New York State Education Department
89 Washington Ave, Albany, NY
Betty A. Rosa, Commissioner

Financial Data Collection for the ESSA Financial Transparency Report and School Level Finance Survey

2023-24 School Year Expenditures

Report Submission Instructions

October 2024

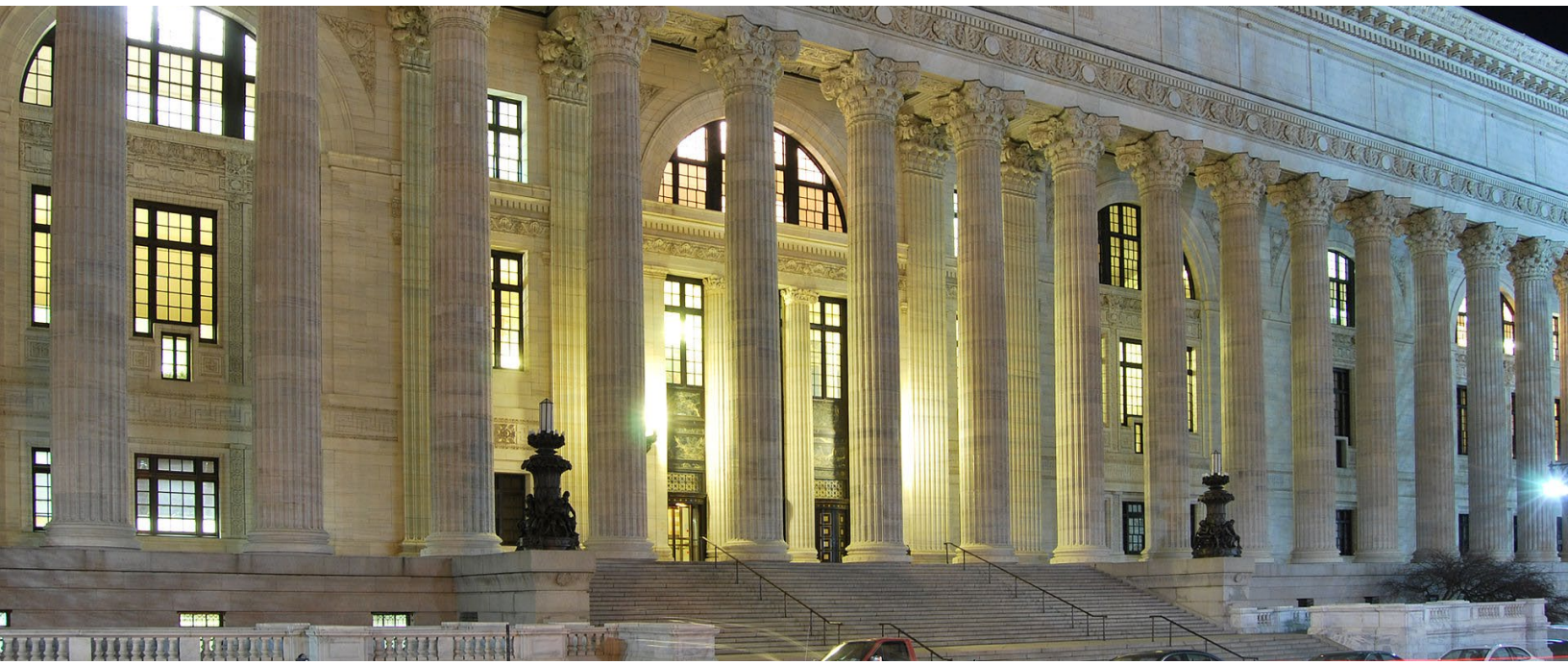

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Table of Contents

Regents of The University ii
Report Submission Instructions 4
Step 1: Log on to IDEx 4
Step 2: Calculate the Fringe Benefit Rate 5
Step 3: Prepare Expenditure Data 6
Step 4: Enter School Level Data 8
Step 5: Enter District Level Data 10
Potential Error Screens 11
Making Changes 11

