

The Leading Edge



Guidance on Using Our Excel Template to Prepare ESSA Report for 2021-22

November 2, 2022

Review of ESSA Requirements

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- All districts are required to complete - Year 4
- Reporting actual expenditures for 2021-22 (=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>

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☰ Every Student Succeeds Act (ESSA)

New York State ESSA Plan

2022-2023 Consolidated Application
for ESSA-Funded Programs

Assessment and Accountability
Waivers

Accountability Designation Materials




Allocations, Poverty Data, and
Student Counts

Complaint Procedures

Financial Transparency

Building-level financial transparency under ESSA will help those interested effectiveness of our federal, state, and local educational resources. It is critical to provide the best opportunities and improve outcomes for our students. Financial transparency includes reporting on spending per student and the source of the funds. These fiscal transparency reports help determine whether equitable resources are being provided at the school level. At the Regent's policymaking decisions.

ESSA Financial Transparency Guidance

- District Report Submission Instructions 
 - Technical Reporting Guidance for School Business Officials 
 - Accounting Guidance Spreadsheet 
 - Data Submission FAQ
- ESSA Fiscal Transparency Guidance for Charter Schools

ESSA Financial Transparency Report 2021-22 School Year Expenditures

Report Submission Instructions

October 2022

12-page summary
of what is needed.

Good overview of
everything you
need to know
about process

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Changes to Guidance

- Last year, the Fringe Benefit Rate was calculated on the District form in IDEX. This year, it will be calculated **in this** document (below). It is no longer on the District Form.
- Once you've completed the Fringe Benefit Rate, you will then begin with school forms in IDEX.

Step 2 (New): Calculate the Fringe Benefit Rate

While preparing expenditure data in your own financial systems and reporting in the rest of the form, you will need to calculate the fringe benefit rate to use in reporting expenditures. This is done by using the automatic calculator below. For each item within the Fringe Benefit Rate, do not include salaries and benefits that will be reported under any Exclusion. However, if the district is using the Fringe Benefit Rate to calculate excluded benefits as well as benefits reported on the forms, districts should use all salaries and benefits to calculate the Fringe Benefit Rate. * *Need to open in Adobe Acrobat or Adobe extension.*

- Fill out your information in the editable "Amount Spent" boxes below (Total Employee Benefits in General Fund & Special Aid Fund, Other Post-Employment Benefits, and Total Personal Service in General Fund & Special Aid Fund).
- Press **ENTER** after filling out "Total Personal Service in General Fund & Special Aid Fund" box for the Fringe Benefit Rate to calculate automatically. This value may be applied to all expenditures as described below.

FRINGE BENEFIT RATE CALCULATOR

	Amount Spent	Fringe Rate (%)
Total Employee Benefits in General Fund & Special Aid Fund	\$ \$0.00	N/A
Other Post-Employment Benefits	\$ \$0.00	N/A
Total Employee Benefits for Active Employees	\$ \$0.00	N/A
Total Personal Service in General Fund & Special Aid Fund	\$ \$0.00	N/A
District Average Fringe Rate ?	N/A	0

- Each line in the Fringe Benefits Section can be understood as follows:
- Total Employee Benefits in General Fund & Special Aid Fund: Each ST-3 account code ending with an object of expenditure of ".8" for all codes not reported as an exclusion.
- Other Post-Employment Benefits: Other post-employment benefits (OPEB) represent the cost of providing non-pension benefits to former employees. These benefits principally involve health care benefits but may also include life insurance, disability, legal, and other services. The cost of providing such benefits to former employees paid out of the district's annual budget (not the actuarially calculated annual OPEB expense) should be reported as "G2. All Other Benefits" on report view one.
- Total Employee Benefits for Active Employees: The difference of Total Employee Benefits in the General Fund and Special Aid Fund less Other Post-Employment Benefits
- Total Personal Service in General Fund & Special Aid Fund: All salaries for district employees not reported under exclusions. Personal service does not include any benefits.

Note: Districts may opt to use actual fringe benefits rather than an average fringe rate. Districts choosing to do so must still complete this section, but individual fringe benefit categories may use actual benefits expenditures rather than an amount calculated with the average fringe rate.

Excel template will continue to calculate this for you.

Not necessary to complete the fringe portion within IDEx under the district-wide form first, any longer.

ESSA Financial Transparency Report 2021-22 School Year Expenditures

Technical Reporting Guidance for School Business Officials

October 2022

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

**Use Appendix A
(in account code
order)**

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Changes to Guidance

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Changes to Guidance

In October 2021, NYSED published a 2020-21 Guidance document. The table below summarizes changes that have been made between the 2020-21 Guidance and this 2021-22 Guidance.

