20Accounting%20Manual%20is](https://www.oregon.gov/ode/schools-and-districts/grants/Documents/Program%20Budgeting%20and%20Accounting%20Manual%20(PBAM)%20-%202019%20Edition%20(Effective%20as%20of%20July%201,%202020).pdf#:~:text=Program%20Budgeting%20and%20Accounting%20Manual%20is)). SLFS survey staff crosswalk Oregon’s reported account code amounts to each SLFS data item that the state was able to provide data for.
- Certain district-level expenditures in Oregon were not able to be reported down the school level as the state was not able to assign those expenditures to a single school within the school district. These finances are included on the SLFS data file in Oregon school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”

Pennsylvania

Fiscal Year: July 1–June 30

Notes:

- To satisfy FY 22 SLFS reporting requirements, Pennsylvania reported school-level total current expenditure amounts derived from their school year (SY) 2021-22 Every Student Succeeds Act (ESSA) school-level per pupil expenditure reporting. These amounts are reported in the “Schoolwide Current Expenditures - ESSA” data items (CE5S, CE5SE) on the SLFS data file.
- In reporting school-level ESSA current expenditures for the FY 22 SLFS, the Pennsylvania Department of Education noted that much of the data reported were not subject to data validation tools at the state level, thus were potentially subject to data quality issues. NCES and Census Bureau data validation processes identified 59 schools across 18 LEAs in Pennsylvania with data quality concerns; all reported financial data for these schools were suppressed with a value of “-9” on the SLFS data file.
- Pennsylvania’s SLFS data only includes expenditures from the state’s General Fund. Expenditures from Special Revenue, Proprietary, and other funds outside of the General Fund were not included in the state’s SLFS reporting.

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- Pennsylvania’s SLFS data only includes school-level expenditure data from their school districts and charter schools. School-level expenditures from Pennsylvania’s intermediate units (i.e., regional education service agencies) and career and technical education centers were not included in the state’s SLFS reporting.

Rhode Island

Fiscal Year: July 1–June 30

Notes:

- Certain school finances in Rhode Island were reported at the school district level as the state was not able to assign these finances to a single school within the school district. These finances include expenditures for general administration support services, business support services, state payments into teacher retirement systems on behalf of schools, summer school programs, and before/after-school programs. These finances are included on the SLFS data file in Rhode Island school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”

South Carolina

Fiscal Year: July 1–June 30

Notes:

- South Carolina reported SLFS data within the state education agency account codes documented in the South Carolina Department of Education’s accounting manual for LEAs and charter schools (<http://ed.sc.gov/finance/auditing/manuals-handbooks-and-guidelines/financial-accounting-handbook/>). SLFS survey staff crosswalk South Carolina’s reported account code amounts to each SLFS data item that the state was able to provide data for.
- Certain district-level expenditures in South Carolina were not able to be reported down the school level as the state was not able to assign those expenditures to a single school within the school district. These finances are included on the SLFS data file in South Carolina school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”
- South Carolina was not able to report “Teacher salaries” (Z39), “Instructional aide salaries” (Z40), or “Books and periodicals” (V93) separately at the school level. These data are marked as “-1” (missing) on the SLFS data file.

South Dakota

Fiscal Year: July 1–June 30

Notes:

- To satisfy fiscal year FY 22 SLFS reporting requirements, South Dakota reported school-level total current expenditure amounts derived from their SY 2021-22 ESSA school-level per pupil expenditure reporting. These amounts are reported in the “Schoolwide Current Expenditures - ESSA” data item (CE5S) on the SLFS data file.
- South Dakota was not able to report expenditures paid from state and local funds separately from expenditures paid from federal funds; as a result, amounts for schoolwide current expenditures paid from only state and local funds (CE5SE) are reported as “-1” (missing) on the SLFS data file.

Appendix C—State Notes

Tennessee

Fiscal Year: July 1–June 30

Notes:

- For Tennessee’s SLFS reporting, all district-level expenditures were prorated to the school level by the Tennessee State Board of Education based on school-level student enrollments.

Texas

Fiscal Year: September 1–August 31

Notes:

- “Books and periodicals” expenditures (V93) for Texas only include expenditures for books and textbooks used for classroom instruction. Texas was not able to include expenditures for books, textbooks, and periodicals used for library and media services within this data item category.
- For Texas’s SLFS reporting, all district-level expenditures were prorated to the school level by the Texas Education Agency based on school-level student enrollments.
- Texas’s SLFS data does not include employee benefit expenditures made by the state on behalf of schools (e.g., state payments into retirement systems on behalf of school districts).

Utah

Fiscal Year: July 1–June 30

Notes:

- Utah reported SLFS data within the state education agency account codes documented in the Utah State Board of Education’s Uniform Chart of Accounts (<https://www.schools.utah.gov/financialoperations/reporting>). SLFS survey staff crosswalk Utah’s reported account code amounts to each SLFS data item that the state was able to provide data for.
- Certain school finances in Utah were reported at the school district level as the state was not able to assign these finances to a single school within the school district. These finances are included on the SLFS data file in Utah school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”

Vermont

Fiscal Year: July 1–June 30

Notes:

- “Districtwide current expenditures” in Vermont (CE4) primarily include expenditures for general administration support services salaries and employee benefits, food services, purchased student transportation services, special education, technology, and general supplies. These expenditures were prorated to the school level based on school-level student enrollments.

Appendix C—State Notes

Virginia

Fiscal Year: July 1–June 30

Notes:

- To satisfy fiscal year FY 22 SLFS reporting requirements, Virginia reported school-level total current expenditure amounts derived from their SY 2021-22 ESSA school-level per pupil expenditure reporting. These amounts are reported in the “Schoolwide Current Expenditures - ESSA” data item (CE5S) on the SLFS data file and were prorated to the school level based on school-level student enrollments.
- Virginia was not able to report expenditures paid from state and local funds separately from expenditures paid from federal funds; as a result, amounts for schoolwide current expenditures paid from only state and local funds (CE5SE) are reported as “-1” (missing) on the SLFS data file.
- Virginia does not report SLFS data for the state’s Governor’s Schools; as a result, the financial data for these schools are reported as “-1” (missing) on the SLFS data file.

Washington

Fiscal Year: September 1–August 31

Notes:

- Certain school finances in Washington were reported at the school district level as the state was not able to assign these finances to a single school within the school district. These finances include expenditures for district office services and other miscellaneous district-level expenditures not able to be attributed to the school level. These finances are included on the SLFS data file in Washington school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”
- Due to data quality concerns, SLFS survey staff suppressed the reported financial data for all school records in Issaquah School District (LEAID = 5303750); these suppressed data are marked as “-9” on the SLFS data file.

West Virginia

Fiscal Year: July 1–June 30

Notes:

- “Districtwide current expenditures” in West Virginia (CE4) primarily include expenditures for student transportation support services, food services, curriculum materials, and utilities. School districts in West Virginia vary in ability to report these expenditures down to the school level. Expenditures for general administration and business support services, however, were able to be prorated to the school level based on school-level student enrollment.

Wisconsin

Fiscal Year: July 1–June 30

Notes:

- Wisconsin was not able to report expenditures paid from state and local funds separately from expenditures paid from federal funds; as a result, amounts for all SLFS data items collecting current expenditures paid from only state and local funds (i.e., all

Appendix C—State Notes

SLFS data items reported with exclusions) are reported as “-1” (missing) on the SLFS data file.

- Certain school finances in Wisconsin were reported at the school district level as the state was not able to assign these finances to a single school within the school district. These finances include expenditures for general administration support services, student transportation support services, business support services, food services, enterprise operations, and other typically district-level expenditures that were not able to be attributed to the school level. These finances are included on the SLFS data file in Wisconsin school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCH_NAME) = “DISTRICTWIDE.”

Wyoming

Fiscal Year: July 1–June 30

Notes:

- “Districtwide current expenditures” in Wyoming (CE4) include true district-level expenditures that Wyoming school districts prorated to the school level based on school-level fall enrollment counts.

Appendix D—Summary Tables

Appendix D—Summary Tables

Table D-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 region and state: Fiscal year 2022

Region and state	Number of LEAs		Percent of LEAs with at least one data item reported in SLFS	Number of schools		Percent of schools with at least one data item reported in SLFS	Number of students		
	Total ¹	With at least one data item reported in SLFS ²		Total ³	With at least one data item reported in SLFS ²		Total ⁴	Covered by SLFS ⁵	Percent of students covered by SLFS
United States	18,192	16,054	88.2	100,972	94,530	93.6	49,342,118	47,920,968	97.1
Northeast	3,701	3,480	94.0	14,979	14,494	96.8	7,612,652	7,362,496	96.7
South	3,980	3,809	95.7	35,456	34,047	96.0	19,634,313	19,545,563	99.5
Midwest	6,050	5,781	95.6	26,165	24,557	93.9	10,199,317	10,061,718	98.7
West	4,461	2,984	66.9	24,372	21,432	87.9	11,895,836	10,951,191	92.1
Alabama	148	146	98.6	1,566	1,373	87.7	748,274	747,846	99.9
Alaska	54	53	98.1	509	500	98.2	129,944	129,297	99.5
Arizona	665	304	45.7	2,515	1,535	61.0	1,133,284	876,972	77.4
Arkansas	285	257	90.2	1,099	1,049	95.5	489,565	486,961	99.5
California	2,058	992	48.2	10,456	9,055	86.6	5,892,073	5,307,109	90.1
Colorado	186	184	98.9	1,960	1,946	99.3	880,597	879,296	99.9
Connecticut	197	193	98.0	1,009	989	98.0	509,748	481,755	94.5
Delaware	42	42	100.0	231	222	96.1	139,935	139,610	99.8
District of Columbia	62	62	100.0	243	241	99.2	88,908	87,740	98.7
Florida	73	67	91.8	4,306	4,169	96.8	2,833,186	2,812,645	99.3
Georgia	224	220	98.2	2,327	2,293	98.5	1,740,875	1,738,598	99.9
Hawaii	1	1	100.0	296	296	100.0	173,178	173,178	100.0
Idaho	182	178	97.8	801	767	95.8	314,258	312,372	99.4
Illinois	961	865	90.0	4,409	3,952	89.6	1,868,482	1,864,773	99.8
Indiana	424	420	99.1	1,933	1,883	97.4	1,036,625	1,029,667	99.3
Iowa	327	327	100.0	1,333	1,313	98.5	510,661	500,519	98.0
Kansas	290	286	98.6	1,360	1,352	99.4	485,424	479,754	98.8
Kentucky	174	173	99.4	1,548	1,411	91.1	654,239	651,780	99.6
Louisiana	197	196	99.5	1,383	1,360	98.3	683,216	680,097	99.5
Maine	215	198	92.1	602	562	93.4	173,215	161,124	93.0
Maryland	25	24	96.0	1,424	1,393	97.8	881,461	880,954	99.9
Massachusetts	401	398	99.3	1,859	1,837	98.8	921,180	907,694	98.5
Michigan	889	842	94.7	3,570	3,343	93.6	1,440,090	1,385,042	96.2
Minnesota	550	541	98.4	2,773	2,456	88.6	870,506	857,023	98.5
Mississippi	152	146	96.1	1,054	1,008	95.6	442,000	440,521	99.7
Missouri	565	555	98.2	2,469	2,261	91.6	888,823	884,723	99.5
Montana	399	396	99.2	832	822	98.8	150,195	148,747	99.0
Nebraska	271	246	90.8	1,098	989	90.1	327,564	326,320	99.6
Nevada	20	19	95.0	769	745	96.9	486,648	481,140	98.9
New Hampshire	193	161	83.4	498	451	90.6	170,005	158,882	93.5

