

Every Student Succeeds Act Overview

Reporting & Monitoring Work Group
December 20, 2019

Every Student Succeeds Act (ESSA) Overview

Overview includes:

- Brief Background
- Requirements Summary, including Financial Transparency Reporting
- Per Pupil Expenditure Data currently reported
- Implementation Progress
- Keys to Successful Implementation
- Resources

Deferred to other presentations:

- ESSA progress reporting in greater detail
- Other federal and state reporting requirements

Every Student Succeeds Act (ESSA) Background

The Every Student Succeeds Act (ESSA) was signed into law on December 10, 2015; and reauthorizes the **Elementary and Secondary Education Act (ESEA)** of 1965 – known as the national education law with a longstanding commitment to equal opportunity for all students.

ESSA replaces the **No Child Left Behind (NCLB) Act**, enacted in 2002; and represented a significant step forward for the nation's students in many respects, particularly as it shined a light on where students were making progress and where they needed additional support, *regardless of race, income, zip code, disability, home language, or background.*

The No Child Left Behind Act

The No Child Left Behind Act put in place measures that revealed achievement gaps among traditionally underserved students and their peers.

- Spurred an important national dialogue on education improvement.
- Focused on accountability that is critical in ensuring a quality education for all children.
- Yet posed challenges in the effective implementation of this goal.

Every Student Succeeds from “No Child Left Behind”

To address these challenges, in 2012, the federal administration began granting flexibility to states regarding specific requirements of the No Child Left Behind Act in exchange for rigorous and comprehensive state- developed plans that targeted initiatives to:

- close achievement gaps,
- increase equity,
- improve the quality of instruction, and
- increase outcomes for all students.

Parents, educators, and elected officials across the country recognized that a strong, updated law was necessary to expand opportunity to all students; support schools, teachers, and principals; and to strengthen the nation’s education system.

The Every Student Succeeds Act (ESSA) was created.

Every Student Succeeds Act - Summary

The law includes provisions requiring states receiving funding under the Elementary and Secondary Education Act to develop a comprehensive state plan that complies with certain initiatives, actions and mandates in several educational areas, including:

- **Coordination between programs** authorized by other federal laws such as Individuals with Disabilities Act (IDEA), Perkins Career and Technical Education Act, McKinney-Vento Homeless Education Act, Adult Education and Family Literacy Act.
- **Academic Content Standards** -- State assurances that challenging academic content standards are or will be adopted and aligned with academic achievement standards.
- **Student academic assessments** high quality assessments aligned with academic content standards administered to all elementary and secondary students and measure the achievement of all students.

ESSA Summary of Provisions

- **Statewide Accountability System** establishing ambitious state-designed goals for all students and each subgroup of students in the state for improved student outcomes.
- **Identification of Schools** using state established methodology to identify those schools in need of comprehensive support and improvement; including identifying the lowest performing schools receiving Title I funding.
- **School Support and Improvement Activities** in partnership with Local Education Agencies and stakeholders to develop and implement a plan to improve student outcomes, specifically in schools identified for comprehensive support and improvement (CSI).
- **Annual Report Cards** that are accessible on-line, provide a clear and concise description of the state's accountability system, including long-term goals and interim progress for all students and subgroups of students. *And*

Every Student Succeeds Act – Report Card Requirement

*The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA) of 2015, requires a state that receives assistance under this Act and their local educational agencies (LEAs) to prepare and publish **annual report cards** ...*

- *that contain specified data elements, including Local Educational Agency and school-level per-pupil expenditures (PPE), and*
- *Include achievement on academic assessments data compared to the State as a whole and compared to students served by the Local Educational Agency.*

ESEA §1111(h)(1)(C)(x), (h)(2)(C)

Per Pupil Expenditure Reporting under ESSA

A State and its Local Educational Agencies must annually report per pupil expenditures of federal, state and local funds, disaggregated by source of funds.

- Per pupil expenditures must include actual personnel (*salaries and benefits*) and non-personnel (*all other*) expenditures.
- Local Educational Agencies (LEA) must report per pupil expenditures as a whole and for each school served by the LEA.
- Reporting required for FY19 and available on Report Cards no later than June 2020.

