

Financial Transparency Working Group “Fitwig” January 4, 2017

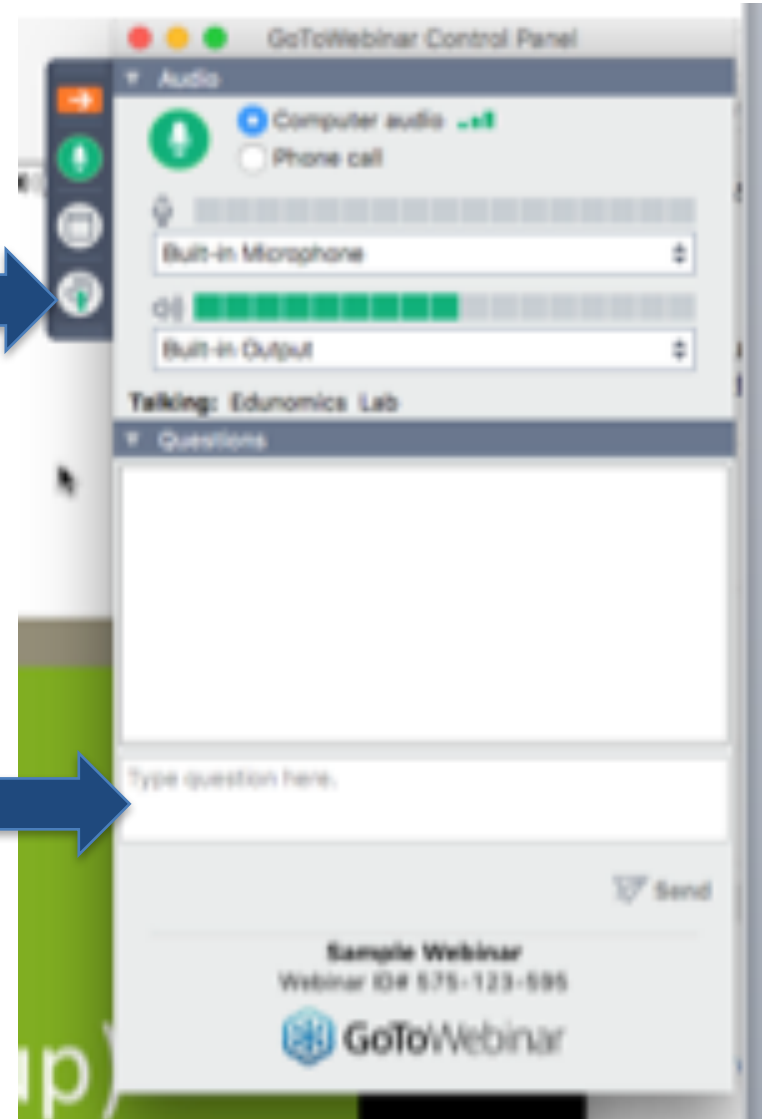
Hosted by:
Edunomics Lab at Georgetown University

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. Exploring early data
 - Examples from MS, CO
2. Using data to explore the development of a “uniform procedure”
 - What to exclude entirely from LEA
 - Parsing School level vs LEA level
3. In-Person Meeting
4. Next Steps

I just got back from vacation

And I have so many emails to go through

Exploring early data

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

District and School PPE in two FTWG Districts

Gulfport School District (MS)

		4 - Elementary	8 - Elementary	12 - Middle School
	Enrollment	739	680	858
School level	Federal	563	158	428
	S/L	4,602	5,394	4,365
	School Total	5,165	5,552	4,793
LEA level	Federal	214	214	214
	S/L	1,880	1,880	1,880
Grand Total		7,259	7,646	6,887

Notes:

- ROTC salaries
- Vocational
- Capital expenditures

Colorado School District

		1447	2006	1360
	Enrollment	355	332	43
School level	Federal	35	174	-
	S/L	5,401	6,785	12,330
	Sch total	5,437	6,959	12,330
LEA level	Federal	83	83	
	S/L	3,206	3,206	
	LEA total	3,289	3,289	
Grand Total		8,725	10,248	12,330

Notes:

- Private sources
- Federal funds to replace local revenue
- Excluded food services

Department of Education Regulation on 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”

- (i) Including, but not limited to, expenditures for administration, instruction, instructional support, student support services, pupil transportation services, operation and maintenance of plant, fixed charges, preschool, and net expenditures to cover deficits for food services and student body activities; but
- (ii) Not including expenditures for community services, capital outlay, and debt service;

Where to start on developing a uniform state-wide procedure?

