

# ESSA Financial Transparency

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# What is the Financial Transparency Requirement?

The Every Student Succeeds Act (ESSA) requires State Report Cards to include per pupil expenditure data beginning with FY19 and reported no later than June 30, 2020.

*Reference: (34 C.F.R. §§ 200.30(c) and 200.31(e))*

***“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.”***

*Reference: ESEA §1111(h)(1)(C)(x), (h)(2)(C)*

# Financial Data Currently on Nevada Report Card

Mandated by:	What to report	Level of reporting	Data comes from
<b>NRS 385A.310</b> <b>NRS 385A.520</b>	<b>The total expenditure per pupil</b>	School District State	<a href="#">Schoolnomics/InSite</a> collects data from districts and charter schools and provides to NDE
	Each source of funding	District State	District self report / Aggregate from district
	Legislative appropriations	District State	NDE pulls data from <a href="#">Controller's Office &gt; Data Warehouse &gt; Budget Status Report</a> Aggregate from district
	Professional development funding	School District	District self report to NDE
<b>NRS 385A.300</b> <b>NRS 385A.510</b>	Amount and sources of money received for the programs of remedial study	School District State	Office of Student and School Supports

# Reporting Categories

State      Districts & Schools      Help  
Nevada Growth Model      Recent Releases      Resources



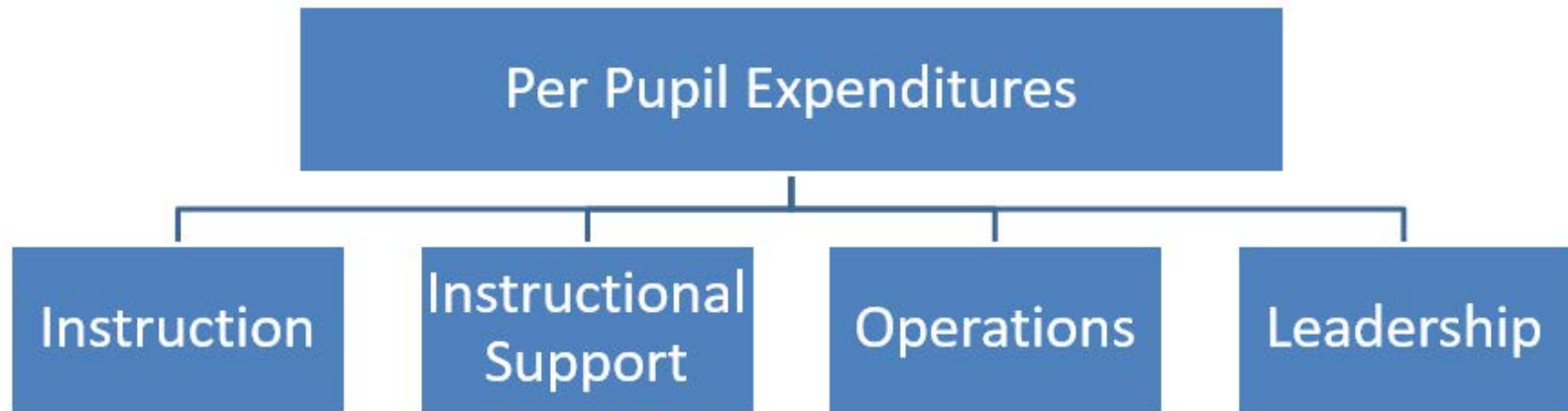
Average Per Pupil Expenditures are currently reported at the school level in the Nevada Report Card as per NRS 385A.

- Data is reported based on audited financial information at the trial balance level provided directly by districts and charter schools from their accounting systems
- It is then collected, analyzed, and curated to report consistently and uniformly at the state, district, and school level by third-party vendor (*with patented system for school spending analysis*).
- Expenditures are reported in four functional areas (*instruction, instructional support, operations and leadership*)
- Consistent application of allocation methodologies and exclusions



