

**Statement on Implementation of the ESSA Fiscal Transparency Requirement**  
4/12/2019

The Every Student Succeeds Act (ESSA) requires that local and state educational agencies report per-pupil expenditures by school and funding source, beginning with the 2017-2018 school year. Under its authority to implement ESSA, the U.S. Department of Education is permitting states to delay this requirement to the 2018-2019 school year.<sup>1</sup> The Department of Public Instruction is exercising this option.

We have developed an application to collect per-pupil expenditures by school, split between federal and state/local funding sources, beginning with the 2018-2019 school year. School-level expenditures for 2018-2019 onward will be published and submitted to the U.S. Department of Education with the other information required by ESSA, after year-end fiscal data has been reported and audited.

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<sup>1</sup> U.S. Department of Education. 2017. "Dear Colleague." June 28. <https://www2.ed.gov/policy/elsec/leg/essa/perpupilreqltr.pdf>.