

PUTTING STUDENTS FIRST



October 2024 Coffee Talk – School Level Finance Survey and ESSA Transparency Report

State Aid and Financial Planning Service

QUESTAR III

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Review of Old ESSA Requirements

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- All districts were required to complete - YE 18/19+
- Reporting actual expenditures for year (=ST-3)
- Reporting General Fund and Special Aid Fund actual expenditures sorted by:
 - Those that are Central/District-wide level
 - Those that are School Building level
 - Those that are Excluded
 - Fringes were allocated proportionally to each category
- Other funds were grouped with *Excluded*
 - C, PL, V, H, PN, CM
- TC and TE were not reported at all

School Level Finance Survey (SLFS) for Years 23-24+

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What is the School Level Finance Survey (SLFS)?

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- It is a new federally mandated annual collection of school level expenditure data.
- It is part of the financial component of the Common Core of Data (CCD). (Federal Reporting)
 - ▣ This is the US DOE's primary database on public elementary and secondary education in the US.
- NYS has received approval to use the SLFS to also meet the needs of the ESSA reporting requirement for FY ending 6/30/24+.

What Are the Main Changes?

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- Certain expenditures previously *excluded* in ESSA Report will be *included* in the SLFS Report:
 - Food Service
 - Transportation
 - Enterprise Operations
 - E.g., Book Store
- Districtwide lines are allocated between buildings
- Federal funds are not split by grant, but all lines are split by funding sources
- A lot less choices about what codes can be used



ESSA Excluded Items that Continue to be Excluded

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- Areas that continue to be excluded in the SLFS report:
 - ▣ Capital outlay
 - ▣ Payments to other schools
 - ▣ Community services
 - ▣ Adult Education
 - ▣ Debt Service
 - ▣ Interfund Transfers

- Funds that continue to be excluded from the report: Private Purpose Trust Fund (TE) and Custodial Funds (TC)

- *Funds that continue to be Exclusions within the report:
 - ▣ Debt Service (V), Capital (H), Public Library (L), Permanent (PN), Miscellaneous Special Revenue (CM) Fund



SLFS Report Format

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- Part I – School Level Expenditures – 3 categories - Salaries, Benefits and All Other
 - **Section A** - collects salaries, employee benefits, and all other expenditures for eight categories within elementary-secondary education instructional programs.
 - **Section B** - collects salaries, employee benefits, and all other expenditures for three categories within elementary-secondary education noninstructional programs.
 - Food Service, Enterprise Operations (e.g., Bookstore) and Other Non-Instructional Activities
 - **Section C** - collects districtwide current expenditures for salaries, benefits, and all other expenditures not recorded in Section A or B above

Part I – Section A – By Function of Service

(Split into Salaries/Benefits/All Other)

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- 1. Instruction.** Expenditures for activities in classroom, home, hospital, or co-curricular activities for teachers, instructional aides, and assistants engaged in regular instruction, special education, and vocational education. Non-enterprise student activities should be included. Adult education should not be included.
- 2. Support services, pupils.** Administrative, guidance, health, and logistical support that enhance instruction, including attendance, social work, student accounting, counseling, student appraisal, information, record maintenance, and placement services. Health includes medical, dental, nursing, psychological, and speech services.
- 3. Support services, instructional staff.** Supervision of instruction service improvements; curriculum development; professional development; training of instructional staff; academic assessment; and media, library, and instruction related technology services.

INSTRUCTIONAL

Part I – Section A – By Function of Service (Con't)

(Split into Salaries/Benefits/All Other)

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- 4. Support services, general administration.** Expenditures for board of education and executive administration (office of the superintendent) services.
- 5. Support services, school administration.** Principal and central school level services.
- 6. Support services, operation and maintenance of plant.** Building services such as heating; electricity; air conditioning; property insurance; care and upkeep of grounds and equipment; nonstudent transportation vehicle operation and maintenance; and security services.
- 7. Support services, student transportation.** Vehicle operation, monitoring riders, servicing, and maintenance.
- 8. Business, central/other support services.** Fiscal services, purchasing, warehousing, supply distribution, warehousing, and duplication. Plus, central support expenditures for planning, research and development, evaluation, information, management services, and expenditures for other support services not included on the previous lines.

INSTRUCTIONAL

Part I – Section B – By Function of Service (Split into Salaries/Benefits/Other)

9. Food Services	
9.1 Salaries	
C2860.16	Salaries
9.2 Employee Benefits	
C9010.8	State Retirement
C9020.8	Teachers' Retirement
C9030.8	Social Security
C9040.8	Workers' Compensation
C9045.8	Life Insurance
C9050.8	Unemployment Insurance
C9055.8	Disability Insurance
C9060.8	Hospital, Medical, and Dental Insurance
9.3 All Other	
C2860.2	Equipment
C2860.401	Management Company Admin Service Fee
C2860.402	Net Management Company Direct Expenses
C2860.409	All Other Contractual
C2860.41	Net Cost of Food Used
C2860.45	Materials and Supplies
C2860.49	BOCES Services
C2860.4	Other (Specify)
C9788.6	Leases - Principal
C9788.7	Leases - Interest

**NON-
INSTRUCTIONAL**

10. Enterprise Operations	
10.1 Salaries	
A2870.16	Instruction - Pupil Services; Noninstructional Salaries
10.2 Employee Benefits	
10.3 All Other	
A2870.2	Instruction - Pupil Services; Equipment
A2870.4	Instruction - Pupil Services; Contractual And Other
A2870.41	Instruction - Pupil Services; Merchandise for Resale
A2870.45	Instruction - Pupil Services; Materials And Supplies

← School Store

11. Other	
11.1 Salaries	
11.2 Employee Benefits	
11.3 All Other	
A1380.4	General Support - Finance; Fiscal Agent Fee
A1940.4	General Support - Central Services; Purchase of Land/Right of Way
A1950.4	General Support - Central Services; Assessments on School Property
A1964.4	General Support - Central Services; Refund on Real Property Taxes (NOTE: Do NOT include Tax Certiorari)

Part I – Section C – District-wide

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12. District-wide Current Expenditures

With the SLFS report, **this category will need to be allocated between the school buildings**

- ✓ Allocation can be based on enrollment
- ✓ Different methodology than ESSA report, e.g.,
 - ✓ A2070–Inservice Training–Instruction can be A3 (support services, instructional staff) or C12
 - ✓ A1240–Superintendent – must be A4 (support services, general administration)
 - ✓ Most 1000-1999 accounts are Section A vs. district-wide
- ✓ Encouraged to limit the use of C12

