

A critical aspect to understanding the impact of educational programs and supports for multilingual learners is accurately tracking the investments made into such programs and supports. This document highlights reporting policies used in several selected states to track and analyze spending on multilingual learner education.

Selected states include California, which has the largest multilingual learner student population in the country, and New York and Rhode Island, which have two of the largest populations of multilingual learners in the northeast United States. It is important to note that the purpose of this document is not for comparative analysis, but to highlight what some states are currently doing that Connecticut might be able to replicate.

California

Since the 2003-04, California school districts have used the Standardized Account Code Structure (SACS)^A to report uniformed spending data to the California Department of Education.¹ SACS requires a uniformed and comprehensive list of accounts that all districts must use when collecting and reporting financial data.² The system was created with the goal of improving the ability of policymakers, educators, and the public to see how districts spend education dollars, as well as to improve the scope and accuracy of data and be able to compare data between districts.³

Funding for multilingual learner students is not a separate funding category in California. Instead, funding for multilingual learners can be found throughout SACS' six main categories: fund, resources, goal (program), function (activity), object, and school.⁴ Below are descriptions of each of these categories.

- **Fund:** tracks revenues, expenditures, financial resources, liabilities.
- **Resources:** tracks general operating grants, restricted funds.
- **Goal (program):** tracks expenditures by instructional goals or services students are receiving.
- **Function (activity):** tracks expenditures by grouping related activities (ex: instruction, instruction-related services, pupil services).
- **Object:** identifies the general sourcing of funds for revenues, and for expenditures, it identifies the type of item or services being purchased.
- **School:** districts provide their capacity under this category but this data is not currently reported to the state.⁵

^A SACS is a software system that prepopulates the necessary components to prepare budgets, interim reports, and year-end financial reports to the California State Department of Education. California Department of Education. (2023, August 2). Financial Reporting. Retrieved from <https://www.cde.ca.gov/fg/sf/fr/>.

New York

New York City Public Schools uses the School Based Expenditure Report (SBER) system.⁶ This uniformed system provides a summary of district-level and school-level spending data including the breakdown of multilingual learner program expenditures. These reports allow the New York City Department of Education and the New York State Education Department (NYSED) several options for evaluating the annual distribution of education spending and are outlined in the state's school district accounting and reporting manual.⁷ Some of these options include:

- By purpose or function, which is the expenditure amount for classroom instruction, textbooks, instructional supplies, or administration;
- By district and system-wide levels;
- By student service type, which consists of general education spending versus special education spending; and
- By source, which includes city funds, state operating aid, and federal or private grants.⁸

All New York public schools are also required to also complete the annual New York State School Funding Transparency Forms, which allow for more accountability and transparency in New York education spending.⁹

In 2018, the New York state legislature enacted Education Law § 3614.¹⁰ With the passage of this law, school districts were required to submit the New York State School Funding Transparency Forms annually to the commissioner of the NYSED and the department's budget director.¹¹ These annual forms are meant to comprise a detailed statement of total funding and allocation of funds for each school.¹² They are also meant to be a representation of the NYSED's budget projections systemwide and on a per-school basis.¹³

Rhode Island

Since 2005, Rhode Island has mandated the use of a uniform chart of accounts (UCOA^B) in district reporting,¹⁴ which contains detailed reporting on how districts are using funds for the purpose of educating multilingual learner students. UCOA was enacted statewide with the purpose of having a system of accounts that all school districts, charter schools, and state-operated schools would use.¹⁵ This would then allow for transparency, uniformity, accountability, and comparability within the finances of all public schools located in the state.¹⁶

The State reports spending on multilingual learner education by program through district reporting, which include line items for English as a Second Language (ESL) and bilingual programs.¹⁷ Since enacting a UCOA, Rhode Island has touted the ability to identify best practices through linking investments into education and having the ability for school

^B A uniform chart of accounts is a standardized, consistent way of collecting data that allows for more transparency and easier comparisons.

leaders, teachers, parents, legislators, and other education stakeholders to compare education finance data across districts.¹⁸

While none of the state education spending reporting systems detailed above are perfect, each one requires school districts to report their education spending in a way that allows for more accountability, comparability, and transparency in education finance data with a specific focus on understanding investments in multilingual learner education. These states also provide more detailed accounting on expenditures for the education of their multilingual learner students all the way down to the object level — breaking down spending for salaries, benefits, and supplies that are related to multilingual learner education.

Connecticut, however, currently has no ability to assess district spending comparably across the state. This not only limits transparency, but it also does not allow for the State to make complete evidence-based decisions on statewide funding or for districts to share best spending and programming practices with each other.

Endnotes

¹ Education Data Partnership. (2015, April 6). About SACS. Retrieved from <https://www.ed-data.org/article/About-SACS>.

² Ibid.

³ Ibid.

⁴ Education Data Partnership. (2023, April 18). Using the Financial Reports on Ed-Data. Retrieved from <https://www.ed-data.org/article/Using-the-Financial-Reports-on-Ed--Data>.

⁵ Education Data Partnership. (2015, April 6). About SACS. Retrieved from <https://www.ed-data.org/article/About-SACS>.

⁶ New York City Department of Education. (n.d.). School Based Expenditure Reports. Retrieved from <https://infohub.nyced.org/reports/financial/financial-data-and-reports/school-based-expenditure-reports>.

⁷ Office of the New York State Comptroller. (2021). *School Districts Accounting and Reporting Manual*. Albany, NY: Author. Retrieved from <https://www.osc.state.ny.us/files/local-government/publications/pdf/accounting-and-reporting-manual-for-school-districts.pdf>.

⁸ New York City Department of Education. (n.d.). School Based Expenditure Reports. Retrieved from <https://infohub.nyced.org/reports/financial/financial-data-and-reports/school-based-expenditure-reports>.

⁹ New York State, Division of the Budget. (2022). *New York State School Funding Transparency Form, 2022 Guidance Document*. Albany, NY: Author. Retrieved from <https://www.budget.ny.gov/schoolFunding/2022/2022-sft-guidance.pdf>.

¹⁰ Ibid.

¹¹ Ibid.

¹² Ibid.

¹³ New York City Department of Education. (n.d.). Funding Our Schools. Retrieved from <https://www.schools.nyc.gov/about-us/funding/funding-our-schools>.

¹⁴ Rhode Island Department of Education. (2011). *Uniformed Chart of Accounts, Executive Summary*. Providence, RI: Author. Retrieved from <https://www.ride.ri.gov/Portals/0/Uploads/Documents/Information-and-Accountability-User-Friendly-Data/RI-Education-Data/UCOA-Tab-1/Executive-Summary.pdf>.

¹⁵ Ibid.

¹⁶ Ibid.

¹⁷ Rhode Island Department of Education. (2022). *Rhode Island Department of Education UCOA Accounting Manual: Uniform System of Accounting & Uniform Chart of Accounts*. Providence, RI: Author. Retrieved from <https://ride.ri.gov/sites/g/files/xkgbur806/files/2023-06/UCOA%20Accounting%20Manual%20FY%2022%20FULL%20Version%20-%20Published%206.30.22%20%2812%29.pdf>

¹⁸ Rhode Island Department of Education. (2011). *Uniformed Chart of Accounts Executive Summary*. Providence, RI: Author. Retrieved from <https://www.ride.ri.gov/Portals/0/Uploads/Documents/Information-and-Accountability-User-Friendly-Data/RI-Education-Data/UCOA-Tab-1/Executive-Summary.pdf>.