See notes at end of table.

Appendix D—Summary Tables

Table D-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 region and state: Fiscal year 2022—Continued

Region and state	Number of LEAs		Percent of LEAs with at least one data item reported in SLFS	Number of schools		Percent of schools with at least one data item reported in SLFS	Number of students		
	Total ¹	With at least one data item reported in SLFS ²		Total ³	With at least one data item reported in SLFS ²		Total ⁴	Covered by SLFS ⁵	Percent of students covered by SLFS
New Jersey	681	666	97.8	2,582	2,503	96.9	1,372,381	1,326,248	96.6
New Mexico	148	141	95.3	894	865	96.8	316,785	315,162	99.5
New York	1,090	1,039	95.3	4,842	4,747	98.0	2,548,490	2,496,743	98.0
North Carolina	329	326	99.1	2,765	2,734	98.9	1,525,223	1,524,654	100.0 ⁶
North Dakota	174	171	98.3	536	495	92.4	116,864	115,532	98.9
Ohio	992	956	96.4	3,689	3,617	98.0	1,683,612	1,661,440	98.7
Oklahoma	544	541	99.4	1,803	1,788	99.2	698,696	695,688	99.6
Oregon	204	202	99.0	1,290	1,176	91.2	553,012	504,633	91.3
Pennsylvania	755	657	87.0	2,963	2,788	94.1	1,695,092	1,613,882	95.2
Rhode Island	63	62	98.4	319	312	97.8	138,566	135,780	98.0
South Carolina	99	76	76.8	1,288	1,202	93.3	780,878	773,295	99.0
South Dakota	152	149	98.0	732	705	96.3	141,307	140,431	99.4
Tennessee	148	137	92.6	1,931	1,761	91.2	996,709	965,595	96.9
Texas	1,210	1,207	99.8	9,652	9,504	98.5	5,428,613	5,425,925	100.0 ⁶
Utah	156	155	99.4	1,123	1,061	94.5	690,934	681,160	98.6
Vermont	106	106	100.0	305	305	100.0	83,975	80,388	95.7
Virginia	211	132	62.6	2,136	1,856	86.9	1,249,815	1,241,447	99.3
Washington	330	311	94.2	2,561	2,315	90.4	1,081,835	1,049,369	97.0
West Virginia	57	57	100.0	700	683	97.6	252,720	252,207	99.8
Wisconsin	455	423	93.0	2,263	2,191	96.8	829,359	816,494	98.4
Wyoming	58	48	82.8	366	349	95.4	93,093	92,756	99.6

¹The number of LEAs was obtained from the Common Core of Data (CCD) LEA Directory file and includes only LEAs that have at least one operational school in the 50 states and the District of Columbia.

²Includes only records that can be matched to the CCD LEA Directory and School Directory files and for which at least one data item is reported in the SLFS.

³The number of schools was obtained from the CCD School Directory file and includes the 50 states and the District of Columbia only.

⁴The number of students was obtained from CCD State Membership file and includes the 50 states and the District of Columbia only.

⁵Includes only student membership for schools that can be matched to the CCD School Membership file and for which at least one data item is reported in the SLFS.

⁶Rounds to 100.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2022, Provisional Version 1a; "Public Elementary/Secondary School Universe Survey," 2021–22, Provisional Version 1a; "Local Education Agency Universe Survey," 2021–22, Provisional Version 1a; and "State Nonfiscal Public Elementary/Secondary Education Survey," 2021–22, Provisional Version 1a.

Appendix D—Summary Tables

Table D-2. Student membership, current expenditures, and median current expenditures per pupil for operational public elementary and secondary schools in the School-Level Finance Survey (SLFS), by region and state: Fiscal year 2022

Region and state	Current expenditures ¹ [in thousands of dollars]		Median current expenditures per pupil ³
	Total	State and local ²	
United States	\$616,226,133	\$470,347,054	\$12,535
Northeast	129,990,330	117,259,404	17,827
South	220,206,260	157,514,750	11,324
Midwest	118,372,002	†	11,527
West	147,657,541	126,292,084	13,683
Alabama	8,679,034	6,931,304	11,670
Alaska ⁴	2,468,918	2,104,021	22,333
Arizona ⁴	†	†	†
Arkansas	5,525,509	4,254,408	11,388
California ⁴	86,321,885	73,031,010	15,736
Colorado	11,639,532	10,724,630	13,614
Connecticut	10,075,173	9,082,471	21,089
Delaware	2,635,536	2,367,436	18,582
District of Columbia ⁴	2,313,882	—	26,735
Florida	30,010,296	24,181,057	11,051
Georgia	17,439,604	15,376,039	10,323
Hawaii ⁴	2,937,240	—	17,300
Idaho	2,147,159	1,928,475	7,256
Illinois ⁴	29,214,221	—	14,959
Indiana	7,984,691	7,359,989	7,682
Iowa	4,608,433	4,216,911	9,186
Kansas ⁴	6,053,505	5,110,802	13,133
Kentucky	6,259,001	5,468,971	9,748
Louisiana	8,810,443	7,473,067	12,971
Maine	2,139,663	1,957,896	13,253
Maryland ⁴	13,944,691	—	15,922
Massachusetts ⁴	17,428,142	16,226,932	19,234
Michigan	17,183,588	15,432,417	12,202
Minnesota	8,767,775	8,126,006	10,251
Mississippi	3,604,386	2,979,976	8,251
Missouri	7,859,377	6,749,482	8,699
Montana	1,453,009	1,250,277	11,100
Nebraska	4,507,552	4,180,209	14,436
Nevada	4,916,002	4,282,465	11,272
New Hampshire ⁴	3,144,353	2,944,916	20,646

See notes at end of table.

Appendix D—Summary Tables

Table D-2. Student membership, current expenditures, and median current expenditures per pupil for operational public elementary and secondary schools in the School-Level Finance Survey (SLFS), by region and state: Fiscal year 2022—Continued

Region and state	Current expenditures ¹ [in thousands of dollars]		Median current expenditures per pupil ³
	Total	State and local ²	
New Jersey	18,335,148	16,847,518	13,499
New Mexico	4,231,239	3,622,744	13,437
New York ⁴	47,029,816	41,707,339	18,374
North Carolina	14,071,513	12,784,289	9,713
North Dakota	1,260,107	133,588	12,275
Ohio	20,593,236	17,971,412	12,320
Oklahoma	5,966,251	4,193,083	8,813
Oregon	5,296,077	5,021,858	10,771
Pennsylvania ⁴	27,680,573	24,710,012	17,265
Rhode Island	2,285,890	2,110,724	16,760
South Carolina	7,522,462	6,820,744	10,132
South Dakota ⁴	1,498,800	—	11,068
Tennessee	10,948,526	10,948,526	10,859
Texas	61,218,347	50,741,249	11,614
Utah	4,874,254	4,527,398	7,186
Vermont	1,871,572	1,671,596	23,624
Virginia ⁴	17,833,934	—	13,734
Washington	12,595,487	12,194,137	12,407
West Virginia	3,422,845	2,994,601	13,825
Wisconsin	8,840,717	—	10,755
Wyoming	1,718,733	1,469,624	19,519

— 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.

¹Current expenditures include funds spent operating local public schools, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to public charter schools, and nonelementary-secondary expenditures (such as adult education).

²Current expenditures paid from state and local funds only, which include federal funds intended to replace local tax revenues (e.g., Impact Aid funds).

³Current expenditures per pupil are calculated by dividing total current expenditures by student membership for each school.

⁴State reported school-level current expenditures for the fiscal year 2022 SLFS that were directly derived from the state's school year 2021-22 Every Student Succeeds Act (ESSA) per pupil expenditure reporting.

NOTE: This table only includes operational schools (i.e., excludes closed, inactive, or future schools) with student membership greater than zero.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," fiscal year 2022.

