

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

Appendix B. Form with Instructions

OMB# 1850-0930 v.7

April 2026

National Center for Education Statistics (NCES)

2025 SCHOOL-LEVEL FINANCE SURVEY

The National Center for Education Statistics (NCES), within the U.S. Department of Education, is authorized to conduct this study by the Education Sciences Reform Act of 2002 (ESRA 2002; 20 U.S.C. § 9543). This collection is mandatory as a supplement to the Department Office for Civil Rights' (OCR) Civil Rights Data Collection (CRDC), authorized by Section 203(c)(1) of the 1979 Department of Education Organization Act (DEOA 1979; 20 U.S.C. § 3413(c)(1)) and 34 C.F.R. § 100.6(b). OCR is authorized by Section 203(c)(3) of the DEOA to enter into contracts and other arrangements with public agencies as may be necessary to carry out its compliance and enforcement functions. OCR is working with NCES to assist OCR with collecting school level finance data as part of the CRDC. The U.S. Census Bureau is administering this survey on behalf of NCES. This study has been approved by the Office of Management and Budget (OMB). According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this survey is 1850-0930. The time required to complete this survey is estimated to average 45-130 hours per response, including the time to review instructions, gather the data needed, and complete and review the survey. If you have any comments concerning the accuracy of the time estimate, suggestions for improving this survey, or any comments or concerns regarding the status of your individual submission of this survey, please write to: School-Level Finance Survey (SLFS), National Center for Education Statistics, 400 Maryland Avenue, SW, Washington, DC 20202.

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

Part II**EXHIBIT AND SPECIAL ITEMS****Amount**

1. Teacher salaries (function 1000: objects 1X1 and 1X3)

Z39S/Z39SE

2. Instructional aide salaries (function 1000: objects 1X2)

Z40S/Z40SE

3. Improvement of instruction (function 2210: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)

V03S/V03SE

4. Library and media services (function 2220: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)

V04S/V04SE

5. Books and periodicals (functions 1000 and 2220: object 640)

V93S/V93SE

6. Technology-related supplies and purchased services (ALL functions: objects 351, 352, 432, 443, 530, and 650)

V02S/V02SE

7. Technology-related hardware (ALL functions: object 734)

K14S/K14SE

8. Technology software (ALL functions: object 735)

K15S/K15SE

2025 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 EWD.SLFS.List@census.gov.

Report amounts for the 2025 fiscal year as defined by the school's state government.

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

GUIDANCE ON FEDERAL FUND EXCLUSIONS

The School-Level Finance Survey (SLFS) requests that schools report all amounts twice: (1) including expenditures made from all federal, state and local funds; and (2) including expenditures made from all state and local funds, but excluding expenditures paid from federal funds other than federal funds intended to replace local tax revenues (e.g., expenditures paid from federal Impact Aid funds).

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

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

Part I – CURRENT OPERATION EXPENDITURE

Include for the functions shown on lines 1 through 11 expenditures for salaries and wages only (column (1)), employee benefits only (column (2)), and all current operation expenditure (column (3)). **Column (3) totals should include amounts entered in columns (1) and (2).** Additionally, column (3) totals should include such objects as contracts, rent, insurance, utilities, maintenance services, printing, tuition paid to private schools, purchase of food, supplies, and materials. Exclude capital outlay expenditures, payments to other local education agencies, payments to the state, cities, counties, or special districts, debt service payments, interfund transfers, and the purchase of stocks, bonds, securities, and other investment assets. Employee benefit amounts in column (2) (and the corresponding total in column (3)) should include payments made by the state or other governments on behalf of the school district that benefit active employees of the school district.

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

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

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

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

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

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

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

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

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

Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS

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

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

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

CONTINUE ON PAGE 4 ►

Section C – DISTRICTWIDE CURRENT EXPENDITURES

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

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

PART II – EXHIBIT AND SPECIAL ITEMS

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

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

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

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

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

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

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

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

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

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

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