Report Submission Instructions

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

Steps for Expenditure Data Submission

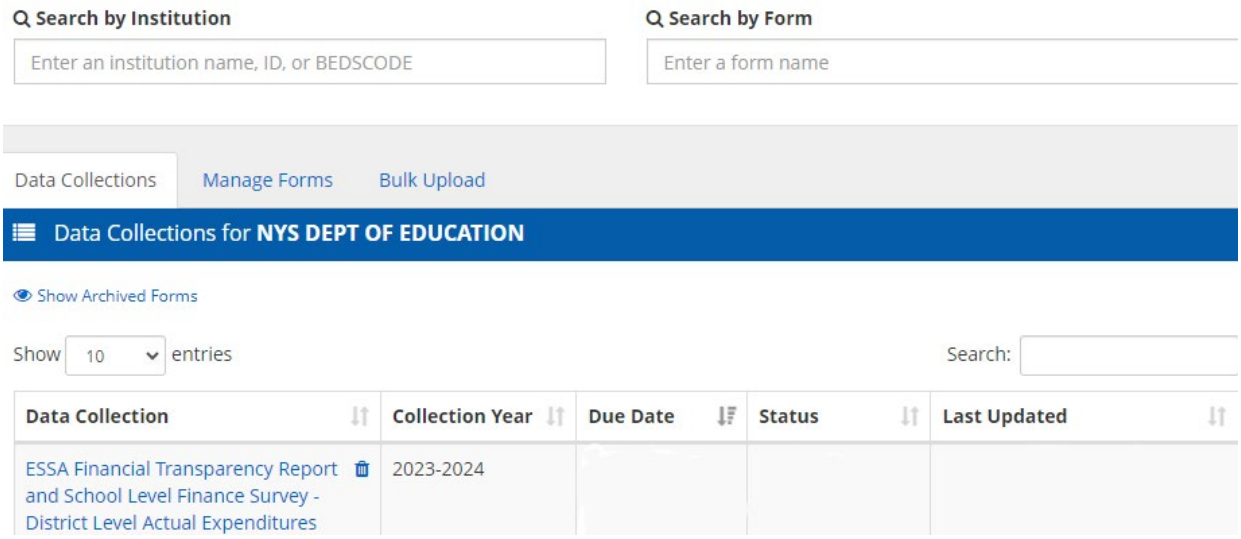
- **Step 1:** Log on to IDEx ESSA/SLFS Financial Transparency Form portal to confirm access, edit/save or submit/certify rights and the correct school listings.
- **Step 2:** Calculate the Fringe Benefit Rate, if needed, **within** this guidance document, located below.
- **Step 3:** Prepare expenditure 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 exclusions and special education program detail area within the District Form; save and submit.

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/SLFS Financial Transparency (EFT) application**. The ESSA/SLFS 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 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 or (518) 486-2266.



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. Employee benefits and personal service should include expenditures from the general fund, the special aid fund, and the school food service fund. 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 (%)
Total Employee Benefits	$ $ 0.00	*N/A*
Other Post-Employment Benefits	$ $ 0.00	*N/A*
Total Employee Benefits for Active Employees	$ $ 0.00	*N/A*
Total Personal Service	$ $ 0.00	*N/A*
District Average Fringe Rate	*N/A*	NaN

- Each line in the Fringe Benefits Section can be understood as follows:
- Total Employee Benefits in General Fund, Special Aid Fund, and School Food Service 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.
- Total Employee Benefits for Active Employees: The difference of Total Employee Benefits in the General Fund, Special Aid Fund and School Food Service Fund less Other Post-Employment Benefits
- Total Personal Service in General Fund, Special Aid Fund, and School Food Service Fund: All salaries for district employees not reported under exclusions. Personal service does not include any benefits.
- Other Post-Employment Benefits should be allocated proportionately among schools in Section C 12. Districtwide Current Expenditures.

