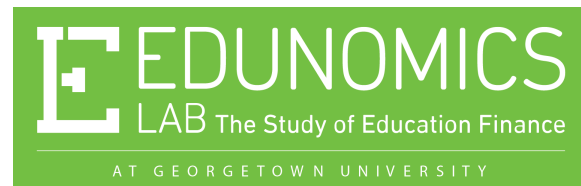


Financial Transparency Working Group: ESSA Updates & SLFS

July 12, 2017

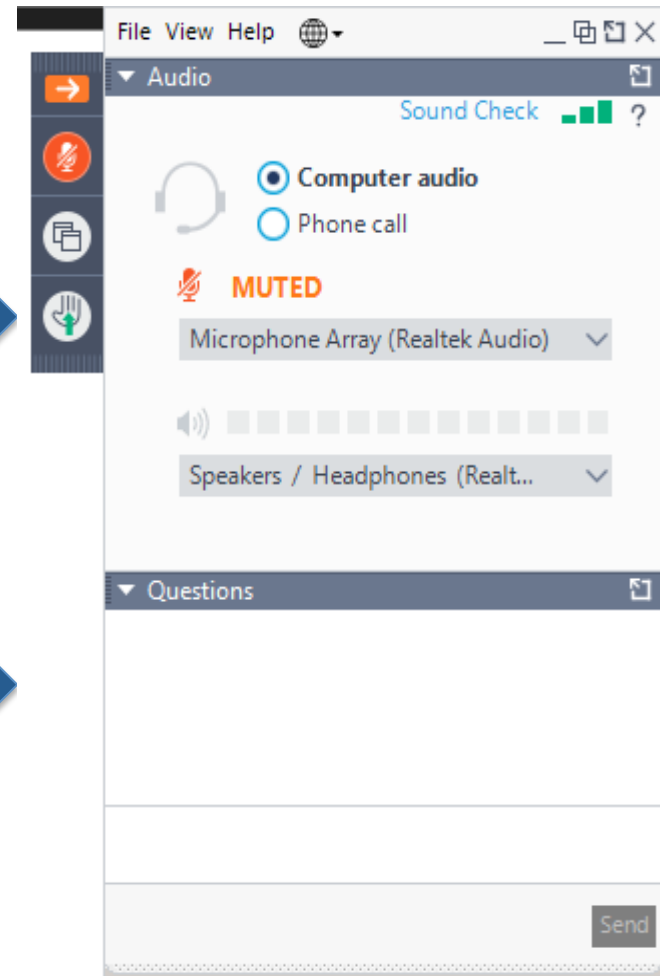


Communicating During the Call

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



Use the question box to ask questions or make a comment, and we will reply all so the group can see the question/comment & answer



Agenda

1. Financial Transparency Updates:
 - Law, Deadline
 - ESSA response on state plans (re FT)
 - News (and fake news)
2. The opportunity
3. School Level Finance Survey (SLFS):
Relevance for financial transparency



Welcome *new* states!

