

Purpose: To ensure that DOE provides consistent guidance to districts regarding submission of Teacher Compensation Data and therefore data reported are also consistent and comparable.

Scope: This policy applies to the Division of Finance and Management, Office of State Aid and School Finance Admin and to public school districts.

Definitions: Benefits: defined as expenditures paid by the school district which are not included in an instructional salary and are not paid directly to an employee, but are calculated into the cost to the school district for compensation, including but not limited to group health or life insurance, employee retirement contributions, social security, workers compensation, and payments for sabbatical leave.

Certified Instructional Staff: defined as those individuals assigned the professional activities of instructing pupils in self-contained classes or courses, or in classroom situations.

Instructional Salary: defined as the annual contracted salary representative of a fiscal year of teaching, exclusive of hiring bonuses, extra duty pay, extended contract pay, or any other bonuses.

Personnel Record Form (PRF): defined as a database to provide a data collection tool for South Dakota school districts to enter their required staffing information. The data contained in the PRF is used for federal and state reporting, research by state and national organizations, and requests from the public.

Teacher Compensation: defined as the instructional salary and benefits paid to or on behalf of the teacher compensation staff member in a single fiscal year.

Teacher Compensation Staff member: defined as a certified

teacher assigned to a grade K-12 self-contained class, course, or classroom situation. This term does not include instructional aides, administrative staff, long term substitutes, counselors, librarians, speech therapists, technology coordinators, directors, professional development center teachers, or any non- certified teacher.

Processes:

Annual Reporting of Teacher Compensation Data

Responsible Person(s)	Action
DOE Staff	1. End of year PRF data for all eligible teachers will be extracted and uploaded to the annual financial reporting program (AFR).
School Districts	2. Districts may edit the salary data in AFR to reflect negotiated terms of the teacher contracts and ensure consistency in the their data reporting. 3. No teacher may be reported with an FTE that exceeds 1.0. 4. Districts may not include in the reported TC salary any amount paid to the teacher for extra-duty pay, bonus pay, or extended contract pay. 5. District must be consistent in how their teacher compensation data is reported.

Review of Reported Teacher Compensation Data

Responsible Person(s)	Action
DOE Staff	1. Based on the above guidance DOE will allow edits to the pre-loaded PRF data for the annual reporting of teacher salary or FTE.
School Districts	2. Districts administrators will certify that data reported

is consistent with past years reporting unless there has been a change in the negotiated teacher contract agreement.

3. If districts submit an appeal (waiver) to the School Finance & Accountability Board it will be their responsibility to explain all edits to the reported PRF data.

Additional Resources and References:

- <https://apps.sd.gov/DP42LaunchPad/Logon.aspx>
- http://sdlegislature.gov/Statutes/Codified_Laws/DisplayStatute.aspx?Type=Statute&Statute=13-13-73.6
- <http://doe.sd.gov/2016EducationPackage.aspx>