

PUTTING STUDENTS FIRST



Preparing the 21-22 NYS Transparency Report

State Aid Planning
July 2021

NYS Transparency Reporting - Overview

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- 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 [2021-22 budgets](#) for:
 - ▣ General, Special Aid – detailed
 - ▣ Food Service, Debt Service – in summary

NYS Transparency Reporting - Overview

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- 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

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- <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](#) 

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?

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- 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

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Webinar Recordings

State Aid Planning

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SAP on Twitter



Coffee Talk Recordings

 SAP July 2021 Coffee Talk Overview of the State Aid Claim Forms  Copy link 1/15



July 2021 Coffee Talk- Overview of the State Aid Claim Forms

State Aid & Financial Planning Service
July 2021

Watch on  YouTube  www.questar.org

Selecting a Webinar Recording

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Scroll down to
the July 8,
2020,
presentation

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

Refresher on What Our Excel Template Includes

8

Data Form

Fringe Benefits

Summary Data Part A

Summary Data Part C

Part A Format

Part B Format

Part C Format

Part 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?



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□ 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:

1. **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.

So put in fringe benefit information first, like you have done for the ESSA reporting for the last few years.



New Federal Grants

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- 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?

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- 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

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DATA FORM FOR 2021-22 BUDGET

TO UNPROTECT THIS PAGE IS "SAP", IN CASE YOU NEED TO ADD MORE ROWS OR COLUMNS

Note:
If your account code is different than the sample, change the formula in Column E so the "8" in the formula is the number of places from the left side of account code in Column A that is the first object of expense code. Also note that this number may change if you use a different account structure in the F fund.

All Lines For School -Level Budget Lines Only For All Budget Lines

Code: Fringes Codes: B, C, E, F

Account	Description	School Building Number	Fund	Object of Expense	Category for the Report	Object of Appropriation Code: H	Purpose of Appropriation Codes: I, J, K	Funding Source? F= Federal, SL= State/Local	Amount Budgeted	Fringe Benefit Codes	Central Costs and Exclusions	School #1	School #2
(Fill in Columns E - H with codes from Transparency Coding guidance)											Enrollment:--> Percentage of the Total Enrollment (See note*) -->	#DIV/0!	#DIV/0!
From 2021-22 Budget:													
A 2110.120-11-0000			A	1	S	H1	I1	SL	2,000,000.00	-			
A 2110.130-12-0000			A	1	S	H1	I1	SL	3,000,000.00	-			
										-			

How Filling in School Building Number in Col. C Works

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DATA FORM FOR 2021-22 BUDGET													
TO UNPROTECT THIS PAGE IS "SAP", IN CASE YOU NEED TO ADD MORE ROWS OR COLUMNS		Note: If your account code is different than the sample, change the formula in Column E so the "8" in the formula is the number of places from the left side of account code in Column A that is the first object of expense code. Also note that this number may change if you use a different account structure in the F fund.				All Lines		For School-Level Budget Lines Only		For All Budget Lines		Code: Fringes	Codes: B, C, E, F
Account	Description	School Building Number	Fund	Object of Expense	Category for the Report	Object of Appropriation Code: H	Purpose of Appropriation Codes: I, J, K	Funding Source? F= Federal, SL= State/Local	Amount Budgeted	Fringe Benefit Codes	Central Costs and Exclusions	School #1	School #2
nd Special Aid budgets without totals in Co					(Fill in Columns E - H with codes from Transparency Coding guidance)						Enrollment:--> Percentage of the Total Enrollment (See note*) -->		
From 2021-22 Budget:												#DIV/0!	#DIV/0!
A 2110.120-11-0000		1	A	1	S	H1	I1	SL	2,000,000.00	-		2,000,000.00	
A 2110.130-12-0000		2	A	1	S	H1	I1	SL	3,000,000.00	-			3,000,000.00
										-	-		

Only do for **School Level** budget lines

Are All Your School Level Lines Coded to a Building?



