



New York State Education Department

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ESSA Financial Transparency Report 2019-2020 School Year Expenditures

Guidance for NYS Charter Schools

November 2020



THE UNIVERSITY OF THE STATE OF NEW YORK

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Introduction

In December 2015, the Every Student Succeeds Act (ESSA) was signed into law as the successor to the No Child Left Behind Act enacted in the early 2000s, as amended by the Elementary and Secondary Education Act. Among a multitude of changes to the education landscape resulting from this federal legislation was the creation of a new financial transparency reporting requirement, whereby all local education agencies (LEAs)¹ would annually provide information about:

“[t]he per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual non-personnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local education agency and each school in the State for the preceding fiscal year.” (*Public Law 114-95, 129 STAT. 1802*)

FACTS About ESSA Financial Transparency

- All LEAs in New York State are required to submit reports
- For School Districts, the first year of reported data was actual expenditures for the 2018-19 school year
- The State Education Department secured a 1-year waiver for Charter Schools, so 2019-20 will be the first year of actual expenditures to report.
- Reporting will be uniform for all LEAs and will align with other reporting requirements, such as the ST-3 form and the *NYS School Funding Transparency Form*

States have wide latitude in determining how best to achieve compliance with this requirement. This guidance document outlines the expenditure categories that charter schools are required to report and the procedures for submitting such data through the IRS Data Exchange (IDEx). Subsequent guidance documents will outline the report itself, other included contextual data, and how the data can be used by charter school officials and other stakeholders.

The purpose of this document is to provide charter schools with guidance on the ESSA Financial Transparency Requirements, beginning with the fiscal year ending June 30, 2020. ESSA requires that all charter schools report actual expenditures for charter program and management services to help charter leaders, parents, and community members better understand how charter schools are allocating funds and to help make future decisions on how federal, state, and local funds should be allocated. The state will also use this report to calculate per-pupil expenditures of each charter school allowing comparison data to be shared across the state. Charter schools will be required to report this data beginning in November 2020 using data from the 2019-2020 fiscal year. This document, which includes a report template, will serve as guidance to all New York State charter schools to fulfill the ESSA Fiscal Transparency reporting requirements.

¹ The term “local education agency” refers to all public school districts and all charter schools (from any authorizer) throughout New York State.

Guiding Principles

In consultation with experts, the field, and others, NYSED has developed a set of guiding principles that served as a foundation for the design of the report and definitions of its components. The guiding principles are shared here to provide additional context for local education agencies to consider when compiling their financial data and may help school officials make determinations in cases where existing guidance fails to anticipate particular contingencies.

- All actual expenditures at the school level must be reported unless otherwise excluded.
- Each charter school, regardless of the status of the charter's shared governance or affiliation with a network, will submit one individual form. Expenditures that are incurred over multiple charter schools, such as charter management organization functions, must be accounted for in a manner that closely matches the actual expenditures among each school.
- For Charter Education Corporations (CECs), the segregation of expenditures by fund source (i.e., federal and state/local) must be allocated according to the actual use among schools. For example, if a CEC receives a federal grant for use in two of its three schools, it must allocate expenditures supported by this revenue among the two schools for which the grant is targeted, and not uniformly among all schools.
- Reports of per-pupil expenditures are intended to provide insight into policy decisions made by charter school leaders and align with the pupil counts being used for the calculation.
- Calculated total expenditures for the charter school must reconcile with audited financial statements.

Timelines and Deadlines for Reporting

Using this guidance, charter schools will compile actual expenditure data for the 2019-2020 school year and submit the required categories through the IRS Data Exchange (IDEx). The deadlines below have been established for the 2019-20 school year data:

November 9 - Portal Available: IDEx Portal is opened for all charter schools.

November 30, 2020 - Expenditure Data Due: All charter schools must submit 2019-2020 actual expenditure data through IDEx, for all school costs, by this date.

January through March 2021 - Data Review Period: NYSED will compile expenditure data, combine with other data already reported to the department through other means, and allow charter schools to review and revise data as necessary.

April 1, 2021 - Data collection closes: IDEx is closed to all new edits for charter schools.

April 29, 2021 - Report Publication: NYSED will publish all 2019-2020 school year ESSA Financial Transparency Reports for all charter schools after a brief embargoed release.