Table 7. Guidance Changes

Topic	2020-21 Guidance & Form	2021-22 Guidance & Form
<u>Fringe benefit rate calculation</u>	District Average Fringe Benefit Rate was calculated on the District Form in IDEX.	District Average Fringe Benefit Rate is calculated in the automatic calculator located in the Report Submission Instructions (IDEx) document.
<u>New ST-3 Codes: A9901.96, A9788.6, A9788.7,</u>	Not addressed	New ST-3 account codes for the 2021-22 school year have been added.
<u>Allocating expenditures shared by multiple schools</u>	Not addressed	Weighted allocational approaches are acceptable.
<u>Expenditures for students not included in IRS counts</u>	Not addressed	Expenditures for students not included in IRS counts should be reported as an exclusion.

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Refresher on Using ESSA Template

Available on our Website under:
Resources, then Other

State Aid

BOCES

Office / Planning / Budget

Other

Download Your Appropriations Ledger for 21-22 for General and Special Aid Fund

Example from nVision –

Select A and F

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

Select no subtotals

Select Export

Appropriation Status Report

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

Report Criteria

Start Date: 7/1/2021
End Date: 6/30/2022 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

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

On “ESSA Data Form” Tab on Excel Template

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A	B	C	D	E	F	G	H	I	J	K	L
School District Name:	School District										
											NOTE: TEM SCHOOL BU
											Codes from t
									Fringes	Central - E, F, G, 1-5 Codes	
Account									Expensed Rounded to Whole Dollar	Central (District-wide)	School Name Here School #1
									0	-	-
									0	-	-
									0	-	-

From Appropriation Status Detail Report By Function From 7/1/2021 To 6/30/2022:

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.

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 2021-22. (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	}	<div style="background-color: black; color: white; padding: 10px; text-align: center;"> Fill in Column H with total amount spent in 2021-22 in these funds. Amounts reported should be net of any Interfund Transfers Out </div>		
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				

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

Review of Excel Template

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ESSA Data Form

Fringe Benefits

Summary of Categories

Summary

ESSA Data Form – where you copy your expenditures from 2021-22 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

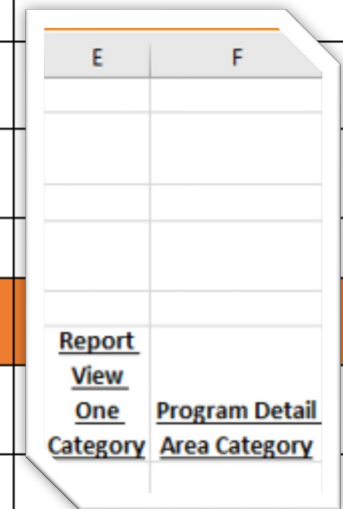
Summary – Expenditures are summarized in the same format as you will report them in IDEx and are reconciled to the ST-3 amounts

Codes Come from Appendix A

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Appendix A: ESSA Financial Transparency Requirements by 2021-2022 SAMS ST-3 Code

Account Number	Description	Report View One (School or Central)	 Report View One Category	 Program Detail Area Category	Allocation Methodology Notes
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)	
A1040.16	General Support - Board of Education; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1040.2	General Support - Board of Education; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1040.4	General Support - Board of Education; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1040.45	General Support - Board of Education; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1040.0	General Support - Board of Education; Total District Clerk	Central	Multiple (See above)	N/A	



The diagram illustrates the mapping between the Report View One Category and the Program Detail Area Category. It features a box with two columns labeled 'E' and 'F'. Below this box is a grid with two columns and several rows. Underneath the grid, the text 'Report View One Category' is positioned under the 'E' column, and 'Program Detail Area Category' is positioned under the 'F' column, indicating that 'E' corresponds to the Report View One Category and 'F' corresponds to the Program Detail Area Category.



