#### **PUTTING STUDENTS FIRST**



# Preparing the 21-22 NYS Transparency Report

State Aid Planning
July 2021



# NYS Transparency Reporting - Overview

- All districts that receive Foundation Aid need to continue to prepare the NYS Transparency Report this September.
- DOB issued guidance for the 2021-22 form on July 7, 2021. (Email sent out 7/7/21, as well.)
- Due by 5:30 p.m. of the Friday before Labor Day (9/3/2021).
- □ Will be reporting the <u>2021-22 budgets</u> for:
  - General, Special Aid detailed
  - □ Food Service, Debt Service in summary

#### NYS Transparency Reporting - Overview

DOB has advised that all existing users and new Superintendents (those who haven't reported yet) had their login information emailed to them on 7/8/21.

From: SFT-noreply@budget.ny.gov <SFT-noreply@budget.ny.gov> On Behalf Of SchoolTransparency@budget.ny.gov Sent: Thursday, July 8, 2021 9:10 AM

Continue to report, by building-level, similar to the ESSA reporting required.

# Reporting Done through the Division of Budget Website

https://www.budget.ny.gov/schoolFunding/index.html

#### 2021 New York State School Funding Transparency Form

Location: Home > School Funding Transparency Form

School Funding Transparency Application &

#### **Guidance Materials**

- 2021 New York State School Funding Transparency Form Guidance Document (PDF)
- Top 10 Tips for Using the School Funding Transparency Application (PDF)
- New York State School Funding Transparency Frequently Asked Questions (PDF)
- School Funding Transparency Data on Open Budget <sup>™</sup>

#### Districts' Submissions

2021 New York State School Funding Transparency Form Submissions and Status

We recommend:
Print these out and read before getting started

#### New to Transparency Reporting?

- Resources available on our website:
- Under *Topics*, then *Other* there is a section on Transparency Reporting:
  - PowerPoints:
    - Preparing for NYS Transparency Reporting
      - Overview of what is included in the report under Central Costs, School Level Costs and Exclusions
    - NYS Transparency Counts and Narrative
      - Details about data counts that are reported in the report and suggestions for what to include in the Narrative section
- Under Webinar Recordings:
  - Coffee Talk July 8, 2020

#### Webinar Recordings

#### Webinar Recordings

#### State Aid Planning SAP Home Contact Us 24/7 Resources Guidebooks News Pricing STAC Service Topics Webinars Webinar Recordings Workshops SAP on Twitter State Aid Planning @QIIISAP



### Selecting a Webinar Recording



2020,

Good as a refresher or for anyone who has not done the report before 8

Data Form

Fringe Benefit

Summary Data Part

Summary Data Part (

Part A Forma

Part B Format

art C Forma

rt D Format

Part E Format

- □ Data Form tab Classify budgets here
- Fringe Benefits tab Report retiree insurance here and portion federally funded
- Summary Data Part A tab Summarizes info and allocates fringes for Central/Exclusions
- Summary Data Part C tab Summarizes info and allocates fringes for School-Level
- □ Parts A –E Format tabs
  - Templates of final forms
  - Complete staff and student counts here

#### What is New?



#### Luckily, not much!

#### Major Changes in 2021

There is one notable change to the School Funding Transparency Application this year that will affect user experiences. It is discussed in further detail later in this document in the following section:

Part A - Entry of Employee Benefits: Lines 12 and 26 of Part A-II and lines 5 and 14 of
Part A-III each capture the cost to provide employee benefits for personnel whose salaries
are included in that respective section of the form (e.g. General Support Staff). New this
year, districts must first complete Part A, section IV and calculate the district average fringe
rate before data may be entered in those lines noted above.



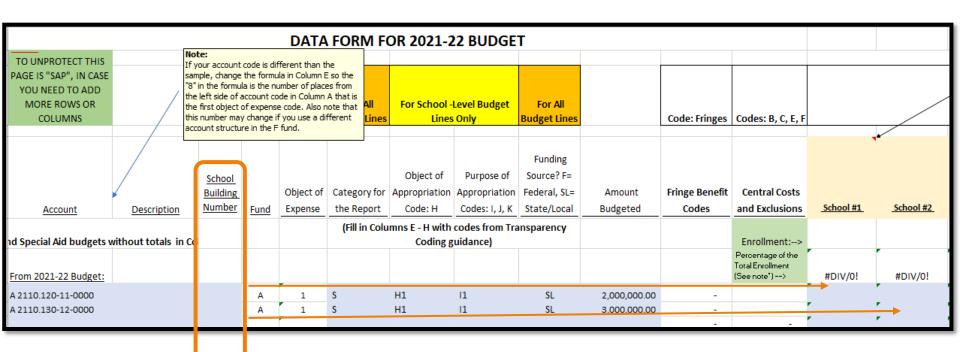
#### **New Federal Grants**

- ESSER and GEER grants funded under CRRSA and ARPA grants:
- You will need to include the portion of the budget for each grant that is for goods and services for 21-22 only:
  - Example, CRRSA grant is \$500,000 and FS-10 requested funding for \$200,000 for staffing for 21-22 and \$300,000 for staffing in 22-23.
  - \$200,000 of the \$500,000 would be included in this Transparency Report.

