



New York State
EDUCATION DEPARTMENT

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Every Student Succeeds Act Financial Transparency Requirement

P-12 Education Committee

January 13, 2020

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 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:

- Existing uniform chart of accounts for all districts
- Existing reporting requirements for school districts and charter schools, including the state funding transparency form

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

SED Implementation Process

- **Summer 2018:** Feedback from CCSSO/Edunomics on state transparency form
- **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

SED Implementation Process

- **May 2019:** Released preliminary draft guidance for field review
- **June/July 2019:** Additional stakeholder meetings to review draft guidance with:
 - ASBO
 - AQE
 - CSA
 - NYSASCSD
 - NYSCOSS
 - NYSSBA
 - NYSUT
 - SAANYS
 - Plus over 100 comments through our survey

SED Implementation Process

- **October/November 2019:** Additional follow-up meetings with school business officials
- **November 2019:** Charter schools submit 2018-19 data through existing reporting structure
- **January 2020:** Adoption of regulations, portal open for school district submissions

Next Steps

- **January-March 2020:** School districts will submit expenditure data through the business portal
- **March 1, 2020:** 2018-19 expenditure data from school districts due
- **Spring 2020:** SED will convene a working group of charter schools to develop guidance to align existing charter school reporting to the ESSA Fiscal Transparency process for 2019-20 school year data

Next Steps

- **June 1, 2020:** SED will release 2018-19 school year ESSA reports (future years available on April 1), which will include reported expenditure data, as well as other contextual information already reported through other means
- **November 1, 2020:** Charter schools will report fiscal data through the ESSA Fiscal Transparency portal

Report Components

The report will include several sections, which cover the following topics:

- Contextual information to help the reader understand the fiscal capacity, needs, and/or challenges of the school and/or district;
- Per pupil expenditures by combined local/state and federal funds, as well as by instruction and administration, among other categories;
- Comparable per pupil expenditures in similar schools in the region and across the state; and,
- Space for a link to the school district website for further explanations.

Report 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)

Report 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.

Report 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

Report Sections

Section 5 – Program Area Detail

- School and central district costs in the following areas:
 - BOCES Services
 - Community Schools Programs
 - ELL/MLL Services
 - Pupil Services
 - Prekindergarten
 - Special Education

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