Preparing the 2022-23 NYS Transparency Report

State Aid Planning

July 2022

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 2022-23 form on June 29, 2022. (Emails sent out 6/29/22 and 6/30/22.)
- Due by 5:30 p.m. of the Friday before Labor Day (9/2/2022).
- Will be reporting the **2022-23 budgets** 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 for their current district) had their login information emailed to them between 6/29/22 and 6/30/22.
- Email came from: sft-noreply@budget.ny.gov
- **Good news!** No changes this year in what is being reported!

Reporting Done through the Division of Budget Website

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

2022 New York State School Funding Transparency Form

Location: Home > *School Funding Transparency Form*

School Funding Transparency Application

Guidance Materials

- 2022 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 Support
- School Funding Transparency Data on Open Budget

We recommend: Print these out and read before getting started

REFRESHER OF WHAT IS IN THE REPORT

Budgets and Student/Employee Counts

Part A – District Level Information

Split by Funding Source

A) Total Major Operating Funds Spending	Total Spending	Funding Source: State/Local	Funding Source: Federal
General Fund Total Expenditures & Transfers		3,164	$305,000
Special Aid Fund Total Expenditures & Transfers		2,051	$6,325,588
School Food Services Fund Total Expenditures & Transfers		5,000	$2,525,000
Debt Service Fund Total Expenditures & Transfers	$0	$0	$0
Total Major Operating Funds Spending	**$127,100,803**	**$117,945,215**	**$9,155,588**

Four funds included: A, F, C, V

B) Exclusions for Non-Instructional Costs			Funding Source: Federal
B1 Interfund Transfers			$105,042
Debt Service			$105,000
School Food Services Fund			$2,525,000
Community Services			$0
Adult/Continuing Education			$0
B6 Transportation			$0
Employee Benefits Allocated to Above Purposes (see IV below)	$299,359	$58,159	$241,200
Total Non-Instructional Cost Exclusions	**$19,489,594**	**$16,513,352**	**$2,976,242**

Codes will be B1-B7

Certain Non-Instructional costs are then excluded from further allocation/reporting

Similar to ESSA Exclusions

Part A – District Level Information

		Funding Source	
	Total Spending	State/Local	Federal
A) Total Major Operating Funds Spending			
General Fund Total Expenditures & Transfers	$95,925,684	$95,668,684	$257,000
Special Aid Fund Total Expenditures & Transfers			
School Food Services Fund Total Expenditures & Transfers			
Debt Service Fund Total Expenditures & Transfers			
Total Major Operating Funds Spending			
B) Exclusions for Non-Instructional Costs			
Interfund Transfers			
Debt Service			
School Food Services Fund			
Community Services			
Adult/Continuing Education			
Transportation			
Employee Benefits Allocated to Above Purposes (see IV below)			
Total Non-Instructional Cost Exclusions	$21,289,154	$20,801,996	$487,158

Note: Interfund Transfers Out (Expense Side) for A, F, C or V are separated out after Section A). All budgeted Interfund Transfers Out are reported under the Exclusion – Interfund Transfers line.

Part A – District Level Information – Exclusion for Tuition/Payments to Non-District Schools

C) Exclusions for Tuition/Payments to Non-District Schools	Total Spending	Funding Source: State/Local	Funding Source: Federal	Total Pupils	Per Pupil
Charter School Tuition	$11,607,000	$11,607,000	$0	700	$16,581.43
Services Provided to Charter Schools	$563,394	$563,394	$0	50	$11,267.88
Other School Districts (Excl. Special Act Districts)	$0	$0	$0	0	$0.00
Prekindergarten Community-Based Organizations	[illegible]	[illegible]	[illegible]	280	$3,945.63
BOCES Instructional Programs (Full-time Only)	[illegible]	[illegible]	[illegible]	60	$77,667.27
SWD School Age-School Year Tuition	[illegible]	[illegible]	[illegible]	60	$56,000.00
SWD Early Intervention Program Tuition	[illegible]	[illegible]	[illegible]	0	$0.00
SWD - Preschool Education (§4410) Tuition	[illegible]	[illegible]	[illegible]	0	$0.00
SWD - Summer Education (§4408) Tuition	$690,000	$690,000	$0	95	$7,263.16
State-Supported Schools for the Blind & Deaf (§4201) Tuition	$0	$0	$0	0	$0.00
Services Provided to Nonpublic Schools	$298,415	$246,038	$52,377	400	$746.04
Other Expenses for Pupils in Non-Traditional Settings	$0	[illegible]	[illegible]	[illegible]	[illegible]
Employee Benefits Allocated to Above Purposes (see IV below)	$111,407	[illegible]	[illegible]	[illegible]	[illegible]
Total Tuition/Payments to Non-District Schools Exclusions	**$22,395,027**	[illegible]	[illegible]	[illegible]	[illegible]

Certain specific expenditures are also excluded.

Codes will be C1-C13

What is different from ESSA reporting is that these costs also need Pupil Counts for each line.