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/SLFS Financial Transparency Report submission. A departure from previous years' reporting, central district level expenditures should be allocated across schools. If an expenditure is shared equally by all schools in the district, such as the salary and benefits of the school district superintendent, should be allocated proportionately across schools. **Expenditures that are incurred over multiple schools, must be accounted for in a manner that closely matches the actual expenditures among each school.**

Data Point-in-Time and ST-3 Fidelity

For the ESSA/SLFS 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. The ST-3 total reflects 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) Part I Current Operation Expenditures, Sections A, B, C, and D by funding source,
2) Part 2 Exhibit and Special Items, and, and
3) Special Education program detail area, where appropriate.

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

Salaries: For the salary categories in Part I, 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 Part I 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.

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: For each Part I grouping, the "All Other" field will incorporate all other expenditures not included in the salary and benefits subgroupings. The expenditures to be included within this category, by ST-3 codes, are outlined in the appendices.

State/Local and State/Local/Federal Funding Source: All expenditures reported in Part I and Part II must be disaggregated by funding source. .All non-federal expenditures are reported in the Local/State funding source total, except for the expenditures reported in the exclusion categories.

Part 2 Exhibit and Special Items Reporting Instructions

As noted in the section above, Part 2 Exhibit and Special Items is intended to provide additional context for key program areas that are included in the instructional and administrative components of Part 1 Current Operation Expenditure. These amounts are not additive to Part 1 but rather are an additional subgroup of the types of programmatic spending that is occurring within the school and district. For each of the Part 2 Exhibit and Special Items, expenditures will be reported by funding source.

Special Education Program Detail Area Reporting Instructions

- **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. This item should include all expenditures reported in previous years under school-level program detail area "O. Special Education" and district-level program detail area "U. Special Education." There is no longer a distinction between school-level and district level expenditures for reporting purposes.

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

Account Number	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Total Amount
A1240.16, General Support - Central Administration; Noninstructional Salaries	Section A 4. Support services, general administration	Salaries			$1,000
A2110.12, Instruction - Teaching; Teacher Salaries, 4 - 6	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	$1,000

In this example, there is one teacher who spends half of their time in general education, and half of their time in special education. For the purposes of this example, we will assume the fund source for both items are State and local funds. For Part I, full amounts for both the Administrator and Teacher would be reported on the appropriate line (in this case, Section A 4. Support services, general administration and Section A 1. Instruction, respectively). The amounts would be recorded under both State/Local and State/Local/Federal. For the Special Education Program Detail Area, the expenditures for the teacher will be allocated based on the FTE for the particular service. In this case, 0.5 of the expenditures will be assigned to Special Education.

Table 6. Example of Assigning Expenditures

Note: To save space, Part I Entries that are not utilized in this example are not included below.

Part I - Current Operation Expenditures		
Section A - Elementary - Secondary Education Instructional Programs - Prekindergarten Through Grade 12	**State/Local**	**State/Local/Federal**
1. Instruction		
1.1 Salaries	$1,000	$1,000
1.2 Employee Benefits	$0	$0
1.3 All Other	$0	$0
4. Support Services, General Admin		
4.1 Salaries	$1,000	$1,000
4.2 Employee Benefits	$0	$0
4.3 All Other	$0	$0

Section D - Total State/Local/Federal	
13.Total Expenditures	$2,000

Part II - Exhibit and Special Items	State/Local	State/Local/Federal
1. Teacher Salaries	$1,000	$1,000
2. Instructional Aide Salaries	$0	$0
3. Improvement of Instruction	$0	$0
4. Library and Media Services	$0	$0
5. Books and Periodicals	$0	$0
6. Technology-Related Supplies and Purchased Services	$0	$0
7. Technology-Related Hardware	$0	$0
8. Technology Software	$0	$0

