



OPPORTUNITIES AND
RESPONSIBILITIES FOR STATE AND
LOCAL REPORT CARDS UNDER THE
ELEMENTARY AND SECONDARY
EDUCATION ACT OF 1965, AS
AMENDED BY THE EVERY STUDENT
SUCCEEDS ACT

Non-Regulatory
Informational Document

Draft for Public Comment

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PURPOSE

The Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA),¹ establishes requirements for State educational agencies (SEAs) and local educational agencies (LEAs) to prepare and disseminate report cards that provide information on State, LEA, and school performance and progress in an understandable and uniform format. This document is intended to assist SEAs and LEAs in implementing the report card requirements under Title I, Part A (Title I) of the ESEA. Although SEAs and LEAs may consider this document in developing and disseminating report cards, an SEA or LEA is free to develop alternative approaches and formats that are consistent with applicable Federal statutes and regulations.

This document supersedes the U.S. Department of Education's (Department's) guidance entitled *Every Student Succeeds Act State and Local Report Cards Non-Regulatory Guidance*, issued in January 2017 (available at: <https://www2.ed.gov/policy/elsec/leg/essa/essastatereportcard.pdf>), and is applicable beginning with State and local report cards that include information from the 2017-2018 school year.

The Department has determined that this document is significant guidance under the Office of Management and Budget's Final Bulletin for Agency Good Guidance Practices, 72 Fed. Reg. 3432 (Jan. 25, 2007). See <https://www.gpo.gov/fdsys/granule/FR-2007-01-25/E7-1066>. Significant guidance is non-binding and does not create or impose new legal requirements, nor does it create or confer any rights for or on any person.

SEAs and LEAs must comply with Federal civil rights laws that prohibit discrimination based on race, color, national origin, sex, disability, and age. These laws include Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973 (Section 504), Title II of the Americans with Disabilities Act, the Age Discrimination Act of 1975, and the Equal Educational Opportunities Act of 1974.

If you are interested in commenting on this document, please email us your comment at OESE.Feedback@ed.gov or write to us at the following address:

U.S. Department of Education
Office of Elementary and Secondary Education
ATTN: Report Card Document
400 Maryland Avenue, S.W.
Washington, D.C. 20202

For further information about the Department's guidance processes, please visit www2.ed.gov/policy/gen/guid/significant-guidance.html.

¹ Throughout this document, unless otherwise indicated, citations to the ESEA refer to the ESEA, as amended by the ESSA.

Introduction

Under Title I of the ESEA, SEAs and LEAs are required to publish State and local report cards. Report cards must include information on the State overall and on each public LEA and school in the State. Report cards are an important resource for parents and other stakeholders, as they can use them to understand a school's challenges and successes. Information from report cards can be used to have targeted conversations about a child's school and can empower parents to be partners in their child's education. It is important for SEAs and LEAs to consider how parents and other stakeholders will be using these data and present information in a manner that is appropriate for the target audience.

The Department held listening sessions with parents and other stakeholders between February 2018 and April 2018 to gather their feedback on report cards. These listening sessions provided the Department with an opportunity to hear from parents and their advocates about how they access report card information, what information is most important to them, how they communicate about the information, and challenges they currently encounter when using report cards. It was clear from these sessions that parents and other stakeholders place a high value on having access to information about their child's school, and are concerned about making sure that report cards provide information in a manner that they can understand and use.

This non-regulatory informational document provides SEAs and LEAs with information about how to implement State and local report cards. It clarifies reporting requirements, provides optional templates related to data presentation, and incorporates information about stakeholder priorities.

A. GENERAL INFORMATION

A-1. What are the responsibilities of an SEA and an LEA for preparing a report card?

The ESEA requires that each SEA and LEA that receives Title I funds prepare and disseminate an annual report card. (ESEA section 1111(h)(1) and (h)(2)). Generally, an SEA and LEA is required by the ESEA to include on its report card information about public schools related to a wide variety of student and school performance metrics, accountability, per-pupil expenditures, and educator qualifications, as well as any other information that the SEA or LEA deems relevant. (See sections B and C for more detail on SEA and LEA responsibilities).

The ESEA requires that State and local report cards be concise and presented in an understandable and uniform format accessible to the public, including persons with disabilities, and, to the extent practicable, provided in a language that parents can understand. (See questions A-6 through A-9 of this document for more information on the accessibility of State and local report cards).

A-2. When should an SEA or LEA post annual report cards on its website?

Under the ESEA, beginning with information from the 2017–2018 school year, report cards must be posted annually on SEA and LEA² websites. (ESEA section 1111(h)(1)(A), (B)(iii) and (h)(2)(A), (B)(iii)). Although an SEA and LEA has discretion regarding when to issue its report card, parents will likely find it most useful if the report cards are issued before the start of the succeeding school year or as early in the succeeding school year as possible (e.g., back-to-school time). Doing so will encourage and foster open and transparent discussion between parents and school officials about school performance.

A-3. Is there a particular report card style or format that an SEA or an LEA must use?

No. The ESEA requires that State and local report cards be concise, presented in an understandable and uniform format, and accessible to the public. (ESEA section 1111(h)(1)(B) and (h)(2)(B)). Beyond these requirements, SEAs and LEAs have flexibility to use the report card style or format they determine to be most effective in presenting information to stakeholders, including parents.

To help ensure that parents contribute to decisions related to report cards, the ESEA requires that SEAs consult with parents in developing the State report card. (ESEA section 1111(h)(1)(B)(ii)). For example, an SEA may:

- Hold accessible meetings or hearings at varying locations across the State or district and at multiple times during the day, including after the end of the typical work day or on the weekends, and, if possible, offer child care, so that working parents, teachers, school leaders, and other professionals are best able to participate;

² Under ESEA section 1111(h)(2)(B)(iii)(II), if an LEA does not operate a website, it must determine another way to provide the local report card.

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- Ensure meetings or committees include a broad range of stakeholder voices, including those who have been traditionally left out of such conversations, and facilitate broad participation beyond the representatives that will be attending the meetings or hearings in person;
- Make publicly available the name and contact information of officials and stakeholders who will be working on State implementation; and
- Publish mock-up or drafts of possible designs and examples prior to meetings so that participants can come to meetings informed and prepared, and encourage comments on posted versions of reports or templates on the State website for those unable to attend meetings in person.

A report card is both a stand-alone document and a part of an SEA's and LEA's larger system for providing information to parents and the general public. As SEAs and LEAs make decisions about the format of their report cards, they may want to consider whether the proposed format presents a full story by itself, and whether stakeholders, such as parents, can find all essential information. SEAs and LEAs may want to consider consulting with parents and other stakeholders on a regular basis and as necessary update their report cards based on this consultation.

A-4. Are there considerations or principles for displaying student and school performance data that may be helpful to SEAs and LEAs as they develop, prepare, and disseminate State and local report cards?

As noted above, within certain parameters described in the ESEA, SEAs and LEAs have flexibility to design State and local report cards that best suit their particular contexts. In determining the design of report cards, SEAs and LEAs may want to consider the following questions based on feedback the Department received from parent organizations:

- Does the report card reflect feedback based on different presentation formats presented to a variety of audiences representing likely consumers of report cards to ensure precise and clear communication of the data?
- Are the data available in both chart/graph and table format, and do the graphics and artwork improve readability and maintain user interest?
- Does the report card include narrative summaries of relevant information for parents that use plain language and avoid using jargon not well known to parents?
- Is social media embedded to allow parents to easily share information?
- Does the report card link to historical information provided in previous years?
- Is the information provided in a mobile-ready format that is accessible across a variety of devices?
- Are the State and local report cards disseminated in formats that are accessible to individuals with disabilities and to those with limited English proficiency?

SEAs and LEAs also may consider the following resources related to transparency of report cards and presentation of report card information. These resources are provided for the reader's convenience and are examples of the many resources that SEAs and LEAs may find helpful and use at their discretion. The Department does not control or guarantee the accuracy, relevance, timeliness, or completeness of this outside information. Further, these links to items and examples do not reflect their importance, nor are they intended to represent or be an endorsement by the

Department of any materials provided:

- Transparency for Families and Communities:
<http://dataqualitycampaign.org/event/transparency-families-communities/>
- Other Resources available from the Data Quality Campaign:
<http://dataqualitycampaign.org/showmethedata/>
- School Report Cards do not Matter if Parents Can't Find Them:
<https://edexcellence.net/articles/school-report-cards-dont-matter-if-parents-cant-find-them>
- An Economist's Guide to Visualizing Data:
<http://pubs.aeaweb.org/doi/pdfplus/10.1257/jep.28.1.209>
- Communicating Performance: A Best Practices Resource for Developing State Report Cards:
<https://ccsso.org/resource-library/communicating-performance-best-practices-resource-developing-state-report-cards>
- What Makes a Good Report Card?:
<https://www.pta.org/docs/default-source/uploadedfiles/advocacy/lh-and-national-pta-what-makes-a-good-essa-report-card-webinar.pdf>
- Examples of report cards:
<https://resourcelibrary.ccsso.org>

A-5. How can an SEA and LEA meet the requirement for report cards to be concise?

ESEA sections 1111(h)(1)(B)(i) and (h)(2)(B)(i) require that State and local report cards be concise. An SEA and LEA has flexibility in determining how to ensure its report card is presented in a concise manner. For example, an SEA and LEA could:

- Provide an introductory section that includes information on key metrics (as determined by the SEA and LEA) that can help parents and other stakeholders quickly access and understand such information and provide context for the complete set of data included on the State and local report cards.
- Provide the report card on an interactive platform that allows users to see high-level data about the State and LEA, and allows the user to access additional information within that category through drop-down menus or other interactive tools.

High-level, easy-to-understand summaries are particularly important for parents, who have indicated through outreach and other feedback mechanisms that they want to know the most important points about a school first, before exploring more detailed information. While this is one option for displaying information concisely, there are many ways this can be done, and the ESEA does not require a specific template or format.

A-6. What does the ESEA require regarding how an SEA and LEA can ensure the accessibility of report cards?

The ESEA requires that State and local report cards be widely accessible to the public. Specifically, report cards must be in an understandable and uniform format and, to the extent practicable, written in a language that parents can understand. (ESEA section 1111(h)(1)(B) and (h)(2)(B)).

Questions A-7 through A-9 provide further information on ensuring accessibility of report cards.

A-7. How might an SEA and LEA ensure that its report card is accessible to parents who are limited English proficient?

An SEA and an LEA has an obligation under Title VI of the Civil Rights Act of 1964 to ensure meaningful access to national origin minority parents who have limited English proficiency. Depending on local needs, it may be necessary for the SEA and LEA to produce versions of its report card in other languages or support local translations of some report card information. For example, an SEA and LEA might translate the report card into the languages spoken by the major language groups served by the SEA and LEA and distribute the translated copies to parents who are limited English proficient. Posting copies of the report card translations online and in any other forum likely to reach the intended audiences, as well as providing supplements, inserts, or links to the report card in other languages, would also help ensure meaningful access.

Parents who are not from the major language groups serviced by an SEA and LEA must also have meaningful access. An SEA and LEA may provide this access in the same manner as it does for its major language groups, or, if that is not practicable, by translating the report card upon request, translating an effective summary of the report card, or providing effective oral interpretations of the report card.

A-8. How might an SEA or an LEA ensure that its report card is accessible to parents with disabilities?

An SEA and LEA has an obligation under Section 504 and Title II of the Americans with Disabilities Act (ADA) to ensure that communications with individuals with disabilities are as effective as communications with non-disabled individuals. (28 CFR § 35.160 and 34 CFR § 104.4(b)(1)(iii)). Thus, each SEA and LEA must disseminate its annual report cards in a manner that provides parents with disabilities and individuals with disabilities who are members of the public with an equal opportunity to access the report cards. To do so, the SEA and LEA may need to take appropriate steps, including providing accommodations or modifications when necessary. This is the same requirement that applies to any service, program, or activity that an SEA and LEA provides, including to the SEA's and LEA's electronic dissemination of information,³ distribution of print material, and the conduct of any related activities, such as public forums or workshops to discuss the report card.⁴

³ For example, in disseminating its annual report card on its website, an SEA or an LEA must ensure that persons who are blind or have low vision have an equal opportunity to access the information in the report. For more information about these requirements in the context of emerging technology, please refer to "Joint Dear Colleague Letter: Electronic Book Readers," issued on June 19, 2010 by the Office for Civil Rights (OCR) and the Department of Justice, available at <https://www2.ed.gov/about/offices/list/ocr/letters/colleague-20100629.html>, and "Frequently Asked Questions About the June 29, 2010 Dear Colleague Letter" issued on May 26, 2011, by OCR, available at <https://www2.ed.gov/about/offices/list/ocr/docs/dcl-ebook-faq-201105.html>.

⁴ For example, if an SEA or an LEA schedules public forums for parents, the notices should specify that the SEA or the LEA will provide, upon request, auxiliary aids and services to enable parents with disabilities to participate. An example would be a request for a sign language interpreter to enable a parent who is deaf to participate.

A-9. How can an SEA or LEA ensure the online accessibility of its report cards?

The ESEA requires that an SEA make its report card available on a single webpage of the SEA's website. (ESEA section 1111(h)(1)(B)(iii)). Similarly, if an LEA has a website, the ESEA requires that the LEA post the local report card on such website. (ESEA section 1111(h)(2)(B)(iii)(I)). To ensure accessibility of State and local report cards on websites, SEAs and LEAs may consider meeting modern standards such as the World Wide Web Consortium's Web Content Accessibility Guidelines (WCAG), and the Web Accessibility Initiative Accessible Rich Internet Applications Suite 1.0 for web content. These standards include important criteria that provide comprehensive web accessibility to individuals with disabilities--including those with visual, auditory, physical, speech, cognitive, developmental, learning, and neurological disabilities. WCAG has been designed to be technology neutral to provide web developers more flexibility to address accessibility of current as well as future web technologies; in addition, Level AA conformance is widely used, indicating that it is generally feasible for web developers to implement. The developers of WCAG have made an array of technical resources available on the W3C website at no cost to assist entities in implementing the standard. For more information, see <http://www.w3.org/WAI/>.

A-10. How can an SEA and an LEA ensure that the information on its report card does not reveal personally identifiable information about individual students?

The ESEA requires that when presenting data on a report card, an SEA and LEA ensure that it protects the privacy of individuals and the privacy of personally identifiable information contained in students' education records consistent with the Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. 1232g; 34 CFR Part 99). (ESEA section 1111(i)). Likewise, personally identifiable data, information, and records on students who are children with disabilities, as defined in section 602(3) of the Individuals with Disabilities Education Act (IDEA), collected or maintained by SEAs and LEAs are subject to the confidentiality of information provisions in the IDEA, which are generally consistent with FERPA. (20 U.S.C. 1417(c) and 34 CFR §§300.611 through 300.626). More information is available at: <https://studentprivacy.ed.gov/resources/ferpaidea-cross-walk>. Accordingly, the ESEA requires that the number of students, teachers, or principals or other school leaders in a category of reported data generally be sufficient so that it does not reveal personally identifiable information. (ESEA section 1111(i)(3)).

More information and resources on protecting student privacy can be found at the links below to the Department's Privacy Technical Assistance Center (PTAC). The Department's Institute of Education Sciences (IES) has issued a Statewide Longitudinal Data Systems (SLDS) brief on protecting student privacy here: <https://nces.ed.gov/pubs2011/2011603.pdf>.

