

**North Dakota Department of Public Instruction
 Dr. Wayne G. Sanstead, State Superintendent
 600 East Boulevard Avenue, Bismarck ND 58505-0440
 American Recovery and Reinvestment Act
 School Level Expenditure Data Report for SY 2008-2009**

Please report school level expenditure data from state and local funding sources only (excluding federal funds). If you have more than one school plant, you will have to submit a report for each school plant.

1	School District County District Number	
2	School District Name	
3	School Plant Number	
4	School Name	
5	Personnel Salaries at School Level (Total)	
	A. Personnel Salaries at School Level - Instructional Staff Staff Only (Teachers and Aides)	
	B. Personnel Salaries at School Level - Teachers only	
6	Non-Personnel Expenditures at School Level (if available)	
7	Total School Level Expenditures	
8	Student Enrollment	
9	Per Student Expenditure (Line 7 ÷ 8)	

Estimated Number of Hours Spent Responding to This Data Collection	
Average Number of hours the school personnel used to prepare the school's expenditure data	
Additional number of hours for the district to review existing data systems, communicate within the district or with their SEA concerning any procedural questions for preparing the estimates, and time to review and submit their data files to the SEA.	

Name of Person Completing Form:	
Phone Number:	
Date:	

*Please email the completed reporting template and checklist to your Title I Contact person by **Friday, January 29, 2010***

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ARRA School-by-School Listing of Per Pupil
Educational Expenditures
Checklist on Definitions of School-Level Expenditures
(asterisk indicates preferred definition)

District Name: _____

School Name: _____

	Included	Excluded	Not Applicable
Definitions for All School-Level Expenditures			
• Expenditures paid from federal funds <u>except</u> Impact Aid and State Fiscal Stabilization Fund if used under the Impact Aid authority	_____	_____*	_____
• Expenditures paid from federal Impact Aid funds and State Fiscal Stabilization Fund if used under the Impact Aid authority	_____*	_____	_____
• Special education	_____	_____*	_____
• Adult education	_____	_____*	_____
• School nutrition programs	_____	_____*	_____
• Summer school programs	_____	_____*	_____
• Preschool programs	_____	_____*	_____
• Expenditures made by regional educational agencies on behalf of schools	_____	_____	_____
Definitions for Personnel Expenditures			
• Incentive pay and/or bonuses	_____*	_____	_____
• Supplemental pay for additional roles	_____*	_____	_____
• Employee benefits	_____	_____*	_____
Definitions for Non-Personnel Expenditures			
• Professional development	_____*	_____	_____
• Instructional materials/supplies	_____*	_____	_____
• Computers/software/technology	_____*	_____	_____
• Contracted services	_____*	_____	_____
• Library books/media center materials	_____*	_____	_____
• Other non-personnel expenditures (please specify _____)	_____	_____	_____

Please complete a checklist for each school that you will be completing an expenditure report and include with the submission to your DPI Title I Contact Person.

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ARRA School-by-School Listing of Per-Pupil Educational Expenditures from State and Local Sources

The *American Recovery and Reinvestment Act of 2009 (ARRA)* requires each school district receiving Title I, Part A ARRA funds to report a school-by-school listing of per-pupil educational expenditures from state and local funds for the 2008-09 school year to its state educational agency (SEA), and also requires the SEA to report these data to the US Department of Education by March 31, 2010. Each school district that received Title I ARRA funds shall be required to file with DPI a school-by-school listing of per-pupil educational expenditures from State and local sources during the 2008-2009 academic year by **Friday, January 29, 2010**. This data collection will be used to satisfy the ARRA reporting requirement and also will be used to examine the extent to which school level educational resources are distributed equitably within and across school districts. Every district receiving Title I ARRA funds will submit a report for each school in the district regardless of that individual school's Title I participation or eligibility.

