

Highlights of School-Level Finance Data:
Selected Findings From the School-Level
Finance Survey (SLFS) School Years
2015–16 (FY 16) and 2016–17 (FY 17)

Statistical Analysis Report

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Executive Summary

Since 2014, the National Center for Education Statistics (NCES) has collected finance data at the school level through its annual School-Level Finance Survey (SLFS) data collection. The SLFS—which has been primarily exploratory in nature for the first few years of data collection—was developed in response to growing demand for school-level finance data that could be used to effectively analyze school funding equity within and across school districts.

This report presents highlights from the school year 2015–16 (fiscal year [FY] 16) and 2016–17 (FY 17) SLFS collections, focusing on (1) the completeness and comparability of SLFS data and (2) how the SLFS can be utilized to evaluate differences in resource allocation (as measured by school-level expenditures) across schools, school districts, and states. The key findings highlighted in this report include the following:

- ***The majority of states participating in the SLFS are able to report school-level expenditure data requested by the survey for a high percentage of their schools.*** In FY 16 and FY 17, most participating states (8 out of 15) were able to report at least partial SLFS data for over 95 percent of their schools. In FY 17, 8 out of 15 participating states were also able to report all SLFS data items for over 94 percent of schools.
- ***The SLFS can be used to evaluate and compare the variability of school-level expenditure data within states and across school districts.*** The SLFS allows data users to evaluate and compare statistics used to assess

statistical dispersion of school-level expenditures, both within states and across school districts. This report presents some findings comparing median and interquartile range (IQR) of key school-level expenditures for reporting states and selected school districts within each state.

- ***The SLFS can be used to evaluate school-level expenditure data by various descriptive school characteristics.*** The SLFS allows data users to analyze school-level expenditures by the various school-level descriptive characteristics NCES collects through its Common Core of Data (CCD) nonfiscal data collections, such as charter status and urbanicity.
- ***The SLFS can be used to evaluate and compare school-level expenditure data by various poverty indicators.*** The SLFS allows data users to evaluate and compare school-level expenditures by school poverty indicators such as Title I eligibility and school neighborhood income-to-poverty ratio. Differences were detected in certain salary expenditures between Title I eligible and non-Title I eligible schools and in schools located in low-poverty neighborhoods compared to schools located in high-poverty neighborhoods.

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NCES and the Census Bureau offer special thanks to all of the professionals in state and local education agencies who track, record, and report the data used in this report. Particular thanks are owed to the School-Level Finance Survey coordinators, whose time, effort, and commitment toward providing accurate school finance data are gratefully appreciated; without their efforts, this report would not have been possible. NCES and the Census Bureau give special thanks to Lei Zhou of Activate Research and Emily Isenberg of the American Institute for Research.

Contents

	Page
Executive Summary	iii
Acknowledgments.....	iv
List of Tables.....	vi
List of Figures	vii
Introduction	1
Overview of the School-Level Finance Survey (SLFS)	1
Structure of Report.....	1
Data Sources.....	3
School-Level Finance Survey (SLFS)	3
CCD School Universe	4
Limitations of the SLFS Data	5
The majority of states participating in the SLFS are able to report school-level expenditure data requested by the survey for a high percentage of their schools.	7
The SLFS can be used to evaluate and compare the variability of school-level expenditure data within states and across school districts.....	9
The SLFS can be used to evaluate school-level expenditure data by various descriptive school characteristics.....	12
The SLFS can be used to evaluate and compare school-level expenditure data by various poverty indicators.....	15
Conclusion	20
References	21
Appendix A: Technical Notes.....	A-1
Appendix B: Glossary	B-1
Appendix C: Analytic Tables.....	C-1
Appendix D: FY 16 Data Tables.....	D-1
Appendix E: State Notes	E-1
Appendix F: SLFS Survey Forms	F-1

List of Tables

Table	Page
C-1. Number and percentage of local education agencies (LEAs), schools, and students in the United States, number of LEAs and schools with fiscal data reported in the School-Level Finance Survey (SLFS), and number and percentage of students covered in the SLFS, by state: FY 2016 and FY 2017 ...	C-2
C-2. Number of operational schools in the School-Level Finance Survey (SLFS), percentage of schools with fiscal data reported, and average number of items reported, by data item category and participating state: FY 2016 and FY 2017.....	C-4
C-3. Current expenditures and personnel expenditures reported in the National Public Education Financial Survey (NPEFS) and School-Level Finance Survey (SLFS) and percentage of current expenditures and personnel expenditures in the NPEFS reported in the SLFS, by participating state: FY 2016 and FY 2017	C-5
C-4. Student membership and median and interquartile range of select expenditures for operational public elementary and secondary schools, by participating state and two largest school districts by enrollment in each participating state: FY 2017	C-6
C-5. Median school average teacher salary for operational public elementary and secondary schools, by school charter status, school urbanicity, and participating state: FY 2017.....	C-8
C-6. Median technology-related expenditures per pupil for operational public elementary and secondary schools, by school urbanicity and participating state: FY 2017	C-9
C-7. Student membership and median of select expenditures for operational public elementary and secondary schools, by school Title I eligibility, participating state, and two largest school districts by enrollment in each participating state: FY 2017	C-10
C-8. Number of schools and personnel salary expenditures per pupil for operational public elementary schools in cities and suburban areas, by school neighborhood poverty quartile and participating state: FY 2017	C-12
D-1. Student membership and median and interquartile range of select expenditures for operational public elementary and secondary schools, by participating state and two largest school districts by enrollment in each participating state: FY 2016	D-2
D-2. Median school average teacher salary for operational public elementary and secondary schools, by school charter status, school urbanicity, and participating state: FY 2016.....	D-4
D-3. Median technology-related expenditures per pupil for operational public elementary and secondary schools, by school urbanicity and participating state: FY 2016	D-5
D-4. Student membership and median of select expenditures for operational public elementary and secondary schools, by school Title I eligibility, participating state, and two largest school districts by enrollment in each participating state: FY 2016.....	D-6
D-5. Number of schools and salary expenditures per pupil for operational public elementary schools in cities and suburban areas, by school neighborhood poverty quartile and participating state: FY 2016.....	D-8

List of Figures

Figure	Page
1. Percentage of students covered and percentage of schools with fiscal data reported in the School-Level Finance Survey (SLFS), by participating state: FY 2017.....	7
2. Percentage of current expenditures in the National Public Education Financial Survey (NPEFS) that are reported in the School-Level Finance Survey (SLFS), by participating state: FY 2016 and FY 2017	8
3. Median and interquartile range (IQR) of teacher salary for operational public elementary and secondary schools, by reporting state: FY 2017.....	10
4. Median and interquartile range (IQR) of personnel salary expenditures per pupil for operational public elementary and secondary schools, by reporting state: FY 2017.....	11
5. Median teacher salary for operational public elementary and secondary schools, by school charter status and reporting state: FY 2017	12
6. Median teacher salary for operational public elementary and secondary schools, by school urbanicity and reporting state: FY 2017	13
7. Median technology-related expenditures per pupil for operational public elementary and secondary schools, by school urbanicity and reporting state: FY 2017.....	14
8. Median teacher salary for operational public elementary and secondary schools, by school Title I eligibility and reporting state: FY 2017.....	16
9. Median personnel salary expenditures per pupil for operational public elementary and secondary schools, by school Title I eligibility and reporting state: FY 2017.....	17
10. Median personnel salary expenditures per pupil for schools in low-poverty neighborhoods in cities and suburban areas and schools in high-poverty neighborhoods in cities and suburban areas, by reporting state: FY 2017	19

Introduction

Overview of the School-Level Finance Survey (SLFS)

The School-Level Finance Survey (SLFS) was developed in response to the growing demand for data to address concerns about the equitable distribution of school funding within and across school districts. School-level expenditure data can be utilized to assess the distribution of school funding in terms of whether the resulting operational expenditures from this funding vary within and across school districts and states based on school characteristics.

In 2015, the SLFS pilot study was cleared through the National Center for Education Statistics (NCES) Cognitive, Pilot, and Field Test Studies System¹ to collect school-level fiscal year (FY) 14 finance data from 12 state education agencies (SEAs) and FY 15 data from up to 20 SEAs.

In recent years, NCES has published two research and development (R&D) reports focusing on whether the SLFS is a viable, efficient, and cost-effective method to collect school-level finance data (Cornman, Zhou, Ampadu et al. 2018; Cornman et al. 2019). Results from those R&D studies provided evidence suggesting that high-quality (i.e., complete, comparable, and reasonably accurate) school-level finance data can be collected through the SLFS. The release of this report covering SLFS data from FY 16 and FY 17 also allows there to be a complete overview of the SLFS from its inception leading into the

expanded collection starting in FY 18. As of FY 18, the SLFS expands the School District Finance Survey (F-33) to include identical variables for expenditures at the school level.

Structure of Report

This report presents selected findings from the FY 16 and FY 17 SLFS collections. The selected findings are organized under four primary findings assessing the completeness, comparability, and utility of SLFS data. The first primary finding discusses reporting coverage, providing statistics on the ability of the participating states to report school-level expenditures through the SLFS. The second primary finding uses median and interquartile range (IQR) expenditure statistics derived from the SLFS to show how the data collection can be used as a tool to assess the variability of school-level expenditure data within states and across school districts.

The third primary finding analyzes schools reported on the SLFS by charter school status and urbanicity to show how the SLFS can be used as a tool to evaluate school-level expenditures by nonfiscal descriptive characteristics. And the final primary finding uses NCES Title I eligibility and school neighborhood income-to-poverty ratio (IPR) indicators to demonstrate ways school-level expenditure data collected through the SLFS can be evaluated and compared by school poverty level.

¹ OMB control number 1850-0803.

The findings discussed within this report are intended to broadly demonstrate the range of information and analysis available when using SLFS data. School-level finance reporting is still a relatively new method of reporting for many states; much of the expenditure detail collected through the SLFS—and ultimately presented in this report—is exploratory in nature. But these findings serve to provide examples of the potential utility of the SLFS and the types of analyses that can be conducted using the data collection.

Technical notes—including a description of survey content and methodology, as well as an explanation of the SLFS editing process and other key survey concepts - can be found in appendix A. Appendix B is a glossary of key

SLFS and other school finance terms used in this report. Appendixes C and D include analytic tables supporting the findings of the report. (Appendix C includes FY 17 tables while Appendix D includes the FY 16 tables corresponding to the tables presented in appendix C.) Appendix E documents known state-specific SLFS data anomalies. Appendix F includes a facsimile of the FY 16 and FY 17 SLFS data collection instruments.

Given the varying socioeconomic conditions, accounting methodologies, and school organizational structures that exist between states and school districts, the data presented here should be interpreted with caution—especially with regard to interstate and interdistrict comparisons. The data presented in this report were not adjusted for geographic cost differences across schools. Schools within a school district are generally subject to similar labor market forces; therefore, adjustments for geographic cost would not substantively enhance intradistrict analyses.

Data Sources

School-Level Finance Survey (SLFS)

The finance data used in this report are from the School-Level Finance Survey (SLFS), a component of the Common Core of Data (CCD). The CCD is the primary NCES database on public elementary and secondary education in the United States.² The SLFS is one of three surveys that compose the fiscal portion of the CCD database; the other two fiscal surveys in the CCD are the district-level School District Finance Survey (F-33) and the state-level National Public Education Financial Survey (NPEFS). The principal users of CCD fiscal data include the federal government, state and local government officials, education and public policy researchers, and citizens interested in information about public elementary/secondary education finance.

The SLFS collects school-level expenditure data annually from state education agencies (SEAs) that report data for the survey. The Educational Finance Branch of the U.S. Census Bureau (Census Bureau) conducts the SLFS data collection on behalf of NCES. SEAs report data for the SLFS in conformance with the NCES handbook, *Financial Accounting for Local and State School Systems: 2014 Edition*, an accounting manual that provides uniform

guidance to SEAs and local education agencies (LEAs) in establishing and maintaining their school financial accounting systems (Allison 2015).³ Similar to the aforementioned F-33 and NPEFS, reporting for the SLFS is voluntary.

SEAs report SLFS data for a variety of types of public elementary/secondary schools and programs. This includes school-level expenditures for regular education, special education, alternative education, and vocational education schools; as well as program-level expenditures for juvenile correctional institutions, residential treatment facilities, and other nonstandard educational facilities.⁴ SEAs report data at the school level to the extent possible. For expenditures that are not assigned to a school, SEAs may either allocate the expenditures to the school level or report the expenditures in a separate line as district-wide expenditures that are not attributed to a specific school. Details on item-level reporting anomalies for each state can be found in appendix E.

The FY 16 and FY 17 SLFS did not collect complete current expenditures at the school level. Prior to FY 18, the SLFS did not collect expenditures not typically accounted for at the school level, such as expenditures for school district administration; operations and

² <https://nces.ed.gov/ccd>

³ NCES's *Financial Accounting for Local and State School Systems* handbook was designed as the national standard for SEAs and LEAs to use in accounting for and reporting public elementary-secondary school finance data. The purpose of the handbook is to ensure that these school finance data can be reported in a comprehensive and comparable manner across states and school districts.

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. See the "Universe Coverage" section of appendix A for additional details on these other types of school entities.

maintenance; student transportation; and employee benefits. For the FY 18 collection, the SLFS was expanded to collect complete current expenditures at the school level.

SEAs report SLFS data to NCES in either the SLFS survey format (i.e., using the categories displayed on the SLFS survey form) or in their SEA’s internal financial accounting format. When SEAs report SLFS data using their internal financial accounting format, Census Bureau analysts research the SEA’s chart of accounts and create a “crosswalk” that converts the amounts the SEAs reported using their internal format to amounts for each SLFS category.⁵ SLFS data are then further processed, edited, and verified by the Census Bureau and NCES for accuracy.

The pilot SLFS was cleared by OMB to collect school-level finance data from only a limited number of states.⁶ Under the pilot SLFS, data were collected in 2015 for the 2013-14 school year (FY 14) and in 2016 for the 2014-15 school year (FY 15).

For those initial years of collection, states were recruited and selected for survey participation with a focus on geographic diversity, varying levels of data quality, and inclusion of schools and school districts with a wide range of enrollment sizes across states (Cornman, Zhou, Ampadu et al. 2018).

In 2017, NCES obtained full clearance from OMB for the SLFS—up to 51 SEAs were

permitted to voluntarily submit data for FY16 and FY 17. The 15 states that participated in data collection for FY 16 and FY 17 were recruited and selected for voluntary participation from a purposive, not random, sample.⁷ National estimates cannot be made from this purposive sample nor should inferences be made to the nation.

In November 2018, OMB approved changes to the SLFS for the FY 18—FY 20 collection cycles, wherein data items were added to make the survey directly compatible with the ESSA provisions on reporting current expenditures per-pupil at the LEA and school levels.

CCD School Universe

For the 15 aforementioned reporting states, the FY 16 and FY 17 SLFS data files include the complete universe of schools from the NCES CCD Public Elementary/Secondary School Universe Survey for the corresponding school year (e.g., for the 15 reporting states in the FY 17 SLFS, the SLFS data file includes the complete universe of schools from the SY 2016-17 CCD School Universe). SLFS data files exclude the universe of schools for states that did not participate in the SLFS for the specified fiscal year.

The CCD School Universe is also the data source for the student membership and full-time-equivalent (FTE) teacher counts used to calculate per pupil expenditures and average teacher salaries in this report.

⁵ See appendix A for additional details on the SLFS “crosswalk” process.

⁶ The pilot SLFS was authorized to collect school-level finance data from up to 12 SEAs for FY 14 and up to 20 SEAs for FY 15.

⁷ See appendix A for additional details on the SLFS sample design process.

Limitations of the SLFS Data

Notable limitations for the FY 16 and FY 17 SLFS data collections included the following:

Prior to FY 18, the SLFS did not collect complete current expenditures. For the first four years of the SLFS (FY 14–FY 17), the data collection did not collect all types of current expenditures at the school level. The initial years of the SLFS included the collection of specific “personnel” and “nonpersonnel” expenditure items that prospective SEA respondents indicated might be the most feasible to report at the school level. Personnel expenditures consisted of gross salary and wages (including overtime, incentive pay, and bonuses) for instruction, instructional staff support, student support, and school administration staff. Nonpersonnel expenditures consisted primarily of nonsalary expenditures associated with the aforementioned instruction and support services staff.

The personnel and nonpersonnel data items collected for the FY 16 and FY 17 SLFS covered the majority, but not the entirety, of current expenditures for schools. By design, the SLFS excluded current expenditures not typically accounted for at the school level, such as (1) expenditures for general (i.e., school district) administration, operations and maintenance, student transportation, business and central support services, food services, and enterprise operations; and (2) employee benefits expenditures (e.g., employer health insurance and retirement contributions) expenditures for all school personnel.

For FY 18, the SLFS was expanded to include all current expenditures at the school level.

Underdeveloped and inconsistent protocols for school-level expenditure reporting across school districts and states. For many states, school-level finance reporting is a relatively new process; some states participating in the SLFS still lack fully-developed and consistent uniform guidance for their school-level finance reporting. The lack of consistent protocols has resulted in variances in the way some states—or school districts within a state—classify expenditures or allocate them to the school level. One state or school district, for example, may classify certain administrative staff as school-level administration, while others classify similar staff as district-level administration (thus excluding those expenditures from reporting in the SLFS as out-of-scope).

States’ ability to allocate expenditures for school staff who provide services to multiple schools (e.g., teachers and support services staff who service more than one school) also varied widely in certain instances. For example, Michigan was not able to report or allocate expenditures for student and instructional staff support services to the school level, due primarily to the varied methods that LEAs in Michigan use to provide these services. In an effort to mitigate this limitation, states that were unable to allocate these expenditures to the school level reported them as “districtwide” finances (i.e., as a lump sum at the district level). Otherwise, the finances were omitted completely from the state’s SLFS submission.

Even states that were able to allocate district-level expenditures to the school level varied

widely in terms of allocation methodology, which sometimes varied even between school districts within a single state. The most common allocation methodologies for the SLFS prorated district-level finances to the school level based on school enrollment, average daily membership, or staff counts.

Differences in legal requirements across states for school-level finance reporting. Aside from the differences in accounting and reporting protocols noted above, data quality for the FY 16 and FY 17 SLFS was also affected by varying legal requirements across states for school-level finance reporting. States varied in terms of both the kinds of school districts and types of expenditures legally required to be reported

down to the school level. For example, Colorado reported SLFS data for only a subset of its school districts in FY 16 and FY 17 because the state did not legally require most of its districts to report finance data at the school level prior to FY 18. (As of FY 18, Colorado requires all of its school districts to report school-level finance data.) And New Jersey only reports SLFS data for its 31 “Abbott” districts, which for FY 16 and FY 17 were the only school districts in the state (out of approximately 700 school districts in New Jersey) where school-level finance reporting was required.

As of the 2018–19 school year, ESSA provisions require states and LEAs to report aggregate per-pupil current expenditure detail at the school level on annual report cards. The detail of school-level expenditure data collected on the SLFS is more comprehensive than the school-level per-pupil expenditure data collected through ESSA; however the SLFS, unlike ESSA, is a voluntary data collection with no legal requirements for reporting.

The majority of states participating in the SLFS are able to report school-level expenditure data requested by the survey for a high percentage of their schools.

