

2014 SURVEY OF SCHOOL-LEVEL FINANCES

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)				
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) (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)				
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)				

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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 2014 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. The amount reported here should include the amount reported in the “Technology-related equipment” category. 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)**

2014 SURVEY OF SCHOOL-LEVEL FINANCES 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 Impact Aid programs
- Expenditures for prekindergarten programs
- Expenditures for special education programs (**program 200**)