PTAC serves as a "one-stop" resource for education stakeholders seeking to learn about best practices for ensuring the confidentiality and security of personally identifiable information contained in students' education records and for promoting compliance with FERPA. PTAC has developed a series of documents on protecting student privacy when using student-level data systems for education decision-making and reporting. Information about PTAC and its resources is available at <https://studentprivacy.ed.gov>. SEA and LEA officials who need technical assistance or have questions on FERPA may contact PTAC's Student Privacy Help Desk by emailing PrivacyTA@ed.gov.

A-11. May an SEA and LEA use Title I funds to prepare and disseminate its report card?

Yes. An SEA and LEA may use its administrative funds under Title I to prepare and disseminate the report cards required by ESEA section 1111(h).

A-12. How can an SEA or an LEA ensure the accuracy of its report card data?

It is extremely important that an SEA and LEA have systematic and uniform data collection guidelines, a system of internal controls, and an infrastructure to collect, produce, and report data that are accurate, reliable, and high quality. To help promote data quality and the importance of a control environment and control procedures, IES conducted a webinar about internal controls and posted the slides here: <https://edfacts.grads360.org/>.

Further, IES published an issue brief available here:

https://nces.ed.gov/programs/slds/pdf/Data_Quality_Striking_a_Balance_May2014.pdf.

Please be aware that individuals and entities responsible for reporting inaccurate data could be subject to civil fines and penalties. The intentional reporting of inaccurate data could lead to criminal prosecution and penalties in addition to any civil consequences. An SEA and LEA, and all its employees, contractors, and other agents, must promptly refer to the Office of Inspector General (OIG) any credible evidence of suspected fraud or the intentional manipulation or reporting of incorrect data. Information on how to report suspected fraud to the OIG is available at <http://www2.ed.gov/about/offices/list/oig/hotline.html>.

A-13. Must an SEA and LEA include information for private school students and teachers on its report card?

No. The report card requirements in ESEA section 1111(h)(1) and (h)(2) apply only to public schools and LEAs.

B. SEA RESPONSIBILITIES

B-1. What information must an SEA include on its State report card?

The ESEA requires that each SEA that receives Title I funds prepare and disseminate an annual report card. (ESEA section 1111(h)(1)(A)). The table in Appendix A of this document details the information that the ESEA requires an SEA to include on its State report card. State report cards must include information in the following categories:

- Description of, and results from, the State accountability system (see section E);
- Student achievement at each level of achievement on the reading/language arts, mathematics and science assessments required under ESEA section 1111(b)(2) (see section D);
- Information on school improvement funds under ESEA section 1003 (see section B);
- 4-year adjusted cohort graduation rates and, as applicable, extended-year adjusted cohort graduation rates (see sections B and E);
- The number and percentage of English learners achieving English language proficiency (see section D);

- Information on the progress of students toward meeting the State-designed long-term goals and measurements of interim progress under ESEA section 1111(c)(4)(A) (see section E);
- Students assessed and not assessed on the assessments required under ESEA section 1111(b)(2) (see section D);
- Information collected and reported in compliance with the Civil Rights Data Collection (CRDC) under 20 U.S.C. 3413(c)(1) (see section F);
- Information on educator qualifications (see section G);
- Information on per-pupil expenditures (see section H);
- Number and percentage of students with the most significant cognitive disabilities who take an alternate assessment under ESEA section 1111(b)(2)(D), by grade and subject (see sections D and E);
- Results at grades 4 and 8 on the reading and mathematics National Assessment of Educational Progress (NAEP) (see section I);
- Information on postsecondary enrollment (see section J);
- As applicable, information an SEA must provide under ESEA section 8401(e) if it receives a waiver of a statutory or regulatory requirement under the ESEA; and
- Any other information that the SEA deems relevant.

(ESEA sections 1003(i); 1111(h)(1)(C); and 8401(e)).

B-2. What additional information might an SEA include on its State report card?

An SEA may include on its State report card any other information it believes will best inform parents, students, and other members of the public about the progress of each elementary and secondary school. (ESEA section 1111(h)(1)(C)(xiv)). To increase the utility of report cards, many SEAs are taking advantage of the full range of available data and are producing more comprehensive State report cards that extend beyond the required elements. For example, an SEA might include information on the percentage of students requiring or not requiring remediation in postsecondary education, the percentage of students attaining career and technical certifications, the percentage of students who drop out, or the percentage of first-time 9th graders who were promoted on time.

Further, some SEAs may wish to provide student achievement information disaggregated by additional subgroups than what the ESEA requires or disaggregated further within subgroups required to be reported under the ESEA. For example, SEAs may wish to provide data disaggregated by youth in the juvenile justice system or English learner subgroup (e.g., recently arrived English learners, long-term English learners, or English learners who are students with interrupted formal education (SIFE)) to help provide a more nuanced picture of the performance of the students in these subgroups and better target efforts to support student needs. Other optional information an SEA could provide on State report cards includes:

- Teacher workforce characteristics, e.g., average years of teacher experience and annual turnover and absentee rates of first- or second-year teachers;
- School readiness of kindergarten students;
- The percentage of students completing accelerated coursework and the rate of students attaining a score that provides college credit on accelerated coursework tests (e.g., Advanced Placement (AP), International Baccalaureate (IB), and courses for college credit);

- The percentage of students taking a college entrance examination and earning a score accepted for admission or placement into credit-bearing courses by the State's four-year institutions of higher education;
- Achievement on other statewide assessments such as assessments in social studies;
- Parent and student surveys; and
- Demographic information about the school, district, or State.

When considering optional information to include, the ESEA requires an SEA to ensure that such information does not reveal personally identifiable information about individual students. An SEA can make many of these optional data elements more meaningful if it accompanies them with comparison data that provide context to the data element, such as by comparing data among LEAs in the State or by offering longitudinal data for any data element to show progress over time. The more contextual information an SEA can provide regarding any of these optional components, the more relevance the information will have to the reporting audience.

B-3. How does the ESEA require an SEA to disseminate its State report card?

The ESEA requires an SEA to disseminate its annual report card by making it available on a single page of the SEA's website. (ESEA section 1111(h)(1)(B)(iii)). To meet this requirement, an SEA would most likely post a static or an interactive version of its report card in a prominent place on its website. However, because not all parents or members of the public have access to the internet, an SEA might consider additional methods for disseminating its report card. In addition an SEA may consider enlisting its LEAs in helping to disseminate the State report card. Other suggestions an SEA could consider to promote increased dissemination of the State report card include:

- Printing the report card and making copies available in local schools, libraries, local parent centers, community organizations, and other easily accessible public locations;
- E-mailing copies to parents of students enrolled in schools who have agreed to receive such information;
- Distributing information via statewide or local newspapers and other print media, including foreign-language newspapers and publications in communities in which languages other than English are predominantly spoken;
- Developing public service announcements via radio or television and advertising through local access broadcast media, community electronic bulletin boards, and other news sources;
- Engaging parent advisory groups, including parent-teacher organizations, to provide parents copies of the report card and supplementary information about the report card, as well as bilingual/multilingual community forums to inform parents in their home language; and
- Developing smartphone applications or other mobile technologies for parents to access the report card overviews or all information provided on both the overview and detail sections.

When using an online, interactive report card website, an SEA may wish to provide parents with information on how to access, as well as directions on how to use, its interactive features to understand and use information on schools, student learning, and test performance. The SEA, in coordination with its LEAs, might offer workshops for parents and community members, develop and post short training or orientation videos, or provide other assistance on how to access and use the features its website offers so that parents and community members can take full advantage of any interactive graphics, advanced analyses of longitudinal trends, and other features.

B-4. Does the ESEA require that an SEA provide to the public information that can be cross-tabulated by student subgroup?

Yes. For certain State report card elements (see question B-5 for more information), the ESEA requires that an SEA provide to the public information in an easily accessible and user-friendly manner that can be cross-tabulated by student subgroup. (ESEA section 1111(g)(2)(N)). The ESEA requires that these subgroups include, at a minimum, each major racial and ethnic group, gender, English proficiency status, and status as a child with or without disabilities. States may at their discretion include other subgroups, such as subgroups based on migrant status, homeless status, status as a child in foster care, or status as a student with a parent who is a member of the Armed Forces on active duty or serves on full-time National Guard duty.⁵ In providing information that can be cross-tabulated by student subgroup, the ESEA requires that the SEA ensure it does not reveal personally identifiable information about an individual student or include in any subgroup a number of students that is insufficient to yield statistically reliable information (i.e., less than the State's minimum n-size for reporting purposes), and that it complies with the requirements of FERPA.

B-5. For which data elements does the ESEA require that an SEA provide information that can be cross-tabulated by student subgroup?

The ESEA requires that an SEA provide certain data elements from State report cards in a manner that can be cross-tabulated by, at a minimum, each major racial and ethnic student subgroup (as defined by the State in its approved consolidated State plan), gender, English proficiency status, and children with and without disabilities on each of the following:

- Student achievement on the academic assessments in mathematics, reading/language arts, and science under ESEA section 1111(b)(2) at each level of achievement;
- For public elementary and secondary schools that are not high schools, performance on the Academic Progress indicator under ESEA section 1111(c)(4)(B)(ii);
- High school graduation rates, including the four-year adjusted cohort graduation rate and, if adopted by the State, any extended-year adjusted cohort graduation rate; and
- The percentage of students assessed and not assessed on the academic assessments in mathematics, reading/language arts, and science under ESEA section 1111(b)(2).

An SEA may meet the cross-tabulation requirement by including this information on its report card, but also has the flexibility to include the cross-tabulation information at another publicly accessible location. (ESEA section 1111(g)(2)(N)).

B-6. What does it mean to provide information that can be cross-tabulated by student subgroup?

In basic terms, cross-tabulating information on a measure means analyzing and displaying the information in a table using multiple discrete variables. Providing information on a measure that

⁵ Subgroup disaggregation varies across reporting requirements depending on the context. Please see Appendix A for details about which subgroups are required for each reporting requirement.

can be cross-tabulated by student subgroup means, accordingly, that the SEA enables users of the information to create a table of results on the measure using multiple subgroups. For example, through cross-tabulation, a user could obtain the four-year adjusted cohort graduation rate for students in the State based on a combination of English proficiency and status as a child with a disability, as reflected in the following table:

Table 1. Example of Four-Year Adjusted Cohort Graduation Rate of English Learners (ELs) by Disability Status

Data Element	All ELs	ELs Without Disability	ELs With Disability
Four-year adjusted cohort graduation rate	xx %	xx %	xx %

To meet the requirement to provide information that can be cross-tabulated by student subgroup, an SEA must ensure that users can obtain results for any combination of subgroups, provided, as discussed in questions A-10 and B-4, that such combination does not reveal personally identifiable information about an individual student, include a number of students that is insufficient to yield statistically reliable information, or otherwise violate the requirements of FERPA. (ESEA section 1111(g)(2)(N)).

B-7. What information about school improvement funds reserved under ESEA section 1003 does the ESEA require that an SEA include on the State report card?

Under section 1003(a) of the ESEA, an SEA is required to reserve a portion of its Title I allocation to assist LEAs that serve schools implementing comprehensive support and improvement plans or targeted support and improvement plans under ESEA section 1111(d). The ESEA further requires that the State report card include a list of all the LEAs and schools that received section 1003 school improvement funds, including the amount of funds each school received and the types of strategies implemented in each school with such funds. (ESEA section 1003(i)).

For the 2017-2018 school year, SEAs were not required to identify schools for comprehensive support and improvement or targeted support and improvement. As a result, SEAs were given flexibility to use school improvement funds to support low-performing schools based on their status as priority or focus schools (for SEAs that operated under ESEA flexibility prior to the termination of that flexibility) or as schools in need of improvement, corrective action, or restructuring (for SEAs that did not operate under ESEA flexibility). Accordingly, for report cards based on the 2017-2018 school year, an SEA may meet the reporting requirement under ESEA section 1003(i) based on such schools' receipt of section 1003(a) funds during the 2017-2018 school year.

B-8. How might an SEA display on the State report card the required information about school improvement funds?

SEAs have flexibility in how they display the required information. One approach an SEA may consider would be to create a table with columns for the LEA name, school name, school

identification (e.g., Comprehensive Support and Improvement (lowest-performing five percent of Title I schools)), amount of funds received, and type of strategy or strategies implemented, as in the following table:

Table 2. Receipt and Use of School Improvement Funds by District and School

LEA Name	School Name	School Identification	Funds Received	Strategies Implemented
LEA A	School A	Targeted Support and Improvement (low-performing subgroup)	\$323,456	<ul style="list-style-type: none"> • Increasing instructional time • Increasing access to effective teachers
LEA A	School B	Comprehensive Support and Improvement (lowest performing—bottom five percent)	\$534,567	<ul style="list-style-type: none"> • Increasing access to high-quality preschool • Replacing school leadership • Implementing a new instructional model
LEA B	School C	Comprehensive Support and Improvement (lowest performing—bottom five percent)	\$145,678	<ul style="list-style-type: none"> • Replacing school leadership • Implementing a new instructional model

C. LEA RESPONSIBILITIES

C-1. What information does the ESEA require that an LEA include on its report card?

In general, the ESEA requires that an LEA that receives Title I funds report the same information on local report cards as is required for State report cards in the categories of information listed in question B-1 (with the exception noted below). (ESEA section 1111(h)(2)(C)). The table in Appendix A details the information that an LEA is required to include on its local report card. The ESEA requires that an LEA report all information for the LEA as a whole and for each school served by the LEA. Individual school report cards are not required but information about each school is required to be included on the local report card.

Local report cards are required to include information in the following categories:

- As noted above, all information listed in question B-1 required on State report cards but as applied to the LEA and each school, except information on school improvement funds under ESEA section 1003;
- Student achievement comparisons as follows:
 - At the LEA level, information that shows how students served by the LEA achieved on the State assessments under ESEA section 1111(b)(2)(B)(v) in each subject compared to students in the State as a whole (ESEA section 1111(h)(2)(C)(i)); and

- At the school level, information that shows how the school's students achieved on the State assessments under ESEA section 1111(b)(2)(B)(v) in each subject compared to students served by the LEA and the State as a whole (ESEA section 1111(h)(2)(C)(ii)); and
- Any other information that the LEA deems relevant.

(ESEA sections 1111(h)(1)(C) and (h)(2)(C); and 8401(e)).

C-2. May an LEA include additional information on its report card?

Yes. In addition to the data elements required by the ESEA, an LEA may include any other information it determines to be appropriate, whether or not that information is included on the State report card. (ESEA section 1111(h)(2)(D)). An LEA may wish to include supplemental information that parents may find useful that is both academic and non-academic. When considering optional information to include, the ESEA requires an LEA to ensure that such information does not reveal personally identifiable information about individual students (see question A-10 above regarding how the LEA can do so).

C-3. How does the ESEA require that an LEA disseminate its report card?

The ESEA requires that an LEA make the annual local report card publicly available on the LEA's website. If an LEA does not operate a website, the LEA may provide the information to the public in another manner determined by the LEA. (ESEA section 1111(h)(2)(B)(iii)). For example, an LEA may make copies of the local report card available at the LEA administrative office, each school served by the LEA, local libraries, or other locations widely accessible to the public. (See question B-3 above for recommendations for disseminating State report cards for additional suggestions for how an LEA may strengthen dissemination efforts.)

C-4. How can an LEA help parents to understand and act on the information provided on the local report card, particularly information related to the schools their children attend?