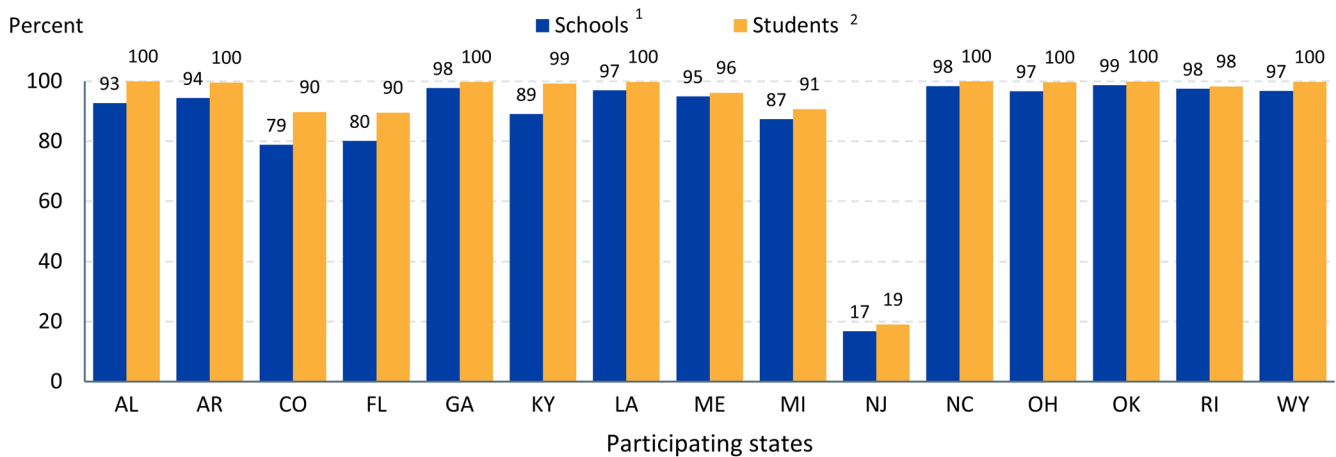
The 15 states participating in the FY 17 SLFS reported school-level expenditures for 25,241 public elementary/secondary schools (25 percent of public schools in the United States), covering 13.7 million public elementary/secondary students (27 percent of all students in public schools) and 3,953 LEAs (21 percent of LEAs) (table C-1). Key findings on states' ability to report school-level finances for these schools include:

- For FY 17, the percentage of schools with reported SLFS finance data was at least 95 percent in 8 of the 15 states (and greater than 85 percent in 12 of the 15 states) (table C-1 and figure 1). Other than New Jersey, all states were able to report SLFS data for at least 78 percent of their schools, ranging

from 79 percent in Colorado to 99 percent in Oklahoma.

- The percentage of students covered by FY 17 SLFS reporting was greater than 99 percent in 9 of the 15 states (table C-1 and figure 1). Other than New Jersey, all states were able to report SLFS data for at least 89 percent of their students. Most states (9 out of 15) were also able to report SLFS data for at least 85 percent of their LEAs.
- For FY 17, just over one-half (8 of 15) of reporting states were able to report all 15 SLFS items for at least 94 percent of their schools (table C-2). Out of the four primary personnel data items, 12 of the 15 states were able to report on average at least three items;

FIGURE 1. Percentage of students covered and percentage of schools with fiscal data reported in the School-Level Finance Survey (SLFS), by participating state: FY 2017



¹The percentage of schools with fiscal data reported includes records that can be matched to the CCD School Universe file and for which at least one data item is reported in the SLFS.

²The percentage of students covered by the SLFS includes membership for schools that can be matched to the CCD School Universe file and for which at least one data item is reported in the SLFS.

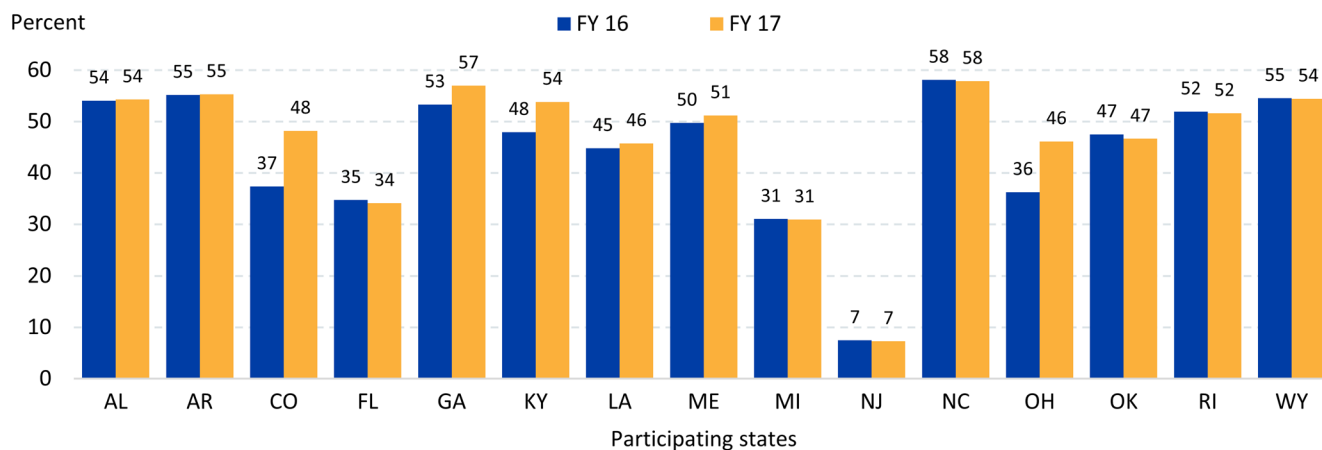
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," FY 17, Provisional Version 1a; "State Nonfiscal Survey of Public Elementary/Secondary Education," 2016–17, Provisional Version 1a; "Local Education Agency Universe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

out of the five primary nonpersonnel data items, 11 of the 15 states were able to report on average at least four.⁸

- For the FY 17 SLFS, states reported total current expenditures reflecting approximately 40 percent of the current expenditures (and approximately 47 percent of the personnel salaries) that the states reported for the FY 17 NPEFS (table C-3 and figure 2). This represented a slight increase from the FY 16 SLFS, where states reported approximately

38 percent of the current expenditures (and approximately 45 percent of the personnel salaries) that the states reported on the NPEFS for FY 16. Total current and personnel expenditures reported on the FY 16 and FY 17 SLFS are generally lower than the corresponding expenditures reported on the NPEFS primarily because, prior to FY 18, the SLFS did not collect expenditures not typically accounted for at the school level.⁹

FIGURE 2. Percentage of current expenditures in the National Public Education Financial Survey (NPEFS) that are reported in the School-Level Finance Survey (SLFS), by participating state: FY 2016 and FY 2017



NOTE: Current expenditures for NPEFS includes instruction, instruction-related, support services, and other elementary/secondary current expenditures, but excludes expenditures on capital outlay, other programs, and interest on long-term debt. Current expenditures reported in the SLFS includes the current expenditures collected by the SLFS (i.e., instructional staff salaries, student support services salaries, instructional staff support services salaries, school administration salaries, nontechnology-related supplies and purchased services, and technology-related supplies and purchased services). Nonpersonnel instructional staff support expenditures are excluded to eliminate double counting. Part of the nonpersonnel instructional staff support expenditures are included in the expenditures for nontechnology-related and technology-related supplies and purchased services.

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

⁸ While the percentage of schools for which at least one SLFS data item was reported was generally high across states, there were a few states that had difficulty reporting complete SLFS data at the data item level. Florida, for example, was only able to report the “Instructional staff salaries” data item at the school level. Michigan was not able to report salaries for student and instructional staff support services or expenditures for most nonpersonnel data items separately at the school level. New Jersey was not able to report SLFS data items for “technology” and “supplies and purchased services” expenditures separately. Additional details on item-level reporting anomalies for each state can be found in appendix E.

⁹ Prior to FY 18, the SLFS, unlike NPEFS, did not collect expenditures not typically accounted for at the school level, such as school district administration; operations and maintenance; student transportation; and employee benefit expenditures. (As of FY 18, the SLFS was expanded to collect complete current expenditures.) Also, the NPEFS includes finance data for LEAs like regional education service agencies and nonoperating LEAs (i.e., active LEAs that don’t operate any schools) that are generally out of scope for the SLFS. For additional detail on the NPEFS and the comparison to the SLFS, see appendix A.

The SLFS can be used to evaluate and compare the variability of school-level expenditure data within states and across school districts.

Table C-4 of this report displays the median and interquartile range (IQR)¹⁰—two measures often used to assess statistical dispersion¹¹—for teacher salaries, total personnel salaries per pupil, instructional staff support expenditures per pupil, and technology-related expenditures per pupil for each reporting state and the two largest school districts by enrollment in each state. Key findings from the FY 17 SLFS include:

- For FY 17, median teacher salaries¹² ranged from a low of \$41,257 in Oklahoma to a high of \$78,723 in Rhode Island in the 11 states that met reporting standards for reporting teacher salaries (table C-4 and figure 3). The IQR for median teacher salaries in these states ranged from a low of \$3,241 in North Carolina to a high of \$22,895 in Ohio. Median teacher salaries for the two largest school districts within each reporting state ranged from a low of \$41,292 in East Baton Rouge Parish Schools, Louisiana to a high of \$86,577 in Cleveland Municipal School District, Ohio. The IQR for median teacher salaries in these school districts ranged from a low of \$2,704 in Wake County Schools,

North Carolina to a high of \$19,952 in Cleveland Municipal School District, Ohio.

- FY 17 median teacher salaries for each of the two largest school districts in the state were higher than the state median teacher salary in 6 of the 11 states where reporting standards were met for both the state and its two largest school districts (table C-4). For three of these states—Arkansas, Maine, and Ohio—the median teacher salaries for each of the two largest school districts was at least 10 percent higher than median teacher salary for the state. For 5 out of the 11 states, the median teacher salaries for each of the two largest districts in the state were within 10 percent of the state median teacher salary, with 3 of those states reporting median teacher salaries for each of their two largest districts within 5 percent of the median teacher salary for the state.
- For FY 17, median personnel salaries per pupil ranged from a low of \$3,487 in Oklahoma to a high of \$8,316 in Wyoming in the 11 states that met reporting standards for reporting personnel salaries (table C-4

¹⁰ IQR is a measure of statistical dispersion defined as the difference between the 75th and 25th percentiles of an ordered distribution of values. IQR is generally considered a robust measure of dispersion that is not as influenced by skewed data or outliers as nonrobust statistical measures such as mean and standard deviation.

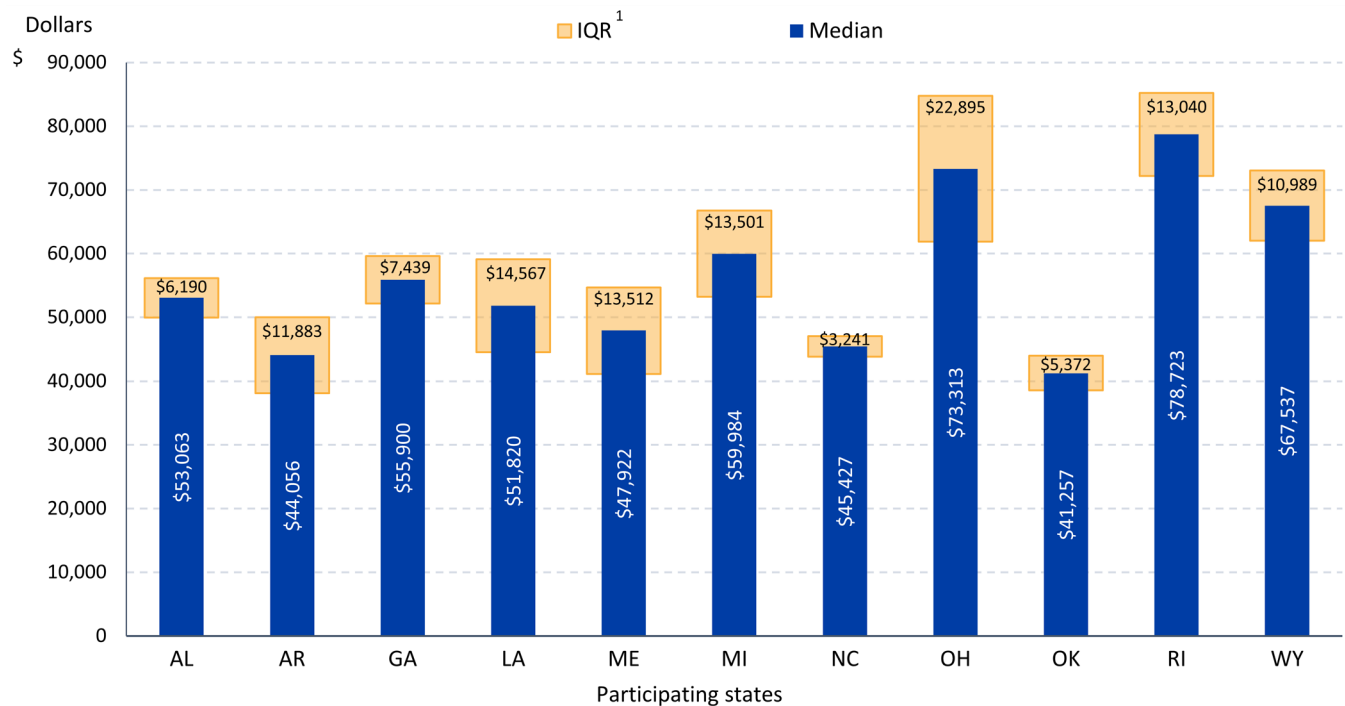
¹¹ While not a standalone measure of statistical dispersion, median is often used in conjunction with other measures of dispersion to assess variability.

¹² For the purposes of this report, “median teacher salaries” are defined as the median of the schools’ average teacher salary. A school’s average teacher salary is calculated as the teacher salary expenditures reported for the school divided by the number of full-time-equivalent (FTE) teachers at the school. Note that this calculation differs from calculating the median of salaries across all teachers at the school, as the SLFS does not collect or report salary data at the teacher level.

and figure 4). The IQR for median personnel salaries per pupil in these states ranged from a low of \$823 in Alabama to a high of \$3,011 in Wyoming. Median personnel salaries per pupil for the two largest school districts within each reporting state ranged from a low of \$3,401 in Oklahoma City Public Schools, Oklahoma to a high of \$8,316 in Jersey City School District, New Jersey. The IQR for median personnel salaries per pupil in these school districts ranged from a low of \$606 in Mobile County Public Schools, Alabama to a high of \$2,677 in Newark Public School District, New Jersey.

FY 17 median personnel salaries per pupil for each of the two largest school districts in the state were higher than state median personnel salaries per pupil in 5 of the 11 states where reporting standards were met for both the state and its two largest school districts (table C-4). For 6 out of the 11 states, the median personnel salaries per pupil for each of the two largest districts in the state were within 12 percent of state median personnel salaries per pupil.

FIGURE 3. Median and interquartile range (IQR) of teacher salary for operational public elementary and secondary schools, by reporting state: FY 2017

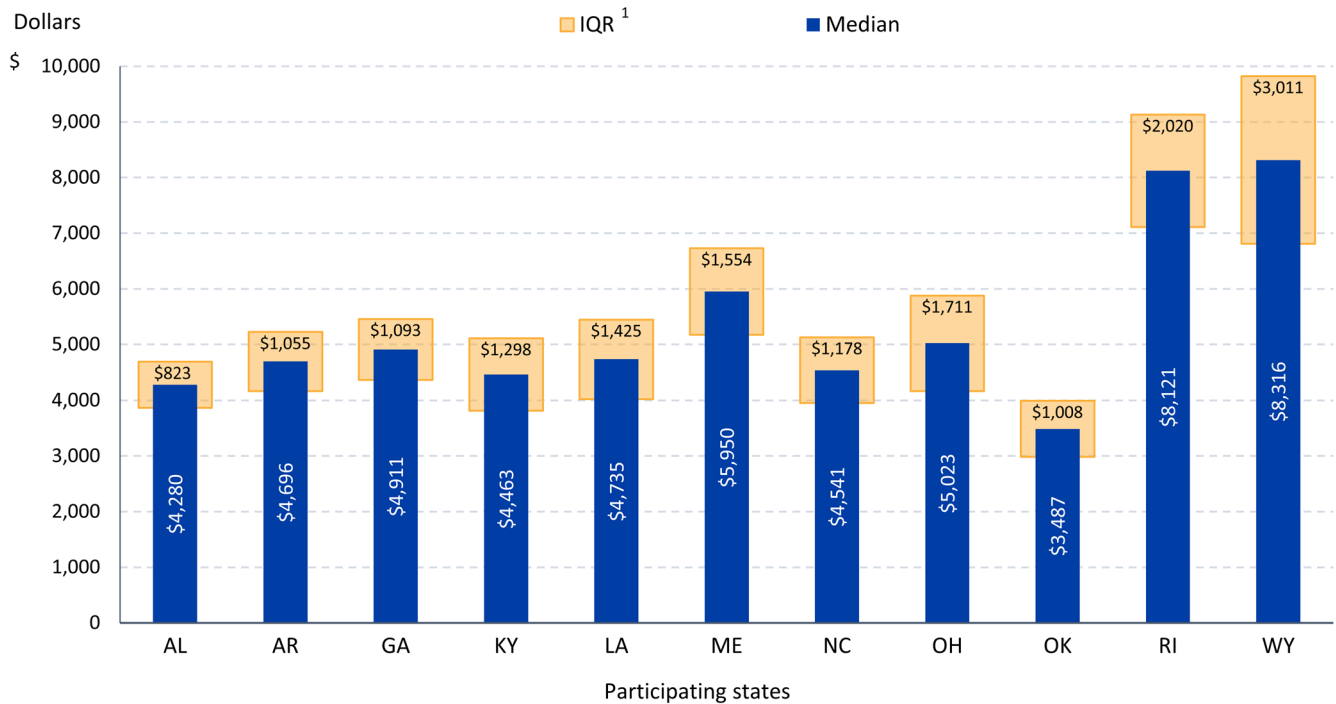


¹ IQR is a measure of statistical dispersion, being equal to the difference between the 75th and 25th percentiles of the expenditures per pupil of the schools within the state or district.

NOTE: Only states where reporting standards are met are included. Only operational schools are included (i.e., excludes closed, inactive, or future schools). "Median teacher salary" is defined as the median of the schools' average teacher salary. A school's average teacher salary is calculated by the teacher salary expenditures reported for the school divided by the number of full-time-equivalent (FTE) teachers at the school. Note that this calculation differs from calculating the median of salaries across all teachers at the school, as the School-Level Finance Survey (SLFS) does not collect or report salary data at the teacher level. Only data reported at the school level are included; this figure excludes districtwide expenditures reported for the SLFS that were not able to be attributed to a specific school.

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

FIGURE 4. Median and interquartile range (IQR) of personnel salary expenditures per pupil for operational public elementary and secondary schools, by reporting state: FY 2017



¹ IQR is a measure of statistical dispersion, being equal to the difference between the 75th and 25th percentiles of the expenditures per pupil of the schools within the state or district.

NOTE: Only states where reporting standards are met are included. Total personnel salary expenditures includes the personnel expenditures collected by the School-Level Finance Survey (SLFS) (i.e., instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries). Only operational schools are included (i.e., excludes closed, inactive, or future schools). Only data reported at the school level are included; this figure excludes districtwide expenditures reported for the SLFS that were not able to be attributed to a specific school.