Completing the Form

Reference Table

There is a Reference Table provided (on page 16). This is from the current audit template spreadsheet required for charter schools to report audited financials by charter on an annual basis and due November 1st each year. This form will be used by all charters, beginning with the fiscal year ending June 30, 2020, to submit audited financials for the purpose of ESSA reporting. The functional expense detail is cross-walked to the appropriate category in the ESSA report format. Each bolded number in parentheses in the 'Completing the Form' section of this guidance is a reference to this table.

Log on to IDEX

To access the forms through the IDEX, go to the Application Business Portal at <https://portal.nysed.gov>. Log on using your business portal credentials. All Charter School CEOs 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 form, CEOs must

login to the SEDDAS application and entitle the user with the ESSA Financial Transparency (EFT) application. The EFT 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.

Expenditure Data Submission Steps

- **Step 1:** Log on to IDEX ESSA Financial Transparency Form portal to confirm access, edit/save or submit/certify rights.
- **Step 2:** Complete the Fringe Benefit Rate Section.
- **Step 3:** Complete the form in IDEX; save and submit.

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



Your Charter School Form should appear by default. If not, you may need access. Please contact SED at ESSAFinTrans@nysed.gov.

To proceed, select the “ESSA Financial Transparency Report – Charter School Actual Expenditures” form under the Data Collections section

The screenshot shows the 'Data Collections' section of the NYS DEPT OF EDUCATION portal. At the top, there are two search filters: 'Q Search by Institution' (with a text input for 'Enter an institution name, ID, or BEDSCODE') and 'Q Search by Form' (with a text input for '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'. Underneath, there's a 'Show 10 entries' dropdown and a 'Search:' input field. A table displays the data collections. The first row is 'ESSA Financial Transparency Report - Charter School Actual Expenditures', which has a 'SAVED' status indicated by a blue button. The table columns are 'Data Collection', 'Collection Year', 'Due Date', 'Status', and 'Last Updated'.

Charter Average Fringe Benefit Calculator

Charter schools should use the ESSA Fringe Benefit Calculator in the EFT Template to calculate an average fringe benefit rate percentage based on the total salary expenditures and the total employee benefit expenditures during the fiscal year.

- Fill out your information in each of the “Amount Spent” boxes. Use the TAB key to navigate to the next box.
- Total Benefits for Active Employees (**Sum of 5.8 Fringe Benefits & Payroll Taxes Total and 6.8 Retirement, see the Reference Table**).
- Total Personnel Service (**4.8 Total Salaries and Staff**).
- Calculate the Charter Average Fringe Rate by dividing the Total Benefits for Active Employees by the Total Personnel Service.
- After you have entered your calculated rate, 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 the calculation is correct, click **SAVE**.
- Going forward through the form you will apply the fringe rate as a percentage (e.g. you entered 10 as the fringe rate, but in the multiplications to come, you will use 0.10).

This percentage will be used throughout the rest of the ESSA report to allocate employee benefits across the expenditure sections. If a charter school prefers, actual benefits may be used in lieu of the average fringe rate, but this section should be filled out regardless of choice.

NOTE: Internet Explorer or EDGE web browsers may not allow you to save. If you are unable to save or see the message “No Response Provided,” please try an alternate browser such as Firefox or Chrome.

Charter School Program Services Expenditures

This section of the report captures the total expenditures of the charter school's program services. This section does not include any management expenses. Management expenses will be calculated in a subsequent section of the report. This section places expenditure amounts into three categories: Instructional; Administration; and All Other Expenditures. Each of the sections has a similar structure. Many of the Administration expenses will be captured in the Management Level section of the report except for those directly tied to Program Services. This leaves the Instruction and All Other Expenditures Categories as the places where most expenses will be captured in this section.

HINT: Read through the guidance before you begin to complete the report. Begin by entering the information that will come directly from your Functional Expenses table and then go back and fill in the other sections.