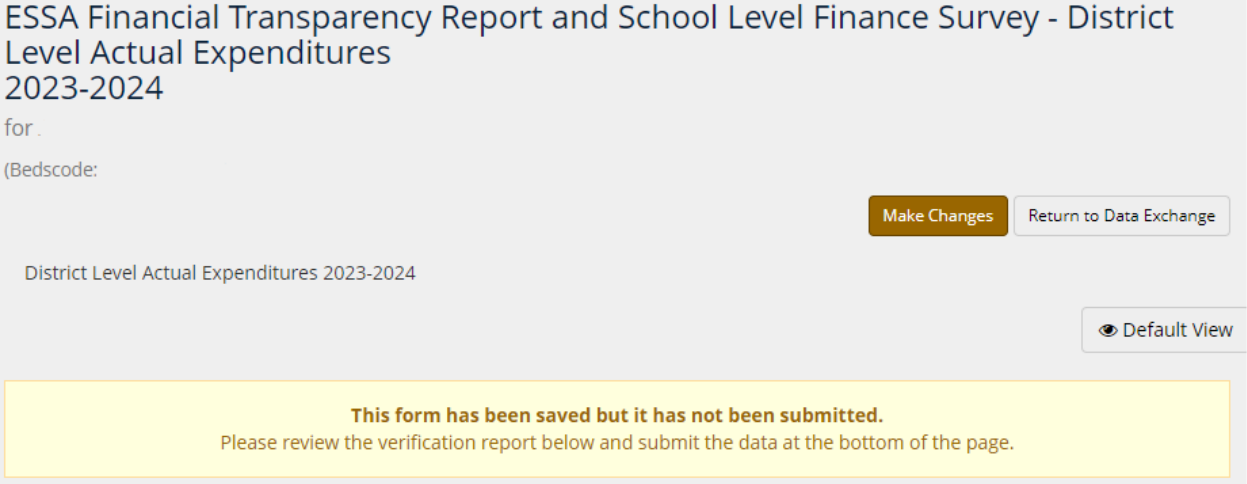
Program Detail Area	(Include School Level and District Level Expenditures)
Special Education	$500

Step 4: Enter School Level Data

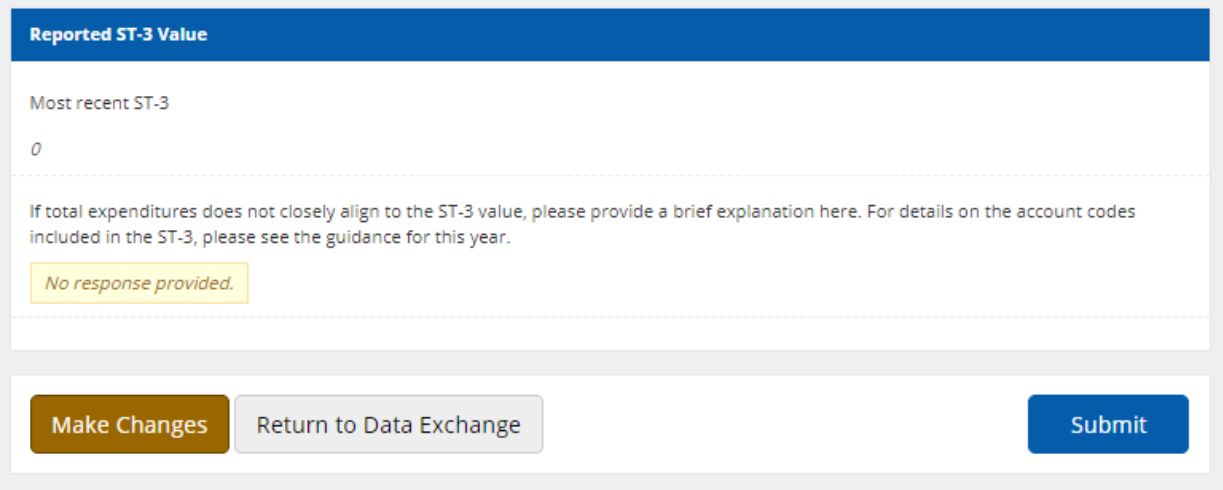
After you've prepared your data, on the main page in the **"Search by Institution"** box, you will enter a school name, Institution ID, or BEDS Code and a dropdown menu will appear. Select the school and once loaded, select the "ESSA/SLFS Report – School Level Actual Expenditures" form for that school.

