



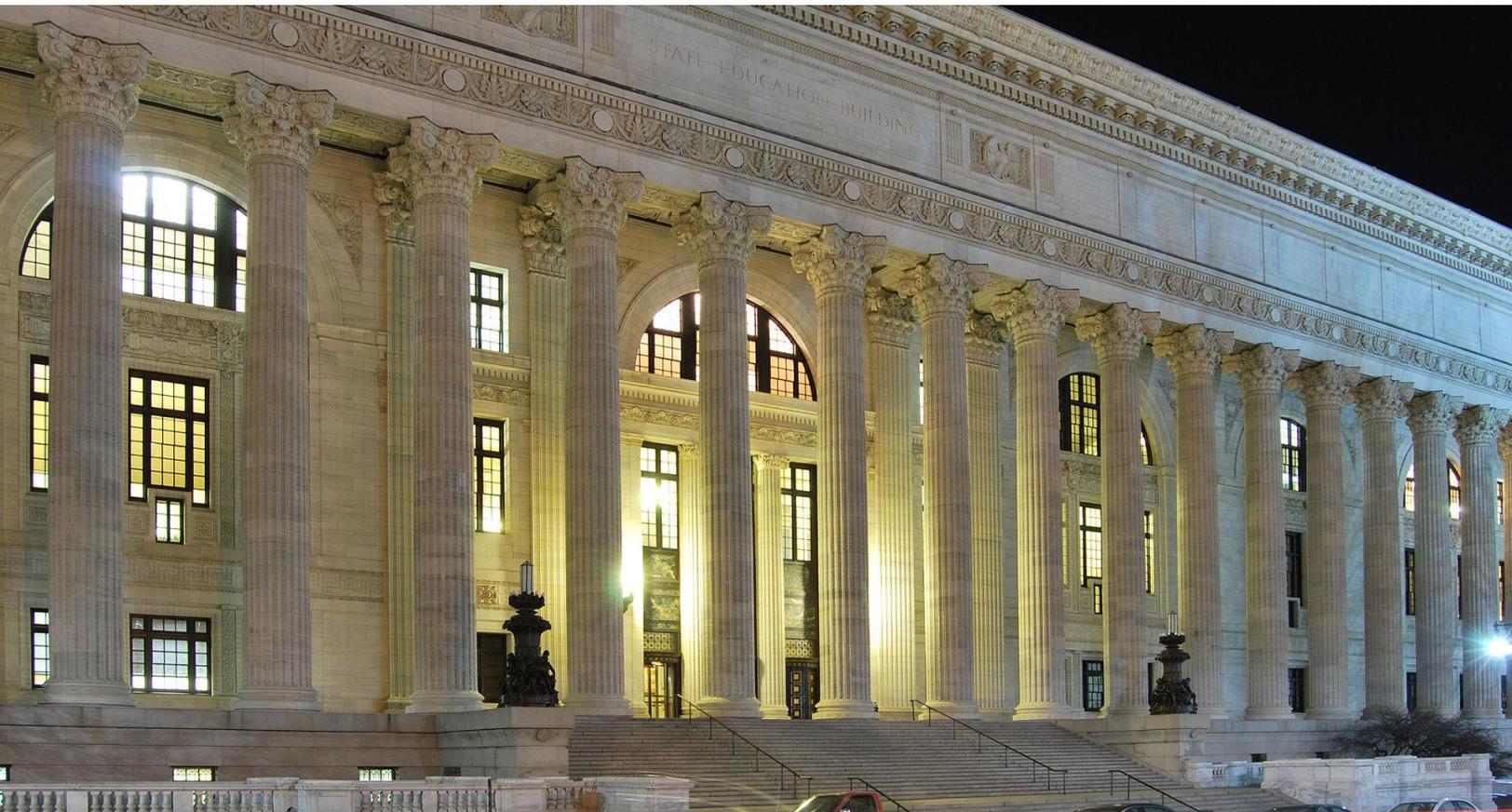
# New York State Education Department

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

## ESSA Financial Transparency Report 2022-23 School Year Expenditures

### Report Submission Instructions

October 2023



New York State  
EDUCATION DEPARTMENT  
Knowledge > Skill > Opportunity

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# Table of Contents

<b>Regents of The University</b> .....	ii
<b>Report Submission Instructions</b> .....	2
Step 1: Log on to IDEX .....	2
Step 2: Calculate the Fringe Benefit Rate .....	3
Step 3: Prepare Expenditure Data .....	4
Step 4: Enter School Level Data .....	6
Step 5: Enter District Level Data .....	8
Potential Error Screens .....	1
Making Changes .....	2

## 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](mailto: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](mailto:seddas@nysed.gov).