Student Counts – Part A

Student counts are reported for each Tuition/ Payments to Non-District Schools exclusion line.

Review for reasonableness between count and budgeted cost.

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

C1	Charter School Tuition
C2	Services Provided to Charter Schools
C3	Other School Districts (Excl. Special Act Districts)
C4	Prekindergarten Community-Based Organizations
C5	BOCES Instructional Programs (Full-time Only)
C6	SWD School Age-School Year Tuition
C7	SWD Early Intervention Program Tuition
C8	SWD - Preschool Education (§4410) Tuition
C9	SWD - Summer Education (§4408) Tuition
C10	State-Supported Schools for the Blind & Deaf (§4201) Tuition
C11	Services Provided to Nonpublic Schools
C12	Other Expenses for Pupils in Non-Traditional Settings

Part A – District Level Information

Budgeted amounts are allocated based on projected enrollment

D) Projected 2021-22 Enrollment				
Total District K-12 Enrollment	3,436			
Total District Pre-K Enrollment	54			
Total Preschool Special Education Enrollment	0			
Total District Enrollment	3,490			
Total Funding Allocated to Individual Schools	B	$85,216,182	$79,089,213	$6,126,969
Total Allocated Funding per Pupil		$24,417.24	$22,661.67	$1,755.58

A

Calculating the Portion of Budgets Allocated Per Pupil:	
Total Major Operating Funds Spending	127,100,803
- Total Non-Instructional Cost Exclusions	(19,489,594)
- Total Tuition/Payments to Non-District Schools Exclusions	(22,395,027)
= Total Funding Allocated to Individual Schools = (B)	**85,216,182**
Total Allocated Funding per Pupil = (B)/(A)	**24,417.24**

Central District Costs

III) Central District Costs Included in School Allocations

Codes will be E1-E5

This section is for **General Support Costs** – they are allocated on a per student basis

A) General Support Costs		Funding Source		Total Staff (FTE Basis)	Total FTE Spending
Board of Education			0	0.0	$0.00
Central Personnel			0	13.0	$152,397.54
Operation and Maintenance of Plant			0	45.3	$121,468.90
Other Central Services			0	7.0	$566,114.00
Employee Benefits for General Support Staff (see IV below)			0		
Total General Support Costs	$13,420,343	$13,420,343	$0	65.3	
Total General Support Costs per Pupil	$3,845.37	$3,845.37	$0.00		

Codes will be F1-F7

This section is for **District Level Academic Support Costs** – they are allocated on a per student basis

B) District Academic Support Costs	Total Spending	Funding Source State/Local	Funding Source Federal	Total Staff (FTE Basis)	Total FTE Spending
Curriculum Development & Supervision	[illegible]	[illegible]	0	4.0	$181,256.50
Research, Planning & Evaluation			0	0.0	$0.00
In-Service Training			5	0.0	$0.00
Committee on Special Education/Preschool Special Education			0	8.6	$69,555.00
Summer Programming and Services			0	0.0	$0.00
Other Districtwide Staff			0	2.4	$133,937.08
Employee Benefits for District Academic Support Staff (see IV below)	$869,947	$785,917	$84,030		
Total District Academic Support Costs	$3,633,492	$3,291,226	$342,266	15.0	

Part A – District Level Information

- Fringes allocated as a percentage of salaries.
- Budget for retiree health insurance needs to be separated from active employees.

IV) District Average Fringe Rate for Allocation of Employee Benefits	
Total Employee Benefits in General Fund & Special Aid Fund	$26,241,601
Other Post-Employment Benefits	$4,000,000
Total Employee Benefits for Active Employees	$22,241,601
Total Personal Service in General Fund & Special Aid Fund	$46,105,275
District Average Fringe Rate	**48.240903020316%**

Part A – District Level Information

Total District Academic Support Costs per Pupil	$1,041.12		
C) Other Post-Employment Benefits (OPEB)	$4,000,000		
Total OPEB per Pupil	$1,146.13		
Total Central District Costs Included in School Allocations	$21,053,835	$20,711,569	$342,266
Total Central District Costs per Pupil	$6,032.62	$5,934.55	$98.07
Total Funding Allocated to Individual Schools excl. Central Costs	$64,162,347	$58,377,644	$5,784,703
Total Allocated Funding per Pupil	$18,384.63		

This is what will be distributed on Part C, by school building

Allocation Funding per Pupil	24,417.24
- Central District Costs Per Pupil	(6,032.62)
Total Allocated Funding per Pupil	18,384.63

Total Allocated Funding to Schools	85,216,182
- Total Central District Costs	(21,053,835)
Total Allocated Funding to Schools, exc. Central costs	64,162,347

Part B – Basic School Level Information

	Grade Span		School Status				Projected Enrollment & Demographics					
School Type	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	K-12 SWD Count
Elementary School	K	5	Yes		No		265	0	0	250	5	60
Elementary School	Pre-K	5	Yes		No		372	54	0	300	40	60
Elementary School	K	5	Yes		No		247	0	0	140	0	55
Elementary School	K	5	Yes		No		300	0	0	140	25	40
Senior High School	9	12	Yes		No		1,068	0	0	700	30	150
Elementary School	K	5	Yes		No		364	0	0	280	0	70
Middle/Junior High School	6	8	Yes		No		820	0	0	600	25	140
							3,436	54	0	2,410	125	575

- Information separated by individual school buildings.
- Total projected enrollment (3,490) is broken down by building and between K-12, Pre-K and Preschool.