- 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.

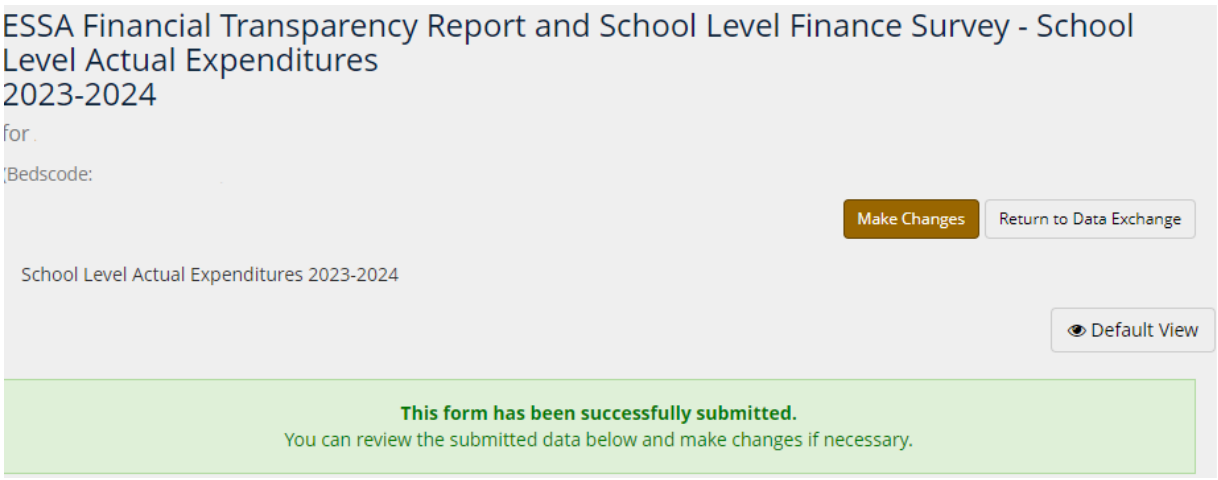
- Part 1 Section D Total Expenditures MUST add up to the values above them. Otherwise, the form will yield an error and you will not be able to save the form. This error may only appear upon clicking SAVE.
- If you don't know a value or need to come back and finish in the future, enter a 0 in the entry box as a placeholder. This will allow you to pass validation checks and SAVE. (Note: you will have to readjust total expenditures 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:



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 total expenditures (Section D) from each school form 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/SLFS Report – District Level Actual Expenditures" form.

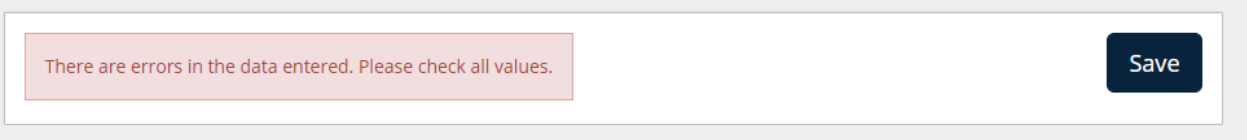
- Ensure your school level total expenditures have aggregated to the district form and begin entering data for the Special Education Program Detail Area and Exclusions.

  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.

