



THE STATE EDUCATION DEPARTMENT

Are charter schools required to complete the ESSA/SLFS?

In New York State, charter schools are LEAs for all federal funding programs under the Elementary and Secondary Education Act of 1965. ESSA/SLFS requires that all LEAs report

- 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 hardw

What data is not included in the ESSA/SLFS?

Charter schools should exclude depreciation/amortization, capital outlay expenditures, payments to school districts, any nonelementary-secondary instructional expenditures, and debt service payments.

Employee Benefits

To report employee benefits expenditures in Sections A and B, calculate an employee benefits (or fringe benefits) rate by using the sum of fringe benefits/payroll taxes and retirement expenses listed in the audited functional statement of expenses divided by the total personnel services costs also listed in the audited functional statement of expenses. Multiply the resulting rate by the amount of salaries listed in each category in Sections A and B to arrive at the amount of employee benefits to be entered in each category.

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

Charter School Actual Expenditures 2023-24

Part I - Current Operation

Charter Revenue Detail	
1. School Districts	
2. Private and Foundation Grants	
3. State and Local Grants	
4. Federal Grants	