WHAT TO EXCLUDE ENTIRELY FROM LEA?

- Programs (JROTC?); functions; object codes? (pensions)
- What changes are needed to ensure uniform LEA accounting of any exclusions?

Changes to COA?

New training for district CFOs?

New processes for financial data collection from LEAs

Smart steps:

- Go with what's already in place: Could choose categories as defined on existing state-wide COA or F-33 federal survey.
- Get input: Pilot LEA reporting with exclusions to test a draft procedure.

Where to start on developing a uniform state-wide procedure?

PARSING LEA LEVEL VS SCHOOL LEVEL

- Trickier since LEA and school level \$ is all from one pool. Districts currently make different choices about what to “centralize.”
- Are there functions, objects, programs that are reliably “central” across all LEAs and thus can be excluded?
- What about WSF districts? Charters?
- How to ensure that School-level PPE can be compared across schools in different districts?

Best place to start is to look at existing data.

Different MS districts “centralize” a different portion of their funds

	Desoto	Cleveland	Columbus	Laurel	Jackson	Canton	Water Valley
PPE School	\$6,770	\$7,399	\$7,808	\$8,555	\$7,832	\$8,749	\$6,770
PPE LEA	\$1,918	\$1,927	\$2,428	\$1,931	\$1,058	\$3,603	\$1,765
Total	\$8,688	\$9,326	\$10,236	\$10,486	\$8,890	\$12,352	\$8,535
% Central	22%	21%	24%	18%	12%	29%	21%