Appendix D—Summary Tables

Table D-3. Number of operational public elementary and secondary schools, instruction current expenditures, selected support services current expenditures by function, and percentage of operational schools with selected current expenditures by function reported for the states that reported current expenditures by function, by state: Fiscal year 2022

State	Number of schools	Current expenditures by selected function [in thousands of dollars]				Percentage of operational schools with current expenditures reported, by selected function			
		Instruction current expenditures	Student support services current expenditures	Instructional staff support services current expenditures	School administration support services current expenditures	Instruction current expenditures	Student support services current expenditures	Instructional staff support services current expenditures	School administration support services current expenditures
Reporting states¹	65,402	\$224,026,166	\$19,971,628	\$13,731,196	\$22,823,365	95.8	89.6	89.6	94.6
Alabama	1,507	4,879,690	619,378	396,429	491,012	90.2	90.2	90.2	90.2
Arkansas	1,084	3,034,552	296,868	457,853	274,088	95.4	95.4	95.4	95.4
Colorado	1,941	5,598,250	467,175	254,113	845,460	99.3	99.3	99.3	99.3
Connecticut	1,000	5,395,916	633,820	292,884	544,055	98.0	98.0	98.0	98.0
Delaware	229	1,436,698	294,096	109,646	125,853	96.1	96.1	96.1	96.1
Florida	4,191	16,880,169	1,572,953	1,707,790	2,000,981	96.7	96.7	96.7	96.7
Georgia	2,314	12,815,222	847,640	584,296	1,370,740	98.6	98.6	98.6	98.6
Idaho	784	1,561,829	106,354	63,223	155,063	96.2	96.2	96.2	96.2
Indiana	1,915	5,626,822	397,516	223,622	699,609	97.5	97.5	97.5	97.5
Iowa	1,325	3,535,212	187,169	167,526	339,023	98.5	98.5	98.5	98.5
Kentucky	1,535	4,527,343	305,652	215,771	474,769	91.1	91.1	91.1	91.1
Louisiana	1,368	5,279,573	377,521	344,254	610,034	98.5	98.5	98.5	98.5
Maine	598	1,464,900	159,569	78,461	144,115	93.3	93.3	93.3	93.3
Michigan	3,538	10,896,791	—	—	1,097,793	93.9	0	0	93.9
Minnesota	2,661	7,164,853	280,094	283,722	447,966	89.0	89.0	89.0	89.0
Mississippi	1,040	2,595,233	191,162	109,114	274,892	96.4	96.4	96.4	96.4
Missouri	2,453	6,106,282	708,298	442,425	629,112	91.4	90.4	89.9	87.3
Montana	827	999,461	76,157	45,750	74,193	99.2	99.2	99.2	99.2
Nebraska	1,083	2,843,159	216,158	119,311	233,481	90.0	90.0	90.0	90.0
Nevada	746	3,084,691	‡	‡	‡	96.8	2.0	2.0	2.0

See notes at end of table.

Appendix D—Summary Tables

Table D-3. Number of operational public elementary and secondary schools, instruction current expenditures, selected support services current expenditures by function, and percentage of operational schools with selected current expenditures by function reported for the states that reported current expenditures by function, by state: Fiscal year 2022—Continued

State	Number of schools	Current expenditures by selected function [in thousands of dollars]				Percentage of operational schools with current expenditures reported, by selected function			
		Instruction current expenditures	Student support services current expenditures	Instructional staff support services current expenditures	School administration support services current expenditures	Instruction current expenditures	Student support services current expenditures	Instructional staff support services current expenditures	School administration support services current expenditures
New Jersey	2,558	13,497,513	2,160,326	638,054	1,342,426	96.9	96.9	96.9	96.9
New Mexico	890	245,748	43,887	3,084	21,388	97.0	97.0	97.0	97.0
North Carolina	2,719	10,146,855	844,661	260,676	1,066,815	99.6	99.6	99.6	99.6
North Dakota	513	925,592	33,223	33,353	80,433	95.5	95.5	95.5	95.5
Ohio	3,659	13,799,930	1,419,876	702,608	1,235,214	98.1	98.1	98.1	98.1
Oklahoma	1,792	3,877,314	470,491	196,255	388,559	99.3	99.3	99.3	99.3
Oregon	1,285	4,076,133	373,310	130,312	484,473	91.1	91.1	91.1	91.1
Rhode Island	316	1,444,580	265,325	88,371	134,221	97.8	97.8	97.8	97.8
South Carolina	1,267	4,932,089	588,527	311,250	597,795	93.2	93.2	93.2	93.2
Tennessee	1,906	6,467,752	604,006	772,078	670,294	91.2	91.2	91.2	91.2
Texas	9,105	35,987,956	3,358,960	3,129,616	3,521,185	98.5	98.5	98.5	98.5
Utah	1,106	3,585,410	237,237	142,330	413,223	94.5	94.5	94.5	94.5
Vermont	305	778,021	101,688	44,449	92,914	100.0	100.0	100.0	100.0
Washington	2,546	9,315,838	866,308	566,482	1,043,209	90.3	90.3	90.3	90.3
West Virginia	694	1,574,392	117,678	33,310	158,101	98.0	98.0	98.0	98.0
Wisconsin	2,243	6,782,153	691,307	754,395	651,486	96.7	96.7	96.8	96.7
Wyoming	359	862,244	57,238	28,383	89,390	95.5	95.5	95.5	95.5

— 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.

¹Reporting states include only the states that were able to report at least one of the displayed current expenditure functions separately. Alaska, Arizona, California, the District of Columbia, Hawaii, Illinois, Kansas, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, South Dakota, and Virginia did not report any of their current expenditures separately by function for the FY 22 SLFS, thus were excluded from this table.

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 year 2022, Preliminary Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Frequencies of categorical variables: Fiscal year 2022

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Fiscal Year of Survey (2022) (SCHOOL_YEAR)				
2021-2022	106,961	100.0	106,961	100.0
School Type (SCH_TYPE)				
1 Regular School	91,693	85.7	91,693	85.7
2 Special Education School	1,963	1.8	93,656	87.6
3 Career and Technical School	1,579	1.5	95,235	89.0
4 Alternative Education School	5,795	5.4	101,030	94.5
5 Reportable Program	336	0.3	101,366	94.8
M Missing	181	0.2	101,547	94.9
N Not applicable	5,414	5.1	106,961	100.0
Start of Year School Operational Status (SY_STATUS)				
1 Open	98,189	91.8	98,189	91.8
2 Closed	890	0.8	99,079	92.6
3 New	1,172	1.1	100,251	93.7
4 Added	190	0.2	100,441	93.9
5 Changed Boundary/Agency	31	#	100,472	93.9
6 Inactive	482	0.5	100,954	94.4
7 Future	378	0.4	101,332	94.7
8 Reopened	27	#	101,359	94.8
M Missing	188	0.2	101,547	94.9
N Not applicable	5,414	5.1	106,961	100.0
Grades Offered - Lowest (GSLO)				
PK—Prekindergarten	37,025	34.6	37,025	34.6
KG—Kindergarten	23,234	21.7	60,259	56.3
01—Grade 1	1,134	1.1	61,393	57.4
02—Grade 2	591	0.6	61,984	58.0
03—Grade 3	1,659	1.6	63,643	59.5
04—Grade 4	1,141	1.1	64,784	60.6
05—Grade 5	2,609	2.4	67,393	63.0
06—Grade 6	13,300	12.4	80,693	75.4
07—Grade 7	5,107	4.8	85,800	80.2
08—Grade 8	787	0.7	86,587	81.0
09—Grade 9	16,694	15.6	103,281	96.6
10—Grade 10	542	0.5	103,823	97.1
11—Grade 11	258	0.2	104,081	97.3
12—Grade 12	147	0.1	104,228	97.4
UG—Ungraded	119	0.1	104,347	97.6
AE—Adult Education	29	#	104,376	97.6
M—Grade missing	1,887	1.8	106,263	99.3
N—Grade not applicable	698	0.7	106,961	100.0
Grades Offered - Highest (GSHI)				
PK—Prekindergarten	1,653	1.5	1,653	1.5
KG—Kindergarten	550	0.5	2,203	2.1
01—Grade 1	492	0.5	2,695	2.5
02—Grade 2	1,672	1.6	4,367	4.1
03—Grade 3	1,330	1.2	5,697	5.3
04—Grade 4	3,850	3.6	9,547	8.9
05—Grade 5	28,024	26.2	37,571	35.1

