



U.S. Department of Education
Institute of Education Sciences

Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2025–2027

Supporting Statement Part B and C

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National Center for Education Statistics (NCES)

Part B. Collections of Information Employing Statistical Methods

B.1. Respondent universe

The School-Level Finance Survey (SLFS) data file is organized by state or jurisdiction, district, and school, and contains expenditure data by function and object.¹ The respondent universe consists of approximately 101,333 schools in 50 states plus the District of Columbia. In FY 23, the survey response rate was 100 percent, with all but one of these state education agencies (SEAs) reporting at least one data item for more than 85 percent of the schools in their state.

B.2. Procedures for the collection of information

Each state's Chief State School Officer appoints the state CCD fiscal coordinator to work with the National Center for Education Statistics (NCES) and the U.S. Census Bureau (Census) to provide accurate and comparable (across states and jurisdictions) data. NCES and Census provide training workshops for state fiscal coordinators that are designed to improve the efficiency and efficacy of reporting SLFS data. The technical workshops include an overview of the SLFS survey reporting and editing processes; detailed information about the data items that comprise the survey; and discussion of how to coordinate SLFS with state data systems. New fiscal coordinator training workshops sessions are also held each Spring for new coordinators, including an overview of the SLFS survey; clarification of data item definitions; advice for submitting data; and a summary of the editing and review process at NCES and Census.

SEAs submit SLFS data via Census's File Transfer Protocol (FTP) website along with the SLFS Data Plan, which alternatively can be emailed to Census separately. Census accepts data from states in one of two formats. Currently, 38 states and the District of Columbia submit finance data formatted to reflect the SLFS survey specific codes. An additional 12 states submit survey data as unformatted administrative records. Census maintains programs for converting these data from the state agency format to the Census SLFS format. The SLFS Data Plan requests state-specific information about how certain revenues and expenditures are reported and any changes to reporting from prior years. All responses are compiled into a spreadsheet and used during data analysis.

All schools are canvassed in the survey. As such, there is no sampling error for the school district estimates. However, data are subject to nonsampling error such as respondent error, coverage error, nonresponse error, and processing error. To mitigate the impact of the nonsampling errors, editing, and estimating for missing data items is implemented (e.g., prorating school-level amounts to schools) are used.

After an SEA submits the SLFS data, the survey staff conducts a comprehensive review of the data and edit checks, relying on internal logic checks, consistency within specified tolerances over time, and consistency within a given state and type of unit. These checks include but are not limited to trend analysis for multiple years, large value and percentage fluctuations, zero dollar values, appropriate usage of data flags, and adequate comments from respondents explaining their data. Among other tests, the data and edit checks include sum checks, comparison of records layouts against the previous FY data file, comparisons of

¹ *Function* is a category of expenditure that defines the activity supported by the service or commodity bought. *Object* is a category of expenditure that defines the service or commodity bought. The expenditure functions include instruction, instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, enterprise operations, and total current expenditures. Objects reported within a function include salaries, employee benefits, purchased services, supplies, and equipment.

membership between the school universe file and the SLFS file, comparison of min/max/mean of all numeric data items to ensure the percentage changes of the means between the previous and current year's data are in a reasonable range, and checks for whether the percentage increase (or decrease) of every item is within a reasonable range. Pursuant to NCES Statistical Standard 4-1, the data are "checked for credibility based on range tolerances to determine if responses fall within a pre-specified reasonable range and are properly documented." The data are also checked "for consistency based on checks across variables within individual records for non-contradictory responses." Census and NCES staff prepare an edit report that includes the results from these tests. Notification of any arithmetic errors and comments containing NCES' understanding of specific missing data items are also included with the edit report.

States are asked via email to correct addition errors, verify or correct information on missing items, and explain any extraordinary changes from the previous year's data. The CCD survey staff may make requests for clarification, reconciliation, or other inquiries concerning the data to the SEAs. SEAs can respond directly to these requests for clarification and/or reconciliation or may on their own initiative resubmit data to resolve data issues. Data that remain missing or uncorrected are imputed based on values derived from other "fully reporting" states or other related data elements from within the state.

B.3. Methods to maximize response and address nonresponse

Based on the FY 22–FY 24 SLFS collections to-date, all 50 states and the District of Columbia are expected to respond to survey during the FY 25–FY 27 collection cycles. SEAs generally require school districts to submit complete financial data to them and provide the finance data centrally for their schools. In order to maximize unit-level response rates, Census accepts data that is formatted according to the SLFS survey form (Census-format) or data that is extracted from state administrative records (SEA-format).

NCES and Census Bureau staff regularly hold meetings and webinar trainings with State Fiscal Coordinators. During those webinars, the State Fiscal Coordinators have the opportunity to discuss concerns and challenges encountered while responding to the SLFS. Some state fiscal coordinators have expressed difficulties in ramping up to the full-scale SLFS collection. Federal staff carefully considered the coordinators' comments and recommendations on the incremental action plan, particularly pertaining to determining what to consider as the minimum required reporting for the FY 25–FY 27 collection and providing sufficient "ramp-up" time for state and district-level personnel to submit complete school-level finance data. The incremental action plan clearly describes what will be expected from respondents over time to meet reporting requirements.