Reminders



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- ❑ **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

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

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

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School Level

A1, A2, A3, B1, B2, B3, C1, C2, C3

O= Special Education

P= ELL/MLL Services

Q= Pupil Services

R= Community School
Programs

S= BOCES Services

T= Prekindergarten



District-Wide

E1, E2, E3, F1, F2, F3, G1, G2, G3

U= Special Education

V= ELL/MLL Services

W= Pupil Services




X= Community School
Programs

Y= BOCES Services

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: <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • 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. • Expenditures for students not included in IRS counts


Code the Funding Source, by Line

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Choices:

- ❑ 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
- ❑ SL – State or Locally funded

A	B	C	D	E	F	G
School District Name:	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.						
		<u>Optional:</u>		<u>Report View</u>		
<u>Account</u>	<u>Description</u>	<u>School Number</u>	<u>Object of Expense</u>	<u>One Category</u>	<u>Program Detail Area Category</u>	<u>Funding Source</u>
From Appropriation Status Detail Report By Function From 7/1/2021 To 6/30/2022:						



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 left that your object of expense is in the account.

Appendix A: ESSA Financial Transparency Requirements by 2021-2022 SAMS ST-

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

<u>Account</u>	<u>Description</u>	<u>Optional: School Number</u>	<u>Object of Expense</u>	<u>Report View One Category</u>	<u>Program Detail Area Category</u>	<u>Funding Source</u>	<u>Expensed</u>	<u>Expensed Rounded to Whole Dollar</u>
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From Appropriation Status Detail Report By Function From 7/1/2021 To 6/30/2022:

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

A2815.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)
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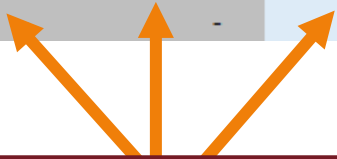
NOTE: TEMPLATE IS SET UP TO HANDLE UP TO 17 SCHOOL BUILDINGS, CURRENTLY SCHOOL 5-17 ARE HIDDEN. RIGHT CLICK BETWEEN COLUMN O AND COLUMN AC TO VIEW MORE BUILDINGS

COLUMN WHEN FINISHED, ALL DIFFERENCES SHOULD BE ZERO

Codes from the ESSA Reporting Template

	<u>Central - E, F, G, 1-5 Codes</u>	<u>School-Level - A, B, C Codes</u>			
Fringes					

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



Amount needs to be in one of the three categories and only one category.

Dropdowns Help with Codes

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The screenshot shows a report interface with a dropdown menu open for the 'Report View One Category' field. The dropdown menu is highlighted with a red border and contains a list of codes and their descriptions. The report title is 'From Appropriation Status Detail Report By Function From 7/1/2021 To 5/30/2022'. The table headers are: Account, Description, Optional: School Number, Object of Expense, Report View One Category, Program Detail Area Category, Funding Source, Expensed, and Exp Rour Whol.

<u>Account</u>	<u>Description</u>	<u>Optional:</u> <u>School</u> <u>Number</u>	<u>Object of</u> <u>Expense</u>	<u>Report</u> <u>View</u> <u>One</u> <u>Category</u>	<u>Program</u> <u>Detail Area</u> <u>Category</u>	<u>Funding</u> <u>Source</u>	<u>Expensed</u>	<u>Exp</u> <u>Rour</u> <u>Whol</u>
From Appropriation Status Detail Report By Function From 7/1/2021 To 5/30/2022								

School: A1=Class Sal A2=Otr Inst Sal
A4=PD B1=Adm Sal
B3=Otr Adm Ex C1=All Otr Sal
C3=All Otr Ex
District/Exc: E1=Class Sal E2=Otr Inst Sal
E4=PD F1=Adm Sal
F3=Otr Adm Ex G1=All Otr Sal
G3=All Otr Ex 1=Trans
2=Charter 3=Otr Tuit
4=Debt Sve 5=Other NI=NI

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

Make Sure that *Program Detail Area* Matches *Report View One Category*

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<u>Report View One Category</u>	<u>Program Detail Area Category</u>	<u>Funding Source</u>	<u>Expensed</u>	<u>Exp Route Who</u>
6/30/2022:				
A1	<input type="text" value=""/>			