Also, student counts, by building, for Free and Reduced Eligibles, English Language Learners and Students with Disabilities

Student Counts – By Building (Part B)

- By:
- K-12 Enrollment
- Pre-K Enrollment (In-District, not CBO)
- Preschool Special Education Enrollment

All Students

- K-12 FRPL Count – Based on federal income limits, regardless if participate in CEP*
- K-12 ELL Count – Identified per Part 154 of Comm. Regs
- K-12 SWD Count – Have IEP, IFSP, or service plan

Count of All Students Who Also Meet These Guidelines

- *Districts are required to report estimates to SED as part of their BEDS reporting. DOB expects districts to adhere to the same methodology/standards as you do for that process when completing your School Funding Transparency Forms.

Part B – Basic School Level Information

	Projected Staffing (FTE Basis)						
School Type	Classroom Teachers w/ 0-3 Years Experience	Classroom Teachers w/ More than 3 Years Experience	Para-professional Classroom Staff	Principals & Other Admin Staff	Pupil Support Services Staff	All Remaining Staff	Total Staff
Elementary School	5.2	18.7	13.0	1.0	4.6	4.4	46.9
Elementary School	4.7	20.5	8.0	1.0	3.9	4.6	42.7
Elementary School	4.7	26.9	15.0	1.0	6.6	4.7	58.9
Elementary School	6.2	27.1	11.0	1.0	5.6	4.7	55.6
Elementary School	4.3	27.5	11.0	1.0	5.2	4.9	53.9
Senior High School	8.5	86.8	27.0	4.0	19.6	23.1	169.0
Middle/Junior High School	6.8	69.0	20.5	3.0	10.5	10.1	119.9
	40.4	**276.5**	**105.5**	**12.0**	**56.0**	**56.5**	**546.9**

Employee counts, by type and by building.

Is this information available as part of the back-up to the 2022-23 budget?

A and F funded employees should either be reported here or reported under one of the exclusion categories, but not both!

Staff Counts – By Building (Part B)

Classroom Teachers:

- 0-3 years of service
- >3 years of service

(total yrs. of professional experience; not just with your district)

If appointment split between buildings and/or positions, need to split FTE accordingly

Examples:

- Reading Teachers
- Reading Specialists
- Reading/Literacy Coaches
- Special Education Teachers
- Bilingual/ESL/ENL teachers
- Art Teachers
- Music Teachers

Staff Counts – By Building (Part B)

Paraprofessional Classroom Staff

If appointment split between buildings and/or positions, need to split FTE accordingly

Examples:

- Teacher Aides
- Classroom Assistants
- 1:1 Aides
- Interpreters
- ESL/bilingual assistants
- Behavioral Aides
- Program Aides

Staff Counts – By Building (Part B)

Principals & Other Admin Staff

If appointment split between buildings and/or positions, need to split FTE accordingly

Examples:

- Principals
- Assistant Principals
- Dean of Students
- Directors
- Coordinators

Staff Counts – By Building (Part B)

Pupil Support Services Staff

If appointment split between buildings and/or positions, need to split FTE accordingly

Examples:

- Guidance Counselors
- Psychologists
- Nurses
- Social Workers
- Speech Pathologists
- Assistive Technologists
- Occupational Therapists
- Librarians
- Library Media Specialists
- Community School Coordinators
- Tutors

Staff Counts – By Building (Part B)

All Remaining Staff

If appointment split between buildings and/or buildings, need to split FTE accordingly

Examples:

- Clerical Staff
- Other Non-Instructional Staff

Part C – Basic School Level Allocations

Codes will be H1-H5

School Allocation by Object (excl. Central Costs)					
Personal Service					
H1	H2	H3	H4	H5	
Classroom Teachers	All Other Salaries	Employee Benefits	BOCES Services	All Other	Total Allocation by Object
$1,955,162	$1,115,353	$1,481,244	$68,946	$516,526	$5,137,231
$2,594,676	$1,976,953	$2,205,395	$96,784	$584,709	$7,458,517
$1,813,762	$800,021	$1,260,913	$64,263	$388,234	$4,327,193
$2,188,708	$895,728	$1,487,960	$78,052	$471,539	$5,121,987
$8,236,719	$3,989,970	$5,898,265	$808,817	$2,008,679	$20,942,450
$2,407,120	$1,132,988	$1,707,780	$94,703	$572,134	$5,914,725
$5,127,161	$3,479,119	$4,151,747	$213,343	$2,288,874	$15,260,244
$24,323,308	**$13,390,132**	**$18,193,304**	**$1,424,908**	**$6,830,695**	**$64,162,347**