A. Instruction

- **(A1) Classroom Salaries:** the sum of Instructional Personnel Regular Education **(2.1, see the Reference Table)** and Instructional Personnel Special Education **(2.2)** related to Program Services in the functional expenses.
- **(A2) Other Instructional Salaries:** Other Education Instructional Salaries **(2.3)**.
- **(A3) Instructional Benefits:** The sum of **(A1)** and **(A2)** as described above multiplied by the Average Fringe Rate previously calculated OR the Actual Fringe Benefits and Payroll Taxes and Retirement for ONLY Instruction Personnel (Regular, Special, and Other Education).
- **(A4) Professional Development:** Staff Development **(17.4)**.
- **(A) Instruction Total Expenditures:** The sum of **(A1)**, **(A2)**, **(A3)**, and **(A4)**.

B. Administration

- **(B1) School Administrative Salaries:** Administrative Staff Personnel Program Services Total **(1.4)**.
- **(B2) School Administrative Benefits:** **(B1)** School Administrative Salaries multiplied by the Average Fringe Rate previously calculated above OR the Actual Fringe Benefits and Payroll Taxes and Retirement for ONLY Administrative Staff Personnel.
- **(B3) Other School Administrative Expenditures:** OTHER **(24.4)**.
- **(B) Administration Total Expenditures:** The sum of **(B1)**, **(B2)**, and **(B3)**.

C. All Other Expenditures

- **(C1) All Other Salaries:** Non-Instructional Personnel Program Services Total **(3.4)**.
- **(C2) All Other Benefits:** **(C1)** All Other Salaries multiplied by the Average Fringe Rate as previously calculated OR Actual Fringe Benefits and Payroll Taxes and Retirement for ONLY Non-Instructional Personnel.
- **(C3) All Other Non-Personnel Expenditures:** Sum of: **(7.4)**, **(8.4)**, **(9.4)**, **(10.4)**, **(12.4)**, **(13.4)**, **(14.4)**, **(15.4)**, **(16.4)**, **(18.4)**, **(19.4)**, **(21.4)**, and **(22.4)**.

- **(C)** Total of All Other Expenditures: The sum of **(C1)**, **(C2)**, and **(C3)**.

D. Total Charter School Expenditures

- **(D)** Total Charter School Expenditures: The sum of **(A)**, **(B)**, and **(C)**.

Management Expenditures

Management Expenditures will capture the administrative salaries and benefits along with a large portion of other non-personnel expenses that are not captured in the previous section.

E. Instruction

- **(E1)** Classroom Salaries: Instructional Personnel Supporting Services Total **(2.7)**.
- **(E2)** Other Instructional Salaries: Not applicable, please disregard.
- **(E3)** Instructional Benefits: **(E1)** Classroom Salaries multiplied by the Average Fringe Rate previously calculated OR the Actual Fringe Benefits and Payroll Taxes and Retirement for ONLY Instructional Personnel reported under Supporting Services.
- **(E4)** Professional Development: Staff Development Supporting Services Total **(17.7)**.
- **(E)** Instruction Total Expenditures: The sum of **(E1)**, **(E3)**, and **(E4)**.

F. Administration

- **(F1)** Management Salaries: Administrative Staff Personnel Supporting Services Total **(1.7)**.
- **(F2)** Management Benefits: **(F1)** Management Salaries multiplied by the Average Fringe Rate previously calculated OR Actual Fringe Benefits and Payroll Taxes and Retirement for ONLY Administrative Staff Personnel reported under Supporting Services.
- **(F3)** Other Management Expenditures: OTHER **(24.7)**.
- **(F)** Administration Total Expenditures: The sum of **(F1)**, **(F2)**, and **(F3)**.

G. All Other Expenditures

- **(G1)** All Other Salaries: Non-Instructional Personnel Supporting Services Total **(3.7)**.
- **(G2)** All Other Benefits: **(G1)** Management Salaries multiplied by the Average Fringe Rate previously calculated OR Actual Fringe Benefits and Payroll Taxes and Retirement for ONLY Non-Instructional Personnel reported under Supporting Services.
- **(G3)** All Other Non-Personnel Expenditures: Sum of **(7.7)**, **(8.7)**, **(9.7)**, **(10.7)**, **(12.7)**, **(13.7)**, **(14.7)**, **(15.7)**, **(16.7)**, **(18.7)**, **(19.7)**, **(21.7)**, and **(22.7)**.
- **(G)** Total of All Other Expenditures: The sum of **(G1)**, **(G2)**, **(G3)**.

H. Total Management Expenditures

- **(H)** Total Management Expenditures: The sum of **(E)**, **(F)**, and **(G)**.