# Current NV Report Card Fiscal Reporting

## (School Year 2003-2004 to Present)



Years		Fiscal Information (Reported For Prior School Year)		Search	Other	Per Pupil Expenditures								Go
Name	Accountability Year	Organization Code	Instruction		Instruction Support		Operations		Leadership		Total Expenditures			
			\$	%	\$	%	\$	%	\$	%	\$	%		
State	2017-2018	00	\$5,574	59.4	\$1,008	10.7	\$2,026	21.6	\$780	8.3	\$9,389	100		
Carson City	2017-2018	13	\$6,181	57.5	\$1,840	17.1	\$2,151	20	\$580	5.4	\$10,751	100		
Al Seeliger Elementary School	2017-2018	13207	\$7,036	67.8	\$1,267	12.2	\$1,429	13.8	\$641	6.2	\$10,374	100		

# Current Fiscal Reporting

## (School Year 2003-2004 to Present)

### Fiscal Information (Reported For Prior School Year)

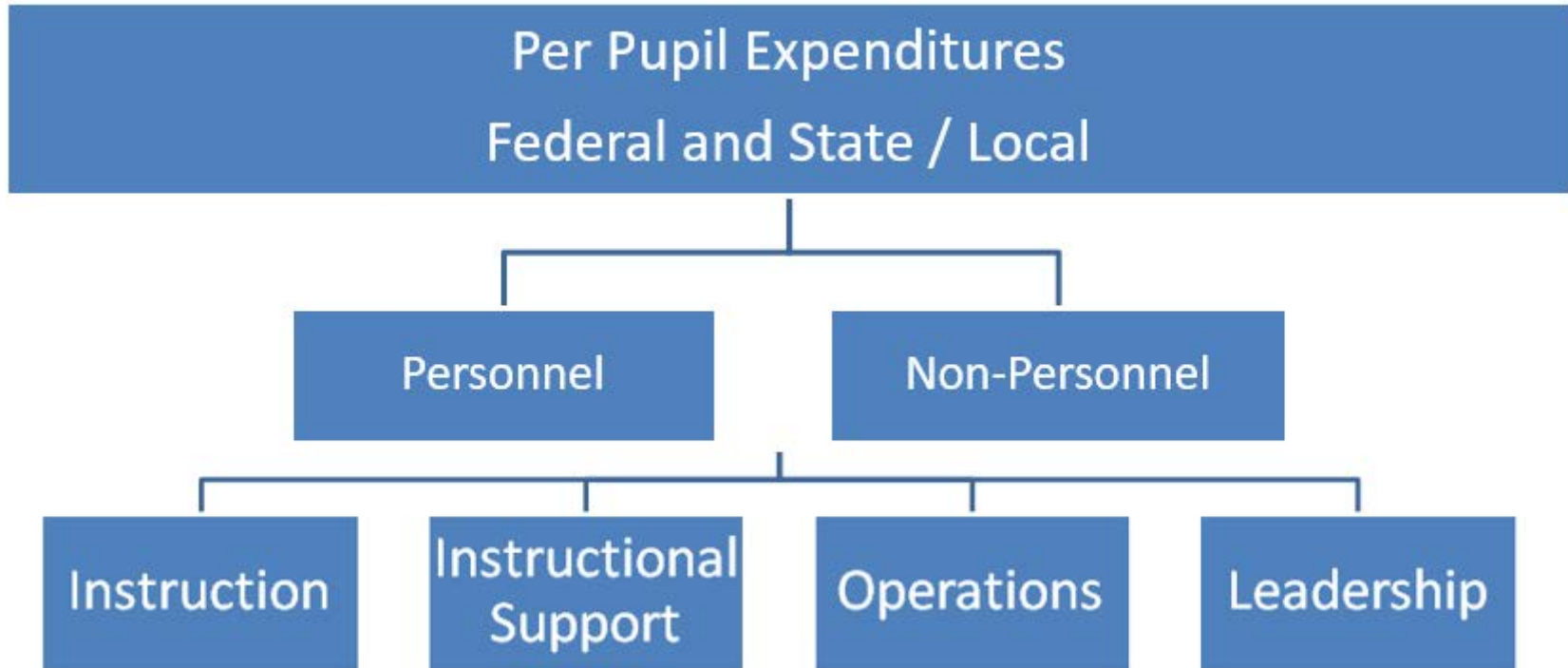
Fiscal Information (Reported For Prior School Year) ▾