In addition to making local report cards publicly available, LEAs and schools may want to support parents in understanding the information provided in local report cards so that parents will be better able to contribute to improved teaching and learning for their children. Taking into consideration the context of the particular LEA and school, LEA and school staff may want to consider helping parents understand local report cards through opportunities such as back-to-school nights, parent-teacher conferences, bilingual/multilingual community forums where information is presented in parents' home language and parents can provide input in the language they feel most comfortable, brief webinars on accessing and reading the report cards, teacher or other school staff phone calls to parents, messaging publication of and information contained on report cards via social media, and focus groups during family events hosted at LEAs or schools. Question B-3 above offers suggestions for State report cards that may also be helpful to LEAs and schools in ensuring that parents understand information provided on local report cards.

Schools can use report cards as one mechanism to engage parents in school improvement efforts. For example, if report card data show that students in a school have limited access to accelerated

coursework, parents and school officials can use such data to engage in conversations about how to increase student access to such coursework

D. REPORTING STUDENT ACHIEVEMENT DATA BASED ON STATE ASSESSMENTS

D-1. What achievement data does the ESEA require an SEA and LEA to include on its report card?

The ESEA requires that State and local report cards include information on student achievement based on the reading/language arts, mathematics, and science assessments administered under ESEA section 1111(b)(2). In reporting achievement data, SEAs and LEAs must include data at each level of achievement, as determined by the State under ESEA section 1111(b)(1), for all students and disaggregated by each major racial and ethnic subgroup, economically disadvantaged students as compared to students who are not economically disadvantaged, children with disabilities as compared to children without disabilities, English proficiency status, gender, migrant status, homeless status, status as a child in foster care, and status as a student with a parent who is a member of the armed forces on active duty. (ESEA section 1111(h)(1)(C)(ii) and (h)(2)(C)).

D-2. How must an SEA calculate student achievement for the purposes of State and local report cards?

In calculating and reporting student achievement results, the ESEA requires that an SEA and LEA include all students tested. (ESEA section 1111(h)(1)(C)(ii) and (h)(2)(C)). Thus, the denominator for this calculation must include all students enrolled during the testing window who participated in the assessment. The numerator must include the number of students at each level of achievement based on the State's grade-level academic achievement standards. Note that the denominator for this calculation must equal the numerator used in the calculation of the participation rate.⁶

⁶ A State may have a policy to allow newly arrived English learners to take the State's English language proficiency assessment in lieu of the State's reading/language arts assessment. In that situation, the denominator for the academic achievement calculation would not match the numerator used in the calculation of the participation rate. Instead, the denominator of the achievement calculation plus the count of students taking the English language proficiency assessment in lieu of the reading/language arts assessment would match the numerator used in the calculation of the participation rate (see question D-6 for additional information about newly arrived English learners and assessments).

D-3. For purposes of disaggregating achievement data on State and local report cards, what definitions apply?

The ESEA does not define each of the subgroups for which an SEA and LEA must disaggregate achievement data. Under 34 CFR § 200.2(b)(11), however, a State’s assessment system must enable results to be disaggregated within each State, LEA, and school by the same subgroups required for reporting student achievement and in accordance with the following definitions:

- English proficiency status. Status as an English learner as defined in ESEA section 8101(20);
- Children with disabilities. Defined in accordance with section 602(3) of the IDEA;
- Migrant status. Status as a migratory child as defined in ESEA section 1309(3);
- Homeless status. Status as a homeless child or youth as defined in accordance with section 725(2) of title VII, subtitle B of the McKinney-Vento Homeless Assistance Act, as amended;
- Status as a child in foster care. “Foster care” means 24-hour substitute care for children placed away from their parents and for whom the agency under title IV–E of the Social Security Act has placement and care responsibility. This includes, but is not limited to, placements in foster family homes, foster homes of relatives, group homes, emergency shelters, residential facilities, child care institutions, and preadoptive homes. A child is in foster care in accordance with this definition regardless of whether the foster care facility is licensed and payments are made by the State, tribal, or local agency for the care of the child, whether adoption subsidy payments are being made prior to the finalization of an adoption, or whether there is Federal matching of any payments that are made; and
- Military connected status. Status as a student with a parent who is a member of the armed forces on active duty or serves on full-time National Guard duty, where “armed forces,” “active duty,” and “full-time National Guard duty” have the meanings given them in 10 U.S.C. 101(a)(4), 101(d)(1), and 101(d)(5).

D-4. In reporting student achievement for the English learner subgroup, may an SEA and an LEA include results for former English learners?

No. It is important that parents and the public have a clear picture of the academic achievement of students who are currently learning English. Therefore, the ESEA provides that in reporting on the English learner subgroup, an SEA and LEA may only include current English learners in reporting on student achievement on the assessments required under ESEA section 1111(b)(2). (ESEA section 1111(h)(1)(C)(ii) and (h)(2)(C)). However, an SEA may include the results of former English learners for not more than four years after such students cease to be identified as English learners for the purposes of the State accountability system. (See question E-5 for more information on this flexibility.)

D-5. In reporting student achievement for the children with disabilities subgroup, may an SEA and LEA include results for children who were formerly identified as children with disabilities?

No. It is important that parents and the public have a clear picture of the academic achievement of students who are currently receiving special education services under the IDEA. Therefore, the ESEA requires that in reporting on the children with disabilities subgroup, an SEA and LEA may include only current children with disabilities in reporting on student performance on the

assessments required under ESEA section 1111(b)(2). (ESEA section 1111(h)(1)(C)(ii) and (h)(2)(C)).

D-6. If an SEA exempts recently arrived English learners from the first administration of its reading/language arts assessment, how is achievement for these students reported on State and local report cards?

An SEA has the flexibility to exempt English learners in their first 12 months of schooling in the United States from one administration of the reading/language arts assessment. (ESEA section 1111(b)(3)(A)(i)). If an SEA takes advantage of this flexibility, both the SEA and its LEAs must report on State and local report cards, respectively, the number of recently arrived English learners who are exempted from taking the reading/language arts assessment. (34 CFR § 200.6(i)(1)(iii)). Since these students do not take the reading/language arts assessment, an SEA and LEA would not include such students in the achievement calculation. However, an SEA and LEA may include these students as participants in calculating the participation rate for the State reading/language arts assessment if they take the State's English language proficiency assessment. If an SEA does not exempt recently arrived English learners from the State's reading/language arts assessment, the SEA and its LEAs must include results for those students in reporting student achievement. (ESEA section 1111(b)(3)(A)(ii)(I)).

Recently arrived English learners are required to participate in the mathematics and science assessments. (34 CFR § 200.6(i)(3)). Accordingly, if a recently arrived English learner receives a valid mathematics or science score, his or her results must be included in reporting student achievement for those subjects on State and local report cards.

D-7. How must an SEA and LEA report results for students with the most significant cognitive disabilities who take an alternate assessment aligned with alternate academic achievement standards (AA-AAAS) under ESEA section 1111(b)(2)(D)?

In reporting on student achievement, the ESEA requires that State and local report cards include the results for students with the most significant cognitive disabilities who take an AA-AAAS under ESEA section 1111(b)(2)(D). (ESEA section 1111(h)(1)(C)(ii) and (h)(2)(C)). Thus, the percentage of students at each level of achievement must include students with the most significant cognitive disabilities who take an AA-AAAS.

In addition, State and local report cards must include the number and percentages of students with the most significant cognitive disabilities who take an AA-AAAS, by grade and subject. (ESEA section 1111(h)(1)(C)(xi) and (h)(2)(C)).

D-8. What information must an SEA and LEA include on its report card regarding participation rates?

The ESEA requires that an SEA and LEA report, for all students and disaggregated by each subgroup of students described in ESEA section 1111(b)(2)(B)(xi) (each major racial and ethnic group; economically disadvantaged students as compared to students who are not economically disadvantaged; children with disabilities as compared to children without disabilities; English proficiency status; gender; and migrant status) the percentage of students assessed and not assessed on the State's mathematics, reading/language arts, and science assessments. (ESEA section

1111(h)(1)(C)(vii) and (h)(2)(C)). (See question D-3 for information on the definitions that apply to the required subgroups.)

D-9. May an SEA and LEA count students without a valid score as participating in the State assessments?

No. Only students with a valid score, as determined by the State, may be counted as participants on the State assessments. Under the ESEA, students without a valid score may not be reported as participating in State assessments on either the State or local report card. (See ESEA section 1111(b)(2)(B)(iii); 34 CFR § 200.2(b)(1)(4)(i)). In addition, all students considered participants by the State must be included in the proficiency calculations described in question D-2. Under the IDEA, children with disabilities must be included in all general State and districtwide assessment programs, including assessments described in ESEA section 1111, with appropriate accommodations and alternate assessments where necessary and as indicated in their respective individualized education programs (IEPs). (20 U.S.C. 1412(a)(16)(A) and 34 CFR § 300.160(a)). The SEA (or in the case of a districtwide assessment, the LEA) must develop guidelines for the provision of appropriate accommodations for each assessment that identify those accommodations that do not invalidate the score. (20 U.S.C. 1412(a)(16)(B) and 34 CFR § 300.160(b)).

E. REPORTING STATE ACCOUNTABILITY SYSTEM INFORMATION

E-1. What information must State and local report cards include regarding a description of the statewide accountability system?

The ESEA requires that State and local report cards include a clear and concise description of the State accountability system. (ESEA section 1111(h)(1)(C)(i), (h)(2)(C)). This information is intended to help ensure that parents, teachers, principals, and other key stakeholders have access to information on each element of the State accountability system and how the elements work together in a coherent system. Such information will support a better understanding of school performance and progress based on a State's particular accountability system and can help focus parent, teacher, principal, and other stakeholder efforts to meaningfully contribute to school improvement activities and initiatives.

The table in Appendix A details what the ESEA requires regarding the description of the State's accountability system on State and local report cards. The ESEA requires State and local report cards to include a description of the following elements of the State's approved accountability system:

- The minimum number of students (i.e., n-size) that the State determines are necessary to be included in each of the subgroups of students for use in the accountability system;
- For all students and each subgroup of students as defined in ESEA section 1111(c)(2), the State-designed long-term goals and measurements of interim progress for academic achievement and graduation rate and, for the subgroup of English learners, the State-designed long-term goals and measurements of interim progress for progress in achieving English language proficiency;
- The indicators that the State uses in its accountability system to meaningfully differentiate all

- public schools in the State;
- The State’s system for annually meaningfully differentiating all public schools in the State, including:
 - Specific weight of the accountability indicators;
 - Methodology by which the State differentiates all public schools in the State;
 - Methodology by which the State identifies schools as consistently underperforming for any subgroup of students, including the time period the State uses to determine consistent underperformance; and
 - Methodology by which the State identifies schools for comprehensive support and improvement based on being among the lowest-performing 5 percent of all Title I schools in the State; and
 - The exit criteria established by the State for (1) schools identified for comprehensive support and improvement and (2) schools identified for additional targeted support and improvement based on having one or more subgroups whose performance, on its own, would lead to identification as a school among the lowest-performing five percent of Title I schools (i.e., additional targeted support and improvement schools), including the State-determined number of years after which, if not having achieved these exit criteria, such a Title I school will be identified for comprehensive support and improvement.

SEAs and LEAs may include on their report cards any other long-term goals and measurements of interim progress they may have set (e.g., for the Other Academic indicator or for one or more School Quality or Student Success indicators).

(ESEA section 1111(h)(1)(C)(i) and (h)(2)(C)).

E-2. How can SEAs and LEAs meet the requirement to include a description of the State accountability system on State and local report cards?

SEAs and LEAs may meet the requirement to provide a description of the State accountability system by including such information directly on State and local report cards, respectively. SEAs and LEAs may also meet this requirement by providing the web address and linking to the description, provided the web page to which it links includes all of the accountability system description elements detailed in question E-1.

SEAs and LEAs, in developing their report cards, may consider the amount of information needed to help parents and other stakeholders engage in and understand the State accountability system. For example, an SEA may wish to indicate its n-size directly on its report card, even though it is available elsewhere, because such information likely facilitates understanding of how school performance is measured, and provide the website for the reader to access the other required information. Additionally, SEAs and LEAs may want to describe the State accountability system in a way that enables parents and other stakeholders to understand what the system means and its implication for students. (See question E-4 for further information on accountability system context that might be useful for parents.)

E-3. What information must State and local report cards include regarding results of the statewide accountability system?

The ESEA requires that State and local report cards include the following results of the State accountability system:

- The number and names of all public schools in the State and LEA, as appropriate, identified for comprehensive or targeted support and improvement; and
- For all students and disaggregated by each subgroup of students, as defined in ESEA section 1111(c)(2):
 - Information on performance on the indicator for public elementary schools that are not high schools (i.e., the Other Academic indicator);
 - Four-year adjusted cohort graduation rates and, at the State’s discretion, extended-year adjusted cohort graduation rates (i.e., if the State, at its discretion, chooses to include one or more extended-year rates in its accountability system), which must also be disaggregated by homeless status and by status as a child in foster care⁷;
 - Information on performance on the School Quality or Student Success indicator; and
 - Information on the progress of students toward meeting the State-determined long-term goals, including the progress of students against the State’s measurements of interim progress.

(ESEA section 1111(h)(1)(C)(i)(V), (h)(1)(C)(iii), (h)(1)(C)(v)-(vi), (h)(2)(C)).

The table in Appendix A details the accountability system results that the ESEA requires State and local report cards to include.

E-4. What additional information may help parents and other stakeholders understand the performance and progress of schools based on the State accountability system?

In reporting the number and names of all identified public schools, an SEA and its LEAs may wish to indicate, for each school identified for comprehensive or targeted support and improvement, the reason the school was identified. For a school identified as a comprehensive support and improvement school, the reason for identification would include one of the following: (1) being among the lowest-performing 5 percent of Title I schools (i.e., lowest-performing school); (2) being a high school with a graduation rate of 67 percent or lower (i.e., low graduation rate school); or (3) being a school that was previously identified for additional targeted support based on having one or more subgroups whose performance, on its own, would result in the school’s identification as a lowest-performing school but failed to meet the exit criteria for such schools within a State-determined number of years, specifying which subgroup or subgroups led to such identification.

For a school identified as a targeted support and improvement school, the reason for identification would include one of the following, including the subgroup or subgroups that led to the school’s identification: (1) having one or more consistently underperforming subgroups; or (2) receiving additional targeted support based on having one or more subgroups whose performance, on its own, would result in the school’s identification as a lowest-performing school.

⁷ Although the ESEA requires State and local report cards to include graduation rates, it does not require that the report cards include information on performance on the Graduation Rate indicator used in the State accountability system.

In reporting information on an indicator, such as the Other Academic indicator or the School Quality or Student Success indicator, an SEA and LEA may, as applicable, report on the individual measures or components within the indicator as well as the indicator overall.

SEAs and LEAs may also report information on the Academic Achievement indicator used in the State accountability system (in addition to the information on student performance on the assessments required under ESEA section 1111(h)(1)(C)(ii) and (h)(2)(C)), the Graduation Rate indicator used in the State accountability system (in addition to the information on the graduation rate required under ESEA section 1111(h)(1)(C)(iii)(II) and (h)(2)(C)), and the Progress in Achieving English Language Proficiency indicator used in the State accountability system (in addition to the information on the number and percentage of English learners achieving English language proficiency required under ESEA section 1111(h)(1)(C)(iv) and (h)(2)(C)). Providing information on each indicator within the statewide accountability system may help parents and the public better understand school performance based on the system.

E-5. For which indicators may an SEA and LEA include former English learners in reporting the accountability system results for the English learner subgroup?