Need to report budgeted expenditures, by building, by **type of account** (object of expense)

Part C – Basic School Level Allocations

Codes will be I1-K3

School Allocation by Purpose (excl. Central Costs)							
General Education		Special Education		Instructional Support			
I1 General Ed K-12	I2 Pre-K	J1 Special Ed K- 12	J2 Preschool	K1 School Administration	K2 Instructional Media	K3 Pupil Support Services	Total Allocation by Purpose
$2,909,045	$0	$1,439,948	$0	$307,824	$167,000	$313,414	$5,137,231
$3,685,344	$687,736	$1,653,160	$0	$440,329	$234,430	$757,518	$7,458,517
$2,281,003	$0	$1,289,045	$0	$261,631	$155,657	$339,857	$4,327,193
$2,636,735	$0	$1,507,906	$0	$272,567	$189,057	$515,722	$5,121,987
$10,784,475	$0	$6,722,189	$0	$1,059,593	$673,041	$1,703,152	$20,942,450
$2,895,641	$0	$2,196,344	$0	$295,844	$229,389	$297,507	$5,914,725
$8,459,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$15,260,244
$33,651,243	**$68** [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	**$64,162,347**

D) Projected 2021-22 Enrollment

Total District K-12 Enrollment	3,436
Total District Pre-K Enrollment	54
Total Preschool Special Education Enrollment	0
Total District Enrollment	**3,490**

Part A

Need to report budgeted expenditures, by building, by **purpose of account**

Part C – Basic School Level Allocations

Funding Source by School			Per Pupil Allocation	
SL State & Local Funding	F Federal Funding	Codes will be SL or F Total Funding Source by School	State & Local Funding per Pupil	Federal Funding per Pupil
$4,531,895	$605,336	$5,137,231	$17,101	$2,284
$6,836,874	$621,643	$7,458,517	$16,049	$1,459
$4,197,927	$129,266	$4,327,193	$16,996	$523
$4,964,983	$157,004	$5,121,987	$16,550	$523
$19,812,055	$1,130,395	$20,942,450	$18,551	$1,058
$5,143,952	$770,773	$5,914,725	$14,132	$2,118
$12,889,958	$2,370,286	$15,260,244	$15,719	$2,891
$58,377,644	**$5,784,703**	**$64,162,347**		

Need to report budgeted expenditures, by building and per pupil, by **funding source**

Part C – Basic School Level Allocations

Central District Costs	Total School Allocation w/ Central District Costs	Total School Funding per Pupil
$1,598,644	$6,735,875	$25,418
$2,569,895	$10,028,412	$23,541
$1,490,057	$5,817,250	$23,552
$1,809,785	$6,931,772	$23,106
$6,442,835	$27,385,285	$25,642
$2,195,873	$8,110,598	$22,282
$4,946,746	$20,206,990	$24,643
$21,053,835	**$85,216,182**	

Finally, we need to add the building specific costs and the central district costs together to produce the total allocated to each building by total and per pupil.

Student count x $6,032.62 Central Costs per Student

Budgeted Costs	
Specific Building Budgets	64,162,347
+ Budget for Central District Costs Allocated	21,053,835
Total (from Part A)	85,216,182

Part C – Basic School Level Allocations

Central District Costs	Total School Allocation w/ Central District Costs	Total School Funding per Pupil
$1,598,644	$6,735,875	$25,418
$2,569,895	$10,028,412	$23,541
$1,490,057	$5,817,250	$23,552
$1,809,785	$6,931,772	$23,106
$6,442,835	$27,385,285	$25,642
$2,195,873	$8,110,598	$22,282
$4,946,746	$20,206,990	$24,643
$21,053,835	**$85,216,182**	

This amount is what is compared by NYS between school buildings with the same grade configurations

Part D – School-Level Spending on Prekindergarten & Community Schools Programming

District operated PreK programs

Prekindergarten Programs								
Projected Pre-K Enrollment					Projected Pre-K Funding			
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 Universal Pre-K Grants (UPK)	Other State & Local Funding	Federal Funding	Total Pre-K Spending
				0				$0
54	0	0	0	54	$687,736	$0	$0	$687,736
				0				$0

Part A

D) Projected 2021-22 Enrollment	
Total District K-12 Enrollment	3,436
Total District Pre-K Enrollment	54
Total Preschool Special Education Enrollment	0
Total District Enrollment	3,490

$0

Part C

General Education	
I1	I2
General Ed K-12	Pre-K
$2,909,045	$0
$3,685,344	$687,736
$2,281,003	$0
$2,63[illegible]	$0
$10,[illegible]	$0
$2,8[illegible]5,641	$0
$8,45[illegible],000	$0
$33,651,24[illegible]	$687,736

