



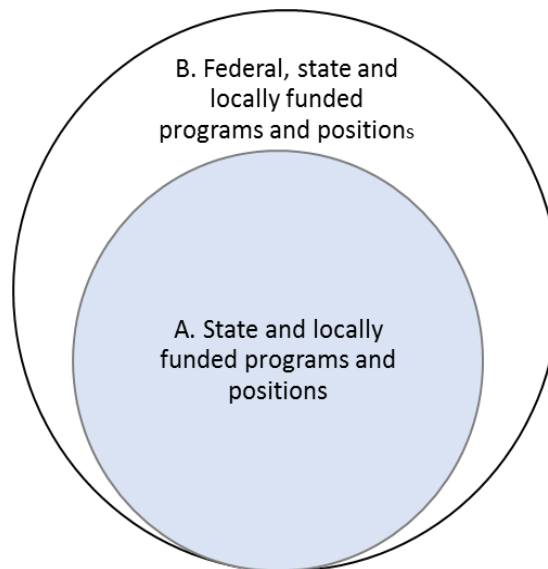
Data Tip: School Expenditures

Expenditures for Personnel and Non-Personnel

School expenditures data related to instruction are collected in two broad funding categories:

- Expenditures funded with state and local funds for grades K-12, UG (*School Form Part 2, Section XII, Items 36-39*)
- Expenditures funded with federal, state and local funds for preschool-grade 12, UG (*School Form Part 2, Section XII, Items 40-43*)

The positions and programs included in (A) are a subset of (B)



(A) Reporting Expenditures Funded with State and Local Funds

- Include expenditures for grades K-12, UG only.
- Include expenditures paid from federal Impact Aid funds and State Fiscal Stabilization Fund used under the Impact Aid Authority (do not include other federal funds used under the Impact Aid Authority).
- Do not include any other federally funded program expenditures, including those from Title programs under the Elementary and Secondary Education Act (ESEA).
- Do not include special education expenditures.
- Do not include preschool program expenditures. If a school serves only preschool grades, it should report zero expenditures funded with state and local funds.
- Do not include school nutrition program expenditures or adult education expenditures.



- Do not include expenditures for programs serving students from more than one school at a single school site (*e.g., summer school program housed in one district school, and serving students from throughout the district*).

(B) Reporting Expenditures Funded with Federal, State and Local Funds

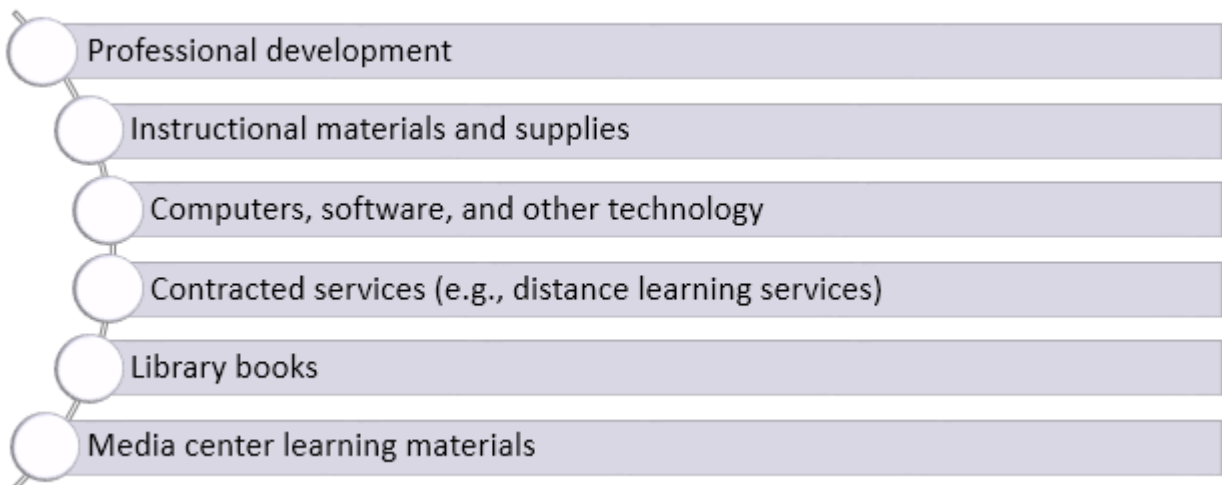
- Include expenditures for grades preschool-grade 12, UG only.
- Include all expenditures reported for State and Local Funds (A).
- Include federally funded program expenditures, including those from special education and Title programs under ESEA.
- Include expenditures for programs serving students from more than one school at a single school site (*e.g., summer school program housed in one district school, and serving students from throughout the district*).
- Do not include school nutrition program expenditures or adult education expenditures.