For not more than four years after a student ceases to be identified as an English learner, an SEA and its LEAs may include the reading/language arts and mathematics assessment results of such student on State and local report cards for purposes of reporting the results of the English learner subgroup on any accountability indicator that relies on those assessments, including the Academic Achievement indicator (if the SEA or LEA chooses to include results for the Academic Achievement indicator on its report card), the Other Academic indicator, if applicable (e.g., if the SEA uses growth on the reading/language arts and mathematics assessments as its Other Academic indicator), or a School Quality or Student Success indicator, if applicable. An SEA and LEA may also include the reading/language arts and mathematics assessment results of such students when calculating and reporting the progress of the English learner subgroup toward meeting the State-designed long-term goals and measurements of interim progress toward those goals.

An SEA and LEA may not include former English learners in reporting any other information required under ESEA section 1111(h). For example, an SEA and LEA may not include former English learners in reporting student performance on academic assessments, as required by ESEA section 1111(h)(1)(C)(ii) (as opposed to reporting on the Academic Achievement indicator, if an SEA or LEA chooses to report on that indicator) or for reporting on any other indicator that does not rely on results from the State's reading/language arts or mathematics assessments (e.g., the Progress in Achieving English Language Proficiency indicator). Note, however, that for purposes of calculating and reporting graduation rates for the English learner subgroup, a State may include students who were English learners at any time during their graduation cohort period.

E-6. May an SEA or an LEA include the assessment results for children who were formerly identified as children with disabilities in reporting on any accountability system results for the children with disabilities subgroup?

No. The ESEA does not allow an SEA or an LEA to include the assessment results for children who were formerly identified as children with disabilities in reporting on any accountability system results for the children with disabilities subgroup.

E-7. Must an SEA and LEA include the results for children with disabilities who take an AA-AAAS for students with the most significant cognitive disabilities in calculating and reporting accountability determinations?

Yes. The ESEA requires that an SEA and an LEA include all children with disabilities, including those who are students with the most significant cognitive disabilities who take an AA-AAAS, in each indicator in the State's accountability system, including achievement on the AA-AAAS in the Academic Achievement indicator.

E-8. How must the performance of recently arrived English learners on reading/language arts and mathematics assessments be reported for accountability purposes on State and local report cards?

Under ESEA section 1111(b)(3)(A), an SEA has flexibility regarding how it includes recently arrived English learners in statewide reading/language arts and mathematics assessments and related accountability goals and indicators. Specifically, ESEA section 1111(b)(3)(A) provides two exceptions to the general requirement that a recently arrived English learner be assessed and included in accountability in the same manner as all other English learners. Under the first exception (ESEA section 1111(b)(3)(A)(i)), an SEA may—

- Exempt a recently arrived English learner from one administration of the reading/language arts assessment required under ESEA section 1111(b)(2)(A);
- Exclude a recently arrived English learner's results on the mathematics and English language proficiency assessments for accountability purposes (the Academic Achievement indicator; the Progress in Achieving English Language Proficiency indicator; the academic achievement long-term goals and measurements of interim progress; the progress in achieving English language proficiency long-term goal and measurement of interim progress; and any other indicator or long-term goal and measurement of interim progress that relies on the results of the mathematics or English language proficiency assessment) in the first year of the student's enrollment in a school in one of the 50 States in the United States or the District of Columbia; and
- Include the results on the reading/language arts, mathematics, and English language proficiency assessment for accountability purposes (the Academic Achievement indicator; the Progress in Achieving English Language Proficiency indicator; the academic achievement long-term goals and measurements of interim progress; the progress in achieving English language proficiency long-term goal and measurement of interim progress; and any other indicator or long-term goal and measurement of interim progress that relies on the results of the mathematics or English language proficiency assessment) in the second year of enrollment and thereafter.

Under this exception, neither the SEA nor its LEAs are required to include the assessment results of recently arrived English language learners in reporting results of the State's accountability system (e.g., whether a school met or did not meet long-term goals and measurement of interim progress) on report cards. If an SEA exempts recently arrived English learners from one administration of the State's reading/language arts assessment under this exception, State and local report cards must include the number of such English learners exempted. (34 CFR § 200.6(i)(1)(iii)).

Under the second exception (ESEA section 1111(b)(3)(A)(ii)), an SEA may—

- Assess and report a recently arrived English learner’s results on the reading/language arts and mathematics assessments, but exclude those results for accountability purposes (e.g., the Academic Achievement indicator and the academic achievement long-term goals and measurements of interim progress) in the student’s first year of enrollment in a school in one of the 50 States in the United States or the District of Columbia;
- Include a measure of such student’s growth on the reading/language arts and mathematics assessments for accountability purposes in the second year of the student’s enrollment in such a school; and
- Include a measure of such student’s proficiency on the reading/language arts and mathematics assessments for accountability purposes (e.g., the Academic Achievement indicator and the academic achievement long-term goals and measurements of interim progress) in the third and each succeeding year of the student’s enrollment.

Under this exception, the ESEA requires an SEA and its LEAs to report recently arrived English learners’ performance on the reading/language arts and mathematics assessments in their first year of schooling in the United States under ESEA section 1111(h)(1)(C)(ii) and (h)(2)(C). An SEA and its LEAs may, however, exclude recently arrived English learners’ results in calculating the Academic Achievement indicator or other indicators that use data from the assessments required under ESEA section 1111(b) in these students’ first year of enrollment in a school in one of the 50 States in the United States or the District of Columbia as well as from the reporting of whether a school met or did not meet the long-term goals and measurements of interim progress for academic achievement in mathematics and reading/language arts established under ESEA section 1111(c)(4)(A)(i).

Finally, because an SEA must assess all recently arrived English learners on the State’s mathematics and science assessments and the State’s English language proficiency assessments annually, an SEA and each LEA must include their results on these assessments in reporting on student achievement under ESEA section 1111(h)(1)(C)(ii) and (h)(2)(C), respectively, every year.

F. REPORTING DATA FROM THE CIVIL RIGHTS DATA COLLECTION (CRDC)

F-1. What is the data collected under section 203(c)(1) of the Department of Education Organization Act that SEAs and LEAs must include on report cards?

The data collected pursuant to section 203(c)(1) of the Department of Education Organization Act (20 U.S.C. 3413(c)(1)) is the Civil Rights Data Collection (CRDC). The CRDC is a biennial (i.e., every other school year) survey required by OCR. Since 1968, through the CRDC, OCR has collected data on key education and civil rights issues in the nation’s public schools for use by OCR in its enforcement and monitoring efforts regarding equal educational opportunity. The CRDC is also a resource for other Department offices and Federal agencies, policymakers and researchers, educators and school officials, and the public to analyze student equity and opportunity.

The ESEA requires that State and local report cards include data from certain CRDC categories. The ESEA specifies that these data must be provided for all students and disaggregated by the same student subgroups as required to be reported under the CRDC, but only to the extent those

subgroups align with the subgroups required under ESEA section 1111(b)(2)(B)(xi). (ESEA section 1111(h)(1)(C)(viii), (h)(1)(D)). That is, the ESEA requires that State and local report cards include the CRDC data disaggregated by any subgroup that is also required under the ESEA (i.e., major racial and ethnic groups, English learners, gender, and children with disabilities). The ESEA requires that State and local report cards include information published through the CRDC on rates of the following:

- In-school suspensions;
- Out-of-school suspensions;
- Expulsions;
- School-related arrests;
- Referrals to law enforcement;
- Chronic absenteeism, including both excused and unexcused absences; and
- Incidents of violence, including bullying and harassment.

In addition, the ESEA requires that State and local report cards use CRDC data to report the number of students enrolled in preschool programs and the number and percentage of students enrolled in accelerated coursework to earn postsecondary credit while still in high school for all students and each student subgroup. Table 3 below shows the CRDC measures that SEAs must select from to meet these State and local report card requirements.

F-2. What information regarding the categories of CRDC data required under the ESEA can SEAs and LEAs include on report cards to meet this requirement?

The CRDC collects and reports on several measures from which an SEA and LEA must select to include on State and local report cards to meet the reporting requirement described in question F-1. The following table lists these measures, including the description(s) and corresponding survey item code(s) for the 2015-2016 CRDC.⁸ Due to the way the CRDC data are reported, some measures may be comprised of more than one survey item in order to capture data on all students. For example, the CRDC uses separate survey items to report the number of students *with* disabilities and the number of students *without* disabilities who received one out-of-school suspension. Therefore, to report on the measure of all students who received one out-of-school suspension, data for both survey items would be added together. An SEA and LEA may include multiple measures within each category listed in the table, but the ESEA requires that report cards include at least one measure within each category. Each measure is listed as a separate bullet in the table and includes the corresponding survey items that comprise each measure. The State report card and report cards for each LEA in the State should include the same measures(s) within each category.

⁸ The descriptions and survey codes are for the 2015-2016 CRDC and are subject to change in future years.

Table 3. Measures in the CRDC that may be used to meet State and local report card requirements

CRDC Data Categories Required under ESEA	Available CRDC Measures and Corresponding CRDC Survey Items (2015-2016)
In-school suspensions	<ul style="list-style-type: none"> Number of students <u>with</u> disabilities (P2Q21T2*) and <u>without</u> disabilities (P2Q19T2*) who received one or more in-school suspensions
Out-of-school suspensions	<ul style="list-style-type: none"> Number of instances of out-of-school suspensions (P2Q24T1†); Number of students <u>with</u> disabilities (P2Q21T3*) and <u>without</u> disabilities (P2Q19T3*) who received one out-of-school suspension; and Number of students <u>with</u> disabilities (P2Q21T4*) and <u>without</u> disabilities (P2Q19T4*) who received more than one out-of-school suspension. <p>Report cards may include one or more of the following associated measures only in addition to at least one of the measures above:</p> <ul style="list-style-type: none"> Number of instances of preschool out-of-school suspensions (P2Q18T1†); Number of preschool children who received one out-of-school suspension (P2Q17T1*†); and Number of preschool children who received more than one out-of-school suspension (P2Q17T2*†).
Expulsions	<ul style="list-style-type: none"> Number of students <u>with</u> disabilities (P2Q21T5*) and <u>without</u> disabilities (P2Q19T5*) who received an expulsion with educational services Number of students <u>with</u> disabilities (P2Q21T6*) and <u>without</u> disabilities (P2Q19T6*) who received an expulsion without educational services Number of students <u>with</u> disabilities (P2Q21T7*) and <u>without</u> disabilities (P2Q19T7*) who received an expulsion under zero tolerance policies <p>Report cards may include the following associated measure only in addition to at least one of the measures above:</p> <ul style="list-style-type: none"> Number of preschool children who received an expulsion (P2Q17T3*†)
School-related arrests	<ul style="list-style-type: none"> Number of students <u>with</u> disabilities (P2Q21T9*) and <u>without</u> disabilities (P2Q19T9*) who received a school-related arrest
Referrals to law enforcement	<ul style="list-style-type: none"> Number of students <u>with</u> disabilities (P2Q21T8*) and <u>without</u> disabilities (P2Q19T8*) who were referred to a law enforcement agency or official
Chronic (student) absenteeism (including both excused and unexcused absences)	<ul style="list-style-type: none"> Number of students absent 15 or more days during the school year (P2Q09T1*†)

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<p>Incidents of harassment or bullying</p>	<ul style="list-style-type: none"> • Number of allegations of harassment or bullying on the basis of (1) sex; (2) race, color, or national origin; (3) disability; (4) sexual orientation; or (5) religion (P2Q29T1) <p>Report cards may include one or more of the following associated measures only in addition to the measures above:</p> <ul style="list-style-type: none"> • Number of students reported as harassed or bullied on the <u>basis of sex</u> (P2Q30T1*†) • Number of students reported as harassed or bullied on the <u>basis of race, color, or national origin</u> (P2Q30T2*†) • Number of students reported as harassed or bullied on the <u>basis of disability</u> (P2Q30T3*†)
<p>Incidents of violent offenses</p>	<ul style="list-style-type: none"> • Number of incidents of the following offenses: (1) rape or attempted rape; (2) sexual assault other than rape; (3) robbery with a weapon; (4) robbery with a firearm or explosive device; (5) robbery without a weapon; (6) physical attack or fight with a weapon; (7) physical attack or fight with a firearm or explosive device; (8) physical attack or fight without a weapon; (9) threats of physical attack with a weapon; (10) threats of physical attack with a firearm or explosive device; (11) threats of physical attack without a weapon; and (12) possession of a firearm or explosive device (P2Q26T1) <p>Report cards may include one or more of the following associated measures only in addition to the measures above:</p> <ul style="list-style-type: none"> • Firearm use: Indicator of at least one incident at a school that involved a shooting, regardless of whether anyone was hurt (P2Q27T1) • Homicide: Indicator that any of a school’s students, faculty, or staff died as a result of a homicide committed at the school (P2Q28T1)
<p>Preschool programs</p>	<ul style="list-style-type: none"> • Number of children enrolled in preschool programs or services (preschool refers to preschool programs and services for children ages 3 through 5) (P1Q08T1*†)
<p>Accelerated coursework to earn postsecondary credit while still in high school</p>	<ul style="list-style-type: none"> • Number of students enrolled in each of the following: (1) at least one Advanced Placement (AP) course (P1Q35T1*†); (2) the International Baccalaureate (IB) Diploma Programme (P1Q31T1*†); and (3) dual enrollment/dual credit programs (P1Q43T1*†)

Notes: *Disaggregated groups include the following: (1) race; (2) sex; and (3) limited English proficient. †Disaggregated groups include students served under the IDEA.

F-3. What preschool enrollment information is an SEA and LEA required to include on report cards?

SEAs and LEAs are only required to report preschool enrollment data that are submitted in accordance with the CRDC data collection. (ESEA section 1111(h)(1)(C)(viii); (h)(1)(D)(i); and (h)(2)(C)). The CRDC preschool enrollment data, described in Table 3, only include information on the number of children served in an LEA's preschool program(s) or service(s), including programs and services that are provided by a non-LEA facility that has been contracted by the LEA. The CRDC data collection does not include data necessary to calculate the percentage of students enrolled in preschool programs, nor does it include information on children receiving preschool services provided under State-administered preschool programs or by other entities, such as community-based organizations. Therefore, SEAs and LEAs are not required to include such information on report cards. In addition to the required CRDC data on the number of students enrolled in preschool programs, an SEA and LEA may choose to include other information related to preschool enrollment on report cards, such as the number and percentage of students enrolled in preschool programs not included in the CRDC. If an SEA or LEA elects to include such information, it should report this information separately.

F-4. Does the ESEA require that the SEA and LEA use the CRDC data described in question F-2 to meet the reporting requirements?

Yes. At a minimum, the ESEA requires that SEAs and LEAs use CRDC data to meet the reporting requirements under ESEA section 1111(h)(1)(C)(viii) and (h)(2)(C). To support SEAs and LEAs in doing so, the Department will make available to SEAs the CRDC data that the ESEA requires them to use to meet this reporting requirement (discussed in the questions above). For an SEA in which LEAs produce local report cards (as opposed to instances where the SEA produces the local report cards), the SEA would be responsible for providing each LEA with the CRDC data that must be used to meet this reporting requirement.

F-5. How can an SEA and LEA meet their privacy obligations while including the CRDC data on State and local report cards?

The best way an SEA and LEA can avoid risking a privacy disclosure in the CRDC data included on report cards is to use CRDC data files available from the Department (see question F-9 for how data will be made available). This will ensure that appropriate and consistent methodologies for protecting student privacy are uniformly applied to the data that will be used in the report cards. This also will ensure that information that is provided on State and local report cards is aligned with what the Department provides in its public release of CRDC data, thus ensuring consistency and reducing the risk of disclosure of personally identifiable information. If an SEA or LEA uses data submitted to the Department and applies its own privacy protections, instead of the data released by the Department to which privacy protection routines have been applied, it will be difficult, if not impossible, to avoid an inadvertent disclosure when using the data released by the SEA or LEA in combination with data released by the Department.