Total Charter School and Management Expenditures

- **(I)** Total Charter School and Management Expenditures: The sum of **(D)** and **(H)**.
- **NOTE:** this total of program and support services expenditures must equal the total expenditures by funding source **(N)** found in the next section.

Charter Local/State/Federal Expenditures

This section disaggregates program services expenditures by funding source and should be completed by consulting your school's internal grant expenditure tracking system for Federal (which is further disaggregated by grant source), State, and Local grants and other funding sources. **DO NOT INCLUDE ANY EXPENDITURES FOR FOOD SERVICE.**

Because charter schools are not solely supported by Local, State, and Federal funding sources, an additional income/expenditure category was added to this form. This category, labeled **(Pre-J)**, is intended to capture the program services expenditures above and beyond those captured by the Local, State, and Federal grants expenditure categories and will allow a school to obtain equality between the Total Charter School and Management Expenditures **(I)** above, which is the total of all program and support services expenditures and the Total Charter School and Management Expenditures **(N)** found below, which is the total expenditures by funding source.

- **(Pre-J)** Other Revenue Expenditures: as described above, this is the total program services expenditures funded by other sources such as fundraising, benefactors, endowments, private grants, etc.
- **(J)** Total Local/State: The total program services expenditures funded by state and local monies and grants.
- **(K1)** Federal Title I Part A: The total program services expenditures funded by Federal Title I Part A grants.
- **(K2)** Federal Title II Part A: The total program services expenditures funded by Federal Title II Part A grants.
- **(K3)** Federal Title III Part A: The total program services expenditures funded by Federal Title III Part A grants.
- **(K4)** Federal Title IV Part A: The total program services expenditures funded by Federal Title IV Part A grants.
- **(K5)** IDEA: The total program services expenditures funded by IDEA grants.
- **(K6)** All Other Federal: The total program services expenditures funded by any other Federal grant not already captured.
- **(K)** Total Federal Expenditures: The sum of **(K1)**, **(K2)**, **(K3)**, **(K4)**, **(K5)**, and **K6**.

HINT: (J) can be found by subtracting the Total Federal Expenditures (K) below from the Total Charter School Expenditures (D)

Management Local/State/Federal Expenditures

This section disaggregates support services expenditures by funding source and should be completed by consulting your school's internal grant expenditure tracking system for Federal (which is further disaggregated by grant source), State, and Local grants and other funding sources. **DO NOT INCLUDE ANY EXPENDITURES FOR FOOD SERVICE.**

Because charter schools are not solely supported by Local, State, and Federal funding sources, an additional income/expenditure category was added to this form. This category, labeled **(Pre-L)**, is intended to capture the support services expenditures above and beyond those captured by the Local, State, and Federal grants expenditure categories and will allow a school to obtain equality between the Total Charter School and Management Expenditures **(I)** above, which is the total of all program and support services expenditures and the Total Charter School and Management Expenditures **(N)** found below, which is the total of all expenditures by funding source.

- **(Pre-L)** Other Revenue Expenditures: as described above, this is the total support services expenditures funded by other sources such as fundraising, benefactors, endowments, private grants, etc.
- **(L)** Total Local/State: The total support services expenditures funded by state and local monies and grants.
- **(M)** Total Federal Expenditures: The total support services expenditures funded by Federal monies.

HINT: (L) can be found by subtracting the Total Federal Expenditures (M) from the Total Management Expenditures (H)

Total Charter School and Management Expenditures

- **(N)** Total Charter School and Management Expenditures: The sum of **(Pre-J)**, **(J)**, **(K)**, **(Pre-L)**, **(L)**, and **(M)**.
- **NOTE:** this total of program and support services expenditures disaggregated by funding source must equal the total expenditures **(I)** found in the previous section. The two additional categories, **(Pre-J)** and **(Pre-L)** have been included in this section to enable the achievement of the required equality between **(I)** and **(N)**.

Charter School Program Detail Areas

This section provides additional detail for program services expenditures for specific program areas reported in the sections above. Unlike the sections above, these expenditures by program purpose may mix salaries, benefits, and other costs, as well as local/state funding and federal funding. Costs associated with one program detail area may also be reported in duplicate within another detail area, as appropriate (for example, a community schools program expenditure may also qualify as a pupil services expenditure). The intent of this section is to identify total charter

school spending on selected program areas. Not all expenditures will fall into one of the Program Detail Areas.

If the category is not applicable to your school or if the total expenditures for a category cannot be determined, please enter a zero.

- **(O) Special Education:** All program services expenditures (including personnel and non-personnel) related to providing special education and related services to students under the Individuals with Disabilities in Education Act (IDEA) according to an Individualized Education Program (IEP), Individualized Family Service Plan (IFSP), or a services plan.
- **(P) ELL Services:** All program services expenditures (including personnel and non-personnel) related to English language learners.
- **(Q) Pupil Services:** Student Services Total **(21.4)**.
- **(R) Community Schools Programs:** All program services expenditures (including personnel and non-personnel) related to the provision of a community schools program. Expenditures may be associated with the Community Schools Setaside within Foundation Aid, any separately awarded Community Schools Grants, or any other service or equipment that is locally defined as being a component of a community schools program.
- **(S) BOCES Services:** All non-exclusion program services expenditures related to Cooperative Service Agreements (Co-SERs) with Boards of Cooperative Educational Services (BOCES) for the provision of services. For pupils attending BOCES on a full-time basis that are excluded from the pupil counts used in the per-pupil calculation, those BOCES expenditures must be excluded from this program area detail as well.
- **(T) Prekindergarten:** All program services expenditures for prekindergarten programs, excluding funds paid to Community-Based Organizations (CBOs) for administering programs and expenditures for preschool special education (4410). Funds paid to CBOs for administering programs and 4410 expenditures should be reported under exclusions and nowhere else.

Management Program Detail Areas

This section provides additional detail for support services expenditures for specific program areas reported in the sections above. Unlike the sections above, these expenditures by program purpose may mix salaries, benefits, and other costs, as well as local/state funding and federal funding. Costs associated with one program detail area may also be reported in duplicate within another detail area, as appropriate (for example, a community schools program expenditure may also qualify as a pupil services expenditure). The intent of this section is to identify total support services spending on selected program areas. Not all expenditures will fall into one of the Program Detail Areas.

If the category is not applicable to your school, please enter a zero.

- **(U) Special Education:** All support services expenditures (including personnel and non-personnel) related to providing special education and related services to students under the Individuals with Disabilities in Education Act (IDEA) according to an Individualized Education Program (IEP), Individualized Family Service Plan (IFSP), or a services plan.

- **(V)** ELL Services: All support services expenditures (including personnel and non-personnel) related to English language learners.
- **(W)** Pupil Services: Student Services Total **(21.7)**.
- **(X)** Community Schools Programs: All support services expenditures (including personnel and non-personnel) related to the provision of a community schools program. Expenditures may be associated with the Community Schools Setaside within Foundation Aid, any separately awarded Community Schools Grants, or any other service or equipment that is locally defined as being a component of a community schools program.
- **(Y)** BOCES: All non-exclusion support services expenditures related to Cooperative Service Agreements (Co-SERs) with Boards of Cooperative Educational Services (BOCES) for the provision of services. For pupils attending BOCES on a full-time basis that are excluded from the pupil counts used in the per-pupil calculation, those BOCES expenditures must be excluded from this program area detail as well.
- **(Z)** Prekindergarten: All support services expenditures for prekindergarten programs, excluding funds paid to Community-Based Organizations (CBOs) for administering programs and expenditures for preschool special education (4410). Funds paid to CBOs for administering programs and 4410 expenditures should be reported under exclusions and nowhere else.

Total Charter Expenditures and Exclusions

This section of the report lists expenditures that will be excluded from the final per-pupil expenditure calculation, but that are still needed in order to match the charter school's total expenditures for the school year.

- **(1.)** Transportation: not applicable, please disregard.
- **(2.)** Charter School Tuition: not applicable, please disregard.
- **(3.)** Other Tuition: not applicable, please disregard.
- **(4.)** Debt Service: Building and Land Rent/Lease/Facility Finance Interest **(11.8)**
- **(5.)** Other: The sum of Food Service Costs **(20.8)** and Depreciation **(23.8)**.