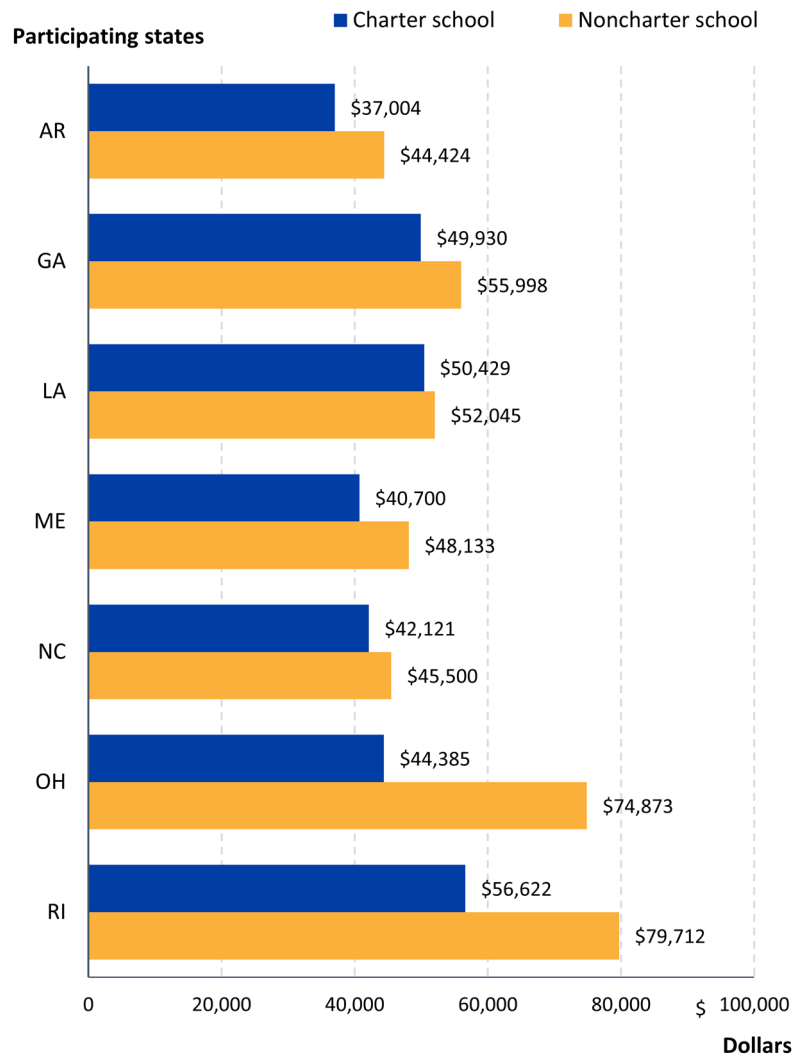
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," FY 17, Provisional Version 1a.

The SLFS can be used to evaluate school-level expenditure data by various descriptive school characteristics.

Schools reported on the SLFS were matched to their corresponding nonfiscal data in the CCD School Universe Survey to obtain descriptive characteristics on which the reported school-level finance data were evaluated. Key findings from an evaluation of FY 17 SLFS data by charter status and urbanicity include:

- For FY 17, median charter school teacher salaries in states that met reporting standards ranged from a low of \$37,004 in Arkansas to a high of \$56,622 in Rhode Island (table C-5 and figure 5). Median noncharter school teacher salaries in states that met reporting standards ranged from a low of \$41,278 in Oklahoma to \$79,712 in Rhode Island.
- Median teacher salaries in charter schools were lower than median teacher salaries in noncharter schools in all seven states that met reporting standards for reporting teacher salaries for both charter and noncharter schools (table C-5 and figure 5). Within those states, the difference in median teacher salaries between charter schools and noncharter schools was smallest in Louisiana (\$1,616) and greatest in Ohio (\$30,488) (derived from table C-5).

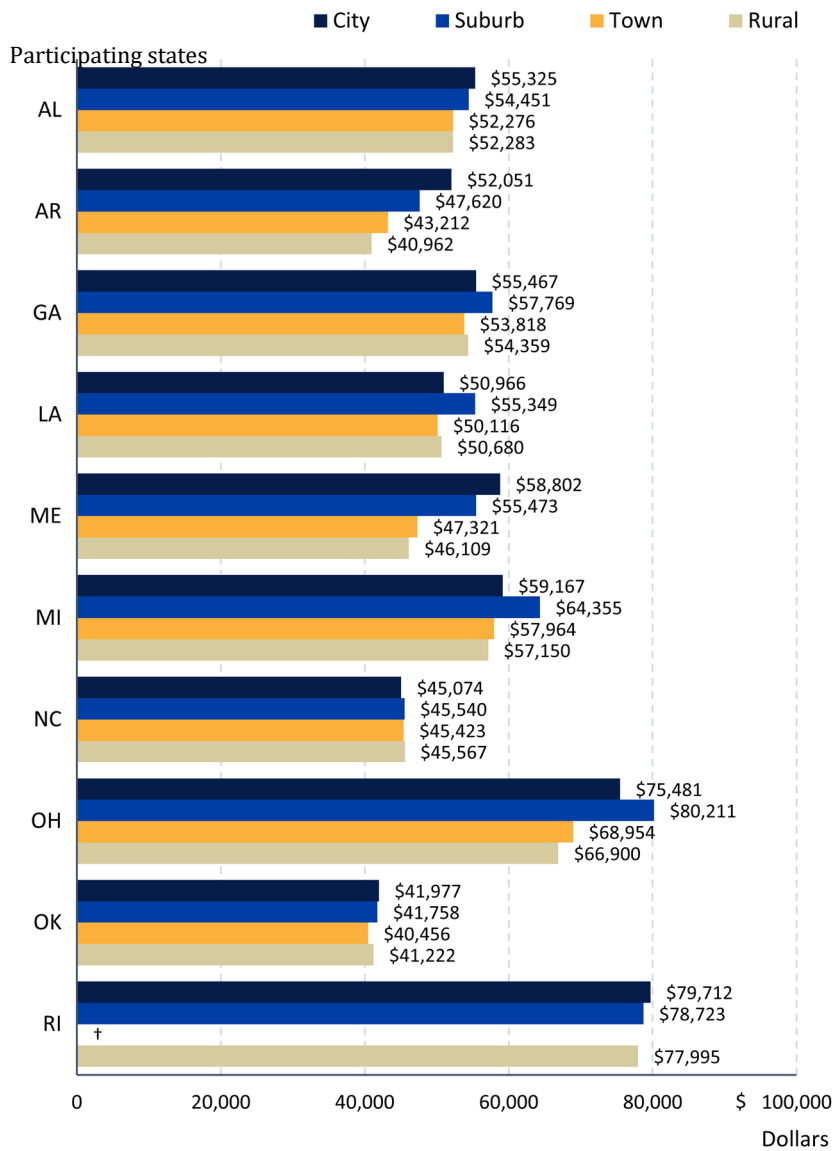
FIGURE 5. Median teacher salary for operational public elementary and secondary schools, by school charter status and reporting state: FY 2017



NOTE: Only states where reporting standards are met are included. Only operational schools are included (i.e., excludes closed, inactive, or future schools). Only data reported at the school level are included; this figure excludes districtwide expenditures reported for the SLFS that were not able to be attributed to a specific school. "Median teacher salary" is defined as the median of the schools' average teacher salary. A school's average teacher salary is calculated as the teacher salary expenditures reported for the school divided by the number of full-time-equivalent (FTE) teachers at the school. Note that this calculation differs from calculating the median of salaries across all teachers at the school, as the School-Level Finance Survey (SLFS) does not collect or report salary data at the teacher level.

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

FIGURE 6. Median teacher salary for operational public elementary and secondary schools, by school urbanicity and reporting state: FY 2017



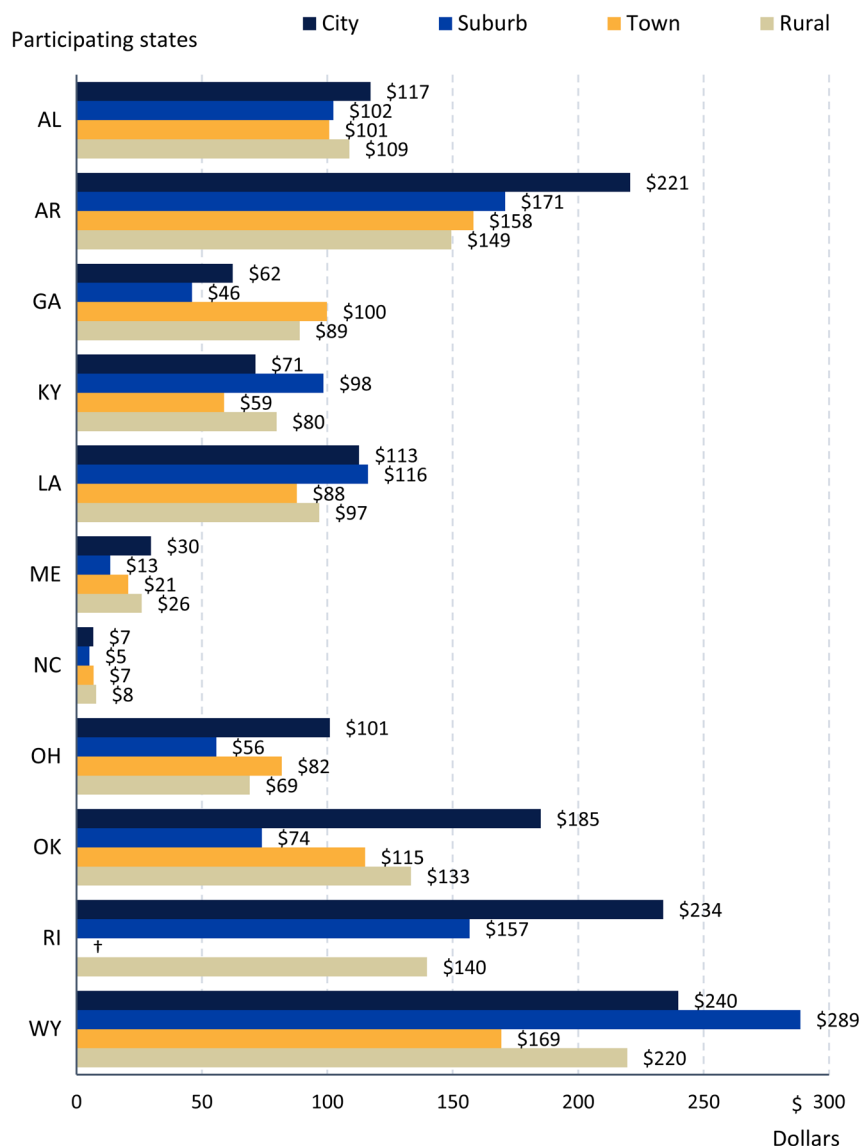
† Not applicable.

NOTE: Only states where reporting standards are met for reporting teacher salaries in each of the four (city, suburb, town, and rural) urbanicities are included. Only operational schools are included (i.e., excludes closed, inactive, or future schools). Only data reported at the school level are included; this figure excludes districtwide expenditures reported for the SLFS that were not able to be attributed to a specific school. "Median teacher salary" is defined as the median of the schools' average teacher salary. A school's average teacher salary is calculated by the teacher salary expenditures reported for the school divided by the number of full-time-equivalent (FTE) teachers at the school. Note that this calculation differs from calculating the median of salaries across all teachers at the school, as the School-Level Finance Survey (SLFS) does not collect or report salary data at the teacher level. "City" includes the subcategories of large city, mid-size city, and small city. "Suburban" includes the subcategories of large suburb, mid-size suburb, and small suburb. "Town" includes the subcategories of town, fringe; town, distant; and town, remote. "Rural" includes the subcategories of rural, fringe; rural, distant; and rural, remote. Data are not adjusted for geographic cost differences. SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," FY 17, Provisional Version 1a.

- FY 17 median teacher salaries were highest for schools located either in cities or suburbs in nine out of the ten states that met reporting standards for reporting teacher salaries in each of the four (city, suburb, town, and rural) urbanicities (table C-5 and figure 6).
- Within urbanicities, FY 17 median teacher salaries ranged from a low of \$41,977 in Oklahoma to a high of \$79,712 in Rhode Island for schools located in cities; from \$41,758 in Oklahoma to \$80,211 in Ohio for schools located in suburbs; from \$40,456 in Oklahoma to \$68,954 in Ohio for schools located in towns; and from \$40,962 in Arkansas to \$77,995 in Rhode Island for rural schools (table C-5 and figure 6). Where reporting standards for teacher salaries by urbanicity were met, Ohio and Rhode Island were the only states where median teacher salaries exceeded \$60,000 for schools within each urbanicity. North Carolina and Oklahoma were the only states where median teacher salaries were lower than \$50,000 for schools within each urbanicity.

- Higher expenditures in cities and suburbs (as compared to towns and rural areas) were also evident when evaluating technology-related expenditures¹³ at the school level (table C-6 and figure 7). Median technology-related expenditures per pupil were highest for schools located in either cities or suburbs in 9 out of the 11 states that met reporting standards for reporting technology-related expenditures in each of the four urbanicities, with city schools reporting the highest median technology-related expenditures per pupil in 6 of those states. Georgia was the only state where schools located in towns were reported as having the highest median technology-related expenditures per pupil.

FIGURE 7. Median technology-related expenditures per pupil for operational public elementary and secondary schools, by school urbanicity and reporting state: FY 2017



† Not applicable.

NOTE: Only states where reporting standards are met for reporting technology-related expenditures in each of the four (city, suburb, town, and rural) urbanicities are included. Only operational schools are included (i.e., excludes closed, inactive, or future schools). Only data reported at the school level are included; this figure excludes districtwide expenditures reported for the SLFS that were not able to be attributed to a specific school. Technology-related expenditures include expenditures for technology-related supplies, purchased services, and equipment. "City" includes the subcategories of large city, mid-size city, and small city. "Suburban" includes the subcategories of large suburb, mid-size suburb, and small suburb. "Town" includes the subcategories of town, fringe; town, distant; and town, remote. "Rural" includes the subcategories of rural, fringe; rural, distant; and rural, remote. Data are not adjusted for geographic cost differences.

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

¹³ Technology-related expenditures includes expenditures for technology-related supplies, purchased services, and equipment.

The SLFS can be used to evaluate and compare school-level expenditure data by various poverty indicators.

NCES collects school-level data for multiple poverty indicators, including Title I eligibility, school neighborhood income-to-poverty ratio (IPR), and number of students eligible for free or reduced-price lunch. FY 17 SLFS data were matched to corresponding Title I eligibility and school neighborhood IPR indicators for the purposes of evaluating selected school-level expenditure data by assessed school poverty level.¹⁴ Selected findings include:

- For FY 17, median teacher salaries for Title I eligible schools ranged from a low of \$41,099 in Oklahoma to a high of \$77,256 in Rhode Island in the 11 states that met reporting standards for reporting teacher salaries in Title I eligible schools (table C-7 and figure 8). Median teacher salaries for non-Title I eligible schools ranged from a low of \$42,101 in Oklahoma to a high of \$81,655 in Rhode Island in the 9 states that met reporting standards for reporting teacher salaries in non-Title I eligible schools.
- Median teacher salaries for Title I eligible schools were slightly lower than median teacher salaries for non-Title I eligible schools in seven out of the eight states where reporting standards were met for reporting both Title I eligible and non-Title I eligible schools (table C-7 and figure 8). The absolute percent difference in median teacher salaries between Title I eligible schools and non-Title I eligible schools in those states ranged from a low of 1 percent in Ohio to a high of 9 percent in Louisiana; 4 of the 8 states reported an absolute percent difference of less than 3 percent (derived from table C-7).
- For FY 17, median personnel salaries per pupil for Title I eligible schools ranged from a low of \$3,490 in Oklahoma to a high of \$8,252 in Wyoming in the 11 states that met reporting standards for reporting median salaries per pupil in Title I eligible schools (table C-7 and figure 9). Median personnel salaries per pupil for non-Title I eligible schools ranged from a low of \$3,455 in Oklahoma to a high of \$8,383 in Wyoming in the nine states that met reporting standards for reporting teacher salaries in non-Title I eligible schools.
- Median personnel salaries per pupil for Title I eligible schools were slightly lower than median personnel salaries for non-Title I eligible schools in three out of the eight states where reporting standards were met for reporting both Title I eligible and non-Title I

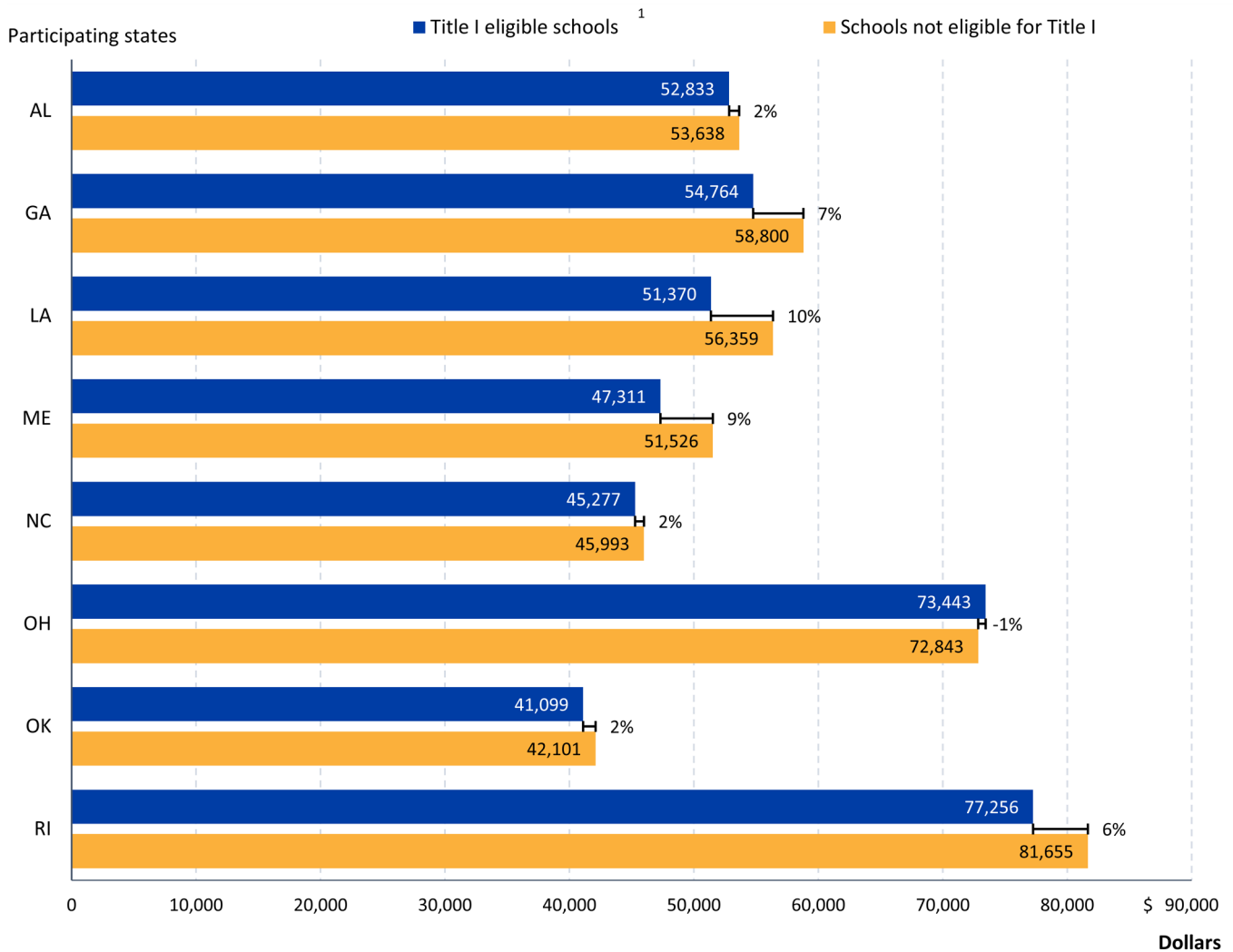
¹⁴ The source of the Title I eligibility indicators matched to the FY 17 SLFS for this analysis was the SY 2016-17 CCD School Universe Survey data file. ED defines a “Title I eligible school” as a school “in which the percentage of children from low-income families is at least as high as the percentage of children from low-income families served by the local education agency (LEA) as a whole or that the LEA has designated as Title I eligible because 35 percent or more of the children are from low-income families” (Glander 2017). The source of the income-to-poverty ratio (IPR) indicators matched to the FY 17 SLFS for this analysis is the 2016-17 Education Demographic and Geographic Estimates (EDGE) School Neighborhood Poverty Estimates data file. For additional details about these poverty indicators, see appendix A.

eligible schools (table C-7 and figure 9). The absolute percent difference in median personnel salaries per pupil between Title I eligible schools and non-Title I eligible schools in those states ranged from a low of 1 percent in Oklahoma to a high of

12 percent in Louisiana; 5 of the 8 states reported an absolute percent difference of less than 5 percent (derived from table C-7).

