OVERVIEW: Sec. 7.23J of S.L. 2017-57 as amended by Sec. 2.4 of S.L. 2017-197 directs local school administrative units (LEAs) to provide more information about fund allotment transfers that increased or decreased the initial allotment amount by more than 5% by including the following:

- The amount of the transfer.
- The allotment category into which the funds were transferred.
- The purpose code for the funds following the transfer.
- A description of any teacher positions fully or partially funded as a result of the transfer, including all subject areas taught by the teacher in the position.

This information for the prior fiscal year must be published on the LEA's website by October 15 of each year and must be maintained for at least three years. The Department of Public Instruction must collect this information reported by the LEAs and report the aggregated information, including available data from the two previous fiscal years, to the Joint Legislative Education Oversight Committee and the Fiscal Research Division by December 1 of each year.

This section became effective July 1, 2017. The report required by December 1, 2017 must include information on uses of funds for the 2014-2015, 2015-2016, and 2016-2017 fiscal years.