NYS
New York State
DEPARTMENT OF EDUCATION
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SUNY
Charter Schools Institute

NYC
Department of
Education

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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 ex-e(i)2.7h(de)]TJ0 Tc 0 Tw [(i)(i)-(i)-0.2 Tc (i)0.002 (i)0.2 3.88]TJ0 Tw 32.485 0 T

Timelines and Deadlines for Reporting

Using this guidance, charter schools will compile actual expenditure data for the 2022-2023 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 1 - Portal Available: IDEx Portal is opened for all charter schools.

December 31, 2023 - Expenditure Data Due: All charter schools must submit 2022-2023 actual expenditure data though IDEx, for all school costs, by this date.

January through March 2024 - 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

Completing the Form

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 on an annual basis and due November 1st each year. This form will be used by all charter schools 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.

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

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

Charter schools should use the ESSA Fringe Benefit Calculator in the EFT Template to calculate an average x

- **(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 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

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Sal 002 0 TM 0 Tc 0 Tw [(2)-428.1 (0)-1.4 (7)-3.2 (5)] TJ 0 -1.04 Td [(1)-1.6 (3)-1.4 (0)-1.6 (3)-2.6 (A)-2.8 (2)-2.6 (F)-2] TJ 17 23(f)-6.6 (3)A2 TS0.337 a 1. 0.457 02 Tc

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 applied to any [illegible] the [illegible] expenditures above [illegible]

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

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

- **(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 Set-aside 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

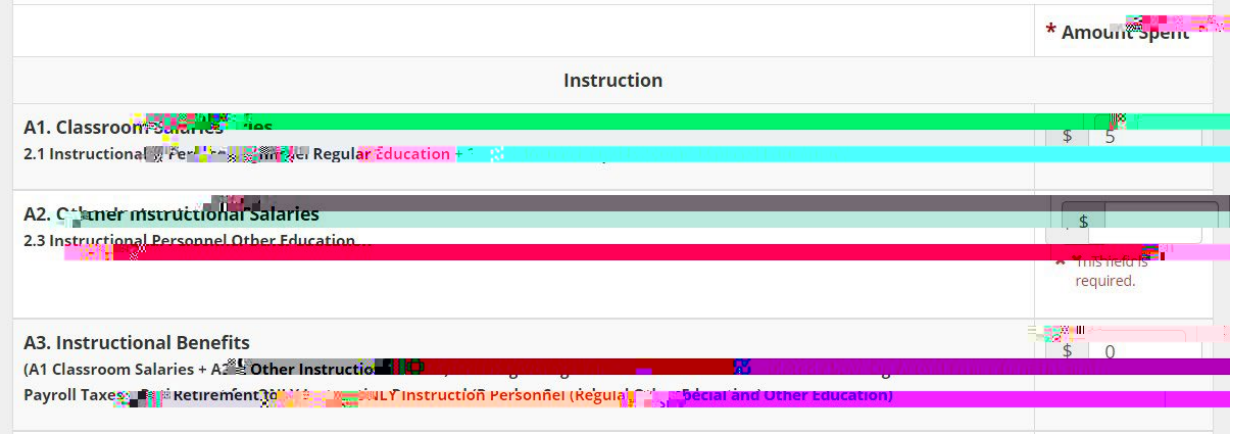
This section of the report lists expenditures that will be excluded from the final per-pupil expenditure calculation, but that are still needed in order to match the charter school's total expenditures for the school year.

- **(1.)** Transportation: not applicable, please disregard.
- **(2.)** Charter School Tuition: not applicable, please disregard.
- **(3.)** Other Tuitiof-0.006 Tc 0.006 Tw(i)25 (TJ0 Tc 0 Tw 1.42l:aTc 0.002 Tw 0.2th)-4.3 (e)6Tuit S plea8[(pl

