§ 215-b. Annual report by commissioner to governor and legislature. The commissioner shall prepare and submit to the governor, the president pro tem of the senate and the speaker of the assembly not later than January first, nineteen hundred ninety-six and by the first day of January in each year thereafter, a report detailing the financial and statistical outcomes of boards of cooperative educational services which shall, at minimum, set forth with respect to the preceding school year: tuition costs for selected programs; standard per pupil cost information for selected services as determined by the commissioner; and aggregate expenditure data for the following categories: administration, instructional services, career education, special education, rent and facilities and other services; and such other information as deemed appropriate by the commissioner. The format for such report shall be developed in consultation with school district officials and the director of the budget. Such report will include changes from the year prior to the report year for each such item for all boards of cooperative educational services. Such report shall be distributed to all school districts and boards of cooperative educational services and shall be made available to all other interested parties upon request.