

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

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Beginning in Fall 2024, data collection of SY 2023-2024 expenditures for the ESSA Financial Transparency Report (ESSA) will be combined with data collection for the newly mandated SY 2023-24 School Level Finance Survey (SLFS). This data will be utilized to satisfy both federally mandated school-level financial reporting requirements. To satisfy both requirements, changes to the current data collection forms are necessary.

## What is the SLFS?

The School Level Finance Survey (SLFS) is an annual collection of school level expenditure data. The SLFS is a financial component of the Common Core of Data (CCD). CCD is the U.S. Department of Education's primary database on public elementary and secondary education in the United States. In addition to the SLFS, the CCD is comprised of state-level National Public Education Financial Survey (NPEFS) and the district-level School District Finance Survey (F-33).

## What data is collected in the SLFS?

Part I of the SLFS collects all school level expenditures and consists of three sections. Sections A and B refer to expenditure function. Section C captures expenditures that are not already captured by function. Part II of the SLFS collects amounts for eight categories of Exhibit and Special Items. These are a subset of the expenditure categories reported in Section A. Amounts for each category in Parts I and II must be reported twice; once as a total, and once excluding most federal funds.

The parts and sections of the SLFS [required by federal guidance](#) are outlined below. A mockup of the IDEX school level form and the abbreviated district form is provided at the end of this document.

### Part I:

The sum of Part I plus exclusions will reflect the sum of all expenditures within the following funds: general, special aid, school food service, debt service, capital, custodial, permanent, and miscellaneous special revenue. Tuition and certain other expenditures for students not included in the district register will be reported as an exclusion. Interfund transfers and passthrough funds are not reported. This is consistent with the ESSA Financial Transparency report.

- **Section A** of the SLFS collects salaries, employee benefits, and all other expenditures for eight categories within elementary-secondary education instructional programs. All other expenditures reflect expenditures within the function (e.g., Instruction) that are not salaries or benefits. The eight functions within Section A of Part I are as follows:
  1. **Instruction.** Expenditures for activities in classroom, home, hospital, or co-curricular activities for teachers, instructional aides, and assistants engaged in regular instruction, special education, and vocational education. Non-enterprise student activities should be included. Adult education should not be included.
  2. **Support services, pupils.** Administrative, guidance, health, and logistical support that enhance instruction, including: attendance, social work, student accounting, counseling, student appraisal, information, record maintenance, and placement services. Health includes medical, dental, nursing, psychological, and speech services.
  3. **Support services, instructional staff.** Supervision of instruction service improvements; curriculum development; professional development; training of instructional staff; academic assessment; and media, library, and instruction related technology services.
  4. **Support services, general administration.** Expenditures for board of education and executive administration (office of the superintendent) services.
  5. **Support services, school administration.** Principal and central school level services.
  6. **Support services, operation and maintenance of plant.** Building services such as heating; electricity; air conditioning; property insurance; care and upkeep of grounds and equipment; nonstudent transportation vehicle operation and maintenance; and security services.

- 7. **Support services, student transportation.** Vehicle operation, monitoring riders, servicing, and maintenance.
  - 8. **Business, central/other support services.** Fiscal services, purchasing, warehousing, supply distribution, warehousing, and duplication. Plus, central support expenditures for planning, research and development, evaluation, information, management services, and expenditures for other support services not included on the previous lines.
- **Section B** of the SLFS collects salaries, employee benefits, and all other expenditures for three categories within elementary-secondary education noninstructional programs. All other expenditures reflect expenditures within the function (e.g., Food Services) that are not salaries or benefits. The three functions within Section B of Part I are as follows:
    - 9. **Food Services.** Gross expenditure for cafeteria operations, not including the value of donated commodities and purchase of food service equipment.
    - 10. **Enterprise Operations.** Business-like activities, such as a bookstore, where costs are largely recouped with user charges.
    - 11. **Other.** Other non-instructional activities not related to lines 9 or 10.
  - **Section C** of the SLFS collects districtwide current expenditures for salaries, benefits, and all other expenditures not recorded in the above function categories (Sections A and B):
    - 12. **Districtwide current expenditures.** This field must reflect expenditures attributable to the school that cannot be reported separately in the function categories described above. This field may not include expenditures already reported in prior fields.

**Part II:**

The SLFS collects amounts for eight categories of Exhibit and Special Items. Account codes may correspond to multiple categories (e.g., corresponding to 4. Library and media services and 5. Books and periodicals). Districts should review expenditures to allocate expenditures in the appropriate category or categories.

1. **Teacher Salaries.** Total salaries and wages paid to certified and noncertified, permanent, temporary, and substitute teachers. Gross salary and wages; overtime; incentive and supplemental pay; bonuses; and summer school pay. Do not include employee benefits.
2. **Instructional aide salaries.** Gross salary and wages; overtime; incentive and supplemental pay; bonuses; and summer school pay for all instructional aides and assistants. Do not include employee benefits.
3. **Improvement of instruction.** Non-personnel expenditures for instruction, curriculum development, professional development, and training of instructional staff. Do not include salaries or employee benefits.
4. **Library and media services.** Non-personnel expenditures for libraries, audio-visual, and educational television. Library materials include expenditures for operating facilities and developing and acquiring materials. Do not include salaries or employee benefits.
5. **Books and periodicals.** Expenditures for books, textbooks, and periodicals used in classroom instruction or library services. Do not include expenditures for electronic books or periodicals. Books and periodicals that are classified as equipment should not be reported here.
6. **Technology-related supplies and purchased services.** Technology-related supplies and purchased services. Includes supplies used with hardware or software below the capitalization threshold, such as a laptop or tablet. Data processing; coding; other services; repair and service not provided by district personnel; and rentals or leases should be included. All costs associated with voice, data, and video communication including internet connectivity. Expenditures for technology-related equipment should not be reported here, but

instead be reported in the “Technology-related hardware” or “Technology-related software” category as appropriate.