Same School Level PPE

>2 x PPE from Central

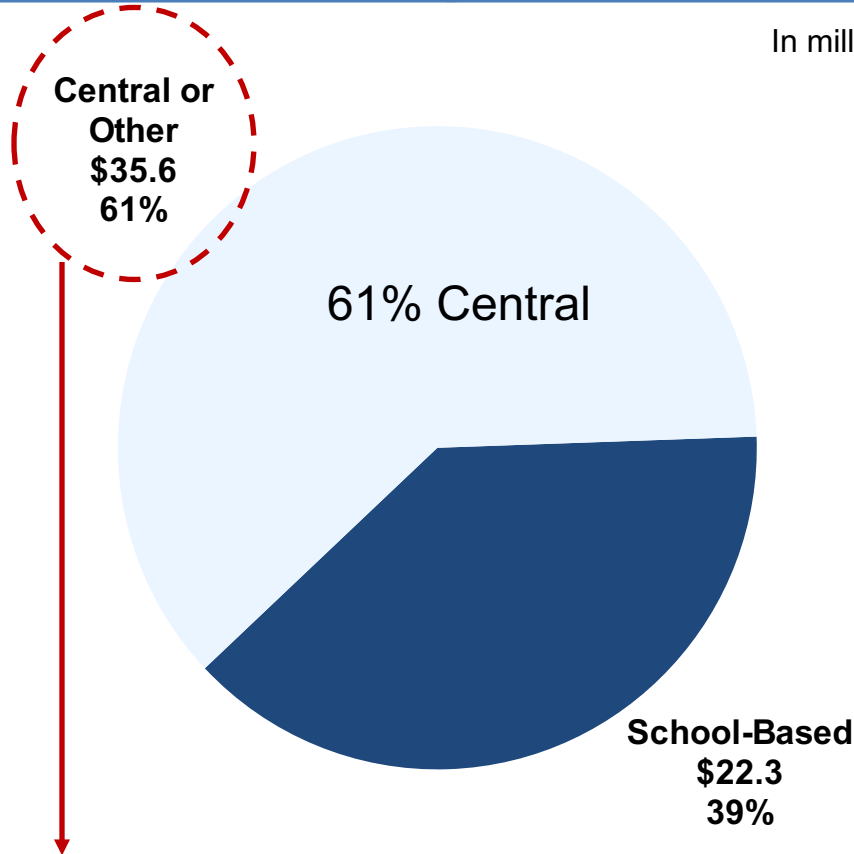
Sample Expenditures Coded to MS LEAs

- Group health & life insurance
- Testing services
- Janitorial services
- Legal
- Matching retirement costs
- Natural gas/oil
- Nurses & psychologists
- Equipment/property repairs & maintenance
- Overtime pay
- Postage
- Printing
- Professional development
- Food services
- Travel
- Transportation
- Worker's comp
- Superintendent salary
- Centrally-coded teachers
- Technologist
- Clerical staff

Districts Differ in How Expenses Coded to Central

District 1

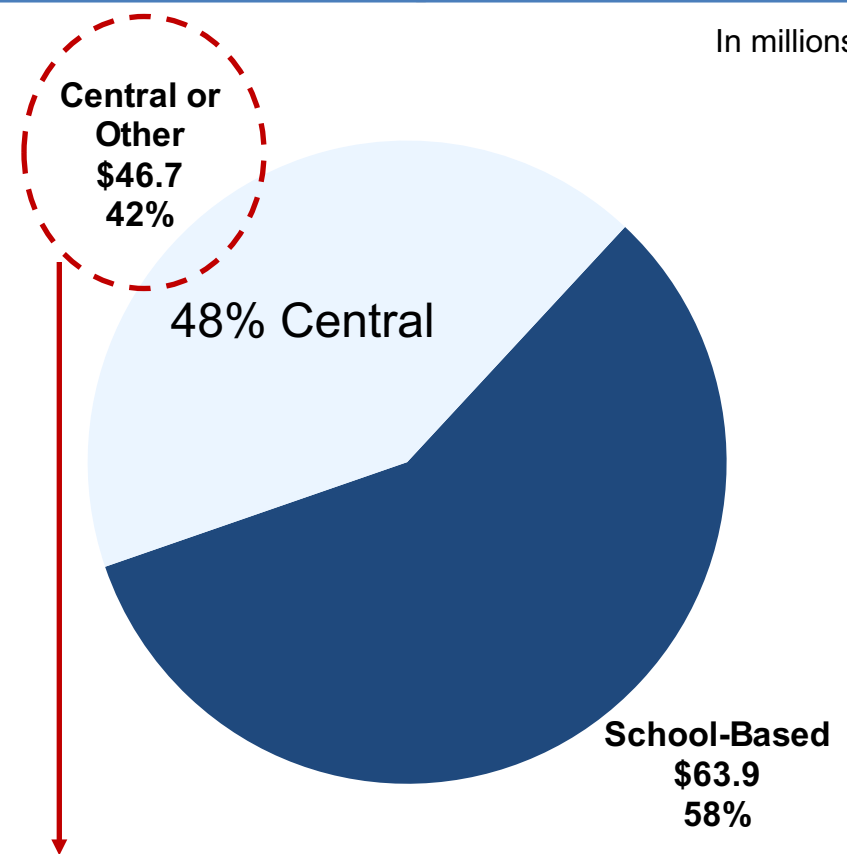
In millions



Central Expenses Include: Substitute teachers, sped clinical services, classroom supplies and materials, rentals, athletic expenses, facilities maintenance, capex, contracted psychologists