For Prekindergarten Programs you report:

- Projected enrollment, by building, age and type of program
- Projected spending, by building and by funding source

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

	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 Universal Pre-K Grants (UPK)	Other State & Local Funding	Federal Funding	Total Pre-K Spending
2	209	0	71	0	280	$1,104,775	$0	$0	$1,104,775

CBO = Community Based Organizations PreK Programs

Part A

C) Exclusions for Tuition/Payments to Non-District Schools	Total Spending	Funding Source: State/Local	Funding Source: Federal	Total Pupils	Per Pupil
Charter School Tuition	$11,607,000	$11,607,000	$0	700	$16,581.43
Services Provided to Charter Schools	$563,394	$563,394	$0	50	$11,267.88
Other School Districts (Excl. Special Act Districts)	$0	$0	$0	0	$0.00
Prekindergarten Community-Based Organizations	$1,104,775	$1,104,775	$0	280	$3,945.63

Report Projected Enrollment and Sources of Funding

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

Student, Family, and Community Schools Programs										
	Spending by Purpose							Funding Source by Program		
Community Schools Site Coordinator (FTE Basis)	Enriched Academic Services	Health, Mental Health/ Counseling, Dental Care	Nutrition Services	Legal Services	After-School Programs/ Extended Day Programs	All Other	Total Community Schools Spending	Foundation Aid Community Schools Set-Aside	Other State & Local Funding	Federal Funding
1.0	$0	$100,000	$0	$0	$0	$82,674	$182,674	$82,674	$100,000	$0
0.0	$0	$0	$0	$0	$0	$116,055	$116,055	$116,055	$0	$0
0.0	$0	$0	$0	$0	$0	$77,058	$77,058	$77,058	$0	$0
0.0	$0	$0	$0	$0	$0	$93,593	$93,593	$93,593	$0	$0
0.0	$330,000	$0	$0	$0	$0	$333,191	$663,191	$333,191	$330,000	$0
0.0	$0	$0	$0	$0	$0	$113,559	$113,559	$113,559	$0	$0
0.0	$0	$0	$0	$0	$1,000,000	$255,821	$1,255,821	$255,821	$0	$1,000,000
1.0	**$330,000**	**$100,000**	**$0**	**$0**	**$1,000,000**	**$1,071,951**	**$2,501,951**	**$1,071,951**	**$430,000**	**$1,000,000**

For Community Schools Programming you report:

- Budgeted expenditures by Purpose and Funding Source of spending for these programs.
-

REVIEW OF EXCEL TEMPLATE

How to Gather and Code Costs/Counts for the Report

Summary of Steps

- Read the guidance from Division of Budget
- Download the template from our website
- Copy your budgets into the Data Form tab
- Code each line and separate by building, if applicable
  - Look at how you did it last year for reasonableness
- 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

Refresher on What Our Excel Template Includes

- 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

Update: 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 <u>22-23 expenditures only</u>:
  - Example, CRRSA grant is $500,000 and FS-10 requested funding of $200,000 for staffing in the 21-22 school year and $300,000 in funding for staffing in the 22-23 school year.
  - $300,000 of the $500,000 would be included in the 22-23 Transparency Report.

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

Expansion UPK Grants for 22-23

- If your district received an expansion UPK grant in 21-22 and/or 22-23, please note that these are *federally funded* grants, not state funded.

- *DOB has advised that this was a common error with the 21-22 Transparency Report.*

- 0409-XX-XXXX – Is State funded UPK grant
- 5870-XX-XXXX – Is Federally funded UPK grant

Tools on Our Website

- Available at sap.questar.org
  - Under *Resources*, then *Other*
  - If you need the password for your district, please contact us

NYS Transparency Reporting	
Guidance on Preparing the 22-23 DOB Transparency Report	July 2022
NYS Transparency Chart of Accounts	July 2021
NYS Transparency Tempate password is the same district specific password used for the ESSA template. If you do not have this password previously provided for ESSA reporting on hand you may request it by contacting us here: stateaidplanning@questar.org	
22-23 DOB Transparency Template	-

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

Column F Column G Column H Column I

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	

NYS Transparency Coding Guide by Uniform Chart of Accounts for 22-23

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 Teachers, 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
A2110.12	Instruction - Teaching; Teacher Salaries, 4 - 6	School	Classroom Teacherss	Part C	S	H1	I1 (K-12) or I2 (PreK)	SL or F
A2110.13	Instruction - Teaching; Teacher Salaries, 7 - 12	School	Classroom Teacherss	Part C	S	H1	I1 (K-12) or I2 (PreK)	SL or F

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	-	-	0.0
E2	Central Personnel	$0	-	-	0.0
E3	Operation and Maintenance of Plant	$0	-	-	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				

May Have to Split Accounts

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 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	
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 evaulations, 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”)

- 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.

Start Here - Data Form

A B C D E F G H I J

DATA FORM FOR 2022-23 BUDGET

NOTE: THE PASSWORD 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.

