



New York State
EDUCATION DEPARTMENT

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Every Student Succeeds Act Financial Transparency Requirement

P-12 Education Committee

July 15, 2019

What is the ESSA Financial Transparency Requirement?

ESSA requires that beginning with data from the 2018-2019 School Year, State Report Cards must include:

“The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel 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?

Districts will report 2018-19 data in early 2020.

Reporting will be on actual expenditures, meaning where possible spending will need to reflect, in full, the school where the spending occurred (rather than simply prorating across the district).

There will be some allowance for genuine district-wide expenditures, such as the Superintendent's salary, to be identified at the district level.

SED Implementation Process

- **Ongoing:** Participated in monthly video conferences with a multistate working group sponsored by CCSSO and the Edunomics Lab
- **Fall/Winter 2017:** Preliminary feedback sessions with school board members and business officials
- **Spring/Summer 2018:** Began ongoing meetings with officials from the Big 5 City School Districts
- **Summer 2018:** Feedback from CCSSO/Edunomics on state transparency form

SED Implementation Process

- **Fall 2018:** Conducted seven regional meetings across the state to present requirements & receive feedback from superintendents, business officials, and school board members
- **Winter 2018:** Convened a working group of business and communications officials to begin developing accounting guidance document
- **May 2019:** Released preliminary draft guidance for field review

SED Implementation Process

- **June/July 2019:** Additional stakeholder meetings to review draft guidance with:
 - ASBO
 - AQE
 - CSA
 - NYSASCSD
 - NYSCOSS
 - NYSSBA
 - NYSUT
 - SAANYS
 - Plus over 100 comments to date through our survey
- **July 17, 2019:** Close of public comment period for the field to review preliminary guidance and submit feedback to the department

Next Steps

- **Summer 2019:** Release final guidance and develop submission process
- **Fall 2019:** Open submission period for school districts to submit data
- **Spring 2020:** Final reports due and published on Report Cards

Draft Report Template Sections

Section 1 - School and District Demographics

- Demographics and characteristics of the school district or charter school (at the district level), such as district enrollment, fiscal capacity, and student need
- School name and grade levels served
- Demographic background of the students enrolled in the individual school, including ethnicity (for districts only)
- Selected staffing characteristics of the school or charter school (e.g., years of experience)

Draft Report Template Sections

Section 2 – Total Per Pupil Expenditures

- Total expenditures of the school per-pupil, compared to the district, county, and Statewide per-pupil expenditures among similar grade levels.

Draft Report Template Sections

Section 3 – Report View One

- School expenditures and central district costs per-pupil for instruction, administration, and all other expenses

Section 4 – Report View Two

- Total expenditures of the school per-pupil, including central district costs, by local/state federal funding source

Draft Report Template Sections

Section 5 – Program Area Detail

- School and central district costs of selected program areas, as already included in Report Views One and Two, and possibly reported in multiple program detail areas

Section 6 – Total Expenditures, Exclusions, and Fringe Rate Calculator

- Total expenditures and exclusions by exclusion type.
- For LEAs utilizing the fringe benefit methodology (rather than reporting actuals), the calculation behind personnel costs and benefits.



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Thank You