F-6. Does the ESEA require that the SEA and LEA include CRDC data on report cards annually?

Yes. The ESEA requires an SEA and its LEAs to include CRDC data annually on their report cards. (ESEA section 1111(h)(1)(C)(viii) and (h)(2)(C)). Since the CRDC is a biennial data collection, SEAs and LEAs may include the same information on report cards over consecutive years, using the most recently available data provided by the Department, in order to meet this reporting requirement.

F-7. What if an SEA or LEA has more recent data than what is available in the CRDC data file provided by the Department?

The Department recognizes that SEAs and LEAs may have access to data on the items used to fulfill this reporting requirement that are more recent than the most recent CRDC data. At a minimum, the ESEA requires that an SEA and its LEAs use the data reported through the CRDC when reporting on school quality, climate, and safety, preschool enrollment, and accelerated coursework on State and local report cards (see question F-2 for a complete list of measures that can be used to meet the requirements within these categories of CRDC data). Using CRDC data, as provided by the Department, helps ensure consistency across SEAs and LEAs in how the data items are defined, reported, and protected with respect to privacy.

As noted in questions B-2 and C-2, SEAs and LEAs can include additional information on report cards if they wish to do so. Therefore, an SEA or LEA may include on report cards information that they collect annually that represents data on the same metric that LEAs submit for the purposes of the CRDC biannually during years when new CRDC data are not available. If an SEA or LEA elects to include such information, it should report this information separately and specify each additional data source.

F-8. May an SEA or an LEA provide a web link to CRDC data on its report card in lieu of including the actual CRDC data?

No. It is not sufficient for an SEA or an LEA to provide a link to the State CRDC data posted on the Department website. An SEA and an LEA must include on their report cards the information required under ESEA section 1111(h)(1)(C)(viii) and (h)(2)(C).

F-9. Which school year of data must SEAs and LEAs include on the report cards and how can SEAs and LEAs obtain the data file(s)?

State and local report cards must include data on school quality, climate, and safety, preschool enrollment, and accelerated coursework from the most recently available CRDC data. For example, State and local report cards that include information from the 2017–2018 and 2018–2019 school years will use the CRDC data from the 2015–2016 school year. Individual State-specific files of the CRDC data will be available to States on the ED.gov website. An SEA and LEA do not need to delay the release of report cards because they are waiting for more recent CRDC data.

F-10. In what format will the CRDC data be provided?

Each State-specific CRDC data file, which contains data for all schools for which LEAs submitted data within the State, will be made available to SEAs in a commonly used open data format, such as CSV or XML or JSON.

F-11. Where can an SEA and LEA find documentation about the data file(s)?

The User Guide for the CRDC provides information about the purpose of the data collection, the target population and respondents, data anomalies and considerations, data collection procedures, the data file structure, and data processing (see <http://ocrdata.ed.gov/DataFileUsersManual>). In addition, the CRDC survey forms are also available. All of the data documentation for the CRDC is available at <http://crdc.ed.gov/>.

F-12. What privacy protections are implemented in the data files?

The Department applies privacy protection routines to the CRDC data that LEAs submit. The CRDC data that are derived from personally identifiable information contained within students' education records are protected by FERPA. (20 U.S.C.1232g; 34 CFR Part 99). In the publicly available data files, statistical disclosure limitation methods have been applied to reduce the risk of disclosure of individual student information. The specific rounding methodologies for the privacy protection routines are described in the User Guide (<http://ocrdata.ed.gov/DataFileUsersManual>) for the CRDC data file. Non-student information (e.g., teacher counts and dollar figures) is not subject to the same privacy provisions and is therefore not rounded. The data documentation contains language that an SEA and its LEAs may include on their report cards to describe the privacy protection rules and important considerations for interpreting the privacy-protected data.

F-13. What should an SEA do if the data submitted for the CRDC are missing or incomplete?

In the case of an SEA in which an LEA is missing from the CRDC data file or in which an LEA is missing data on key element(s), the ESEA requires that the SEA still report the required data to produce a State report card based on the LEAs that are included in the file that the Department provides to SEAs. The SEA may choose to annotate the report card to indicate that data for a particular LEA are missing. In such cases, the LEA may choose to report on other data sources that measure the same or similar metrics; however, the LEA must note that the CRDC data are missing.

F-14. What level of CRDC data must be included on State and local report cards?

The ESEA requires SEAs and LEAs to report information submitted in accordance with the CRDC. (ESEA section 1111(h)(1)(C)(vii) and (h)(2)(C)). Because SEAs and LEAs submit CRDC data at the school level, an SEA and its LEAs must report school-level CRDC data on State and local report cards. An SEA and its LEAs are not required to aggregate the CRDC data at the State or LEA levels.

Any SEA and LEA interested in publishing SEA or LEA aggregations should be aware of the complex privacy risks caused by the interconnection of these aggregations with the existing privacy protections applied to the school-level data. Interested SEAs and LEAs are encouraged to contact

the Department's PTAC to develop a compatible disclosure avoidance plan by emailing PrivacyTA@ed.gov.

G. REPORTING ON EDUCATOR QUALIFICATIONS

G-1. What information must State and local report cards include on educator qualifications?

The ESEA requires that each State and local report card include, in the aggregate and disaggregated by high-poverty and low-poverty schools, the number and percentages of (1) inexperienced teachers, principals, and other school leaders; (2) teachers teaching with emergency or provisional credentials; and (3) teachers who are not teaching in the subject or field for which the teacher is certified or licensed (i.e., out-of-field teachers). (ESEA section 1111(h)(1)(C)(ix), (h)(2)(C)).

G-2. What definitions apply to the requirement that each SEA and LEA report on educator qualifications?

Section 8101(44) of the ESEA defines a school leader as a principal, assistant principal, or other individual who is: (1) an employee or officer of an elementary school or secondary school, LEA, or other entity operating an elementary school or secondary school; and (2) responsible for the daily instructional leadership and managerial operations in the elementary school or secondary school building. Thus, in the context of State and local report cards, "other school leaders" includes individuals other than principals that meet the definition of a school leader.⁹

The remaining terms applicable to reporting educator qualifications are not defined by the ESEA for reporting purposes. An SEA may, at its discretion, consider adopting a uniform, statewide definition of additional terms in order to ensure consistency and comparability across the State with respect to reporting on educator qualifications. For example, an SEA may choose to define a "high-poverty school" as a school in the top quartile of poverty in the State and a "low-poverty school" as a school in the bottom quartile of poverty in the State. An SEA also may, at its discretion, consider adopting a uniform, statewide definition of the term "teachers who are not teaching in the subject or field for which the teacher is certified or licensed." Ensuring that this term has consistent meaning when reported could increase public understanding of staffing needs in high-poverty and difficult-to-staff schools and could encourage SEAs to target efforts to recruit, support, and retain excellent educators in these schools.

H. REPORTING PER-PUPIL EXPENDITURES

H-1. What information must State and local report cards include on per-pupil expenditures?

The ESEA requires that State report cards include "[t]he per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of

⁹ Please see page 17 of the Department's non-regulatory guidance for Title II, Part A for additional discussion of personnel included in "other school leaders": <http://www2.ed.gov/policy/elsec/leg/essa/essatitleipartaguidance.pdf>.

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.” (ESEA section 1111(h)(1)(C)(x)). The ESEA also requires that local report cards include 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 funds for the LEA and each school served by the LEA. (ESEA section 1111(h)(2)(C)).

H-2. Can an SEA and its LEAs follow different procedures when calculating per-pupil expenditure data for State and local report cards?

Yes. An SEA has discretion to allow LEAs to establish their own procedures for calculating per-pupil expenditures. However, if an SEA wants to ensure that data are uniform, understandable, and comparable across each LEA and school in a State, the SEA may establish uniform statewide procedures for calculation of per-pupil expenditures. The establishment of a uniform calculation of per-pupil expenditures by an SEA facilitates the comparison of the distribution of school funding within and across school districts.

H-3. Can an SEA and LEA report per-pupil expenditures on State and local report cards by including average salary costs for school-level staff?

No. The ESEA requires that *actual* personnel and nonpersonnel expenditures of Federal, State, and local funds be used to calculate the per-pupil expenditure figures that must be included on State and local report cards. (ESEA section 1111(h)(1)(C)(x)). However, an SEA could include average salary costs for school-level staff under the additional information section of its report card, provided the State believes including such information will inform parents, students, and other members of the public about how resources are allocated in elementary and secondary schools. (ESEA section 1111(h)(1)(C)(xiv)). See question B-2 for examples of additional information an SEA might include on its State report card. In addition, an LEA may include on local report cards any other information it determines to be appropriate, whether that information is included on the State report card. (ESEA section 1111(h)(2)(D)). (See question C-2 for additional information.)

H-4. What expenditures are included in the numerator and denominator when calculating per-pupil expenditures for State and local report cards?

Numerator: The ESEA requires that per-pupil expenditure calculations include actual personnel and nonpersonnel expenditures of all Federal, State, and local funds disaggregated by source of funds. (ESEA section 1111(h)(1)(C)(x)). Because some types of expenditures typically are excluded for annual reporting purposes from these broad categories (e.g., capital expenditures) an SEA has some flexibility in determining the specific categories of expenditures to include. However, this flexibility does not negate the responsibility to include all actual personnel and non-personnel expenditures, absent a compelling reason to exclude them. Generally, an SEA and its LEAs should not include expenditures that, if reported, would skew expenditures in certain years and thwart comparison from year to year (see the National Center for Education Statistics’ (NCES) procedures below for examples).

To ensure LEAs clearly understand how to collect, report, and calculate expenditure data, an SEA may, at its discretion, develop per-pupil expenditure reporting procedures that identify and clearly communicate the specific expenditures that must be included in the numerator of per-pupil

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expenditure calculations for each LEA and each school in the State, as well as those expenditures that must be excluded. In order to provide full and clear information to parents and the public, SEAs may want to make such guidance publicly available on its website and to link to the information on the State and local report cards, so that parents and the public can better understand the data that are included in this section of the report card.

To reduce burden, an SEA and its LEAs have the flexibility to align their procedures with existing NCES data collection procedures and to work closely with LEAs when developing guidance on how to calculate per-pupil expenditures. Under NCES data collection and publication procedures, the numerator for per-pupil expenditures consists of current expenditures (see ESEA section 8101(12)), which are comprised of expenditures for the day-to-day operation of schools and LEAs for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services. General administration expenditures and school administration expenditures are also included in current expenditures (see question H-17 for additional details).¹⁰

Current expenditures include expenditures for the functions of: instruction, instructional staff support services, student support services, general administration, school administration, operation and maintenance of plant, student transportation, other support services (e.g., business/central services), food services, and enterprise operations. For the above functions, this includes expenditures for the objects of: salaries, employee benefits, supplies (e.g., physical textbooks, pens and pencils, paper, printing and copying supplies, CDs, flash or jump drives, parallel cables, monitor stands, etc.), purchased services (e.g., the professional services of medical doctors, lawyers, architects, auditors, accountants, bankers, therapists, audiologists, dieticians, editors, negotiations specialists, paying agents, systems analysts, or planners; or training provided for teachers or other employees by a third-party vendor as part of their professional development).

Under NCES' procedures, the following items are excluded from current expenditures: repaying debts (e.g., bond retirement and interest on long-term debt), capital outlays (e.g., construction, purchases of land, etc.), community services, adult education, payments to private schools, payments to other LEAs, and payments to charter schools outside the LEA.

Denominator: An SEA and its LEAs have discretion to determine a student count procedure (e.g., membership¹¹ with a fall count date, averaged count of students in membership over the school year, membership count with multiple count dates, averaged count of students in attendance over the school year) to calculate per-pupil expenditures for State and local report cards. SEAs may want to make this guidance publicly available on its website and to link to this guidance on the State and local report cards so that parents and the public can better understand the data that are included in this section of the report card. If an SEA identifies a statewide student count procedure, it should also:

1. Ensure the year for which the student count procedure (denominator) is applied aligns with the school year in which expenditures are counted (numerator).

¹⁰ NCES' Data Collection Procedures: The NCES Common Core of Data (CCD) Public Elementary/Secondary Agency Universe Survey annually collects a count of students taken on the school day closest to October 1, which includes students in the group or classes that are part of a public school program that is taught in the year or years preceding kindergarten. This count is used to calculate NCES per-pupil expenditure reports.

¹¹ Commencing the 2017-18 school year, LEA membership includes students attending a school in the LEA; students "tuitioned-out" to private schools by the LEA; and students in pre-kindergarten programs administered by the LEA.

2. Consider aligning the statewide student count procedure with existing NCES data collection procedures to reduce burden on LEAs and schools.
3. Ensure the student count procedure specifies whether preschool students in a public school program are counted and, if they are counted, ensure the procedure outlines how to count them and how to identify and include the expenditures that support the counted preschool students in the per-pupil expenditures calculation.
4. Evaluate whether the student count procedure selected systematically under- or over-counts students and, if the procedure proves to be biased (e.g., the procedure under-counts students in LEAs serving a higher percentage of high-poverty students), consider selecting a more unbiased student count procedure to calculate per-pupil expenditures.

H-5. Should funds received from private sources be included in per-pupil expenditure calculations?

An SEA and its LEAs have the flexibility to determine whether expenditures based on private contributions should be included in per-pupil expenditure calculations. An SEA may want to, however, clarify how it treats such funds in its per-pupil expenditure reporting procedures. If an SEA decides that expenditures paid from funds received from private sources are required to be included in the numerator, then the SEA should clarify for LEAs how to categorize such funds.

H-6. Should Federal funds intended to replace local tax revenues be included in per-pupil expenditure calculations as Federal funds or as State and local funds?

An SEA and its LEAs have flexibility with respect to how they treat Federal funds intended to replace local tax revenue (see below for examples). An SEA may want to, however, clarify how it treats such funds in its per-pupil expenditure reporting procedure. Because some Federal funds are treated by LEAs in the same manner as State and local funds, rather than Federal funds, an SEA and its LEAs may decide to classify expenditures of Federal funds intended to replace local tax revenues as State and local expenditures. Impact Aid is an example of a Federal program that is designed to replace lost tax revenue for LEAs that are burdened financially by certain activities of the Federal Government. There are other Federal programs that are also intended to replace local tax revenues, and SEAs should develop procedures for classifying, for the purposes of per-pupil expenditure disaggregation, these Federal programs. Although there may be other Federal programs that generate Federal funds for LEAs that are also intended to replace lost local tax revenues, provided below are some examples:

- Department of Defense: The Impact Aid for Military Connected School Districts program is operated by the Department of Defense Education Activity's (DoDEA) Educational Partnership and, like Impact Aid, replaces local tax revenue for military-connected LEAs.
- Department of the Interior: "Payments in Lieu of Taxes" (PILT) are payments to local governments that help offset losses in property taxes due to non-taxable Federal lands within their boundaries.

H-7. What options exist for reporting particular expenditures at the LEA and school level?