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

- O
- P
- Q
- R
- S
- T

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

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

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

	Report View One	Report View One - Total	With Fringes Allocated	REPORT VIEW ONE TOTALS (A)
Yellow Categories A1-C3 are codes for individual schools - Under the Central (Districtwide) column there should not be any amounts listed for these rows.	A1	8,324,338.00		8,324,338.00
	A2	930,996.00		930,996.00
	A3		4,294,270.02	4,294,270.02
	A4 - Salaries	-	-	
	A4 - All Others	478.00		478.00
If there are, check you coding above	B1	1,065,246.00		1,065,246.00
	B2		494,250.56	494,250.56
	B3	20,633.00		20,633.00
	C1	409,853.00		409,853.00
	C2		190,162.72	190,162.72
	C3	1,096,159.00		1,096,159.00
Green Categories E1-5 are codes for Central (Districtwide) - Under the individual schools there should not be any amounts listed for these rows.	E1	-		-
	E2	182,828.00		182,828.00
	E3		84,828.14	84,828.14
	E4 - Salaries	-	-	
	E4 - All Others	86,258.00		86,258.00
If there are, check you coding above	F1	2,079,756.00		2,079,756.00
	F2		964,960.73	964,960.73
	F3	2,383.00		2,383.00
Retiree Fringes included ->	G1	72,330.00		72,330.00
	G2	1,615,281.21	33,559.52	1,648,840.73
	G3	2,682,578.00		2,682,578.00
Exclusions:	1 - Salaries	1,347,812.00	625,354.92	1,973,166.92
	1 - All Others	237,954.00		237,954.00
	2 - Salaries	-	-	-
	2 - All Others	-	-	-
	3 - Salaries	-	-	-
	3 - All Others	588,266.00		588,266.00
	4 - Salaries	-	-	-
	4 - All Others	1,053,376.00		1,053,376.00
	5 - Salaries	18,900.00	8,769.18	27,669.18
	5 - All Others	3,635,440.00		3,635,440.00
Fringes Without Retirees->	Fringes	6,696,155.79	(6,696,155.79)	-
	Total to ESSA Report	32,147,021.00	-	32,147,021.00
	NI - Not Included in Report	587,170.00		587,170.00
	Grand Totals	32,734,191.00	-	32,734,191.00

Common Issues

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

	Codes from the ESSA Reporting Template						Grand Total	Difference
	Fringes	Central - E, F, G, 1-5 Codes	School-Level - A, B, C Codes			Total School Level		
<u>Expensed Rounded to Whole Dollar</u>	<u>Fringes</u>	<u>Central (District-wide)</u>	<u>MED Elementary</u>	<u>Middle School</u>	<u>High School</u>	<u>Total School Level</u>	<u>Grand Total</u>	<u>Difference</u>
1,870	-	1,870.00				-	1,870.00	-
29,449,121.00	8,311,437.00	9,289,981.00	4,212,605.31	3,074,990.79	4,560,106.90	11,847,703.00	29,449,121.00	-
454,751		454,751.00				-	454,751.00	-
2,419,998		2,419,998.00				-	2,419,998.00	-
0		-				-	-	-
0		-				-	-	-
374,138		374,138.00				-	374,138.00	-
36,183		36,183.00				-	36,183.00	-
32,734,191.00	8,311,437.00	12,575,051.00	4,212,605.31	3,074,990.79	4,560,106.90	11,847,703.00	32,734,191.00	-