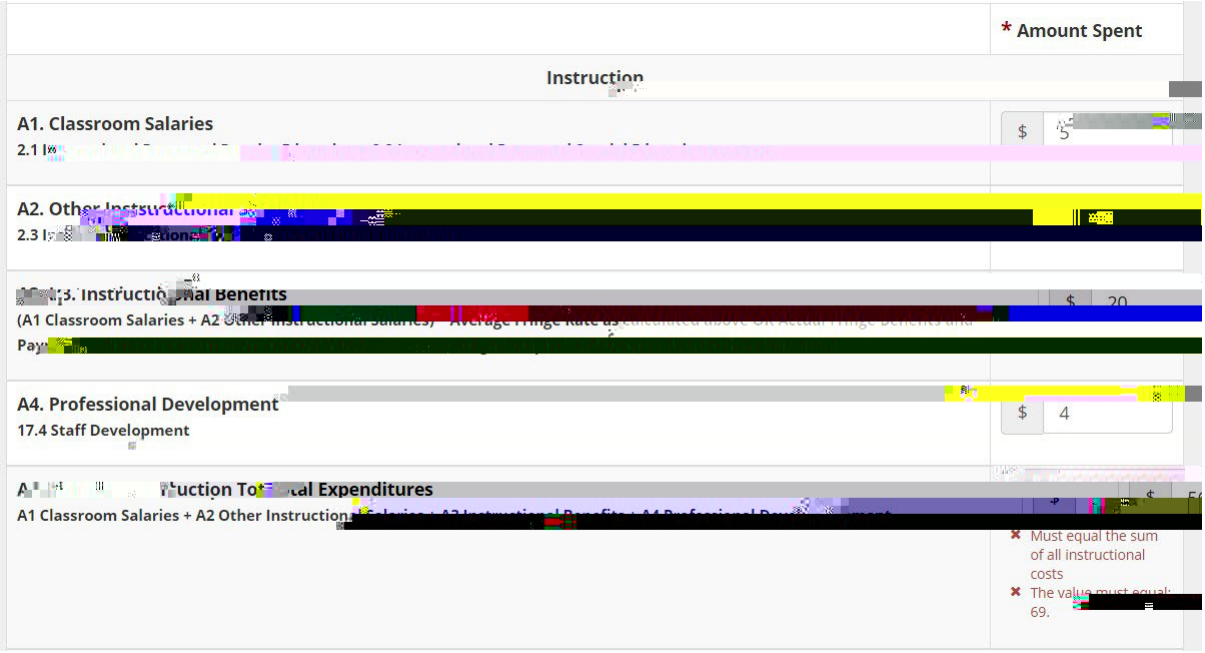
Potential Error Screens

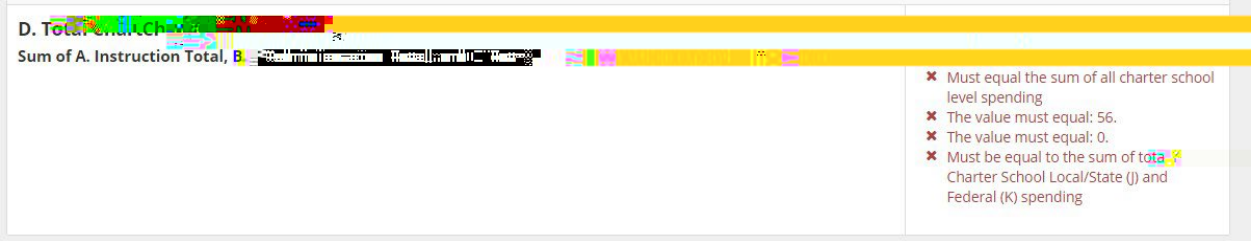
There are multiple automated validations built into the IDEx form. Below are examples of these validation errors that may occur as you are completing the forms:

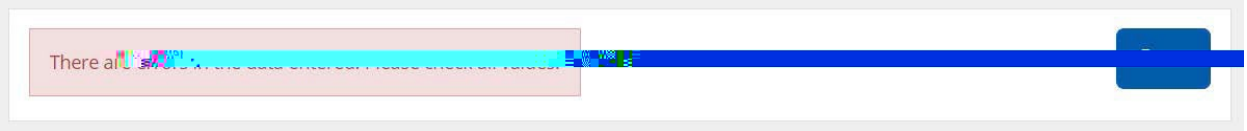
Blank Value: the system will not accept any blank values and will return an error message. If the value for a field should be zero, please enter zero.



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







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 x (Total Employee Benefits **5.8** + Retirement **6.8** / 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
- Pre-J + J + K + pre-L + L + M must = N
- Total Exclusions must = Debt Service + Other
- Total Expenditures must = I + Total Exclusions

Reference Table: Audit Template Spreadsheet

	Program Services	Supporting Services	
No.			

All Other Expenditures	
C1. All Other Salaries	3.4
C2. All Other Benefits	

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	
Charter School Costs	**Amount Spent**
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	

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.