DISTRICT-WIDE

Part I Codes for Template

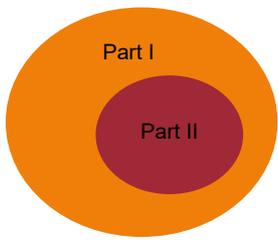
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Code	Part A	Code	Part B and C and Other
A1	1. Instruction	B9	9. Food Service
A2	2. Support services, pupils	B10	10. Enterprise Operations
A3	3. Support services, instructional staff	B11	11. Other
A4	4. Support services, general administration	C12	12. District-wide
A5	5. Support services, school administration		Other Codes
A6	6. Support services, operation and maintenance of plant	Exclusion	Exclusion
A7	7. Support services, student transportation	Fringes	Employee Benefits
A8	8. Business, central/other support services	Not Included	Interfund Transfers

Part II – Reporting Certain Lines By Category of Expenditures

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- The SLFS collects amounts for eight categories of Exhibit and Special Items.
- Districts should review expenditures to allocate expenditures in the appropriate category or categories.
- *Note:* Not all budget lines will have a Part II code. Only expenditures that fit into one of the 8 categories will have a code. See following slides.



Part II – Categories

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- **1. Teacher Salaries.** Total salaries and wages paid to certified and noncertified, permanent, temporary, and substitute teachers. Gross salary and wages; overtime; incentive and supplemental pay; bonuses; and summer school pay. **Do not include employee benefits.**
- **2. Instructional aide salaries.** Gross salary and wages; overtime; incentive and supplemental pay; bonuses; and summer school pay for all **instructional aides and assistants.** Do not include employee benefits.
- **3. Improvement of instruction.** Non-personnel expenditures for instruction, curriculum development, professional development, and training of instructional staff. **Do not include salaries or employee benefits.**



Part II – Categories (Con't)

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- **4. Library and media services.** Non-personnel expenditures for libraries, audio-visual, and educational television. Library materials include expenditures for operating facilities and developing and acquiring materials. **Do not include salaries or employee benefits.**
- **5. Books and periodicals.** Expenditures for books, textbooks, and periodicals used in classroom instruction or library services. **Do not include expenditures for electronic books or periodicals.** Books and periodicals that are classified as equipment should not be reported here.

Part II –Categories (Con't)

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- **6. Technology-related supplies and purchased services.** **Technology-related supplies and purchased services.** Includes supplies used with hardware or software below the capitalization threshold, such as a laptop or tablet. Data processing; coding; other services; repair and service not provided by district personnel; and rentals or leases should be included. All costs associated with voice, data, and video communication including internet connectivity. Expenditures for technology-related equipment should not be reported here, but instead be reported in the “Technology-related hardware” or “Technology-related software” category as appropriate.

Part II –Categories (Con't)

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- **7. Technology-related hardware.** Technology related hardware, including network equipment, servers, computers, printers, scanners, peripherals, and other electronic devices. Should not include machinery, vehicles, or furniture. Expenditures for technology-related supplies should not be reported here, but instead be reported in the “Technology-related supplies and purchased services” category.
- **8. Technology software.** Software purchases, including commercial off-the-shelf software and licensing fees. Expenditures for software that meet the standards for classification as a supply should not be reported here, but instead be reported in the “Technology-related supplies and purchased services” category.



Program Detail Area

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- In ESSA Report we had six program areas that were reported separately for school level and district-wide level
 - ▣ Special Education, ELL, Pupil Services, Community Services, BOCES Services and Pre-K

- In SLFS Report we have one combined program area for **Special Education** (not split between school level and district-wide)

Special Education

Exclusions

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In ESSA Report:

- ❑ Transportation
- ❑ Charter School Tuition
- ❑ Other Tuition
- ❑ Debt Service
- ❑ Other
 - ❑ Other Funds - C, V, H, PL, PN, CM
 - ❑ Services Provided to Non-Publics, Charters, CBO, Pass Through Fund, etc.

In SLFS Report:

- ~~❑ Transportation~~
- ❑ Charter School Tuition
- ~~❑ Other Tuition~~
- ❑ Debt Service
- ❑ Other
 - ❑ Other Funds – V, H, PL, PN, CM (**not C**)
 - ❑ Tuition and certain other costs for children not in the district register

Exclusions to Look For

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- Under *Other*:
 - ▣ Services Provided to Nonpublic Schools
 - ▣ Services Provided to Charter Schools
 - ▣ Payments to Community-Based Organizations for Prekindergarten (F2510.40)
 - ▣ BOCES Instructional Programs (Full-Time Only) (A2250.49)
 - ▣ Pass-through grants and funds which do not benefit students enrolled in a school or district program (F2250.40)
 - ▣ Expenditures for students not included in IRS count
- Most likely reported within an account that is partially reported – you will need to break out!



Part II and Program Area Codes for Template

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Code	Part II	Code	Program Area
1	1. Teacher Salaries		Program Area:
2	2. Instructional aide salaries	SE	Special Education
3	3. Improvement of instruction		
4	4. Library and media services		
5	5. Books and periodicals		
6	6. Technology-related supplies and purchased services		
7	7. Technology-related hardware		
8	8. Technology software		

Example of Coding Guidance

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Appendix A: ESSA/SLFS Financial Transparency Requirements by SY 2023-2024 SAMS ST-3 Code						
Account Number	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2610.15	Instruction - Instructional Media; Instructional Salaries	Section A 3. Support services, instructional staff	Salaries			
A2610.16	Instruction - Instructional Media; Noninstructional Salaries	Section A 3. Support services, instructional staff	Salaries			
A2610.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 4. Library and Media Services.		
A2610.4	Instruction - Instructional Media; Contractual and Other	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 4. Library and Media Services.		
A2610.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 4. Library and Media Services.		
A2610.46	Instruction - Instructional Media; School Library A/V Loan Program (Note: Do not include Smart Schools Bond Act (SSBA) expenditures)	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 4. Library and Media Services.		
A2610.49	Instruction - Instructional Media; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other			
A2610.0	Instruction - Instructional Media; Total School Library and Audiovisual	Multiple (See above)	Multiple (See above)			
A2620.15	Instruction - Instructional Media; Instructional Salaries	Section A 3. Support services, instructional staff	Salaries			
A2620.16	Instruction - Instructional Media; Noninstructional Salaries	Section A 3. Support services, instructional staff	Salaries			
A2620.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2620.4	Instruction - Instructional Media; Contractual and Other	Section A 3. Support services, instructional staff	All Other			

Coding Chart – A/B Codes vs. C Codes

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- It is advised that most codes should be able to be assigned to a school building.
 - ▣ If you don't track costs at that level, you can allocate them across school buildings using enrollment (or another reasonable method).
 - ▣ If you believe the account code should be a district-wide code, they too can be allocated across school buildings using enrollment.
 - ▣ Example: A2259 – ELL
 - A1 – Instruction
 - C12 – District-wide