During the FY 22–FY 24 SLFS collections, SEAs could opt to submit data under the SLFS incremental action plan if they were not able to report all expenditures in the SLFS. The FY 22 SLFS minimum reporting requirement was the submission of Total Current Expenditures for each public school within the state, which was already being collected by the state for ESSA report cards.² The FY 23–FY 24 minimum reporting requirement under the SLFS incremental action plan was the submission of Total Current Expenditures for each public PK–12 school within the State as well as and Current Expenditures by four functions and three exhibits.

² The Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA), requires state education agencies (SEAs) to produce report cards that include "per-pupil expenditures of Federal, State and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State and local funds, disaggregated by source of funds, for each local educational agency (LEA) and each school in the State for the preceding fiscal year" [20 U.S.C. 6301 §1111(h)(1)(C)(x)].

Specifically, SEAs were required to report the following for each public PK–12 school within the state:

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

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

SLFS Data Collection for FY 25–FY 27

For the FY 25–FY 27 collections, NCES is proposing to pause the final step of the incremental action plan such that the SLFS minimum reporting requirements would remain at FY 24 levels. Under this plan, SEAs would be required to submit the following for each public PK–12 school within the state, as reported on the CCD Public School Universe, from all sources of funds:

- Total current expenditures disaggregated by instruction, student support services, instructional staff support services, and school administration support (as provided in Part I, Sections A-C, column (3) of the SLFS form).
- Teacher salaries (function 1000: objects 1X1 and 1X3).
- Instructional aide salaries (function 1000: objects 1X2).
- Books and Periodicals (function 1000 and 2200; object 640).

These data items are described in more detail in Part C below.

NCES and Census will continue to provide technical support through interactive webinars and workshops for State Fiscal Coordinators that are designed to improve the efficiency and efficacy of reporting SLFS data. The technical support will help support consistent collection and submission of accurate SLFS data for FY 25–FY 27.

B.4. Tests of procedures to be undertaken

There are no revisions to the collection instruments at this time. Whenever changes to the collection are proposed, NCES and the Census Bureau discuss the proposed changes with state fiscal coordinators to ensure there is a match between the data that is being collected and what SEAs are able to provide. NCES and Census are continually in contact with respondents through webinars and informal discussions regarding current and future data collections and the feasibility of collecting certain data items.

NCES initially published a Research and Development (R&D) report entitled *The Feasibility of Collecting School-Level Finance Data: An Evaluation of Data From the School-Level Finance Survey (SLFS) School Year 2013–14* (NCES 2018-305) based on the initial FY 14 SLFS Pilot collection in April 2018, focusing on whether SLFS is a viable, efficient, and cost-effective method to collect school finance data (Cornman, 2018, p. 1). The R&D report compared state administrative records containing school-level finance data with other sources of data; assessed data availability, data quality, data irregularities, and the application of

edit rules; discussed the ability of SEAs to utilize the SLFS survey form, the ability to conform data submissions from SEAs using their own format to the variables on the survey form; and the resources required to conduct the SLFS survey.

The second R&D report based on FY 15 data entitled *The Feasibility of Collecting School-Level Finance Data: An Evaluation of Data From the School-Level Finance Survey (SLFS) School Year 2014–15 (NCES 2019-305)* focused on whether all SEAs can report data, the item response rate, the unit response rate by school characteristics, and the comparison of SLFS data with other sources of school finance data F-33, NPEFS, NEA, and Occupational Employment Statistics (OES), and the challenges SEAs and LEAs face to collect the data and the actions to surmount those challenges. The R&D report on SLFS based on FY 15 data was released in August 2019.

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

B.5. Contacts for Statistical Aspects and Data Collection

The individuals consulted on the statistical aspects of the SLFS survey include Osei L. Ampadu, Technical Advisor, U.S. Department of Commerce, Census Bureau [(301) 763-7321, osei.l.ampadu@census.gov] and Kaitlin Hanak, Project Manager, School-Level Finance Survey, U.S. Department of Commerce, Census Bureau [(301-763-0229, kaitlin.hanak@census.gov]. Data collection is overseen by Chris Greene, NCES [(202) 453-5926, chris.greene@ed.gov].

Part C. School-Level Finance Survey (SLFS)

C.1. Discussion of Survey Items

SLFS complements two existing data collections conducted by NCES in collaboration with the U.S. Census Bureau (Census): the School District Finance Survey (F-33) and the state-level National Public Education Financial Survey (NPEFS). Commencing with the FY 18 data collection, the SLFS expands F-33 to include its finance variables at the school-level. The SEAs reported total current expenditures at the school level in the same manner as for the district level on F-33 as of the FY 18 data collection.

The Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA), requires SEAs to produce report cards that include “per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual non-personnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year” [20 U.S.C. 6301§1111 (h)(1)(C)(x)].

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

Contact Information: The survey asks for the name of the state, the person completing the survey, his or her telephone number, physical address, and email address.

Fiscal Data Plan: Respondents are also asked to reply to questions in a Data Plan survey (Appendix C). These responses help federal staff understand and process the data and are published as state notes in the online SLFS file documentation.

SLFS Contents: SLFS respondents (SEA Fiscal Coordinators) complete the SLFS data collection following the account classifications in NCES’s handbook, *Financial Accounting for Local and State School Systems: 2014 Edition*. All data items are reported twice:

1. Including expenditures made from all federal, state and local funds; and
2. Including expenditures made from all state and local funds, but excluding expenditures paid from federal funds other than federal funds intended to replace local tax revenues (e.g., expenditures paid from federal Impact Aid funds).

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

Part I: Current Operation Expenditure. On SLFS, current expenditures are reported by function for salaries, benefits, and total current expenditures. *Function* describes the activity for which a service or material object was acquired. The functions for which data are collected on the SLFS include:

- Instruction (function 1000): activities dealing with the interaction of teachers and students in the classroom, home, or hospital as well as co-curricular activities.³

³Reporting total current expenditures for this function is required under the incremental action plan for FY 25–FY 27.

- Support services, pupils (function 2100): administrative, guidance, health, and logistical support that enhance instruction.⁵
- Support services, instructional staff (function 2200): supervision of instruction service improvements, curriculum development, professional development and training of instructional staff (whether provided internally or purchased from external vendors), academic assessment, and media, library, and instruction-related technology services.⁵
- Support services, general administration (function 2300): board of education and executive administration (office of the superintendent) services.
- Support services, school administration (function 2400): Report expenditure for the office of the principal services.⁵
- Support services, operation and maintenance of plant (function 2600): building services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services.
- Support services, student transportation (function 2700): vehicle operation, monitoring riders, and vehicle servicing and maintenance.
- Business/central/other support services (function 2500 and 2900): business support expenditures for fiscal services, purchasing, warehousing, supply distribution, printing, planning, research and development, evaluation, information, management services, and other support services.
- Food services (function 3100): cafeteria operations to include the purchase of food but excluding the value of donated commodities and purchase of food service equipment.
- Enterprise operations (function 3200): business-like activities (such as a bookstore) where the costs are recouped largely with user charges (salaries are not reported).
- Other Elementary-Secondary Non-instructional programs: other elementary-secondary non-instructional activities not related to food services or enterprise operations (salaries and benefits are not reported).

Part I also includes a data item for reporting total current expenditures borne by the central office that have been allocated to the school-level. These districtwide current expenditures represent current expenditures that are unable to be broken out and classified by function directly to the school.

Part II: Exhibit and Special Items. Exhibits are used on the SLFS to collect additional details on specific expenditures of interest by SLFS stakeholders. Exhibits in Part II are a subset of expenditures already reported in Part I of the survey. Exhibits collected on the SLFS are:

- Teacher salaries⁶
- Instructional aide salaries⁶
- Improvement of instruction
- Library and media services
- Books and periodicals⁶
- Technology-related supplies and purchased services

⁴Reporting total current expenditures for this function is required under the incremental action plan for FY 25–FY 27. Reporting expenditures for this exhibit is required under the incremental action plan for FY 25–FY 27.

- Technology-related hardware
- Technology-related software

References

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C.2. Sample Tables

The sample tables below were originally published in the *Documentation for the NCES Common Core of Data School-Level Finance Survey (SLFS), School Year 2021-22 (Fiscal Year 2022)*⁵ and give an idea of the statistical uses of the School Level Finance Survey. The data are reported annually in CCD publications. The analysis consists of straightforward tabulations of totals and subtotals, percentages, and ratios and focus on (1) the completeness and comparability of SLFS data and (2) how the SLFS can be utilized to evaluate differences in resource allocation (as measured by school-level expenditures) across schools, school districts, and states.

⁵ Retrieved March 2, 2026, from <https://ies.ed.gov/use-work/resource-library/data/data-file/documentation-nces-common-core-data-school-level-finance-survey-slfs-school-year-2021-22-fiscal-year-0>.

Table D-1. Number and percentage of local education agencies (LEAs), schools, and students in the United States, number of LEAs and schools with fiscal data reported in the School-Level Finance Survey (SLFS), and number and percentage of students covered in the SLFS, by region and state: Fiscal year 2022

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

See notes at end of table.

Table D-1. Number and percentage of local education agencies (LEAs), schools, and students in the United States, number of LEAs and schools with fiscal data reported in the School-Level Finance Survey (SLFS), and number and percentage of students covered in the SLFS, by region and state: Fiscal year 2022—Continued

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

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

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

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

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

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

⁶Rounds to 100.

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

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

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

See notes at end of table.

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

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

— Not available.

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

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

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

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

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

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

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