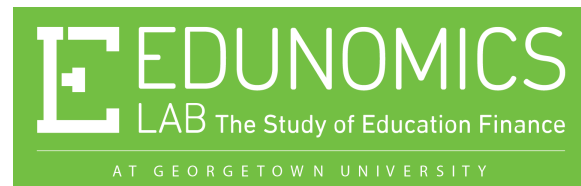


Financial Transparency Working Group: Demo of allocation tool

May 16, 2017

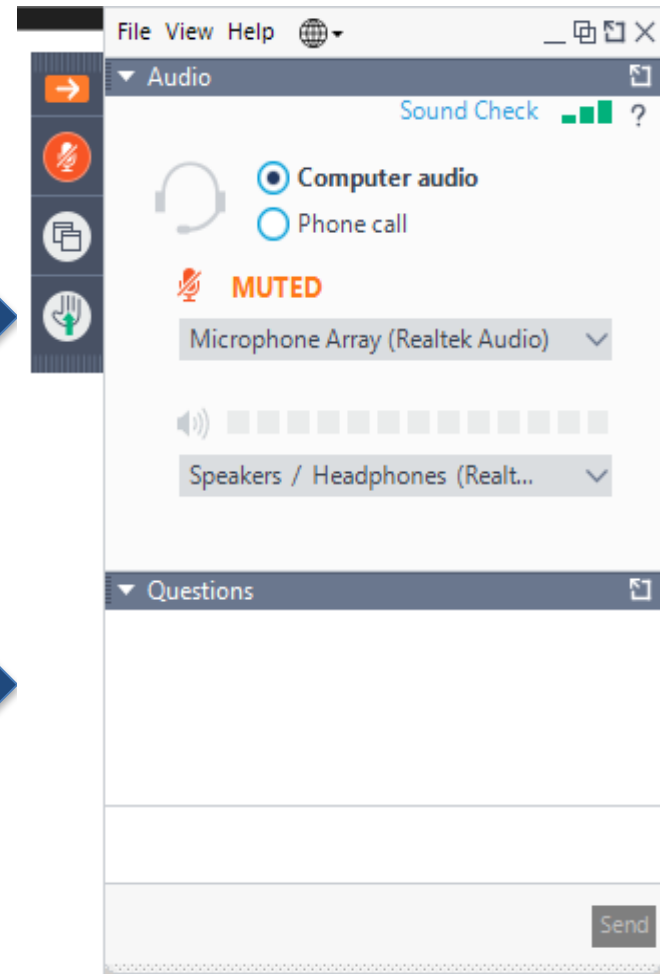


Communicating During the Call

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. What to do with expenditures not coded to schools?
2. Demonstration of ERS Centrally Managed Services Tool for LEAs
3. Next meetings:
 - May 24-25, CCSSO EIMAC Meeting – in person (Phoenix)
 - May 31, 1-2PM EST BSCP Center webinar
 - Overview of ESSA financial transparency, data inventory, and accessing LEA data
 - June 8, 1-2PM EST – regular Fitwig webinar