The US Department of Education (USDE) has tried to minimize the burden of this mandated data collection for school districts in the following ways. First, school level expenditure data is defined using the expenditure classifications that are already used in existing National Center for Education Statistics (NCES) and US Census Bureau fiscal data collections at the district level. Second, USDE is focusing on school level expenditures related to instruction and support functions, and not school level expenditure data for functions that are commonly accounted for at the district level such as facilities operations and maintenance, transportation or food services. Third, the collection of employee fringe benefits is excluded as they may be paid from several areas. Finally, districts are only required to report non-personnel expenditures that were tracked at the school level in district data systems for the 2008-2009 school year.

School districts should report the following four categories of school-level expenditures from state and local funds:

1. Personnel salaries (excluding benefits) at the school level for all school level instructional and support staff, based in the Census Bureau's classification used in the F-33 survey of local government finances. [See Table A]
2. Personnel salaries (excluding benefits) at the school level for instructional staff only.
3. Personnel salaries (excluding benefits) at the school level for teachers only.
4. Non-personnel expenditures at the school level (if available).

Types of School-Level Personnel Involved in Instruction and Support Functions to Include in the Report (Please Include in the Total Personnel Salary on Line 5).

Instruction	Includes teachers and instructional aides.
Support services – pupils	Includes guidance counselors, nurses, attendance officers, speech pathologists, and other staff who provide support services for students.
Support services – instructional staff	Includes salaries for staff involved in curriculum development, instructional coaches, staff training, operating the library, media and computer centers.
Support services – school administration	Includes principals and other staff involved in school administration.

School districts should include all types of salary expenditures, including not only base salaries but also incentive pay, bonuses, and supplemental stipends for mentoring or other additional roles. However, do not include expenditures on employee benefits or expenditures made from federal program funds. In addition, it is preferable to also exclude expenditures for special education since these expenses vary in relation to the number and types of students with disabilities in a particular school.

LEAs and SEAs are asked to include the following types of expenditures for non-personnel, if this information is available at the school-level:

- Professional development for teachers and other staff
- Instructional materials and supplies
- Computers, software, and other technology
- Contracted services such as distance learning services
- Library books and media center learning materials

Additional instructions for reporting school-level expenditures. LEAs and SEAs should use the following guidelines, to the extent possible, in compiling data on school-level expenditures:

- Exclude expenditures from federal program funds. However, a district may include funds from Impact Aid.
- Exclude expenditures from special education funds.
- Exclude expenditures for programs that are not associated with regular K-12 instruction, instructional support, and school administration (e.g., preschool, adult education, and school nutrition programs).
- Exclude programs that serve students from more than one school attendance area at a single school site (e.g., summer school programs sometimes are housed in a subset of the district’s schools but serve students from throughout the school district).

LEAs and SEAs may also exclude expenditures made by regional education agencies for school-level resources, if data on the amount of resources that these regional agencies provided in individual schools is not currently available.

In addition to the report template, LEAs are required to complete the attached checklist to indicate the characteristics of the expenditure data that they are submitting. The checklist can also be found at <http://www.dpi.state.nd.us/stimulus/stimulus.shtm>

Description of Types of School-Level Expenditures Associated with Instruction and Instructional Support

**Table A
Expenditures Associated with Instruction Based on the
Census Bureau’s F-33 Survey of Local Government Finances**

Function Code	Activity	Description	Personnel Expenditures	Description/Comments
1000	Instruction	Includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom. Expenditures are for teachers who provide instruction to students in a classroom but may include personnel who teach in another location such as home or hospital or in other learning situations such as those involving co curricular activities.	Personnel costs associated with salaries only (Object series 100)	These are amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salaries for personal services rendered while on the payroll of the school district. Object series can be broken out further, for example, to distinguish between: <ul style="list-style-type: none"> • Teachers (Object series 101) and • Instructional Aides (Object series 102)
2100	Support services – pupils	These are activities designed to assess and improve the well being of students and to supplement the teaching process. This includes expenditures for guidance, health, attendance, and speech pathology services etc.	Same	
2200	Support services – instructional staff	These are activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. This includes, for example, expenditures for staff involved in curriculum development, staff training, operating the library, media and computer centers.	Same	
2400	Support services- school administration	These activities relate to the overall administrative responsibility for a school.	Same	