ESEA §1111(h)(1)(C)(x), (h)(2)(C)

Nevada Recognized for Reporting Per Pupil Expenditures in Annual Report Card



RESEARCH & FOCUS AREAS

PUBLICATIONS & RESOURCES

TRAINING & EVENTS

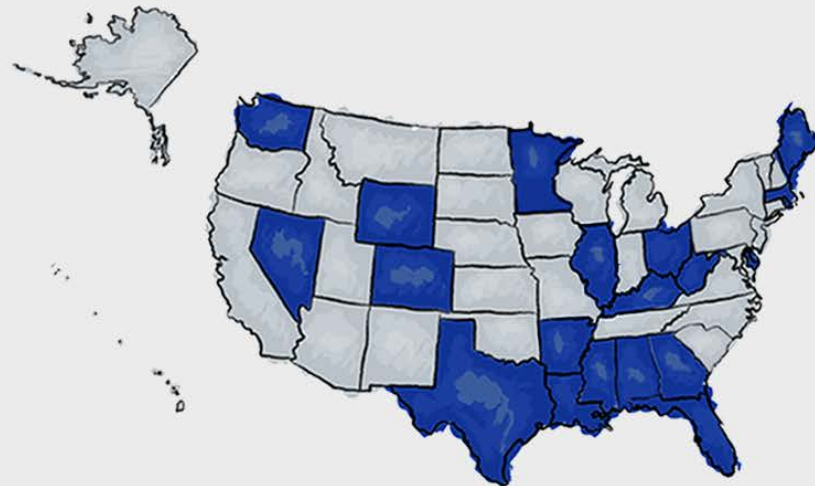
ABOUT US

SCHOOL SPENDING DATA HUB

Our data hub provides a gateway to explore each state's school-by-school spending data. Click on any blue-shaded state to find out what you can learn from that state's report card about per-pupil expenditures—and how to find information the report card may not provide. We will add other states as data are published.

Check back often. We will be adding analyses, press coverage from across the country, and resources to help principals, district leaders, advocates, journalists, and others engage with the data to understand who gets what money and why.

Questions or want to know when new state data comes online? Email: Deb Britt at edunomics@georgetown.edu



Source: Edunomics Lab through Georgetown University <https://edunomicslab.org/our-research/financial-transparency/>



Per Pupil Expenditures Available on Nevada's Report Card

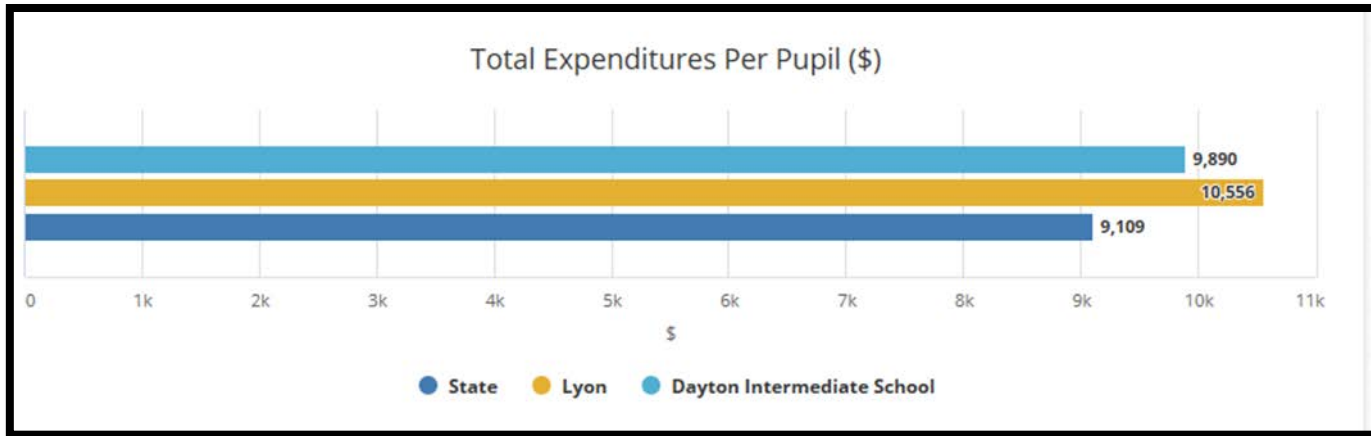
State Districts & Schools Help
Nevada Growth Model Recent Releases Resources



