

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

Appendix C. Data Plan

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National Center for Education Statistics (NCES)

**School-Level Finance Survey
FY 2025 Fiscal Data Plan**

1. For school-level data submitted by your state, are you able to exclude expenditures from federal funds, other than federal funds intended to replace local tax revenues, from the indicated items on the survey?

No

Yes

2. Is your state able to report the following exhibit or special items for this survey (refer to page 4 of the survey form for item definitions)?

a. Teacher salaries: **Yes** **No**

b. Instructional aide salaries: **Yes** **No**

c. Improvement of instruction: **Yes** **No**

d. Library and media services: **Yes** **No**

e. Books and periodicals: **Yes** **No**

f. Technology-related supplies and purchased services: **Yes** **No**

g. Technology-related hardware: **Yes** **No**

h. Technology-related software: **Yes** **No**

3. For the salary items listed in Part I, column (1) of the survey form, will your state be able to provide a corresponding:

a. Point-in-time headcount: **Yes** **No**

b. Averaged monthly headcount: **Yes** **No**

c. Point-in-time FTE count: **Yes** **No**

d. Cumulative FTE count: **Yes** **No**

e. Total hours: **Yes** **No**

4. Is your state able to prorate, or otherwise allocate, district-level expenditures to the school level in order to account for all current expenditures in the district for any of the items on this survey?

No

Yes (Please state which survey items your state is able to prorate district-level amounts for and explain the method of proration (e.g., proration based on school enrollment)):

5. Is your state able to prorate, or otherwise allocate, current expenditures made directly by the state on behalf of districts (e.g., payments made by the state into district employee retirement funds, state payments for textbooks and transportation, etc.) to the school level for any of the items on this survey?

No

Yes (Please state which survey items your state is able to prorate state on behalf payments for and explain the method of proration (e.g., proration based on school enrollment)):

6. Is your state reporting amounts for the “Districtwide current expenditures” item?

No

Yes (Please describe the district-level amounts being reported here):

7. Are there any amounts that cannot be reported for this survey at either the school or district level, or any other anomalies expected within the reported data that require additional explanation?

8. What is the estimated number of hours that you expect your state education agency will spend on collecting and reporting data specifically for this survey?

9. Will local education agencies in your state need to spend additional time (i.e., time in addition to normal yearly reporting requirements to the state education agency) to report data specifically for this survey?

No

Yes (Please provide an estimate of the number of hours that a local education agency would spend, on average, to provide data specifically for this survey):