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
06—Grade 6	10,224	9.6	47,795	44.7
07—Grade 7	451	0.4	48,246	45.1
08—Grade 8	22,423	21.0	70,669	66.1
09—Grade 9	658	0.6	71,327	66.7
10—Grade 10	224	0.2	71,551	66.9
11—Grade 11	258	0.2	71,809	67.1
12—Grade 12	32,217	30.1	104,026	97.3
13—Grade 13	202	0.2	104,228	97.4
UG—Ungraded	119	0.1	104,347	97.6
AE—Adult Education	29	#	104,376	97.6
M—Grade missing	1,887	1.8	106,263	99.3
N—Grade not applicable	698	0.7	106,961	100.0
School Level (LEVEL)				
Prekindergarten	1,639	1.5	1,639	1.5
Elementary	52,556	49.1	54,195	50.7
Middle	16,323	15.3	70,518	65.9
Secondary	464	0.4	70,982	66.4
High	23,311	21.8	94,293	88.2
Other	4,426	4.1	98,719	92.3
Ungraded	118	0.1	98,837	92.4
Adult Education	29	#	98,866	92.4
Not reported	7,488	7.0	106,354	99.4
Not applicable	607	0.6	106,961	100.0
Whether A Charter School (CHARTER_TEXT)				
Yes	8,169	7.6	8,169	7.6
No	89,805	84.0	97,974	91.6
Not applicable	8,987	8.4	106,961	100.0
Common Core of Data (CCD) School Nonfiscal File Match (CCDNF)				
0 Record does not match CCD School Universe Survey	5,653	5.3	5,653	5.3
1 Record matches CCD School Universe Survey	101,308	94.7	106,961	100.0
Flag - Instructional Staff Salaries (FL_Z33S)				
A—Edited or suppressed by the analyst	2,181	2.0	2,181	2.0
M—Missing	7,829	7.3	10,010	9.4
N—Not applicable	33,191	31.0	43,201	40.4
R—As reported by the state	63,760	59.6	106,961	100.0
Flag - Instructional Staff Salaries (With Exclusions) (FL_Z33SE)				
A—Edited or suppressed by the analyst	3,020	2.8	3,020	2.8
M—Missing	10,427	9.7	13,447	12.6
N—Not applicable	33,191	31.0	46,638	43.6
R—As reported by the state	60,323	56.4	106,961	100.0
Flag - Instructional Staff Employee Benefits (FL_V10S)				
A—Edited or suppressed by the analyst	251	0.2	251	0.2
M—Missing	7,830	7.3	8,081	7.6
N—Not applicable	33,191	31.0	41,272	38.6
R—As reported by the state	65,689	61.4	106,961	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Instructional Staff Employee Benefits (With Exclusions) (FL_V10SE)				
A—Edited or suppressed by the analyst	84	0.1	84	0.1
M—Missing	10,428	9.7	10,512	9.8
N—Not applicable	33,191	31.0	43,703	40.9
R—As reported by the state	63,258	59.1	106,961	100.0
Flag - Total Instructional Expenditures (FL_E13S)				
A—Edited or suppressed by the analyst	1,723	1.6	1,723	1.6
M—Missing	6,677	6.2	8,400	7.9
N—Not applicable	33,191	31.0	41,591	38.9
R—As reported by the state	65,370	61.1	106,961	100.0
Flag - Total Instructional Expenditures (With Exclusions) (FL_E13SE)				
A—Edited or suppressed by the analyst	1,391	1.3	1,391	1.3
M—Missing	9,274	8.7	10,665	10.0
N—Not applicable	33,191	31.0	43,856	41.0
R—As reported by the state	63,105	59.0	106,961	100.0
Flag - Student Support Services Salaries (FL_V11S)				
A—Edited or suppressed by the analyst	77	0.1	77	0.1
M—Missing	15,490	14.5	15,567	14.6
N—Not applicable	33,191	31.0	48,758	45.6
R—As reported by the state	58,203	54.4	106,961	100.0
Flag - Student Support Services Salaries (With Exclusions) (FL_V11SE)				
A—Edited or suppressed by the analyst	83	0.1	83	0.1
M—Missing	18,103	16.9	18,186	17.0
N—Not applicable	33,191	31.0	51,377	48.0
R—As reported by the state	55,584	52.0	106,961	100.0
Flag - Student Support Services Employee Benefits (FL_V12S)				
A—Edited or suppressed by the analyst	564	0.5	564	0.5
M—Missing	15,488	14.5	16,052	15.0
N—Not applicable	33,191	31.0	49,243	46.0
R—As reported by the state	57,718	54.0	106,961	100.0
Flag - Student Support Services Employee Benefits (With Exclusions) (FL_V12SE)				
A—Edited or suppressed by the analyst	73	0.1	73	0.1
M—Missing	18,097	16.9	18,170	17.0
N—Not applicable	33,191	31.0	51,361	48.0
R—As reported by the state	55,600	52.0	106,961	100.0
Flag - Total Student Support Services Expenditures (FL_E17S)				
A—Edited or suppressed by the analyst	805	0.8	805	0.8
M—Missing	11,315	10.6	12,120	11.3
N—Not applicable	33,191	31.0	45,311	42.4
R—As reported by the state	61,650	57.6	106,961	100.0
Flag - Total Student Support Services Expenditures (With Exclusions) (FL_E17SE)				
A—Edited or suppressed by the analyst	195	0.2	195	0.2
M—Missing	13,522	12.6	13,717	12.8
N—Not applicable	33,191	31.0	46,908	43.9

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
R—As reported by the state	60,053	56.1	106,961	100.0
Flag - Instructional Staff Support Services Salaries (FL_V13S)				
A—Edited or suppressed by the analyst	71	0.1	71	0.1
M—Missing	15,547	14.5	15,618	14.6
N—Not applicable	33,191	31.0	48,809	45.6
R—As reported by the state	58,152	54.4	106,961	100.0
Flag - Instructional Staff Support Services Salaries (With Exclusions) (FL_V13SE)				
A—Edited or suppressed by the analyst	66	0.1	66	0.1
M—Missing	18,175	17.0	18,241	17.1
N—Not applicable	33,191	31.0	51,432	48.1
R—As reported by the state	55,529	51.9	106,961	100.0
Flag - Instructional Staff Support Services Employee Benefits (FL_V14S)				
A—Edited or suppressed by the analyst	188	0.2	188	0.2
M—Missing	15,541	14.5	15,729	14.7
N—Not applicable	33,191	31.0	48,920	45.7
R—As reported by the state	58,041	54.3	106,961	100.0
Flag - Instructional Staff Support Services Employee Benefits (With Exclusions) (FL_V14SE)				
A—Edited or suppressed by the analyst	62	0.1	62	0.1
M—Missing	18,168	17.0	18,230	17.0
N—Not applicable	33,191	31.0	51,421	48.1
R—As reported by the state	55,540	51.9	106,961	100.0
Flag - Total Instructional Staff Support Services Expenditures (FL_E07S)				
A—Edited or suppressed by the analyst	813	0.8	813	0.8
M—Missing	11,293	10.6	12,106	11.3
N—Not applicable	33,191	31.0	45,297	42.3
R—As reported by the state	61,664	57.7	106,961	100.0
Flag - Total Instructional Staff Support Services Expenditures (With Exclusions) (FL_E07SE)				
A—Edited or suppressed by the analyst	278	0.3	278	0.3
M—Missing	13,537	12.7	13,815	12.9
N—Not applicable	33,191	31.0	47,006	43.9
R—As reported by the state	59,955	56.1	106,961	100.0
Flag - General Administration Support Services Salaries (FL_V15S)				
A—Edited or suppressed by the analyst	53	#	53	#
M—Missing	18,115	16.9	18,168	17.0
N—Not applicable	33,191	31.0	51,359	48.0
R—As reported by the state	55,602	52.0	106,961	100.0
Flag - General Administration Support Services Salaries (With Exclusions) (FL_V15SE)				
A—Edited or suppressed by the analyst	53	#	53	#
M—Missing	20,713	19.4	20,766	19.4
N—Not applicable	33,191	31.0	53,957	50.4

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
R—As reported by the state	53,004	49.6	106,961	100.0
Flag - General Administration Support Services Employee Benefits (FL_V16S)				
A—Edited or suppressed by the analyst	92	0.1	92	0.1
M—Missing	18,114	16.9	18,206	17.0
N—Not applicable	33,191	31.0	51,397	48.1
R—As reported by the state	55,564	51.9	106,961	100.0
Flag - General Administration Support Services Employee Benefits (With Exclusions) (FL_V16SE)				
A—Edited or suppressed by the analyst	53	#	53	#
M—Missing	20,710	19.4	20,763	19.4
N—Not applicable	33,191	31.0	53,954	50.4
R—As reported by the state	53,007	49.6	106,961	100.0
Flag - Total General Administration Support Services Expenditures (FL_E08S)				
A—Edited or suppressed by the analyst	191	0.2	191	0.2
M—Missing	13,578	12.7	13,769	12.9
N—Not applicable	33,191	31.0	46,960	43.9
R—As reported by the state	60,001	56.1	106,961	100.0
Flag - Total General Administration Support Services Expenditures (With Exclusions) (FL_E08SE)				
A—Edited or suppressed by the analyst	70	0.1	70	0.1
M—Missing	16,172	15.1	16,242	15.2
N—Not applicable	33,191	31.0	49,433	46.2
R—As reported by the state	57,528	53.8	106,961	100.0
Flag - School Administration Support Services Salaries (FL_V17S)				
A—Edited or suppressed by the analyst	70	0.1	70	0.1
M—Missing	12,029	11.2	12,099	11.3
N—Not applicable	33,191	31.0	45,290	42.3
R—As reported by the state	61,671	57.7	106,961	100.0
Flag - School Administration Support Services Salaries (With Exclusions) (FL_V17SE)				
A—Edited or suppressed by the analyst	68	0.1	68	0.1
M—Missing	14,630	13.7	14,698	13.7
N—Not applicable	33,191	31.0	47,889	44.8
R—As reported by the state	59,072	55.2	106,961	100.0
Flag - School Administration Support Services Employee Benefits (FL_V18S)				
A—Edited or suppressed by the analyst	113	0.1	113	0.1
M—Missing	12,031	11.2	12,144	11.4
N—Not applicable	33,191	31.0	45,335	42.4
R—As reported by the state	61,626	57.6	106,961	100.0
Flag - School Administration Support Services Employee Benefits (With Exclusions) (FL_V18SE)				
A—Edited or suppressed by the analyst	74	0.1	74	0.1
M—Missing	14,630	13.7	14,704	13.7