- For FY 17, median personnel salaries per pupil for Title I eligible schools in the two largest districts for each reporting state

FIGURE 8. Median teacher salary for operational public elementary and secondary schools, by school Title I eligibility and reporting state: FY 2017



¹ A Title I eligible school is one in which the percentage of children from low-income families is at least as high as the percentage of children from low-income families served by the local education agency (LEA) as a whole or that the LEA has designated as Title I eligible because 35 percent or more of the children are from low-income families.

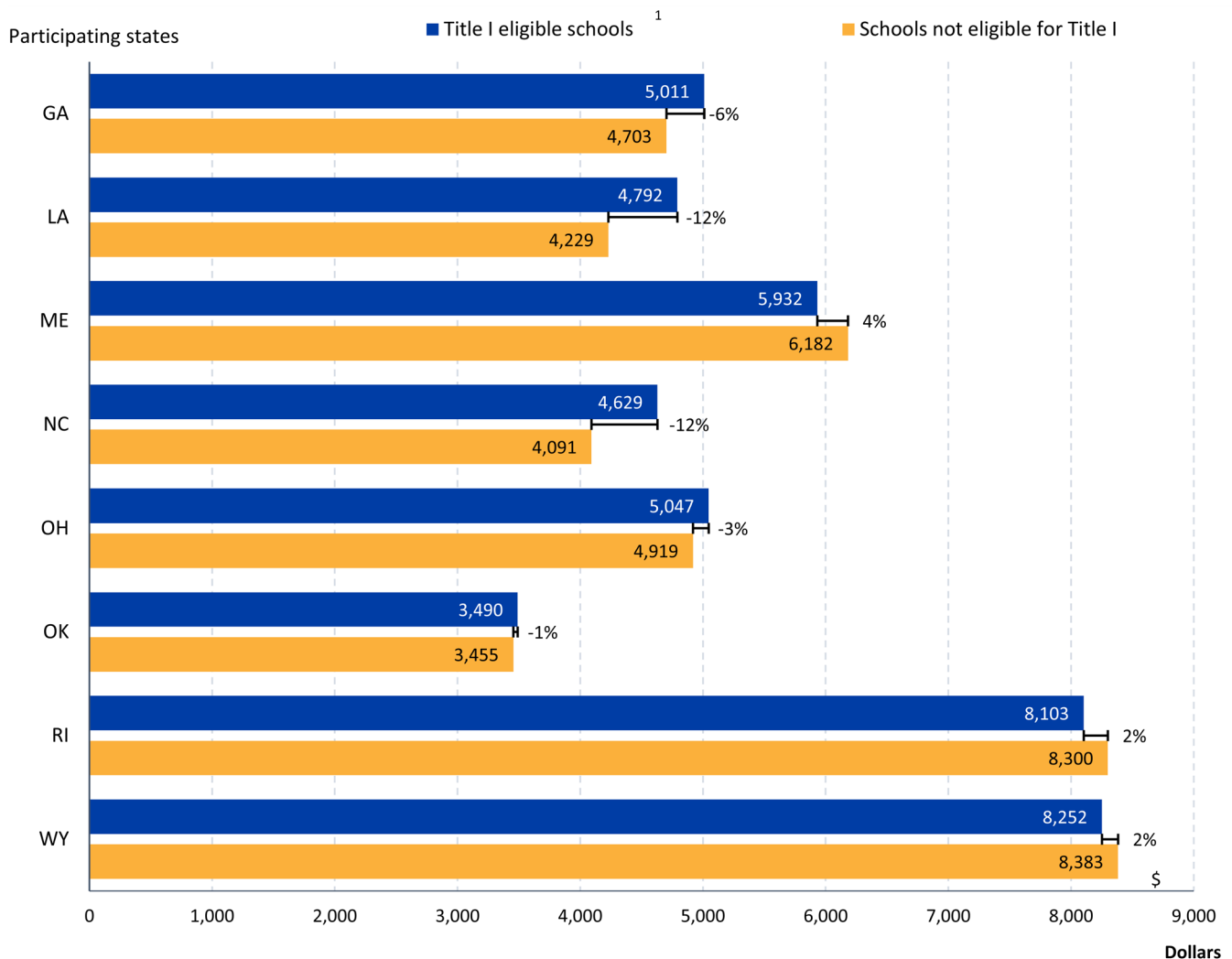
NOTE: Only states where reporting standards are met are included. Only operational schools are included (i.e., excludes closed, inactive, or future schools). "Median teacher salary" is defined as the median of the schools' average teacher salary. A school's average teacher salary is calculated by the teacher salary expenditures reported for the school divided by the number of full-time-equivalent (FTE) teachers at the school. Note that this calculation differs from calculating the median of salaries across all teachers at the school, as the School-Level Finance Survey (SLFS) does not collect or report salary data at the teacher level. Only data reported at the school level are included; this figure excludes districtwide expenditures reported for the SLFS that were not able to be attributed to a specific school.

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

ranged from a low of \$3,401 in Oklahoma City Public Schools, Oklahoma to a high of \$8,352 in Jersey City School District, New Jersey in the 26 school districts that met reporting standards for reporting personnel salaries in Title I eligible schools (table C-7). Median personnel salaries per pupil for non-

Title I eligible schools ranged from a low of \$3,904 in Jefferson County School District No. R-1, Colorado to a high of \$12,658 in Portland Public Schools, Maine in the 17 school districts that met reporting standards for reporting personnel salaries in non-Title I eligible schools.

FIGURE 9. Median personnel salary expenditures per pupil for operational public elementary and secondary schools, by school Title I eligibility and reporting state: FY 2017



¹ A Title I eligible school is one in which the percentage of children from low-income families is at least as high as the percentage of children from low-income families served by the local education agency (LEA) as a whole or that the LEA has designated as Title I eligible because 35 percent or more of the children are from low-income families.

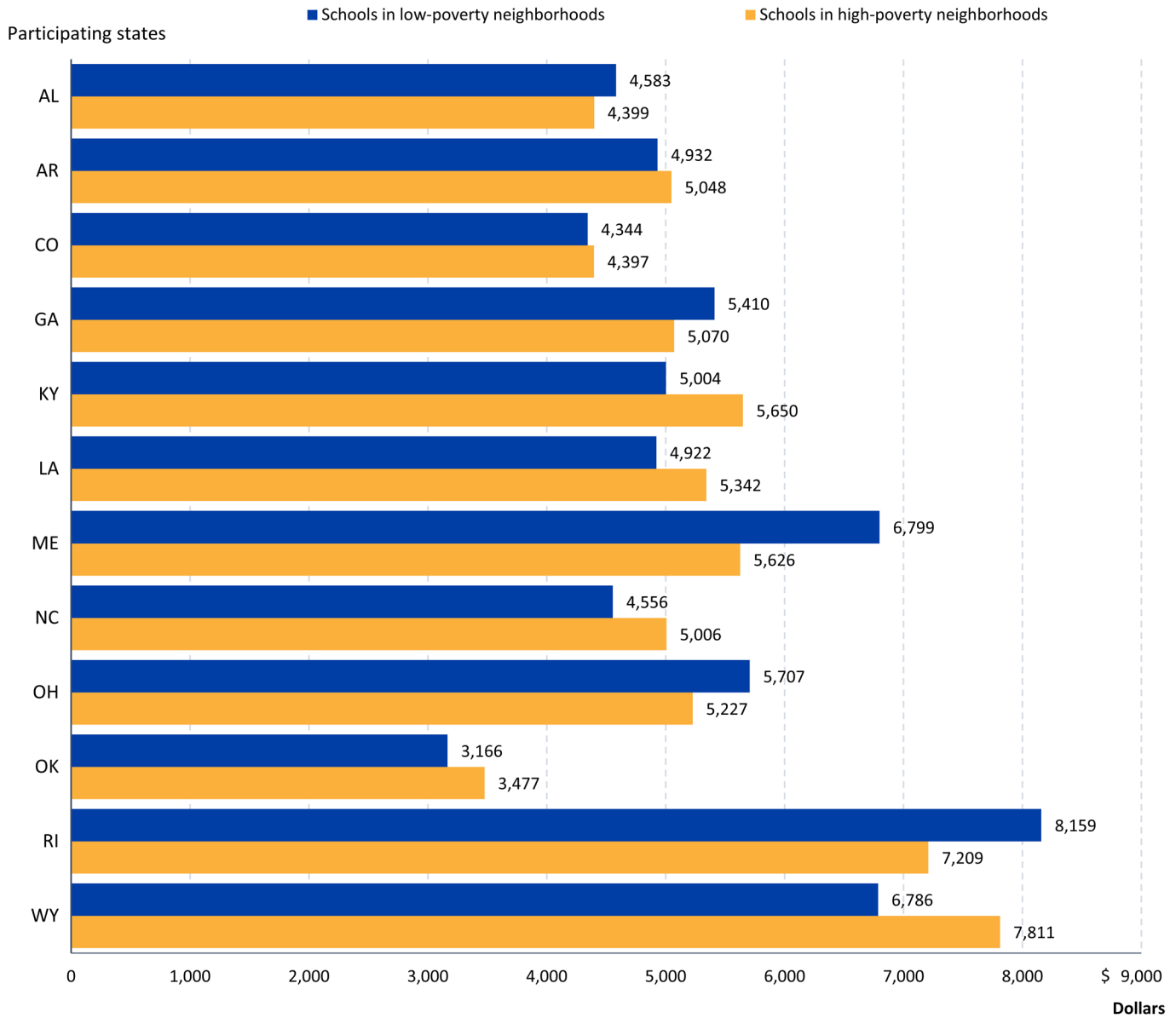
NOTE: Only states where reporting standards are met are included. Total personnel salary expenditures includes the personnel expenditures collected by the School-Level Finance Survey (SLFS) (i.e., instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries). Only operational schools are included (i.e., excludes closed, inactive, or future schools). Only data reported at the school level are included; this figure excludes districtwide expenditures reported for the SLFS that were not able to be attributed to a specific school.

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

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- Median personnel salaries per pupil for Title I eligible schools were lower than median personnel salaries per pupil for non-Title I eligible schools in 11 out of the 17 school districts where reporting standards were met for reporting both Title I eligible and non-Title I eligible schools (table C-7). The absolute percent difference in median personnel salaries per pupil between Title I eligible schools and non-Title I eligible schools in those school districts ranged from a low of 1 percent in Cranston Public Schools, Rhode Island to a high of 38 percent in Portland Public Schools, Maine; 13 of the 17 school districts reported an absolute percent difference of greater than 9 percent (derived from table C-7).
 - For FY 17, the percent difference in median personnel salaries per pupil between schools in high-poverty neighborhoods and schools in low-poverty neighborhoods ranged from -21 percent in Maine to 13 percent in Wyoming for the 12 states where reporting standards were met for reporting personnel salaries (table 8). The percent difference¹⁵ in median personnel salaries per pupil between schools in high-poverty neighborhoods and schools in low-poverty neighborhoods was positive in 7 of those states, with the positive percent difference exceeding 5 percent in 5 states (derived from table C-8).

¹⁵ Percent difference is calculated by dividing the difference between salary expenditures per pupil in the high-poverty neighborhood schools from that in the low-poverty neighborhood schools by the salary expenditures per pupil in the high-poverty neighborhood schools. A positive percentage indicates that the high-poverty neighborhood schools have higher salary expenditures per pupil than the low-poverty neighborhood schools. A negative percentage indicates that the high-poverty neighborhood schools have lower salary expenditures per pupil than the low-poverty neighborhood schools.

FIGURE 10. Median personnel salary expenditures per pupil for schools in low-poverty neighborhoods in cities and suburban areas and schools in high-poverty neighborhoods in cities and suburban areas, by reporting state: FY 2017



NOTE: Only states where reporting standards are met are included. Salary expenditures include the personnel expenditures collected by the SLFS (i.e., instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries). This figure includes operational elementary schools in cities and suburban areas where the National Center for Education Statistics (NCES) Education Demographic and Geographic Estimates (EDGE) program developed spatially interpolated demographic and economic (SIDE) estimate—school neighborhood income-to-poverty ratio (IPR) estimate is available. The SIDE neighborhood IPR estimates represent the income-to-poverty ratio predicted for a certain location, in this case, the school. The IPR represents family income divided by the federal poverty level determined for the corresponding family size and structure, times 100. When the IPR is expressed as a percentage, a family with income at the poverty level has an IPR value of 100. The 2016–17 IPR indicator ranges from 31 to 992, with a standard error ranging from 0 to 358. Schools in low- and high-poverty neighborhood represent the top and bottom quartiles, respectively. Quartiles are calculated based on ranking schools by the IPR from high to low. Quartiles are weighted by number of students, meaning that each quartile contains approximately the same number of students. Only the schools with student membership greater than zero and all salary expenditures reported are included in this analysis. Only data reported at the school level are included; this figure excludes districtwide expenditures reported for the SLFS that were not able to be attributed to a specific school.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School-Level Finance Survey (SLFS),” FY 17, Provisional Version 1a and School Neighborhood Poverty Estimates, 2016–2017, retrieved December 13, 2019, from <https://nces.ed.gov/programs/edge/Economic/NeighborhoodPoverty>.

Conclusion

Policymakers, researchers, and the public have long voiced concerns about the equitable distribution of school funding within and across school districts. School-level finance data addresses the need for reliable and unbiased measures that allow for comparison of how resources are distributed among schools within local districts. This report demonstrates that the data from the SLFS can be utilized to analyze the school-level expenditures by various school characteristics and by school poverty indicators. The findings discussed within this report demonstrate in part the range of information and analysis available when using SLFS data.

Consistent with the first two research and development reports on the SLFS, this report finds that the majority of states participating in the SLFS are able to report school-level expenditure data requested by the survey for a high percentage of their schools.

There are inherent limitations to the SLFS, including: prior to FY 18, the SLFS did not collect complete current expenditures; underdeveloped and inconsistent protocols for school-level expenditure reporting across school districts and states; and differences in legal requirements across states for school-level finance reporting.

Commencing with the FY 18 data collection, the SLFS collects all expenditures at the school level that are currently being reported on the district-level F-33 survey. The development of standardized protocols has advanced in recent years as school districts are more focused on creating codes to report school level expenditures. The reporting of expenditures per pupil by school requirements set forth in the Every Student Succeeds Act has also spurred districts to develop standardized protocols to report school-level expenditures. Going forward, the quality of school-level finance data will continue to improve as school districts update their local chart of accounts to include expenditures at the school level.

This report demonstrates that the SLFS is an effective research and analysis tool for school-level finance data. Policymakers, researchers, and the public can use SLFS data to examine the equitable distribution of school funding and general correlation between reported school-level finances and selected school characteristics.

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Appendix A: Technical Notes

School-Level Finance Survey (SLFS) data collection. The SLFS is a collaborative effort of the National Center for Education Statistics (NCES) and the U.S. Census Bureau (Census Bureau). The Census Bureau conducts the data collection on behalf of the NCES. State education agencies (SEAs) submit the SLFS data primarily through a secure Census Bureau file transfer protocol website. The Census Bureau and the NCES then process, edit, and verify the data prior to dissemination. The fiscal year (FY) 2016 SLFS collection opened on March 23, 2017 and closed on December 29, 2017. The FY 17 SLFS collection opened on March 29, 2018 and closed on December 28, 2018. SLFS participation is voluntary; 15 states reported SLFS data for each of the FY 16 and FY 17 data collections.

Crosswalk process. When reporting SLFS data to NCES, states have the option of submitting data files in either (1) “SLFS format,” or (2) the SEA’s internal financial accounting format. States that submit data in “SLFS format” convert school-level finances from their internal financial accounting format to SLFS survey form category amounts prior to submission.

For states that submit SLFS data using their SEA’s internal financial accounting format, a “crosswalk” process is necessary to convert amounts reported within the state’s financial accounting format to SLFS survey form category amounts. 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.

For the FY 16 and FY 17 SLFS, 11 out of 15 reporting states submitted data entirely within SLFS format. Three states—Kentucky, North Carolina, and New Jersey—submitted data entirely within their SEA’s internal financial accounting format. Maine submitted personnel expenditures within SLFS format and submitted nonpersonnel expenditures within their SEA’s internal financial accounting format.

Sample design (state selection process). All 15 states that participated in the FY 16 and FY 17 SLFS were recruited and selected for participation from a purposive, not random, sample during the pilot FY 14 and FY 15 SLFS collection processes. During those initial years of SLFS collection, NCES and the Census Bureau stratified prospective state respondents based on their assessment of the difficulty states anticipated in reporting school-level finance data. NCES and the Census Bureau examined the quality of states’ National Public Education Financial Survey (NPEFS) and School District Finance Survey (F-33) submissions, comparing the states’ ability to report accurate amounts for F-33 data items. States’ financial reporting systems and uniform chart of accounts were also examined to determine the degree to which reporting school-level data would be feasible. States were asked, via the NPEFS data plan questionnaire, if they currently collected any school-level data for internal purposes.

States were classified into three categories:

- 1) High levels of success in reporting school-level finance expenditures (e.g., the state's school finance reporting systems and uniform chart of accounts adequately allowed for reporting of school-level expenditures for the following categories: personnel salaries and wages, purchased professional and technical services, and supplies).
- 2) Moderate levels of success in reporting school-level finance expenditures (e.g., the state does not necessarily require accounting for expenditures at the school level; however, many schools [often schools in medium to large school districts or schools in cities with relatively large populations] are able to adequately account for school-level expenditures for at least some of the following categories: personnel salaries and wages, purchased professional and technical services, and supplies).
- 3) Low levels of success in reporting school-level finance expenditures (e.g., the state currently does not have uniform accounting guidelines for school-level reporting; it would take significant changes to the state's current school finance reporting systems and uniform chart of accounts to adequately report school-level expenditures).

States with high quality and complete reporting on the NPEFS and F-33 surveys and a high feasibility of reporting school-level finance expenditures were classified in the first group. States that had more difficulty in reporting high-quality data for the NPEFS and F-33 surveys were classified into one of the two lower groups, depending on their ability to report school-level finance expenditures. The states' responses to the questions on the NPEFS data plan also were taken into consideration in classifying states into one of the three categories.