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

Formula Bar: `=IF($C8=1,$J8,"")`

DATA FORM FOR 2021-22 BUDGET

TO UNPROTECT THIS PAGE IS "SAP", IN CASE YOU NEED TO ADD MORE ROWS OR COLUMNS

Note:
If your account code is different than the sample, change the formula in Column E so the "8" in the formula is the number of places from the left side of account code in Column A that is the first object of expense code. Also note that this number may change if you use a different account structure in the F fund.

		All Lines		For School -Level Budget Lines Only		For All Budget Lines				Code: Fringes	Codes: B, C, E, F	
Account	Description	School Building Number	Fund	Object of Expense	Category for the Report	Object of Appropriation Code: H	Purpose of Appropriation Codes: I, J, K	Funding Source? F= Federal, SL= State/Local	Amount Budgeted	Fringe Benefit Codes	Central Costs and Exclusions	School #1
(Fill in Columns E - H with codes from Transparency Coding guidance)												
Enrollment:--> Percentage of the Total Enrollment (See note) -->												Div/Pl
From 2021-22 Budget:		1	A	1	S	H1	I1	SL	2,000,000.00	-		2,000,000.00
A 2110.120-11-0000			A	1	S	H1	I1	SL	3,000,000.00	-		
A 2110.130-12-0000										-	-	
										-	-	



Important! Need to put quotes around the building code

TO UNPROTECT THIS PAGE IS "SAP", IN CASE YOU NEED TO ADD MORE ROWS OR COLUMNS

Note:
If your account code is different than the sample, change the formula in Column E so the "8" in the formula is the number of places from the left side of account code in Column A that is the first object of expense code. Also note that this number may change if you use a different account structure in the F fund.

DATA FORM FOR 2021-22 BUDGET

Account	Description	School Building Number	Fund	Object of Expense	Category for the Report	Object of Appropriation Code: H	Purpose of Appropriation Codes: I, J, K	Funding Source? F= Federal, SL= State/Local	Amount Budgeted	Fringe Benefit Codes	Central Costs and Exclusions
(Fill in Columns E - H with codes from Transparency Coding guidance)											
Enrollment:--> Percentage of the Total Enrollment (See note) -->											
A 2110.120-11-0000		11	A	1	S	H1	I1	SL	2,000,000.00	-	#DIV/0!
A 2110.130-12-0000			A	1	S	H1	I1	SL	3,000,000.00	-	2,000,000.00

School #1 - Is coded Building 11 in your software

=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

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- 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

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- 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 \(state.ny.us\)](https://state.ny.us)
 - Code to the established code
 - If no matching F fund code, use F1988.4

From School District Accounting and Reporting Manual

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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

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- 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 3rd per DOB.

New Grants – May Affect Central/Exclusion Amounts

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- 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

[illegible]

From 2021-22 Budget:										Total Enrollment (See note*) -->
A 2110.120-11-0000	11	A	1	S	H1	I1	SL	2,000,000.00	-	
A 2110.130-12-0000		A	1	S	H1	I1	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	

New Step Needed on Part A Yellow Tab

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			Totals	State & Locally funded	Federally funded	Check	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
B) Exclusions for Non-Instructional Costs											
Interfund Transfers	B1		-	-	-	-					
Debt Service	B2		-	-	-	-					
School Food Services Fund	B3		-	-	-	-					
Community Services - Salaries	B4		-	-	-	-		-	-		
Community Services - Non-Salaries	B4		-	-	-	-					
Adult/Continuing Education - Salaries	B5		-	-	-	-		-	-		
Adult/Continuing Education - Non-Salaries	B5		-	-	-	-					
Transportation - Salaries	B6		75,000.00	-	75,000.00	75,000.00		-	103.45		
Transportation - Non-Salaries	B6		-	-	-	-					
Employee Benefits Allocated to Above Purp	B7		103.45	103.45	-	103.45		-	103.45		
Total Non-Instructional Cost Exclusions			75,103.45	103.45	75,000.00	75,103.45					