A2259.15	A1 or C12	Salaries
A2259.16	A1 or C12	Salaries
A2259.20	A1 or C12	All Other
A2259.40	A1 or C12	All Other
A2259.45	A1 or C12	All Other

Funding Sources

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- Need to split out every line in Part I and Part II by state/locally funded vs. state/local/federally funded
 - ▣ ESSA report was State/local vs. Federally
- For Food Service Fund
 - ▣ **New** – will allocate between categories by:
 - Federal revenues/Total revenues = Federal share
 - 100% - federal share = State/Local share



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Review New Template

Available on our website under Resources,
Other and then SLFS Report

Tabs in the Excel Template

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- **Coding Chart** – Coding Chart is new, and it will be important for you to review. It will be used to code SLFS Data Form.
- **SLFS Data Form** – This is where you bring in your expenditures from 23-24 for all funds included in the report.
- **Food Service Fund** – New - Enter select revenues to determine the portion of the expenditures federally funded.
- **Fringe Benefits** – Fringe benefits will be calculated here. Report retiree share of fringes here.
- **Summary of Categories** – This tab takes information included in other tabs and converts to SLFS categories.
- **SLFS Summary** – This will be the sheet to enter information into IDEX system within the Business Portal after reconciling to the ST-3.

SLFS Data Form Tab

<u>Account</u>	<u>Description</u>	For Building Specific Costs, Enter School Number	<u>Object of Expense</u>	<u>Part I, Section and Line #</u>	<u>Category of Expense</u>	<u>If Applicable, Part II, Exhibit and Special Items</u>	<u>If Special Education, Program Detail Area (SE)</u>	<u>Funding Source (SL, F or C)</u>	<u>Expensed</u>
From Appropriation Status Detail Report By Function From 7/1/2023 To 6/30/2024:									
Other Funds - Reported under Exclusions:									
H Fund - Without Transfers	Totals			Exclusion	Other			SL	
V Fund - Without Transfers	Totals			Exclusion	Debt Service			SL	
PN Fund - Without Transfers	Totals			Exclusion	Other			SL	
PL Fund - Without Transfers	Totals			Exclusion	Other			SL	
CM Fund - Without Transfers	Totals			Exclusion	Other			SL	

Other Funds have moved to the top of page!

SLFS Data Form – A, F, C

Account	Description	ST-3 Code	For Building Specific Costs, Enter School Number	Object of Expense	Part I, Section and Line #	Category of Expense	If Applicable, Part II, Exhibit and Special Items	If Special Education, Program Detail Area (SE)	Funding Source (SL, F or C)	Expensed
		May need to adjust formula if use WinCap or if use different codes than OSC chart of accounts for F fund								
From Appropriation Status Detail Report By Function From General, Food Service and Special Aid Funds - Reported separately by account code:										
A 1010.400-00-0000	Miscellaneous Contracts - BOE	A1010.40			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
A 1010.406-00-0000	Travel/Conference - BOE	A1010.40			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
					#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
					#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
					#N/A	#N/A	#N/A	#N/A	#N/A	#N/A

```
=CONCATENATE(MID(A20,1,1), MID(A20,3,7))
```

New Column for ST-3 Code – edit is necessary
 Districts fill in Account, Description, Building # and Expensed Amounts (same as in prior years)
 Other columns will look to Chart of Account and fill in automatically!
 Include A, F and C here. Make sure you have enough rows BEFORE you copy the information into the template.

Fill in Enrollment by Building

School #1	School #2	School #3	School #4	School #5	School #6	School #7	School #8	School #9	School #10	School #11
Enrollment of Each School Building - Used to allocate various expenditures										
 292.00	399.00	10.00	15.00	5.00	10.00	15.00	5.00	10.00	15.00	5.00
34.52%	47.16%	1.18%	1.77%	0.59%	1.18%	1.77%	0.59%	1.18%	1.77%	0.59%
3,057.72	4,178.18	104.72	157.07	52.36	104.72	157.07	52.36	104.72	157.07	52.36
3,991.70	5,454.41	136.70	205.05	68.35	136.70	205.05	68.35	136.70	205.05	68.35
29.68	40.56	1.02	1.52	0.51	1.02	1.52	0.51	1.02	1.52	0.51
2,073.34	2,833.09	71.00	106.51	35.50	71.00	106.51	35.50	71.00	106.51	35.50
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
105.96	144.79	3.63	5.44	1.81	3.63	5.44	1.81	3.63	5.44	1.81
235.74	322.12	8.07	12.11	4.04	8.07	12.11	4.04	8.07	12.11	4.04
61,377.30	83,868.29	2,101.96	3,152.94	1,050.98	2,101.96	3,152.94	1,050.98	2,101.96	3,152.94	1,050.98
1,104.49	1,509.22	37.83	56.74	18.91	37.83	56.74	18.91	37.83	56.74	18.91
93.54	127.81	3.20	4.80	1.60	3.20	4.80	1.60	3.20	4.80	1.60

Fill in each building's enrollment for 23-24 and the name of the buildings.

Complete Building Number

Account	Description	ST-3 Code	For Building Specific Costs, Enter School Number	Object of Expense	Part I, Section and Line #
<div style="border: 1px solid black; padding: 5px;"> <p>Will be coded to Building #1</p> <p>Will be allocated across buildings by enrollment</p> </div>		<p>May need to adjust formula if use WinCap or if use different codes than OSC chart of accounts for F fund</p>			
<p>From Appropriation Status Detail Report By Function From 7/1/2023 To 6/30/2024:</p>					
<p>General, Food Service and Special Aid Funds - Reported separately by account code:</p>					
A 1620.160-00-0000	Non-Instructional Salary	A1620.16		1	A6
A 1620.160-00-0SUB	Non-Instructional Substitute	A1620.16		1	A6
A 1620.160-00-1000	Non-Instructional Salary - Custodial CES	A1620.16	1	1	A6
A 1620.160-00-1COM	Non-Instructional Salary - Custodial Community Events - CES	A1620.16	1	1	A6
A 1620.160-00-1LON	Non-Instructional Salary - Custodial Longevity - CES	A1620.16	1	1	A6
A 1620.160-00-1SUB	Non-Instructional Custodial Substitute - CES	A1620.16	1	1	A6
A 1620.160-00-2000	Non-Instructional Salary - Custodial ADMIN BLDG	A1620.16		1	A6
A 1620.160-00-2BUY	Health Insurance Buyout - Custodial ADMIN BLDG	A1620.16		1	A6
A 1620.160-00-2LON	Non-Instructional Salary - Custodial Longevity - ADMIN BLDG	A1620.16		1	A6
A 1620.160-00-2SUB	Non-Instructional Custodial Substitute - ADMIN BLDG	A1620.16		1	A6
A 1620.160-00-3000	Non-Instructional Salary - Custodial JR/SR HS	A1620.16	2	1	A6
A 1620.160-00-3LON	Non-Instructional Salary - Custodial Longevity - JR/SR HS	A1620.16	2	1	A6
A 1620.160-00-3SUB	Non-Instructional - Custodial Substitute - JR/SR HS	A1620.16	2	1	A6



