

SCHOOL-LEVEL EXPENDITURE REPORTING REQUIREMENTS UNDER ARRA

The American Recovery and Reinvestment Act of 2009 (ARRA) requires each school district receiving Title I, Part A ARRA funds in 2009-10 to report a school-by-school listing of educational expenditures from state and local funds for the 2008-09 school year. The data is to be reported to SED and then the Education Department will report data to the US Department of Education by March 31, 2010. The spreadsheet with the list of districts required to report is on the school-level reporting web page – <http://usny.nysed.gov/arra/reporting/>

SED is developing an on-line system that will be used to collect the necessary information. Once the on-line system is deployed (anticipated mid-February), the district will have until early March to enter the data in the system and have the Superintendent of Schools certify and submit it to SED.

Only personnel expenses recorded for 2008-09 in certain account codes (by school building) will be required to be included. SED has determined which account codes from the NYS Uniform System of Accounts will be used in order to gather the required information. The list of account codes to be used is at the end of this guidance. We are providing this information in advance of the actual reporting time period so that districts can begin to gather, review and prepare all of the necessary data. Once the on-line system is operational, districts will have the option of uploading a file with the necessary information.

The on-line system will filter reported expenses according to the requirements and guidelines of the federal government's categories and also generate a per-pupil amount, by building, based on the expenditures reported. A copy of the guidance that was provided by the federal government may be found at:

www.emsc.nysed.gov/mgtsserv/arra/SchoolLevelExpenditureReporting/SchoollevelExpenditureReportingprojectupdate.html

Highlights of the reporting include the following:

1. Applies only to districts receiving A RRA Title I awards in 2009-10;
2. Not reporting Title I or ARRA Title I expenditures;
3. Reporting only state and locally funded expenditures in the general and special aid funds (No expenses tied to any federal funds, i.e. Title I, Title IV, IDEA, etc. are to be included, regardless of which fund they are being recorded in);
4. Reporting 2008-09 expenditures, not current year expenses;
5. Expenditures are reported at the building level, not the district level;
6. Reporting expenditures for all buildings in the district, not just buildings that are receiving Title 1 funds.

In addition, there are technical notes below, to assist districts in determining what, and if necessary, how much of certain expenditures must be reported. Office of Educational Management Services staff are available at 518-474-6541 or emscmgts@mail.nysed.gov (please include “ARRA School Level Expenditure Reporting” in the Subject Line) to assist districts and answer questions. In addition, staff will review submitted data and contact districts if there are questions about the information provided.

Thank you for your cooperation and assistance.

TECHNICAL NOTES

- I. No special education expenditures are to be included, either from the General Fund or the Special Aid Fund;
- II. Employee benefits should not be included;
- III. In the event that districts do not have any expenditures from the Special Aid Fund that are only state or locally funded, then only expenditures from the General Fund (that are not tied to any federal funding) would be reported. Examples of expenditures from the Special Aid fund might include a NYS legislative member item or a grant from the Gates Foundation;
- IV. Salaries for staff members associated with district-wide programs should not be included. For example, salaries for teachers in a district-wide summer school program. (If a particular school building hosted a summer school program for only its students, then the salary expenses for the staff of that program would be included for that school building.);
- V. District-level staff that has only administrative duties are not to be included. For example, the salary of a Director of Guidance for the whole district, whose time is not split among any school buildings, would not be included. However, that same position, where the individual spends time in the school building(s) or who is also serving as a guidance counselor in a particular building, would be included.
- VI. Where a staff member’s time is split among school buildings, their salary must also be split among the respective buildings. Where a staff member may be shared among different disciplines within a building, the salary reported must be split up among the possible ST-3 account codes for that (the) appropriate account code(s) within each appropriate building.
- VII. The salary of a Superintendent of Schools, and his or her support staff, who also has duties as a building principal, should be included for the respective building(s).
- VIII. For each building, districts will need the following information:
 - BEDS code of that particular building
 - All applicable account codes
 - Dollar amount for each account code used(Once the on-line system is available, SED will provide information and directions regarding the preparation of a file that could be uploaded into the system.)