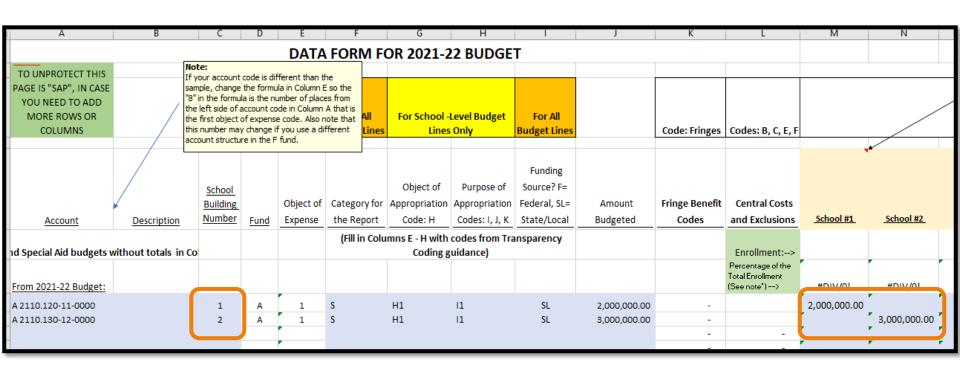
### What's New in Our Template?

- The template is available under *Topics*, then Other then scroll down to the *Transparency* Reporting section
- Some improvements:
  - Data Form Column added for you to code your school buildings for School Level expenditure budgets line
    - This will populate the information under the individual buildings

#### Data Form



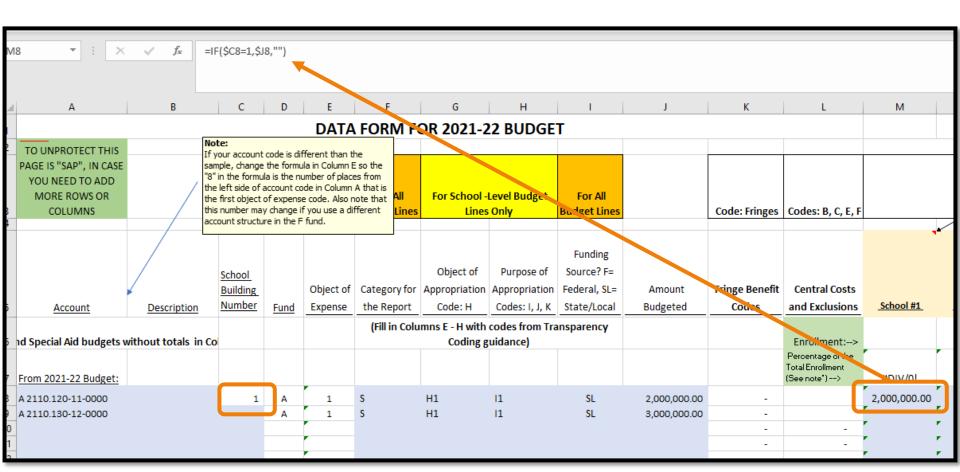
# How Filling in School Building Number in Col. C Works



# Are All Your School Level Lines Coded to a Building?



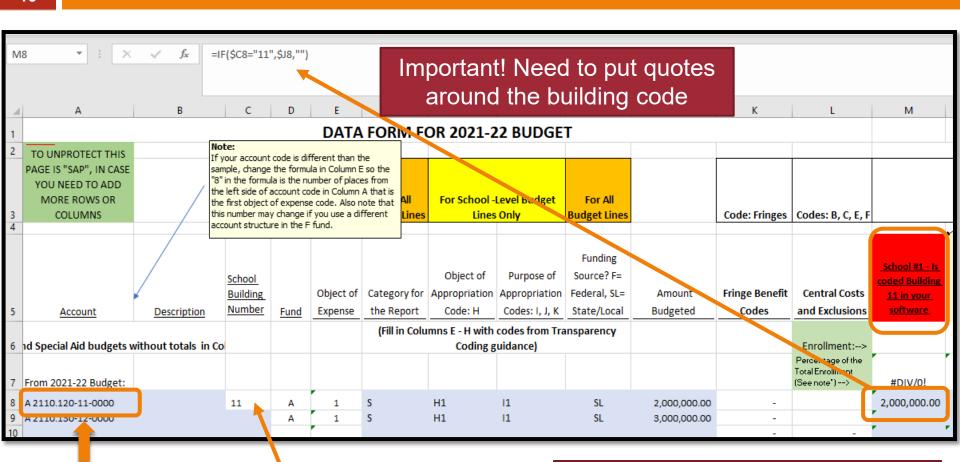
Are you Excel savvy? If you are comfortable with modifying formulas, you can. This is how it is currently set up:





#### Can Customize Template

15



Add this formula to Column C →

=CONCAT(MID(A8,12,2))

Would need to adjust each Column between M - AC to match the building codes used in your account structure

## Reporting New Grants

OSC issued guidance at the end of June on grants funded from CRRSA and ARPA:

Federal Aid Received by NYS Local Governments and School Districts
 under the Coronavirus Response and Relief Supplemental Appropriations
 Act and the American Rescue Plan Act (state.ny.us)

- Grants are accounted for in the Special Aid Fund
  - Revenues under F4289

#### Expenditures for ESSER/GEER

- If amounts that are being included in applications are for:
- Prior year expenditures code F9901.9
- Current year expenditures
  - If there is already a matching F fund code in the School District Accounting and Reporting Manual
    - School Districts Accounting and Reporting Manual (state.ny.us)
    - Code to the established code
  - □ If no matching F fund code, use F1988.4

## From School District Accounting and Reporting Manual

#### Examples:

Include two custodians in the ARPA grant Code to F1620.16

Include the payroll clerk in the CRRSA grant No F1310.16, so

Code F1988.4

#### Special Aid Fund: Expenditures





Records Management	F1460.XX
Operation of Plant	F1620.XX
Maintenance of Plant	F1621.XX
Security of Plant	F1622.XX
Indirect Cost (Undistributed)	F1988.4
Unclassified Expenditures (Specify)	F1988.4
Curriculum Development and Supervision	F2010.XX
Supervision - Regular School	F2020.XX
Supervision - Special School	F2040.XX
Research, Planning, and Evaluation	F2060.XX
Inservice Training - Instruction	F2070.XX
Teaching - Regular School	F2110.XX
Program for Students with Disabilities School Age - School Year	F2250.XX
Program for Students with Disabilities - DOH - Chapter 428 - Early Intervention Program	F2251.XX
Program for Students with Disabilities - Preschool - 12 Month (Section 4410 Education Law)	F2252.XX
Program for Students with Disabilities School Age - July/August (Section 4408 Education Law)	F2253.XX
Program for English Language Learners	F2259.XX
Teaching - Special Schools	F2330.XX
Employment Preparation Education	F2340.XX
Pre-Kindergarten Program (Do Not Include Students with Disabilities)	F2510.XX

## For the Transparency Report

- They only want the portion of the CRRSA and ARPA grant budgets for 21-22 expenditures
- Does it matter if the grant application is:
  - Submitted and approved?
  - Submitted but not approved?
  - Not submitted yet?
  - No. Use the most up to date information available as of September 3<sup>rd</sup> per DOB.

#### New Grants – May Affect Central/Exclusion Amounts

Since you can choose to claim more General Government Support accounts (the 1000 codes) and/or Transportation costs under the CRRSA and/or ARPA grants in the Special Aid fund, and they are Central Costs/Exclusions, we needed to tweak the fringe allocation formulas in the template

Yellow Tab – Summary Data Part A

## Part A – Change to Fringes

				P.	ART A								
Instructions: Fill in the light blu	ue cells in colum	n F below:											
						State & Locally	Federally						
					Totals	funded	funded	Check					
A) Total Major Operating Fund	ds Spending												
General Fund Total Expendit		rs		A1	5,000,000.00	5,000,000.00		5,000,000.00					
Special Aid Fund Total Exper	nditures & Tran	sfers		A2	-	-	-	-					
School Food Services Fund T	Total Expenditui	es & Transfers		A3	-	-	-	-					
Debt Service Fund Total Exp	enditures & Tra	nsfers		A4	-	-		-					
Total Major Operating Funds S	Spending				5,000,000.00	5,000,000.00	-	5,000,000.00					
			Check:										
			Should equal	Data									
			Form tab Gra	nd Total	5,000,000.00								
												If Column G Line	
												federally funded,	
												were fringes for	
												this line also	
						State & Locally	Federally		Add	State & Locally	Federally	federally funded?	Revised Federally
B) Exclusions for Non-Instructi	ional Costs				Totals	funded	funded	<u>Check</u>	Fringes:	funded	funded	Y on N.	Funded
Interfund Transfers				B1	-	-		-					
Debt Service				B2	-	-	•	-					
School Food Services Fund				B3	-	-	-	-					
Community Services - Salari				B4	-	-	•	-		-	-		
Community Services - Non-S				B4	-	-		-					
Adult/Continuing Education -				B5	-	-	-	-		-	-		
Adult/Continuing Education	- Non-Salaries		l l	B5	-	-	-	-					
Transportation - Salaries			l l	B6	-	-	-	-		-	-		
Transportation - Non-Salarie			I	B6	-	-	-	-					
Employee Benefits Allocated	l to Above Purp	oses (see IV below)	I	B7	-	-	-	-		-	-		-
Total Non-Instructional Cost E	xclusions				-	-	-	-			•		

From 2021-22 Budget:											Total Enrollment (See note")>
A 2110.120-11-0000		11	Α	1	S	H1	11	SL	2,000,000.00	-	
A 2110.130-12-0000			Α	1	S	H1	l1	SL	3,000,000.00	-	
F 5510.160-00-0000			F	1	B6			F	75,000.00	-	75,000.00
F 5510.800-00-0000			F	8	Fringes			F	7,000.00	7,000.00	
	•			7						_	_

#### New Step Needed on Part A Yellow Tab

22

B) Exclusions for Non-Instructional C	osts	Totals	State & Locally funded	Federally funded	<u>Check</u>	Add Fringes:	State & Locally funded	Federally funded	If Column G Line federally funded, were fringes for this line also federally funded?  Y on N.	Revised	
Interfund Transfers	B1	-	-	-	-						
Debt Service	B2	-	-	-	-						
School Food Services Fund	В3	-	-	-	-						
Community Services - Salaries	B4	-	-	-	-		-	-			
Community Services - Non-Salarie	s B4	-	-	-	-						
Adult/Continuing Education - Salar	ies B5	-	-	-	-		-	-			
Adult/Continuing Education - Non-	Salaries B5	-	-	-	-						
Transportation - Salaries	B6	75,000.00	-	75,000.00	75,000.00		-	103.45		Select Either Y o	or N in Column P
Transportation - Non-Salaries	В6	-	-	-	-						
Employee Benefits Allocated to Ab	ove Purp <b>B7</b>	103.45	103.45	-	103.45		-	103.45		-	
Total Non-Instructional Cost Exclusio	ns	75,103.45	103.45	75,000.00	75,103.45			1			

Reminder: Blue boxes are for data input. If any of the Exclusions or Central costs are funded with federal funds, fill in the blue cell with either a:

- Y when fringes for the salaries funded with federal funds were also federally funded *or*
- N when fringes for the salaries funded with federal funds were not funded with federal funds

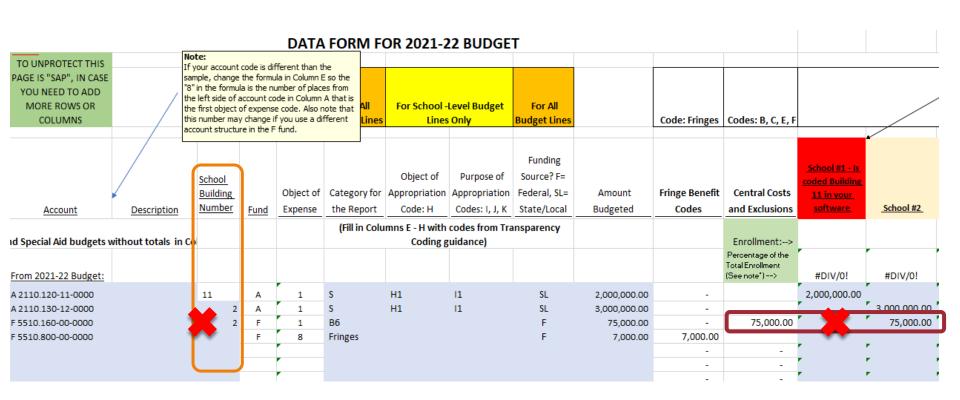
Y – Fri federal	inges we Ily funde	ere ed		State & Locally	Federally		Add	State &	Federally	If Column G Line federally funded, were fringes for this line also federally funded?	Revised Rederally
B) Exclusions for Non-Instruc	ctional Costs		Totals	funded	funded	<u>Check</u>	Fringes:	funded	funded	Y on N.	Funded
Interfund Transfers		B1	-	-	-	-					
Debt Service		B2	-	-	-	-					
School Food Services Fund	.d	B3	-	-	-	-					
Community Services - Sala	aries	B4	-	-	-	-		-	-		1
Community Services - Non	n-Salaries	B4	-	-	-	-					
Adult/Continuing Education	on - Salaries	B5	-	-	-	-		-	-		4
Adult/Continuing Education	on - Non-Salaries	B5	-	-	-	-					
Transportation - Salaries		B6	75,000.00	-	75,000.00	75,000.00		-	103.45	Υ	103.45
Transportation - Non-Salar	ries	B6	-	-	_	-					
Employee Benefits Allocate	ted to Above Pury	₽ <b>B7</b>	103.45	-	103.45	103.45		-	103.45		103.45
Total Non-Instructional Cost	t Exclusions		75,103.45	-	75,103.45	75,103.45					
				1							

N — Frii not fed	inges we lerally fur	re nded	Totals	State & Locally funded	Federally funded	<u>Check</u>	Add Fringes:	State & Locally funded	Federally funded	If Column G Line federally funded, were fringes for this line also federally funded? Y on N.	Revised Federally Funded
Interfund Transfers		B1	-	-	-	-					
Debt Service		B2	-	-	-	-					
School Food Services Fun	nd	B3	-	-	-	-					
Community Services - Sal	alaries	B4	-	-	-	-		-	-		
Community Services - No	on-Salaries	B4	-	-	-	-					
Adult/Continuing Education	ion - Salaries	B5	-	-	-	-		-	-		
Adult/Continuing Education	on - Non-Salaries	B5	-	-	-	-					
Transportation - Salaries	/	B6	75,000.00	-	75,000.00	75,000.00		-	103.45	N	
Transportation - Non-Sala	aries	B6	-	-	-	-					
Employee Benefits Alloca	ated to Above Pury	₽ <b>B7</b>	103.45	103.45	-	103.45		-	103.45		-
Total Non-Instructional Cos	st Exclusions		75,103.45	103.45	75,000.00	75,103.45					
	1										

# What Have Been Common Issues?

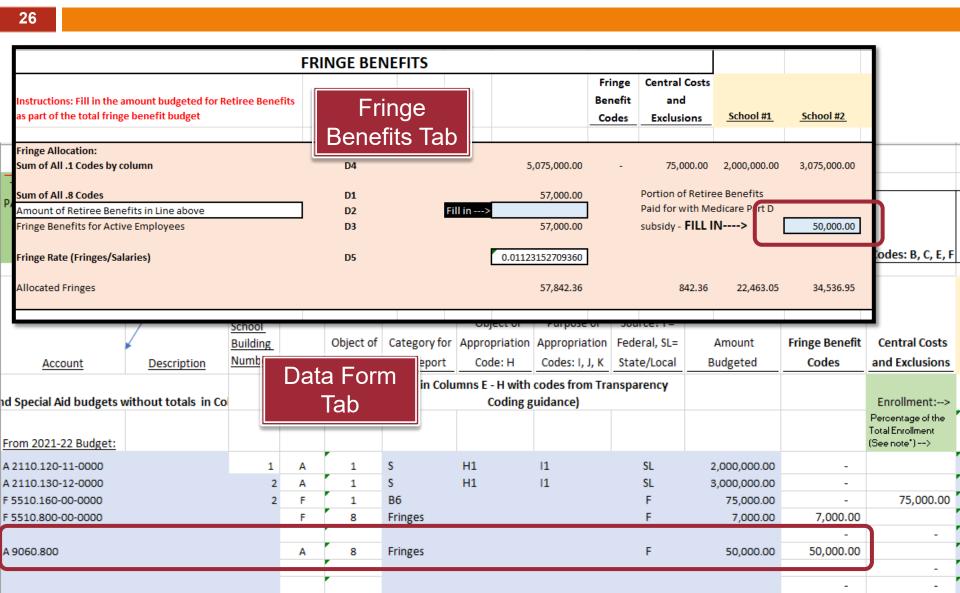
How Best to Resolve Them?

## Problem Areas Observed - Coding Lines to Both School Level and Central Level



ONLY fill in School Building Number if coding line is a School Level expenditure

## Matching Funding Source for Medicare Part D on Fringe Benefit Tab with Data Form Tab



### Handling Non-.8 Fringe Benefits

		School Building		Object of	Category for	Object of Appropriation	Purpose of Appropriation	Funding Source? F= Federal, SL=	Amount	Fringe Benefit	Central Costs
<u>Account</u>	Description	Number	Fund	Expense	the Report	Code: H	Codes: I, J, K	State/Local	Budgeted	Codes	and Exclusions
1					(Fill in Colu	mns E - H with	codes from Tra	insparency			
nd Special Aid budgets	without totals in Co					Coding g	uidance)				Enrollment:>
From 2021-22 Budget:											Percentage of the Total Enrollment (See note*)>
A 2110.120-11-0000		1	Α	1	S	H1	l1	SL	2,000,000.00	_	
A 2110.130-12-0000		2	Α	1	S	H1	11	SL	3,000,000.00	-	
F 5510.400-00-0000		2	F	4	C1			F	75,000.00	-	75,000.00
F 5510.800-00-0000			F	8	Fringes			F	7,000.00	7,000.00	
A 9060.800			Α	8	Fringes			F	50,000.00	50,000.00	
A 9040.490	NO		Α	4	Fringes			SL	25,000.00	-	25,000.00
				•							
A 9040.800	YES		Α	8	Fringes			SL	25,000.00	25,000.00	
										-	-

Write over account code in Column A and use .8 vs. .49 so formula works correctly

# Make Sure to Match .1 Codes with Proper Object of Expense Codes

SCHOOL LEVEL APPR	ROPRIATIONS		mary Data rt C Tab	School #1	School #2	Schoo
By Object of Expense:						
Classroom Teachers	H1	2,000.00		2,000.00	-	
All Other Salaries	H2	1,000.00		1,000.00	-	
Employee Benefits	Н3	1,200.00		1,200.00	-	
BOCES Services	H4	-		-	-	
All Other	H5	1.000.00		1,000.00	-	
Totals by Object of Expense		5,200.00		5,200.00	-	
	Check: Should be:	5,600.00	If not the same, check	coding in Column	G of "Data Fo	rm" tab

			$\overline{}$	$\overline{}$								$\overline{}$
Data Fo	orm Tab	art-al				Object of	Purpose of	Funding Source? F=				Ì
V		School Building		Object of	Category for	r Appropriation			Amount	Fringe Benefit	Central Costs	
Account	Description	<u>Number</u>	Fund	Expense	the Report	Code: H	Codes: I, J, K	State/Local	Budgeted	Codes	and Exclusions	School #1
		1			(Fill in Colu	amns E - H with	n codes from Tra	ansparency		1		1
Special Aid budgets v	without totals in	f				Coding g	guidance)				Enrollment:>	<u> </u>
1											Percentage of the Total Enrollment	4
From 2021-22 Budget	<u>#:</u>										(See note*)>	#DIV/0!
A 2110.12		1	Α	1	S	H1			1,000.00	-		1,000.00
A 2250.15		1	Α	1	S	H1			1,000.00	-		1,000.00
A 2250.16		1	Α	1	S	H2			1.000.00	-		1.000.00
A 2280.16		1	Α	1	S	н5 ←Н	12		1,000.00	-		1,000.00
A 9060.8			А	8	Fringes				1,600.00	1,600.00		
										-	- /	
										-		
4				· •						a	_ <i></i>	

#### Ensure FTEs Match Budgeted Expenditures

29							
Summary Data							
Part A Tab							
T GITT TGB							
	Student			State & Locally	Federally		
C) Exclusions for Tuition/Payments to Non-District Schools	Count		Totals	funded	funded	<u>Check</u>	
Charter School Tuition - Salaries			-	-	-	-	
Charter School Tuition - Non-Salaries		C1	75,000.00	-	75,000.00	75,000.00	
Services Provided to Charter Schools - Salaries		C2					
Services Provided to Charter Schools - Non-Salaries			-	-	-	-	
Other School Districts (Excl. Special Act Districts) - Salaries			-	-	-	-	
Other School Districts (Excl. Special Act Districts) - Non-Salaries		C3	-	-	-	-	
Prekindergarten Community-Based Organizations - Salaries				_		_	
Prekindergarten Community-Based Organizations -Non-Salaries		C4	100,000.00	100,000.00	-	100,000.00	
BOCES Instructional Programs (Full-time Only) - Salaries		-   4					
BOCES Instructional Programs (Full-time Only) - Non-Salaries		C5	-	-	-	-	
SWD School Age-School Year Tuition - Salaries			-	-	-	-	
SWD School Age-School Year Tuition - Non-Salaries		C6	-	-	-	-	
SWD Early Intervention Program Tuition - Salaries			-		-	-	
SWD Early Intervention Program Tuition - Non-Salaries		C7	-	If we	au hava	hudaal	e o d
SWD - Preschool Education (§4410) Tuition - Salaries			-	II yo	ou nave	<ul><li>budget</li></ul>	lea
SWD - Preschool Education (§4410) Tuition - Non-Salaries		C8	-	aı	mounts	in these	<u>ء</u>
SWD - Summer Education (§4408) Tuition - Salaries			-				
SWD - Summer Education (§4408) Tuition - Non-Salaries		C9	-	CO	umns, s	should l	ist
State-Supported Schools for the Blind & Deaf (§4201) Tuition - Salar	ies ies		-	Ctudo	nt Calu	at ar Cto	offing
State-Supported Schools for the Blind & Deaf (§4201) Tuition - Non-	Salaries .	C10	-	Stude	ni Coui	nt or Sta	alling
Services Provided to Nonpublic Schools - Salaries		C11	-	FTF re	elated to	o the an	nount
Services Provided to Nonpublic Schools - Non-Salaries			-				
Other Expenses for Pupils in Non-Traditional Settings - Salaries		C12	-		repo	rted	
Other Expenses for Pupils in Non-Traditional Settings - Non-Salarie	es		-		•		
Employee Benefits Allocated to Above Purposes (see IV below)		C13	-	-	-	-	
Total Tuition/Payments to Non-District Schools Exclusions			175,000.00	100,000.00	75,000.00	175,000.00	

## Ensure K-12, Pre-K and Special Education Preschool Counts Match Budgeted Expenditures

30		Summary Data
D) Projected 2021-22 Enrollment	Enrollment Counts	Part A Tab
Total District K-12 Enrollment	3000	
Total District Pre-K Enrollment	35	
Total Preschool Special Education Enrollment	3	< Note: Only list a Preschool Special Education Enrollment if you are running your own program. If you
Total District Enrollment	3038	do, then make sure to code the costs to J2 on the Data Form Tab.
A) General Support Costs		

Projected Enrollment – Enter the projected enrollment counts for K-12 pupils, PreK pupils and preschool special education pupils in district-operated programs on Part A.

PreK Enrollment – Districts with new PreK grants – include the student count here and code the budget **in-district PreK programs to Code 12. Code PreK CBO** costs to C4.

Preschool Special Education Enrollment – This is <u>only</u> for children in **district-operated programs**. If your district runs one, then include the student count here and code the budget for SE Preschool to *Code J2*.

#### Part B Format Tab

Part I	B - Basic School-Level	Information												
				Grade Span	(excl. Pre-K)		Schoo	Status			Proje	ted Enrollmer	ıt & Demogra	iphics
						Does this school serve its full planned	If no, is this school opening this	Is the school				Preschool	K-12	K-12
BEDS		Local School		Lowest	Highest	grade span?	school year?	scheduled to	If so, what	K-12	Pre-K	Special Ed	FRPL	ELL
Code	School Name	Code	School Type	Grade	Grade	(Y/N)	(Y/N)	close? (Y/N)	year?	Enrollment		Enrollment	Coun	Count
	School #1									3,000	35	3		
	School #2													
	School #3													
	School #4													
	School #5													
	School #6													
	School #7													
	School #8													
	School #9													
	School #10													
	School #11													
	School #12													
	School #13													
	School #14													
	School #15													
	School #16													
	School #17									2		_		
istric	t Total									3,000	35	3	0	
				D!.	.4	<b>—</b>			Check:	K-12 and Pr				
				Proje	ected	Enroll	men <u>t</u>		Should be:	3038	Per Totals E1	ntered on Sur	nmary Data	Part A Ta
						to mat								

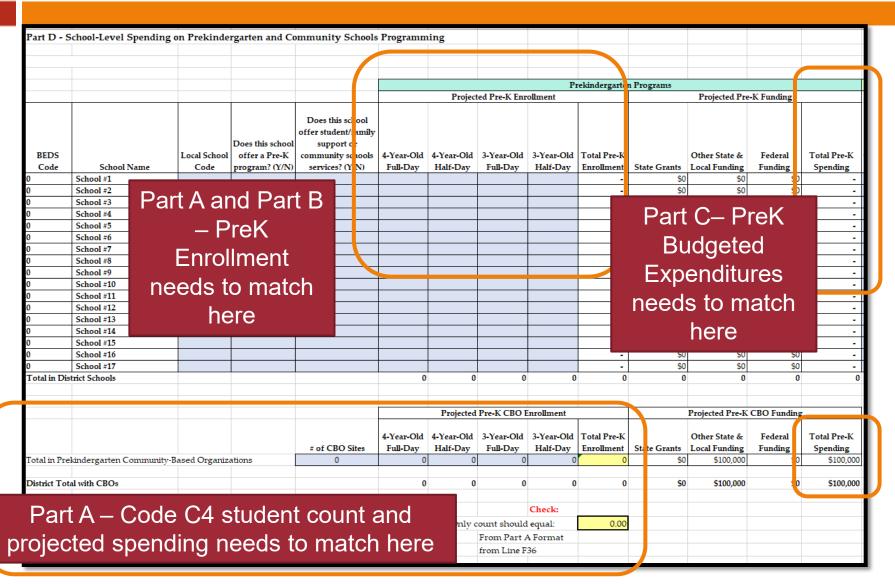
information on Part A

#### Part C Format Tab

Part C	Part C - Basic School-Level Allocations											
			774	112	112	***	115		71	T2	74	
			H1	H2	H3	H4	H5		I1	12	J1	J2
				School All	location by O	bject (excl. (	Central Cost	s)			School A	Allocation by Pu
			Personal Service						General Education		Special Education	
		Local						Total				
BEDS		School	Classroom	All Other	Employee	BOCES		Allocation by	General Ed		Special Ed	
Code	School Name	Code	Teachers	Salaries	Benefits	Services	All Other	Object	K-12	Pre-K	K- 12	Preschool
0	School #1	0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
0	School #2	0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
0	School #3	0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
0	School #4	0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
0	School #5	0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
_	0.1 1//		40	40	(DT11/0)	**	40	(PTT 1/0)	(PTT 10)	(D1110)	(PTT 10)	(P77740)

If you reported enrollment in PreK and/or SE Preschool, you need budgeted expenditures too!

#### Part D Format Tab



# Other Tools within DOB Software and Guidance Materials

- The template has orange comment icons when an edit check is triggered
  - Click on it and it will open a pop-up window with more details
  - Either revise your data as recommended or explain why what was included is accurate
    - If give explanation and save it, orange comment icon will turn into a green checkmark
  - Check out Page 64-81 of the 2021 Guidance Document for further information on edit checks
- When you complete each section, your goal is to get a Pass (vs. Fail)

#### DOB Has FAQ Guidance

#### **Answers Questions Like:**

- Federal Aid what to report as federally funded?
- Special Aid Fund Budgets
  - What budget(s) to use?
  - What about non-publics?
- BOCES Services how to report?
- What about all those counts?
  - Student
  - Staff
  - Shared Staff



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Column Column F G H

NYS Transparency Coding Guide by Uniform Chart of Accounts											
Account Number	Description	Section(s) of the Report Budget Code Reported	Category on Report	Section of the Report	Overall Category for Report	School Level - Object of Expense (H1=Classroom Teacher, H2=All Other Salaries, H4=BOCES, H5=All Other)	School Level - Purpose of Expense (I=General Education, J=Special Education, K=Instructional Support)	School Level - Source of Funding SL = State/Local or F=Federal	Notes:		
General Fund											
A1010.16	General Support - Board of Education; Noninstructional Salaries	Central	Board of Education	Part A - III) A)	E1			SL or F			
A1010.2	General Support - Board of Education; Equipment	Central	Board of Education	Part A - III) A)	E1			SL or F			
A1010.4	General Support - Board of Education; Contractual and Other	Central	Board of Education	Part A - III) A)	E1			SL or F			



Chart summarized from the NYS School Funding Transparency Form 2021 Guidance Document

## Part A – Section III) A)

	III) Central District Costs Included in School Allocations					
			Funding Source		Total Staff	
	A) General Support Costs	Total Spending	State/Local	Federal	(FTE Basis)	
E1	Board of Education	\$0	ı	1	0.0	
E2	Central Personnel	\$0	ı	1	0.0	
E3	Operation and Maintenance of Plant	\$0	ı	1	0.0	
E4	Other Central Services	\$0	•	,	0.0	
E5	Employee Benefits for General Support Staff (see IV below)	#DIV/0!	#DIV/0!	#DIV/0!		
	Total General Support Costs	#DIV/0!	#DIV/0!	#DIV/0!	0.0	
	Total General Support Costs per Pupil					

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A2250.16

Instruction - Teaching;

Noninstructional Salaries

NTO Transparency Coding Calac by Official Chart of Accounts											
Account Number	Description	Section(s) of the Report Budget Code Reported	Category on Report	Section of the Report	Overall Category for Report	School Level - Object of Expense (H1=Classroom Teacher, H2=All Other Salaries, H4=BOCES, H5=All Other)	School Level - Purpose of Expense (I=General Education, J=Special Education, K=Instructional Support)	School Level - Source of Funding SL = State/Local or F=Federal	Notes:		
General Fund											
A2250.15	Instruction - Teaching; Instructional Salaries	School	Classroom Teacher	Part C	s	H1	J1 (K-12) or J2 (Preschool)	SL or F			
A2250.15	Instruction - Teaching; Instructional Salaries	Central	Committee on Special Education/Preschool Special Education	Part A - III) B)	F4			SL or F	For staff responsible for CSE/CPSE including evaulations, identification of placements and hearings		
A2250.16	Instruction - Teaching; Noninstructional Salaries	School	All Other Salaries	Part C	s	H2	J1 (K-12) or J2 (Preschool)	SL or F			
			Committee on Special						For staff responsible for CSE/CPSE including		

evaulations

identification of

placements and hearings

SL or F

NYS Transparency Coding Guide by Uniform Chart of Accounts

For the main accounts that have multiple choices, the accounts are highlighted in green.

Part A - III) B)

F4

Education/Preschool

Special Education

Central

## Services Provided to Charter Schools (Code "C2")

- Includes the sum of any costs (except charter school tuition which goes under Code C1) to provide charter school students with textbooks, other instructional materials, health services, special education services, and any other services required will go under Code C2.
- Note: Because these costs may be budgeted throughout the budget, we haven't coded any line C2.
- If your district has these costs, you will need to break them out on the Data Form spreadsheet.



## Services Provided to Non-Publics (Code "C11")



- Includes the sum of any costs, not reported elsewhere to provide nonpublic school students with textbooks, other instructional materials, health services, special education services, and any other services required by State or federal law. Nonpublic-related costs as part of a broader spending exclusion, e.g., transportation, should not be recorded here.
- Note: We have noted codes that are commonly coded with non-public expenditures in the guidance, but this may not be all inclusive.
- If your district has additional costs in other codes, you will need to break them out as well on the Data Form spreadsheet.

#### Other Expenses for Pupils in Non-Traditional Settings (Code "C12")

- Main categories included here:
  - Pass-through payments for pupils identified under §611 & §619 of federal IDEA;
  - Expenses related to home-schooled students;
  - NYC Early Learn Child Care Block Grant;
  - Federal Head Start grant awards;
  - Incarcerated youth.
- Note: Because these costs may be budgeted throughout the budget, we haven't coded any line as C12.
- If your district has these costs, you will need to break them out on the Data Form spreadsheet.

#### Your Own Chart of Accounts

- Sometimes your account codes are not totally aligned with the Uniform System of Accounts.
- Use care to follow the categories that can be accounted for in a variety of account codes.
- Also, split out codes that have a multiple categories included, e.g., School-Level costs, Districtwide costs and/or Non-public school costs.
- In the Coding Guide we have highlighted in green accounts that more commonly may have multiple uses. This is not all inclusive.

### Summary of Steps

- Copy your budgets into the Data Form tab
- Code each line and separate by building, if applicable
- Report share of fringe benefits for retirees
- Report student counts, enrollment counts and staffing counts
- Check that it reconciles
- Complete Part F-Narrative
- Enter information into DOB website
- Have Superintendent certify report
- Enjoy your Labor Day Weekend!



### District Specific Questions?

#### Review DOB's guidance

-Getting access

-Detailed instructions

-FAQs

Email for questions about report:

schooltransparency@budget.ny.gov

#### Email for questions about logging in:

If you encounter any difficulties logging into the Application, please contact the Service Desk via email at <a href="mailto:dob.sm.HelpDesk@budget.ny.gov">dob.sm.HelpDesk@budget.ny.gov</a>.

#### Contact Us



#### State Aid & Financial Planning Service 10 Empire State Boulevard Castleton, NY 12033 (518) 477-2635, Option #1



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