

Financial Transparency Working Group “Fitwig” December 13, 2016

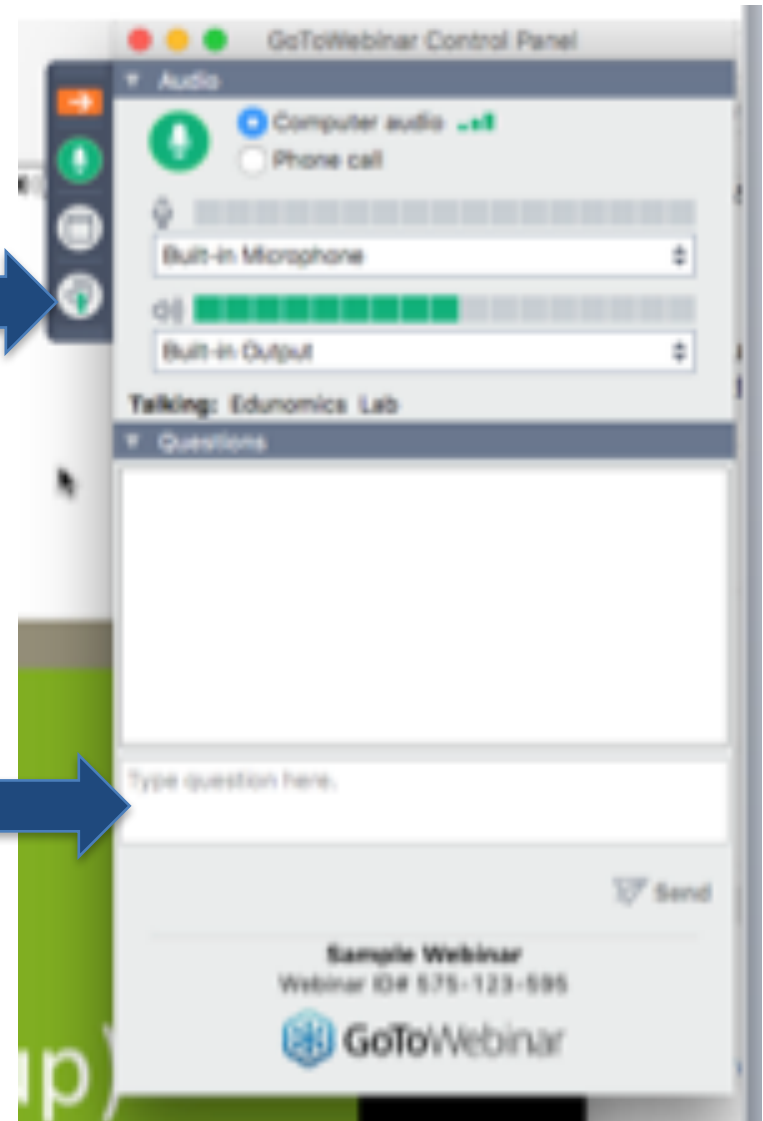
Hosted by:
Edunomics Lab at Georgetown University

Communicating During the Call

To request to be unmuted, please use the hand raise tool



Use the comment box to ask questions or message the group



Agenda

1. ESSA Regulation & Law Update
2. Meeting the minimum requirement: Can you do it?
3. Salaries discussion
4. Data Inventory Update
5. Office Hours

ESSA Regulation Update

Regs are FINAL

Additional “guidance” to come (likely in January)

Relevant changes:

- Updated deadline: June 30, 2019
- Break out expenditures by:
 - Federal
 - State/Local
- Actual personnel costs (including salaries)
 - Assuming this means benefits too, but we have a question submitted for clarification

ESSA Regulation Update, cont.

- Excluded:
 - community services
 - capital outlay
 - debt services
 - privately generated
- Included (but not limited to) expenditures for:
 - administration
 - instruction, instructional support, student support services
 - pupil transportation services
 - operation and maintenance of plant, fixed charges
 - preschool (publicly funded portions)
 - net expenditures to cover deficits for food services and student body activities
- Denominator: student count *on or around* Oct 1
 - not weighted
 - Includes pre-K students receiving free services

Numerator:

Total dollars spent to operate a school, minus community services, capital outlay, & debt services

Denominator:

Unweighted student count on or around Oct. 1 of the fiscal year being reported (includes PreK students receiving free services)

ESSA Regulation Update, cont.