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
N—Not applicable	33,191	31.0	47,895	44.8
R—As reported by the state	59,066	55.2	106,961	100.0
Flag - Total School Administration Support Services Expenditures (FL_E09S)				
A—Edited or suppressed by the analyst	1,700	1.6	1,700	1.6
M—Missing	7,485	7.0	9,185	8.6
N—Not applicable	33,191	31.0	42,376	39.6
R—As reported by the state	64,585	60.4	106,961	100.0
Flag - Total School Administration Support Services Expenditures (With Exclusions) (FL_E09SE)				
A—Edited or suppressed by the analyst	256	0.2	256	0.2
M—Missing	10,080	9.4	10,336	9.7
N—Not applicable	33,191	31.0	43,527	40.7
R—As reported by the state	63,434	59.3	106,961	100.0
Flag - Operation and Maintenance of Plant Support Services Salaries (FL_V21S)				
A—Edited or suppressed by the analyst	57	0.1	57	0.1
M—Missing	17,140	16.0	17,197	16.1
N—Not applicable	33,191	31.0	50,388	47.1
R—As reported by the state	56,573	52.9	106,961	100.0
Flag - Operation and Maintenance of Plant Support Services Salaries (With Exclusions) (FL_V21SE)				
A—Edited or suppressed by the analyst	62	0.1	62	0.1
M—Missing	19,747	18.5	19,809	18.5
N—Not applicable	33,191	31.0	53,000	49.6
R—As reported by the state	53,961	50.4	106,961	100.0
Flag - Operation and Maintenance of Plant Support Services Employee Benefits (FL_V22S)				
A—Edited or suppressed by the analyst	71	0.1	71	0.1
M—Missing	17,140	16.0	17,211	16.1
N—Not applicable	33,191	31.0	50,402	47.1
R—As reported by the state	56,559	52.9	106,961	100.0
Flag - Operation and Maintenance of Plant Support Services Employee Benefits (With Exclusions) (FL_V22SE)				
A—Edited or suppressed by the analyst	64	0.1	64	0.1
M—Missing	19,738	18.5	19,802	18.5
N—Not applicable	33,191	31.0	52,993	49.5
R—As reported by the state	53,968	50.5	106,961	100.0
Flag - Total Operation and Maintenance of Plant Support Services Expenditures (FL_V40S)				
A—Edited or suppressed by the analyst	441	0.4	441	0.4
M—Missing	12,594	11.8	13,035	12.2
N—Not applicable	33,191	31.0	46,226	43.2
R—As reported by the state	60,735	56.8	106,961	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Total Operation and Maintenance of Plant Support Services Expenditures (With Exclusions) (FL_V40SE)				
A—Edited or suppressed by the analyst	94	0.1	94	0.1
M—Missing	15,190	14.2	15,284	14.3
N—Not applicable	33,191	31.0	48,475	45.3
R—As reported by the state	58,486	54.7	106,961	100.0
Flag - Student Transportation Support Services Salaries (FL_V23S)				
A—Edited or suppressed by the analyst	79	0.1	79	0.1
M—Missing	17,282	16.2	17,361	16.2
N—Not applicable	33,191	31.0	50,552	47.3
R—As reported by the state	56,409	52.7	106,961	100.0
Flag - Student Transportation Support Services Salaries (With Exclusions) (FL_V23SE)				
A—Edited or suppressed by the analyst	68	0.1	68	0.1
M—Missing	19,881	18.6	19,949	18.7
N—Not applicable	33,191	31.0	53,140	49.7
R—As reported by the state	53,821	50.3	106,961	100.0
Flag - Student Transportation Support Services Employee Benefits (FL_V24S)				
A—Edited or suppressed by the analyst	78	0.1	78	0.1
M—Missing	17,284	16.2	17,362	16.2
N—Not applicable	33,191	31.0	50,553	47.3
R—As reported by the state	56,408	52.7	106,961	100.0
Flag - Student Transportation Support Services Employee Benefits (With Exclusions) (FL_V24SE)				
A—Edited or suppressed by the analyst	63	0.1	63	0.1
M—Missing	19,881	18.6	19,944	18.6
N—Not applicable	33,191	31.0	53,135	49.7
R—As reported by the state	53,826	50.3	106,961	100.0
Flag - Total Student Transportation Support Services Expenditures (FL_V45S)				
A—Edited or suppressed by the analyst	133	0.1	133	0.1
M—Missing	13,047	12.2	13,180	12.3
N—Not applicable	33,191	31.0	46,371	43.4
R—As reported by the state	60,590	56.6	106,961	100.0
Flag - Total Student Transportation Support Services Expenditures (With Exclusions) (FL_V45SE)				
A—Edited or suppressed by the analyst	203	0.2	203	0.2
M—Missing	15,643	14.6	15,846	14.8
N—Not applicable	33,191	31.0	49,037	45.8
R—As reported by the state	57,924	54.2	106,961	100.0
Flag - Business/Central/Other Support Services Salaries (FL_V37S)				
A—Edited or suppressed by the analyst	77	0.1	77	0.1
M—Missing	18,371	17.2	18,448	17.2
N—Not applicable	33,191	31.0	51,639	48.3
R—As reported by the state	55,322	51.7	106,961	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Business/Central/Other Support Services Salaries (With Exclusions) (FL_V37SE)				
A—Edited or suppressed by the analyst	76	0.1	76	0.1
M—Missing	20,974	19.6	21,050	19.7
N—Not applicable	33,191	31.0	54,241	50.7
R—As reported by the state	52,720	49.3	106,961	100.0
Flag - Business/Central/Other Support Services Employee Benefits (FL_V38S)				
A—Edited or suppressed by the analyst	64	0.1	64	0.1
M—Missing	18,356	17.2	18,420	17.2
N—Not applicable	33,191	31.0	51,611	48.3
R—As reported by the state	55,350	51.7	106,961	100.0
Flag - Business/Central/Other Support Services Employee Benefits (With Exclusions) (FL_V38SE)				
A—Edited or suppressed by the analyst	67	0.1	67	0.1
M—Missing	20,954	19.6	21,021	19.7
N—Not applicable	33,191	31.0	54,212	50.7
R—As reported by the state	52,749	49.3	106,961	100.0
Flag - Total Business/Central/Other Support Services Expenditures (FL_V90S)				
A—Edited or suppressed by the analyst	420	0.4	420	0.4
M—Missing	14,393	13.5	14,813	13.8
N—Not applicable	33,191	31.0	48,004	44.9
R—As reported by the state	58,957	55.1	106,961	100.0
Flag - Total Business/Central/Other Support Services Expenditures (With Exclusions) (FL_V90SE)				
A—Edited or suppressed by the analyst	424	0.4	424	0.4
M—Missing	16,274	15.2	16,698	15.6
N—Not applicable	33,191	31.0	49,889	46.6
R—As reported by the state	57,072	53.4	106,961	100.0
Flag - Food Services Salaries (FL_V29S)				
A—Edited or suppressed by the analyst	63	0.1	63	0.1
M—Missing	20,951	19.6	21,014	19.6
N—Not applicable	33,191	31.0	54,205	50.7
R—As reported by the state	52,756	49.3	106,961	100.0
Flag - Food Services Salaries (With Exclusions) (FL_V29SE)				
A—Edited or suppressed by the analyst	51	#	51	#
M—Missing	23,608	22.1	23,659	22.1
N—Not applicable	33,191	31.0	56,850	53.2
R—As reported by the state	50,111	46.8	106,961	100.0
Flag - Food Services Employee Benefits (FL_V30S)				
A—Edited or suppressed by the analyst	161	0.2	161	0.2
M—Missing	20,960	19.6	21,121	19.7
N—Not applicable	33,191	31.0	54,312	50.8
R—As reported by the state	52,649	49.2	106,961	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Food Services Employee Benefits (With Exclusions) (FL_V30SE)				
A—Edited or suppressed by the analyst	148	0.1	148	0.1
M—Missing	23,614	22.1	23,762	22.2
N—Not applicable	33,191	31.0	56,953	53.2
R—As reported by the state	50,008	46.8	106,961	100.0
Flag - Total Food Services Expenditures (FL_E11S)				
A—Edited or suppressed by the analyst	110	0.1	110	0.1
M—Missing	16,778	15.7	16,888	15.8
N—Not applicable	33,191	31.0	50,079	46.8
R—As reported by the state	56,882	53.2	106,961	100.0
Flag - Total Food Services Expenditures (With Exclusions) (FL_E11SE)				
A—Edited or suppressed by the analyst	140	0.1	140	0.1
M—Missing	19,406	18.1	19,546	18.3
N—Not applicable	33,191	31.0	52,737	49.3
R—As reported by the state	54,224	50.7	106,961	100.0
Flag - Enterprise Operations Employee Benefits (FL_V32S)				
A—Edited or suppressed by the analyst	30	#	30	#
M—Missing	16,546	15.5	16,576	15.5
N—Not applicable	33,191	31.0	49,767	46.5
R—As reported by the state	57,194	53.5	106,961	100.0
Flag - Enterprise Operations Employee Benefits (With Exclusions) (FL_V32SE)				
A—Edited or suppressed by the analyst	22	#	22	#
M—Missing	19,142	17.9	19,164	17.9
N—Not applicable	33,191	31.0	52,355	48.9
R—As reported by the state	54,606	51.1	106,961	100.0
Flag - Total Enterprise Operations Expenditures (FL_V60S)				
A—Edited or suppressed by the analyst	47	#	47	#
M—Missing	16,325	15.3	16,372	15.3
N—Not applicable	33,191	31.0	49,563	46.3
R—As reported by the state	57,398	53.7	106,961	100.0
Flag - Total Enterprise Operations Expenditures (With Exclusions) (FL_V60SE)				
A—Edited or suppressed by the analyst	48	#	48	#
M—Missing	18,921	17.7	18,969	17.7
N—Not applicable	33,191	31.0	52,160	48.8
R—As reported by the state	54,801	51.2	106,961	100.0
Flag - Other Current Expenditures (FL_V65S)				
A—Edited or suppressed by the analyst	50	#	50	#
M—Missing	7,972	7.5	8,022	7.5
N—Not applicable	33,191	31.0	41,213	38.5
R—As reported by the state	65,748	61.5	106,961	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Other Current Expenditures (With Exclusions) (FL_V65SE)				
A—Edited or suppressed by the analyst	50	#	50	#
M—Missing	10,568	9.9	10,618	9.9
N—Not applicable	33,191	31.0	43,809	41.0
R—As reported by the state	63,152	59.0	106,961	100.0
Flag - Districtwide Current Expenditures (FL_CE4S)				
A—Edited or suppressed by the analyst	45	#	45	#
M—Missing	19,047	17.8	19,092	17.8
N—Not applicable	15,807	14.8	34,899	32.6
R—As reported by the state	72,062	67.4	106,961	100.0
Flag - Districtwide Current Expenditures (With Exclusions) (FL_CE4SE)				
A—Edited or suppressed by the analyst	44	#	44	#
M—Missing	21,643	20.2	21,687	20.3
N—Not applicable	22,604	21.1	44,291	41.4
R—As reported by the state	62,670	58.6	106,961	100.0
Flag - Schoolwide Current Expenditures - Every Student Succeeds Act (FL_CE5S)				
A—Edited or suppressed by the analyst	61	0.1	61	0.1
M—Missing	19,026	17.8	19,087	17.8
N—Not applicable	27,618	25.8	46,705	43.7
R—As reported by the state	60,256	56.3	106,961	100.0
Flag - Schoolwide Current Expenditures - Every Student Succeeds Act (With Exclusions) (FL_CE5SE)				
A—Edited or suppressed by the analyst	61	0.1	61	0.1
M—Missing	26,122	24.4	26,183	24.5
N—Not applicable	31,547	29.5	57,730	54.0
R—As reported by the state	49,231	46.0	106,961	100.0
Flag - Teacher Salaries (FL_Z39S)				
A—Edited or suppressed by the analyst	94	0.1	94	0.1
M—Missing	19,257	18.0	19,351	18.1
N—Not applicable	33,191	31.0	52,542	49.1
R—As reported by the state	54,419	50.9	106,961	100.0
Flag - Teacher Salaries (With Exclusions) (FL_Z39SE)				
A—Edited or suppressed by the analyst	68	0.1	68	0.1
M—Missing	21,853	20.4	21,921	20.5
N—Not applicable	33,191	31.0	55,112	51.5
R—As reported by the state	51,849	48.5	106,961	100.0
Flag - Instructional Aide Salaries (FL_Z40S)				
A—Edited or suppressed by the analyst	81	0.1	81	0.1
M—Missing	20,435	19.1	20,516	19.2
N—Not applicable	33,191	31.0	53,707	50.2
R—As reported by the state	53,254	49.8	106,961	100.0
Flag - Instructional Aide Salaries (With Exclusions) (FL_Z40SE)				
A—Edited or suppressed by the analyst	60	0.1	60	0.1
M—Missing	23,031	21.5	23,091	21.6
See notes at end of table.				

