Guidance on Using Our Excel Template to Prepare ESSA Report for 2020-21

October 27, 2021

Review of ESSA Requirements

- All districts are required to complete - Year 3
- Reporting actual expenditures for 2020-21 (=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 are allocated proportionally to each category
- Other funds are grouped with Excluded
  - C, H, V, PN, PL, MS

Review ESSA Website

http://www.nysed.gov/essa/financial-transparency

Two Documents This Year

**ESSA Financial Transparency Report
2020-21 School Year Expenditures**

Report Submission Instructions

October 2021

10-page summary of what is needed.

Good overview of everything you need to know about process

162-page guidance on what is needed, including the coding charts.

Use Appendix A (in account code order)

**ESSA Financial Transparency Report
2020-21 School Year Expenditures**

**Technical Reporting Guidance
for School Business Officials**
October 2021

From the *Technical Reporting Guidance* Document

Table of Contents

Changes to Guidance

In October 2020, NYSED published a 2019-20 Guidance document. The table below summarizes changes that have been made between the 2019-20 Guidance and this 2020-21 Guidance.

Table 7. Guidance Changes

Topic	2019-20 Guidance & Form	2020-21 Guidance & Form
Report Submission Instructions	Report Submission Instructions were included in this guidance in prior years.	Report Submission Instructions have been moved to a separate document and can be found on the ESSA Financial Transparency webpage: http://www.nysed.gov/essa/financial-transparency
New ST-3 Codes: A1060.49, A2915.15, A2915.16, A2915.2, A2915.4, A2915.0, F2915.15, F2915.16, F2915.2, F2915.4, F2915.8, F2915.0	Not addressed	New ST-3 account codes for the 2020-21 school year have been added.
BOCES Instructional Services (Full Time Only)	Table 4. Exclusions from Per-pupil Expenditures in the guidance indicated BOCES Instructional Services (Full Time Only) should be included under Exclusion 3. Other Tuition.	Table 4. Exclusions from Per-pupil Expenditures in the guidance indicates BOCES Instructional Services (Full Time Only) should be included under Exclusion 5. Other. This should match guidance provided in the appendix.
New Federal Spending Category	Not addressed	A new federal spending category for CARES, CRRSA, and ARP has been added to the report as K7.

Refresher on Using ESSA Template

Available on our Website under:

Resources, then Other

Download Your Appropriations Ledger for 20-21 for General and Special Aid Fund

Example from nVision –

Select A and F

Select 7/1/20-6/30/21

Select no subtotals

Select Export

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Appropriation Status Report

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

Funds
Selected Fund(s): A, F

Report Criteria

Start Date: 7/1/2020
End Date: 6/30/2021 ☑ 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

☐ First Function Total   *   1010
☐ Second Function Total   **   10
☐ Third Function Total   ***   1

☐ Shared ☐ Editable   ⊞ 🖫 ✕   ☒ Export ▼   Run   Cancel

Sample of Export File

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

On "ESSA Data Form" Tab on Excel Template

	A	B	C	D	E	F	G	H	I	J	K	L
1	School District Name:	School District										
2		This assumes your account code structure is A_XXXX.#XX-XX-XXXX in Column A. The formula is picking up the number in the # position. Update the "8" in the formula to be the number of places from the left that your object of expense is in the account code.										NOTE: TEMP
3												Codes from th
4										Fringes	Central - E, F, G, 1-5 Codes	
5												
6	Account	Description	Optional: School Number	Object of Expense	Report View One Category	Program Detail Area Category	Funding Source	Expensed	Expensed Rounded to Whole Dollar	Fringes	Central (District-wide)	School Name Here
7												School #1
8												
9	From Appropriation Status Detail Report By Function From 7/1/2020 To 6/30/2021:											
10									0	-	-	
11									0	-	-	
12												
13												
14												

Blue Sections are for districts to input

There are 350 lines in the template for lines from your appropriations ledger for General and Special Aid funds. Generally, you will need more rows than that.