Sort: Accountability Year - Ascending

[Years](#) [Fiscal Information \(Reported For Prior School Year\)](#) [Search](#) [Other](#) [Go to Selections](#) [Download](#) [Share](#)

Name	Accountability Year	Reported School Year	Organization Code	Per Pupil Expenditures									
				Instruction		Instruction Support		Operations		Leadership		Total Expenditures	
				\$	%	\$	%	\$	%	\$	%	\$	%
State - 00	2003-2004	2002-2003	00	\$3,046	48.9	\$1,476	23.7	\$1,254	20.1	\$449	7.2	\$6,225	100
State - 00	2004-2005	2003-2004	00	\$3,685	61.2	\$818	13.6	\$1,060	17.6	\$456	7.6	\$6,019	100
State - 00	2005-2006	2004-2005	00	\$3,751	59.3	\$907	14.3	\$1,187	18.8	\$480	7.6	\$6,325	100
State - 00	2006-2007	2005-2006	00	\$3,991	59.9	\$930	14	\$1,234	18.5	\$510	7.7	\$6,665	100
State - 00	2007-2008	2006-2007	00	\$4,270	59.8	\$1,026	14.4	\$1,304	18.3	\$535	7.5	\$7,135	100
State - 00	2008-2009	2007-2008	00	\$4,884	63.1	\$802	10.4	\$1,480	19.1	\$576	7.4	\$7,742	100
State - 00	2009-2010	2008-2009	00	\$5,052	59.7	\$863	10.2	\$1,812	21.4	\$730	8.6	\$8,457	100
State - 00	2010-2011	2009-2010	00	\$5,121	60.1	\$926	10.9	\$1,826	21.4	\$643	7.5	\$8,515	100
State - 00	2011-2012	2010-2011	00	\$5,099	66.1	\$858	11.1	\$1,183	15.3	\$576	7.5	\$7,716	100
State - 00	2012-2013	2011-2012	00	\$4,961	59.4	\$895	10.7	\$1,865	22.3	\$632	7.6	\$8,353	100
State - 00	2013-2014	2012-2013	00	\$4,799	58	\$968	11.7	\$1,874	22.6	\$633	7.6	\$8,274	100
State - 00	2014-2015	2013-2014	00	\$5,023	58.6	\$931	10.9	\$1,959	22.8	\$663	7.7	\$8,576	100
State - 00	2015-2016	2014-2015	00	\$5,153	58.7	\$911	10.4	\$1,998	22.7	\$724	8.2	\$8,785	100
State - 00	2016-2017	2015-2016	00	\$5,328	58.7	\$957	10.5	\$2,048	22.6	\$746	8.2	\$9,079	100
State	2017-2018	2016-2017	00	\$5,574	59.4	\$1,008	10.7	\$2,026	21.6	\$780	8.3	\$9,389	100
State	2018-2019	2017-2018	00	\$5,302	58.2	\$991	10.9	\$2,054	22.5	\$762	8.4	\$9,109	100

# ESSA Financial Reporting



# ESSA Financial Reporting - Continued

## Personnel

### Instruction

Salaries and benefits of staff providing direct instruction to students (teachers, teacher aides, substitutes, instructional paraprofessional in the classroom)

### Instructional Support

Guidance counseling, psychologists and social workers; teacher support such as curriculum development, staff development, and program support costs of staff in defined programs (special education, Title 1, EL)

### Operations

Central services (accounting, finance, human resources), facilities, transportation and food services personnel and safety/security.

### Leadership

School and district leaders and policy makers (principals, assistant principals, school office, superintendent)



# ESSA Financial Reporting – Continued

## Non-Personnel

### Instruction

**Instructional materials and supplies as well as pupil-use technology and software.**

### Instructional Support

**Costs associated with preparing pupils to learn, preparing teachers to be effective educators and of administering programs to reap student improvements.**

### Operations

**Maintenance and operating costs of buses, facilities, food service programs, safety and security (building upkeep, utilities and maintenance, fuel, supplies, service contracts).**

### Leadership

**School and district administrative office supplies, copier leases and maintenance agreements, postage, legal services**



# ESSA Financial Reporting Options

This Table Displays Total Per Pupil, Federal Per Pupil, State/Local Per Pupil by State, District, and School Level