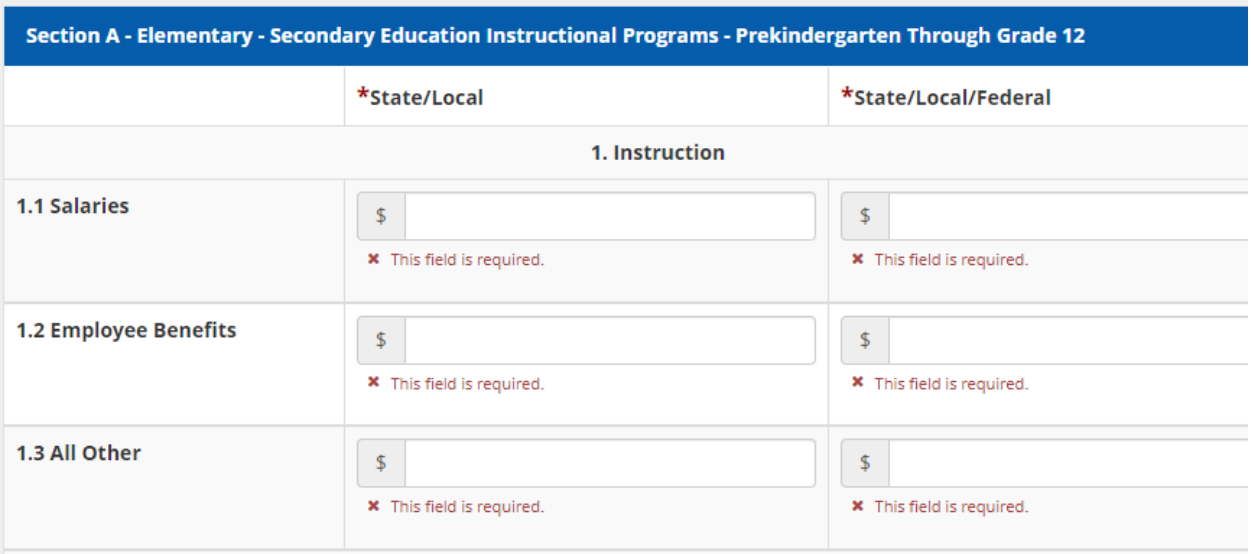
- Upon saving and submitting your District Form, the process is complete.

Potential Error Screens

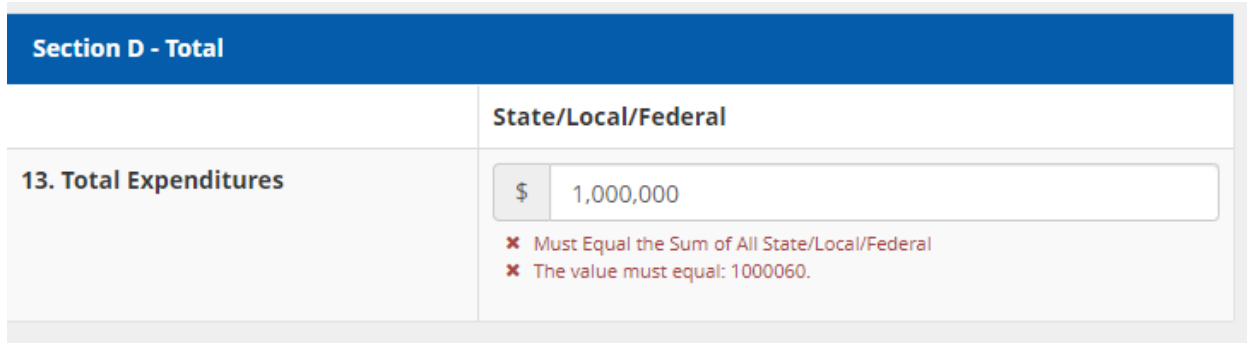
There are multiple automated validations built into the IDEx form. Below are examples of these validation errors that may occur as you are completing the forms:



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.



Incorrect Sum: Part I Section D Total expenditures must match the sum of State/Local/Federal entries in Part I Sections A, B, and C. If you click save or submit with errors this warning will appear.



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.

- 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.