An SEA and its LEAs have flexibility when determining the entity level (LEA or school) at which to report specific expenditures, provided all actual personnel and non-personnel expenditures are included and reported where they are actually spent (e.g., the salary of a teacher who is assigned to

that school). In practice, there are typically three groups of expenditures: those clearly spent at the school level and recorded at the school level, those recorded at the central level that impact a particular school, and those recorded at the central level for central administrative functions. As described below in greater detail, an SEA and its LEAs may elect to:

- Separately display the amount of expenditures directly reported at the school level and expenditures that are borne by the central office at the LEA level; or
- Report one summative expenditure figure for each school that includes expenditures that can be directly reported at the school level and expenditures that are borne by the central office at the LEA level and assigned to each school (including both those that impacted that particular school directly and the school's relative proportion of central office administrative expenditures).

An SEA and its LEAs may want to establish business rules that assign costs at the school level (which aggregate to the LEA level), or just at the LEA level, depending on the cost. With regard to funds spent centrally by an LEA, or for services provided to multiple schools in an LEA, there are a number of approaches an SEA and its LEAs could establish, which generally fall into two categories.

One approach would be to assign expenditures to the school level only if those costs are related to instruction and support functions (e.g., teacher salaries, professional development). This approach also acknowledges that the benefit of some expenditures (e.g., superintendent salaries) is not easily allocated to accurately identify how individual schools benefit from those expenditures and, if prorated equally across schools, may conceal inter-school resource inequities. Under this approach all costs that are not related to instruction and support functions (e.g., facilities operations, maintenance, transportation, or food services) would be reported only at the LEA level.

This is generally the approach NCES followed with a pilot study of school-level finance survey (SLFS), which is an expansion of the School District Finance Survey (F-33) in the 2013–2014 and 2014–2015 school years to include voluntary submission of school-level data on “personnel” and “non-personnel” expenditures.¹² NCES selected this approach because the personnel and non-personnel variables collected matched what SEAs could readily provide for the 2013–2014 school year and because it provides an accurate picture of the resources typically accounted for as expenditures at the school level. The SLFS collection included four personnel variables (instructional staff salaries, student support service salaries, instructional staff support services salaries, and school administration salaries) and five non-personnel variables (instructional staff support, nontechnology-related supplies and purchased services, technology-related supplies and purchased services, nontechnology-related equipment, and technology-related equipment). If an SEA elected to align its school-level uniform procedure with the pilot SLFS collection, it would require these nine variables to be reported at the school level, in conjunction with the remainder of day-to-day expenditures reported at the LEA level. An SEA could also choose to require additional variables not collected on pilot SLFS to be reported at the school level, such as expenditures for general support services; central services; fiscal services; purchasing, warehousing, and distributing services; executive administration; operation and maintenance of plant; printing, publishing, and duplicating services; planning, research, development, and evaluation; administrative technology; student transportation; security; safety; care and upkeep of grounds and equipment; vehicle service

¹² In 2016 the Office of Management and Budget (OMB) approved the SLFS to collect data on a volunteer basis from 50 States and the District of Columbia, commencing with the 2016–2017 school year.

and maintenance; and food services. Provided below is an example of expenditure function classifications that would follow under this approach.

Table 4. School vs. LEA Expenditure Reporting by Function

School-level current expenditures per pupil		LEA-level current expenditures per pupil	
Function		Function	
1000	Instruction	1000	Instruction
2100	Support Services – Students	2100	Support Services – Students
2200	Support Services – Instruction	2200	Support Services – Instruction
		2300	Support Services – General Administration
2400	Support Services – School Administration	2400	Support Services – School Administration
		2500	Central Services
		2600	Operation and Maintenance of Plant
		2700	Student Transportation
2900	Other Support Services	2900	Other Support Services
		3100	Food Services Operations
		3200	Enterprise Operations

An alternate approach would be to attribute all of an LEA’s expenditures to individual schools in the LEA, including expenditures for things that typically are considered LEA-level functions (e.g., superintendent’s salary, facilities operations). These LEA-level expenditures would be prorated to each school based on metrics deemed appropriate for each type of expenditure, such as the number of students served in the school (e.g., for the superintendent’s salary), the percentage of time allocated by LEA personnel to each school (e.g., for staff who serve multiple schools), square footage (e.g., for utility costs), or other measures or formulas determined by the SEA. If an SEA used this approach it would choose whether to require that personnel expenditures that are often paid by an LEA on behalf of employees (e.g., pension and benefits expenditures) are attributed to each school on a prorated basis or assigned to a school based on actual individual employee pension and benefits expenditures.¹³ This approach attempts to provide the public with a full accounting of all LEA expenditures down to the school level, which may be appropriate because the essential goal of all LEA activities, even those that are administrative or recorded centrally, is to provide educational services to students. This approach to reporting school-level expenditure data is discussed in the Financial Accounting for Local and State School Systems, better known as the NCES accounting handbook.¹⁴ Using this approach would result in aggregate school-level

¹³ Consistent with 2 CFR § 200.431, if reporting benefit expenditures, SEAs and LEAs should include the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans in per-pupil expenditure calculations, as they are part of the cost of personnel services. However, an SEA may find reporting on such expenditures to be more practicable at the LEA level only, consistent with NCES’ procedures for the F-33 and SLFS data collections.

¹⁴ Allison, G.S. (2015). Financial Accounting for Local and State School Systems: 2014 Edition (NCES 2015-347). U.S. Department of Education, National Center for Education Statistics. Washington, DC: U.S. Government Printing Office. See pp. 151-158. Available at: <http://nces.ed.gov/pubs2015/2015347.pdf>. The NCES accounting handbook is periodically updated and has been incorporated by most States into their uniform financial reporting requirements for their public elementary and secondary school systems. The use of the accounting handbook by SEAs facilitates the

expenditures equaling LEA-level expenditures, as all expenditures would be reported at both the school and LEA level.

Regardless of the approach an SEA and its LEAs select, in order to maximize accurate interpretation of the data, the Department suggests that SEA and LEA report cards make clear which expenditures are included in which calculations.

H-8. How should per-pupil expenditure information be disaggregated on State and LEA report cards?

The ESEA requires that an SEA and its LEAs report per-pupil expenditures in total (i.e., including all Federal, State, and local funds) and disaggregated by fund type consistent with ESEA section 1111(h)(1)(C)(x). For disaggregation purposes, the ESEA requires that per-pupil expenditures from Federal funds be reported separately. However, an SEA has flexibility with respect to disaggregating per-pupil expenditures from State and local funds. An SEA and its LEAs may report per-pupil expenditures based on State and local revenue sources separately. Alternatively, because LEA accounting procedures typically do not require expenditures from State and local funds to be tracked separately, SEAs and LEAs may report the combined per-pupil expenditures from State and local funds.

H-9. Do a State's per-pupil expenditure reporting procedures need to align with existing Federal data collections on education spending?

No. An SEA and LEA may decide to report per-pupil expenditures using a different methodology than employed under existing Federal data collections (see question H-17 for additional information on Federal data collections).

H-10. When should expenditures of funds distributed across multiple State fiscal years be reported?

Expenditures should be reported in the fiscal year they occur regardless of which fiscal year payments may have generated the funds that are spent. In some years legislative appropriations and resulting expenditures will span multiple fiscal years. For example, an LEA might receive and spend portions of Impact Aid payments from four different fiscal years during a single fiscal year. If an LEA were producing a report card for its State fiscal year 2016 (i.e., school year 2015-2016), then the LEA should report its total expenditures from Impact Aid during the 2016 State fiscal year, regardless of which fiscal year generated the payments spent.

H-11. How should expenditures be reported if they are consolidated under a schoolwide program?

comparability of data across States and LEAs and it describes functions and objects. For reference, a “function” is the activity for which a service or material object is acquired. The expenditure functions include instruction, instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, enterprise operations, and total current expenditures. An “object” is the service or commodity obtained as a result of a specific expenditure. Objects reported within a function include salaries, employee benefits, purchased services, supplies, and equipment.

A Title I schoolwide program school has the flexibility to consolidate funds from Title I and other Federal education programs with State and local funds, which means those Federal funds lose their individual identity when the schoolwide program is implemented. In such a scenario, a school would spend the consolidated funds for any activities included in its schoolwide program plan, but would be unable to track expenditures of Federal funds separately from State and local funds. In order to report per-pupil expenditures in a schoolwide program school that consolidates funds, an LEA would first determine the percentage that Federal funds constitute of the total funds available to the schoolwide program school. The LEA would next multiply that percentage by the total expenditures in the schoolwide program school, excluding any noncurrent expenditures under SEA or LEA per-pupil expenditure reporting procedures (e.g., community services, capital outlay, and debt service) to derive total Federal expenditures. The LEA could then subtract the derived Federal expenditures from total expenditures to derive State and local expenditures for the schoolwide program school. These figures would then be used by the LEA to report per-pupil expenditures for the schoolwide program school that consolidates Federal, State, and local funds.

H-12. Are small and rural LEAs exempted from the per-pupil expenditure reporting requirement?

No. While the ESEA includes special provisions for rural and small LEAs in a number of areas, there is no such provision related to the reporting requirement for per-pupil expenditures.

H-13. May SEAs and LEAs report per-pupil expenditures on a different timeline than other report card data?

SEAs and LEAs may want to report per-pupil expenditures as early as possible, ideally at the same time as other data. We recognize, however, that some statewide audit and reporting systems may not allow for reporting on the preceding school year expenditures until after annual report cards are initially disseminated. If such circumstances arise, SEAs and LEAs may update report cards with expenditure information as soon as it becomes available, which we would expect to be no later than the end of the school year during which the report cards were initially disseminated. If an SEA or LEA reports per-pupil expenditures on a different timeline than other data, the Department suggests that initially disseminated report cards include a brief description of when such data will be publicly available.

H-14. Are SEAs and LEAs required to report per-pupil expenditures on report cards for the 2017-18 school year?

No. The Department recognizes that many SEAs and LEAs face significant technical challenges associated with meeting this requirement in a timely manner. Consistent with section 4(b) of the ESEA, which authorizes the Department to ensure an orderly transition to the new law, an SEA and its LEAs may delay, until report cards for the 2018-2019 school year, reporting information on per-pupil expenditures of Federal, State, and local funds on annual report cards as required under ESEA section 1111(h)(1)(C)(x) and (h)(2)(C). If an SEA elects to delay reporting per-pupil expenditures, the SEA and its LEAs must provide on report cards for the 2017-2018 school year a brief description of the steps the SEA and LEAs are taking to ensure that information on per-pupil expenditures will be included beginning with report cards based on the 2018-2019 school year. If an SEA and its LEAs are prepared to include per-pupil expenditure information on annual report cards for reporting on the 2017-2018 school year, as required under Title I of the ESEA, the Department

encourages those SEAs and LEAs to do so.

SEAs and LEAs may want to report as early as possible and to apply lessons learned through their participation in regular CRDC school-level expenditure submissions, the 2009 American Recovery and Reinvestment Act (ARRA) data collection, and the pilot SLFS collection. While the publication of these reports demonstrates the capacity of local entities to report accurate school-level data, the Department recognizes SEA and LEA accounting systems and processes will need to be updated in order to report per-pupil expenditures in a more timely manner. In particular, SEAs and LEAs should consider aligning expenditure account codes, conducting outreach to stakeholders to prepare them for reporting new data items, and budgeting for staff training and updates to existing hardware and software systems.

H-15. How may SEAs and LEAs present per-pupil expenditure data on State and local report cards to ensure the information is understood to parents and other stakeholders?

An SEA and its LEAs have flexibility with respect to how they present per-pupil expenditure data on report cards, but, under the ESEA, the information must be presented in a format that is understandable to parents and other stakeholders. An SEA and its LEAs are accustomed to reporting financial data using expenditure classifications of fund, function, and object in annual public reports (See NCEC accounting handbook in footnote 15 for additional information). These classifications allow for easy comparisons across districts for financial professionals and academic researchers, but are of limited utility to a parent who asks the question, “how much money is spent at my child’s school?” Thus, an SEA and its LEAs may want to consider using other formats that are more accessible to the public.

Although there are many potential formats through which this information can be presented, Appendixes B and C provide two sample per-pupil expenditure reports that demonstrate how school and LEA information could be presented on annual report cards.

H-16. What resources are available to an SEA and its LEAs to support their implementation of the per-pupil expenditure reporting requirement?

As an SEA and its LEAs move forward with implementation of the per-pupil expenditure reporting requirement, there are a number of Department-supported technical assistance efforts to support their work.¹⁵

- The Building State Capacity and Productivity Center (BSCPC), one of seven national content centers funded through cooperative agreements with the Department, supported a financial transparency working group to provide assistance to States on their financial transparency efforts, including reporting on per-pupil expenditures. The resources that resulted from this working group can be found at <http://www.bscpccenter.org/FinancialTransparency>.

¹⁵ The Department does not control or guarantee the accuracy, relevance, timeliness, or completeness of the information contained in these materials. This link is being provided for information purposes only. The inclusion of these materials is not intended to reflect their importance, nor is it intended to endorse any views expressed, or products or services offered. The opinions expressed in any of these materials do not necessarily reflect the positions or policies of the Department.

- Regional Comprehensive Centers (see list at <https://www2.ed.gov/programs/newccp/contacts.html>) can provide SEAs additional assistance in this area.
- The State Support Network, a technical assistance initiative offered by the Department, is available to States looking for individualized technical assistance or opportunities to participate in communities of practice on topics of interest. Information about the State Support Network can be found at <https://statesupportnetwork.ed.gov/>.
- The State Support Network supported a District Strategic Planning and Resource Allocation Community of Practice in 2017. Resources resulting from this community of practice, including a tool to assist LEAs and SEAs in determining which expenditures to account for at the school level versus the LEA level, can be found at <https://statesupportnetwork.ed.gov/resources>.
- NCES continues to support State fiscal coordinators with regular, ongoing technical assistance, such as the annual Fiscal Coordinators Workshop, the annual Fiscal Coordinators Roundtable, the annual New Fiscal Coordinators Training, the School-Level Finance Survey Coordinators Training, and periodic webinars for SEA Fiscal Coordinators.

H-17. Where can an SEA or LEA learn more about public reporting of school financial data?

Reporting on education spending occurs most frequently through regular financial management reporting processes, which all public institutions are subject to, in accordance with the Generally Accepted Accounting Principles established by the Governmental Accounting Standards Board. These requirements ensure financial information such as education spending data and comprehensive annual financial reports are comparable and made available to the public in a comprehensive and uniform manner. Beyond the standard requirements for government accounting systems, which help determine what type of information is made public, local and State policymakers often establish varied public reporting requirements on education spending. For example, in 2013 the Education Commission of the States found that 11 States included per-pupil expenditures on State and LEA report cards even though not required at the time.