Template will Fill In Building Level Information, but You Can Override

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Description	ST-3 Code	For Building Specific Costs, Enter School Number	Object of Expense	Part I, Section and Line #	Category of Expense	School #1	School #2	School #3
	May need to adjust formula if use WinCap or if use different codes than OSC chart of accounts for F fund					School #1	School #2	School #3
Detail Report By Function From 7/1/2023 To 6/30/2024:						292.00	399.00	10.00
Special Aid Funds - Reported separately by account code:						34.52%	47.16%	1.18%
Non-Instructional Salary	A1620.16		1	A6	Salaries	-	-	-
Non-Instructional Substitute	A1620.16		1	A6	Salaries	3,697.63	5,052.59	126.63
Non-Instructional Salary - Custodial CES	A1620.16	1	1	A6	Salaries	234,022.00	-	-
Non-Instructional Salary - Custodial Community Events - CES	A1620.16	1	1	A6	Salaries	92.00	-	-
Non-Instructional Salary - Custodial Longevity - CES	A1620.16	1	1	A6	Salaries	1,175.00	-	-
Non-Instructional Custodial Substitute - CES	A1620.16	1	1	A6	Salaries	5,123.00	-	-
Non-Instructional Salary - Custodial ADMIN BLDG	A1620.16		1	A6	Salaries	56,643.86	77,400.34	1,939.86
Health Insurance Buyout - Custodial ADMIN BLDG	A1620.16		1	A6	Salaries	517.73	707.45	17.73
Non-Instructional Salary - Custodial Longevity - ADMIN BLDG	A1620.16		1	A6	Salaries	483.22	660.28	16.55
Non-Instructional Custodial Substitute - ADMIN BLDG	A1620.16		1	A6	Salaries	637.15	870.63	21.82
Non-Instructional Salary - Custodial JR/SR HS	A1620.16	2	1	A6	Salaries	-	177,070.00	-
Non-Instructional Salary - Custodial Longevity - JR/SR HS	A1620.16	2	1	A6	Salaries	-	685.00	-
Non-Instructional - Custodial Substitute - JR/SR HS	A1620.16	2	1	A6	Salaries	-	297.00	-

If you want to allocate differently, we recommend you add a line and separate expenses by line and code to the individual building vs. writing over formulas.

New – Coding Chart Tab

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CODING CHART FOR SLFS DATA FORM

Below are the allowed options. For the lines with choices, please pick the category of expense, Part II code, Program Area and Funding Source that applies to your district.

Account Code	Part I Code	Category of Exp	Part II Code	Program Area	Funding
A1010.16	A4	Salaries			SL
A1010.20	A4	All Other			SL
A1010.40	A4	All Other			SL
A1010.45	A4	All Other			SL
A1010.49	A4	All Other			SL
A1040.16	A4	Salaries			SL
A1040.20	A4	All Other			SL
A1040.40	A4	All Other			SL
A1040.45	A4	All Other			SL
A1060.16	A4	Salaries			SL
A1060.20	A4	All Other			SL
A1060.40	A4	All Other			SL
A1060.45	A4	All Other			SL
A1060.49	A5	All Other			SL

Most account codes only have one choice.

All lines have a *Part I Code* and *Category of Expense*.

Select lines have a *Part II Code* and/or *Program Area*.

Special Aid Fund codes don't always have a funding code listed as it will be specific to your district.

Coding Chart –

Linked to SLFS Data Form

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Account Code	Part I Code	Category of Exp	Part II Code	Program Area	Funding
A1010.16	A4	Salaries			SL
A1010.20	A4	All Other			SL
A1010.40	A4	All Other			SL
A1010.45	A4	All Other			SL
A1010.49	A4	All Other			SL

Account	Description	ST-3 Code	For Building Specific Costs, Enter School Number	Object of Expense	Part I, Section and Line #	Category of Expense	If Applicable, Part 2, Exhibit and Special Items	If Special Education, Program Detail Area (SE)	Funding Source (SL, F or C)	Expensed
From Appropriation Status Detail Report By Function From 7/1/2023 To 6/30/2024:										
General, Food Service and Special Aid Funds - Reported separately by account code:										
A 1010.400-00-0000	Miscellaneous Contracts - BOE	A1010.40		4	A4	All Other	-	-	SL	8,858
A 1010.406-00-0000	Travel/Conference - BOE	A1010.40		4	A4	All Other	-	-	SL	11,564
A 1010.450-00-0000	General Supplies - BOE	A1010.45		4	A4	All Other	-	-	SL	85
A 1040.160-00-0000	Support Salary - District Clerk	A1040.16		1	A4	Salaries	-	-	SL	6,006

Adjust ST-3 Code column if you aren't following the OSC Chart of Accounts

For Lines with Multiple Options

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- For all accounts with multiple options, there generally are only two options.
 - Generally one option from Part I A or B and C12 as the other option.
 - For the Chart of Accounts, we have defaulted to the Part A or B option, but have highlighted in yellow on the Coding Chart all multi-option lines and have provided a dropdown of the choices available.
 - You need to review these lines to agree with how your district views these lines.
 - The Data Form will allow you to use any of the codes, so if you have Exclusions that you are breaking out, you can code them to Exclusions.