7. **Technology-related hardware.** Technology related hardware, including network equipment, servers, computers, printers, scanners, peripherals, and other electronic devices. Should not include machinery, vehicles, or furniture. Expenditures for technology-related supplies should not be reported here, but instead be reported in the “Technology-related supplies and purchased services” category.
8. **Technology software.** Software purchases, including commercial off-the-shelf software and licensing fees. Expenditures for software that meet the standards for classification as a supply should not be reported here, but instead be reported in the “Technology-related supplies and purchased services” category.

### **How will the requirements of the SLFS impact data collection?**

Currently, fiscal data is collected at the school level and at the district level via a school level form and a district level form. The SLFS requires that central level expenditures be allocated across schools within the district. Where a direct allocation is not possible, certain expenditures may be divided by the district’s enrollment and distributed across all schools on a per-pupil basis, for example. The district form will contain a sum of the values from Part I of each school form and exclusions to enable comparison to a comparable ST-3 value. In addition, the district level form will include just one field for program area details, covering total special education expenditures. This single district-level field will reflect what is currently collected in entry O on the ESSA financial transparency form, and will satisfy requirements under §1716 and §215-a of the Education Law.

The expenditure categories currently used in the data collection for ESSA will be replaced with the categorizations found in the SLFS. Currently, the ESSA data collection provides multiple options for the classification of many account codes. Going forward, the combined data collection will have reduced flexibility in determining the categorization of account codes. Each ST-3 account code will correspond to a single SLFS function category (an exception would be if the expenditure could be reported not by function but under Section C 12. Districtwide current expenditures). See the Crosswalk Between ESSA Guidance and Combined Reporting spreadsheet for details on ST-3 account code categorization under the 2022-23 ESSA reporting and the new combined data collection.

Lastly, the SLFS requires that each expenditure category be disaggregated by funding source (Local/State and Local/State/Federal). This is similar to what districts have provided in Report View Two of the ESSA Financial Transparency Report but requires that districts provide an additional level of detail by grouping the funds by expenditure category.

### **How will expenditure exclusions change?**

Certain expenditures previously excluded (e.g., food services, transportation, tuition paid to private schools, and enterprise operations) will now be included in the data collection. Districts will continue to exclude capital outlay expenditures; payments to other local education agencies; nonelementary-secondary (e.g., community services, adult education); payments to the state, cities, counties, or special districts; debt service payments; interfund transfers; and the purchase of stocks, bonds, securities, and other investment assets.

ESSA Financial Transparency Report and School Level Finance Survey  
 School Level Actual Expenditures 2023-24  
 For NYS Dept of Education

(Bedscod:000000000000)

School Level Actual Expenditures 2023-24

Part I - Current Operation Expenditure		
Section A - Elementary - Secondary Education Instructional Programs - Prekindergarten Through Grade 12	State/Local	State/Local/Federal
<b>1. Instruction</b>		
1.1 Salaries		
1.2 Employee Benefits		
1.3 All Other		
<b>2. Support services, pupils</b>		
2.1 Salaries		
2.2 Employee Benefits		
2.3 All Other		
<b>3. Support services, instructional staff</b>		
3.1 Salaries		
3.2 Employee Benefits		
3.3 All Other		
<b>4. Support services, general admin</b>		
4.1 Salaries		
4.2 Employee Benefits		
4.3 All Other		
<b>5. Support services, school admin</b>		
5.1 Salaries		
5.2 Employee Benefits		
5.3 All Other		
<b>6. Support services, operation and maintenance of plant</b>		
6.1 Salaries		
6.2 Employee Benefits		
6.3 All Other		
<b>7. Support services, student transportation</b>		
7.1. Salaries		
7.2 Employee Benefits		
7.3 All Other		
<b>8. Business/central/other support services</b>		
8.1 Salaries		
8.2 Employee Benefits		

<b>Part I - Current Operation Expenditure</b>		
<b>Section A - Elementary - Secondary Education Instructional Programs - Prekindergarten Through Grade 12</b>	<b>State/Local</b>	<b>State/Local/Federal</b>
8.3 All Other		
<b>Section B - Elementary - Secondary Noninstructional Programs</b>		
<b>9. Food services</b>		
9.1 Salaries		
9.2 Employee Benefits		
9.3 All Other		
<b>10. Enterprise operations</b>		
10.1 Salaries		
10.2 Employee Benefits		
10.3 All Other		
<b>11. Other</b>		
11.1 Salaries		
11.2 Employee Benefits		
11.3 All Other		
<b>Section C - Districtwide Current Expenditures</b>		
<b>12. Districtwide Current Expenditures</b> (All other expenditures not included in Sections A and B that are attributable to this school)		
12.1 Salaries		
12.2 Employee Benefits		
12.3 All Other		

<b>Part II - Exhibit and Special Items</b>	<b>State/Local</b>	<b>State/Local/Federal</b>
1. Teacher Salaries		
2. Instructional aide salaries		
3. Improvement of instruction		
4. Library and media services		
5. Books and periodicals		
6. Technology-related supplies and purchased services		
7. Technology-related hardware		
8. Technology software		

ESSA Financial Transparency Report and School Level Finance Survey  
District Level Actual Expenditures 2023-24

For NYS Dept of Education

(Bedscodes:000000000000)

District Level Actual Expenditures 2023-24

Program Detail Area (Include School-Level and Central District Costs)	
1. Special Education	

Total Exclusions	
1. Charter School Tuition	
2. Debt Service	
3. Other	
Total Exclusions	