Total Expenditures on this form should closely align to the Audited Financial Statement. Discrepancies should be resolved with changes to the appropriate document. Minor variation due to the Average Fringe Rate may occur and need not be reconciled.

Submission

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

The screenshot shows a web interface for the ESSA Financial Transparency Report - Charter School Actual Expenditures 2019-2020. At the top, there is a title bar with the text "ESSA Financial Transparency Report - Charter School Actual Expenditures 2019-2020" and a subtitle "for NYS DEPT OF EDUCATION (Bedscode: 010100870001)". To the right of the title bar are two buttons: "Make Changes" (orange) and "Return to Data Exchange" (grey). Below the title bar, the text "ESSA Financial Transparency Report - Charter School" is displayed. To the right of this text is a button labeled "Wide View" with an eye icon. A large green box at the bottom of the screen contains the text: "This form has been successfully submitted. You can review the submitted data below and make changes if necessary."

Click on "Return to Data Exchange." Your status for this school should read as "Submitted."

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.

	* Amount Spent
Instruction	
A1. Classroom Salaries 2.1 Instructional Personnel Regular Education + 2.2 Instructional Personnel Special Education	\$ 5
A2. Other Instructional Salaries 2.3 Instructional Personnel Other Education	\$ <input type="text"/> ✖ This field is required.
A3. Instructional Benefits (A1 Classroom Salaries + A2 Other Instructional Salaries) * Average Fringe Rate as calculated above OR Actual Fringe Benefits and Payroll Taxes + Retirement for ONLY Instruction Personnel (Regular, Special and Other Education)	\$ 0

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

	* Amount Spent
Instruction	
A1. Classroom Salaries 2.1 Instructional Personnel Regular Education + 2.2 Instructional Personnel Special Education	\$ 5
A2. Other Instructional Salaries 2.3 Instructional Personnel Other Education	\$ 40
A3. Instructional Benefits (A1 Classroom Salaries + A2 Other Instructional Salaries) * Average Fringe Rate as calculated above OR Actual Fringe Benefits and Payroll Taxes + Retirement for ONLY Instruction Personnel (Regular, Special and Other Education)	\$ 20
A4. Professional Development 17.4 Staff Development	\$ 4
A. Instruction Total Expenditures A1 Classroom Salaries + A2 Other Instructional Salaries + A3 Instructional Benefits + A4 Professional Development	\$ 56 ✖ Must equal the sum of all instructional costs ✖ The value must equal: 69.

D. Total Charter School Expenditures

Sum of A. Instruction Total, B. Administration Total, and C. Total of All Other Expenditures

\$ 45

- ✖ Must equal the sum of all charter school level spending
- ✖ The value must equal: 56.
- ✖ The value must equal: 0.
- ✖ Must be equal to the sum of total Charter School Local/State (J) and Federal (K) spending

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

Save

Saving while in Progress

In order to save a partially complete form, the form must still pass the validations. That means that it will be necessary to enter a 'placeholder' value to satisfy the validation rules. It is advised that charter schools carefully read the guidance and assemble all of the materials needed to complete the form prior to logging in. This will prevent the loss of work if the form times out. The timing out of forms is standard across all reports in the IDEX and is done to save resources on SED's servers.

Form Validations

There are validations throughout the report to insure accurate reporting. They are as follows:

- Charter School Average Fringe Rate must = $100 \times (\text{Total Employee Benefits } 5.8 + \text{Retirement } 6.8 / \text{Total Personnel Service } 4.8)$
- $A1 + A2 + A3 + A4$ must = A
- $B1 + B2 + B3$ must = B
- $C1 + C2 + C3$ must = C
- $A + B + C$ must = D
- $K1 + K2 + K3 + K4 + K5 + K6$ must = K
- $J + K$ must = D
- D must be > 0
- $E1 + E2 + E3 + E4$ must = E
- $F1 + F2 + F3$ must = F
- $G1 + G2 + G3$ must = G
- $E + F + G$ must = H
- $L + M$ must = H
- H must be > 0
- $D + H$ must = I
- I must = N
- $\text{Pre-J} + J + K + \text{pre-L} + L + M$ must = N
- Total Exclusions must = Debt Service + Other
- Total Expenditures must = I + Total Exclusions

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

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		

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.