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



Your District Level Form should appear by default; 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](mailto:ESSAFinTrans@nysed.gov) or (518) 486-2266.

The screenshot shows the IDEX portal interface. At the top, there are two search boxes: "Q Search by Institution" with the placeholder "Enter an institution name, ID, or BEDSCODE" and "Q Search by Form" with the placeholder "Enter a form name". Below these are tabs for "Data Collections", "Manage Forms", and "Bulk Upload". A blue header bar reads "Data Collections for NYS DEPT OF EDUCATION". Below this, there is a "Show" dropdown set to "10" and a "Search:" input field. A table with the following columns is displayed: "Data Collection", "Collection Year", "Due Date", "Status", and "Last Updated". The first row in the table is "ESSA Financial Transparency Report - District Level Actual Expenditures".

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

### Steps for Expenditure Data Submission

- **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:** Calculate the Fringe Benefit Rate, if needed, **within** this guidance document, located below.
- **Step 3:** Prepare expenditure data using this guidance.
- **Step 4:** Complete **ALL** school level forms in IDEX first; save and submit each form.
- **Step 5:** After the rollup of the school forms into the District Form, complete the central district costs within the District Form; save and submit.

**Step 2: Calculate the Fringe Benefit Rate**

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

- Fill out your information in each of the “Amount Spent” boxes below. Use the TAB key to get to the next box.
- The Fringe Benefit Rate will be calculated automatically in the last box labeled “District Average Fringe Rate”. This value may be applied to all expenditures as described below.

**FRINGE BENEFIT RATE CALCULATOR**

	Amount Spent	Fringe Rate (%)
<b>Total Employee Benefits in General Fund &amp; Special Aid Fund</b>	\$ <input type="text"/>	N/A
<b>Other Post-Employment Benefits</b>	\$ <input type="text"/>	N/A
<b>Total Employee Benefits for Active Employees</b>	\$ <input type="text"/>	N/A
<b>Total Personal Service in General Fund &amp; Special Aid Fund</b>	\$ <input type="text"/>	N/A
<b>District Average Fringe Rate ?</b>	N/A	<input type="text"/>

- 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 elect to forgo the methodology and report actual fringe benefits associated with the reported salaries for each category if such data are available.

### 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) calculated the District Average Fringe Benefit Rate, you may now begin to prepare expenditure data, using your own financial software, for submission.

#### School Level 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.

#### 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 the Technical Reporting Guidance for School Business Officials or the Accounting Guidance Spreadsheet, 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 District Fringe Rate percentage (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 are 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 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 on the appropriate line (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
<b>Central District or School</b>	Central District	School
<b>Local/State or Federal</b>	Local/State	Local/State
<b>Instructional Salaries</b>	\$0	\$1,000
<b>Instructional Benefits</b>	\$0	\$0
<b>Professional Development</b>	\$0	\$0
<b>School/Central Administrative Salaries</b>	\$1,000	\$0
<b>School/Central Administrative Benefits</b>	\$0	\$0
<b>Other School/Central Administrative Costs</b>	\$0	\$0
<b>All Other Salaries</b>	\$0	\$0
<b>All Other Benefits</b>	\$0	\$0
<b>All Other Costs</b>	\$0	\$0
<b>Special Education</b>	\$0	\$250
<b>ELL/MLL Services</b>	\$0	\$250
<b>Pupil Services</b>	\$0	\$0
<b>Community Schools Programs</b>	\$0	\$0
<b>BOCES Services</b>	\$0	\$0
<b>Prekindergarten</b>	\$0	\$0

#### Step 4: Enter School Level Data

After you've prepared your data, on the main page in the **"Search by Institution"** box, you will enter a school name, Institution ID, or BEDS Code and a dropdown menu will appear. Select the school and once