Review Lines Highlighted in Blue

Account	Description	ST-3 Code	For Building Specific Costs, Enter School Number	Object of Expense	Part I, Section and Line #	Category of Expense	If Applicable, Part II, Exhibit and Special Items	If Special Education, Program Detail Area (SE)
		May need to adjust formula if use WinCap or if use different codes than OSC chart of accounts for F fund						
From Appropriation Status Detail Report By Function From 7/1/2023 To 6/30/2024:								
General, Food Service and Special Aid Funds - Reported separately by account code:								
A 1680.200-00-0000	Equipment - Central Data Processing	A1680.20		2	A8	All Other	7	-
A 1680.450-00-0000	General Supplies - Central Data Processing	A1680.45		4	A8	All Other	-	-
A 1680.490-00-0000	BOCES Services - Central Data Processing	A1680.49		4	A8	All Other	-	-
A 1910.400-00-0000	Insurance	A1910.40		4	A8	All Other	-	-
A 1920.406-00-0000	School Association Membership Dues	A1920.40		4	A8	All Other	-	-
A 1950.400-00-1000	Assessments School Property Miscellaneous Contracts - CES	A1950.40	1	4	B11	All Other	-	-
A 1950.400-00-2000	Assessments School Property Miscellaneous Contracts - ADMIN BLDG	A1950.40		4	B11	All Other	-	-
A 1950.400-00-3000	Assessments School Property Miscellaneous Contracts - JR/SR HS	A1950.40	2	4	B11	All Other	-	-
A 1950.400-00-4000	Assessments School Property Miscellaneous Contracts - BG	A1950.40		4	B11	All Other	-	-
A 1964.400-00-0000	Refund Real Property Taxes Miscellaneous Contracts	A1964.40		4	B11	All Other	-	-
A 1981.490-00-0000	BOCES Services Administrative Charges	A1981.49		4	A8	All Other	-	-
A 2010.150-00-0000	Instructional Salary - Curriculum Development & Supervision	A2010.15		1	A3	Salaries	-	-
A 2010.150-00-1000	Curriculum Writing CES	A2010.15	1	1	A3	Salaries	-	-
A 2010.150-00-3000	Curriculum Writing Jr/Sr HS	A2010.15	2	1	A3	Salaries	-	-

Any line which has multiple options, will be highlighted in blue for your final review.

Tips on Areas to Watch For

36

Account Code	Part I Code	Category of Exp	Part II Code	Program Area	Funding
--------------	-------------	-----------------	--------------	--------------	---------

F1460.15	A8	Salaries				<--	Note: Special Aid Fund grants will need to be reviewed to determine whether State funded or Federally funded.
F1460.16	A8	Salaries					
F1460.20	A8	All Other					
F1460.40	A8	All Other					

C2860.16	B9	Salaries			C	<--	Note: Use "C" for funding source as Food Service will be split based on federal revenues as a percentage of total revenues. See "Food Service Fund" tab for further information.
C2860.20	B9	All Other			C		
C2860.40	B9	All Other			C		
C2860.41	B9	All Other			C		
C2860.45	B9	All Other			C		
C2860.49	B9	All Other			C		
C2860.40	B9	All Other			C		

A1680.20	A8	All Other	7 or 8			SL	Note: For lines with the option of 7 (Hardware Equipment) or 8 (Software Equipment) you might not use the code for either so the options are either 7, 8, or "blank" If you use the account for both hardware and software equipment, then make separate lines on the SLFS Data Form
A1680.40	A8	All Other				SL	
A1680.45	A8	All Other				SL	
A1680.49	A8	All Other				SL	
A1710.10	A8	Salaries				SL	

Tips on Areas to Watch For

37

<u>Account</u>	<u>Description</u>	<u>ST-3 Code</u>	For Building Specific Costs, Enter School Number	<u>Object of Expense</u>	<u>Part I, Section and Line #</u>	<u>Category of Expense</u>	<u>If Applicable, Part II, Exhibit and Special Items</u>
A 2110.125-00-1000	Instructional Salary K-6	A2110.12	1	1	A1	Salaries	1 or 2
A 2110.125-00-1SUB	Teacher Assistant Substitute K-3 - CES	A2110.12	1	1	A1	Salaries	1 or 2
A 2110.126-00-1000	Teaching Assistant Salary	A2110.12		1	A1	Salaries	1 or 2
A 2110.126-00-1SUB	Substitute Teacher Assistant Salary CES 4-6	A2110.12	1	1	A1	Salaries	1 or 2
A 2110.130-00-3000	Instructional Salary - JR/SR HS 9th - 12th Grade	A2110.13	2	1	A1	Salaries	1 or 2



Review for lines which have multiple options listed and make a choice on the Data Form. Some account codes have multiple Part II options, so template allows you to decide the proper code based on the line description.

Review the funding source column to ensure all lines are coded SL, C, or F. If not filled in for Special Aid fund codes, enter information in the Data Form tab.

Review the other lines highlighted to ensure they are coded as your district wants to report them (building vs. districtwide or building vs. excluded).

.471, .472 and .473 Codes

38

- Review lines coded to any of these three objects of expense:
 - ▣ Under A2110, A2250, A2259, A2280, F2250, F2251, F2252, F2253, F2254, F2259
- .471- Tuition Paid to Public Districts in NYS – Report as **Exclusion-Other**
- .472 – Tuition – All Other – Report as **Exclusion-Other**
- .473 – Payment to Charter Schools – Report as **Exclusion-Charter Schools**

Recommended Steps to Complete the **SLFS Data Form**

39

- ❑ Import the information from your accounting records. (Account codes, description & amounts)
- ❑ Fill in your district's enrollment and building names under the school columns.
- ❑ Review the ST-3 Code column and adjust codes, as necessary.
- ❑ Fill in the building number for those lines that you have accounted for by building in your accounting records.
- ❑ For those lines without a funding source prepopulated, fill in the funding source from the dropdown list.

Recommended Steps to Complete the SLFS Data Form

40

- For lines that have columns that have been highlighted in blue, review the code pulled from the Coding Chart for accuracy based on how your district accounts for that area.
 - If you need more than one option for a line, add a second line for that expenditure line and use the dropdowns to select the appropriate codes.
- Review list of Other Exclusions and see if you have any costs that need to be broken out included in lines coded to A, B or C.
- Check the far-right column to ensure that all codes have been allocated.

Tip for Assigning ST-3 Codes for the Special Aid Fund

41

- Print a *ST-3 Account Code Listing* from nVision for the Special Aid Fund.
- This shows you the codes used in your accounting records and the ST-3 code it is linked to.
- Update the ST-3 code in Column C on the Data Form, as necessary.