The NCES National Public Education Financial Survey (NPEFS) and the School District Finance Survey (F-33) data collections are the primary sources for comparable reporting on education spending nationally, although they vary slightly by item type and collection method.¹⁶ The NPEFS and F-33 data collections utilize common definitions for detailed account classifications, as described in the NCES accounting handbook. The NPEFS survey provides State-level aggregate finance data for revenues and expenditures for public elementary and secondary education. The F-33 survey provides LEA-level finance data for all LEAs that provide free public elementary and

¹⁶ NCES and the Economic Reimbursable Surveys Division of the U.S. Census Bureau collaborate to collect public education finance data, with the Census Bureau acting as the primary collection agent for the NPEFS survey. The Census Bureau also acts as the primary collection agent for the F-33 data collection and produces two data files: one for distribution and reporting by the Census Bureau; and the other for distribution and reporting by NCES. NCES refers to this data collection as the F-33 and the Census Bureau refers to this data collection as the Annual Survey of Local Government Finances: School Systems. A full explanation of the key differences between the two surveys can be found by reviewing the Forum Guide to Core Finance Data Elements, available at: <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2007801>.

secondary (preschool through grade 12) education in the United States. The F-33 data file does not include national and State totals. In addition to the annual fiscal LEA and State reports, NCES also publishes summaries of trends in elementary and secondary education spending as part of *The Condition of Education* annual report delivered annually to Congress and the White House. The U.S. Census Bureau also independently publishes elementary and secondary school system finance data from their Annual Survey of School System Finances collection. Additional helpful information can be found at the following links:

- NCES District Fiscal Reports: https://nces.ed.gov/ccd/pub_pubdistricts.asp
- NCES State Fiscal Reports: https://nces.ed.gov/ccd/pub_rev_exp.asp
- NCES Conditions of Education: <https://nces.ed.gov/programs/coe/>
- NCES Digest: <https://nces.ed.gov/programs/digest/>
- NCES blog: <http://nces.ed.gov/blogs/nces>
- U.S. Census Bureau School System Finance Report and Data: <https://www.census.gov/programs-surveys/school-finances.html>
- CRDC: <http://ocrdata.ed.gov/>
- ARRA School-level Expenditures Report and Data: <https://www2.ed.gov/about/offices/list/oepd/ppss/reports.html>.

I. REPORTING STATE PERFORMANCE ON THE NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS (NAEP)

I-1. What is NAEP?

The National Assessment of Educational Progress (NAEP) is developed and administered by IES. It is the largest nationally representative and continuing assessment of what America's students know and can do in various subject areas. Assessments are conducted periodically in mathematics, reading, science, writing, the arts, civics, economics, geography, and U.S. history. Often called the "Nation's Report Card," NAEP provides information about trends in State and national student achievement over time and allows educational achievement to be compared across States. Since 2002, the ESEA has required States, and LEAs if selected, to participate in the fourth and eighth grade NAEP assessments in reading and mathematics as a condition of receiving Title I funds. (ESEA sections 1111(g)(2)(D) and 1112(c)(3); 34 CFR § 200.11(a) and (b)). General information about NAEP is available at <http://nces.ed.gov/nationsreportcard/>.

I-2. What information from NAEP does the ESEA require on State and local report cards?

The ESEA and implementing regulations require that an SEA and its LEAs report the most recent available statewide academic achievement results in grades four and eight on the State's NAEP reading and mathematics assessments, compared to the national average of such results. (ESEA section 1111(h)(1)(C)(xii), (h)(2)(C); 34 CFR § 200.11(c)). Additionally, an SEA and its LEAs must report the statewide NAEP participation rates for children with disabilities and English learners. (34 CFR § 200.11(c)(2)). This participation rate data is instructive because, although NAEP encourages States to assess all students selected as a part of its sampling process, school personnel are permitted to make the decision to exclude children with disabilities or English learners from the NAEP

assessment. For example, if a student would require an accommodation to participate that is not allowable under the NAEP administration, such as giving the reading assessment in a language other than English, then school personnel may elect not to have that student participate.

The requirements for reporting State NAEP results differ slightly between State and local report cards. The illustration below specifies the NAEP data to be reported on each type of report card.

Table 5. Reporting State NAEP data on State and local report cards

NAEP data	State report cards	Local report cards
The percentage of students at each NAEP achievement level (below basic, basic, proficient, and advanced) in the aggregate	✓	✓
The percentage of students at each NAEP achievement level (below basic, basic, proficient, and advanced) disaggregated by the following: <ul style="list-style-type: none"> • Major racial and ethnic groups • Children with disabilities • English learners • Economically disadvantaged students 	✓	(Not required)
Participation rate for children with disabilities	✓	✓
Participation rate for English learners	✓	✓

Although an SEA must report data on the above subgroups for NAEP, an SEA may also report other data it already collects through its statewide data system. For example, an SEA that collects data on the gender of students who participate in NAEP may include this information on its report card. Additionally, NAEP provides district-level results for a small number of urban districts. While an LEA for which district-level NAEP results are available may choose to include that information on its local report card, it is not required to do so.

I-3. What are the key differences between State assessments and State NAEP?

State assessments measure student performance against the State’s own curriculum and academic content standards (the standards defined and formally adopted by the State that specify what the students should know and be able to do). State assessments allow comparisons of results over time within the State and produce individual student scores for each student to provide information to parents and educators to inform instruction. With some exceptions, State assessments typically do not allow comparisons of results with other States (unless the two States administered the same assessment) or across the nation.

The NAEP assessments are administered uniformly across the nation using the same sets of test booklets. As a result, NAEP serves as a common metric for all States. NAEP has also given substantially the same assessment over time so that trend data can be shown. In addition, because NAEP over-samples within select urban districts, NAEP provides comparison data for those LEAs. However, NAEP is administered to only a sample of students and each student takes only a portion of the test to minimize the burden and testing time for selected classes; as a result, it does not produce individual student scores.

I-4. How can an SEA or an LEA clearly articulate the differences between NAEP and State assessments in a manner that is easily understandable to parents and the public?

Providing parents and the public with information about the differences between NAEP and State assessments, in a manner that is easily accessible and understandable, could be helpful to them in interpreting the data reported on State and local report cards. Because simple comparisons of student performance on NAEP and State assessments cannot be made without some understanding of the key differences between the two assessments, SEAs and LEAs may want to provide information on interpreting NAEP results.

NCES has developed web-based informational packets that SEAs and LEAs may use to inform parents, students, teachers, and the general public about NAEP. These informational packets also discuss the similarities and differences between State assessments and NAEP assessments. Additionally, they serve as an excellent resource to SEAs and LEAs in crafting language to discuss the relationship between State assessments and NAEP. These informational packets are available at <http://nces.ed.gov/nationsreportcard/infofor.asp>.

I-5. May an SEA or an LEA provide a web link to NAEP results on its report card in lieu of reproducing the actual NAEP results?

No. It is not sufficient for an SEA or an LEA to provide a link to the State NAEP results posted on the NCES website. The SEA and its LEAs must include on their report cards the information required under ESEA section 1111(h)(1)(C)(xii) and (h)(2)(C) and 34 CFR § 200.11(c). Including NAEP results on State and local report cards provides greater transparency and gives parents easy access to an important tool for assessing the educational performance of students in their State.

I-6. How can an SEA and LEA ensure the timely release of its report card and still report the most current State NAEP results for reading and mathematics?

Typically, State NAEP mathematics and reading results are released six months after the administration of the assessment, which is administered biennially in the winter. So, 2017-2018 and 2018-2019 report cards would likely report the 2017 NAEP data, reported in the spring. If an SEA and LEA would normally release its report card before the State NAEP results are available, it does not need to delay that release to include the most recent NAEP results. However, the SEA and LEA should update its report card with the more recent NAEP results once they become available.

J. REPORTING POSTSECONDARY ENROLLMENT RATES FOR EACH HIGH SCHOOL

J-1. What postsecondary data does the ESEA require that an SEA and its LEAs include on their report cards?

The ESEA requires that report cards include rates of postsecondary enrollment at the State, LEA, and school level for the cohort of students that enroll in programs of postsecondary education in the first academic year that begins after the students' graduation. (ESEA section

1111(h)(1)(C)(xiii) and (h)(2)(C)). The ESEA requires that the SEA and its LEAs report the information:

- *Where available* for programs of public postsecondary education in the State; and
- *If available and to the extent practicable* for programs of private postsecondary education in the State and programs of postsecondary education outside the State.

The ESEA requires that the SEA and its LEAs report postsecondary enrollment for the “all students” group and must disaggregate those data by students in each racial and ethnic subgroup, disability status, English learner status, and status as economically disadvantaged. (ESEA section 1111(h)(1)(C)(xiii) and (h)(2)(C)).

J-2. How does the ESEA define a “cohort” for purposes of reporting on postsecondary enrollment?

The ESEA establishes a cohort for the purposes of reporting postsecondary enrollment based on all students who graduated from high school in a given school year (which includes the regular school year and may also include the summer session immediately following the regular school year). (ESEA section 1111(h)(1)(C)(xiii) and (2)(C)). Thus, the denominator would include all students the State considers graduates.

J-3. How should an SEA and its LEAs calculate a postsecondary enrollment rate?

To calculate the postsecondary enrollment rate, an SEA and its LEAs should divide the number of students who enroll in programs of postsecondary education by the cohort of graduates. However, since SEAs may not be able to easily track students who go to school out of State or who do not enroll in a postsecondary program, an SEA and its LEAs may want to make sure it is clear in the reported data that the denominator includes students whom they were unable to track.

As an SEA determines the method to display these data, it could consider including: (1) a clear data note explaining which students are included in the numerator versus the denominator; and (2) separate counts for students enrolling in programs of postsecondary education, students not enrolling in programs of postsecondary education, and students whose actions the SEA is unable to track.

J-4. What is a “program of postsecondary education” for the purposes of reporting postsecondary enrollment?

The ESEA does not define “program of postsecondary education.” In order to ensure consistency and comparability with respect to reporting, however, an SEA may want to adopt a uniform, statewide definition of a “program of postsecondary education.” .

J-5. Where may an SEA obtain postsecondary enrollment data?

Data to meet this requirement could be obtained from a variety of sources. For example, SEAs that currently report on postsecondary outcomes obtain data from the National Student Clearinghouse and data-sharing agreements or memoranda of understanding with other agencies. SEAs engaging in data-sharing agreements may contribute data to centralized repositories (centralized model) or store

data separately and link data on demand (federated model).¹⁷ Since 2005, the Department has awarded State Longitudinal Data System (SLDS) grants to 47 States, the District of Columbia, and Puerto Rico. These grants are designed to increase their capacity to link data systems.¹⁸

The Department understands that it is easier for SEAs to track student enrollment in public, in-state institutions than in private institutions and public out-of-state institutions. The ESEA requires that SEAs report available data on enrollment in public programs of postsecondary education within the State, even if they cannot report on in-state private programs of postsecondary education or programs of public and private postsecondary education outside the State.

J-6. Does the ESEA require that an SEA and its LEAs report postsecondary enrollment by type of institution (e.g., public, private, two-year, or four year)?

No. An SEA and its LEAs are not required to report postsecondary enrollment by type of institution. However, an SEA and its LEAs are free to disaggregate by institution type to improve transparency for parents and other stakeholders. Two- and four-year institutions differ in cost, course offerings, and degrees granted; making transparent the differences in enrollment in those institution types may inform parent choices and program and policy decisions at the SEA or LEA level.

Similarly, it may be helpful to stakeholders (but is not required) to report separately on enrollment in public institutions and enrollment in private institutions. An SEA and its LEAs may also want to separately report on enrollment in out-of-state institutions to provide the most comprehensive data available about student actions after their high school graduation. Providing this disaggregation also creates an opportunity for an SEA and its LEAs to document differences in the completeness of their data depending on the type of institution, since private and out-of-state enrollment will likely be more challenging to track than enrollment in public, in-state institutions.

J-7. When reporting postsecondary enrollment, what academic terms may be included?

An academic year typically consists of a fall, spring, and summer term (or fall, winter, spring, and summer, if the institution uses a quarter system). As such, for purposes of reporting on postsecondary enrollment, States may include students who enroll in any term in the academic year that immediately follows their high school graduation. If a student enrolls in a program of postsecondary education during the summer of his or her graduation year (i.e., the summer preceding the fall term that would start the next academic year), the student may be included in the count of students enrolling in programs of postsecondary education.

J-8. Which graduating class does ESEA require an SEA and its LEAs to include on their report cards for the purposes of reporting postsecondary data?

The ESEA requires that an SEA and its LEAs report on students who enroll in programs of postsecondary education at any time in the first academic year that follows the students' high school

¹⁷ "Centralized vs. Federated – State approaches to P-20W Data Systems." NCES 2013. Available at: http://nces.ed.gov/programs/slds/pdf/federated_centralized_print.pdf.

¹⁸ SLDS Map. NCES 2016. Available at: <http://nces.ed.gov/programs/slds/stateinfo.asp>.

graduation. (ESEA section 1111(h)(1)(C)(xiii) and (2)(C)). Annual State and local report cards likely will be published before an SEA and its LEAs know the complete number of students who enrolled in programs of postsecondary education from the immediately preceding graduating class, since the spring and summer semesters will not yet have taken place. To allow an SEA and its LEAs to disseminate report cards in a timely manner and still include complete data, an SEA and its LEAs may lag the postsecondary enrollment data by one year for its inclusion on State and local report cards. The following chart provides an example of the timeline for reporting for a State or LEA that chooses to lag the data.

Table 6. Timeline for reporting postsecondary enrollment data on report cards.

	School year of graduating cohort	Academic year of enrollment in programs of postsecondary education	School year in which report card is published
Report cards with information from the 2017-2018 school year	2016-2017 graduating cohort	2017-2018 enrollees	2018-2019 publication
Report cards with information from the 2018-2019 school year	2017-2018 graduating cohort	2018-2019 enrollees	2019-2020 publication

An SEA or LEA does not need to delay the release of report cards because it is waiting for more recent postsecondary enrollment data.

J-9. What should an SEA and its LEAs report if they do not currently collect or have postsecondary enrollment data?

If an SEA and its LEAs do not currently collect or have postsecondary enrollment data, or only have partial data, they may want to consider including on the report card the school year in which they expect the information to be available. If an SEA and its LEAs only have partial data, they may want to include sufficient information to allow users to accurately interpret the data. This could include providing information on the number of students for whom they do not have data and guidance for properly interpreting the data.

J-10. May an SEA and its LEAs report on additional indicators related to programs of postsecondary education?

Yes. An SEA and its LEAs may report additional indicators related to postsecondary education if they are available. States may want to report on postsecondary metrics such as remediation or persistence, since they provide additional measures of student readiness for postsecondary education, and help ensure that schools and their communities understand how well students are prepared to succeed in and persist through postsecondary programs. States may also wish to report on students entering career or technical programs or students joining the military, since not all high school graduates will enter into a postsecondary institution.

APPENDIX A: SEA AND LEA CHECKLIST FOR REPORT CARD ELEMENTS

To assist SEAs and LEAs in preparing and disseminating report cards, the checklist below identifies individual report card elements and indicates when disaggregated reporting by student subgroup is required.¹⁹

This checklist uses the following abbreviations for student subgroups:

- ALL = All students
- MREG = Each major racial and ethnic group
- CWD = Children with disabilities
- CWOD = Children without disabilities
- ELL = English learners
- ECD = Economically disadvantaged students
- Non-ECD = Students not economically disadvantaged
- GEN = Gender
- MIG = Migrant students
- HOM = Homeless children and youth
- FOS = Children in foster care
- AFD = Students with a parent who is a member of the Armed Forces on active duty, which includes a parent on full-time National Guard duty

An SEA and its LEAs must also consider the following requirements in creating their report cards: (1) Developed in consultation with parents (State report cards only); (2) Concise; (3) Understandable and uniform format; (4) Accessible; (5) On a single webpage (or, for an LEA that does not operate a website, provided to the public in another manner determined by the LEA).

¹⁹ If an SEA uses in its accountability system a student subgroup in addition to those required under ESEA section 1111(c)(2), the SEA and its LEAs may, but are not required to, include on State and local report cards information disaggregated for that subgroup including, for example, student achievement data, information on the percentage of students assessed and not assessed, and performance on indicators within the statewide accountability system.

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How to Read Checklists:

The following checklists show which individual report card elements and student subgroup disaggregation are required at the State, LEA, and school levels. The first column indicates the report card element; the second column indicates the disaggregation required for each element; and the third column indicates whether an element must be reported at the State, LEA, and/or school levels. Gray boxes in the third column indicate elements that are not required at the State, LEA, or school levels. Subsections within the second column indicate when disaggregation requirements differ between State, LEA, and individual school report cards. Similarly, bullets within the first column indicate when information required at the State, LEA, and school levels vary.

