ESSA Reporting
What Information is Reported?
Part 1

January 10, 2020
What Is Included in ESSA Reporting?

- Reporting **actual expenditures** from 2018-19
- Reporting **source** of funds that paid for those expenditures
  - State/local sources *or* Federal sources
- Reporting how much was spent on six program areas
How Are Actual Expenditures Reported?

Three Categories:

- Individual school buildings
  - “School building” is defined by BEDS code
    - e.g. if MS/HS has 1 BEDS code, it is 1 school; if it has 2 BEDS codes, then it is 2 schools

- District-wide (Central)

- Exclusions
How Are Actual Expenditures Reported?

Also, by **Program Areas**:

- Special Education
- ELL/MLL Services
- Pupil Services
- Community Schools Programs
- BOCES Services
- Prekindergarten

- These costs will have already been reported in the school-level or districtwide-level reports
- These will be reported split between school-level and districtwide-level
- Any of the amounts reported as Exclusions, even if in these program areas, are **not** included
How Do I Know Where to Put Them?

ESSA Financial Transparency Report
2018-19 School Year Expenditures

Guidance for School Business Officials
December 2019

Detailed Guidance is available
Where is the Guidance?

www.nysed.gov/essa/financial-transparency

Financial Transparency

Building-level financial transparency under ESSA will help those interested in education learn more about the equity and effectiveness of our federal, state, and local educational resources. It is critical that we maximize every dollar to provide the best opportunities and improve outcomes for our students. Fiscal transparency reports will outline how much each school is spending per student and the source of the funds. These fiscal transparency reports will be issued for the first time in early 2020 for the 2019-19 school year. At the district level, they will inform conversations with districts about whether equitable resources are being provided to identified schools. At the state level, these reports can help inform future Board of Regents State Aid requests.

ESSA Financial Transparency Guidance

- Superintendents (coming soon)
- School Business Officials
  - Accounting Guidance Spreadsheets (coming soon)
  - Data Submission FAQ
- School Administrators (coming soon)
- School Board Members (coming soon)
- Charter Schools (coming soon)
Guidance shows for each ST-3 code, where the expenditures charged to the individual account are to be reported in the ESSA reporting.

### Appendix A: ESSA Financial Transparency Requirements by 2019-2020 SAMS ST-3 Code

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Description</th>
<th>Report View One (School or Central)</th>
<th>Report View Two Category</th>
<th>Program Detail Area Category</th>
<th>Allocation Methodology Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1010.16</td>
<td>General Support - Board of Education; Noninstructional Salaries</td>
<td>Central</td>
<td>F1 - Central Administrative Salaries</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>A1010.2</td>
<td>General Support - Board of Education; Equipment</td>
<td>Central</td>
<td>G3 - All Other Nonpersonnel Expenditures</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>A1010.4</td>
<td>General Support - Board of Education; Contractual and Other</td>
<td>Central</td>
<td>G3 - All Other Nonpersonnel Expenditures</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>A1010.45</td>
<td>General Support - Board of Education; Materials and Supplies</td>
<td>Central</td>
<td>G3 - All Other Nonpersonnel Expenditures</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>A1010.49</td>
<td>General Support - Board of Education; BOCES Services</td>
<td>Central</td>
<td>G3 - All Other Nonpersonnel Expenditures</td>
<td>Y - BOCES Services (Central District)</td>
<td></td>
</tr>
<tr>
<td>A1010.0</td>
<td>General Support - Board of Education; Total Board of Education</td>
<td>Central</td>
<td>Multiple (See above)</td>
<td>Multiple (See above)</td>
<td></td>
</tr>
<tr>
<td>A1040.16</td>
<td>General Support - Board of Education; Noninstructional Salaries</td>
<td>Central</td>
<td>F1 - Central Administrative Salaries</td>
<td>N/A</td>
<td></td>
</tr>
</tbody>
</table>

School = Separate by school building  
Central = District-wide  
Exclusion = Reported as Exclusion  

Shows which line on the report to list expenditures  
Shows which line on the report to list expenditures under Program Detail Area, if applicable
What Funds Am I Reporting?

- **All** Expenditures Reported on 18-19 ST-3 for the following funds, excluding any Interfund Transfers:
  - General Fund
  - Special Aid Fund
  - School Food Service Fund
  - Public Library Fund
  - Debt Service Fund
  - Capital Funds
  - Permanent Fund
  - Misc. Special Revenue Fund

These funds need to be broken out as described previously.

All these funds will be reported under the Exclusion section.