Examples of Federally Funded Programs:

- Compensatory programs such as Title I of ESEA
- Special Education Programs funded through Part B of the Individuals with Disabilities Education Act (IDEA)
- Vocational/Technical Education Programs funded through Carl Perkins Grants
- Other formula grant programs (*e.g., the Safe and Drug-Free Schools and Communities Program authorized by Title IV-A of ESEA; Mathematics, Science, and Teacher Quality programs authorized by Title II-A and Title II-B of ESEA*)

Additional Inclusions and Exclusions for Non-Personnel Expenditures

Include all non-personnel expenditures that are associated with regular instruction, pupil support, instructional support, or school administration. These may include:



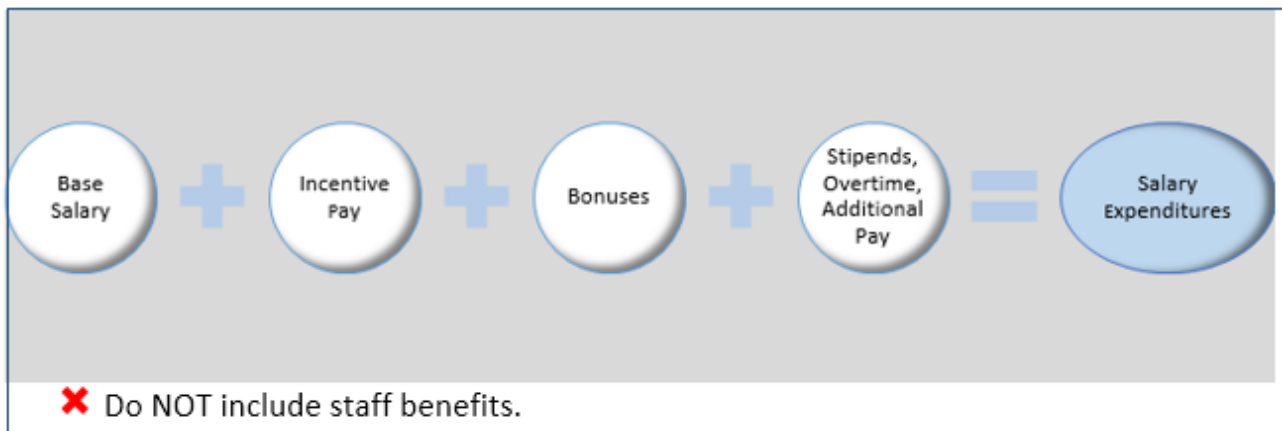


Do not include school nutrition, operations and maintenance, or school transportation expenditures.

For additional information regarding inclusions and exclusions for personnel and non-personnel expenditures, see the School Form Part 2, Section XII, Important Inclusions and Exclusions table.

Salary Expenditures

- Before calculating Staff Expenditures, you must first determine the funding source for the staff member.
 - a. School Form Part 2, Section XII, items 36-38 should include only those staff that are funded with state and local funds (A).
 - b. School Form Part 2, Section XII, items 40-42 should include staff funded with federal, state and local funds (B).
- Determine staff to include based on position description and data element (*e.g., teachers, instructional aides, support services staff, school administration staff*).
- Determine salary expenditures based on elements listed below.



For more information about calculating staff FTE, see the “Data Tips: How to Calculate Staff FTE” document.

Examples of Staff by Category

Support Services Staff (for Pupils or Instructional Staff) may include:

- Guidance counselors, school psychologists, school social workers
- Nurses, audiologists
- Attendance officers
- Speech pathologists
- Other staff who provide support services to students



- Staff involved in curriculum development, staff training, operating library/media/computer centers
- Coaches, athletic advisors, and athletic trainers, if the position does not require teaching credentials

Support Services Staff corresponds to functions 2100 and 2200 in the NCES publication *Financial Accounting for Local and State School Systems 2014 Edition*, available at: <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>

School Administration Staff may include:

- Principals, assistant principals
- Department chair persons
- Accountants or business managers
- Persons who supervise school operations, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the education agency

School Administration Staff corresponds to function 2400 in the NCES publication *Financial Accounting for Local and State School Systems 2014 Edition*, available at: <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>

Teachers may include:

- Regular classroom teachers (*teach Chemistry, English, history, physical education, etc.*)
- General elementary teachers
- Vocational/technical education teachers
- Itinerant, co-op, traveling or satellite teachers (*teach at more than one school and may or may not be supervised by someone at your school*)
- Long term substitute teachers (*currently filling in for the regular teacher for four or more weeks*)
- Principals, counselors, librarians or nurses who teach at least one regularly scheduled class each week.

For School Form Part 2, Section XII, items 40 and 42, include the following teachers funded with federal funds:

- Special education teachers
- Preschool teachers

See School Form Part 2, Section XII for complete list of teachers to include/exclude.