States were recruited and selected for participation from each of the three categories above. In addition, the selection took into account geographic diversity and the ability to collect school-level finance data from schools and school districts with a wide range of enrollment sizes. Participating SLFS states also reflect varying data quality levels based on assessment of their data in other school-level finance collections; NCES analyzed school-level finance data prospective states submitted for recent previous school-level finance collections conducted by the U.S. Department of Education (ED) and compared with F-33 and NPEFS survey data to help assess these data quality levels.

As of FY 16, NCES is authorized by the Office of Management and Budget (OMB) to select any state across the 50 states, as well as the District of Columbia, for voluntary participation in the SLFS. Only the states selected through the process detailed above for the pilot FY 14 and FY 15 SLFS collections were included in the FY 16 and FY 17 SLFS selection sample. National estimates cannot be made from this purposive sample nor should inferences be made to the nation.

Editing to ensure data quality. NCES statistical standards require that all NCES data be edited to ensure data quality (U.S. Department of Education 2014). Data editing is an iterative and interactive process that includes procedures for detecting and correcting errors in the data. When SLFS data are uploaded into the survey processing system, the system applies a series of edit checks (sometimes referred to as business

rules) to detect potential errors or inconsistencies in the reported data. These edit checks include, but are not limited to, the following: (1) consistency edit checks, (2) outlier per pupil and per staff expenditures, (3) unreasonable zero dollar amounts, (4) comparisons between current year and prior year SLFS amounts to identify outliers, and (5) 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 analysts review the results of these edit checks and work with the SEA coordinators who report the data to correct or confirm any amounts that appear unreasonable when compared to other states' data or with the state's reported amounts from previous years. 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.

Universe coverage. The universe for the SLFS includes the complete universe of schools within responding states from the Common Core of Data (CCD) School Universe Survey for the corresponding school year. For example, for the 15 states that reported data for the FY 17 SLFS, the SLFS data file contains the complete universe of schools for those 15 states from the SY 2016-17 CCD School Universe Survey. The universe for the SLFS excludes all schools in “nonparticipating states” that did not report data for the SLFS in the specified fiscal year.

The following 15 states reported data for the FY 17 SLFS: Alabama, Arkansas, Colorado, Florida, Georgia, Kentucky, Louisiana, Maine, Michigan, New Jersey, North Carolina, Ohio, Oklahoma, Rhode Island, and Wyoming. (These 15 states also composed the complete universe of reporting states for the FY 16 SLFS.) Within this universe of reporting states, 15 percent of operational schools in FY 16 and 14 percent of operational schools in FY 17 did not have any fiscal data reported for the SLFS. Within responding states, 45 percent of schools in FY 16 and 47 percent of schools in FY 16 where SLFS data were not reported were in New Jersey, the only state that reported SLFS data for less than 50 percent of its schools. (As in previous years, New Jersey was only able to report SLFS data for its 31 “Abbott” school districts.¹) Some states also had difficulty reporting SLFS data for special, vocational, alternative, and other nontraditional schools relative to their more traditional, regular schools.

There are 1,183 records in the FY 16 SLFS data file and 1,690 records in the FY 17 SLFS data file that did not appear in the CCD School Universe for the corresponding school year. These records include finances for school programs (e.g., summer school programs, afterschool programs), districtwide records, inactive (i.e., closed or future) schools, and other school entities that could not be matched (or otherwise attributed) to a specific school in prior-, current-, or subsequent-year CCD School Universe Survey files. Finances for school programs also include finances for NCES “reportable programs,” programs for which finances are required, for federal funding purposes, to be reported separately from the school(s) in which they may operate (Glander 2017). Reportable programs are excluded from the CCD School Universe but

¹ “Abbott” school districts were created in 1985 to provide remedies to ensure that elementary/secondary school districts in New Jersey’s urban areas receive public education funding in accordance with the state constitution. There are 31 “Abbott” school districts in New Jersey; per the CCD Local Education Agency Universe Survey, those districts educated 307,449, or 22 percent, of New Jersey’s 1,407,384 students in SY 2015-16 (FY 16) and educated 307,445, or 22 percent, of New Jersey’s 1,408,632 students in SY 2016-17 (FY 17).

are published by NCES in a separate universe listing for data users who wish to evaluate a broader public elementary/secondary education universe. While finances for reportable programs are included on FY 16 and FY 17 SLFS data files, these finances are excluded from the tables and figures displayed in this report.

Missing data. When displaying totals for a state (or school district), if the SLFS data of interest are missing for more than 20 percent of the schools, NCES suppresses the totals for that state (or school district) (U.S. Department of Education 2014). When displaying totals at the aggregated reporting states' level (i.e., the aggregated totals for all reporting SLFS states as displayed in the "Reporting states" row at the top of each applicable table in this report), if the SLFS data of interest are missing for more than 15 percent of the schools, NCES suppresses the aggregated reporting states' level totals. For example, all aggregated reporting states' totals in table C-4 of this report were suppressed because separate finances for teacher salaries were reported as missing for over 15 percent of schools across reporting states. At the state level, teacher salaries for New Jersey were suppressed in table C-4 because separate finances for teacher salaries were reported as missing for over 20 percent of schools in New Jersey. (Overall, New Jersey reported SLFS data for only 17 percent of its schools in FY 16 and FY 17.)

Comparing NPEFS and SLFS. Table C-3 and figure 2 of this report provide comparisons of state-aggregated SLFS data to comparable expenditure data from NPEFS. Conducted annually since FY 82 (school year 1981-82), NPEFS collects public elementary and secondary education revenue and expenditure data at the state level. The NPEFS is one of three surveys that compose the fiscal portion of NCES's CCD database; the other two being the school-level SLFS and the district-level F-33 survey. NPEFS data are collected from SEAs in the 50 states, the District of Columbia, and the five major U.S. territories (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands). Similar to the SLFS and F-33 surveys, the Census Bureau conducts the NPEFS data collection on behalf of NCES.

While used in this report for comparison purposes, NPEFS data can generally be expected to be significantly greater than comparable, state-aggregated SLFS data because (1) NPEFS includes 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), (2) Prior to FY 18, the SLFS, unlike NPEFS, did not collect expenditures not typically accounted for at the school level, such as school district administration; operations and maintenance; student transportation; and employee benefit expenditures,² and (3) NPEFS includes other interschool expenditures (e.g., teacher and LEA employee salaries for employees that work at more than one school) that many reporting states had difficulty prorating or otherwise reporting down to the school level for the SLFS. Despite these variances, state-aggregated SLFS personnel and total current expenditures are compared with corresponding NPEFS expenditures in this report to give readers a sense of the extent of school finances covered by the SLFS for FY 16 and FY 17.

Poverty indicators. For this report, two school-level poverty indicators were used to analyze SLFS data—

² For the FY 18 collection, the SLFS was expanded to collect complete current expenditures at the school level.

(1) Title I eligibility, and (2) school neighborhood income-to-poverty (IPR) ratio.

Title I eligibility: Table C-7 and figures 8 and 9 of this report utilize the Title I eligibility status variable TITLEI_STATUS from the school year (SY) 2016-17 CCD School Universe Survey to assess the poverty level of a school. ED uses federal funds authorized by Title I, Part A of the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA), to provide financial assistance to schools with high numbers or high percentages of children from low-income families to help ensure that all children meet state academic standards. ED defines a “Title I eligible school” as a school “in which the percentage of children from low-income families is at least as high as the percentage of children from low-income families served by the local education agency (LEA) as a whole or that the LEA has designated as Title I eligible because 35 percent or more of the children are from low-income families” (Glander 2017). Title I eligibility is derived from the school’s reported Title I participation status and includes all schools that are eligible for or have schoolwide or targeted assistance programs.

School neighborhood IPR ratio: Tables C-8 and C-5 and figure 10 of this report utilize the spatially interpolated demographic and economic (SIDE) income-to-poverty ratio (IPR) to assess the poverty level of a school. SIDE IPR estimates have been published annually since SY 2015-16 by NCES’s Education Demographic and Geographic Estimates (EDGE) program, a program that develops various education-related demographic and geographic indicators for analytic purposes.

SIDE neighborhood IPR estimates represent the income-to-poverty ratio predicted for the neighborhood a school is located in; based on this IPR estimate, an assessment is made about the poverty level of the school. The IPR represents family income divided by the federal poverty level determined for the corresponding family size and structure, times 100.

For the purposes of this report, SIDE neighborhood IPR estimates were only applied to operational elementary schools in cities and suburban areas where estimates were available to be calculated. SIDE IPR estimates were not applied to nonoperational schools, nonelementary schools, or schools located outside of cities and suburban areas. The exclusion of nonelementary schools from this analysis reflects the fact that nonelementary schools are often more likely to draw students from neighborhoods outside the local neighborhood evaluated by the IPR, where economic conditions may be different. Elementary schools are often smaller in enrollment size, and are more likely to limit enrollment to the local neighborhood evaluated by the IPR estimate.

SIDE IPR estimates for SY 2015-16 (FY 16) and 2016-17 (FY 17) can be obtained from the IPR_EST variable on the EDGE School Neighborhood Poverty Estimates data file for the corresponding school year (Geverdt 2019).

Fiscal years. The fiscal year for every state participating in the SLFS begins on July 1 and ends on June 30 with the exception of Alabama, whose fiscal year begins on October 1 and ends on September 30. NCES does not adjust SLFS data to conform to a uniform fiscal year across states. A fiscal year relates to school year as the latter year of the school year range. For example, FY 17 corresponds to school year 2016-17.

Appendix B: Glossary

This glossary applies to the Common Core of Data School-Level Finance Survey (SLFS). When applicable, the corresponding SLFS variables are listed in brackets. (The SLFS finance variables also appear on the survey forms included in appendix F.) 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 education, or vocational education. [Identified by a value of “4” for the **SCH_TYPE** variable]

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.

charter school: Charter schools are public schools that are exempt from significant state or 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**]

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 included only if it is an integral part of an elementary school or a regularly established school system.

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.

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.

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.

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.

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.

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.

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.

City, Small: Territory inside an urbanized area and inside a principal city with population less than 100,000.

Suburb, Large: Territory outside a principal city and inside an urbanized area with population of 250,000 or more.

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.

Suburb, Small: Territory outside a principal city and inside an urbanized area with population less than 100,000.

Town, Fringe: Territory inside an urban cluster that is less than or equal to 10 miles from an urbanized area.

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.

Town, Remote: Territory inside an urban cluster that is more than 35 miles of an urbanized area.

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.

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 miles from an urban cluster.

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.

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). [MAGNET_TEXT]

membership: The count of students on the current roll taken on the school day closest to October 1, by using either the sum of original entries and re-entries minus total withdrawals or the sum of the total present and the total absent. [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. This includes expenditures for the following data items:

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]

improvement of instruction: 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]

instructional staff support: Payments for activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Includes payments for activities that support the instructional program and its administration, such as instruction and curriculum development, professional development, instructional staff training, library and other educational media services, and instruction-related technology services. Includes amounts reported separately in the “Improvement of Instruction” and “Library and Media Services” categories. [E07S and E07SE]

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]

nontechnology-related equipment: Payments for nontechnology-related equipment used for educational or administrative purposes that exceed the capitalization threshold. Includes expenditures for machinery, vehicles, furniture, and fixtures. [K13S and K13SE]

nontechnology-related supplies and purchased services: Payments for supplies and purchased services that are used for educational or administrative purposes and are not technology related. Includes payments for books and periodicals, general office supplies, classroom supplies, and energy costs (e.g., costs for gas, electricity, oil, and coal). Also includes purchased professional services other than purchased technology-related or technical services (e.g., purchased school management and administrative support, curriculum development services, and training and professional development provided by third-party vendors) and travel costs. [V01S and V01SE]

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

technology-related supplies and purchased services: Payments for supplies and purchased services that are used for educational or administrative purposes and are technology-related. Includes 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). Also includes technology-related hardware and software costs below the capitalization threshold (e.g., laptop, Kindle, and iPad costs that fall below the capitalization threshold). [V02S and V02SE]

technology software: Payments for software used for educational or administrative purposes that exceed the capitalization threshold. Includes purchases of commercial, off-the-shelf software and downloaded software, as well as fees for licenses to use the software. [K15S and K15SE]

personnel expenditures: Payments for salaries and wages (without deduction of withholdings for taxes, retirement coverage, health insurance, etc.) of employees of an elementary/secondary school, including overtime, incentive pay, bonuses, summer school pay, and supplemental pay for additional duties. Employee benefits are not included in this category. It includes expenditures for the following data items:

instructional aide salaries: Total salaries and wages paid to instructional aides or assistants during the school’s fiscal year, including salaries and wages of aides and assistants of aides or assistants of any type (teaching assistants, graders, etc.) who assist with classroom instruction. [Z40S and Z40SE]

instructional staff salaries: Total salaries and wages paid to instructional staff during the school’s fiscal year, including salaries and wages paid to teachers and instructional aides or assistants. Includes amounts reported separately in the “Instructional aide salaries” and “Teacher salaries” categories. [Z33S and Z33SE]

instructional staff support services salaries: Total salaries and wages paid during the school’s fiscal year to staff that assist instructional staff with both the content and process of providing learning experiences for students. Includes salaries and wages paid to staff involved with improvement of instruction, curriculum development, instructional staff training, academic assessment, operation of library and educational media services, and instruction-related technology support. [V13S and V13SE]

school administration salaries: Total salaries and wages paid to staff, including administrative support staff, involved in school administration during the school’s fiscal year. Includes salaries and wages paid to principals, assistant principals, administrative assistants, other principal’s office staff, and full-time department chairpersons and their staff. [V17S and V17SE]

student support services salaries: Total salaries and wages paid during the school’s fiscal year to staff involved in activities designed to assess and improve the well-being of students and to supplement the teaching process. These activities support and assist students by providing services in attendance, social development, guidance counseling, health, psychology, speech pathology, audiology, and occupational therapy. Includes salaries and wages paid to attendance officers, guidance counselors, nurses, psychologists, speech pathologists, audiologists, occupational therapists, and other staff who provide support services to students. [V11S and V11SE]

teacher salaries: Total salaries and wages paid to teachers during the school’s fiscal year. Includes salaries and wages paid to certified and noncertified permanent, temporary, and substitute teachers. [Z39S and Z39SE]

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.

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

1. Regular
2. Special education
3. Vocational
4. 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.

shared time school: A school in which some or all of the students are enrolled at a different school of record and attend the shared time school on a part-day basis: for example, a regional vocational center attended by students from multiple high schools on a part-day basis. [SHARED_TIME]

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.

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

vocational education school: A public elementary/secondary school that focuses primarily on providing formal preparation for semiskilled, skilled, technical, or professional occupations for high school-age students who have opted to develop or expand their employment opportunities, often in lieu of preparing for college entry. [Identified by a value of “3” for the SCH_TYPE variable]

Appendix C: Analytic Tables

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

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

See notes at end of table.

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

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

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

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

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

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

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

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

⁷ Rounds to 100.

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

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

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

Rounds to zero.

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

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

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

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

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

Table C-3. Current expenditures and personnel expenditures reported in the National Public Education Financial Survey (NPEFS) and School-Level Finance Survey (SLFS) and percentage of current expenditures and personnel expenditures in the NPEFS reported in the SLFS, by participating state: FY 2016 and FY 2017

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

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

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

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

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

NOTE: This table includes all records in the SLFS.

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

Table C-4. Student membership and median and interquartile range of select expenditures for operational public elementary and secondary schools, by participating state and two largest school districts by enrollment in each participating state: FY 2017

Participating state and district	Student membership	Expenditures per pupil							
		School average teacher salary ¹		Total personnel salary expenditures ²		Nonpersonnel instructional staff support ³		Technology-related expenditures ⁴	
		Median	Interquartile range ⁵	Median	Interquartile range ⁵	Median	Interquartile range ⁵	Median	Interquartile range ⁵
Reporting states	15,334,991	‡	‡	‡	‡	‡	‡	‡	‡
Alabama	744,813	\$53,063	\$6,190	\$4,280	\$823	\$56	\$77	\$108	\$143
Mobile County Public Schools	56,628	52,689	5,463	3,938	606	57	92	77	119
Jefferson County Schools	36,171	54,442	4,991	4,432	836	39	34	122	87
Arkansas	493,447	44,056	11,883	4,696	1,055	207	168	164	180
Little Rock School District	24,383	55,021	6,774	6,301	1,730	485	83	350	94
Springdale School District	22,771	53,895	6,311	4,822	647	169	22	167	84
Colorado	904,839	‡	‡	‡	‡	‡	‡	‡	‡
Denver School District 1	91,137	56,123	10,075	5,188	1,305	25	74	78	92
Jefferson County School District No. R-1	86,361	51,190	10,162	3,971	622	4	9	20	34
Florida	2,816,813	—	—	—	—	—	—	—	—
Miami-Dade County Public School District	357,249	—	—	—	—	—	—	—	—
Broward County School District	271,852	—	—	—	—	—	—	—	—
Georgia	1,764,346	55,900	7,439	4,911	1,093	27	34	72	106
Gwinnett County School District	178,214	56,655	4,672	4,783	887	28	14	31	61
Cobb County School District	113,151	63,414	4,542	5,924	1,696	50	19	102	59
Kentucky	684,017	—	—	4,463	1,298	15	25	76	96
Jefferson County Public Schools	99,813	—	—	6,029	1,761	23	30	71	93
Fayette County Public Schools	41,558	—	—	6,068	1,812	12	9	54	53
Louisiana	715,775	51,820	14,567	4,735	1,425	58	60	101	88
Jefferson Parish School District	48,668	55,372	11,799	4,799	1,064	69	17	130	3
East Baton Rouge Parish Schools	40,579	41,292	10,858	5,334	1,865	54	10	85	4
Maine	175,402	47,922	13,512	5,950	2,336	71	144	26	93
Portland Public Schools	6,746	61,293	4,970	7,874	1,554	29	32	2	6
Lewiston Public Schools	5,499	56,211	6,380	6,038	683	93	33	57	40
Michigan	1,477,976	59,984	13,501	—	—	—	—	—	—
Detroit Public Schools Community District	44,616	50,540	12,323	—	—	—	—	—	—
Utica Community Schools	27,607	84,592	8,623	—	—	—	—	—	—

See notes at end of table.

Table C-4. Student membership and median and interquartile range of select expenditures for operational public elementary and secondary schools, by participating state and two largest school districts by enrollment in each participating state: FY 2017—Continued

Participating state and district	Student membership	Expenditures per pupil							
		School average teacher salary ¹		Total personnel salary expenditures ²		Nonpersonnel instructional staff support ³		Technology-related expenditures ⁴	
		Median	Interquartile range ⁵	Median	Interquartile range ⁵	Median	Interquartile range ⁵	Median	Interquartile range ⁵
New Jersey	1,370,927	‡	‡	‡	‡	‡	‡	—	—
Newark Public School District	35,836	73,100	12,684	7,211	2,677	9	18	—	—
Jersey City School District	27,162	76,130	10,307	8,316	2,092	4	9	—	—
North Carolina	1,549,476	45,427	3,241	4,541	1,178	0	4	7	28
Wake County Schools	159,881	46,117	2,704	4,860	1,038	1	3	2	1
Charlotte-Mecklenburg Schools	147,428	44,471	3,449	4,454	1,071	2	1	12	12
Ohio	1,708,618	73,313	22,895	5,023	1,711	66	110	71	109
Columbus City School District	50,327	81,291	15,200	6,874	1,146	102	27	118	89
Cleveland Municipal School District	38,679	86,577	19,952	7,088	2,073	23	113	184	142
Oklahoma	693,903	41,257	5,372	3,487	1,008	20	35	122	218
Oklahoma City Public Schools	39,806	42,225	4,025	3,401	722	25	32	149	182
Tulsa Public Schools	38,625	42,236	4,852	3,738	795	53	20	417	241
Rhode Island	140,469	78,723	13,040	8,121	2,020	35	49	165	176
Providence Public Schools	23,757	73,313	12,771	7,329	2,397	14	34	267	127
Cranston Public Schools	10,161	83,199	5,669	8,032	1,199	44	26	124	71
Wyoming	94,170	67,537	10,989	8,316	3,011	187	133	205	217
Laramie County School District #1	14,170	72,558	6,540	7,735	1,549	167	40	259	162
Natrona County School District #1	13,318	70,115	7,880	7,484	1,505	137	65	209	141

— 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 or district level.