1. Before going further insert additional rows BETWEEN row 10 and 360 to retain integrity of formulas below row 360. Copy down the columns for any formulas for the added range of rows.
2. Copy from the download from your accounting software, all the account codes, all the descriptions and all the amounts expensed in 2020-21. (Columns A, B and H)

Below the General & Special Aid Appropriation Codes on the Template

Add Rows above this line if needed			
	Total A and F		0.00
C Fund - Without Transfers	**Totals**		
H Fund - Without Transfers	**Totals**		
V Fund - Without Transfers	**Totals**		
PN Fund - Without Transfers	**Totals**		
PL Fund - Without Transfers	**Totals**		
MS Fund - Without Transfers	**Totals**		
	Grand Totals		0.00

Fill in Column H with total amount spent in 2020-21 in these funds. Amounts reported should be net of any Interfund Transfers Out

Make sure "Grand Totals" reconcile to the amounts you reported in your ST-3 (without any Interfund Transfers).

Review of Excel Template

ESSA Data Form	Fringe Benefits	Summary of Categories	Summary

ESSA Data Form – where you copy your expenditures from 20-21 and code them to the categories for the report

Fringe Benefits – where you report the portion spent on retirees for health insurance and fringes are allocated to buildings

Summary of Categories – where information entered previously is summarized and data validation occurs

Summary – Expenditures are summarized in the same format at you will report them in IDEx and reconciled to ST-3 amounts

Codes Come from Appendix A

Appendix A: ESSA Financial Transparency Requirements by 2020-2021 SAMS ST-3 Code

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category
ST-3 – Schedule A3 – General Fund Revenues: N/A – Financial Transparency Report is for Expenditures, Not Revenues				
ST-3 – Schedule A4a – General Fund Expenditures				
A1010.16	General Support – Board of Education; Noninstructional Salaries	Central	F1 – Central Administrative Salaries	N/A
A1010.2	General Support – Board of Education; Equipment	Central	G3 – All Other Non-personnel Expenditures	N/A
A1010.4	General Support – Board of Education; Contractual and Other	Central	G3 – All Other Non-personnel Expenditures	N/A
A1010.45	General Support – Board of Education; Materials and Supplies	Central	G3 – All Other Non-personnel Expenditures	N/A
A1010.49	General Support – Board of Education; BOCES Services	Central	G3 – All Other Non-personnel Expenditures	Y – BOCES Services (Central District)
A1010.0	General Support – Board of Education; Total Board of Education	Central	Multiple (See above)	Multiple (See above)

Reminders

- Report View One Column– Fill in the code that applies to your district. Many accounts have only one choice, but you will need to determine if any individual line has more than one choice that applies to your district.
- If so, breakout account and add lines to spreadsheet.

Example:

- A2250.15 – If you have special education teachers at private schools, their portion of this line of expense would be reported as excluded (5-Other Exclusion) but the rest of the account would be coded to either A1 or E1. Add lines for each category needed for Column E.
- For Interfund Transfers, uses "NI" (for Not Included). This is not an "official code" but used to reconcile expenses to the totals in the books.
- **All lines need a Report View One code.**

Report View One Category Choices

	District-Level		School-Level
E1	Instruction-Classroom Salaries	A1	Instruction-Classroom Salaries
E2	Instruction-Other Instructional Salaries	A2	Instruction-Other Instructional Salaries
E3	Instruction-Instructional Benefits – **Don't Use Here** – Fringes will be allocated to this Code later *(Use Fringes for all fringe benefit codes)*	A3	Instruction-Instructional Benefits – **Don't Use Here** – Fringes will be allocated to this Code later *(Use Fringes for all fringe benefit codes)*
E4	Professional Development – District-Level	A4	Professional Development – School-Level
F1	Administration-School Administrative Salaries	B1	Administration-School Administrative Salaries
F2	Administration-School Administrative Benefits – **Don't Use Here** – Fringes will be allocated to this Code later *(Use Fringes for all fringe benefit codes)*	B2	Administration-School Administrative Benefits – **Don't Use Here** – Fringes will be allocated to this Code later *(Use Fringes for all fringe benefit codes)*
F3	Administration-Other School Administrative Expenditures	B3	Administration-Other School Administrative Expenditures
G1	All Other Spending-All Other Salaries	C1	All Other Spending-All Other Salaries
G2	All Other Spending- All Other Benefits – **Don't Use Here** – Fringes will be allocated to this Code later *(Use Fringes for all fringe benefit codes)*	C2	All Other Spending- All Other Benefits – **Don't Use Here** – Fringes will be allocated to this Code later *(Use Fringes for all fringe benefit codes)*
G3	All Other Spending-All Other Non-Personnel Expenditures	C3	All Other Spending-All Other Non-Personnel Expenditures
Fringes	For All Fringe Benefits accounts in A or F (.8 codes)		**If Blue code – this is a salary code thus the Object of Expense must be a .1 code**
NI	For Interfund Transfers expensed in A or F		