ST3 Code Description	ST3 Code	Account Description	Account
Instructional Salaries	F2110.15	Instructional Salaries - Title I 2022-2023	F 0021.150-23-TITI
Instructional Salaries	F2110.15	Instructional Salaries - Title I 2023-2024	F 0021.150-24-TITI
Instructional Salaries	F2110.15	Instructional Salaries - Title I 2024-2025	F 0021.150-25-TITI
Instructional Salaries	F2110.15	Instructional Salaries TA - Title I	F 0021.155-13-TITI
Instructional Salaries	F2110.15	Instructional Teaching Assistant Salaries - Title I	F 0021.155-24-TITI
Instructional Salaries	F2110.15	Instructional Salaries - Perf Grant	F 0100.150-13-PICG
Instructional Salaries	F2110.15	Instructional Salaries - Perf Grant	F 0100.150-13-WRAP
Instructional Salaries	F2110.15	Instructional Salaries - Perf Grant	F 0100.150-14-WRAP
Instructional Salaries	F2110.15	Instructional Salaries - WRAPS	F 0100.150-15-WRAP
Instructional Salaries	F2110.15	Instructional Salaries - IIA	F 0147.150-13-TIIA
Instructional Salaries	F2110.15	Instructional Salaries - IIA	F 0147.150-14-TIIA
Instructional Salaries	F2110.15	Instructional Salaries - IIA	F 0147.150-15-TIIA
Instructional Salaries	F2110.15	Instructional Salaries - IIA	F 0147.150-16-TIIA
Instructional Salaries	F2110.15	Instructional Salaries - IIA	F 0147.150-17-TIIA
Instructional Salaries	F2110.15	Instructional Salaries - IIA	F 0147.150-18-TIIA
Instructional Salaries	F2110.15	Instructional Salaries - Title IIA	F 0147.150-19-TIIA
Instructional Salaries	F2110.15	Instructional Salaries - Title IIA	F 0147.150-20-TIIA
Instructional Salaries	F2110.15	Instructional Salaries - Title IIA	F 0147.150-21-TIIA
Instructional Salaries	F2110.15	Instructional Salaries - Title IIA 2021-2022	F 0147.150-22-TIIA
Instructional Salaries	F2110.15	Instructional Salaries - Title IIA 2022-2023	F 0147.150-23-TIIA
Instructional Salaries	F2110.15	Instructional Salaries - Title IIA 2023-2024	F 0147.150-24-TIIA
Instructional Salaries	F2110.15	Instructional Salaries - Title IIA 2024-2025	F 0147.150-25-TIIA
Instructional Salaries	F2110.15	Instructional Salaries Title IV Grant 2019-2020	F 0204.150-20-TIIV
Instructional Salaries	F2110.15	Instructional Salaries - RECOVS Grant 2023-2024	F 0458.150-24-RCVS
Instructional Salaries	F2110.15	Instructional Salaries - RECOVS Grant 2024-2025	F 0458.150-25-RCVS

Food Service Fund Tab

42

	A	B	C	D	E	F	G	H	I
1									
2	Allocation of Expenses between Federally funded and State/Locally funded:								
3									
4	From the ST-3 fill in the following for 2023-24:								
5									
6	Schedule C2-Food Service Revenues								
7	Line 11-C4190		206,474						
8	Line 12-C4190		239,030						
9	Line 13-C4192		25,070						
10	Line 15-CT5999		559,086						
11									
12	Federal share:		0.84168446						
13	State/Local share:		0.15831554						
14									
15									
16									

This information will be used to allocate the funding sources for all ST-3 codes in the Food Service Fund.

Fringe Benefits Allocations

		<u>Fringes</u>	<u>Exclusions</u>	<u>School #1</u>	<u>School #2</u>	<u>School #3</u>	<u>School #4</u>
Fringe Benefit Reconciliation - Check Column AG to ensure all fringes have been distributed		<div style="border: 1px solid red; background-color: red; color: white; padding: 5px;"> NOTE: TEMPLATE IS SET UP TO HANDLE UP TO 17 SCHOOL BUILDINGS, CURRENTLY SCHOOL 5-17 ARE HIDDEN. RIGHT CLICK BETWEEN COLUMN N AND COLUMN AB TO VIEW MORE BUILDINGS </div>					
Fringe Allocation:							
Sum of All .1 Codes by column		12,893,356.00	186,689.00	6,577,480.92	6,129,186.08	-	-
Sum of All .80 Codes		6,407,380.00	6,407,380.00				
Less: Retiree Fringes		<div style="background-color: yellow; padding: 2px;">Fill In-----></div> <div style="border: 1px solid black; background-color: lightblue; padding: 2px;">1,000,000</div>					
Net Fringes		5,407,380					
Fringe Rate (Fringes/Salaries)		<div style="border: 1px solid black; padding: 2px;">0.419392748</div>					
Allocated Fringes		5,407,380.00	78,296.01	2,758,547.79	2,570,536.19	-	-

Allocation for fringes is done like how we did the ESSA fringe allocation.

New:

Retiree fringes are coded to C12 and allocated to the buildings based on enrollment.

Summary of Categories Tab

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Part I

This tab is here to review only. No new information needs to be added here.

				Part I Total	With Fringes Allocated	Part I with Fringes Total
A1	Salaries			8,447,828.00	4,244,852.02	12,692,680.02
A1	All Others			1,984,589.00		1,984,589.00
A2	Salaries			615,619.00	309,335.32	924,954.32
A2	All Others			33,294.00		33,294.00
A3	Salaries			471,040.00	236,687.48	707,727.48
A3	All Others			550,460.00		550,460.00
A4	Salaries			260,372.00	130,831.33	391,203.33
A4	All Others			87,775.00		87,775.00
A5	Salaries			607,832.00	305,422.52	913,254.52
A5	All Others			8,753.00		8,753.00
A6	Salaries			850,874.00	427,545.90	1,278,419.90
A6	All Others			678,612.00		678,612.00
A7	Salaries			968,541.00	486,671.04	1,455,212.04
A7	All Others			573,211.00		573,211.00
A8	Salaries			422,756.00	212,425.80	635,181.80
A8	All Others			748,976.00		748,976.00
B9	Salaries			-	-	-
B9	All Others			490,570.00		490,570.00
B10	Salaries			-	-	-
B10	All Others			-		-
B11	Salaries			-	-	-
B11	All Others			38,402.00		38,402.00
C12	Salaries			88,399.00	44,418.60	132,817.60
C12	All Others			21,969.00		21,969.00
Exclusions	Charter Schools			29,500.00		29,500.00
Exclusions	Debt Service			2,919,005.00		2,919,005.00
Exclusions	Other			5,581,400.00		5,581,400.00
	Fringes			6,398,190.00	(6,398,190.00)	-
	Total to SLFS Report			32,877,967.00	-	32,877,967.00
	NI - Not Included in Report			158,798.00		158,798.00
	Grand Totals			33,036,765.00	-	33,036,765.00

Summary of Categories Tab

45

44					
45	Part II				
46					
		Part II and Program Area			
47				Part II totals	Federal Portion
48		1	Part II	7,445,664.00	578,430.00
49		2	Part II	1,063,969.00	92,775.00
50		3	Part II	13,713.00	-
51		4	Part II	13,058.00	-
52		5	Part II	21,722.00	-
53		6	Part II	57,744.00	-
54		7	Part II	39,141.00	-
55		8	Part II	-	-
56					
57				8,655,011.00	671,205.00
58					
59				S/L Portion=	<u>7,983,806.00</u>
60	Program Area				
61				2,366,146.00	Salaries
62				1,284,016.00	All Other
63				1,191,425.86	Employee Benefits
64		Special Education	Program Area	<u>4,841,587.86</u>	
65					

What Should You Review?