- Average Per Pupil Expenditures are currently reported at the school level in the Nevada Report Card as per NRS 385A
 - Data reported based on audited financial information at the trial balance level provided directly by districts and charter schools from their accounting systems.
 - Collected, analyzed and curated to report consistent and uniformly at the state, district and school level by third party vendor (*with patented system for school spending analysis*).
 - Expenditures reported in four functional areas (*instruction, instructional support, operations and leadership*)
 - Consistent application of allocation methodologies and exclusions



State, District and School Per Pupil Expenditures



Name	Accountability Year	Reported School Year	Organization Code	Per Pupil Expenditures				
				Instruction	Instruction Support	Operations	Leadership	Total Expenditures
				\$	\$	\$	\$	\$
State	2018-2019	2017-2018	00	\$5,302	\$991	\$2,054	\$762	\$9,109
Lyon	2018-2019	2017-2018	10	\$5,647	\$1,405	\$2,586	\$917	\$10,556
Dayton Intermediate School	2018-2019	2017-2018	10208	\$5,719	\$1,135	\$2,121	\$915	\$9,890

Data needed to meet ESSA Reporting Requirements

- Reporting Per Pupil Expenditures by source of funding
 - Federal
 - State and local

- Reporting Per Pupil Expenditures for personnel and non-personnel
 - Salaries and Benefits
 - All other expenditures

These are the ESSA required elements

	Federal							
	Personnel				Non-Personnel			
	Instruction	Instruction Support	Operations	Leadership	Instruction	Instruction Support	Operations	Leadership
State								

These are the NRS required elements



Implementing ESSA Financial Transparency

Nevada Department of Education

- Established internal **ESSA Financial Transparency Workgroup** Members from cross functional areas to facilitate compliance, communication, technical expertise and stakeholder engagement.
- **On going communication** with stakeholder groups, District Chief Financial Officers, Charter Business Officials, Superintendents, Boards and Commissions
- **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.
- Established Financial Transparency **Data Visualization Steering Committee** created to offer diverse perspectives about how to display per pupil expenditures that are both informative and useful.
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 - Steering committee members from diverse political and educational environments to provide vast stakeholder engagement.

Reporting Compliance Progress

- Ensure common reporting through use of Nevada's standardized chart of accounts as required under NRS 387.3035 and NAC 387.765
 - Facilitation and technical assistance to districts and charter schools to ensure clear identification of expenditure type and funding source within accounting systems
 - Technical assistance provided to Charters and their sponsors in developing ESSA compliant trial balances
 - Vendor collaboration with NDE and individual Charters for technical assistance
- ESSA Compliant Trial Balances received by vendor, reviewed, analyzed, and configured in ESSA compliant manner for posting on Nv Report Card no later than March 2020.
- Spring 2020, minimum compliance reporting available to public in Nv Report Card.

Keys to Success Implementation

Consistent application of Chart of Accounts

- Expenditures reflected at school level whenever possible
- Accounting Systems that accommodate full Chart of Accounts
 - clearly identify source of funding for each expenditure,
 - Identify program that benefited from such expenditures.

Visualizing Data

- Easy to understand format for wide range of stakeholders

Stakeholder engagement, education, training, and technical assistance

Public **communication**, training and assistance in understanding data reported

Utilizing data to make informed decisions

Resources and Links



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

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/

NDE ESSA Financial Transparency Workgroup and Data Visualization Advisory Group
(http://www.doe.nv.gov/Boards_Commissions_Councils/ESSAWorkGroup/Financial_Transparency/)