Name	Accountability Year	Organization Code	Total Per Pupil Expenditures																	
			Personnel								Non-Personnel								Total Per Pupil Expenditures	
			Instruction		Instructional Support		Operations		Leadership		Instruction		Instructional Support		Operations		Leadership			
			\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
State (sample data)	2018-2019	00	\$3,446	37.8	\$644	7.1	\$1,335	14.6	\$495	5.5	\$1,856	20.4	\$347	3.8	\$719	7.9	\$267	2.9	\$9,389	100
District (sample data)	2018-2019	##	\$4,152	38.2	\$1,156	10.6	\$1,388	12.7	\$382	3.5	\$2,236	20.5	\$622	5.7	\$747	6.9	\$205	1.9	\$10,751	100
School (sample data)	2018-2019	####	\$4,483	45.0	\$786	7.9	\$832	8.3	\$379	3.8	\$2,414	24.2	\$423	4.2	\$448	4.5	\$204	2.0	\$10,374	100

Name	Accountability Year	Organization Code	Federal Per Pupil Expenditures																	
			Personnel								Non-Personnel								Total Federal Per Pupil Expenditures	
			Instruction		Instructional Support		Operations		Leadership		Instruction		Instructional Support		Operations		Leadership			
			\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
State (sample data)	2018-2019	00	\$1,206	36.7	\$225	6.8	\$467	14.2	\$173	5.3	\$650	19.8	\$121	3.7	\$252	7.7	\$93	2.8	\$3,286	100
District (sample data)	2018-2019	##	\$1,453	38.6	\$405	10.8	\$486	12.9	\$134	3.6	\$783	20.8	\$218	5.8	\$261	6.9	\$72	1.9	\$3,763	100
School (sample data)	2018-2019	####	\$1,569	43.2	\$275	7.6	\$291	8.0	\$133	3.7	\$845	23.3	\$148	4.1	\$157	4.3	\$71	2.0	\$3,631	100

Name	Accountability Year	Organization Code	State/Local Per Pupil Expenditures																	
			Personnel								Non-Personnel								Total State/Local Per Pupil Expenditures	
			Instruction		Instructional Support		Operations		Leadership		Instruction		Instructional Support		Operations		Leadership			
			\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
State (sample data)	2018-2019	00	\$2,240	36.7	\$419	6.9	\$868	14.2	\$322	5.3	\$1,206	19.5	\$226	3.5	\$467	7.9	\$174	2.7	\$6,103	100
District (sample data)	2018-2019	##	\$2,699	38.6	\$751	10.7	\$902	12.9	\$248	3.5	\$1,453	21.2	\$404	5.3	\$486	6.3	\$133	1.6	\$6,988	100
School (sample data)	2018-2019	####	\$2,914	43.2	\$511	7.6	\$541	8.0	\$246	3.6	\$1,569	23.1	\$275	4.8	\$291	4.1	\$133	2.3	\$6,743	100

Data in tables is sample data for display purposes and does not represent actual State, District, or School per pupil expenditures



# Implementation Challenges

- Facilitating alignment with Nevada's chart of accounts coding structure
- Collecting aligned fiscal reporting data from LEAs and charter schools
- Developing, displaying, and visualizing school level fiscal expenditure data
- Developing understanding in local communities about what this data does and does not mean

# Implementation Benefits

- Transparency (per pupil expenditures by state, district, and school)
- Provides data for more equitable and accountable local decision making
- Comparison of best practices and opportunities for improvements
- Meets federal compliance measures

# Collaboration and Consultation

- Established Nevada Department of Education ESSA Financial Transparency Workgroup with members from cross-functional areas to facilitate compliance, communication, technical expertise, and stakeholder engagement
- Collaborated with National Financial Transparency Working Group (FiTWiG) coordinated through the Edunomics Lab at Georgetown University providing collaboration, consultation, best practices and learning from other state implementations
- Arranged for a national expert, Dr. Marguerite Roza, director of Georgetown's Edunomics Lab, to speak at advisory committee meeting
- Engaged stakeholders (district, community, and elected representatives) through Financial Transparency Data Visualization Committee to offer diverse perspectives about how to display per pupil expenditure data
- Met with practitioners (LEAs and charter schools) to train them on the NDE Chart of Accounts compliance and define the minimum acceptable trial balance requirements to fulfill FY19 ESSA reporting