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

² Includes the personnel expenditures collected by the School-Level Finance Survey (SLFS) (i.e., instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries).

³ Nonpersonnel instructional staff support is the nonpersonnel expenditures for activities associated with assisting the instructional staff with the content and process of providing learning experiences for students, including expenditures for activities that support the instructional program and its administration such as instruction and curriculum development, professional development, instructional staff training, library and other educational media services, and instruction-related technology services.

⁴ Includes expenditures for technology-related supplies, purchased services, and equipment.

⁵ The interquartile range is a measure of statistical dispersion, being equal to the difference between the 75th and 25th percentiles of the expenditures per pupil of the schools within the state or district.

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

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

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

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

— Not available.

† Not applicable.

‡ Reporting standards not met. Data are missing for more than 15 percent of schools at the reporting states level, or data are missing for more than 20 percent of schools at the state level.

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

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

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

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

Table C-6. Median technology-related expenditures per pupil for operational public elementary and secondary schools, by school urbanicity and participating state: FY 2017

Participating state	Median technology-related expenditures ¹ per pupil			
	School urbanicity ²			
	City	Suburb	Town	Rural
Reporting states	‡	‡	‡	‡
Alabama	\$117	\$102	\$101	\$109
Arkansas	221	171	158	149
Colorado	48	22	‡	‡
Florida	—	—	—	—
Georgia	62	46	100	89
Kentucky	71	98	59	80
Louisiana	113	116	88	97
Maine	30	13	21	26
Michigan	—	—	—	—
New Jersey	—	—	—	—
North Carolina	7	5	7	8
Ohio	101	56	82	69
Oklahoma	185	74	115	133
Rhode Island	234	157	†	140
Wyoming	240	289	169	220

— Not available.

† Not applicable.

‡ Reporting standards not met. Data are missing for more than 15 percent of schools at the reporting states level, or data are missing for more than 20 percent of schools at the state level.

¹ Includes expenditures for technology-related supplies, purchased services, and equipment.

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

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

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

Table C-7. Student membership and median of select expenditures for operational public elementary and secondary schools, by school Title I eligibility, participating state, and two largest school districts by enrollment in each participating state: FY 2017

Participating state and district	Title I eligible schools ¹					Schools not eligible for Title I				
	Student membership	Median school average teacher salary ²	Median expenditures per pupil			Student membership	Median school average teacher salary ²	Median expenditures per pupil		
			personnel salary expenditures ³	Nonpersonnel instructional staff support ⁴	Technology-related expenditures ⁵			personnel salary expenditures ³	Nonpersonnel instructional staff support ⁴	Technology-related expenditures ⁵
Reporting states	11,197,621	‡	‡	‡	‡	4,131,416	‡	‡	‡	‡
Alabama	474,400	\$52,833	\$4,294	\$61	\$114	‡	\$53,638	‡	‡	‡
Mobile County Public Schools	54,673	52,662	3,935	55	83	‡	54,708	‡	‡	‡
Jefferson County Schools	12,630	54,188	4,628	47	167	23,541	54,469	\$4,186	\$33	\$92
Arkansas	488,427	43,987	4,698	207	164	5,020	‡	‡	‡	‡
Little Rock School District	23,852	55,021	6,301	485	350	531	—	—	—	—
Springdale School District	22,771	53,895	4,822	169	167	—	—	—	—	—
Colorado	267,052	‡	‡	‡	‡	637,787	55,054	4,121	4	29
Denver School District 1	59,813	55,954	5,390	25	78	31,324	56,691	4,722	28	84
Jefferson County School District No. R-1	11,358	46,835	4,337	6	36	75,003	52,396	3,904	4	15
Florida	2,350,271	—	—	—	—	466,526	—	—	—	—
Miami-Dade County Public School District	333,208	—	—	—	—	24,041	—	—	—	—
Broward County School District	202,514	—	—	—	—	69,338	—	—	—	—
Georgia	1,124,939	54,764	5,011	31	89	639,407	58,800	4,703	19	26
Gwinnett County School District	83,573	55,170	4,853	28	75	94,641	58,196	4,703	28	15
Cobb County School District	39,291	61,872	6,370	64	146	73,860	64,981	5,631	45	86
Kentucky	618,302	—	4,425	18	76	65,715	—	‡	‡	‡
Jefferson County Public Schools	87,559	—	6,057	25	75	12,254	—	5,277	14	34
Fayette County Public Schools	32,466	—	6,068	12	58	9,092	—	6,697	6	34
Louisiana	635,779	51,370	4,792	58	100	75,484	56,359	4,229	63	113
Jefferson Parish School District	48,294	55,364	4,789	69	130	374	‡	5,281	64	128
East Baton Rouge Parish Schools	40,134	41,406	5,382	54	85	444	38,985	4,489	43	86
Maine	158,631	47,311	5,932	71	26	16,771	51,526	6,182	68	17
Portland Public Schools	6,388	61,636	7,798	31	4	358	‡	12,658	16	0
Lewiston Public Schools	5,499	53,964	6,038	93	57	—	58,136	—	—	—
Michigan	920,383	58,338	—	—	—	557,593	‡	—	—	—
Detroit Public Schools Community District	43,815	51,244	—	—	—	801	27,884	—	—	—
Utica Community Schools	7,950	85,730	—	—	—	19,657	81,139	—	—	—
New Jersey	961,033	‡	‡	‡	—	409,894	‡	‡	‡	—
Newark Public School District	33,209	73,600	7,316	9	—	2,627	‡	‡	‡	—
Jersey City School District	26,362	76,260	8,352	4	—	800	‡	‡	‡	—

See notes at end of table.

Table C-7. Student membership and median of select expenditures for operational public elementary and secondary schools, by school Title I eligibility, participating state, and two largest school districts by enrollment in each participating state: FY 2017—Continued

Participating state and district	Title I eligible school ¹					School not eligible for Title I				
	Student membership	Median school average teacher salary ²	Median expenditures per pupil			Student membership	Median school average teacher salary ²	Median expenditures per pupil		
			personnel salary expenditures ³	Nonpersonnel instructional staff support ⁴	Technology-related expenditures ⁵			personnel salary expenditures ³	Nonpersonnel instructional staff support ⁴	Technology-related expenditures ⁵
North Carolina	1,148,700	45,277	4,629	0	7	400,595	45,993	4,091	0	6
Wake County Schools	69,620	45,618	5,271	2	2	90,261	46,584	4,424	1	1
Charlotte-Mecklenburg Schools	64,032	43,141	4,822	2	12	83,396	45,436	3,920	2	12
Ohio	1,320,225	73,443	5,047	72	72	388,393	72,843	4,919	46	68
Columbus City School District	48,795	81,291	6,884	102	120	1,532	88,130	6,314	91	90
Cleveland Municipal School District	38,449	86,643	7,066	22	184	230	54,741	10,890	113	493
Oklahoma	577,625	41,099	3,490	20	134	116,278	42,101	3,455	17	73
Oklahoma City Public Schools	38,610	42,181	3,401	25	149	1,196	‡	‡	‡	‡
Tulsa Public Schools	38,625	42,236	3,738	53	417	—	—	—	—	—
Rhode Island	114,687	77,256	8,103	34	187	24,537	81,655	8,300	38	107
Providence Public Schools	23,757	73,313	7,329	14	267	—	—	—	—	—
Cranston Public Schools	4,674	85,068	7,969	44	154	5,208	81,290	8,032	38	109
Wyoming	37,167	65,059	8,252	231	194	57,003	‡	8,383	173	214
Laramie County School District #1	4,086	72,617	7,712	193	297	10,084	72,519	7,787	158	255
Natrona County School District #1	2,977	68,230	7,912	190	262	10,341	71,557	7,309	131	203

— 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 or district level.

¹ A Title I eligible school is one in which the percentage of children from low-income families is at least as high as the percentage of children from low-income families served by the local education agency (LEA) as a whole or that the LEA has designated as Title I eligible because 35 percent or more of the children are from low-income families.

² A school’s average teacher salary is calculated by the teacher salary expenditures reported for the school divided by the number of full-time-equivalent (FTE) teachers at the school.

³ Includes the personnel expenditures collected by the School-Level Finance Survey (SLFS) (i.e., instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries).

⁴ Nonpersonnel instructional staff support is the nonpersonnel expenditures for activities associated with assisting the instructional staff with the content and process of providing learning experiences for students, including expenditures for activities that support the instructional program and its administration such as instruction and curriculum development, professional development, instructional staff training, library and other educational media services, and instruction-related technology services.

⁵ Includes expenditures for technology-related supplies, purchased services, and equipment.

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

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

Table C-8. Number of schools and personnel salary expenditures per pupil for operational public elementary schools in cities and suburban areas, by school neighborhood poverty quartile and participating state: FY 2017

Participating state	Number of operational elementary schools in cities and suburban areas ¹	Number of schools ¹ with salary and student membership data reported	Salary expenditures ² per pupil for operational elementary schools in cities and suburban areas				Percent difference between schools in high- and low-poverty neighborhoods ³
			Schools in low-poverty neighborhood	Schools in low-middle poverty neighborhood	Schools in high-middle poverty neighborhood	Schools in high-poverty neighborhood	
Reporting states	9,623	5,546	‡	‡	‡	‡	‡
Alabama	332	325	\$4,583	\$4,345	\$4,277	\$4,399	-4.2
Arkansas	212	203	4,932	4,564	4,775	5,048	2.3
Colorado	759	731	4,344	4,293	4,273	4,397	1.2
Florida	1,889	0	—	—	—	—	—
Georgia	775	771	5,410	5,226	5,225	5,070	-6.7
Kentucky	261	255	5,004	5,130	5,336	5,650	11.4
Louisiana	456	454	4,922	4,919	4,968	5,342	7.9
Maine	67	67	6,799	5,964	6,096	5,626	-20.8
Michigan	951	0	—	—	—	—	—
New Jersey	1,461	288	‡	‡	‡	‡	‡
North Carolina	706	706	4,556	4,612	4,729	5,006	9.0
Ohio	1,217	1,215	5,707	5,389	5,165	5,227	-9.2
Oklahoma	326	325	3,166	3,216	3,452	3,477	9.0
Rhode Island	168	163	8,159	8,281	7,725	7,209	-13.2
Wyoming	43	43	6,786	7,050	7,775	7,811	13.1

— 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.

¹ Includes operational elementary schools in cities and suburban areas where the National Center for Education Statistics (NCES) Education Demographic and Geographic Estimates (EDGE) program developed spatially interpolated demographic and economic (SIDE) estimate—school neighborhood income-to-poverty ratio (IPR) estimate is available. The SIDE neighborhood IPR estimates represent the income-to-poverty ratio predicted for a certain location, in this case, the school. The IPR represents family income divided by the federal poverty level determined for the corresponding family size and structure, times 100. When the IPR is expressed as a percentage, a family with income at the poverty level has an IPR value of 100. The 2016–17 IPR indicator ranges from 31 to 992, with a standard error ranging from 0 to 358.

² Includes the salary expenditures collected by the SLFS (i.e., instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries).

³ Percent difference is calculated by dividing the difference between salary expenditures per pupil in the high-poverty neighborhood schools from that in the low-poverty neighborhood schools by the salary expenditures per pupil in the high-poverty neighborhood schools. A positive percentage indicates that the high-poverty neighborhood schools have higher salary expenditures per pupil than the low-poverty neighborhood schools. A negative percentage indicates that the high-poverty neighborhood schools have lower salary expenditures per pupil than the low-poverty neighborhood schools.

NOTE: Schools in low- and high-poverty neighborhood represent the top and bottom quartiles, respectively. Quartiles are calculated based on ranking schools by the IPR from high to low. Quartiles are weighted by number of students, meaning that each quartile contains approximately the same number of students. Only the schools with student membership greater than zero and all salary expenditures reported are included in this analysis. Only data reported at the school level are included; this table excludes districtwide expenditures reported for the SLFS that were not able to be attributed to a specific school.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School-Level Finance Survey (SLFS),” FY 17, Provisional Version 1a and School Neighborhood Poverty Estimates, 2016–2017, retrieved December 13, 2019, from <https://nces.ed.gov/programs/edge/Economic/NeighborhoodPoverty>.

Appendix D: FY 16 Data Tables

Table D-1. Student membership and median and interquartile range of select expenditures for operational public elementary and secondary schools, by participating state and two largest school districts by enrollment in each participating state: FY 2016

Participating state and district	Student membership	Expenditures per pupil							
		School average teacher salary ¹		Total personnel salary expenditures ²		Nonpersonnel instructional staff support ³		Technology-related expenditures ⁴	
		Median	Interquartile range ⁵	Median	Interquartile range ⁵	Median	Interquartile range ⁵	Median	Interquartile range ⁵
Reporting states	15,306,555	‡	‡	‡	‡	‡	‡	‡	‡
Alabama	742,926	\$51,228	\$5,698	\$4,122	\$794	\$55	\$75	\$104	\$131
Mobile County Public Schools	56,895	50,643	5,039	3,833	614	58	78	59	66
Jefferson County Schools	36,092	53,183	5,154	4,254	645	36	78	93	93
Arkansas	492,132	42,872	11,640	4,617	1,034	205	184	158	164
Little Rock School District	24,797	54,645	4,795	6,310	1,355	356	64	214	55
Springdale School District	22,478	57,269	5,501	4,955	632	206	29	211	64
Colorado	899,018	‡	‡	‡	‡	‡	‡	‡	‡
Denver School District 1	90,235	—	—	—	—	—	—	—	—
Jefferson County School District No. R-1	86,721	49,264	8,733	3,715	655	4	9	14	39
Florida	2,791,368	—	—	‡	‡	—	—	—	—
Miami-Dade County Public School District	357,579	—	—	‡	‡	—	—	—	—
Broward County School District	269,098	—	—	‡	‡	—	—	—	—
Georgia	1,757,237	54,456	6,832	4,555	1,007	25	32	54	87
Gwinnett County School District	176,052	55,811	3,776	4,607	848	25	15	25	38
Cobb County School District	112,708	62,433	4,035	5,651	1,519	66	14	79	37
Kentucky	686,252	—	—	4,390	1,251	17	27	71	78
Jefferson County Public Schools	100,431	—	—	5,808	1,401	26	30	64	88
Fayette County Public Schools	40,837	—	—	5,799	1,276	11	10	47	36
Louisiana	718,711	‡	‡	4,559	1,497	59	67	100	97
Jefferson Parish School District	48,389	43,367	8,111	4,267	940	82	18	102	14
East Baton Rouge Parish Schools	41,617	‡	‡	5,241	1,676	86	28	120	26
Maine	176,412	54,820	20,080	6,133	2,624	—	—	—	—
Portland Public Schools	6,829	68,221	8,941	8,386	1,742	—	—	—	—
Lewiston Public Schools	5,473	64,355	7,444	6,061	984	—	—	—	—
Michigan	1,485,144	58,954	14,284	‡	‡	—	—	—	—
Detroit Public Schools Community District	45,795	48,152	9,729	‡	‡	—	—	—	—
Utica Community Schools	27,758	81,883	6,074	‡	‡	—	—	—	—

See notes at end of table.

Table D-1. Student membership and median and interquartile range of select expenditures for operational public elementary and secondary schools, by participating state and two largest school districts by enrollment in each participating state: FY 2016—Continued

Participating state and district	Student membership	Expenditures per pupil							
		School average teacher salary ¹		Total personnel salary expenditures ²		Nonpersonnel instructional staff support ³		Technology-related expenditures ⁴	
		Median	Interquartile range ⁵	Median	Interquartile range ⁵	Median	Interquartile range ⁵	Median	Interquartile range ⁵
New Jersey	1,369,508	‡	‡	‡	‡	‡	‡	—	—
Newark Public School District	35,330	74,250	9,578	7,189	2,218	8	30	—	—
Jersey City School District	27,488	80,246	11,574	8,072	1,754	8	15	—	—
North Carolina	1,544,677	44,015	3,144	4,397	1,132	0	5	4	26
Wake County Schools	157,584	44,469	2,714	4,757	897	2	4	2	2
Charlotte-Mecklenburg Schools	146,211	43,934	2,667	4,265	949	3	1	0	2
Ohio	1,715,148	53,112	17,131	3,764	1,185	64	108	59	94
Columbus City School District	50,028	53,365	13,803	5,016	590	81	32	59	8
Cleveland Municipal School District	39,117	47,391	15,794	4,264	1,406	29	101	62	88
Oklahoma	692,878	41,071	5,543	3,594	968	23	36	111	185
Oklahoma City Public Schools	40,823	41,845	2,891	3,431	861	56	57	189	198
Tulsa Public Schools	39,455	42,457	5,843	3,784	828	51	21	467	294
Rhode Island	140,427	77,307	12,386	7,846	2,187	40	45	152	150
Providence Public Schools	23,633	74,665	12,298	7,405	2,023	26	29	235	265
Cranston Public Schools	10,307	78,243	5,457	7,430	1,748	33	22	141	46
Wyoming	94,717	60,354	12,864	6,970	3,013	37	64	126	218
Laramie County School District #1	14,029	68,356	4,495	7,036	2,062	71	55	384	266
Natrona County School District #1	13,417	63,419	7,320	6,433	1,235	38	68	207	112

— 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 or district level.

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

² Includes the personnel expenditures collected by the School-Level Finance Survey (SLFS) (i.e., instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries).

³ Nonpersonnel instructional staff support is the nonpersonnel expenditures for activities associated with assisting the instructional staff with the content and process of providing learning experiences for students, including expenditures for activities that support the instructional program and its administration such as instruction and curriculum development, professional development, instructional staff training, library and other educational media services, and instruction-related technology services

⁴ Includes expenditures for technology-related supplies, purchased services, and equipment.

⁵ The interquartile range is a measure of statistical dispersion, being equal to the difference between the 75th and 25th percentiles of the expenditures per pupil of the schools within the state or district.