- Uniform procedures. A State must develop a single statewide procedure to calculate LEA current expenditures per pupil and a single statewide procedure to calculate school-level current expenditures per pupil.
 - Some questions remain as to the nature of the “procedure”.

<http://www2.ed.gov/policy/elsec/leg/essa/essaaccountstplans1129.pdf> page 360

Meeting the basic requirement:

		Central District			Valley District			Charterama LEA
		Maple Elem	Ceder Elem	LEA average	Green School	River Acad.	LEA Average	Charterama school #1
School								
A	level Federal	\$1,101	\$432	\$554	\$301	\$614	\$401	\$1,101
B	S/L	\$8,722	\$7,759	\$7,861	\$5,493	\$7,112	\$6,626	\$11,619
C	Sch total	\$9,823	\$8,191	\$8,415	\$5,794	\$7,726	\$7,027	\$12,720
D	LEA level Federal	\$421	\$421	\$421	\$589	\$589	\$589	\$-
E	S/L	\$4,597	\$4,597	\$4,597	\$5,573	\$5,573	\$5,573	
F	Grand Total	\$14,841	\$13,209	\$13,433	\$11,956	\$13,888	\$13,189	\$12,720

What questions would stakeholders ask if this is all the SEA provided for each school?

(use chat box to respond, raise your hand so we know to take you off mute)

Questions stakeholders might ask:

- Why does one school get more money than another?
- How does my school compare to others?
- How are the expenditures broken down by program?
- What is the district level money?
- Is that a lot or a little bit of money?

Pick an LEA and select two schools within the LEA. Does the state have the data needed to complete this chart?

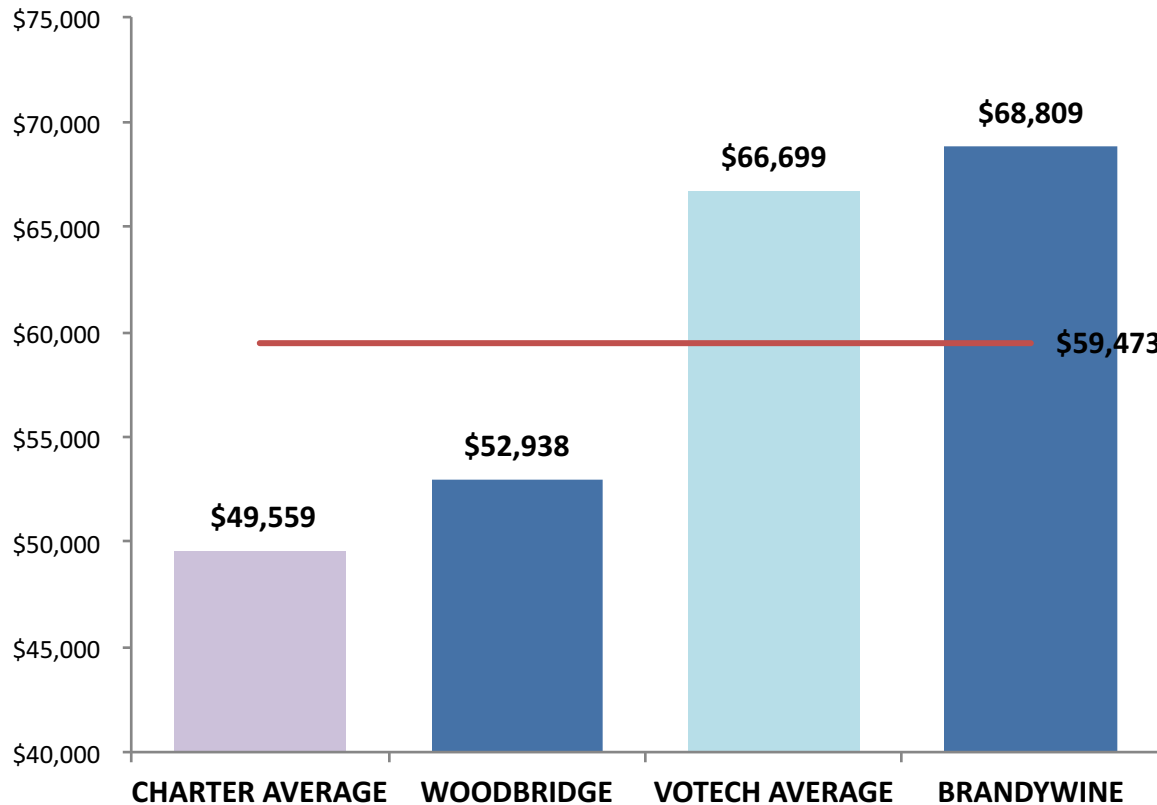
			School district # _____		
			Elem #1	High School #2	LEA average
A	School level	Federal			
B		S/L			
C		Sch total			
D	LEA level	Federal			
E		S/L			
F	Grand Total				