Appendix D—Value Distribution and Field Frequencies

Table D-4. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
N—Not applicable	33,191	31.0	56,282	52.6
R—As reported by the state	50,679	47.4	106,961	100.0
Flag - Nonpersonnel Improvement of Instruction (FL_V03S)				
A—Edited or suppressed by the analyst	82	0.1	82	0.1
M—Missing	18,763	17.5	18,845	17.6
N—Not applicable	33,191	31.0	52,036	48.6
R—As reported by the state	54,925	51.4	106,961	100.0
Flag - Nonpersonnel Improvement of Instruction (With Exclusions) (FL_V03SE)				
A—Edited or suppressed by the analyst	94	0.1	94	0.1
M—Missing	21,359	20.0	21,453	20.1
N—Not applicable	33,191	31.0	54,644	51.1
R—As reported by the state	52,317	48.9	106,961	100.0
Flag - Nonpersonnel Library and Media Services (FL_V04S)				
A—Edited or suppressed by the analyst	57	0.1	57	0.1
M—Missing	18,954	17.7	19,011	17.8
N—Not applicable	33,191	31.0	52,202	48.8
R—As reported by the state	54,759	51.2	106,961	100.0
Flag - Nonpersonnel Library and Media Services (With Exclusions) (FL_V04SE)				
A—Edited or suppressed by the analyst	61	0.1	61	0.1
M—Missing	21,550	20.1	21,611	20.2
N—Not applicable	33,191	31.0	54,802	51.2
R—As reported by the state	52,159	48.8	106,961	100.0
Flag - Books and Periodicals (FL_V93S)				
A—Edited or suppressed by the analyst	103	0.1	103	0.1
M—Missing	17,321	16.2	17,424	16.3
N—Not applicable	33,191	31.0	50,615	47.3
R—As reported by the state	56,346	52.7	106,961	100.0
Flag - Books and Periodicals (With Exclusions) (FL_V93SE)				
A—Edited or suppressed by the analyst	93	0.1	93	0.1
M—Missing	19,917	18.6	20,010	18.7
N—Not applicable	33,191	31.0	53,201	49.7
R—As reported by the state	53,760	50.3	106,961	100.0
Flag - Technology-Related Supplies and Purchased Services (FL_V02S)				
A—Edited or suppressed by the analyst	98	0.1	98	0.1
M—Missing	29,375	27.5	29,473	27.6
N—Not applicable	33,191	31.0	62,664	58.6
R—As reported by the state	44,297	41.4	106,961	100.0
Flag - Technology-Related Supplies and Purchased Services (With Exclusions) (FL_V02SE)				
A—Edited or suppressed by the analyst	74	0.1	74	0.1
M—Missing	31,971	29.9	32,045	30.0
N—Not applicable	33,191	31.0	65,236	61.0
R—As reported by the state	41,725	39.0	106,961	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Frequencies of categorical variables: Fiscal year 2022—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Technology-Related Hardware (FL_K14S)				
A—Edited or suppressed by the analyst	128	0.1	128	0.1
M—Missing	34,629	32.4	34,757	32.5
N—Not applicable	33,191	31.0	67,948	63.5
R—As reported by the state	39,013	36.5	106,961	100.0
Flag - Technology-Related Hardware (With Exclusions) (FL_K14SE)				
A—Edited or suppressed by the analyst	71	0.1	71	0.1
M—Missing	37,272	34.8	37,343	34.9
N—Not applicable	33,191	31.0	70,534	65.9
R—As reported by the state	36,427	34.1	106,961	100.0
Flag - Technology Software (FL_K15S)				
A—Edited or suppressed by the analyst	235	0.2	235	0.2
M—Missing	38,627	36.1	38,862	36.3
N—Not applicable	33,191	31.0	72,053	67.4
R—As reported by the state	34,908	32.6	106,961	100.0
Flag - Technology Software (With Exclusions) (FL_K15SE)				
A—Edited or suppressed by the analyst	73	0.1	73	0.1
M—Missing	41,245	38.6	41,318	38.6
N—Not applicable	33,191	31.0	74,509	69.7
R—As reported by the state	32,452	30.3	106,961	100.0

Rounds to zero.

NOTE: Details may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," Fiscal year 2022, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-5. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2022

Variable	Label	Number of schools reported	Minimum	Maximum	Mean	Missing (-1)	Not applicable (-2)	Suppressed (-3)	Suppressed (-9)
MEMBER	Total Student Membership	98,524	0	18,087	498	100	8,078	195	64
FTE	Total Full-Time-Equivalent Teachers	92,203	0	1,700	34	3,908	7,686	0	3,164
Z33S	Instructional Staff Salaries	65,892	\$ 0	\$ 154,336,000	\$ 2,345,080	7,829	33,191	0	49
Z33SE	Instructional Staff Salaries (With Exclusions)	63,294	0	123,206,000	2,140,124	10,427	33,191	0	49
V10S	Instructional Staff Employee Benefits	65,891	0	88,394,000	762,896	7,830	33,191	0	49
V10SE	Instructional Staff Employee Benefits (With Exclusions)	63,293	0	86,079,000	698,603	10,428	33,191	0	49
E13S	Total Instructional Expenditures	67,044	0	219,689,000	3,518,451	6,677	33,191	0	49
E13SE	Total Instructional Expenditures (With Exclusions)	64,447	0	175,520,000	3,108,587	9,274	33,191	0	49
V11S	Student Support Services Salaries	58,231	0	64,404,000	250,301	15,490	33,191	0	49
V11SE	Student Support Services Salaries (With Exclusions)	55,618	0	62,484,000	222,386	18,103	33,191	0	49
V12S	Student Support Services Employee Benefits	58,233	0	51,959,000	82,739	15,488	33,191	0	49
V12SE	Student Support Services Employee Benefits (With Exclusions)	55,624	0	51,959,000	74,692	18,097	33,191	0	49
E17S	Total Student Support Services Expenditures	62,406	0	97,700,000	389,123	11,315	33,191	0	49
E17SE	Total Student Support Services Expenditures (With Exclusions)	60,199	0	97,700,000	332,848	13,522	33,191	0	49
V13S	Instructional Staff Support Services Salaries	58,174	0	41,508,000	164,048	15,547	33,191	0	49
V13SE	Instructional Staff Support Services Salaries (With Exclusions)	55,546	0	33,518,000	132,432	18,175	33,191	0	49
V14S	Instructional Staff Support Services Employee Benefits	58,180	0	27,164,000	55,114	15,541	33,191	0	49
V14SE	Instructional Staff Support Services Employee Benefits (With Exclusions)	55,553	0	27,164,000	45,458	18,168	33,191	0	49
E07S	Total Instructional Staff Support Services Expenditures	62,428	0	89,755,000	295,419	11,293	33,191	0	49
E07SE	Total Instructional Staff Support Services Expenditures (With Exclusions)	60,184	0	60,375,000	219,943	13,537	33,191	0	49
V15S	General Administration Support Services Salaries	55,606	0	28,947,000	41,141	18,115	33,191	0	49
V15SE	General Administration Support Services Salaries (With Exclusions)	53,008	0	12,880,000	37,427	20,713	33,191	0	49
V16S	General Administration Support Services Employee Benefits	55,607	0	11,216,000	14,266	18,114	33,191	0	49
V16SE	General Administration Support Services Employee Benefits (With Exclusions)	53,011	0	11,216,000	13,126	20,710	33,191	0	49
E08S	Total General Administration Support Services Expenditures	60,143	0	47,271,000	96,157	13,578	33,191	0	49
E08SE	Total General Administration Support Services Expenditures (With Exclusions)	57,549	0	27,249,000	87,514	16,172	33,191	0	49
V17S	School Administration Support Services Salaries	61,692	0	12,058,000	243,786	12,029	33,191	0	49
V17SE	School Administration Support Services Salaries (With Exclusions)	59,091	0	12,058,000	241,127	14,630	33,191	0	49
V18S	School Administration Support Services Employee Benefits	61,690	0	6,652,000	75,524	12,031	33,191	0	49
V18SE	School Administration Support Services Employee Benefits (With Exclusions)	59,091	0	6,652,000	74,343	14,630	33,191	0	49

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-5. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2022—Continued