# Transparency and the Pupil-Centered Funding Plan



2003 – Present: Nevada Report Card Financial Reporting



2019: Senate Bill 543 / Pupil-Centered Funding Plan Development



2020: ESSA Financial Transparency Reporting



2022 – Future:  
Implementation of the  
Pupil-Centered Funding  
Plan

# What are the next steps for Nevada?

## Development

- Working with vendor (eMetric) to develop more interactive graphic and comparison enhancements to the Fiscal tab on the Nevada Report Card portal

## Data Visualization Committee

- NDE anticipate reconvening the committee one additional time before the enhanced reporting takes place

## Reporting Timeline

- Basic reporting which is the minimum compliance requirement will take place Spring 2020
- Enhanced reporting which includes the data visualizations will take place on/before September 15, 2020

# How to Access Fiscal Data on the Nevada Report Card

From the landing page, [www.nevadareportcard.nv.gov](http://www.nevadareportcard.nv.gov), you may choose to view data for the State, a district, or a school.

- For instance, click **State Data** to view information specific to the State of Nevada for the current year (prior year data can be selected from the dashboard). To view information specific to a school or district, select a district and/or school name from the drop-down menu and click **Go**. Use the year drop-down to view data for districts and schools for prior years.
- After selecting State, a district, or a school, the page will refresh showing a **dashboard** with high level information about the selected entity.



- **At a Glance** provides a dashboard view summarizing important data for the selected entity. The **Data Details** section provides comparison or trend data for each applicable data set for the selected entity. Access **Data Details** by selecting an icon from the **Dashboard** or clicking on the **Data Details** link.



# Accessing Fiscal Data on the Nevada Report Card

- Next, click on **Fiscal**. The default view is the “Total Expenditures Per Pupil” visual. By clicking on “click here to view a more detailed report”, users can access a tabular presentation.

2018-2019 Nevada Data Details

Students   State Information   Achievement   Personnel   Safety   **Fiscal**   Graduation   Civil Rights Data Collection

Fiscal Information  
Remedial Education Funding  
Statement Regarding The ESSA Financial Transparency Requirement

Data on Per Pupil Expenditures and sources of funding for the State, districts, and schools.

### Total Expenditures Per Pupil (\$)

Year	Total Expenditures Per Pupil (\$)
2017 - 2018	9,079
2018 - 2019	9,109
2016 - 2017	9,389

[Click here to view a more detailed report.](#)

[Click here to view a more detailed report and compare data across organizations and/or years.](#)

# Accessing Per Pupil Expenditures on the Nevada Report Card

- In the tabular view, user can select from the “Fiscal Information” tab reporting categories of the report:

## Fiscal Information (Reported For Prior School Year)

Fiscal Information (Reported For Prior School Year)				Fiscal Information (Reported For Prior School Year) ▾
Years	Fiscal Information (Reported For Prior School Year)	Search	Other	<a href="#">Go to Selections</a> <a href="#">Download</a> <a href="#">Share</a>
				Per Pupil Expenditures
				Total Expenditures
				\$
Name	Accountability Year	Reported School Year	Organization Code	
State	2017-2018	2016-2017	00	\$9,389
State	2018-2019	2017-2018	00	\$9,109
State - 00	2016-2017	2015-2016	00	\$9,079

### Fiscal Information (Reported For Prior School Year)

Years **Fiscal Information (Reported For Prior School Year)** Search Other

Per Pupil Expenditures [Select All / Reset](#)

	Instruction	Instruction Support	Operations	Leadership	Total Expenditures
\$	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
%	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