Common Issues

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

Summary of Report View One Amount:							NOTE: TEMPLATE IS S	
	Report View One	Report View One - Total	With Fringes Allocated	REPORT VIEW ONE TOTALS	Central (Districtwide)	Fringes Allocated to Central	Total Central with Fringes	#1
								MED Fringes Allocated
Yellow Categories A1-C3 are codes for individual schools - Under the Central (Districtwide) column there should not be any amounts listed for these rows.	A1	8,324,338.00		8,324,338.00	-	-	-	3,309,490.27
	A2	930,996.00		930,996.00	-	-	-	244,828.95
	A3		4,294,270.02	4,294,270.02	-	-	-	1,649,125.00
	A4 - Salaries	-	-	-	-	-	-	-
	A4 - All Others	478.00		478.00	-	-	-	159.03
If there are, check you coding above	B1	1,065,246.00		1,065,246.00	-	-	-	311,072.71
	B2		494,250.56	494,250.56	-	-	-	148,971.00
	B3	20,633.00		20,633.00	-	-	-	5,267.00
	C1	409,853.00		409,853.00	-	-	-	96,660.00
	C2		190,162.72	190,162.72	-	-	-	5,260.00
	C3	1,096,159.00		1,096,159.00	-	-	-	35,096.18
Green Categories E1-5 are codes for Central (Districtwide) - Under the individual schools there should not be any amounts listed for these rows.	E1	-		-	-	-	-	-
	E2	182,828.00		182,828.00	182,828.00	-	182,828.00	-
	E3		84,828.14	84,828.14	-	84,828.00	84,828.00	-
	E4 - Salaries	-	-	-	-	-	-	-
	E4 - All Others	86,258.00		86,258.00	86,258.00	-	86,258.00	-
If there are, check you coding above	F1	2,079,756.00		2,079,756.00	2,079,756.00	-	2,079,756.00	-
	F2		964,960.73	964,960.73	-	964,961.00	964,961.00	-
	F3	2,383.00		2,383.00	2,383.00	-	2,383.00	-
Retiree Fringes included ->	G1	72,330.00		72,330.00	72,330.00	-	72,330.00	-
	G2	1,615,281.21	33,559.52	1,648,840.73	1,615,281.21	33,560.00	1,648,841.21	-
	G3	2,682,578.00		2,682,578.00	2,682,578.00	-	2,682,578.00	-
Exclusions:	1 - Salaries	1,347,812.00	625,354.92	1,973,166.92	1,347,812.00	625,355.00	1,973,167.00	-
	1 - All Others	237,954.00		237,954.00	237,954.00	-	237,954.00	-
	2 - Salaries	-	-	-	-	-	-	-
	2 - All Others	-	-	-	-	-	-	-
	3 - Salaries	-	-	-	-	-	-	-
	3 - All Others	588,266.00		588,266.00	588,266.00	-	588,266.00	-
	4 - Salaries	-	-	-	-	-	-	-
	4 - All Others	1,053,376.00		1,053,376.00	1,053,376.00	-	1,053,376.00	-
	5 - Salaries	18,900.00	8,769.18	27,669.18	18,900.00	8,769.00	27,669.00	-
	5 - All Others	3,635,440.00		3,635,440.00	3,635,440.00	-	3,635,440.00	-
Fringes Without Retirees->	Fringes	6,696,155.79	(6,696,155.79)	-	-	-	-	-
	Total to ESSA Report	32,147,021.00	-	32,147,021.00	13,603,162.21	1,717,473.00	15,320,635.21	212,605.31
	NI - Not Included in Report	587,170.00		587,170.00	587,170.00			1,889,311.00
	Grand Totals	32,734,191.00	-	32,734,191.00	14,190,332.21			

Common Issues

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- Fringes not all coded to .8 codes (override .49 and/or .1 codes)

Account	Description	Optional:	Object of Expense	Report	Program Detail	Funding Source	Expensed	Expensed	Fringes
		School Number		View One				Area Category	
A 9010.800-01	NYS ERS		8	Fringes		SL	3,065.05	3,065	3,065.00
A 9010.800-02	NYS ERS		8	Fringes		SL	119,158.37	119,158	119,158.00
A 9010.800-04	NYS ERS		8	Fringes		SL	19,305.19	19,305	19,305.00
A 9020.800-01	TRS		8	Fringes		SL	36,735.00	36,735	36,735.00
A 9020.800-02	TRS		8	Fringes		SL	300,142.40	300,142	300,142.00
A 9030.800-01	SOCIAL SECURITY		8	Fringes		SL	104,877.84	104,878	104,878.00
A 9030.800-02	SOCIAL SECURITY		8	Fringes		SL	237,750.45	237,750	237,750.00
A 9030.800-04	SOCIAL SECURITY		8				0.00	0	-
A 9040.800-01	WORKMANS COMPENSATION		8	Fringes		SL	4,516.11	4,516	4,516.00
A 9040.800-02	WORKMANS COMPENSATION		8	Fringes		SL	37,487.00	37,487	37,487.00
A 9040.800-04	WORKMANS COMPENSATION		8	Fringes		SL	3,162.00	3,162	3,162.00
A 9050.800-01	UNEMPLOYMENT		8				0.00	0	-
A 9060.800-01	HEALTH INSURANCE		8	Fringes		SL	69,941.72	69,942	69,942.00
A 9060.800-02	HEALTH INSURANCE		8	Fringes		SL	986,110.67	986,111	986,111.00
A 9060.800-04	HEALTH INSURANCE		8	Fringes		SL	191,354.34	191,354	191,354.00
A 9070.850-01	Sick Day Payout, Salary Agreements, Incentives		8	Fringes		SL	42,060.00	42,060	42,060.00
A 9070.860-01	Sick Day Payout, Salary Agreements, Incentives		8	Fringes		SL	37,679.05	37,679	37,679.00
A 9070.800-01	FLEX		8	Fringes		SL	6,046.00	6,046	6,046.00
A 9070.800-02	FLEX - Administration		8	Fringes		SL	42,267.85	42,268	42,268.00
A 9070.816-04	MAINTENANCE CLOTHING ALLOW		8	Fringes		SL	753.40	753	753.00
A 9089.830-01	RETIREMENT INCENTIVE Teachers		8	Fringes		SL	44,000.00	44,000	44,000.00