R_x PRESCRIPTION

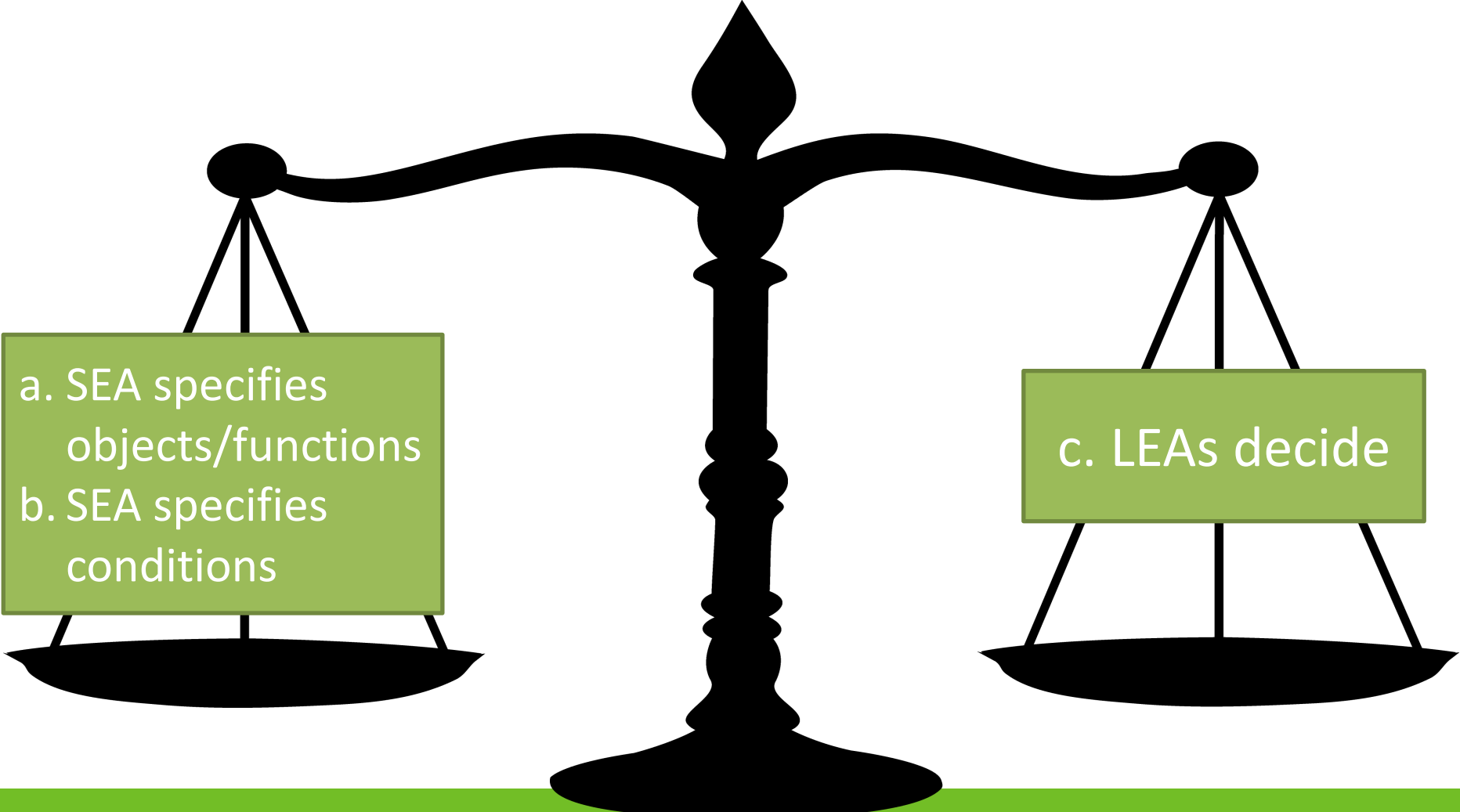
NAME _____ AGE _____

ADDRESS _____ DATE _____

More Cowbell

Dr. Walken

Who decides what gets coded at central, and what gets coded at school-level?



a. SEA specifies
objects/functions
b. SEA specifies
conditions

c. LEAs decide

Basic approach to site-level accounting

A. SEA specifies *objects and/or functions* (or programs) to be coded to schools

Examples

RI COA

B. SEA specifies a set of *conditions* for when costs are to be reported to school-level

- When staff are assigned solely to school.
- When school has “control” over dollars

C. Neutral/LEA choice (about what coded directly to schools), but also separately report all central costs by school

- CO example from webinar
- OH existing COA

Upsides, Considerations, Concerns

- More uniformity in how school vs central costs are parsed.
- Requires apportioning methodology (RI has one)
- Could be onerous for some LEAs to separate central from school level (charters, WSF districts, one-school districts, online, non-traditional schools)
- May work to constrain LEA spending choices

- There is some “meaning” to the distinction between school and central level.
- Existing accounting structure may not map to conditions (like control).

- Districts will be the ones to face (healthy) questions about how money is split/assigned (and can rethink their approach over time).
- Less uniformity in coding approaches (users will need to rely on totals (school + central)) for comparisons, but totals are comparable across different types of schooling.

Many SEAs will likely use a hybrid

Hybrid Example:

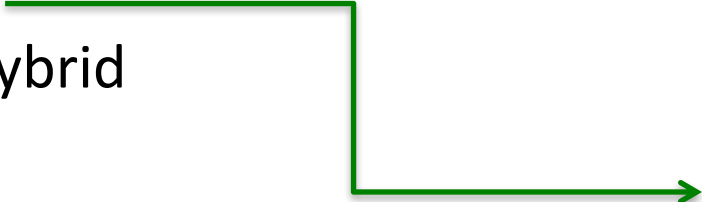
- ✓ SEA specifies that some objects must be coded to schools (e.g. like salaries of real teachers assigned to schools)
- ✓ SEA requires that some categories be central and separated out (e.g. transportation, or possibly Special Ed)
- ✓ LEAs choose when to apportion/assign other costs to schools (e.g. some assign PD costs to schools while some keep those expenditures at central)
- ✓ All central costs are reported in per pupil terms alongside school level spending for a grand total.