ESSA Financial Transparency Report - Charter School Actual Expenditures 2019-2020

for NYS DEPT OF EDUCATION

(Bedscode: 010100870001)

ESSA Financial Transparency Report - Charter School

Make Changes

Return to Data Exchange

Wide View

This form has been saved but it has not been submitted.

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Charter School Average Fringe Rate Calculation

If a charter school prefers, actual benefits may be used in lieu of the average fringe rate when completing this form. Education Corporations may use the ESSA Fringe Benefit Calculation in the ESSA Financial Transparency Template to obtain an average fringe benefit rate percentage based on their total salary Expenditures and their total employee benefit Expenditures during the fiscal year.

	Amount Spent	Fringe Rate (%)
Total Employee Benefits 5.8 Fringe Benefits and Payroll Taxes Total	No response provided.	N/A
Other Post Employment Benefits 6.8 Retirement Total	No response provided.	N/A

Reference Table: Audit Template Spreadsheet

			Program Services				Supporting Services			
No. of Positions			Regular Education	Special Education	Other Education	Total	Fund-raising	Management and General	Total	Total
			\$	\$	\$	\$	\$	\$	\$	\$
Personnel Services Costs										
1	Administrative Staff Personnel		1.1	1.2	1.3	1.4	1.5	1.6	1.7	1.8
2	Instructional Personnel		2.1	2.2	2.3	2.4	2.5	2.6	2.7	2.8
3	Non-Instructional Personnel		3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8
4	Total Salaries and Staff					4.4			4.7	4.8
5	Fringe Benefits & Payroll Taxes		5.1	5.2	5.3	5.4	5.5	5.6	5.7	5.8
6	Retirement		6.1	6.2	6.3	6.4	6.5	6.6	6.7	6.8
7	Management Company Fees		7.1	7.2	7.3	7.4	7.5	7.6	7.7	7.8
8	Legal Service		8.1	8.2	8.3	8.4	8.5	8.6	8.7	8.8
9	Accounting / Audit Services		9.1	9.2	9.3	9.4	9.5	9.6	9.7	9.8
10	Other Purchased / Professional / Consulting Services		10.1	10.2	10.3	10.4	10.5	10.6	10.7	10.8
11	Building and Land Rent / Lease / Facility Finance Interest		11.1	11.2	11.3	11.4	11.5	11.6	11.7	11.8
12	Repairs & Maintenance		12.1	12.2	12.3	12.4	12.5	12.6	12.7	12.8
13	Insurance		13.1	13.2	13.3	13.4	13.5	13.6	13.7	13.8
14	Utilities		14.1	14.2	14.3	14.4	14.5	14.6	14.7	14.8
15	Supplies / Materials		15.1	15.2	15.3	15.4	15.5	15.6	15.7	15.8
16	Equipment / Furnishings		16.1	16.2	16.3	16.4	16.5	16.6	16.7	16.8
17	Staff Development		17.1	17.2	17.3	17.4	17.5	17.6	17.7	17.8
18	Marketing / Recruitment		18.1	18.2	18.3	18.4	18.5	18.6	18.7	18.8
19	Technology		19.1	19.2	19.3	19.4	19.5	19.6	19.7	19.8
20	Food Service		20.1	20.2	20.3	20.4	20.5	20.6	20.7	20.8
21	Student Services		21.1	21.2	21.3	21.4	21.5	21.6	21.7	21.8
22	Office Expense		22.1	22.2	22.3	22.4	22.5	22.6	22.7	22.8
23	Depreciation		23.1	23.2	23.3	23.4	23.5	23.6	23.7	23.8
24	OTHER		24.1	24.2	24.3	24.4	24.5	24.6	24.7	24.8
Total Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sample Data Submission Form

ESSA Financial Transparency Report - Charter School Actual Expenditures 2019-2020

for NYS DEPT OF EDUCATION

(Bedcode: 010100870001)

ESSA Financial Transparency Report – Charter School Actual Expenditures

Charter School Average Fringe Rate Calculation

	Amount Spent	Fringe Rate (%)
N/A		N/A
N/A		N/A
Total Benefits for Active Employees	Sum 5.8, 6.8	N/A
Total Personnel Service	4.8	N/A
Charter School Average Fringe Rate	N/A	5.8/4.8