Select Either Y or N in Column P

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 – Fringes were federally funded

B) Exclusions for Non-Instructional Costs		Totals	State & Locally funded	Federally funded	Check	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 Fund	B3	-	-	-	-					
Community Services - Salaries	B4	-	-	-	-		-	-		
Community Services - Non-Salaries	B4	-	-	-	-					
Adult/Continuing Education - Salaries	B5	-	-	-	-		-	-		
Adult/Continuing Education - Non-Salaries	B5	-	-	-	-					
Transportation - Salaries	B6	75,000.00	-	75,000.00	75,000.00		-	103.45	Y	103.45
Transportation - Non-Salaries	B6	-	-	-	-					
Employee Benefits Allocated to Above Purp	B7	103.45	-	103.45	103.45		-	103.45		103.45
Total Non-Instructional Cost Exclusions		75,103.45	-	75,103.45	75,103.45					

N – Fringes were not federally funded

B) Exclusions for Non-Instructional Costs		Totals	State & Locally funded	Federally funded	Check	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 Fund	B3	-	-	-	-					
Community Services - Salaries	B4	-	-	-	-		-	-		
Community Services - Non-Salaries	B4	-	-	-	-					
Adult/Continuing Education - Salaries	B5	-	-	-	-		-	-		
Adult/Continuing Education - Non-Salaries	B5	-	-	-	-					
Transportation - Salaries	B6	75,000.00	-	75,000.00	75,000.00		-	103.45	N	
Transportation - Non-Salaries	B6	-	-	-	-					
Employee Benefits Allocated to Above Purp	B7	103.45	103.45	-	103.45		-	103.45		-
Total Non-Instructional Cost Exclusions		75,103.45	103.45	75,000.00	75,103.45					

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What Have Been Common Issues?

How Best to Resolve Them?

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

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DATA FORM FOR 2021-22 BUDGET

TO UNPROTECT THIS PAGE IS "SAP", IN CASE YOU NEED TO ADD MORE ROWS OR COLUMNS

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		All Lines	For School-Level Budget Lines Only	For All Budget Lines			Code: Fringes	Codes: B, C, E, F					
Account	Description	School Building Number	Fund	Object of Expense	Category for the Report	Object of Appropriation Code: H	Purpose of Appropriation Codes: I, J, K	Funding Source? F= Federal, SL= State/Local	Amount Budgeted	Fringe Benefit Codes	Central Costs and Exclusions	School #1 - Is coded Building 11 in your software	School #2
(Fill in Columns E - H with codes from Transparency Coding guidance)													
Enrollment:--> Percentage of the Total Enrollment (See note*)-->												#DIV/0!	#DIV/0!
From 2021-22 Budget:													
A 2110.120-11-0000		11	A	1	S	H1	I1	SL	2,000,000.00	-		2,000,000.00	
A 2110.130-12-0000		2	A	1	S	H1	I1	SL	3,000,000.00	-		3,000,000.00	
F 5510.160-00-0000		2	F	1	B6			F	75,000.00	-	75,000.00		75,000.00
F 5510.800-00-0000			F	8	Fringes			F	7,000.00	7,000.00			
									-	-	-		
									-	-	-		
									-	-	-		

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

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FRINGE BENEFITS									
				Fringe Benefit Codes	Central Costs and Exclusions	School #1	School #2		
Instructions: Fill in the amount budgeted for Retiree Benefits as part of the total fringe benefit budget									
Fringe Allocation:									
Sum of All .1 Codes by column	D4	5,075,000.00	-	75,000.00	2,000,000.00	3,075,000.00			
Sum of All .8 Codes	D1	57,000.00							
Amount of Retiree Benefits in Line above	D2	Fill in -->		Portion of Retiree Benefits Paid for with Medicare Part D subsidy - FILL IN-->	50,000.00				
Fringe Benefits for Active Employees	D3	57,000.00							
Fringe Rate (Fringes/Salaries)	D5	0.01123152709360							
Allocated Fringes		57,842.36	842.36	22,463.05	34,536.95				