Program Areas

Table 3. Expenditures by Program Detail Areas

Program Detail Area	Description
Special Education	All expenditures (including personnel and non-personnel) related to providing special education and related services to students under the Individuals with Disabilities in Education Act (IDEA) according to an Individualized Education Program (IEP), Individualized Family Service Plan (IFSP), or a services plan.
ELL/MLL Services	All expenditures (including personnel and non-personnel) related to English language learners (ELLs)/Multilingual learners (MLLs).
Pupil Services	This category includes a wide variety of expenditure types, including instructional materials, health and guidance services, and athletics. Consult the ST-3 code listings in the appendices for more specific information.
Community Schools Programs	All expenditures (including personnel and non-personnel) related to the provision of a community schools program. Expenditures may be associated with the Community Schools Setaside within Foundation Aid, any separately awarded Community Schools Grants, or any other service or equipment that is locally defined as being a component of a community schools program.
BOCES Services	All non-exclusion expenditures related to Cooperative Service Agreements (Co-SERs) with Boards of Cooperative Educational Services (BOCES) for the provision of services. For pupils attending BOCES on a full-time basis that are excluded from the pupil counts used in the per-pupil calculation, those BOCES expenditures must be excluded from this program area detail as well.
Prekindergarten	All expenditures for prekindergarten programs, excluding funds paid to Community-Based Organizations (CBOs) for administering programs and expenditures for preschool special education (4410). Funds paid to CBOs for administering programs and 4410 expenditures should be reported under exclusions and nowhere else.

Program Detail Areas Code
Must Follow Report View 1 Code

School Level A1, A2, A3, B1, B2, B3, C1, C2, C3	District-Wide E1, E2, E3, F1, F2, F3, G1, G2, G3
O= Special Education	U= Special Education
P= ELL/MLL Services	V= ELL/MLL Services
Q= Pupil Services	W= Pupil Services
R= Community School Programs	X= Community School Programs
S= BOCES Services	Y= BOCES Services
T= Prekindergarten	Z= Prekindergarten

Exclusions

Exclusion	Description
1. Transportation	School districts are required to provide transportation services for nonpublic students. Since those students are not included in the enrollment count to be used for the per-pupil calculations, the associated expenses should be removed. School districts will not be expected to disaggregate transportation expenses according to public school students and nonpublic students served. Accordingly, all transportation services are excluded.
2. Charter School Tuition	School districts provide a per-pupil tuition payment to charter schools for the students who reside within the district and attend a charter school. Charter pupils will be accounted for in charter schools' financial transparency reports and will not be included within the public district enrollment. As a result, these tuition payments will be excluded as well.
3. Other Tuition	Similar to payments made to charter schools, school districts pay tuition to certain other schools. Again, as the enrollment count will not be included within the school district's enrollment count, the associated expenditure will be excluded. Other tuition paid includes: • Tuition to Other School Districts (excluding Special Act Districts) • SWD Early Intervention Program Tuition • SWD—Preschool Education (§4410) Tuition • SWD—Summer Education (§4408) Tuition • State-Supported Schools for the Blind & Deaf (§4201) Tuition
4. Debt Service	Debt service payments for bonds and other borrowing instruments that have been undertaken for capital projects and other purposes will be excluded.
5. Other	Certain other expenditures and reported financial data, including the school food service fund, the public library fund, the debt service fund, capital funds, permanent funds, and miscellaneous special revenue funds will be excluded and reported as an "other" exclusion. Other exclusions include: • Services Provided to Nonpublic Schools • Services Provided to Charter Schools • Payments to Community-Based Organizations for Prekindergarten • BOCES Instructional Programs (Full-time Only) Passthrough grants and funds which do not benefit students enrolled in a school or district program should be reported as an exclusion under Other.

Code the Funding Source, by Line

Choices:

- SL – State or Locally funded
- K1 – Title I grant
- K2 – Title II grant
- K3 – Title III grant
- K4 – Title IV grant
- K5 – Section 611/619 grant
- K6 – Other federal aid
- **K7 – CARES, CRRSA, ARPA grants (NEW)**

	A	B	C	D	E	F	G	H	I
School District I		School District							

This assumes your account code structure is A_XXXX.#XX-XX-XXXX in Column A. The formula is picking up the number in the # position. Update the "8" in the formula to be the number of places from the left that your object of expense is in the account code.