Look for the yellow columns on this tab and the SLFS Data Form. Variances must be cleared.

BL	BM
Check (B)	(A) - (B) =Rounding Diff.
12,692,680.02	-
1,984,589.00	-
924,954.32	-
33,294.00	-
707,727.48	-
550,460.00	-
391,203.33	-
87,775.00	-
913,254.52	-
8,753.00	-
1,278,419.90	-
678,612.00	-
1,455,212.04	-
573,211.00	-
635,181.80	-
748,976.00	-
-	-
490,570.00	-
-	-
-	-
-	-
38,402.00	-
132,817.60	-
21,969.00	-
29,500.00	-
2,919,005.00	-
5,581,400.00	-
-	-
-	-
32,877,967.00	-
158,798.00	-
33,036,765.00	-

State/Local/Federal	State/Local/Federal Rounding Diff.	Federal	Federally funded Rounding Diff.
7,480,033.00	-	612,799.00	-
1,056,194.00	-	85,000.00	-
13,713.00	-	-	-
13,058.00	-	-	-
21,722.00	-	-	-
57,744.00	-	-	-
70,545.00	-	-	-
-	-	-	-
8,713,009.00	-	697,799.00	-
8,713,009.02		697,798.98	

Total by Schools	Control Total	Reconciliation
24,348,062.00	24,348,062.00	-
(1,337,782.15)	(1,337,782.15)	-
23,010,279.85	23,010,279.85	-
833,989.00	833,989.00	-
90,888.00	90,888.00	-
412,905.15	412,905.15	-
-	-	-
1,246,894.15	1,246,894.15	-
90,888.00	90,888.00	-
1,337,782.15	1,337,782.15	-
24,348,062.00	24,348,062.00	-

SLFS Summary Tab

Part I – Section A

47

	A	B	C	D	E	F	G
1							
2	Summary - Use to Enter Information into IDEX within Business Portal:						
3							
4							
5	Part I-Current Operation Expenditure		School #1	School #1		School #2	School #2
6	Section A-Elementary-Secondary Education Instructional Programs - Prekindergarten Through Grade 12		<u>State/Local</u>	<u>State/Local/Federal</u>		<u>State/Local</u>	<u>State/Local/Federal</u>
7	1. Instruction						
8	1.1 Salaries	1.1	4,011,423.84	4,224,799.56	1.1	3,775,762.69	4,067,327.46
9	1.2 Employee Benefits	1.2	2,095,146.04	2,122,870.98	1.2	2,005,860.21	2,043,744.64
10	1.3 All Other	1.3	568,021.90	614,445.07	1.3	1,079,090.93	1,142,525.33
11	2. Support services, pupils						
12	2.1 Salaries	2.1	253,864.80	253,864.80	2.1	357,954.69	357,954.69
13	2.2 Employee Benefits	2.2	127,561.60	127,561.60	2.2	179,864.54	179,864.54
14	2.3 All Other	2.3	11,689.82	11,689.82	2.3	15,856.54	15,856.54
15	3. Support services, instructional staff						
16	3.1 Salaries	3.1	190,451.41	190,451.41	3.1	221,496.21	221,496.21
17	3.2 Employee Benefits	3.2	95,697.74	95,697.74	3.2	111,297.09	111,297.09
18	3.3 All Other	3.3	191,496.98	191,496.98	3.3	262,641.15	262,641.15
19	4. Support services, general admin						
20	4.1 Salaries	4.1	89,868.35	89,868.35	4.1	122,799.56	122,799.56

SLFS Summary Tab

Part I – Section B & C

48

39	Section B - Elementary-Secondard Noninstructional Programs						
40	9. Food services						
41	9.1 Salaries	9.1	-	-	9.1	-	-
42	9.2 Employee Benefits	9.2	-	-	9.2	-	-
43	9.3 All Other	9.3	26,806.31	169,322.03	9.3	36,629.17	231,368.12
44	10. Enterprise operations						
45	10.1 Salaries	10.1	-	-	10.1	-	-
46	10.2 Employee Benefits	10.2	-	-	10.2	-	-
47	10.3 All Other	10.3	-	-	10.3	-	-
48	11. Other						
49	11.1 Salaries	11.1	-	-	11.1	-	-
50	11.2 Employee Benefits	11.2	-	-	11.2	-	-
51	11.3 All Other	11.3	18,259.09	18,259.09	11.3	19,707.60	19,707.60
52	Section C -Districtwide Current Expenditures						
53	12.1 Salaries	12.1	3,039.08	30,511.24	12.1	4,152.72	41,691.73
54	12.2 Employee Benefits	12.2	11,761.65	15,331.24	12.2	16,071.57	20,949.20
55	12.3 All Other	12.3	7,582.68	7,582.68	12.3	10,361.27	10,361.27
56	Totals Part I		10,281,494.94	10,743,235.34		11,305,890.32	11,936,830.14

SLFS Summary Tab

Part II, Program Detail Area & Exclusions

49

58	Part II - Exhibit and Special Items						
59	1. Teacher Salaries	1.	3,301,072.64	3,512,582.46	1.	3,527,437.56	3,816,452.69
60	2. Instructional aide salaries	2.	713,390.27	742,728.33	2.	252,477.85	292,566.50
61	3. Improvement of instruction	3.	4,733.09	4,733.09	3.	6,467.48	6,467.48
62	4. Library and media services	4.	6,695.94	6,695.94	4.	6,316.44	6,316.44
63	5. Books and periodicals	5.	17,338.00	17,338.00	5.	4,384.00	4,384.00
64	6. Technology-related supplies and purchased services	6.	18,863.87	18,863.87	6.	29,380.61	29,380.61
65	7. Technology-related hardware	7.	17,264.66	17,264.66	7.	46,109.12	46,109.12
66	8. Technology software	8.	-	-	8.	-	-
67	Totals Part II		4,079,358.47	4,320,206.35		3,872,573.06	4,201,676.84
68							
	Program Detail Area (Include School-Level and Central District Costs)						
69	1. Special Education						
71	Total Exclusions						
72	1. Charter School Tuition						
73	2. Debt Service						
74	3. Other						
75	Total Exclusions						
76							
77	Totals:						
78	Part I						
79	Exclusions						
80	Grand Totals						
81							