Account	Description	School Building Number	Object of	Category for report	Appropriation Code: H	Purpose of Appropriation Codes: I, J, K	Source: Federal, SL= State/Local	Amount Budgeted	Fringe Benefit Codes	Central Costs and Exclusions
From 2021-22 Budget:										
A 2110.120-11-0000		1	A	1	S	H1	I1	SL	2,000,000.00	-
A 2110.130-12-0000		2	A	1	S	H1	I1	SL	3,000,000.00	-
F 5510.160-00-0000		2	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
A 9060.800			A	8	Fringes			F	50,000.00	50,000.00

Handling Non-.8 Fringe Benefits

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Account	Description	School Building Number	Fund	Object of Expense	Category for the Report	Object of Appropriation Code: H	Purpose of Appropriation Codes: I, J, K	Funding Source? F= Federal, SL= State/Local	Amount Budgeted	Fringe Benefit Codes	Central Costs and Exclusions
nd Special Aid budgets without totals in Co					(Fill in Columns E - H with codes from Transparency Coding guidance)						Enrollment:-->
From 2021-22 Budget:											Percentage of the Total Enrollment (See note*) -->
A 2110.120-11-0000		1	A	1	S	H1	I1	SL	2,000,000.00	-	
A 2110.130-12-0000		2	A	1	S	H1	I1	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			A	8	Fringes			F	50,000.00	50,000.00	
A 9040.490	NO		A	4	Fringes			SL	25,000.00	-	25,000.00
A 9040.800	YES		A	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

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Summary Data Part C Tab

Classroom Teachers	H1		2,000.00			2,000.00	-	
All Other Salaries	H2		1,000.00			1,000.00	-	
Employee Benefits	H3		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 Form" tab				

School
Building
Number

[illegible]

Ensure FTEs Match Budgeted Expenditures

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Summary Data Part A Tab

C) Exclusions for Tuition/Payments to Non-District Schools

	Student Count	Totals	State & Locally funded	Federally funded	Check
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		-	-	-	-
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	-	-	-	-
SWD - Preschool Education (§4410) Tuition - Salaries		-	-	-	-
SWD - Preschool Education (§4410) Tuition - Non-Salaries	C8	-	-	-	-
SWD - Summer Education (§4408) Tuition - Salaries		-	-	-	-
SWD - Summer Education (§4408) Tuition - Non-Salaries	C9	-	-	-	-
State-Supported Schools for the Blind & Deaf (§4201) Tuition - Salaries		-	-	-	-
State-Supported Schools for the Blind & Deaf (§4201) Tuition - Non-Salaries	C10	-	-	-	-
Services Provided to Nonpublic Schools - Salaries	C11	-	-	-	-
Services Provided to Nonpublic Schools - Non-Salaries		-	-	-	-
Other Expenses for Pupils in Non-Traditional Settings - Salaries	C12	-	-	-	-
Other Expenses for Pupils in Non-Traditional Settings - Non-Salaries		-	-	-	-
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

If you have budgeted amounts in these columns, should list Student Count or Staffing FTE related to the amount reported

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

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Summary Data Part A Tab

<u>D) Projected 2021-22 Enrollment</u>				Enrollment Counts															
Total District K-12 Enrollment				3000															
Total District Pre-K Enrollment				35															
Total Preschool Special Education Enrollment				3															
Total District Enrollment				3038															
<u>A) General Support Costs</u>																			

<-- Note: Only list a Preschool Special Education Enrollment if you are running your own program. If you do, then make sure to code the costs to J2 on the Data Form Tab.