Account	Description	Optional: School Number	Object of Expense	Report View One Category	Program Detail Area Category	Funding Source	Expensed	Expensed Rounded to Whole Dollar
From Appropriation Status Detail Report By Function From 7/1/2020 To 6/30/2021:								
A1010.160	BOE – Instr. Salaries		1	F1		SL	9,999.99	10,000
A2815.160	Nursing –NI Salaries	1	1	A2	Q	K7	9,999.99	10,000

	H	I	J	K	L	M	N	O	AC	AD	AE	AF

NOTE: TEMPLATE IS SET UP TO HANDLE UP TO 17 SCHOOL BUILDINGS, CURRENTLY SCHOOL 5-17 ARE HIDDEN. RIGHT CLICK BETWEEN COLUMN O AND COLUMN AC TO VIEW MORE BUILDINGS

COLUMN WHEN FINISHED, ALL DIFFERENCES SHOULD BE ZERO

Codes from the ESSA Reporting Template

	Fringes	Central - E, F, G, 1-5 Codes	School-Level - A, B, C Codes			

Expensed	Expensed Rounded to Whole Dollar	Fringes	Central (District-wide)	School Name Here School #1	School Name Here School #2	School Name Here School #3	School Name Here School #4	Total School Level	Grand Total	Difference
9,999.99	10,000	-	10,000					-	10,000	0 -
9,999.99	10,000	-	-	10,000				10,000	10,000	0 -
		-	-					-	-	-
		-	-					-	-	-
		-	-					-	-	-

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What's New on the Template?

Assistance with Coding

Complete "Report View One Category" based on the published guidance (Appendix A)
Note: Can move the dropdown box information so it is not in your way

Now It Will Assist You With Matching the Program Area with View One

Report View One Category	Program Detail Area Category	Funding Source	Expensed	Exp Rou Who

/30/2021:

A1

O
P
Q
R
S
T

O/U=Spec Ed
P/V=ELL/MLL Services
Q/W=Pupil Services
R/X=Comm Services
S/Y=BOCES Services
T/Z=PreK

As you picked a School Level code, dropdown only has School Level Program Areas as options

Also Added K7 for New Federal Aids

Other Changes

- □ Spreadsheet still has columns for up to 17 school buildings, but have hidden all but 4 for ease in use

- □ Moved the ST-3 section on the Summary tab to be under the Total Column (U48-AC68) so it couldn't be hidden

Other Considerations

- The ESSA Guidance does allow for reporting the same expenditures in more than one program area.

  - The spreadsheet is set up for 1 program area per account code, but you can modify the spreadsheet to allow you to report the costs in more than 1 program area, as appropriate.

- Rounding differences – minor rounding can be added/subtracted from Exclusion 5 to balance to ST-3.

Common Issues in the Past

- Not making sure that .1 codes are coded to salary categories and non .1 codes aren't coded to salary categories

- Not checking the last column on the ESSA Data Form to make sure all expenses are allocated to either fringes, central or school building

- Coding a building level cost to a central cost program code and vice-versa

- Fringes not all coded to .8 codes (override .49?)

- Not including all funds on ESSA Data Form so ST-3 reconciliation doesn't work

IDEx System

In Business Portal and Where Information is Submitted

Reporting is Done Through the IDEx System in the Business Portal

New York State
EDUCATION DEPARTMENT
Knowledge > Skill > Opportunity

Information and Reporting Services
Data Exchange

Logged in as:

From: 🏠

Accessing the ESSA District Level Report:
Upon logging into the IDEx portal, the main page contains a listing of data collection reports for the district. The ESSA district level report is accessible on the list, but the ESSA school level reports are not.
In order to return to the main list of reports, and access the district level report, click the "Data Exchange" icon in the menu bar along the top of the page.

Q Search by

Enter an in

| Data Collections | Bulk Upload |

☰ **Data Collections for** _____

👁 Show Archived Forms

Show [10 ▾] entries   Search: [   ]

Data Collection ⬇	Collection Year ⬍	Due Date ⬍	Status ⬍	Last Updated ⬍
End of Year (EOY) Statement of ~~Certification of Verification Reports~~	2020-2021	10/01/2021	**SUBMITTED**	
ESSA Financial Transparency Report - District Level Actual Expenditures	2020-2021	12/31/2021	**IN PROGRESS**	
School Safety and the Educational Climate (SSEC)	2020-2021	09/07/2021	**SUBMITTED**	

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Showing 1 to 3 of 3 entries   Previous **1** Next

To Search Individual School Buildings – Type the Name in "Search by Institution"

Review of Steps in IDEx

- Once you have access, use the upper left search box to search for individual buildings.