Variable	Label	Number of schools reported	Minimum	Maximum	Mean	Missing (-1)	Not applicable (-2)	Suppressed (-3)	Suppressed (-9)
E09S	Total School Administration Support Services Expenditures	66,236	0	25,223,000	358,070	7,485	33,191	0	49
E09SE	Total School Administration Support Services Expenditures (With Exclusions)	63,641	0	25,223,000	351,215	10,080	33,191	0	49
V21S	Operation and Maintenance of Plant Support Services Salaries	56,581	0	37,483,000	160,735	17,140	33,191	0	49
V21SE	Operation and Maintenance of Plant Support Services Salaries (With Exclusions)	53,974	0	30,555,000	154,725	19,747	33,191	0	49
V22S	Operation and Maintenance of Plant Support Services Employee Benefits	56,581	0	21,914,000	55,088	17,140	33,191	0	49
V22SE	Operation and Maintenance of Plant Support Services Employee Benefits (With Exclusions)	53,983	0	14,375,000	52,829	19,738	33,191	0	49
V40S	Total Operation and Maintenance of Plant Support Services Expenditures	61,127	0	113,432,000	534,373	12,594	33,191	0	49
V40SE	Total Operation and Maintenance of Plant Support Services Expenditures (With Exclusions)	58,531	0	93,654,000	503,292	15,190	33,191	0	49
V23S	Student Transportation Support Services Salaries	56,439	0	83,535,000	86,131	17,282	33,191	0	49
V23SE	Student Transportation Support Services Salaries (With Exclusions)	53,840	0	80,296,000	86,305	19,881	33,191	0	49
V24S	Student Transportation Support Services Employee Benefits	56,437	0	26,431,000	30,906	17,284	33,191	0	49
V24SE	Student Transportation Support Services Employee Benefits (With Exclusions)	53,840	0	25,796,000	31,427	19,881	33,191	0	49
V45S	Total Student Transportation Support Services Expenditures	60,674	0	133,883,000	201,986	13,047	33,191	0	49
V45SE	Total Student Transportation Support Services Expenditures (With Exclusions)	58,078	0	129,958,000	195,051	15,643	33,191	0	49
V37S	Business/Central/Other Support Services Salaries	55,350	0	34,264,000	82,668	18,371	33,191	0	49
V37SE	Business/Central/Other Support Services Salaries (With Exclusions)	52,747	0	28,142,000	78,133	20,974	33,191	0	49
V38S	Business/Central/Other Support Services Employee Benefits	55,365	0	24,970,000	27,066	18,356	33,191	0	49
V38SE	Business/Central/Other Support Services Employee Benefits (With Exclusions)	52,767	0	24,746,000	24,072	20,954	33,191	0	49
V90S	Total Business/Central/Other Support Services Expenditures	59,328	0	106,080,000	192,773	14,393	33,191	0	49
V90SE	Total Business/Central/Other Support Services Expenditures (With Exclusions)	57,447	0	100,402,000	169,685	16,274	33,191	0	49
V29S	Food Services Salaries	52,775	0	12,513,000	76,122	20,951	33,191	0	44
V29SE	Food Services Salaries (With Exclusions)	50,118	0	5,796,000	37,678	23,608	33,191	0	44
V30S	Food Services Employee Benefits	52,766	0	7,854,000	29,900	20,960	33,191	0	44
V30SE	Food Services Employee Benefits (With Exclusions)	50,112	0	4,418,000	16,312	23,614	33,191	0	44
E11S	Total Food Services Expenditures	56,948	0	46,278,000	256,266	16,778	33,191	0	44
E11SE	Total Food Services Expenditures (With Exclusions)	54,320	0	20,212,000	115,102	19,406	33,191	0	44
V32S	Enterprise Operations Employee Benefits	57,208	0	620,000	469	16,546	33,191	0	16
V32SE	Enterprise Operations Employee Benefits (With Exclusions)	54,612	0	620,000	408	19,142	33,191	0	16
V60S	Total Enterprise Operations Expenditures	57,429	0	14,678,000	4,925	16,325	33,191	0	16

Appendix D—Value Distribution and Field Frequencies

V60SE	Total Enterprise Operations Expenditures (With Exclusions)	54,833	0	14,678,000	4,823	18,921	33,191	0	16
See notes at end of table.									

Appendix D—Value Distribution and Field Frequencies

Table D-5. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2022—Continued

Variable	Label	Number of schools reported	Minimum	Maximum	Mean	Missing (-1)	Not applicable (-2)	Suppressed (-3)	Suppressed (-9)
V65S	Other Current Expenditures	65,749	0	1,197,000	448	7,972	33,191	0	49
V65SE	Other Current Expenditures (With Exclusions)	63,153	0	655,000	298	10,568	33,191	0	49
CE4S	Districtwide Current Expenditures	72,063	0	19,592,570,000	1,420,239	19,047	15,807	0	44
CE4SE	Districtwide Current Expenditures (With Exclusions)	62,670	0	82,173,000	746,747	21,643	22,604	0	44
CE5S	Schoolwide Current Expenditures - Every Student Succeeds Act	60,256	0	242,728,000	3,810,587	19,026	27,618	0	61
CE5SE	Schoolwide Current Expenditures - Every Student Succeeds Act (With Exclusions)	49,231	0	192,913,000	2,945,704	26,122	31,547	0	61
TCURELSCS	Total Current Expenditures For Elementary/Secondary Education	99,004	0	19,796,214,000	7,184,937	6,116	1,732	0	109
TCURELSCSE	Total Current Expenditures For Elementary/Secondary Education (With Exclusions)	87,866	0	409,265,000	5,803,039	17,263	1,732	0	100
Z39S	Teacher Salaries	54,469	0	49,545,000	1,994,601	19,257	33,191	0	44
Z39SE	Teacher Salaries (With Exclusions)	51,873	0	46,214,000	1,881,869	21,853	33,191	0	44
Z40S	Instructional Aide Salaries	53,293	0	23,302,000	189,901	20,435	33,191	0	42
Z40SE	Instructional Aide Salaries (With Exclusions)	50,697	0	21,613,000	151,874	23,031	33,191	0	42
V03S	Nonpersonnel Improvement of Instruction	54,959	0	38,446,000	35,562	18,763	33,191	0	48
V03SE	Nonpersonnel Improvement of Instruction (With Exclusions)	52,363	0	20,353,000	20,844	21,359	33,191	0	48
V04S	Nonpersonnel Library and Media Services	54,768	0	2,653,000	6,455	18,954	33,191	0	48
V04SE	Nonpersonnel Library and Media Services (With Exclusions)	52,172	0	1,914,000	5,347	21,550	33,191	0	48
V93S	Books and Periodicals	56,405	0	39,553,000	31,506	17,321	33,191	0	44
V93SE	Books and Periodicals (With Exclusions)	53,809	0	8,599,000	22,785	19,917	33,191	0	44
V02S	Technology-Related Supplies and Purchased Services	44,351	0	82,812,000	127,251	29,375	33,191	0	44
V02SE	Technology-Related Supplies and Purchased Services (With Exclusions)	41,755	0	28,553,000	83,362	31,971	33,191	0	44
K14S	Technology-Related Hardware	39,104	0	19,419,000	19,000	34,629	33,191	0	37
K14SE	Technology-Related Hardware (With Exclusions)	36,461	0	19,419,000	11,452	37,272	33,191	0	37
K15S	Technology Software	35,106	0	12,157,000	14,418	38,627	33,191	0	37
K15SE	Technology Software (With Exclusions)	32,488	0	4,408,000	8,019	41,245	33,191	0	37

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," Fiscal year 2022, Provisional Version 1a.

Appendix E—Survey Form

2022 SCHOOL-LEVEL FINANCE SURVEY

The National Center for Education Statistics (NCES), within the U.S. Department of Education, is authorized to conduct this study by the Education Sciences Reform Act of 2002 (ESRA 2002; 20 U.S.C. § 9543). This collection is mandatory as a supplement to the Civil Rights Data Collection (CRDC) authorized by Section 203(c)(1) of the 1979 Department of Education Organization Act (DEOA 1979; 20 U.S.C. § 3413(c)(1)) and 34 C.F.R. § 100.6(b). The U.S. Department of Education Office for Civil Rights (OCR) is authorized by Section 203(c)(3) of the DEOA to enter into contracts and other arrangement with public agencies as may be necessary to carry out its compliance and enforcement functions and is working with NCES to assist OCR with collecting school level finance data as part of the CRDC. The U.S. Census Bureau is administering this survey on behalf of NCES. This study has been approved by the Office of Management and Budget (OMB). According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this survey is 1850-0930. The time required to complete this survey is estimated to average 45-130 hours per response, including the time to review instructions, gather the data needed, and complete and review the survey. If you have any comments concerning the accuracy of the time estimate, suggestions for improving this survey, or any comments or concerns regarding the status of your individual submission of this survey, please write to: School-Level Finance Survey (SLFS), National Center for Education Statistics, 550 12th Street, SW, 4th floor, Washington, DC 20024-6121.

Part I	CURRENT OPERATION EXPENDITURE	Salaries only (Object series 100) (1)	Employee benefits only (Object series 200) (2)	TOTAL (ALL current operation objects) (3)
Section A - ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS - PREKINDERGARTEN THROUGH GRADE 12				
1.	Instruction (function 1000)	Z33S/Z33SE	V10S/V10SE	E13S/E13SE
2.	Support services, pupils (function 2100)	V11S/V11SE	V12S/V12SE	E17S/E17SE
3.	Support services, instructional staff (function 2200)	V13S/V13SE	V14S/V14SE	E07S/E07SE
4.	Support services, general administration (function 2300)	V15S/V15SE	V16S/V16SE	E08S/E08SE
5.	Support services, school administration (function 2400)	V17S/V17SE	V18S/V18SE	E09S/E09SE
6.	Support services, operation and maintenance of plant (function 2600)	V21S/V21SE	V22S/V22SE	V40S/V40SE
7.	Support services, student transportation (function 2700)	V23S/V23SE	V24S/V24SE	V45S/V45SE
8.	Business/central/other support services (functions 2500 and 2900)	V37S/V37SE	V38S/V38SE	V90S/V90SE
Section B - ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS		V29S/V29SE	V30S/V30SE	E11S/E11SE
9.	Food services (function 3100)		V32S/V32SE	V60S/V60SE
10.	Enterprise operations (function 3200)			V65S/V65SE
11.	Other			
Section C - DISTRICTWIDE CURRENT EXPENDITURES				CE4S/CE4SE
12.	Districtwide current expenditures			

CONTINUE WITH PART II ON NEXT PAGE ►

Part II	EXHIBIT AND SPECIAL ITEMS	Amount
		Z39S/Z39SE
1.	<u>Teacher salaries (function 1000: objects 1X1 and 1X3)</u>	Z40S/Z40SE
2.	<u>Instructional aide salaries (function 1000: objects 1X2)</u>	V03S/V03SE
3.	<u>Improvement of instruction (function 2210: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)</u>	V04S/V04SE
4.	<u>Library and media services (function 2220: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)</u>	V93S/V93SE
5.	<u>Books and periodicals (functions 1000 and 2220: object 640)</u>	V02S/V02SE
6.	<u>Technology-related supplies and purchased services (ALL functions: objects 351, 352, 432, 443, 530, and 650)</u>	K14S/K14SE
7.	<u>Technology-related hardware (ALL functions: object 734)</u>	K15S/K15SE
8.	<u>Technology software (ALL functions: object 735)</u>	

2022 SCHOOL-LEVEL FINANCE SURVEY BASIC INSTRUCTIONS

For help with questions, contact the Educational Finance Branch of the U.S. Census Bureau at 1-800-622-6193 or ERD.SLFS.List@census.gov.