Go to Column BB for totals -->

SLFS Summary Tab

ST-3 Reconciliation

50

					Enter Amounts from your ST-3:	
83						
84	ST-3 Reconciliation:					
85		<u>ST-3 Line</u>				
86	+ Total General Fund Expenditures and Interfund Transfers (AT9999.0)	Line 463	+		26,238,253.00	AT9999.0 Amount
87	- Total Interfund Transfers (AT9951.0)	Line 461	-		158,351.00	AT9951.0 Amount
88	+ Total Special Aid Fund Expenditures and Interfund Transfers (FT9999.0)	Line 302	+		1,338,368.00	FT9999.0 Amount
89	- Total Interfund Transfers (FT9951.0)	Line 301	-		-	FT9951.0 Amount
90	+ Total Debt Service Fund Expenditures (VT9999.0)	Line 79	+			VT9999.0 Amount
91	- Total Interfund Transfers (V9901.9)	Line 77	-		-	V9901.9 Amount
92	- Total Payment to Escrow Agent (V9991.4)	Line 78	-			V9991.4 Amount
93	+ Total School Food Service Expenditures (CT9999.0)	Line 19	+		491,017.00	CT9999.0 Amount
94	- Total Interfund Transfers (C9901.9)	Line 18	-		447.00	C9901.9 Amount
95	+ Total Public Library Fund Expenditures (LT9999.0)	Line 19	+		-	LT9999.0 Amount
96	- Total Interfund Transfers (LT9951.0)	Line 18	-		-	LT9951.0 Amount
97	+ Total Capital Fund Expenditures for Security of Plant (HT9999.0)	Line 14	+		4,858,229.00	HT9999.0 Amount
98	- Total Interfund Transfers (HT9951.0)	Line 13	-		61,606.00	HT9951.0 Amount
99	+ Total Permanent Fund Expenditures (PNT9999.0)	Line 7	+		-	PNT9999.0 Amount
100	+ Total Misc. Special Revenue Fund Expenditures (CMT9999.0)	Line 18	+		172,503.00	CMT9999.0 Amount
101	- Total Interfund Transfers (CM9901.9)	Line 17a	-		-	CM9901.9 Amount
102	GRAND TOTAL PER ST-3		=		32,877,966.00	Control Total
103						
104	GRAND TOTAL FROM REPORT				32,877,966.95	
105						
106	DIFFERENCE (SHOULD ONLY BE MINIMAL ROUNDING)				(0.95)	

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Pulling Expenditures from Accounting Records

Need Details of A, C, F

Need Totals of H, V, PN, PL, CM

Download Your Appropriations Ledger for 23-24 for General, Food Service and Special Aid Funds

Example from nVision –

Select A, F and C

Select 7/1/23-6/30/24

Select no subtotals

Select Export

Appropriation Status Report

This report shows the details of accounts based on the selected criteria.

Report Criteria

Start Date: 7/1/2023
End Date: 6/30/2024 Prior Year
Sort By: Function
Report Type: Detail

Account Components

Fund: Selection
Function: All
Object: All
Location: All
Program: All

Include Null (Zero) Accounts Exclude Unposted Transactions Merge Funds Include Requisition Amounts

Account Display
Example Account: 1010.160-12-3345

<input type="checkbox"/> First Function Total	*	1010
<input type="checkbox"/> Second Function Total	**	10
<input type="checkbox"/> Third Function Total	***	1

Export Run Cancel

Funds
Selected Fund(s): A, F, C

Sample of Export File

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Columns that you need

Account	Description	Budget	Adjustments	Adj. Budget	Expensed
A 1010.400-00-0000	BOE - Contractual	11,000.00	0.00	11,000.00	7,872.38
A 1010.450-00-0000	BOE - Material & Supplies	450.00	0.00	450.00	187.77
A 1040.160-00-0000	District Clerk Salary	4,123.46	0.00	4,123.46	3,830.70
A 1240.150-00-0000	Instructional Salary	181,569.06	0.00	181,569.06	182,423.00
A 1240.160-00-0000	Non-Instructional Salary	66,364.21	0.00	66,364.21	59,971.99
A 1240.400-00-0000	Contractual	7,800.00	0.00	7,800.00	7,697.21
A 1240.401-00-0000	Travel	1,000.00	0.00	1,000.00	124.06
A 1240.402-00-0000	Conferences	1,000.00	0.00	1,000.00	285.00
A 1240.431-00-0000	Postage	650.00	0.00	650.00	650.00
A 1240.450-00-0000	Materials & Supplies	1,620.00	0.00	1,620.00	1,325.82
A 1310.160-00-0000	Non-Instructional Salaries	189,127.00	0.00	189,127.00	178,626.25
A 1310.400-00-0000	Contractual	14,550.00	0.00	14,550.00	11,053.09
A 1310.401-00-0000	Travel	800.00	0.00	800.00	688.29
A 1310.402-00-0000	Conferences	3,000.00	0.00	3,000.00	185.00
A 1310.431-00-0000	Postage	2,500.00	0.00	2,500.00	2,504.27
A 1310.450-00-0000	Materials & Supplies	1,800.00	0.00	1,800.00	1,961.90

Important:
Save/Copy to spreadsheet on your local
computer before going further

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IDEx System

Is in the Business Portal and is Where
Information is Submitted

Reporting is Done Through the IDEX System in the Business Portal

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The screenshot displays the NYSED Application Business Portal interface. At the top, there is a navigation bar with 'NYSED Home' and 'Portal Home' on the left, and 'Change Your Password' and 'Log Out' on the right. Below the navigation bar, the NYSED logo is on the left, and the text 'New York State EDUCATION DEPARTMENT' and 'Knowledge > Skill > Opportunity' is on the right. The main heading is 'Application Business Portal' with the text 'You are logged in as ' below it. The main content area is titled 'My Applications' and contains a list of application links: 'SEDDAS User Guide', 'IRS Data Exchange (IDEX)', 'Information and Reporting Services Portal (IRSP)', 'SED Delegated Account System (SEDDAS)', 'SED Monitoring and Vendor Performance System', 'SSBA Reimbursement', and 'State Aid Management System (SAMS)'. A red arrow points to the 'IRS Data Exchange (IDEX)' link. To the right of the list is a 'Notice' box with the text: 'Notice: If the Superintendent or Principal has changed, please [click here](#). (Does **not** apply to Summer School principals.)'

Need Further Assistance?

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- [ESSA and SLFS Financial Reporting | New York State Education Department \(nysed.gov\)](#)
 - Guidance on report preparing and submitting through IDEX
 - Coding charts
 - By Account code
 - By Part I category

- **Due date is 12/31/2024, except for the Big 5.**

Any Questions?

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State Aid and Financial Planning Service

Questar III BOCES
10 Empire State Boulevard
Castleton, NY 12033

518-477-2635

Option 1 (SAP)

<http://sap.questar.org>

twitter.com/qiisap - @qiisap