AZ

CO

CT

DC

DE

FL

HI

ID

IL

IN

LA

MA

MD

ME

MI

MS

MO

NE

ND

NY

OH

OR

RI

SD

TN

UT

VT

VA

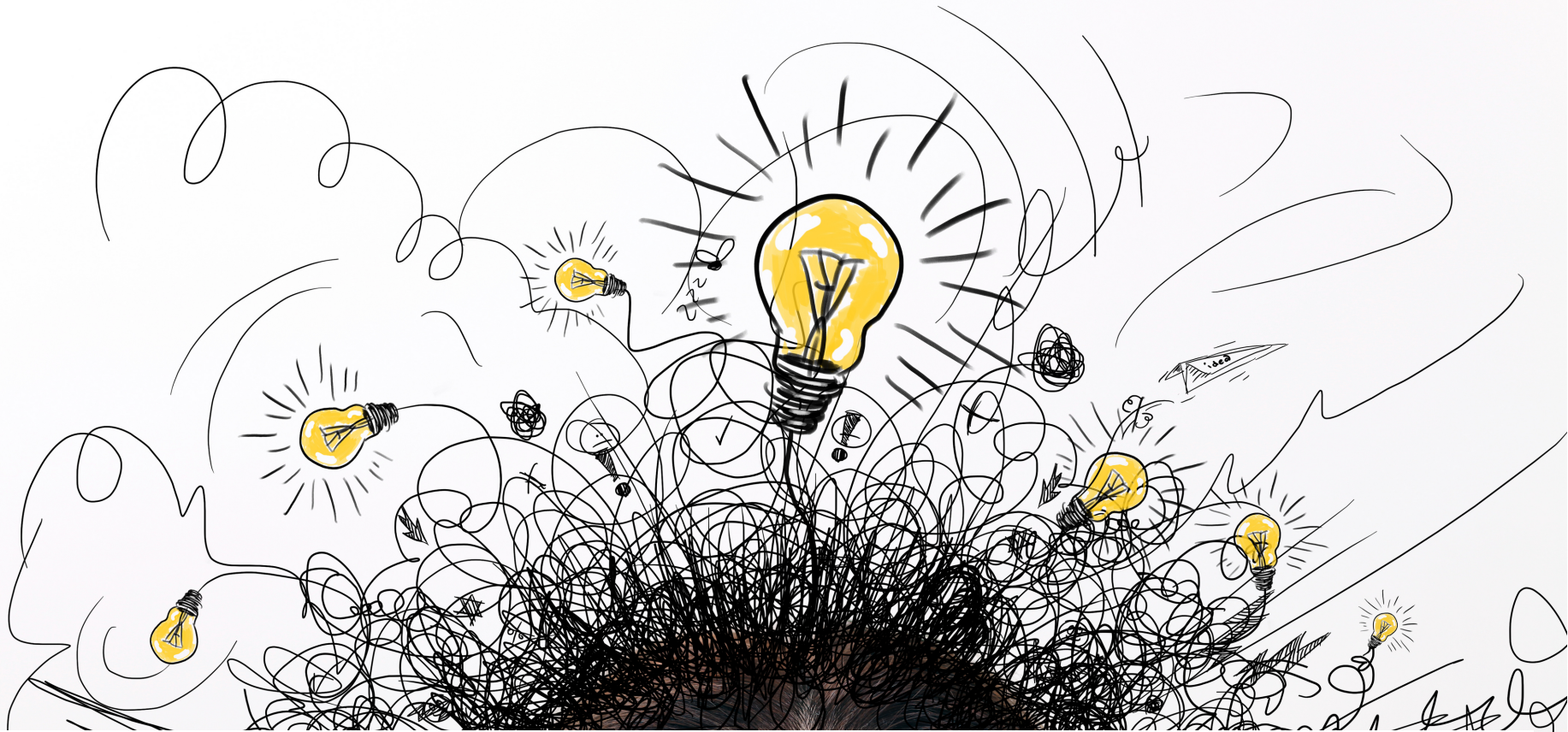
WA

WV

WY



How much is spent per student
at a school near you?



Who decided how to spend that money?

School Boards



ESSA –
includes a
new
requirement
to report
spending
by school!

What is the provision in the law?

ESSA requires that SEAs report:

“The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year.”

Deadline Extended via Dear Colleague Letter

- “an SEA and its LEAs may delay, until the 2018-2019 school year, reporting information on per-pupil expenditures of Federal, State, and local funds on annual report cards”
- “If the SEA elects to delay... must provide on report cards for the 2017-2018 school year a brief description of the steps the SEA and LEAs are taking to ensure that information on per-pupil expenditures will be included beginning with report cards for the 2018-2019 school year”



Financial Transparency in ESSA Plans

To date, some states have mentioned financial transparency in their plans: CT, D.C., DE, IL, LA, MA, ND, TN, VT, SD (10 out of 19 submitted plans)

So far, limited DoE feedback on financial transparency:

DE: “did not discuss availability of and access to federal and local funding to identified schools”

LA: put review of PPE under “Resource Allocation Review” section of plan, and received comments regarding detail and frequency of the PPE review



True/ False/ Fake News

T/F/FN

To receive an extension to postpone until 2018-19 SY, states must apply to the DoE.

T/F/FN

To delay until 2018-19 SY, states “must provide on report cards for the 2017-8 school year a brief description” of how it will meet the requirement

T/F/FN

“schools are already obligated to collect per-pupil spending and the postponement will hinder efforts to ensure equitable school spending.”

T/F/FN

“The financial transparency provision requires the state to formalize districts' budget-making processes, which erodes local rights to spend as school board members feel appropriate”