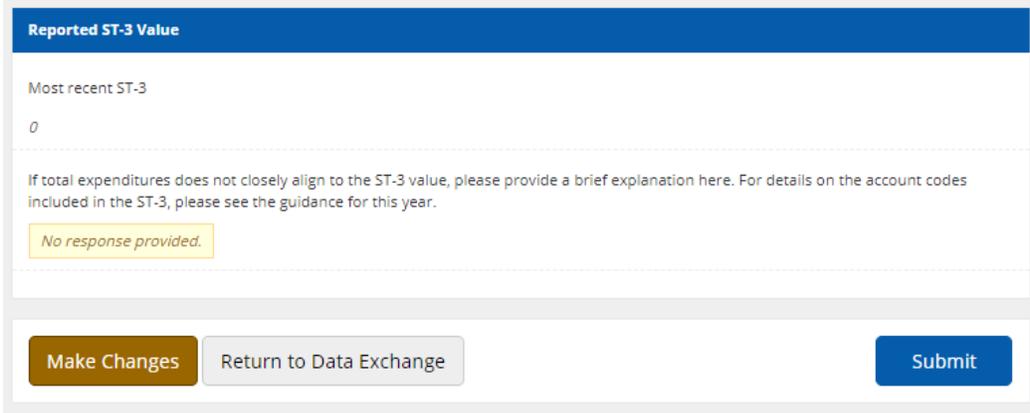
loaded, select the “ESSA Financial Transparency Report – School Level Actual Expenditures” form for that school.

- 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 next box.
- 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 when entering the correct value in the entry box.)
- 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 yellow banner appear at the top of your screen shown in the image below:



The screenshot shows the top portion of a web form titled "ESSA Financial Transparency Report - District Level Actual Expenditures". At the top right, there are two buttons: "Make Changes" and "Return to Data Exchange". Below the title, there are input fields for "for" and "(Bedcode:". The main title "ESSA Financial Transparency Report - District Level Actual Expenditures" is centered. On the right side, there is a "Wide View" button. A prominent yellow banner at the bottom of the form contains the following text: "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."

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 green banner at the top of your screen shown in the image below:



Click on “Return to Data Exchange” to get back to the main page. You can now begin entering data for other schools by the same process as above. Your status for this school should read as “Submitted”. **All** school forms MUST be in “Submitted” status to begin filling out your District Form.

### Step 5: Enter District Level Data

Once you’ve placed **All** school level forms into submitted status, the data will automatically 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 home page by clicking the “Data Exchange” button next to the image of a house in the upper left of the IDEX webpage. From the list of forms available, select the “ESSA Financial Transparency Report – District Level Actual Expenditures” form.

- Ensure your school level data has aggregated to letters A through D, J through K, and O through T 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.
- Upon saving and submitting your District Form, the process is complete.

**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:

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

**Blank Value:** the system will not 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	<div style="border: 1px solid #f08080; padding: 2px;">\$</div> <p style="font-size: small; color: #f08080;">✖ This field is required.</p>
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	<div style="border: 1px solid #ccc; padding: 2px;">\$ 5</div> <p style="font-size: x-small; color: #f08080;">✖ The value must equal: 24000. ✖ Must equal the sum of all instructional costs</p>
D. Total School Level	<div style="border: 1px solid #ccc; padding: 2px;">\$ 5</div> <p style="font-size: x-small; color: #f08080;">✖ Must equal the sum of all school level spending ✖ The value must equal: 10154.</p>

**Matching Error:** Total District and School Level Spending is validated with the sum of D. Total School Level and H. Total 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	<input type="text" value="\$ 5"/> <ul style="list-style-type: none"> <li>✖ The value must equal: 1.</li> <li>✖ Must be equal to the sum of D + H</li> </ul>

### Making Changes

If you need to return to a saved/submitted form, open the form and click the “Make Changes” button at the top. Once clicked, the form will now have a status of IN PROGRESS, unless saved after making changes; then it will have a status of SAVED.

- To make changes to entries A through D, J through K, or O through T, you must go into the specific school form, not the District Form.
- If changes are made to a school form or the “Make Changes” button is clicked, the form will need to be resaved and resubmitted, as it’s now considered IN PROGRESS until saved and submitted again. Concurrently, because school data is aggregated to the District Form, the District Form will **also** need to be resaved and resubmitted to ensure the report is complete and in submitted status.

<a href="#">ESSA Financial Transparency Report - </a> <a href="#">School Level Actual Expenditures</a>	2021-2022	12/31/2022 	<b>IN PROGRESS</b>	09/26/2022 by <a href="#">kyoung2</a>
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