- Since you have already determined your Fringe Benefit Percentage on the excel worksheet, you can skip the first step in the official guidance to do this.

- Next, you will complete each individual building's information with what you have summarized on the **Summary** tab. Do for each building.

- Submit the school-level information.
  - Person with "Submit" permissions needs to do this step

Review of Steps in IDEx

- SED will summarize all your individual buildings expenditures and generate combined "school-level" totals, by category.

- You will then complete the district-wide (central) costs and excluded costs.

- The sum of the individual buildings, central and exclusions should agree to the total of all ST-3 expenditures (all funds except Private Purpose Trust Fund and Custodial Fund), net of any Interfund Transfers.

Summary Tab is What You Input From

Once the Template has been reconciled, the totals will feed to this page. Verify the totals here agree with the ST-3 and enter inform into IDEx system in the Business Portal, school-level first, then central/district-wide.

Total Employee Benefits in General Fund & Special Aid Fund	-	
Other Post-Employment Benefits	-	
Total Employee Benefits for Active Employees	-	
Total Personal Service in General Fund & Special Aid Fund	-	
District Average Fringe Rate	#DIV/0!	

NOTE: TEMPLATE IS SET UP TO HANDLE UP TO 17 SCHOOL BUILDINGS, CURRENTLY SCHOOL 5-17 ARE HIDDEN. RIGHT CLICK BETWEEN COLUMN F AND COLUMN T TO VIEW MORE BUILDINGS

Report Category:	School Name Here	School Name Here	School Name Here	School Name Here		Report Category:	Central/District-Wide
A1	-	-	-	-		E1	-
A2	-	-	-	-		E2	-
A3	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		E3	#DIV/0!
A4 - PD - Make sure you have coded PD on ESSA Data Form	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		E4-DW PD - Make sure you have coded on Data Form	#DIV/0!
A	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		E	#DIV/0!

Notes About IDEx

- You need to enter all amounts, including totals.
  - System does not calculate totals.
- System has edit checks and will tell you if a balance doesn't agree to what the system has calculated.
- "Changes" page lists more edit checks to help you make sure it all ties out properly.
- SED recommends you use the Foxfire browser if you are having difficulties with IDEx.

Timeline for 2020-21 Report

Timelines and Deadlines for Reporting

Using this guidance, school districts will compile actual expenditure data for the 2020-21 school year and submit the required categories through the IRS Data Exchange (IDEx). The deadlines below have been established for the 2020-21 school year data:

October 4, 2021—Portal Available: IDEx Portal is opened for all school districts. Charter school submissions for the 2020-21 school year will also be reported through this portal. For more details on Charter school submissions, see charter school guidance.

December 31, 2021—Expenditure Data Due (Independents[2]): All districts, other than dependent city districts, must submit 2020-21 actual expenditure data though IDEx, for all schools and central district costs, by this date.

January 2022—Data Review Period: NYSED will compile expenditure data, combine with other data already reported to the department through other means, and allow school districts to review and revise data as necessary.

February 1, 2022—Data collection closes: IRS Data Exchange is closed to all new edits for independent Public School Districts.

March 1, 2022—Expenditure Data Due (Dependents[3]): Dependent school districts must submit 2020-21 actual expenditure data though IDEx, for all schools and central district costs, by this date.

March 2022—Dependent District Data Review Period: NYSED will review expenditure data for dependent school districts and allow these districts to review and revise data as necessary.

April 1, 2022—Data collection closes: IRS Data Exchange is closed to all new edits for Public School Districts.

Spring 2022—Report Publication: NYSED will publish all 2020-21 school year ESSA Financial Transparency Reports for all school districts after a brief embargoed release.

Need Further Assistance?

SED Guidance:

- www.nysed.gov/essa/financial-transparency/

- State Aid Planning Guidance:

- https://www.questar.org/services/financial/state-aid-financial-planning/

    Under:

  - Resources
    - Other
      - ESSA Reporting

Any Questions?

State Aid Planning and Financial Services

(p) 518-477-2635
Option 1

http://sap.questar.org