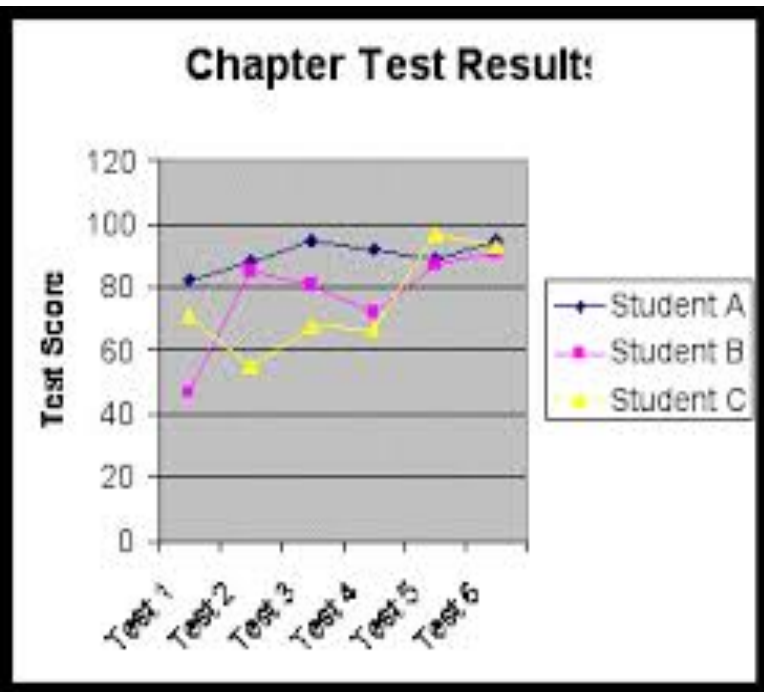


Before DoE deadline extension...

After DoE deadline extension!



Outcomes by school



+

Spending by school



More time = Opportunity to Refine

What's the opportunity behind school-level spending data?

- ✓ Visibility on how funds divvied up inside districts=> inform equity
- ✓ Spread innovation: learn from those schools (across districts) able to use funds to drive greater benefits for students.
- ✓ Benchmark progress by school on how well dollars leveraged relative to meaningful peers =>engagement at school.

Meeting the FT Requirement

Inventory Data

Access Data

Involve LEAs

Analyze Data

Create
Visualizations



Data Inventory

BUCKET #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* FL
ME WV
MD LA
UT

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

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

CO, DC
MI

BUCKET #3 SEA has real salaries/benefits of personnel with location

3.a. All school personnel
CT IN

3.b. Only cert/inst. staff
IL

BUCKET #4 SEA does not yet have access to financial information by school

ND VA
AZ TN
SD MO
VT WA
ID

Think your state belongs in a different box? Email Katie and let her know – katie.hagan@georgetown.edu.



Do your visualizations answer these questions?

1. How much does my school spend per pupil?	
2. Is that more or less than other schools in my district?	
3. Is that more or less than other schools with similar student demographics?	
4. Is that more or less than other schools within the state?	
5. Does my district divvy up funds equitably?	
6. What is driving spending differences across schools?	
7. What funds/expenditures (if any) were excluded from calculation?	
8. How does my school's spending on services compare to that of other schools? (Are we able to get similar services for less, more?)	
9. How does my schools' costs for different inputs compare to those of others?	
10. Is there a school (or schools) that I can learn from? Specifically, is there one that has a similar level of funds (and similar demographics) but that is able to achieve much higher outcomes for their students?	
11. Compared to peers, how well is my school able to leverage funds to achieve outcomes for students?	



Does your visualization answer these questions?

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Interactive Filters

Schools: \$ Spent by Student vs. Math Score (circle color is school's %FRL)



Choose Outcome

- Overall Achievement
- Math Score
- Reading Score
- Growth Score

School District

cranston

School Level

Elementary

School Size Group

(All)

View by

- Quadrant
- Quadrant in View
- #Students
- %FRL
- %ELL
- %Special Ed

Click to highlight

- 0%-25%
- 25%-50%
- 50%-75%
- 75%-100%

Urban Rural

Not Urban

Apple Elementary
 FRL: 27%
 SPED: 12%
 ELL: 18%
 Total enroll: 220

General Instruction:
 \$4,746
 Counselors: \$176
 Art, Music: \$596
 Special Ed: \$2,685
 School office: \$708
 Grants: \$1,001
 Transportation:
 \$1,874
 Supplemental
 services: \$774
 School safety: \$186
 Nutrition: \$5