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 I2. Code PreK CBO costs to C4.**

Preschool Special Education Enrollment – This is only 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

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Part B - Basic School-Level Information														
BEDS Code	School Name	Local School Code	School Type	Grade Span (excl. Pre-K)		School Status				Projected Enrollment & Demographics				
				Lowest Grade	Highest Grade	Does this school serve its full planned grade span? (Y/N)	If no, is this school opening this school year? (Y/N)	Is the school scheduled to close? (Y/N)	If so, what year?	K-12 Enrollment	Pre-K Enrollment	Preschool Special Ed Enrollment	K-12 FRPL Count	K-12 ELL 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													
District Total										3,000	35	3	0	0

Check: K-12 and Pre-K
 Should be: 3038 Per Totals Entered on Summary Data Part A Tab

Projected Enrollment
needs to match
information on Part A

Part C Format Tab

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Part C - Basic School-Level Allocations												
			H1	H2	H3	H4	H5					
									I1	I2	J1	J2
			School Allocation by Object (excl. Central Costs)						School Allocation by Purpose			
			Personal Service						General Education		Special Education	
BEDS Code	School Name	Local School Code	Classroom Teachers	All Other Salaries	Employee Benefits	BOCES Services	All Other	Total Allocation by Object	General Ed K-12	Pre-K	Special Ed 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!

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

Part D Format Tab

33

Part D - School-Level Spending on Prekindergarten and Community Schools Programming

Prekindergarten Programs													
Projected Pre-K Enrollment										Projected Pre-K Funding			
BEDS Code	School Name	Local School Code	Does this school offer a Pre-K program? (Y/N)	Does this school offer student/family support at community schools services? (Y/N)	4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day	Total Pre-K Enrollment	State Grants	Other State & Local Funding	Federal Funding	Total Pre-K Spending
0	School #1								-	\$0	\$0	\$0	-
0	School #2								-	\$0	\$0	\$0	-
0	School #3								-				-
0	School #4								-				-
0	School #5								-				-
0	School #6								-				-
0	School #7								-				-
0	School #8								-				-
0	School #9								-				-
0	School #10								-				-
0	School #11								-				-
0	School #12								-				-
0	School #13								-				-
0	School #14								-				-
0	School #15								-				-
0	School #16								-	\$0	\$0	\$0	-
0	School #17								-	\$0	\$0	\$0	-
Total in District Schools					0	0	0	0	0	0	0	0	0

Part A and Part B
– PreK
Enrollment
needs to match
here

Part C– PreK
Budgeted
Expenditures
needs to match
here

Projected Pre-K CBO Enrollment										Projected Pre-K CBO Funding			
				# of CBO Sites	4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day	Total Pre-K Enrollment	State Grants	Other State & Local Funding	Federal Funding	Total Pre-K Spending
Total in Prekindergarten Community-Based Organizations				0	0	0	0	0	0	\$0	\$100,000	\$0	\$100,000
District Total with CBOs					0	0	0	0	0	\$0	\$100,000	\$0	\$100,000



Part A – Code C4 student count and
projected spending needs to match here

Check:
Only count should equal:
From Part A Format
from Line F36

0.00

Other Tools within DOB Software and Guidance Materials

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- 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

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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



NYS Transparency Coding Guide by Uniform Chart of Account Available on Our Website

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Column F Column G Column 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)

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III) Central District Costs Included in School Allocations

A) General Support Costs

Board of Education		\$0	-	-	0.0
Central Personnel		\$0	-	-	0.0
Operation and Maintenance of Plant		\$0	-	-	0.0
Other Central Services		\$0	-	-	0.0
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					

May Have to Split Accounts

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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									
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 evaluations, 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	
A2250.16	Instruction - Teaching; Noninstructional Salaries	Central	Committee on Special Education/Preschool Special Education	Part A - III) B)	F4			SL or F	For staff responsible for CSE/CPSE including evaluations, identification of placements and hearings

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

Services Provided to Charter Schools (Code “C2”)

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- 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”)



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- 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”)

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- 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

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- 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

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- ✓ 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?

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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 dob.sm.HelpDesk@budget.ny.gov.

Contact Us

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State Aid & Financial Planning Service

10 Empire State Boulevard

Castleton, NY 12033

(518) 477-2635, Option #1

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