Post results, questions, comments at
www.fitwig.blog

Salaries/Benefits (DE data as an example)

Statewide salary schedule hides variations in salaries – ACROSS DISTRICTS

Average Salary All Full Time Teachers

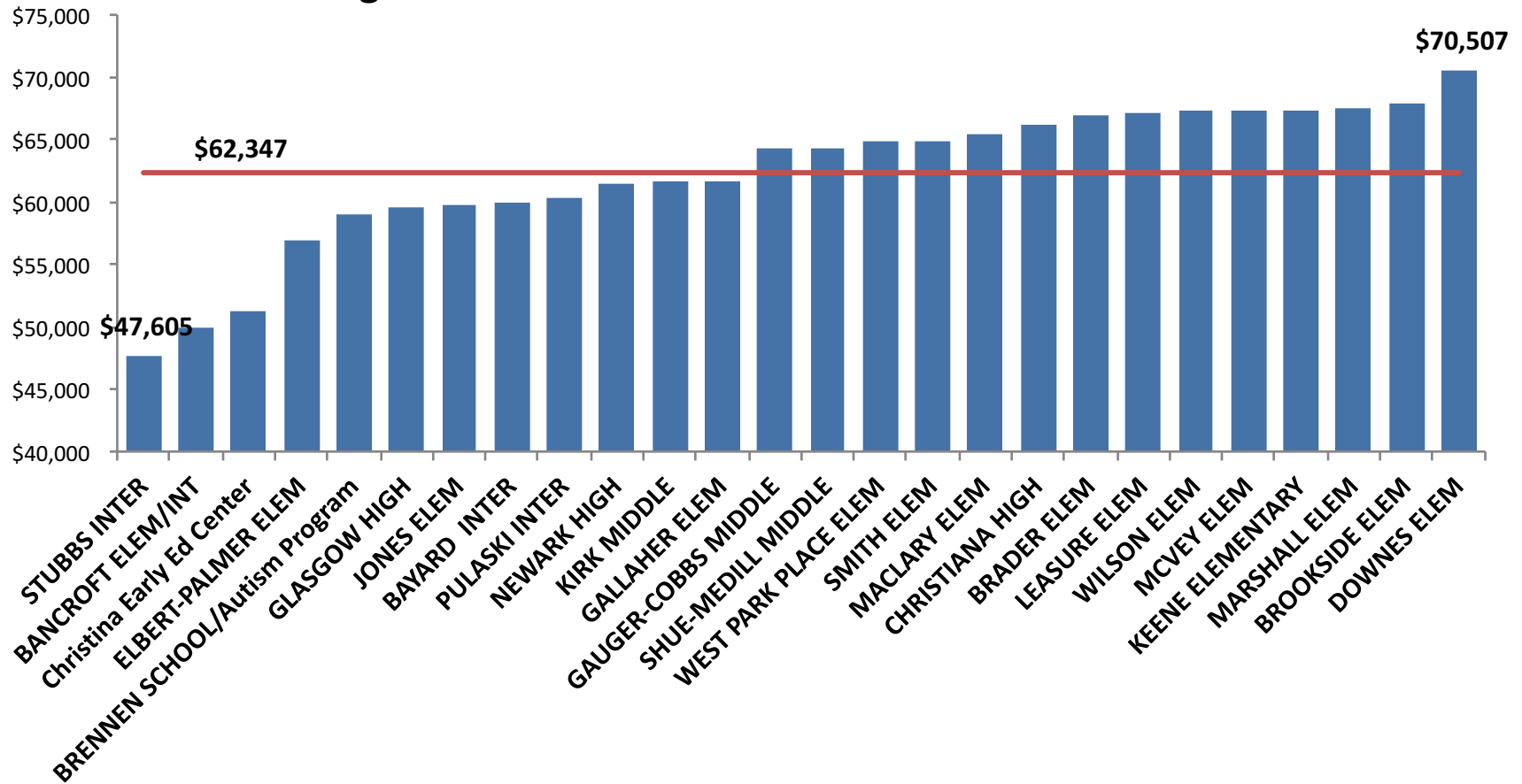


The state allocates Woodbridge \$1,694 less per pupil than Brandywine because of the salary policy.