Charter School Expenditures

Completion of the charter school form will satisfy the Federal Every Student Succeeds Act Financial Transparency reporting requirement. Complete guidance on these requirements, including a crosswalk from the Audit Template Spreadsheet to items on this report, is available above in this document

	Amount Spent
Instruction	
A1. Classroom Salaries	Sum 2.1, 2.2
A2. Other Instructional Salaries	2.3
A3. Instructional Benefits	$(A1 + A2) * \text{Fringe Rate}$
A4. Professional Development	17.4
A. Instruction Total	Sum A1, A2, A3, A4
Administration	
B1. School Administrative Salaries	1.4
B2. School Administrative Benefits	$B1 * \text{Fringe Rate}$
B3. Other School Administrative Expenditures	24.4
B. Administration Total	Sum B1, B2, B3

All Other Expenditures	
C1. All Other Salaries	3.4
C2. All Other Benefits	C1 * Fringe Rate
C3. All Other Non-Personnel Expenditures	7.4, 8.4, 9.4, 10.4, 12.4, 13.4, 14.4, 15.4, 16.4, 18.4, 19.4, 21.4, 22.4
C. Total of All Other Expenditures	Sum C1, C2, C3
Total	
D. Total Charter School	Sum A, B, C

Management Expenditures	
	Amount Spent
Instruction	
E1. Classroom Salaries	2.7
E2. Other Instructional Salaries	N/A
E3. Instructional Benefits	E1 * Fringe Rate
E4. Professional Development	17.7
E. Instruction Total	Sum E1, E3, E4
Administration	
F1. Management Salaries	1.7
F2. Management Benefits	F1 * Fringe Rate
F3. Other Management Expenditures	24.7
F. Administration Total	Sum F1, F2, F3
All Other Expenditures	
G1. All Other Salaries	3.7
G2. All Other Benefits	G1 * Fringe Rate
G3. All Other Non-Personnel Expenditures	Sum 7.7, 8.7, 9.7, 10.7, 12.7, 13.7, 14.7, 15.7, 16.7, 18.7, 19.7, 21.7, 22.7
G. Total of All Other Expenditures	Sum G1, G2, G3
Total	
H. Total Management	Sum E, F, G

Total Charter School and Management Expenditures	
	Amount Spent
I. Total School and Management Expenditures	Sum D, H; must equal N below

Charter School Local/State/Federal Expenditures*

	Amount Spent
Pre-J. Other Revenue Expenditures	*
Local/State Expenditures	
J. Total Local/State	*
Federal Expenditures	
K1. Federal Title I Part A	*
K2. Federal Title II Part A	*
K3. Federal Title III Part A	*
K4. Federal Title IV Part A	*
K5. IDEA	*
K6. All Other Federal	*
K. Total Federal Expenditures	Sum K1, K2, K3, K4, K5, K6

*Use Internal Grant Tracking Federal/State/Local

Management Local/State/Federal Expenditures*

	Amount Spent
Pre-L. Other Revenue Expenditures	*
L. Total Local/State	*
M. Total Federal Expenditures	*
N. Total Management and Charter School Expenditures	Sum Pre-J, J, K, Pre-L, L, M; must equal I above

*Use Internal Grant Tracking Federal/State/Local

Charter School Program Detail Areas

	Amount Spent
Charter School Costs	
O. Special Education	*
P. ELL Services	*
Q. Pupil Services	21.4
R. Community Schools Programs	*
S. BOCES Services	*
T. Prekindergarten	*

Management Program Detail Areas	
Management Costs	Amount Spent
U. Special Education	
V. ELL/MLL Services	
W. Pupil Services	21.7
X. Community Schools Programs	
Y. BOCES Services	
Z. Prekindergarten	
Total Expenditures and Exclusions	
	Amount Spent
Exclusions	
1. Transportation	N/A
2. Charter School Tuition	N/A
3. Other Tuition	N/A
4. Debt Service	11.8
5. Other	Sum 20.8, 23.8
Total Exclusions	Sum 4., 5.
Expenditures	
Total Expenditures	Sum I, Total Exclusions
Audited Financial Statement	

Total Expenditures on this form should closely align to the Audited Financial Statement. Discrepancies should be resolved with changes to the appropriate document. Minor variation due to the Average Fringe Rate may occur and need not be reconciled.