



New York State  
EDUCATION DEPARTMENT

---

Knowledge > Skill > Opportunity

# Every Student Succeeds Act Financial Transparency Requirement

**Presentation to the Board of Regents**

**June 8, 2020**

## What is the ESSA Financial Transparency Requirement?

ESSA requires: beginning with data from the 2018-2019 School Year (for reporting by the end of 2019-20), State Report Cards must include:

*“The 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 educational agency and each school in the State for the preceding fiscal year.”*

## What is the ESSA Financial Transparency Requirement?

States have been given wide latitude to develop reports that fit local needs.



### Key factors in developing New York's report:

Leverage existing uniform chart of accounts for all districts

Avoid duplication of existing reporting requirements for school districts and charter schools, including the state funding transparency form, and align as best as possible for comparison purposes

# What is the ESSA Financial Transparency Requirement?

---

All LEAs must file reports

For 2018-19 SY current charter school expenditure data that is reported is ESSA-compliant under the existing reporting requirements.

For SY 2019-20, charter school regulations and process will be aligned to submit on the NYS Business Application Portal generating the same public report (proposed for the July BoR meeting).

# SED Implementation Process



Fall 2017 – December 2019: Stakeholder Outreach: Extensive outreach to stakeholder groups, including regional forums.



January 2020: Platform Development/Guidance: SED released guidance on reporting requirements, and a new portal for ESSA Fiscal Transparency information submissions.



March 1, 2020: District Submissions Due. Nearly all major school districts submitted data in a timely fashion.



June 2020: Public Report for district schools on [DATA.NYSED.GOV](https://data.nysed.gov)

# Report Components (Phase 1)

The following elements will be available in the first phase of the report, to be published Mid-June:

**District-level context:** District enrollment, student needs, and fiscal capacity.

**School-level context:** School enrollment, percentage of economically disadvantaged students, students with disabilities, and English language learners/multi-language learners (ELL/MLLs), and student ethnicity, and percentage of teachers with 0-3, 4-24, and 25 or more years of experience.

**Per-Pupil Expenditures by Instruction/Administration/Other:** School-level and district-level expenditures, including costs for classroom teachers, other instructional salaries and benefits, and administrative salaries and benefits.

# Report Components (Phase 1)



Per-Pupil Expenditures by Local/State and Federal funding sources: School-level and district-level expenditures, including details for Title I Part A, Title II Part A, Title III Part A, Title IV Part A, IDEA, and all other federal funds;



Per-Pupil Expenditures in selected program detail areas: School-level and district-level expenditures, including special education, ELL/MLL services, pupil services, community schools programs, BOCES services, and prekindergarten; and



Total Expenditures and Funds Excluded from Per-Pupil Expenditures: Total dollars expended, including items excluded from the per-pupil amounts such as transportation, charter school tuition, other tuition, debt service, and other categories.

# Report Components (Phase 2)

## Later date in 2020 – School-level Context:

- Certified teacher-to-student ratio and average years of teacher experience;
- Cost drivers: Student need, fiscal capacity, and regional costs;
- Total Per-Pupil Expenditures: School-level expenditures, compared to other schools with similar grades served across the State, county, and school district, where applicable; and
- School District and Charter School-Developed Website Link: A link for readers of the report to go to the school district or charter school website for a page developed exclusively for providing additional important information related to this reporting.





New York State  
EDUCATION DEPARTMENT

---

Knowledge > Skill > Opportunity

## Sample Report Demonstration



New York State  
EDUCATION DEPARTMENT

---

Knowledge > Skill > Opportunity

**Thank You**