# An example of a data analysis from the Nevada Report Card

## Fiscal Information (Reported For Prior School Year)

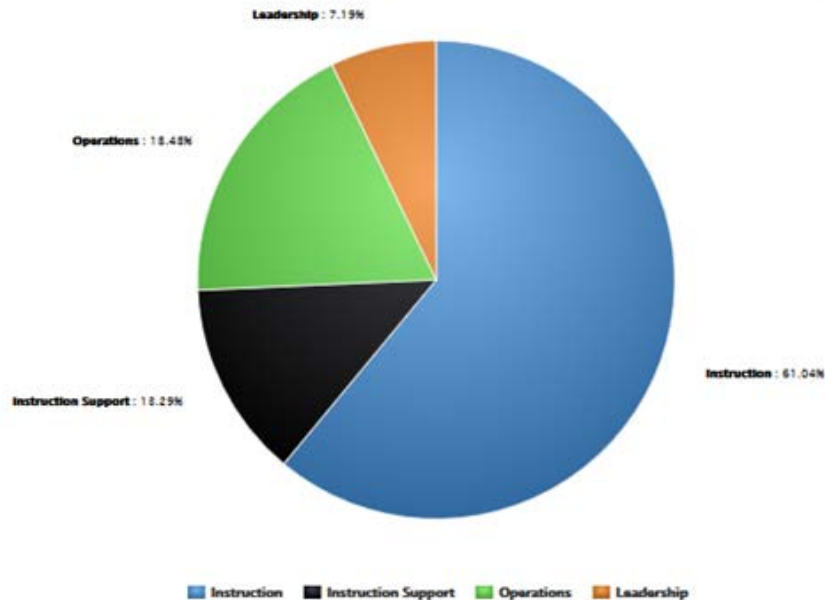
Year: 2018-2019

Fiscal Information

Name	Accountability Year	Reported School Year	Organization Code	Per Pupil Expenditures									
				Instruction		Instruction Support		Operations		Leadership		Total Expenditures	
				\$	%	\$	%	\$	%	\$	%	\$	%
Douglas	2018-2019	2017-2018	03	\$6,069	56.5	\$1,275	11.9	\$2,512	23.4	\$887	8.3	\$10,744	100
ASPIRE Academy High School	2018-2019	2017-2018	03504	\$7,043	55.9	\$2,096	16.6	\$1,428	11.3	\$2,040	16.2	\$12,608	100
C. C. Menelay Elementary School	2018-2019	2017-2018	03205	\$7,337	65.5	\$1,185	10.6	\$2,029	18.1	\$649	5.8	\$11,200	100
Carson Valley Middle School	2018-2019	2017-2018	03301	\$5,108	56.8	\$1,056	11.7	\$2,013	22.4	\$820	9.1	\$8,996	100
Douglas Alternative School	2018-2019	2017-2018	03901	\$233	0	\$532	0	\$231	0	*	0	*	100
<u>Douglas County High School</u>	2018-2019	2017-2018	03501	\$5,179	61.1	\$1,123	13.3	\$1,564	18.5	\$607	7.2	\$8,474	100

Douglas County High School, 2018 - 2019

Print Download



# Financial Transparency Resources and Links

- US Department of Education (US ED) ESSA Resource Page <https://www.ed.gov/ESSA>
- US ED ESSA State and Local Report Cards Non-Regulatory Informational Document <https://www2.ed.gov/policy/elsec/leg/essa/report-card-guidance-final.pdf>
- National Financial Transparency Working Group (FiTWiG) (<https://edunomicslab.org/our-research/financial-transparency/> )
- NV Consolidated State Plan under ESSA [http://www.doe.nv.gov/uploadedFiles/ndedoenvgov/content/Boards\\_Commissions\\_Councils/ESSA\\_Adv\\_Group/NevadaSubmittedConsolidatedPlanFinal.pdf](http://www.doe.nv.gov/uploadedFiles/ndedoenvgov/content/Boards_Commissions_Councils/ESSA_Adv_Group/NevadaSubmittedConsolidatedPlanFinal.pdf)
- NV Report Card <http://www.nevadareportcard.com/di/>
- SchoolNomics (*vendor providing financial data for Nv Report Card*) <https://www.edmin.com/schoolnomics/insite-school-finance-analysis>
- NV Standardized Chart of Accounts [http://www.doe.nv.gov/Business\\_and\\_Support\\_Svcs/](http://www.doe.nv.gov/Business_and_Support_Svcs/)
- NDE ESSA Financial Transparency Workgroup and Data Visualization Advisory Group ([http://www.doe.nv.gov/Boards\\_Commissions\\_Councils/ESSAWorkGroup/Financial\\_Transparency/](http://www.doe.nv.gov/Boards_Commissions_Councils/ESSAWorkGroup/Financial_Transparency/))

# Questions?

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