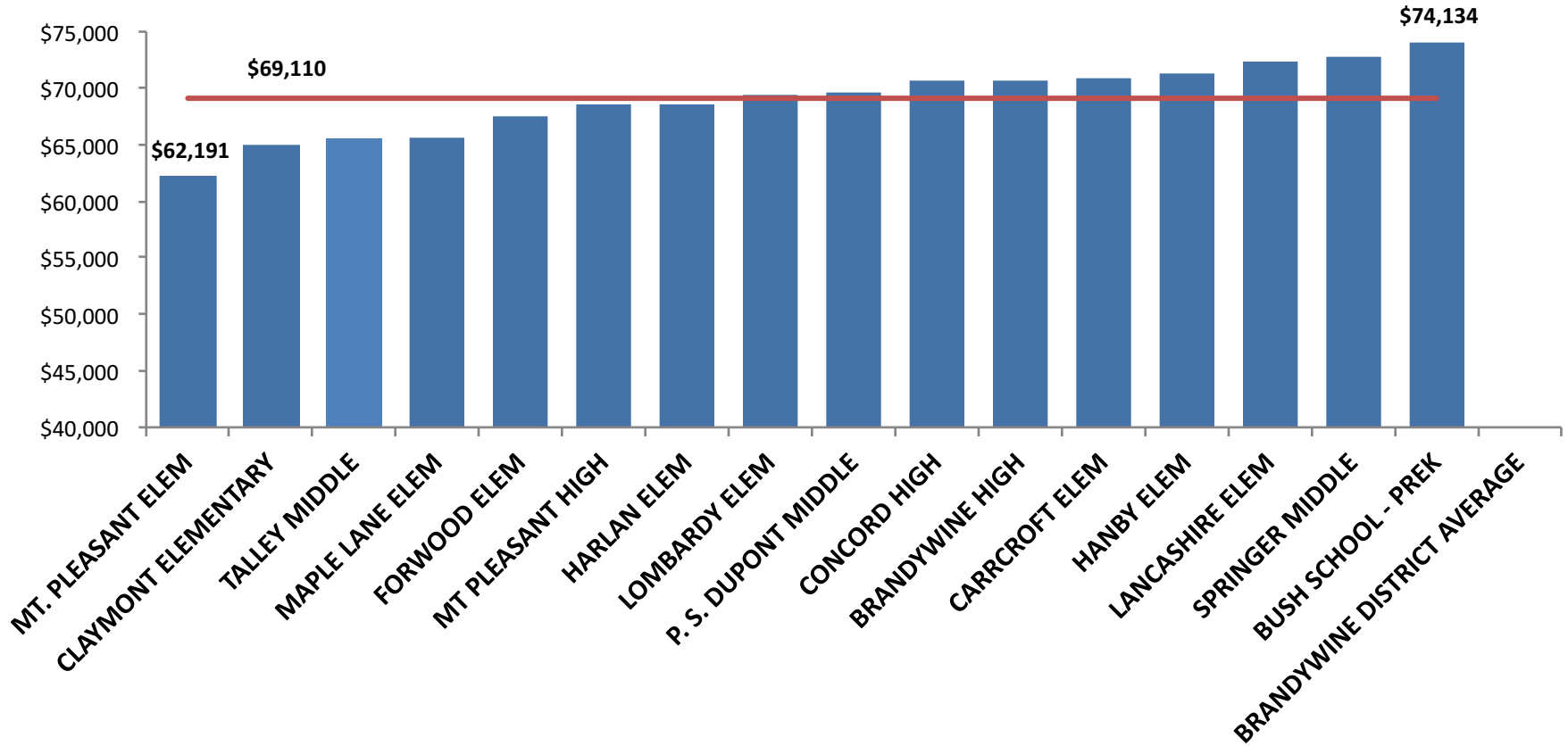
Statewide salary schedule creates variations in salaries – Within DISTRICTS

Average Salaries - Christina School District



Statewide salary schedule creates variations in salaries – Within DISTRICTS

Average Salaries- Brandywine





Benefits

Another 20–30% load on salaries.

- Health and other benefits can be attributed formulaically or with actual dollars.

Pensions:

- Attributing employer share of pension bill per employee to staff is easy. (Averages about \$400 per pupil)
- Attributing total pension costs is not.