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

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

Table D-2. Median school average teacher salary for operational public elementary and secondary schools, by school charter status, school urbanicity, and participating state: FY 2016

Participating state	Median school average teacher salary ¹					
	Charter school status		School urbanicity ²			
	Charter school	Noncharter school	City	Suburb	Town	Rural
Reporting states	‡	‡	‡	‡	‡	‡
Alabama	†	\$51,228	\$53,000	\$52,903	\$50,450	\$50,488
Arkansas	\$36,587	43,123	52,497	46,894	42,560	39,645
Colorado	‡	‡	‡	52,908	‡	‡
Florida	—	—	—	—	—	—
Georgia	47,723	54,513	54,249	55,926	52,514	53,375
Kentucky	†	—	—	—	—	—
Louisiana	‡	‡	‡	‡	‡	‡
Maine	50,000	55,061	67,561	63,020	56,280	51,505
Michigan	0 ³	60,267	56,231	62,978	57,621	56,943
New Jersey	—	‡	‡	‡	‡	‡
North Carolina	41,638	44,088	43,777	44,110	43,893	44,207
Ohio	29,900	54,173	48,761	58,820	50,938	50,762
Oklahoma	‡	41,081	41,842	41,654	40,169	41,183
Rhode Island	52,614	77,829	77,442	77,290	†	76,699
Wyoming	†	60,354	66,807	68,164	58,132	‡

— Not available.

† Not applicable.

‡ Reporting standards not met. Data are missing for more than 15 percent of schools at the reporting states level, or data are missing for more than 20 percent of schools at the state level.

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

² "City" includes the subcategories of large city, mid-size city, and small city. "Suburban" includes the subcategories of large suburb, mid-size suburb, and small suburb. "Town" includes the subcategories of town, fringe; town, distant; and town, remote. "Rural" includes the subcategories of rural, fringe; rural, distant; and rural, remote.

³ Most charter schools in Michigan contract all of their instructional and support services staff including teachers through third-party management companies. National Center for Education Statistics (NCES) classifies all salaries paid through contracted services as purchased services expenditures. These expenditures are excluded from regular salary reporting in part because the salaries are paid directly to staff by the contracted management companies, not the schools.

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

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

Table D-3. Median technology-related expenditures per pupil for operational public elementary and secondary schools, by school urbanicity and participating state: FY 2016

Participating state	Median technology-related expenditures ¹ per pupil					
	Charter school status		School urbanicity ²			
	Charter schools	Noncharter schools	City	Suburb	Town	Rural
Reporting states	‡	‡	‡	‡	‡	‡
Alabama	†	\$104	\$120	\$93	\$117	\$103
Arkansas	\$263	153	184	190	148	145
Colorado	‡	‡	‡	22	‡	‡
Florida	—	—	—	—	—	—
Georgia	12	55	43	47	70	72
Kentucky	†	—	67	78	62	71
Louisiana	103	99	111	99	91	93
Maine	—	—	—	—	—	—
Michigan	—	—	—	—	—	—
New Jersey	—	—	—	—	—	—
North Carolina	78	3	2	4	4	6
Ohio	15	61	62	55	69	58
Oklahoma	108	111	188	70	94	114
Rhode Island	277	147	148	159	†	131
Wyoming	†	126	268	223	115	67

— Not available.

† Not applicable.

‡ Reporting standards not met. Data are missing for more than 15 percent of schools at the reporting states level, or data are missing for more than 20 percent of schools at the state level.

¹ Includes expenditures for technology-related supplies, purchased services, and equipment.

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School-Level Finance Survey (SLFS),” FY 16, Provisional Version 1a.

Table D-4. Student membership and median of select expenditures for operational public elementary and secondary schools, by school Title I eligibility, participating state, and two largest school districts by enrollment in each participating state: FY 2016

Participating state and district	Title I eligible schools ¹					Schools not eligible for Title I				
	Student membership	Median school average teacher salary ²	Median expenditures per pupil			Student membership	Median school average teacher salary ²	Median expenditures per pupil		
			personnel salary expenditures ³	Nonpersonnel instructional staff support ⁴	Technology-related expenditures ⁵			personnel salary expenditures ³	Nonpersonnel instructional staff support ⁴	Technology-related expenditures ⁵
Reporting states	10,712,715	‡	‡	‡	‡	3,848,318	‡	‡	‡	‡
Alabama	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Mobile County Public Schools	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Jefferson County Schools	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Arkansas	445,667	\$42,278	\$4,620	\$208	\$158	46,465	\$50,070	\$4,582	\$155	\$151
Little Rock School District	22,750	54,194	6,359	354	215	2,047	‡	‡	‡	‡
Springdale School District	21,912	57,126	4,949	206	213	566	60,277	5,074	191	173
Colorado	262,187	‡	‡	‡	‡	636,831	‡	‡	‡	‡
Denver School District 1	60,556	—	—	—	—	29,679	—	—	—	—
Jefferson County School District No. R-1	11,702	44,935	4,074	5	53	75,019	50,602	3,683	4	11
Florida	2,348,951	—	‡	—	—	441,044	—	‡	—	—
Miami-Dade County Public School District	336,072	—	‡	—	—	21,507	—	‡	—	—
Broward County School District	202,451	—	‡	—	—	66,647	—	‡	—	—
Georgia	1,107,223	53,235	4,601	27	71	650,014	57,426	4,453	19	22
Gwinnett County School District	78,878	54,264	4,648	23	47	97,174	57,591	4,496	26	15
Cobb County School District	39,327	59,964	5,894	80	103	73,381	64,573	5,468	62	67
Kentucky	616,309	—	4,312	19	70	69,943	—	‡	‡	‡
Jefferson County Public Schools	86,650	—	5,785	28	63	13,781	—	‡	‡	‡
Fayette County Public Schools	32,844	—	5,685	12	48	7,993	—	‡	‡	‡
Louisiana	638,387	‡	4,587	61	100	79,700	‡	4,086	37	97
Jefferson Parish School District	46,842	43,367	4,270	83	103	1,547	43,320	4,178	73	102
East Baton Rouge Parish Schools	41,177	‡	5,250	87	121	440	—	4,932	75	116
Maine	158,259	53,587	6,064	—	—	18,153	59,620	6,594	—	—
Portland Public Schools	6,448	70,232	8,183	—	—	381	‡	11,750	—	—
Lewiston Public Schools	5,473	65,241	6,061	—	—	—	59,667	—	—	—
Michigan	918,012	56,989	‡	—	—	567,132	‡	‡	—	—
Detroit Public Schools Community District	44,963	48,000	‡	—	—	832	50,942	‡	—	—
Utica Community Schools	8,609	79,701	‡	—	—	19,149	82,156	‡	—	—
New Jersey	960,564	‡	‡	‡	—	408,943	‡	‡	‡	—
Newark Public School District	32,921	74,280	7,261	8	—	2,409	‡	‡	‡	—
Jersey City School District	26,959	80,544	8,084	8	—	529	‡	‡	‡	—

See notes at end of table.

Table D-4. Student membership and median of select expenditures for operational public elementary and secondary schools, by school Title I eligibility, participating state, and two largest school districts by enrollment in each participating state: FY 2016—Continued

Participating state and district	Title I eligible school ¹					School not eligible for Title I				
	Student membership	Median school average teacher salary ²	Median expenditures per pupil			Student membership	Median school average teacher salary ²	Median expenditures per pupil		
			personnel salary expenditures ³	Nonpersonnel instructional staff support ⁴	Technology-related expenditures ⁵			personnel salary expenditures ³	Nonpersonnel instructional staff support ⁴	Technology-related expenditures ⁵
North Carolina	1,149,289	43,813	4,489	0	4	395,220	44,649	3,957	0	3
Wake County Schools	71,118	44,136	4,999	2	2	86,466	44,883	4,399	3	2
Charlotte-Mecklenburg Schools	66,198	43,368	4,552	3	0	80,013	44,952	3,802	3	0
Ohio	1,342,539	52,274	3,728	69	60	372,609	57,444	3,932	45	58
Columbus City School District	48,565	53,524	5,024	82	59	1,463	‡	‡	‡	‡
Cleveland Municipal School District	38,465	47,391	4,258	27	52	652	—	4,836	74	539
Oklahoma	607,752	40,862	3,581	23	116	85,126	42,464	3,651	21	73
Oklahoma City Public Schools	39,640	41,845	3,475	57	190	1,183	‡	‡	‡	‡
Tulsa Public Schools	39,455	42,457	3,784	51	467	—	—	—	—	—
Rhode Island	118,318	76,568	7,790	42	169	22,109	78,576	7,948	38	123
Providence Public Schools	23,633	74,665	7,405	26	235	—	—	—	—	—
Cranston Public Schools	6,008	81,076	7,342	34	143	4,299	77,525	7,430	33	135
Wyoming	39,258	56,405	6,782	40	121	55,029	61,744	7,198	36	132
Laramie County School District #1	3,935	68,696	7,409	99	467	9,664	68,356	6,880	59	269
Natrona County School District #1	3,462	62,759	6,814	117	205	9,955	64,354	6,278	21	208

— 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 or district level.

¹ A Title I eligible school is one in which the percentage of children from low-income families is at least as high as the percentage of children from low-income families served by the local education agency (LEA) as a whole or that the LEA has designated as Title I eligible because 35 percent or more of the children are from low-income families.

² A school's average teacher salary is calculated by the teacher salary expenditures reported for the school divided by the number of full-time-equivalent (FTE) teachers at the school.

³ Includes the personnel expenditures collected by the School-Level Finance Survey (SLFS) (i.e., instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries).

⁴ Nonpersonnel instructional staff support is the nonpersonnel expenditures for activities associated with assisting the instructional staff with the content and process of providing learning experiences for students, including expenditures for activities that support the instructional program and its administration such as instruction and curriculum development, professional development, instructional staff training, library and other educational media services, and instruction-related technology services.

⁵ Includes expenditures for technology-related supplies, purchased services, and equipment.

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

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

Table D-5. Number of schools and salary expenditures per pupil for operational public elementary schools in cities and suburban areas, by school neighborhood poverty quartile and participating state: FY 2016

Participating state	Number of operational elementary schools in cities and suburban areas ¹	Number of schools ¹ with salary and student membership data reported	Salary expenditures ² per pupil for operational elementary schools in cities and suburban areas				Percent difference between schools in high- and low-poverty neighborhoods ³
			Schools in low-poverty neighborhood	Schools in low-middle poverty neighborhood	Schools in high-middle poverty neighborhood	Schools in high-poverty neighborhood	
Reporting states	9,547	5,285	‡	‡	‡	‡	‡
Alabama	322	316	\$4,537	\$4,236	\$4,083	\$4,180	-8.5
Arkansas	205	198	4,925	4,567	4,944	5,103	3.5
Colorado	751	561	‡	‡	‡	‡	‡
Florida	1,876	0	—	—	—	—	—
Georgia	769	762	4,959	4,905	4,638	4,524	-9.6
Kentucky	254	249	4,918	4,936	5,155	5,504	10.6
Louisiana	429	410	4,576	4,682	4,736	4,771	4.1
Maine	61	61	6,845	6,816	5,226	6,239	-9.7
Michigan	1,023	0	—	—	—	—	—
New Jersey	1,409	285	‡	‡	‡	‡	‡
North Carolina	695	695	4,409	4,457	4,550	4,882	9.7
Ohio	1,228	1,226	4,334	3,930	3,685	3,664	-18.3
Oklahoma	320	319	3,395	3,424	3,531	3,374	-0.6
Rhode Island	163	161	7,872	7,777	7,263	6,878	-14.5
Wyoming	42	42	5,597	6,449	6,561	7,332	23.7

— 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.

¹ Includes operational elementary schools in cities and suburban areas where the National Center for Education Statistics (NCES) Education Demographic and Geographic Estimates (EDGE) program developed spatially interpolated demographic and economic (SIDE) estimate—school neighborhood income-to-poverty ratio (IPR) estimate is available. The SIDE neighborhood IPR estimates represent the income-to-poverty ratio predicted for a certain location, in this case, the school. The IPR represents family income divided by the federal poverty level determined for the corresponding family size and structure, times 100. When the IPR is expressed as a percentage, a family with income at the poverty level has an IPR value of 100. The 2015–16 IPR indicator ranges from 35 to 986, with a standard error ranging from 2 to 374.

² Includes the salary expenditures collected by the SLFS (i.e., instructional staff salaries, student support services salaries, instructional staff support services salaries, and school administration salaries).

³ Percent difference is calculated by dividing the difference between salary expenditures per pupil in the high-poverty neighborhood schools from that in the low-poverty neighborhood schools by the salary expenditures per pupil in the high-poverty neighborhood schools. A positive percentage indicates that the high-poverty neighborhood schools have higher salary expenditures per pupil than the low-poverty neighborhood schools. A negative percentage indicates that the high-poverty neighborhood schools have lower salary expenditures per pupil than the low-poverty neighborhood schools.

NOTE: Schools in low- and high-poverty neighborhood represent the top and bottom quartiles, respectively. Quartiles are calculated based on ranking schools by the IPR from high to low. Quartiles are weighted by number of students, meaning that each quartile contains approximately the same number of students. Only the schools with student membership greater than zero and all salary expenditures reported are included in this analysis. Only data reported at the school level are included; this table excludes districtwide expenditures reported for the SLFS that were not able to be attributed to a specific school.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School-Level Finance Survey (SLFS)," FY 16, Provisional Version 1a and School Neighborhood Poverty Estimates, 2015–2016, retrieved November 29, 2018, from <https://nces.ed.gov/programs/edge/Economic/NeighborhoodPoverty>.

Appendix E: 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 both fiscal year 2016 (FY 16) and fiscal year 2017 (FY 17) School-Level Finance Survey (SLFS) reporting. The absence of “Notes” for a state indicates that the state’s data did not contain any anomalies.

Alabama

Fiscal Year: October 1–September 30

Notes:

- Certain school finances in Alabama 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 Alabama school records where the eighth position of the NCES school ID (NCESSCH) = “D” and the school name (SCHNAM) = “DISTRICTWIDE.”

Arkansas

Fiscal Year: July 1–June 30

Notes:

- Some Arkansas local education agencies (LEAs) miscoded certain expenditures expected to be reported at the school level as “school district-wide expenditures.” To improve comparability of finance data across its schools, Arkansas allocated these expenditures to the school level based on average daily membership (ADM) for SLFS reporting.

Colorado

Fiscal Year: July 1–June 30

Notes:

- Colorado was able to report school-level finance data for all schools for only 48 out of Colorado’s 186 LEAs on the 2015-16 CCD Local Education Agency universe file that operated at least one school (1,101 out of Colorado’s 1,876 schools on the 2015-16 CCD School Universe file). Colorado was able to report school-level finance data for all schools for only 67 out of Colorado’s 187 LEAs on the 2016-17 CCD Local Education Agency universe file that operated at least one school (1,496 out of Colorado’s 1,898 schools on the 2016-17 CCD School Universe file). Colorado did not require most of its LEAs to report school-level finance data for FY 16 or FY 17. The number of LEAs in Colorado reporting school-level financial data in FY 16 and FY 17 increased from previous years; in FY 18 Colorado is expected to be able to report school-level finance data for all 184 of its LEAs on the 2017-18 CCD Local Education Agency universe file that operated at least one school (approximately 2,900 schools total).
- Colorado was not able to report “Improvement of instruction” (V03) expenditures separately at the school level. These data are marked as “-1” (missing) on the SLFS data file.
- “Nontechnology-related supplies and purchased services” expenditures (V01) for Colorado only include travel, books, and periodicals expenditures. Colorado was not able to report other nontechnology-related supplies and purchased services expenditures (e.g., general office and classroom supplies) separately at the school level.

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- “Nontechnology-related equipment” expenditures (K13) for Colorado only include vehicle expenditures. Colorado was not able to report other nontechnology-related equipment expenditures (e.g., expenditures for machinery, furniture, and fixtures) separately at the school level.

Florida

Fiscal Year: July 1–June 30

Notes:

- Florida was only able to report “Instructional staff salaries” expenditures (Z33) at the school level. For future SLFS collections (i.e., for FY 18 going forward), it is expected that Florida will be able to report SLFS data for a significantly higher number of data items encompassing complete current expenditures for public elementary/secondary schools in the state.

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 and auxiliary facility expenditures that were unable 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 8th position of the NCES school ID (NCESSCH) = “D” and the school name (SCHNAM) = “DISTRICTWIDE.”

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 school districts ([http://education.ky.gov/districts/FinRept/Pages/Fund Balances, Revenues and Expenditures, Chart of Accounts, Indirect Cost Rates and Key Financial Indicators.aspx](http://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.
- For personnel expenditures, 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.

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- All nonpersonnel (nonsalary) expenditures reported for Louisiana were prorated by the Louisiana Department of Education from school district-level amounts.
 - Nonpersonnel expenditures in Louisiana do not include expenditures for employee training and development; Louisiana is not able to report these expenditures at the school level.
 - “Technology-related supplies and purchased services” expenditures (V02) in Louisiana do not include expenditures for technology-related repairs and maintenance or rentals of technology-related equipment; Louisiana is not able to report these expenditures at the school level.
 - Louisiana’s SLFS data includes separate school-level records for Head Start centers and other reportable programs not included in the 2015-16 or 2016-17 CCD School Universe files. These records can be identified on the SLFS data file where the eighth position of the NCES school ID (NCESSCH) = “D.”

Maine

Fiscal Year: July 1–June 30

Notes:

- For FY 16 and FY 17, Maine reported SLFS personnel expenditures directly within the requested data item categories. For FY 17, Maine also reported SLFS nonpersonnel expenditures directly within the requested data item categories expenditures; however, for FY 16, Maine reported SLFS nonpersonnel expenditures within the state education agency account codes documented in the Maine Department of Education’s accounting handbook for School Administrative Units (<http://www.maine.gov/education/data/handbook/codereport.htm>). SLFS survey staff crosswalked Maine’s reported FY 16 account code amounts for nonpersonnel expenditures to the corresponding nonpersonnel SLFS data item.
- For FY 16, Maine was not able to exclude expenditures for prekindergarten programs from SLFS data items with exclusions. (As of FY 17, this finance data exclusion is no longer applicable to SLFS reporting.)
- Maine reported the following types of expenditures within their SLFS data by prorating from the school district level: Student health, student assessment, improvement of instruction, cocurricular/extracurricular costs, and alternative education costs, as well as some special education, English as a Second Language/Limited English Proficient, instructional technology, gifted and talented, and instructional staff training expenditures.
- 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 are included on the SLFS data file in Maine school records where the 8th position of the NCES school ID (NCESSCH) = “D” and the school name (SCHNAM) = “DISTRICTWIDE”, “DISTRICTWIDE (ELEMENTARY ONLY)”, or “DISTRICTWIDE (SECONDARY ONLY).”

Michigan

Fiscal Year: July 1–June 30

Notes:

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- For personnel expenditures, Michigan was not able to report “Student support services salaries” (V11) or “Instructional staff support services salaries” (V13) separately at the school level. These data are marked as “-1” (missing) on the SLFS data file.
 - For nonpersonnel expenditures, Michigan was only able to report “Books and periodicals” (V93) expenditures separately at the school level. All other nonpersonnel data items were not able to be reported and are marked 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 services within this data item as requested in the SLFS survey instructions.
 - For FY 16, Michigan’s amounts for SLFS data items with exclusions do not include expenditures from federal Impact Aid programs as Michigan was not able to separate those expenditures from other expenditures from federal programs. (As of FY 17, this finance data exclusion is no longer applicable to SLFS reporting.)
 - 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 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 8th position of the NCES school ID (NCESSCH) = “D” and the school name (SCHNAM) = “DISTRICTWIDE.”
 - Michigan only reported SLFS data for amounts assigned to a Michigan Department of Education school building code. School district-level amounts were not prorated to the school level or otherwise included within Michigan’s SLFS data.
 - 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.