District 2

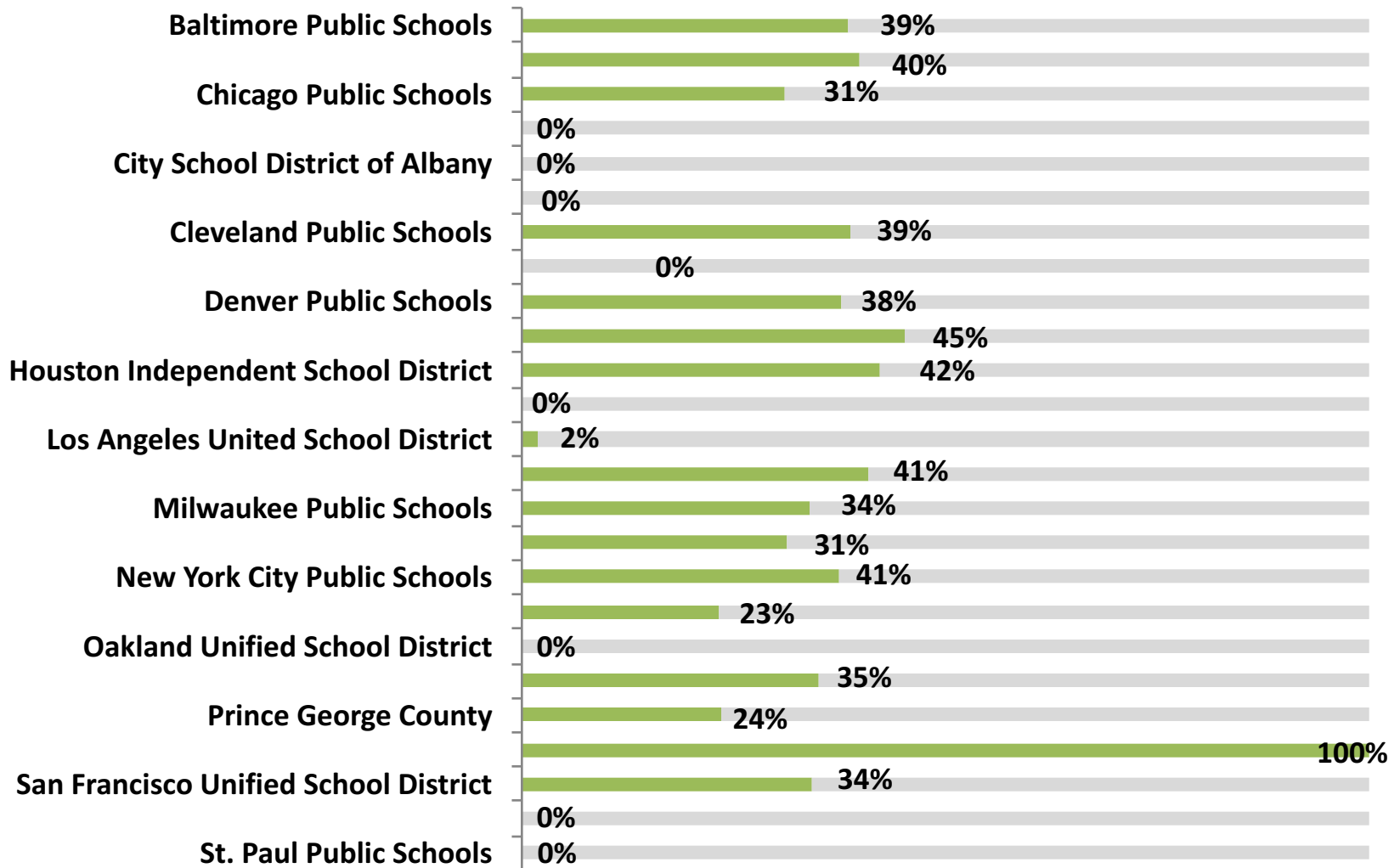
In millions



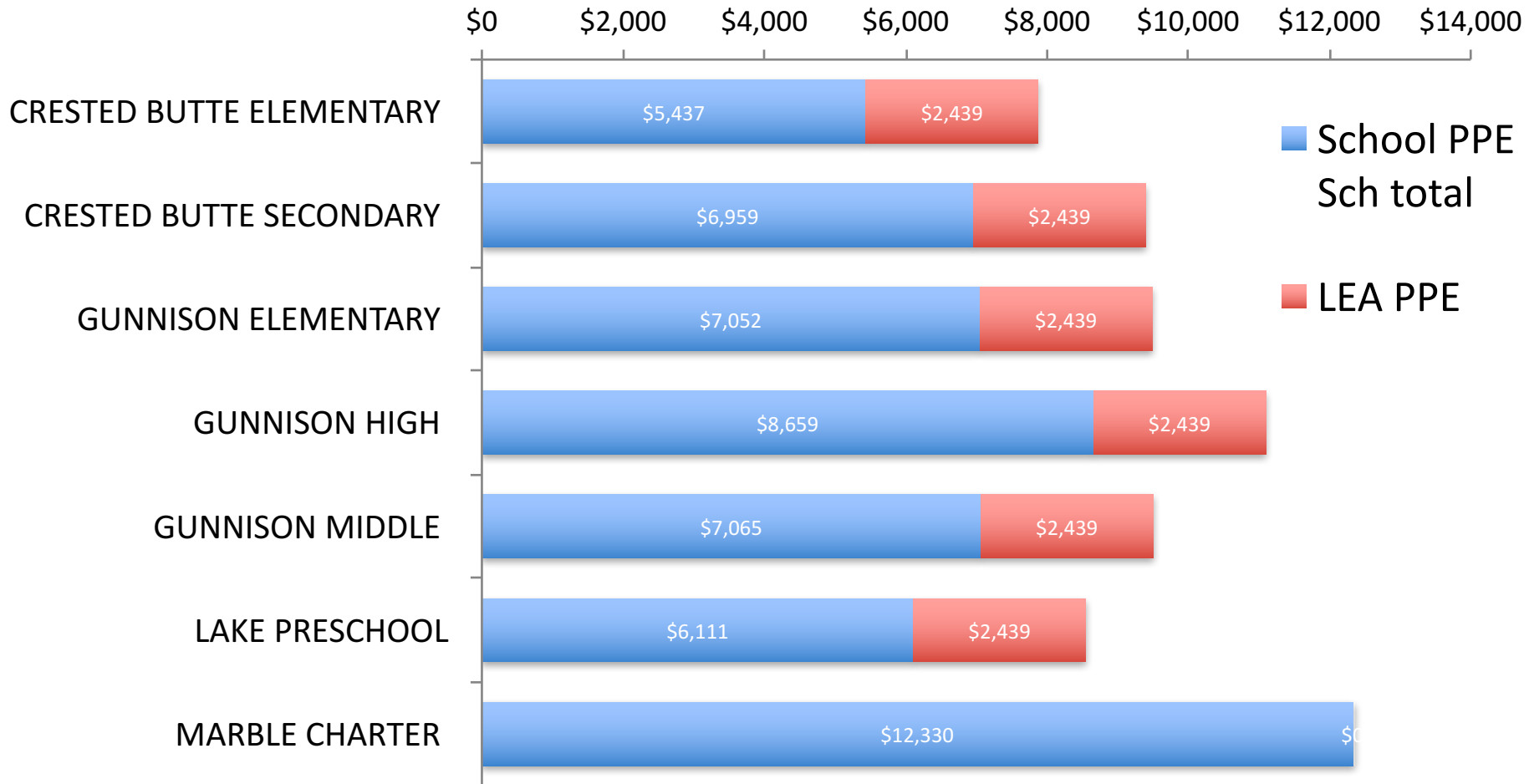
Central Expenses Include: Sped tuition, IT, facilities maintenance, insurance, headstart, support services, elementary school furniture, middle school textbooks, food services, transportation

Source: District documents.

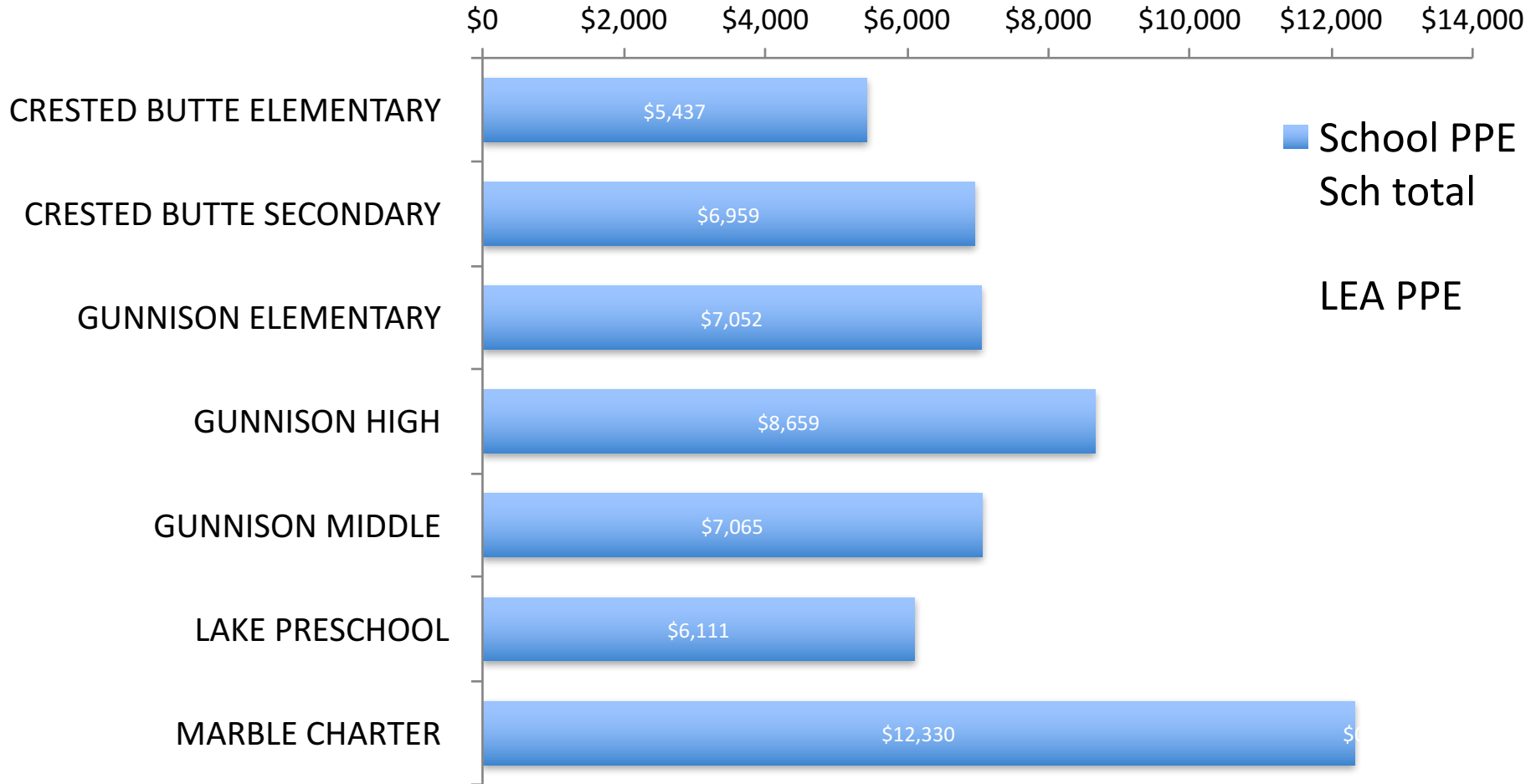
Percentage of District Funds Disbursed on the Basis of Students



Schools in one CO LEA



Schools in one CO LEA



1. To what extent is there consistency/variation in your state's LEAs/charters on the type and level of expenditures accounted for by school (or centrally)?

2. How to create a uniform procedure that works for different types of districts (small, decentralized, charter, etc.)?

- Assign costs to central by object type?
- Assign costs to central by function or program?
- Sum everything to school (even shared costs)?

In-Person Meeting

- Feb. 9, 2017 from 8:30AM-4:30PM at 1 Mass. Ave. NW in Washington, D.C. (CCSSO office)
- CCSSO invites out to CIOs, to LEAs this week
- Programming:
 - Financial transparency large-group AM session
 - CIO and FTWG split for PM sessions
 - PM small-group sessions:
 - 3-6 programmed sessions

Next Steps

- Office hours today until 2:30PM EST
- Next call: Jan. 17, 2017
- Email updates: In-person meeting session sign-up and RSVP
- Post results of school level analysis, questions, comments at www.fitwig.blog