**Apple ES PPE:
 \$12,751**

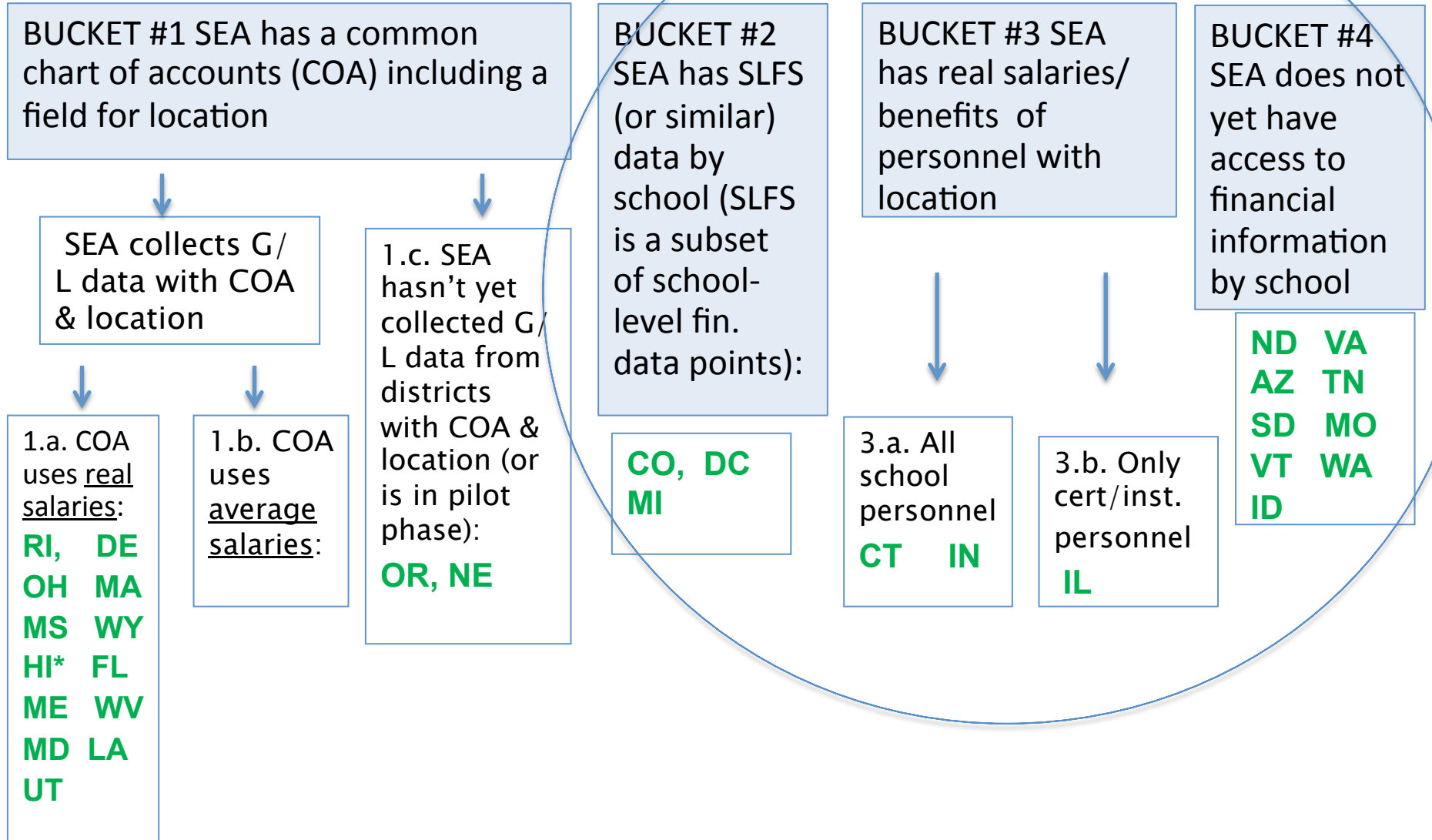
*District PPE: \$11,987
 State PPE: \$12,234*

Student Outcomes

Per-Pupil Expenditures



Data Inventory



Think your state belongs in a different box? Email Katie and let her know – katie.hagan@georgetown.edu.



School-Level Finance Survey (SLFS) Relevance for ESSA financial transparency requirement



What is the SLFS?

- Annual federal survey, formerly a pilot, now expanding
- Run by NCES w/ Census support
- Invites SEAs to respond to survey on school-level expenditures (includes personnel and non-personnel variables)
- Variables are aligned w/ F-33

SLFS Survey: A Viable option in the short run for SEAs in inventory Buckets 2-4

- Could use existing survey instrument (not reinventing the survey wheel)
- Code alignment w/ F-33 (district familiarity)
- NCES/Census support for data validation

SLFS for Financial Transparency: *Considerations*

- Current SLFS timeline = large delay. (SEAs can use survey instrument and not wait for NCES validation of data).
- Adjustments need to be made:
 - SLFS excludes federal dollars (so would need to match with F-33).
 - SLFS includes private \$ (would need to disaggregate it).
 - SLFS does not capture LEA-level expenditures. (Could add those back in from F-33)



How to crosswalk SLFS to meet ESSA?

–Edunomics Lab has a tool for that!

July 24th meeting:
Tool Demo

This meeting is specifically for SEAs interested in using SLFS data to meet the ESSA requirement (at least initially).

Invite your fiscal coordinators to join too, as they will be most familiar with these datasets.



One-on-One's with Edunomics Lab

If your state or district is interested in a TA call, please indicate in chat box or email Katie to set up a time (katie.hagan@georgetown.edu).

Next meeting: SLFS Cross Walk Tool Demo

July 24, 2017, 1-2pm EST

Katie will be at the NCES STATS conference in DC on August 3rd talking about FiTWiG. The session is from 9-10am, and will feature DE and NE. If you'll be there, please attend and feel free to contribute 😊.

