



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

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CHIEF FINANCIAL OFFICER  
89 Washington Ave., Room 128, EB  
Albany, New York 12234

EBN1115, 2022



financial transparency reports were published April of 2022. Each LEA was notified when these reports became available.

**Annual Determination**

After the close of the 2021-22 and 2022-23 school years, NYSED will utilize ESSA financial transparency data for each school designated as “high poverty” within an LEA that has not been excepted from the ARP MOEquity requirement to determine if the requirement has been met. NYSED will compare per pupil expenditures from field “J. Total School Level Local/State Spending” and the “Student-to-Teacher Ratio” on the Financial Transparency Reports available on [data.nysed.gov](http://data.nysed.gov). Each field will be compared to the same field from the prior school year.

If all schools designated as “high poverty” do not show a year-over-year decline in expenditures per pupil or increase in student-to-teacher ratio, the LEA will be determined to be compliant with the ARP MOEquity requirement. If any school designated as “high poverty” shows a decline in expenditures per pupil and/or an increase in the student-to-teacher ratio,



cc: Commissioner Betty A. Rosa  
Sharon Cates-Williams  
Jim Baldwin  
Sean Giambattista