New Jersey

Fiscal Year: July 1–June 30

Notes:

- New Jersey only reported SLFS data for the schools within their “Abbott” school districts (31 out of the approximately 700 New Jersey LEAs on the 2015-16 and 2016-17 CCD Local Education Agency universe files are Abbott school districts); New Jersey was not able to report SLFS data for any other schools in the state. Abbott school districts are school districts determined by the New Jersey Supreme Court to have provided inadequate and unconstitutional funding to PK-12 students in urban areas. Abbott school districts educate

approximately 22 percent of PK-12 students in the state but receive over 60 percent of state aid to PK-12 schools due to the state Supreme Court’s ruling. A total of 476 out of the 2,603 New Jersey schools on the 2015-16 CCD School universe file and 472 out of the 2,607 New Jersey schools on the 2016-17 CCD School universe file are within Abbott school districts.

- New Jersey reported SLFS data within the state education agency account codes documented within 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 crosswalked New Jersey’s reported account code amounts to each SLFS data item that the state was able to provide data for.
- New Jersey was not able to report “Nontechnology-related supplies and purchased services” (V01), “Technology-related supplies and purchased services” (V02), “Nontechnology-related equipment” (K13), “Technology-related equipment” (K14), or “Technology software” (K15) expenditures separately at the school level. These data are marked as “-1” (missing) on the SLFS data file.
- For personnel expenditures, New Jersey was not able to report “Student support services salaries” (V11), “Instructional staff support services salaries” (V13), or “School administration salaries” (V17) with any of the requested exclusions; these data items were only reported without exclusions by the state. For nonpersonnel expenditures, New Jersey was only able to report “Books and periodicals” (V93) with exclusions; for all other nonpersonnel data items, New Jersey was not able to report with any of the requested exclusions.
- For FY 16, New Jersey was not able to exclude expenditures for prekindergarten programs from SLFS data items with exclusions. New Jersey’s FY 16 amounts for SLFS data items with exclusions also do not include expenditures from federal Impact Aid programs as New Jersey was not able to separate those expenditures from other expenditures from federal programs. (As of FY 17, these finance data exclusions are no longer applicable to SLFS reporting.)

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 marked 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 and warehouse facility expenditures that were unable to be attributed to the school level. These finances are included on the SLFS data file in North

Carolina school records where the 8th position of the NCES school ID (NCESSCH) = “D” and the school name (SCHNAM) = “DISTRICTWIDE.”

Ohio

Fiscal Year: July 1–June 30

Notes:

- For FY 16, Ohio was not able to exclude expenditures for prekindergarten programs from SLFS data items with exclusions. (As of FY 17, this finance data exclusion is no longer applicable to SLFS reporting.)

Oklahoma

Fiscal Year: July 1–June 30

Rhode Island

Fiscal Year: July 1–June 30

Notes:

- Rhode Island was not able to assign after school, summer school, and alternative program finances to the school level in cases where the finances applied to multiple schools within the school district. These finances are included on the SLFS data file in Rhode Island school records where the 8th position of the NCES school ID (NCESSCH) = “D” and the school name (SCHNAM) contains the text “After School,” “Summer School,” or “Alternative Program.”

Wyoming

Fiscal Year: July 1–June 30

Notes:

- For FY 16, certain applicable noninstructional and noninstructional support services expenditures in Wyoming were reported at the school district level as the state did not require its school districts to report the finances at the school level. These finances are included on the SLFS data file in Wyoming school records where the 8th position of the NCES school ID (NCESSCH) = “D” and the school name (SCHNAM) = “DISTRICTWIDE.” For FY 17, Wyoming prorated these expenditures to the school level within the SLFS data submitted. (Wyoming prorated these data based on internal student enrollment counts.)

Appendix F: SLFS Survey Forms

2016 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). 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 voluntary survey is 1850-0803. 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, 1990 K Street, NW, 9th floor, Washington, DC 20006-5650.

Part I	PERSONNEL EXPENDITURES	Amount (without exclusions)	Amount (with exclusions)
		(1)	(2)
Section A - PERSONNEL EXPENDITURES		Z33S	Z33SE
1.	Instructional staff salaries (function 1000: object 100)	V11S	V11SE
2.	Student support services salaries (function 2100: object 100)	V13S	V13SE
3.	Instructional staff support services salaries (function 2200: object 100)	V17S	V17SE
4.	School administration salaries (function 2400: object 100)		
Section B - EXHIBITS OF INSTRUCTIONAL STAFF SALARIES REPORTED ABOVE IN I-A		Z39S	Z39SE
1.	Teacher salaries (function 1000: objects 1X1 and 1X3)	Z40S	Z40SE
2.	Instructional aide salaries (function 1000: objects 1X2)		
Part II	NONPERSONNEL EXPENDITURES	Amount (without exclusions)	Amount (with exclusions)
		(1)	(2)
Section A - NONPERSONNEL EXPENDITURES		E07S	E07SE
1.	Instructional staff support (function 2200: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)	V01S	V01SE
2.	Nontechnology-related supplies and purchased services (functions 1000, 2100, 2200, and 2400: objects 310-340, 580, 610, 620, and 640)	V02S	V02SE
3.	Technology-related supplies and purchased services (functions 1000, 2100, 2200, and 2400: objects 351, 352, 432, 443, 530, and 650)	K13S	K13SE
4.	Nontechnology-related equipment (functions 1000, 2100, 2200, and 2400: objects 731, 732, and 733)	K14S	K14SE
5.	Technology-related equipment (functions 1000, 2100, 2200, and 2400: objects 734 and 735)		
Section B - EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A		V03S	V03SE
1.	Improvement of instruction (function 2210: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)	V04S	V04SE
2.	Library and media services (function 2220: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)	V93S	V93SE
3.	Books and periodicals (functions 1000 and 2220: object 640)	K15S	K15SE
4.	Technology software (functions 1000, 2100, 2200, and 2400: object 735)		

2016 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 govs.elsec@census.gov.

Report amounts for the 2016 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.]

Part I – PERSONNEL EXPENDITURES

Section A – PERSONNEL EXPENDITURES

Line 1. Instructional staff salaries. Report total salaries and wages paid to instructional staff during the school's fiscal year. Include salaries and wages paid to teachers and instructional aides or assistants. 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. The amount reported here should be greater than or equal to the sum of the amounts reported separately in the "Teacher salaries" and "Instructional aide salaries" categories. **(function 1000: object 100)**

Line 2. Student support services salaries. Report total salaries and wages paid during the school's fiscal year to staff involved in activities designed to assess and improve the well-being of students and to supplement the teaching process. These activities support and assist students by providing services in attendance, social development, guidance counseling, health, psychology, speech pathology, audiology, and occupational therapy. Include salaries and wages paid to attendance officers, guidance counselors, nurses, psychologists, speech pathologists, audiologists, occupational therapists, and other staff who provide support services to students. 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 2100: object 100)**

Line 3. Instructional staff support services salaries. Report total salaries and wages paid during the school's fiscal year to staff that assist instructional staff with both the content and process of providing learning experiences for students. Include salaries and wages paid to staff involved with improvement of instruction, curriculum development, instructional staff training, academic assessment, operation of library and educational media services, and instruction-related technology support. 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 2200: object 100)**

Line 4. School administration salaries. Report total salaries and wages paid to staff (including administrative support staff) involved in school administration during the school's fiscal year. Include salaries and wages paid to principals, assistant principals, administrative assistants, other principal's office staff, and full-time department chairpersons and their staff. Include gross salaries and wages (without deduction of withholdings for taxes, retirement coverage, health insurance, etc.), as well as overtime, incentive pay, bonuses, and supplemental pay for additional duties. Do not include employee benefits (object 200) in this amount. **(function 2400: object 100)**

SECTION B – EXHIBITS OF INSTRUCTIONAL STAFF SALARIES REPORTED ABOVE IN I-A

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)**

Part II – NONPERSONNEL EXPENDITURES

Section A – NONPERSONNEL EXPENDITURES

Line 1. Instructional staff support. Report nonpersonnel expenditures for activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Include expenditures for activities that support the instructional program and its administration such as instruction and curriculum development, professional development, instructional staff training, library and other educational media services, and instruction-related technology services. The amount reported here should include the amounts reported separately in the "Improvement of instruction" and "Library and media services" categories. Do not include personnel expenditures such as salaries (object 100) or employee benefits (object 200) in this amount. **(function 2200: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)**

Line 2. Nontechnology-related supplies and purchased services. Report expenditures for supplies and purchased services used for educational or administrative purposes that are nontechnology-related. For nontechnology-related supplies, include expenditures for books and periodicals, general office supplies, and classroom supplies. Energy costs (e.g., costs for gas, electricity, oil, and coal) should also be included here.

For nontechnology-related purchased services, include purchased professional services other than purchased technology-related or technical services (e.g., purchased school management and administrative support, curriculum development services, training and professional development provided by third-party vendors, etc.), and travel costs.

Expenditures for nontechnology-related equipment should not be reported here, but instead be reported in the "Nontechnology-related equipment" 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.) **(functions 1000, 2100, 2200, and 2400: objects 310-340, 580, 610, 620, and 640)**

Line 3. Technology-related supplies and purchased services.

Report expenditures for supplies and purchased services used for educational or administrative purposes 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 equipment" 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.) **(functions 1000, 2100, 2200, and 2400: objects 351, 352, 432, 443, 530, and 650)**

Line 4. Nontechnology-related equipment. Report expenditures for nontechnology-related equipment used for educational or administrative purposes that exceed the capitalization threshold. Include expenditures for machinery, vehicles, furniture, and fixtures. Do not include expenditures for technology-related hardware (object 734) and software (object 735). Expenditures for nontechnology-related supplies should not be reported here, but instead be reported in the "Nontechnology-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.) **(functions 1000, 2100, 2200, and 2400: objects 731, 732, and 733)**

Line 5. Technology-related equipment. Report expenditures for technology-related hardware and software used for educational or administrative purposes 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.) **(functions 1000, 2100, 2200, and 2400: objects 734 and 735)**

Section B – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A

Line 1. Improvement of instruction. Report nonpersonnel expenditures for activities concerned with the improvement of instructional services. Include expenditures for instruction and curriculum development, professional development, and instructional staff training. (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 2. 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 3. 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, but instead be reported in the "Nontechnology-related equipment" 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.) **(functions 1000 and 2220: object 640)**

Line 4. Technology software. Report expenditures for software used for educational or administrative purposes 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.) **(functions 1000, 2100, 2200, and 2400: object 735)**

2016 SCHOOL-LEVEL FINANCE SURVEY INCLUSIONS AND EXCLUSIONS

The Survey of School-Level Finances collects only expenditures directly associated with the instruction and the educational and administrative support of students at the school level. In general, **all** amounts (personnel and nonpersonnel amounts *with* and *without* exclusions) **should only include expenditures for the following activities** as applicable:

- Instruction (**function 1000**)
- Student support services (**function 2100**)
- Instructional support services (**function 2200**)
- School administration (**function 2400**)

Expenditures for the following types of activities **should thus be excluded from all personnel and nonpersonnel amounts** (amounts *with* and *without* exclusions):

- School district administration (**function 2300**)
- Operation and maintenance of plant support services (**function 2600**)
- Student transportation support services (**function 2700**)
- Central (e.g., fiscal) and other support services (**functions 2500 and 2900**)
- Food services operations (**function 3100**)
- Enterprise operations (**function 3200**)
- Community services operations (**function 3300**)
- Facilities acquisition and construction (**function 4000**)
- Debt service (**function 5000**)
- Expenditures for adult education programs (**program 600**)

For personnel and nonpersonnel amounts *with* exclusions (column (2) of the survey form), **also exclude the following types of expenditures:**

- Expenditures paid from federal funds other than federal funds intended to replace local tax revenues
- Expenditures for prekindergarten programs
- Expenditures for special education programs (**program 200**)

2017 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). 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 voluntary survey is 1850-0803. 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, 1990 K Street, NW, 9th floor, Washington, DC 20006-5650.

Part I PERSONNEL EXPENDITURES		Amount (without exclusions) (1)	Amount (with exclusions) (2)
Section A - PERSONNEL EXPENDITURES		Z33S	Z33SE
1.	Instructional staff salaries (function 1000: object 100)	V11S	V11SE
2.	Student support services salaries (function 2100: object 100)	V13S	V13SE
3.	Instructional staff support services salaries (function 2200: object 100)	V17S	V17SE
4.	School administration salaries (function 2400: object 100)	Z39S	Z39SE
Section B - EXHIBITS OF INSTRUCTIONAL STAFF SALARIES REPORTED ABOVE IN I-A		Z40S	Z40SE
1.	Teacher salaries (function 1000: objects 1X1 and 1X3)		
2.	Instructional aide salaries (function 1000: objects 1X2)		
Part II NONPERSONNEL EXPENDITURES		Amount (without exclusions) (1)	Amount (with exclusions) (2)
Section A - NONPERSONNEL EXPENDITURES		E07S	E07SE
1.	Instructional staff support (function 2200: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)	V01S	V01SE
2.	Nontechnology-related supplies and purchased services (functions 1000, 2100, 2200, and 2400: objects 310-340, 580, 610, 620, and 640)	V02S	V02SE
3.	Technology-related supplies and purchased services (functions 1000, 2100, 2200, and 2400: objects 351, 352, 432, 443, 530, and 650)	K13S	K13SE
4.	Nontechnology-related equipment (functions 1000, 2100, 2200, and 2400: objects 731, 732, and 733)	K14S	K14SE
5.	Technology-related equipment (functions 1000, 2100, 2200, and 2400: objects 734 and 735)	V03S	V03SE
Section B - EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A		V04S	V04SE
1.	Improvement of instruction (function 2210: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)	V93S	V93SE
2.	Library and media services (function 2220: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)	K15S	K15SE
3.	Books and periodicals (functions 1000 and 2220: object 640)		
4.	Technology software (functions 1000, 2100, 2200, and 2400: object 735)		

2017 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.F33.List@census.gov.

Report amounts for the 2017 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.]

Part I – PERSONNEL EXPENDITURES

Section A – PERSONNEL EXPENDITURES

Line 1. Instructional staff salaries. Report total salaries and wages paid to instructional staff during the school's fiscal year. Include salaries and wages paid to teachers and instructional aides or assistants. 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. The amount reported here should be greater than or equal to the sum of the amounts reported separately in the "Teacher salaries" and "Instructional aide salaries" categories. **(function 1000: object 100)**

Line 2. Student support services salaries. Report total salaries and wages paid during the school's fiscal year to staff involved in activities designed to assess and improve the well-being of students and to supplement the teaching process. These activities support and assist students by providing services in attendance, social development, guidance counseling, health, psychology, speech pathology, audiology, and occupational therapy. Include salaries and wages paid to attendance officers, guidance counselors, nurses, psychologists, speech pathologists, audiologists, occupational therapists, and other staff who provide support services to students. 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 2100: object 100)**

Line 3. Instructional staff support services salaries. Report total salaries and wages paid during the school's fiscal year to staff that assist instructional staff with both the content and process of providing learning experiences for students. Include salaries and wages paid to staff involved with improvement of instruction, curriculum development, instructional staff training, academic assessment, operation of library and educational media services, and instruction-related technology support. 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 2200: object 100)**

Line 4. School administration salaries. Report total salaries and wages paid to staff (including administrative support staff) involved in school administration during the school's fiscal year. Include salaries and wages paid to principals, assistant principals, administrative assistants, other principal's office staff, and full-time department chairpersons and their staff. Include gross salaries and wages (without deduction of withholdings for taxes, retirement coverage, health insurance, etc.), as well as overtime, incentive pay, bonuses, and supplemental pay for additional duties. Do not include employee benefits (object 200) in this amount. **(function 2400: object 100)**

SECTION B – EXHIBITS OF INSTRUCTIONAL STAFF SALARIES REPORTED ABOVE IN I-A

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)**

Part II – NONPERSONNEL EXPENDITURES

Section A – NONPERSONNEL EXPENDITURES

Line 1. Instructional staff support. Report nonpersonnel expenditures for activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Include expenditures for activities that support the instructional program and its administration such as instruction and curriculum development, professional development, instructional staff training, library and other educational media services, and instruction-related technology services. The amount reported here should include the amounts reported separately in the "Improvement of instruction" and "Library and media services" categories. Do not include personnel expenditures such as salaries (object 100) or employee benefits (object 200) in this amount. **(function 2200: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)**

Line 2. Nontechnology-related supplies and purchased services. Report expenditures for supplies and purchased services used for educational or administrative purposes that are nontechnology-related. For nontechnology-related supplies, include expenditures for books and periodicals, general office supplies, and classroom supplies. Energy costs (e.g., costs for gas, electricity, oil, and coal) should also be included here.

For nontechnology-related purchased services, include purchased professional services other than purchased technology-related or technical services (e.g., purchased school management and administrative support, curriculum development services, training and professional development provided by third-party vendors, etc.), and travel costs.

Expenditures for nontechnology-related equipment should not be reported here, but instead be reported in the "Nontechnology-related equipment" 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.) **(functions 1000, 2100, 2200, and 2400: objects 310-340, 580, 610, 620, and 640)**

Line 3. Technology-related supplies and purchased services.

Report expenditures for supplies and purchased services used for educational or administrative purposes 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 equipment" 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.) **(functions 1000, 2100, 2200, and 2400: objects 351, 352, 432, 443, 530, and 650)**

Line 4. Nontechnology-related equipment. Report expenditures for nontechnology-related equipment used for educational or administrative purposes that exceed the capitalization threshold. Include expenditures for machinery, vehicles, furniture, and fixtures. Do not include expenditures for technology-related hardware (object 734) and software (object 735). Expenditures for nontechnology-related supplies should not be reported here, but instead be reported in the "Nontechnology-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.) **(functions 1000, 2100, 2200, and 2400: objects 731, 732, and 733)**

Line 5. Technology-related equipment. Report expenditures for technology-related hardware and software used for educational or administrative purposes 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.) **(functions 1000, 2100, 2200, and 2400: objects 734 and 735)**

Section B – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A

Line 1. Improvement of instruction. Report nonpersonnel expenditures for activities concerned with the improvement of instructional services. Include expenditures for instruction and curriculum development, professional development, and instructional staff training. (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 2. 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 3. 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, but instead be reported in the "Nontechnology-related equipment" 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.) **(functions 1000 and 2220: object 640)**

Line 4. Technology software. Report expenditures for software used for educational or administrative purposes 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.) **(functions 1000, 2100, 2200, and 2400: object 735)**

2017 SCHOOL-LEVEL FINANCE SURVEY INCLUSIONS AND EXCLUSIONS

The School-Level Finance Survey collects only expenditures directly associated with the instruction and the educational and administrative support of students at the school level. In general, **all** amounts (personnel and nonpersonnel amounts *with* and *without* exclusions) **should only include expenditures for the following activities** as applicable:

- Instruction (**function 1000**)
- Student support services (**function 2100**)
- Instructional support services (**function 2200**)
- School administration (**function 2400**)

Expenditures for the following types of activities **should thus be excluded from all personnel and nonpersonnel amounts** (amounts *with* and *without* exclusions):

- School district administration (**function 2300**)
- Operation and maintenance of plant support services (**function 2600**)
- Student transportation support services (**function 2700**)
- Central (e.g., fiscal) and other support services (**functions 2500 and 2900**)
- Food services operations (**function 3100**)
- Enterprise operations (**function 3200**)
- Community services operations (**function 3300**)
- Facilities acquisition and construction (**function 4000**)
- Debt service (**function 5000**)
- Expenditures for adult education programs (**program 600**)

For personnel and nonpersonnel amounts *with* exclusions (column (2) of the survey form), **also exclude the following types of expenditures:**

- Expenditures paid from federal funds other than federal funds intended to replace local tax revenues