Data Inventory – Office Hours

- After today's call (2-2:30PM EST)
 - Stay on the call if interested
 - We will unmute all participants to allow for a more involved discussion.
- Dec. 19, 1-2:30PM
 - Email Katie if your SEA plans to attend.
- If neither date works for you, but you'd like to set up a call, email Katie
- Online option: www.fitwig.blog
- Data uploader online

Next Meeting

- Dec. 19, 2016 – Office Hours
- Jan. 4, 2016 – Topic: TBD

Financial Transparency Working Group
December 13, 2016

Questions Asked During Webinar

ESSA Regulation Questions:

Where can we find the application for the 1 year extension? (Bryce Wilson - NE)

Chart Questions (from the “basic requirement” slide that asked participants to brainstorm questions):

Should student counts be included in this chart?

Why does the charter school have a larger per pupil expenditure amount?

In the example shown, are there no central office costs for charter schools?

Are the numbers based on a resident population or attending population, is the student population listed elsewhere in the report resident or attending?

why do schools across the same district receive different amounts of state and local funds

Charter schools are more likely to have private funding and these amounts will not be reflected. Correct?

Might charter schools also have private funding from donations not included on this table?

Does the Grand Total per pupil include all expenditures per pupil or only a limited group of expenditures?

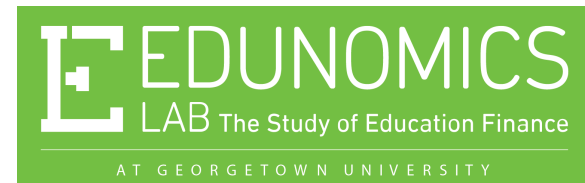
What about schools that provide education for pupils from another LEA who attend on a tuition basis?

To say that when a student moves to a new district or charter it can't be absolute. It should be reported based on time in district. If they are 100 days in school then they count for that school if they are spread over 5 schools then they won't be counted. We need rules guidance.

DE Salary Slides:

It would be helpful to have the context of how many teachers are in the building.

How do Admin and support salaries figure into this? Are we just looking at teachers?



OFFICE HOURS: DATA INVENTORY

General Questions – Data Inventory

- Use of statewide account system?
- How do you get financial data from LEAs?
- When do you get financial data from LEAs?
- SEAs weighting students in state report card system?



SEAs will be grouped by current access to school-level financial data

1. SEA has a common chart of accounts (COA) including a field for location

SEA collects G/L data with COA & location

1.a. COA uses real salaries:

RI, DE
OH MA
MS WY
HI*

1.b. COA uses average salaries:

1.c. SEA hasn't yet collected G/L data from districts with COA & location (or is in pilot phase):
OR, NE

2. SEA has SLFS (or similar) data by school (SLFS is a subset of school-level fin. data points):

CO, DC
ME, FL
MD

3. SEA has real salaries/benefits of personnel with location

3.a. All school personnel
CT

3.b. Only cert/inst. personnel
IL

4. SEA does not yet have access to financial information by school:

ND VA AZ
SD MO

Box #1: Common COA with location code

Questions to Ask:

- Are LEAs using it with fidelity?
- Does it record average or real salaries? (If average, will need a way to swap real for average)
- What portion of funds are coded to LEA level?
- Do LEAs use COA to report expenditures to SEA? (Via digital data? When?)
- Are all codes kept in the file when report to SEA (e.g. are location codes in SEA file?)

Box #2: SLFS data or other LEA reported expenditures

Questions to Ask:

- What portion of total district spending is captured in SLFS data?
- Does the SEA have a file on all LEAs that parses LEA spending for central functions (food, transportation, etc.)?
- How soon after the close of the FY are LEAs able to report SLFS data?

Box #3: Real salary data

Questions to Ask:

- Do staff have location codes?
- What positions are included (Teachers only? Cert only? All employees?)
- Do they include benefits, %FTE, function (e.g. special ed).
- Can you tell which positions are federally funded?
- If some LEAs contract for special ed, etc. how will we capture?
- What is the timing for collection of these data? Are they adjusted mid year when teachers leave?
- Do a subset of LEAs use common COA (pilot viability)?

Box #4: No access

Questions to Ask:

- Do a subset of LEAs use common COA (pilot viability)?
- What can you realistically ask for from an LEA? How many LEAs does the state have?
- Is there an appetite to develop a COA?