ACCOUNT CODES TO BE USED IN REPORTING EXPENDITURES – REPORTED FOR EACH BUILDING

GENERAL FUND	DESCRIPTION	SALARY TYPE (NYS)	ACTUAL EXPENDITURE AMOUNT
A2010.15	Curr. Dev. And Supervision	Instructional Salaries	
A2010.16	Curr. Dev. And Supervision	Noninstructional Salaries	
A2020.15*	Supervision - Regular School	Instructional Salaries	
A2020.16	Supervision - Regular School	Noninstructional Salaries	
A2040.15	Supervision - Special School	Instructional Salaries	
A2040.16	Supervision - Special School	Noninstructional Salaries	
A2060.15	Research, Planning and Evaluation	Instructional Salaries	
A2060.16	Research, Planning and Evaluation	Noninstructional Salaries	
A2070.15	Inservice Training - Instruction	Instructional Salaries	
A2070.16	Inservice Training - Instruction	Noninstructional Salaries	
A2110.11	Teaching - Regular School	Teacher Salaries, 1/2 Day Kindergarten	
A2110.12	Teaching - Regular School	Teacher Salaries - Full Day K - Grade 6	
A2110.13	Teaching - Regular School	Teacher Salaries, Grade 7-12	
A2110.14	Teaching - Regular School	Substitute Teacher Salaries	
A2110.16	Teaching - Regular School	Noninstructional Salaries	
A2280.15	Occupational Education	Instructional Salaries	
A2280.16	Occupational Education	Noninstructional Salaries	
A2330.15	Teaching - Special Schools	Instructional Salaries	
A2330.16	Teaching - Special Schools	Noninstructional Salaries	
A2610.15	School Library and Audiovisual	Instructional Salaries	
A2610.16	School Library and Audiovisual	Noninstructional Salaries	
A2620.15	Educational Television	Instructional Salaries	
A2620.16	Educational Television	Noninstructional Salaries	
A2630.15	Computer-Assisted Instruction	Instructional Salaries	
A2630.16	Computer-Assisted Instruction	Noninstructional Salaries	
A2805.15	Attendance - Regular School	Instructional Salaries	
A2805.16	Attendance - Regular School	Noninstructional Salaries	
A2810.15	Guidance - Regular School	Instructional Salaries	
A2810.16	Guidance - Regular School	Noninstructional Salaries	
A2815.15	Health Services - Regular School	Instructional Salaries	
A2815.16	Health Services - Regular School	Noninstructional Salaries	
A2820.15	Psychological Services - Reg. School	Instructional Salaries	
A2820.16	Psychological Services - Reg. School	Noninstructional Salaries	
A2825.15	Social Work Services - Reg. School	Instructional Salaries	
A2825.16	Social Work Services - Reg. School	Noninstructional Salaries	
A2830.15	Pupil Personnel Services - Special School	Instructional Salaries	
A2830.16	Pupil Personnel Services - Special School	Noninstructional Salaries	
A2850.15	Co-Curricular Activities - Regular School	Instructional Salaries	
A2850.16	Co-Curricular Activities - Regular School	Noninstructional Salaries	
GENERAL FUND SUBTOTAL:			

* Where a school district superintendent also acts as a building principal, only the portion, if any, of his/her salary that is accounted for in the building supervision code(s) should be reported.

SPECIAL AID
FUND

DESCRIPTION

SALARY TYPE (NYS)

**ACTUAL
EXPENDITURE
AMOUNT**

F2010.15	Curr. Dev. And Supervision	Instructional Salaries
F2010.16	Curr. Dev. And Supervision	Noninstructional Salaries
F2020.15	Supervision - Regular School	Instructional Salaries
F2020.16	Supervision - Regular School	Noninstructional Salaries
F2040.15	Supervision - Special School	Instructional Salaries
F2040.16	Supervision - Special School	Noninstructional Salaries
F2060.15	Research, Planning and Evaluation	Instructional Salaries
F2060.16	Research, Planning and Evaluation	Noninstructional Salaries
F2070.15	Inservice Training - Instruction	Instructional Salaries
F2070.16	Inservice Training - Instruction	Noninstructional Salaries
F2110.15	Teaching - Regular School	Instructional Salaries
F2110.16	Teaching - Regular School	Noninstructional Salaries
F2330.15	Teaching - Special Schools	Instructional Salaries
F2330.16	Teaching - Special Schools	Noninstructional Salaries
F2340.15	Employment Preparation Education	Instructional Salaries
F2340.16	Employment Preparation Education	Noninstructional Salaries
F2610.15	School Library and Audiovisual	Instructional Salaries
F2610.16	School Library and Audiovisual	Noninstructional Salaries
F2620.15	Educational Television	Instructional Salaries
F2620.16	Educational Television	Noninstructional Salaries
F2630.15	Computer-Assisted Instruction	Instructional Salaries
F2630.16	Computer-Assisted Instruction	Noninstructional Salaries
F2805.15	Attendance - Regular School	Instructional Salaries
F2805.16	Attendance - Regular School	Noninstructional Salaries
F2810.15	Guidance - Regular School	Instructional Salaries
F2810.16	Guidance - Regular School	Noninstructional Salaries
F2815.15	Health Services - Regular School	Instructional Salaries
F2815.16	Health Services - Regular School	Noninstructional Salaries
F2820.15	Psychological Services - Reg. School	Instructional Salaries
F2820.16	Psychological Services - Reg. School	Noninstructional Salaries
F2825.15	Social Work Services - Reg. School	Instructional Salaries
F2825.16	Social Work Services - Reg. School	Noninstructional Salaries
F2830.15	Pupil Personnel Services - Special School	Instructional Salaries
F2830.16	Pupil Personnel Services - Special School	Noninstructional Salaries
F6320.15	Work Training	Instructional Salaries
F6320.16	Work Training	Noninstructional Salaries
F6322.15	Work Study	Instructional Salaries
F6322.15	Work Study	Noninstructional Salaries
F8060.15	Civic Activities	Instructional Salaries
F8060.16	Civic Activities	Noninstructional Salaries

SPECIAL AID FUND SUBTOTAL: