



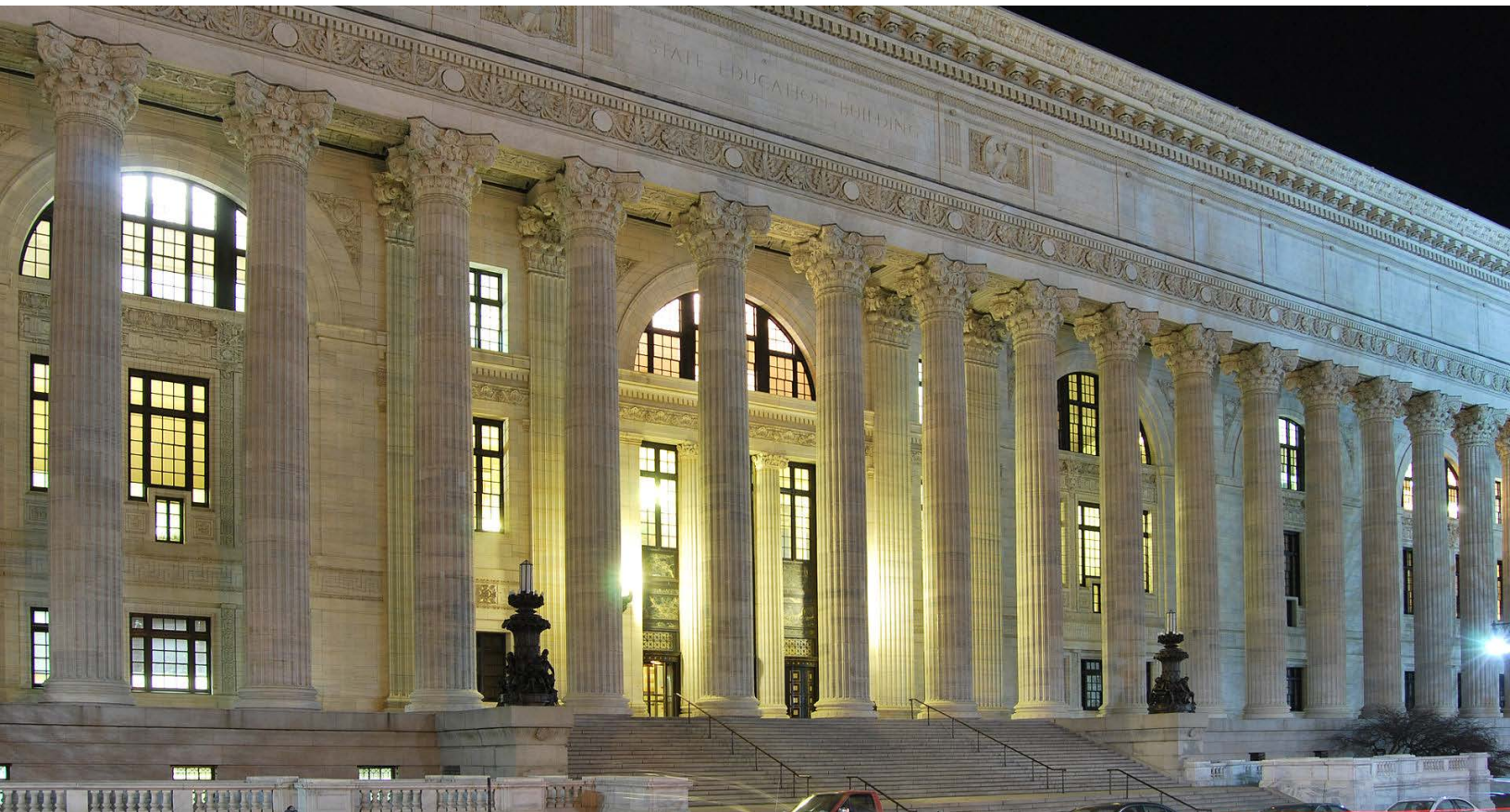
New York State Education Department

89 Washington Ave, Albany, NY
Betty A. Rosa, Commissioner

ESSA Financial Transparency Report 2020-21 School Year Expenditures

Report Submission Instructions

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Report Submission Instructions

This section provides instructions on compiling and submitting the expenditure data required for the ESSA Financial Transparency Report. Additional information is available in the [Frequently Asked Questions](#) document. Questions may also be directed to ESSAFinTrans@nysed.gov.

Step 1: Log on to IDEX

To access the forms through the IRS Data Exchange (IDEx), go to the Application Business Portal at <https://portal.nysed.gov>. (Note that Firefox is the preferred web

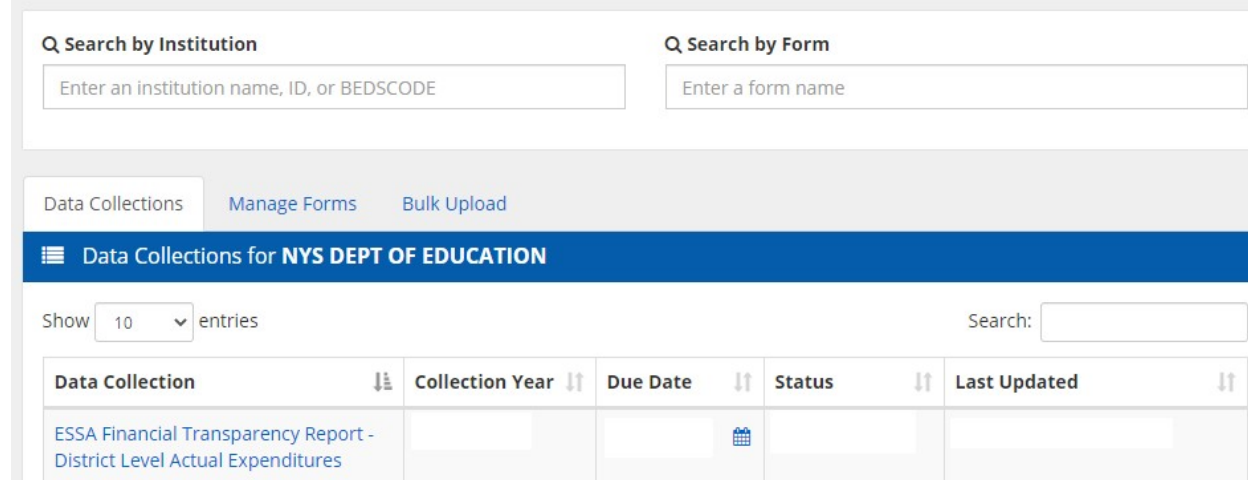
browser). Log on using your business portal credentials. All School District Superintendents have access to Submit/Certify data within IDEX and can delegate the same ability to other users within their jurisdiction. **To delegate other users to the forms, superintendents must login to the SEDDAS application and entitle the user with the ESSA Financial Transparency (EFT) application.** The ESSA Financial Transparency entitlement has 3 possible roles available for delegation: Submit/Certify, Save, and Read Only. If you have questions on SEDDAS access, please contact the SEDDAS help desk at seddas@nysed.gov.

Once you have logged into the Portal, select the IRS Data Exchange:



Your District Level Form should appear by default, which will be needed for Step 2. If not, you may need access. Enter your Institution ID or BEDS code in the “Search by Institution” box and a dropdown of all schools within the district should appear. Confirm all schools in your district are present and available. If not, please contact SED at ESSAFinTrans@nysed.gov or (518) 486-2266.

To proceed to Step 2, select the “ESSA Financial Transparency Report – District Level Actual Expenditures” form under the Data Collections section



Expenditure Data Submission Steps

- **Step 1:** Log on to IDEX ESSA Financial Transparency Form portal to confirm access, edit/save or submit/certify rights and the correct school listings.
- **Step 2:** Complete the Fringe Benefit Rate Section.
- **Step 3:** Prepare expenditure data using this guidance.
- **Step 4:** Complete the school level forms in IDEX; save and submit.
- **Step 5:** After the rollup of the school forms, complete the central district cost form in IDEX; save and submit

Step 2: Complete the Fringe Benefit Rate Section

Before preparing expenditure data in your own financial systems and reporting in the rest of the form, you will first need to calculate the fringe benefit rate to use in reporting expenditures. This is done through accessing the section at the top of the District Level Actual Expenditures form. For each item within the Fringe Benefit Rate section, do not include salaries and benefits that will be reported under any Exclusion. However, if the district is using the Fringe Benefit Rate to calculate excluded benefits as well as benefits reported on the forms, districts should use all salaries and benefits to calculate the Fringe Benefit Rate.

- Read the instructions in the District Average Fringe Benefit section of the IDEX Report before continuing.
- Fill out your information in each of the “Amount Spent” boxes. Use the TAB key to get to the next box.
- Please calculate the District Average Fringe Rate (be sure to include all decimal places shown in the calculation without rounding) and enter it in the corresponding box:

$$= \frac{\text{Total Employee Benefits for Active Employees}}{\text{Total Personal Service in General Fund \& Special Aid Fund}} * 100$$

- After you have entered your calculated rate, as a percent, hit the TAB key. The form will ensure the figure is correct. Note that the form will validate a large number of digits. If you receive an error due to this, please enter all digits shown in the validation note.
- If correct, you now have the Fringe Benefit Rate that may be applied to all expenditures as described below. Record your rate and then select “Return to Data Exchange” at the top of the page to return to the main page and begin filling out your school forms.

****Note:** You will no longer be saving this form after completing this section. You will still need to complete, save, and submit **All** school forms before completing the District form.

	Amount Spent	Fringe Rate (%)
Total Employee Benefits in General Fund & Special Aid Fund	\$ 1,000	N/A
Other Post-Employment Benefits	\$ 400	N/A
Total Employee Benefits for Active Employees	\$ 600	N/A
Total Personal Service in General Fund & Special Aid Fund	\$ 2,000	N/A
District Average Fringe Rate ?	N/A	30

Each line in the Fringe Benefits Section can be understood as follows:

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

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

Step 3: Prepare Expenditure Data

Once you have (1) verified access to the Portal, (2) verified the correct listing of schools in your district, and (3) completed the District Average Fringe Benefit Section, you may now begin to prepare expenditure data, using your own financial software, for submission.

School Levels Required for Reporting

Within each school district, each registered school with an SED Institution ID—regardless of the physical location or configuration—will require a separate *ESSA Financial Transparency Report* submission. **For school districts with only one registered school**, the methodology provided in this guidance should still be used, to the greatest extent practicable, to disaggregate expenditures between a “central district level” and a “school level,” even though there are not multiple schools for reporting purposes.

Expenditures should be reported to match enrollment data, that is, by location of the accountable school and not the school where the student is temporarily housed due to social distancing requirements. For example, if a third-grade instructor is teaching class in the middle school rather than elementary, the instructor’s salary should be allocated to the elementary school, not the middle school.

Data Point-in-Time and ST-3 Fidelity

For the *ESSA Financial Transparency Report*, school districts should use the same expenditure data they will use for their school year ST-3 submissions to NYSED’s State Aid Office through the State Aid Management System (SAMS). ST-3 totals will be imported onto the IDEX form on the 1st of each month while the form is open. Total expenditures on this form should closely align to the ST-3 value. Discrepancies should be resolved with changes to the ST-3 or the form, as appropriate. ST-3 totals reflect the following codes:

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

Expenditure Assignments for Reporting

As noted in the section above, using the ST-3 code listing in the appendices of this guidance, districts will assign reported expenditures by object and purpose in up to three category groups:

- 1) instructional/administrative/all other,
- 2) local/state and federal funding source, and
- 3) program detail area, where appropriate.

Expenditures in excluded codes need only be assigned to the appropriate exclusion code.

Salaries: For the salary categories in the instructional, administrative, and other Report View One groupings, actual salaries at the district and school level should be used. Consult the appendices for specific ST-3 account codes associated with these items.

As demonstrated in the example below, when assigning salaries for any of the categories, if certain teachers or employees provide services at multiple school sites, prorate the cost of their services across those sites based on the percentage of their FTE hours that they spent at each site.

Benefits: When calculating benefits for the Report View One groupings, use the percentage calculated with the Average District Fringe Rate section (or use actuals, if you are opting to do so). Once you have assigned all salaries, apply the fringe rate percent to each salary category and report the product of the calculation. Be sure to verify that the sum of all the fringe benefit subtotals equals the total fringe benefit expenditure.

Likewise, the same methodology can be used for assigning fringe benefits to Program Detail Areas.

Note: Districts may elect to forgo the methodology and report actual benefits associated with the reported salaries for each category, if such data is available.

All Other Costs: For each Report View One grouping, the “all other non-personnel costs” field will incorporate all other expenditures not included in the salary and benefits subgroupings (and in the case of the instruction category, contractual professional development). The expenditures to be included within this category, by ST-3 codes, are outlined in the appendices.

Local/State and Federal Funding Source: Federal funding source expenditures are those that are reported in the Special Aid Fund for Part A of Titles I, II, III, and IV; IDEA (both 611 and 619); federal CARES, CRRSA, and ARP; and any other federal funding source. Any other federal aids not specifically listing should be including in the “other” federal funding source category.

All other expenditures, including non-federal expenditures within the Special Aid Fund, are reported in the local/State funding source total, except for the expenditures reported in the exclusion categories.

Program Detail Area Reporting Instructions

As noted in the section above, the Program Detail Areas are intended to provide additional context for key program areas that are included in the instructional and administrative components of Report View One. These amounts are not additive to either Report View One or Two but rather are an additional subgroup of the types of programmatic spending that is occurring within the school and district. For each of the Program Detail Areas, total expenditures for all objects from all sources will be reported, at both the central district and individual school levels.

It is possible that expenditures could fall across multiple categories; as such, there will not be a cumulative total within the report view.

For full explanations of the following Program Detail Areas, refer to Table 3-Expenditures by Program Detail Areas on page 5.

- **Special Education:** All expenditures for Special Education, including instructional and Non-instructional salaries and benefits, from all revenue sources are to be included in this program detail area.
- **ELL/MLL Services:** All such expenditures for ELL/MLL services, including instructional and Non-instructional salaries and benefits, from all revenue sources are to be included in this program detail area.
- **Pupil Services:** This category includes a wide variety of expenditure types, including instructional materials, health and guidance services, and athletics. The ST-3 code listings in the appendices outline each of the specific spending areas that should be included in adding expenditures together for this program detail area.
- **Community Schools Programs:** All such expenditures for community schools programs, including instructional and Non-instructional salaries and benefits, from all revenue sources, are to be included in this program detail area.
- **BOCES Services:** Expenditures for BOCES Services (which will be included in .49 object codes) must be disaggregated into three categories, two of which will be included within the BOCES Services Program Detail Area, one of which will be an exclusion:
 1. Tuition payments to BOCES for the full-time education of students by the BOCES (e.g., full-time BOCES special education instruction). These costs should be reflected in “5-Other Exclusions.”
 2. Payments to BOCES for centralized services on behalf of the district (e.g., central data processing, BOCES administrative costs). These costs should be reflected in the central district

cost BOCES services program area detail, except that payments to BOCES as part of the exclusions above in #1 above should be reflected in "5 - Other Exclusions".

3. Payments to BOCES for student-related services, excluding full-time BOCES instruction and districtwide summer programming (e.g., occupational or physical therapy, BOCES part-time instruction of students). These costs should be reflected at the school-level for the student's school of attendance within the district.

Example ST-3 Code Assignments

In the example below, assume that a school only has two ST-3 codes in which they report expenditures: Chief School Administrator - Non-instructional Salaries and Instruction-Teacher Salaries 4-6, neither of which has any associated benefits. The table below summarizes each way that the expenditures are to be assigned for the purposes of this report.

Table 5. Example ST-3 Code Assignments

ST-3 Code/Title	Report View One Type (See Table 1)	Report View One Subgrouping (See Table 1)	Report View Two (See Table 2)	Program Detail Area (See Table 3)	Total Amount
A1240.16 – Chief School Administrator Non-Instructional Salaries	Central District Costs	Central Administrative Salaries	Local/State	N/A	\$1,000
A2110.12 – Instruction-Teacher Salaries 4-6	School Costs	Instructional Salaries	Local/State	Special Education ELL/MLL Services	\$1,000

In this example, there is one teacher who spends half of their time in general education, one quarter of their time in special education, and one quarter of their time in providing ELL/MLL services. For Report View One and Two categories, the full amounts for both the Administrator and Teacher would be reported in the appropriate slot (in this case, Central Administrative Salaries and Instructional Salaries, respectively). For Program Detail Area Categories, the expenditures for the teacher will be allocated based on the FTE for the particular service. In this case, 0.25 will be assigned to Special Education and 0.25 will be assigned to ELL/MLL Services.

Table 6. Draft Example of Assigning Expenditures

Report View Categories	A1240.16	A2110.12
Central District or School	Central District	School
Local/State or Federal	Local/State	Local/State
Instructional Salaries	\$0	\$1,000
Instructional Benefits	\$0	\$0
Professional Development	\$0	\$0
School/Central Administrative Salaries	\$1,000	\$0
School/Central Administrative Benefits	\$0	\$0
Other School/Central Administrative Costs	\$0	\$0
All Other Salaries	\$0	\$0
All Other Benefits	\$0	\$0
All Other Costs	\$0	\$0
Special Education	\$0	\$250
ELL/MLL Services	\$0	\$250

Report View Categories	A1240.16	A2110.12
Pupil Services	\$0	\$0
Community Schools Programs	\$0	\$0
BOCES Services	\$0	\$0
Prekindergarten	\$0	\$0

Step 4: Enter School Level Data

Once you've prepared your data, on the main page you will enter a school name, Institution ID, or BEDS Code, select the school and once loaded, select the "ESSA Financial Transparency Report – School Level Actual Expenditures" form for that school.

- Fill out all boxes using information collected on spending and your fringe rate. The form has validation checks that may produce error messages to ensure accuracy. See below for possible error screens.
- Use the TAB key to get to the subsequent boxes.
- The "Total" sections MUST add up to the values above them. Otherwise, the form will yield an error and you will not be able to save the form. This error may only appear upon clicking SAVE.
- If you don't know a value or need to come back and finish in the future, enter a 0 in the entry box as a placeholder. Make sure totals reflect the placeholder of zero. This will allow you to pass validation checks and SAVE. (Note: you will have to readjust the totals as well when entering the correct value in the entry box in the future.)
- Once you've input your data and there are NO blank inputs or errors, click Save.
- If you have successfully saved, you should see the image below:

ESSA Financial Transparency Report - District Level Actual Expenditures

for [redacted]
(Bedcode: [redacted])

ESSA Financial Transparency Report - District Level Actual Expenditures

This form has been saved but it has not been submitted.
Please review the verification report below and submit the data at the bottom of the page.

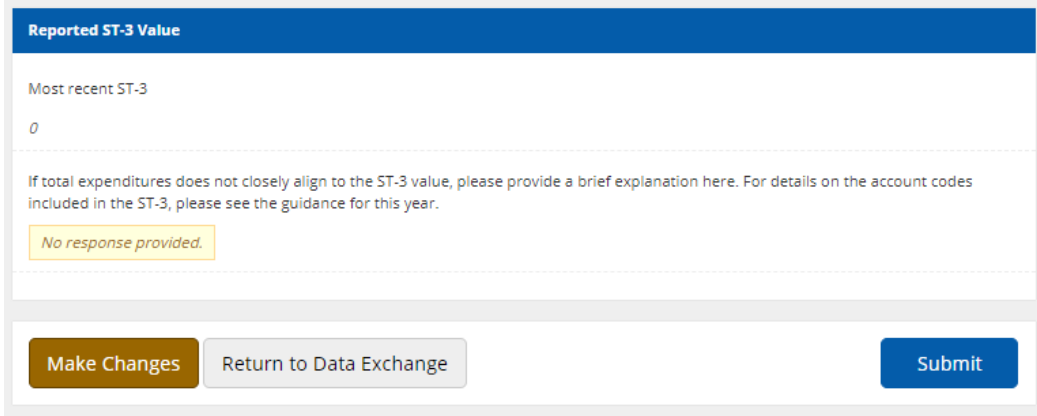
District Average Fringe Benefit

After completing the District Fringe Rate Benefits, click **SAVE** at the bottom of this form **before** beginning the school level form. In order to complete the rest of this district level form, the District Average Fringe Benefit at the top of this form must be completed **first**. The District Average Fringe Rate multiplied by salary expenditures will provide Fringe expenditures.

STOP once completed and complete all school-level forms before finishing this district-level form.

	Amount Spent	Fringe Rate (%)
Total Employee Benefits in General Fund & Special Aid Fund	5	N/A
Other Post-Employment Benefits	1	N/A
Total Employee Benefits for Active Employees	4	N/A
Total Personal Service in General Fund & Special Aid Fund	40	N/A
District Average Fringe Rate ?	N/A	10

If you are finished and ready to submit the current school, after saving, scroll back down to the bottom and click SUBMIT.



After submitting, you should see the following image at the top of the screen:



Click on “Return to Data Exchange” to begin entering data for other schools. Your status for this school should read as “Submitted”.

Step 5: Enter District Level Data

Once you’ve placed ALL school level forms into submitted status, the data will be summed and loaded into the District form (this process will take a few minutes from the submission of the last school to occur). Return to the IDEX Search page, enter your district name, Institution ID, or BEDS code and select the “ESSA Financial Transparency Report – District Level Actual Expenditures” form.

- Click on “Make Changes” and begin entering data for the District Level.

Note: The school totals will be italicized within the District Form and cannot be accessed or changed directly; changes must be made by editing data within each school form.
- Once you’ve SAVED and SUBMITTED your District Level form, the process is complete.
- To make changes to school level entries, you must return to the school forms. Changes to entries A through D, J through K, and O through T must be made on school forms, not the district form. If any school form is returned to “in progress” status to make changes, then resubmitted, the IRS Data Exchange will re-aggregate school data and remove the district form from Submitted or Saved Status. Users must re-save and re-submit the district form after re-submitting a school form.

Potential Error Screens

There are multiple automated validations built into the IDEX form. Below are examples of these validation errors that may occur as you are completing the forms:

Blank Value: the system will now accept any blank values and will return an error message. If the value for a field should be zero, please enter zero.

Instruction	
A1. Classroom Salaries	\$ 5
A2. Other Instructional Salaries	\$ <input type="text"/> * This field is required.
A3. Instructional Benefits	\$ 0

Incorrect Sum: totals must match the sum of their components. If you click save or submit with errors this warning will appear.

Instruction	
A1. Classroom Salaries	\$ 12,000
A2. Other Instructional Salaries	\$ 2,000
A3. Instructional Benefits	\$ 6,000
A4. Professional Development	\$ 4,000
A. Instruction Total	\$ 5 * The value must equal: 24000. * Must equal the sum of all instructional costs
D. Total School Level	\$ 5 * Must equal the sum of all school level spending * The value must equal: 10154.

There are errors in the data entered. Please check all values.

Matching Error: Total District and School Level Spending is validated with the sum of Total School Level and District Level. If these fields are not equal, the following message will appear:

Total District and School Spending	
	Amount Spent
I. Total District and School Level Spending	\$ 5,400 * Must be equal to the sum of Total School Level and Total District Level spending. * The value must equal: 58894380.

Making Changes

If you need to return to a saved form, access your form the same way as previously explained. The form will now have a status of **SAVED**

When opened, your form will look like the image below. Notice the previous numbers are italicized to note they are currently saved. Click “Make Changes” to edit your form. You will be able to edit the entry boxes.

☰ Data Collections for COLONIE CENTRAL HIGH SCHOOL

Show 10 entries Search:

Data Collection	Collection Year	Due Date	Status	Last Updated
ESSA Financial Transparency Report - School Level Actual Expenditures			SAVED	

Showing 1 to 1 of 1 entries Previous 1 Next

ESSA Financial Transparency Report - School Level Actual Expenditures

Make Changes
Return to Data Exchange

for
 (Bedcode:)

ESSA Financial Transparency Report - School Level Actual Expenditures

Wide View

This form has been saved but it has not been submitted.
 Please review the verification report below and submit the data at the bottom of the page.

School-Level Spending

Completion of each school-level form and one district form will satisfy the Federal Every Student Succeeds Act (ESSA) Financial Transparency reporting requirement. Complete guidance on these requirements, including a crosswalk from ST-3 codes to items on this report, is available at this website: <http://www.nysed.gov/essa/financial-transparency>

School form data will be automatically aggregated to the district-level form within a few minutes once all school-level forms are completed, saved, and submitted.

To calculate benefits, please complete the District Average Fringe Benefit at the top of your district-level form. If not reporting actual fringe benefits, multiply the calculated fringe rate against salary expenditures to complete benefit expenditures.

	* Amount Spent
Instruction	
A1. Classroom Salaries	12,000
A2. Other Instructional Salaries	2,000
A3. Instructional Benefits	6,000