					For All Budget Lines	For School -Level Budget Lines Only		For All Budget Lines	
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
(Copy General and Special Aid budgets without totals in Columns A, B and J)					(Fill in Columns E - H with codes from Transparency Coding guidance)				
From 2022-23 Budget:									

Include: General & Special Aid Funds

Copy information from your accounting software to fill in Column A, B and J

Don't include subtotals or totals from your accounting software

Codes come from the NYS Transparency Coding Guide available on our website

You need to fill in the blue areas ONLY. Do not delete any columns! (You can hide them, but do not delete them or formulas may be destroyed!)

Data Form Tab

DATA FORM FOR 2022-23 BUDGET

NOTE: THE PASSWORD 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.

Note: Fill in the School Building name in this section. Information carries to other Tabs.

Note: If you Form tab. Replace. Replace All may not be

Please note support con

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
					For All Budget Lines	For School -Level Budget Lines Only		For All Budget Lines		Code: Fringes	Codes: B, C, E, F		
y General and Special Aid budgets without totals in Columns A, B ar					(Fill in Columns E - H with codes from Transparency Coding guidance)						Enrollment:--> Percentage of the Total Enrollment (See note*) -->	#DIV/0!	#DIV/0!
From 2022-23 Budget:													
A 2110.120-11-0000	General Ed Salaries Elementary School #1		A	1	S	H1	I1	SL	2,000,000.00	-			
A 2110.120-12-0000	General Ed Salaries Elementary School #2		A	1	S	H1	I1	F	3,000,000.00	-			
										-	-		
										-	-		

Only fill in for Schools Level expenditures

Data Form Tab – Allocating to School Buildings

DATA FORM FOR 2022-23 BUDGET

NOTE: THE PASSWORD 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.

Note: Fill in the School Building name in this section. Information carries to other Tabs.

Note: If you Form tab. I Replace. H Replace All may not be

Please note support con

					For All Budget 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 Cost and Exclusions	School #1	School #2
y General and Special Aid budgets without totals in Columns A, B ar					(Fill in Columns E - H with codes from Transparency Coding guidance)						Enrollment:--> Percentage of th Total Enrollment (See note*) -->		
From 2022-23 Budget:												#DIV/0!	#DIV/0!
A 2110.120-11-0000	General Ed Salaries Elementary School #	1	A	1	S	H1	I1	SL	2,000,000.00	-		2,000,000.00	
A 2110.120-12-0000	General Ed Salaries Elementary School #	2	A	1	S	H1	I1	F	3,000,000.00	-			3,000,000.00
A 9060.800-00-0000	Health Insurance		A	8	Fringes			SL	500,000.00	500,000.00			
A 1620.160-00-0000	Custodial Salaries		A	1	E3			SL	200,000.00	-	200,000.00		

E3: B1, B2, B3, B4, B5, B6, C1, C2, C3, C4, C5, C6, C7, C8, C9, C10, C11, C12, E1, E2, E3, E4

H1: H1, H2, H3, H4, H5

I1: I1, I2, J1, J2, K1, K2, K3

F1, F2, F3, F4, F5, F6, S, Fringes

Each Line Must Be in One of Three Columns and Only One

DATA FORM FOR 2022-23 BUDGET

NOTE: THE PASSWORD 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.

Note: Fill in the School Building name in this section. Information carries to other Tabs.

Note: If you Form tab. If Replace. Ha Replace All. may not be a

Please note, support com

					For All Budget 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
y General and Special Aid budgets without totals in Columns A, B ar					(Fill in Columns E - H with codes from Transparency Coding guidance)						Enrollment:--> Percentage of the Total Enrollment (See note*) -->		
From 2022-23 Budget:												#DIV/0!	#DIV/0!
A 2110.120-11-0000	General Ed Salaries Elementary School #1	1	A	1	S	H1	I1	SL	2,000,000.00	-		2,000,000.00	
A 2110.120-12-0000	General Ed Salaries Elementary School #2	2	A	1	S	H1	I1	F	3,000,000.00	-			3,000,000.00
A 9060.800-00-0000	Health Insurance		A	8	Fringes			SL	500,000.00	500,000.00	-		
A 1620.160-00-0000	Custodial Salaries		A	1	E3			SL	200,000.00	-	200,000.00		
										-	-		
										-	-		
										-	-		
										-	-		
										-	-		