Common Issues

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

Verify Total Expenditures agrees with your ST-3. From the *Report Submission Instructions* (October 2022), this is what should be included in the report:

					From Your ST-3:
+ Total General Fund Expenditures and Interfund Transfers (AT9999.0)	+				AT9999.0 Amount
- Total Interfund Transfers (AT9951.0)	-				AT9951.0 Amount
+ Total Special Aid Fund Expenditures and Interfund Transfers (FT9999.0)	+				FT9999.0 Amount
- Total Interfund Transfers (FT9951.0)	-				FT9951.0 Amount
+ Fiscal Agent Fees (V1380.4)	+				V1380.4 Amount
+ Total Principal (V9798.6)	+				V9798.6 Amount
+ Total Interest (V9798.7)	+				V9798.7 Amount
+ Total School Food Service Expenditures (CT9999.0)	+				CT9999.0 Amount
- Total Interfund Transfers (C9901.9)	-				C9901.9 Amount
+ Total Public Library Fund Expenditures (LT9900.0)	+				LT9900.0 Amount
+ Total Capital Fund Expenditures for Security of Plant (HT9900.0)	+				HT9900.0 Amount
+ Total Permanent Fund Expenditures (PNT9999.0)	+				PNT9999.0 Amount
+ Total Misc. Special Revenue Fund Expenditures (CMT9999.0)	+				CMT9999.0 Amount
	=			-	Control Total

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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 NYS ED Application Business Portal. 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 NYS ED 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 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.)'



Q Search by Institution

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.

Data Collections

Bulk Upload

Data Collection.

 Show Archived Forms

 Show entries
Search:

Data Collection	Collection Year	Due Date	Status	Last Updated
End of Year (EOY) Statement of Certification of Verification Reports	2021-2022	09/02/2022	SUBMITTED	09/02/2022
ESSA Financial Transparency Report - District Level Actual Expenditures	2021-2022	12/31/2022	IN PROGRESS	10/07/2022
ESSA Financial Transparency Report - District Level Actual Expenditures	2020-2021	01/31/2022	SAVED	01/31/2022



Review of Steps in IDEx

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- ❑ Once you have access, use the upper left search box to search for individual buildings.
- ❑ 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
- ❑ SED will summarize all your individual buildings expenditures and generate combined "school-level" totals, by category.



Review of Steps in IDEx

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- 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.
- SED updates the ST-3 information every two weeks until 12/1, then monthly thereafter.

Summary Tab is What You Input From

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Once the Template has been reconciled, the totals will feed to this page. Verify the totals here agree with the ST-3 and enter information 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

<u>Report Category:</u>	<u>School Name Here</u>	<u>School Name Here</u>	<u>School Name Here</u>	<u>School Name Here</u>	<u>Report Category:</u>	<u>Central/District-Wide</u>
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



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- 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.
- SED recommends you use the Mozilla Firefox browser if you are having difficulties with IDEx.

Timeline for 2021-22 Report

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Timelines and Deadlines for Reporting

Using this guidance, school districts will compile actual expenditure data for the 2021-22 school year and submit the required categories through the IRS Data Exchange (IDEx). The deadlines below have been established for the 2021-22 school year data:

October 3, 2022—Portal Available: IDEx Portal is opened for all school districts. Charter school submissions for the 2021-22 school year will also be reported through this portal. For more details on Charter school submissions, see charter school guidance.

December 31, 2022—Expenditure Data Due (Independents²): All districts, other than dependent city districts, must submit 2021-22 actual expenditure data through IDEx, for all schools and central district costs, by this date.

January 2023—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.

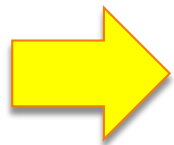
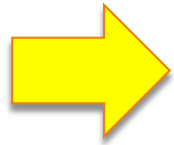
February 1, 2023—Data collection closes: IRS Data Exchange is closed to all new edits for independent Public School Districts.

March 1, 2023—Expenditure Data Due (Dependents³): Dependent school districts must submit 2021-22 actual expenditure data through IDEx, for all schools and central district costs, by this date.

March 2023—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, 2023—Data collection closes: IRS Data Exchange is closed to all new edits for Public School Districts.

Spring 2023—Report Publication: NYSED will publish all 2021-22 school year ESSA Financial Transparency Reports for all school districts after a brief embargoed release.



Need Further Assistance?

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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?

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State Aid Planning
and Financial
Services

(p) 518-477-2635

Option 1

<http://sap.questar.org>