State and LEA Checklist. Report Card Elements

Element	Disaggregation or Reporting Level Required	Checklist <input checked="" type="checkbox"/>		
		State	LEA	School
<ul style="list-style-type: none"> • Student achievement data (i.e., the number and percentage of students at each level of achievement on the State mathematics, reading/language arts, and science assessments) <ul style="list-style-type: none"> ○ LEA: Including how achievement in the LEA compares to the State as a whole ○ Schools: Including how achievement in the school compares to the LEA and the State as a whole 	ALL, MREG, CWD, CWOD, ELL, ECD, Non-ECD, GEN, MIG, HOM, FOS, AFD			
<ul style="list-style-type: none"> • Percentages of students assessed and not assessed in each subject (i.e., participation rates) 	ALL, MREG, CWD, CWOD, ELL, ECD, Non-ECD, GEN, MIG			
<ul style="list-style-type: none"> • Performance on the Other Academic indicator 	ALL, MREG, CWD, ELL, ECD			
<ul style="list-style-type: none"> • English language proficiency of English learners (i.e., number and percentage of English learners achieving English language proficiency as measured by the State’s English proficiency assessment) 	Not applicable			
<ul style="list-style-type: none"> • As applicable, number and percentage of recently arrived English learners exempted from one administration of the reading/language arts assessments or whose results are excluded from certain State accountability system indicators 	Not applicable			
<ul style="list-style-type: none"> • High school graduation rates 				
<ul style="list-style-type: none"> ○ Four-year adjusted cohort 	ALL, MREG, CWD, ELL, ECD, HOM, FOS			

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Element	Disaggregation or Reporting Level Required	Checklist <input checked="" type="checkbox"/>		
		State	LEA	School
○ Extended-year adjusted cohort (if State chooses)	ALL, MREG, CWD, ELL, ECD, HOM, FOS			
● Performance on the School Quality or Student Success indicator(s) used in the State accountability system	ALL, MREG, CWD, ELL, ECD			
● Extent of use of AA-AAAS for students with the most significant cognitive disabilities (i.e., number and percentage of students assessed on AAAA-AS, by grade and subject)	Not applicable			
● Postsecondary enrollment rates for each high school (if available)				
○ Public postsecondary institutions	ALL, MREG, CWD, ELL, ECD			
○ Private and out-of-state postsecondary institutions	ALL, MREG, CWD, ELL, ECD			
● Data from the CRDC				
○ School climate				
▪ In-school suspensions	ALL, MREG, CWD, ELL, GEN			
▪ Out-of-school suspensions	ALL, MREG, CWD, ELL, GEN			
▪ Expulsions	ALL, MREG, CWD, ELL, GEN			
▪ School-related arrests	ALL, MREG, CWD, ELL, GEN			
▪ Referral to law enforcement	ALL, MREG, CWD, ELL, GEN			
▪ Chronic absenteeism (excused and unexcused)	ALL, MREG, CWD, ELL, GEN			
▪ Incidents of violence (including bullying and harassment)	ALL, MREG, CWD, ELL, GEN			
○ Other CRDC indicators				
▪ Number of students enrolled in preschool programs	ALL, MREG, CWD, ELL, GEN			
▪ Number and percentage of students enrolled in accelerated coursework (e.g., AP and IB)	ALL, MREG, CWD, ELL, GEN			
● Progress toward State-designed long-term goals, including measurements of interim progress	ALL, MREG, CWD, ELL, ECD			

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Element	Disaggregation or Reporting Level Required		Checklist <input checked="" type="checkbox"/>		
			State	LEA	School
<ul style="list-style-type: none"> • Educator qualifications <ul style="list-style-type: none"> ○ Inexperienced ○ With emergency/provisional credentials ○ Not teaching in subject/field of certification/licensure 	High- and low-poverty schools				
<ul style="list-style-type: none"> ○ High- and low-poverty schools ○ High- and low-poverty schools 	High- and low-poverty schools				
<ul style="list-style-type: none"> • Per-pupil expenditures – actual personnel and actual non-personnel; for each LEA and each school <ul style="list-style-type: none"> ○ In aggregate ○ Disaggregated: <ul style="list-style-type: none"> ▪ Federal ▪ State/local 	SEA, LEA, and School				
<ul style="list-style-type: none"> ○ Disaggregated: <ul style="list-style-type: none"> ▪ Federal ▪ State/local 	SEA, LEA, and School				
<ul style="list-style-type: none"> • State performance on the NAEP – mathematics and reading, grades 4 and 8 	SEA	LEA			
	ALL, MREG, CWD, ELL, ECD	All Statewide			
<ul style="list-style-type: none"> • Information on school improvement funds under ESEA section 1003 by LEA and school <ul style="list-style-type: none"> ○ Names of LEAs and schools receiving school improvement funds ○ Amount of funds received by each school ○ Types of strategies implemented in each school 	Not applicable				
<ul style="list-style-type: none"> ○ Amount of funds received by each school ○ Types of strategies implemented in each school 	Not applicable				
<ul style="list-style-type: none"> ○ Types of strategies implemented in each school 	Not applicable				
<ul style="list-style-type: none"> • Clear and concise description²⁰ of State accountability system <ul style="list-style-type: none"> ○ Minimum number of students (i.e., n-size) for use in accountability system ○ Long-term goals ○ Measurements of interim progress 	Not applicable				
<ul style="list-style-type: none"> ○ Minimum number of students (i.e., n-size) for use in accountability system ○ Long-term goals ○ Measurements of interim progress 	Not applicable				
<ul style="list-style-type: none"> ○ Long-term goals ○ Measurements of interim progress 	Not applicable				
<ul style="list-style-type: none"> ○ Measurements of interim progress 	Not applicable				

²⁰ A SEA or LEA may provide the web address or URL of, or a direct link to, a State plan or other location on the SEA’s website to meet the reporting requirement for a description of the State accountability system.

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Element	Disaggregation or Reporting Level Required	Checklist <input checked="" type="checkbox"/>		
		State	LEA	School
○ Indicators to meaningfully differentiate all public schools in the State	Not applicable			
○ System for meaningful differentiation among schools	Not applicable			
▪ Specific weight of the accountability indicators	Not applicable			
▪ Method of identifying schools as consistently underperforming, including time period the State uses to determine consistent underperformance	Not applicable			
▪ Method of identifying schools for comprehensive support and improvement	Not applicable			
○ Exit criteria established by the State for (1) schools identified for comprehensive support and improvement and (2) schools identified for additional targeted support and improvement, including the number of years after which, if the exit criteria are not satisfied, in the case of Title I schools, such schools will be identified for comprehensive support and improvement	Not applicable			
○ Number and names of all schools identified for comprehensive support and improvement	Not applicable			
○ Number and names of all schools identified for targeted support and improvement (including those identified for additional targeted support and improvement)	Not applicable			

APPENDIX B: PER-PUPIL EXPENDITURE EXAMPLE – All Expenditures Reported at the School Level

The following tables present detailed examples of per-pupil expenditure reporting. Please note that while an SEA or LEA could consider including the additional information reflected in this example, it is only required to provide the total per-pupil expenditure, disaggregated by Federal and State/local funds (see figures in the last column of each table highlighted in gray).

School Report

Expenditure Report by Revenue Source, Year Ending June 30, 2019

School	Direct instruction costs								Membership Count	Per-pupil Expenditures
	Salaries	Benefits	Purchased services	Materials and supplies	Other expenses	School indirect	LEA indirect	Total		
Jefferson - 0001 (Federal)	\$86,786	\$24,639	\$9,037	\$4,942	\$1,036	\$67,373	\$180,000	\$373,813	190	\$1,967
Jefferson - 0001 (State and local)	<u>\$781,072</u>	<u>\$221,747</u>	<u>\$81,332</u>	<u>\$44,475</u>	<u>\$9,325</u>	<u>\$691,684</u>	<u>\$484,862</u>	<u>\$2,314,497</u>	<u>190</u>	<u>\$12,182</u>
Jefferson - 0001 (Total)	\$867,858	\$246,386	\$90,369	\$49,417	\$10,361	\$759,057	\$664,862	\$2,688,310	190	\$14,149

School indirect costs are functionally distributed as reported below:

2100	Student Support Services	\$108,084	2310	Board of Education	\$0	2580	Administrative Technology	\$0
2220	Library Services	\$48,294	2320	Executive Administration	\$0	2610	Operation of Building	\$218,282
2212	Instruction & Curriculum Development Services	\$0	2400	School Administration	\$177,953	2630	Maintenance	\$118,450
2213	Instructional Staff Training	\$2,671	2510	Fiscal Services	\$0	2700	Student Transportation	\$85,323
						3100	Food Service	\$0

LEA indirect costs are functionally distributed as reported below:

2100	Student Support Services	\$0	2310	Board of Education	\$10,230	2580	Administrative Technology	\$35,317
2220	Library Services	\$0	2320	Executive Administration	\$55,000	2610	Operation of Building	\$0
2212	Instruction & Curriculum Development Services	\$14,862	2400	School Administration	\$0	2630	Maintenance	\$0
2213	Instructional Staff Training	\$0	2510	Fiscal Services	\$39,453	2700	Student Transportation	\$0
						3100	Food Service	\$510,000

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LEA Report

Adams Unified Expenditure Report by Revenue Source, Year Ending June 30, 2019

School	Direct instruction costs						School indirect	LEA indirect	Total	Membership Count	Per-pupil Expenditures
	Salaries	Benefits	Purchased services	Materials and supplies	Other expenses						
Washington - 0001	\$1,023,451	\$284,114	\$110,000	\$41,021	\$35,012	\$1,501,221	\$154,862	\$3,149,681	240	\$13,124	
Jefferson - 0001	\$867,858	\$246,386	\$90,369	\$49,417	\$10,361	\$759,057	\$664,862	\$2,688,310	190	\$14,149	
Lincoln - 0001	\$1,045,333	\$286,812	\$70,124	\$51,123	\$5,123	\$712,312	\$154,862	\$2,325,689	173	\$13,443	
Adams Unified (Federal)	\$293,664	\$81,731	\$27,049	\$14,156	\$5,050	\$263,844	\$546,707	\$1,232,201	603	\$2,043	
Adams Unified (State and local)	\$2,642,978	\$735,581	\$243,444	\$127,405	\$45,446	\$2,708,746	\$1,472,651	\$7,976,251	603	\$13,228	
Adams Unified (Total)	\$2,936,642	\$817,312	\$270,493	\$141,561	\$50,496	\$2,972,590	\$2,019,358	\$9,208,452	603	\$15,271	

School indirect costs are functionally distributed as reported below:

2100	Student Support Services	\$423,274	2310	Board of Education	\$0	2580	Administrative Technology	\$0
2220	Library Services	\$189,127	2320	Executive Administration	\$0	2610	Operation of Building	\$854,828
2212	Instruction & Curriculum Development Services	\$0	2400	School Administration	\$696,893	2630	Maintenance	\$463,869
2213	Instructional Staff Training	\$10,460	2510	Fiscal Services	\$0	2700	Student Transportation	\$334,139
						3100	Food Service	\$0

LEA indirect costs are functionally distributed as reported below:

2100	Student Support Services	\$0	2310	Board of Education	\$31,071	2580	Administrative Technology	\$107,267
2220	Library Services	\$0	2320	Executive Administration	\$167,049	2610	Operation of Building	\$0
2212	Instruction & Curriculum Development Services	\$45,140	2400	School Administration	\$0	2630	Maintenance	\$0
2213	Instructional Staff Training	\$0	2510	Fiscal Services	\$119,829	2700	Student Transportation	\$0
						3100	Food Service	\$1,549,002

APPENDIX C: PER-PUPIL EXPENDITURE EXAMPLE – Only Direct Instruction Expenditures Reported at the School Level

The following tables present detailed examples of per-pupil expenditure reporting. Please note that while an SEA or LEA could consider including the additional information reflected in this example, it is only required to provide the total per-pupil expenditure, disaggregated by Federal and State/local funds (see figures in the last column of each table highlighted in gray).

School Report

Expenditure Report by Revenue Source, Year Ending June 30, 2019

School	Direct instruction costs							Total	Membership Count	Per-pupil Expenditures
	Salaries	Benefits	Purchased services	Materials and supplies	Other expenses	School indirect	LEA indirect			
Jefferson - 0001 (Federal)	\$86,786	\$0	\$9,037	\$4,942	\$1,036	\$0	\$0	\$101,801	190	\$536
Jefferson - 0001 (State and local)	<u>\$781,072</u>	<u>\$0</u>	<u>\$81,332</u>	<u>\$44,475</u>	<u>\$9,325</u>	<u>\$0</u>	<u>\$0</u>	<u>\$916,204</u>	<u>190</u>	<u>\$4,822</u>
Jefferson - 0001 (Total)	\$867,858	\$0	\$90,369	\$49,417	\$10,361	\$0	\$0	\$1,018,005	190	\$5,358

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LEA Report

Adams Unified Expenditure Report by Revenue Source, Year Ending June 30, 2019

School	Direct instruction costs					School indirect	LEA indirect	Total	Membership Count	Per-pupil Expenditures
	Salaries	Benefits	Purchased services	Materials and supplies	Other expenses					
Washington - 0001	\$1,023,451	\$0	\$110,000	\$41,021	\$35,012	\$0	\$0	\$1,209,484	240	\$5,040
Jefferson - 0001	\$867,858	\$0	\$90,369	\$49,417	\$10,361	\$0	\$0	\$1,018,005	190	\$5,358
Lincoln – 0001	\$1,045,333	\$0	\$70,124	\$51,123	\$5,123	\$0	\$0	\$1,171,703	173	\$6,773
Adams Unified (Federal)	\$293,664	\$81,731	\$27,049	\$14,156	\$5,050	\$263,844	\$546,707	\$1,232,201	603	\$2,043
Adams Unified (State and local)	\$2,642,978	\$735,581	\$243,444	\$127,405	\$45,446	\$2,708,746	\$1,472,651	\$7,976,251	603	\$13,228
Adams Unified (Total)	\$2,936,642	\$817,312	\$270,493	\$141,561	\$50,496	\$2,972,590	\$2,019,358	\$9,208,452	603	\$15,271

School indirect costs are functionally distributed as reported below:

2100	Student Support Services	\$423,274	2310	Board of Education	\$0	2580	Administrative Technology	\$0
2220	Library Services	\$189,127	2320	Executive Administration	\$0	2610	Operation of Building	\$854,828
2212	Instruction & Curriculum Development Services	\$0	2400	School Administration	\$696,893	2630	Maintenance	\$463,869
2213	Instructional Staff Training	\$10,460	2510	Fiscal Services	\$0	2700	Student Transportation	\$334,139
						3100	Food Service	\$0

LEA indirect costs are functionally distributed as reported below:

1000-	Personal Services –	\$817,312	2310	Board of Education	\$31,071	2580	Administrative Technology	\$107,267
200	Employee Benefits		2320	Executive Administration	\$167,049	2610	Operation of Building	\$0
2100	Student Support Services	\$0	2400	School Administration	\$0	2630	Maintenance	\$0
2220	Library Services	\$0	2510	Fiscal Services	\$119,829	2700	Student Transportation	\$0
2212	Instruction & Curriculum Development Services	\$45,140				3100	Food Service	\$1,549,002
2213	Instructional Staff Training	\$0						