E3: B1, B2, B3, B4, B5, B6, C1, C2, C3, C4, C5, C6, C7, C8, C9, C10, C11, C12, E1, E2, E3, E4

H1: H1, H2, H3, H4, H5

I1: I1, I2, J1, J2, K1, K2, K3

F1, F2, F3, F4, F5, F6, S, Fringes

1 2 3

Bottom Section of Data Form

A	B	C	D	E	F	H	I	J	M	N	AE	AF	AG
											-	-	-
											-	-	-
If need additional lines, please add above this line													
	Totals for General and Special Aid Funds							5,000,000.00	2,000,000.00	3,000,000.00	5,000,000.00	5,000,000.0	-
Other Funds:													
Food Service Fund	Food Service Fund budget for (C):												
	Portion Funded with State & Local funds:												
	All budget codes without Interfund Transfers		C		B3	Fill in ------>	SL				-	-	-
	Interfund Transfers		C		B1	Fill in ------>	SL				-	-	-
	Portion Funded with Federal funds										-	-	-
	All budget codes without Interfund Transfers		C		B3	Fill in ------>	F				-	-	-
	Interfund Transfers		C		B1	Fill in ------>	F				-	-	-
											-	-	-
Debt Service Fund	Debt Service Fund budget (V):										-	-	-
	Portion for Debt Service		V		B2	Fill in ------>	SL				-	-	-
	Portion for Transfer Out to Other Funds		V		B1	Fill in ------>	SL				-	-	-
	Grand Totals							5,000,000.00	2,000,000.00	3,000,000.00	5,000,000.00	5,000,000.0	-
								(Check your totals - do they agree?)					

Remember to complete this section for Food Service & Debt Service Budgets.

Checks totals to ensure they agree & make sure Column AG has all zeros.

And please remember to not delete any columns!

Fringe Benefit Tab

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

You only need to fill in the blue cells.

Review to ensure fringes are fully allocated. If not, check coding on school level salary lines on Data Form. They should be either H1 or H2.

Summary Data Part A Tab – Need to Review Fringes on Federally Funded Activity

PART A

Instructions: Fill in the light blue cells in column F below:

		Totals	State & Locally funded	Federally funded	Check
A) Total Major Operating Funds Spending					
General Fund Total Expenditures & Transfers	A1	5,000,000.00	5,000,000.00	-	5,000,000.00
Special Aid Fund Total Expenditures & Transfers	A2	-	-	-	-
School Food Services Fund Total Expenditures & Transfers	A3	-	-	-	-
Debt Service Fund Total Expenditures & Transfers	A4	-	-	-	-
Total Major Operating Funds Spending		5,000,000.00	5,000,000.00	-	5,000,000.00

Check:
Should equal **Data Form** tab Grand Total: 5,000,000.00

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	-	-	-	-		-	-		
Transportation - Non-Salaries	B6	-	-	-	-					
Employee Benefits Allocated to Above Purposes (see IV below)	B7	-	-	-	-		-	-		-
Total Non-Instructional Cost Exclusions		-	-	-	-					

										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	
									-	-

Step Needed on Part A Yellow Tab

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		Select Either Y or N in Column P
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					

Reminder: Blue cells 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					

Summary Data Part A Tab

Remember to fill in student counts for lines with budgeted expenditures

C) Exclusions for Tuition/Payments to Non-District Schools	Student Count		Totals
Charter School Tuition - Salaries			-
Charter School Tuition - Non-Salaries		C1	-
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	-
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	-		-

Summary Data Part A Tab

Remember to fill in enrollment projections and staff counts for lines with budgeted expenditures

D) Projected 2022-23 Enrollment	Enrollment Counts		
Total District K-12 Enrollment			
Total District Pre-K Enrollment			
Total Preschool Special Education Enrollment			<-- Note: Only list
Total District Enrollment	0		do, then make su

A) General Support Costs	Total Staff (FTE Basis)		Totals	S
Board of Education - Salaries		E1	-	
Board of Education - Non-Salaries			-	
Central Personnel - Salaries		E2	-	
Central Personnel - Non-Salaries			-	
Operation and Maintenance of Plant - Salaries		E3	-	
Operation and Maintenance of Plant - Non-Salaries			-	
Other Central Services - Salaries		E4	-	
Other Central Services - Non-Salaries			-	
Employee Benefits for General Support Staff (see IV below)		E5	-	
Total General Support Costs	-		-	

Summary Data Part C Tab

SCHOOL LEVEL APPROPRIATIONS				School #1	School #2	School
By Object of Expense:						
Classroom Teachers	H1	5,000,000.00		2,000,000.00	3,000,000.00	
All Other Salaries	H2	-		-	-	
Employee Benefits	H3	-		-	-	
BOCES Services	H4	-		-	-	
All Other	H5	-		-	-	
Totals by Object of Expense		**5,000,000.00**		**2,000,000.00**	**3,000,000.00**	
	Check: Should be:	**5,000,000.00**	If not the same, check coding in Column G of "Data Form" tab			
By Purpose of Expense:						
General Education K-12 - Salaries	I1	5,000,000.00		2,000,000.00	3,000,000.00	
General Education K-12 - Fringes	I1	-		-	-	
General Education K-12 - Non-Salaries	I1	-		-	-	
General Education Pre-K - Salaries	I2	-		-	-	
General Education Pre-K - Fringes	I2	-		-	-	

Check to see that all the edit checks agree. If not, check coding on Data Form. Either you have the wrong code or a missing code.

Review Parts A – D Format Tabs

H1	H2	H3	H4	H5	
School Allocation by Object (excl. Central Costs)					
Personal Service					
Classroom Teachers	All Other Salaries	Employee Benefits	BOCES Services	All Other	Total Allocation by Object
$2,000,000	$0	$0	$0	$0	$2,000,000
$3,000,000	$0	$0	$0	$0	$3,000,000
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$5,000,000	**$0**	**$0**	**$0**	**$0**	**$5,000,000**
				Check:	
				Should equal Part A Format tab	
				Line 88-->	$5,000,000

Fill in any area with blue cells.

Verify that the built-in edit checks are working.

Once this is done, it is time to copy the information into the DOB Transparency Report. Yeah!

DOB TOOLS

DOB Has Lots of Tools Available

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 64-84 of the *2022 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

District Specific Questions?

Review DOB's guidance for:

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.

OTHER TIPS

For Coding School Level Lines

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:

M8 =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)							
nd Special Aid budgets without totals in Co											Enrollment:-->	
From 2021-22 Budget:											Percentage of the Total Enrollment (See note*) -->	#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			A	1	S	H1	I1	SL	3,000,000.00	-		
										-	-	
										-	-	

Can Customize Template

M8 =IF($C8="11",$J8,"")

Important! Need to put quotes around the building code

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.

	A	B	C	D	E						K	L	M
1													
2													
3							All Lines	For School -Level Budget Lines Only		For All Budget Lines		Code: Fringes	Codes: B, C, E, F	
4														
5	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
6	nd Special Aid budgets without totals in Co					(Fill in Columns E - H with codes from Transparency Coding guidance)						Enrollment:-->	
7	From 2021-22 Budget:											Percentage of the Total Enrollment (See note*) -->	#DIV/0!
8	A 2110.120-11-0000		11	A	1	S	H1	I1	SL	2,000,000.00	-		2,000,000.00
9	A 2110.130-12-0000			A	1	S	H1	I1	SL	3,000,000.00	-		
10											-	-	

Add this formula to Column C (only for school level lines)→

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

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

WHAT HAVE BEEN THE ONGOING COMMON ISSUES?

How Best to Resolve Them?

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

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 - Is coded Building 11 in your software	School #2
					(Fill in Columns E - H with codes from Transparency Coding guidance)						Enrollment:-->		
d Special Aid budgets without totals in Co											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

FRINGE BENEFITS

Instructions: Fill in the amount budgeted for Retiree Benefits as part of the total fringe benefit budget

Fringe Benefits Tab

				Fringe Benefit Codes	Central Costs and Exclusions	School #1	School #2
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		Portion of Retiree Benefits		
Amount of Retiree Benefits in Line above	D2	Fill in --->			Paid for with Medicare Part D		
Fringe Benefits for Active Employees	D3		57,000.00		subsidy - **FILL IN----->**		50,000.00
Fringe Rate (Fringes/Salaries)	D5		0.01123152709360				
Allocated Fringes			57,842.36		842.36	22,463.05	34,536.95

Data Form Tab

Account	Description	School Building Numb		Object of	Category for eport	Object of Appropriation Code: H	Purpose of Appropriation Codes: I, J, K	Source: F= Federal, SL= State/Local	Amount Budgeted	Fringe Benefit Codes	Central Costs and Exclusions
nd Special Aid budgets without totals in Co					in Columns E - H with codes from Transparency Coding guidance)						Enrollment:--> Percentage of the Total Enrollment (See note*) -->
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

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

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

Summary Data Part C Tab

SCHOOL LEVEL APPROPRIATIONS			School #1	School #2	School
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	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		

Data Form Tab

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
Special Aid budgets without totals in (					(Fill in Columns E - H with codes from Transparency Coding guidance)						Enrollment:-->	
From 2021-22 Budget:											Percentage of the Total Enrollment (See note*) -->	#DIV/0!
A 2110.12		1	A	1	S	H1			1,000.00	-		1,000.00
A 2250.15		1	A	1	S	H1			1,000.00	-		1,000.00
A 2250.16		1	A	1	S	H2			1,000.00	-		1,000.00
A 2280.16		1	A	1	S	H5			1,000.00	-		1,000.00
A 9060.8			A	8	Fringes				1,600.00	1,600.00		
										-	-	
										-	-	

←H2

Ensure FTEs Match Budgeted Expenditures

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

Summary Data Part A Tab

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

<-- 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 or ongoing 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 <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 B - Basic School-Level Information

				Grade Span (excl. Pre-K)		School Status				Projected Enrollment & Demographics				
BEDS Code	School Name	Local School Code	School Type	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

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 Pu			
			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

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 or 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

Check:

nly count should equal: 0.00

From Part A Format

from Line F36

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

Contact Us

State Aid & Financial Planning Service

10 Empire State Boulevard
Castleton, NY 12033
(518) 477-2635, Option #1

sap.questar.org
@qiiisap