Report amounts for the 2022 fiscal year as defined by the school's state government.

[Parenthetical references in bold below pertain to program, function, and object codes contained in *Financial Accounting for Local and State School Systems*, National Center for Education Statistics, 2014.]

GUIDANCE ON FEDERAL FUND EXCLUSIONS

The School-Level Finance Survey (SLFS) requests that schools report all amounts twice: (1) including expenditures made from all federal, state and local funds; and (2) including expenditures made from all state and local funds, but 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 form. Item codes ending in "S" should be used to report the requested amounts including all federal, state and local funds, and item codes ending in "SE" should be used to report those amounts with exclusion of expenditures from federal funds other than federal funds intended to replace local tax revenues.

For example, "Z39S" and "Z39SE" are the item codes for the "Teacher salaries" category (Part II, line 1 of the survey form). Z39S should include teacher salaries paid from all federal, state, and local funds. Z39SE should include teacher salaries paid from these funds with exclusion of teacher salaries paid from federal funds other than federal funds intended to replace local tax revenues.

Part I – CURRENT OPERATION EXPENDITURE

Include for the functions shown on lines 1 through 11 expenditures for salaries and wages only (column (1)), employee benefits only (column (2)), and all current operation expenditure (column (3)).

Column (3) totals should include amounts entered in columns (1) and (2). Additionally, column (3) totals should include such objects as contracts, rent, insurance, utilities, maintenance services, printing, tuition paid to private schools, purchase of food, supplies, and materials. Exclude capital outlay expenditures, payments to other local education agencies, payments to the state, cities, counties, or special districts, debt service payments, interfund transfers, and the purchase of stocks, bonds, securities, and other investment assets. Employee benefit amounts in column (2) (and the corresponding total in column (3)) should include payments made by the state or other governments on behalf of the school district that benefit active employees of the school district.

Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12

Line 1. Instruction. Total current operation expenditure for activities dealing with the interaction of teachers and students in the classroom, home, or hospital as well as co-curricular activities. Report amounts for activities of teachers and instructional aides or assistants engaged in regular instruction, special education, and vocational education programs. Exclude adult education programs. **(function 1000)**

Line 2. Pupil support. Report expenditures for administrative, guidance, health, and logistical support that enhance instruction. Include attendance, social work, student accounting, counseling, student appraisal, information, record maintenance, and placement services. Also include medical, dental, nursing, psychological, and speech services. **(function 2100)**

Line 3. Instructional staff support. Include expenditures for supervision of instruction service improvements, curriculum development, professional development and training of instructional staff (whether provided internally or purchased from external vendors), academic assessment, and media, library, and instruction-related technology services. **(function 2200)**

Line 4. General administration. Expenditure for board of education and executive administration (office of the superintendent) services. **(function 2300)**

Line 5. School administration. Report expenditure for the office of the principal services. **(function 2400)**

Line 6. Operation and maintenance of plant. Expenditure for building services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services. **(function 2600)**

Line 7. Student transportation. Report expenditure for vehicle operation, monitoring riders, and vehicle servicing and maintenance. **(function 2700)**

Line 8. Business/central/other support services. Include business support expenditures for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Also include central support expenditures for planning, research and development, evaluation, information, management services, and expenditures for other support services not included on lines 2 through 7. **(functions 2500 and 2900)**

Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS

Line 9. Food services. Gross expenditure for cafeteria operations to include the purchase of food but excluding the value of donated commodities and purchase of food service equipment. **(function 3100)**

Line 10. Enterprise operations. Include expenditure for business-like activities (such as a bookstore) where the costs are recouped largely with user charges. **(function 3200)**

Line 11. Other. Report the expenditure for other elementary-secondary non-instructional activities not related to food services or enterprise operations. Non-enterprise student activities should be included with "instruction" on line 1.

CONTINUE ON PAGE 4 ►

Section C – DISTRICTWIDE CURRENT EXPENDITURES

Line 12. Districtwide current expenditures. Report all school district-wide current expenditures attributable to this school that can not be reported separately in the categories broken out by expenditure function above. Include here any current expenditures for elementary-secondary education typically reported at the school district level that have been allocated to this school, as well as any school-level current expenditures that can not be reported separately above in column (3) of Part I – Sections A and B of this form.

To avoid duplication, do not include current expenditures here that have already been reported above in column (3) of Part I – Sections A and B for this school, or have already been reported within the districtwide current expenditure amount of another school. Also exclude nonelementary-secondary (e.g., community services, adult education) and capital outlay expenditures. The total current expenditure amount for this school should equal the sum of the current expenditures reported here and reported above in column (3) of Part I – Sections A and B of this form. **(functions 1000, 2000, 3100, and 3200: objects 100-600, 810, 820, and 890; excluding expenditures already included in Part I – Sections A and B)**

PART II – EXHIBIT AND SPECIAL ITEMS

Line 1. Teacher salaries. Report total salaries and wages paid to teachers during the school's fiscal year. Include salaries and wages paid to certified and noncertified permanent, temporary, and substitute teachers. Include gross salaries and wages (without deduction of withholdings for taxes, retirement coverage, health insurance, etc.), as well as overtime, incentive pay, bonuses, summer school pay, and supplemental pay for additional duties. Do not include employee benefits (object 200) in this amount. **(function 1000: objects 1X1 and 1X3)**

Line 2. Instructional aide salaries. Report total salaries and wages paid to instructional aides or assistants during the school's fiscal year. Include salaries and wages paid to aides or assistants of any type (e.g., teaching assistants, graders, etc.) who assist with classroom instruction. Include gross salaries and wages (without deduction of withholdings for taxes, retirement coverage, health insurance, etc.), as well as overtime, incentive pay, bonuses, summer school pay, and supplemental pay for additional duties. Do not include employee benefits (object 200) in this amount. **(function 1000: objects 1X2)**

Line 3. Improvement of instruction. Report nonpersonnel expenditures for activities concerned with the improvement of instructional services. Include expenditures for instruction and curriculum development, and professional development and training of instructional staff, whether provided internally or purchased from external vendors. (These include such activities as workshops, conferences, courses taken for college credit by instructional staff, and the purchased services of curriculum developers.) Do not include personnel expenditures such as salaries (object 100) or employee benefits (object 200) in this amount. **(function 2210: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)**

Line 4. Library and media services. Report nonpersonnel expenditures for libraries, audio-visual services, educational television, and other educational media services. Include expenditures for operating library facilities, developing and acquiring library materials (e.g., library books and periodicals), and audio-visual support. Do not include personnel expenditures such as salaries (object 100) or employee benefits (object 200) in this amount. **(function 2220: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)**

Line 5. Books and periodicals. Report expenditures for books, textbooks, and periodicals used for classroom instruction or library services. Include expenditures for books, magazines, and newspapers prescribed and available for general use, including reference books. Also include the cost of workbooks, textbooks that are purchased to be resold or rented, and repairs to textbooks and library books. Do not include expenditures for books and periodicals not used specifically for instruction or library services, such as books purchased for student support services or school administration staff. Do not include expenditures for electronic books and periodicals in this category; report those expenditures as technology software or technology-related supplies instead.

Expenditures for books and periodicals that meet the standards for classification as equipment should also not be reported here. (For guidance on distinguishing between equipment and supplies, see Appendix E of *Financial Accounting for Local and State School Systems*, National Center for Education Statistics, 2014.) **(functions 1000 and 2220: object 640)**

Line 6. Technology-related supplies and purchased services. Report expenditures for supplies and purchased services that are technology-related. For technology-related supplies, include expenditures on supplies that are typically used in conjunction with technology-related hardware or software (e.g., compact discs, flash drives, cables, and monitor stands). Technology-related hardware and software costs below the capitalization threshold (e.g., laptop, Kindle, and iPad costs that fall below the capitalization threshold) should also be reported here.

For technology-related purchased services, include expenditures on data processing, coding, and other technical services; repairs and maintenance services for technology equipment that are not directly provided by school district personnel; and rentals or leases of computers and related equipment. Purchased communications services, such as all costs associated with voice, data (i.e., Internet), and video communications charges should also be reported here.

Expenditures for technology-related equipment should not be reported here, but instead be reported in the "Technology-related hardware" or "Technology-related software" category as appropriate. (For guidance on distinguishing between equipment and supplies, see Appendix E of *Financial Accounting for Local and State School Systems*, National Center for Education Statistics, 2014.) **(ALL functions: objects 351, 352, 432, 443, 530, and 650)**

Line 7. Technology-related hardware. Report expenditures for technology-related hardware that exceed the capitalization threshold. Include purchases of network equipment, servers, personal computers, printers, scanners, other peripherals, and other electronic devices. Do not include expenditures for nontechnology-related equipment such as machinery (object 731), vehicles (object 732), and furniture (object 733). Expenditures for technology-related supplies should not be reported here, but instead be reported in the "Technology-related supplies and purchased services" category. (For guidance on distinguishing between equipment and supplies, see Appendix E of *Financial Accounting for Local and State School Systems*, National Center for Education Statistics, 2014.) **(ALL functions: object 734)**

Line 8. Technology software. Report expenditures for software that exceed the capitalization threshold. Include purchases of commercial, off-the-shelf software and downloaded software, as well as fees for licenses to use the software. Expenditures for software that meet the standards for classification as a supply (e.g., software expenses below the capitalization threshold) should not be reported here, but instead be reported in the "Technology-related supplies and purchased services" category. (For guidance on distinguishing between equipment and supplies, see Appendix E of *Financial Accounting for Local and State School Systems*, National Center for Education Statistics, 2014.) **(ALL functions: object 735)**