Do you have a sense of the method your state will use?

Use question box to respond...

- A. SEA specifies objects/functions assigned to schools
- B. SEA specifies “conditions” for when costs assigned to schools
- C. LEAs choose when to apportion/assign costs to schools
- D. Hybrid



For Option C: ERS tool is designed to help LEA's make choices about apportioning costs

Centrally Managed Services Tool



Primary Audience: an LEA

This tool enables the user to look at their LEA and:

- Reflect on the breakdown in where expenditures are reported vs. where they play out (school, central)
- **Explore attribution decisions** for dollars that are held centrally and those that are centrally managed school services
- **Reflect on how attribution decisions adjust the per-pupil dollars across schools within the LEAs**

There are two components to setting up the tool:

1. Financial data, and 2. School data

1. General Ledger export

Location Code	Fund Desc	Fune Desc	OBJECT DESC
0	01 - GENERAL FUND	0000 - REVENUE & BALANCE SHEET	8980 - CONTRIBU
106	01 - GENERAL FUND	1000 - INSTRUCTION	4310 - SUPPLIES
106	01 - GENERAL FUND	1000 - INSTRUCTION	4399 - SURPLUS
190	01 - GENERAL FUND	1000 - INSTRUCTION	4399 - SURPLUS
190	01 - GENERAL FUND	1000 - INSTRUCTION	5825 - CONSULTA
190	01 - GENERAL FUND	2495 - Parent Participation	4310 - SUPPLIES
190	01 - GENERAL FUND	2495 - Parent Participation	4392 - MID-YEAR
190	01 - GENERAL FUND	2495 - Parent Participation	4399 - SURPLUS
190	01 - GENERAL FUND	4000 - ANCILLARY SERVICES	1120 - TEACHERS
190	01 - GENERAL FUND	4000 - ANCILLARY SERVICES	5100 - SUBAGREE
190	01 - GENERAL FUND	4000 - ANCILLARY SERVICES	5825 - CONSULTA
190	01 - GENERAL FUND	8313 - SCHOOL SECURITY	5743 - DIRECT CC
190	01 - GENERAL FUND	1000 - INSTRUCTION	4310 - SUPPLIES
191	01 - GENERAL FUND	1000 - INSTRUCTION	1150 - TEACHERS
191	01 - GENERAL FUND	1000 - INSTRUCTION	4310 - SUPPLIES
191	01 - GENERAL FUND	1000 - INSTRUCTION	4311 - MEETING RI
191	01 - GENERAL FUND	1000 - INSTRUCTION	5610 - EQUIP MAINT
191	01 - GENERAL FUND	1000 - INSTRUCTION	5758 - INTERFUND
191	01 - GENERAL FUND	1000 - INSTRUCTION	5825 - CONSULTA
191	01 - GENERAL FUND	2710 - SCH ADMIN,PRINCIPALS	1350 - SUPV&ADM
191	01 - GENERAL FUND	1000 - INSTRUCTION	1150 - TEACHERS
191	01 - GENERAL FUND	1000 - INSTRUCTION	5825 - CONSULTA
191	01 - GENERAL FUND	8212 - CUSTODIANS	5721 - INTERPROD
191	01 - GENERAL FUND	8213 - UTILITIES	5515 - DISPOSAL
191	01 - GENERAL FUND	8213 - UTILITIES	5517 - Recycling
191	01 - GENERAL FUND	8213 - UTILITIES	5520 - GAS-HEAT
191	01 - GENERAL FUND	8213 - UTILITIES	5555 - WATER/SE
191	01 - GENERAL FUND	1000 - INSTRUCTION	1122 - TEACHERS
101	01 - GENERAL FUND	1000 - INSTRUCTION	4399 - SURPLUS
106	01 - GENERAL FUND	2700 - SCHL ADMINISTRATION	4399 - SURPLUS
191	01 - GENERAL FUND	1000 - INSTRUCTION	4310 - SUPPLIES
191	01 - GENERAL FUND	1000 - INSTRUCTION	4397 - FALL REVIS

See the breakdown of expenditures included and excluded

1. District expenditure by sharing level

How are expenditures divided into: fully accounted for at schools, fully central, or school on central (centrally managed school services)?

Exclusions

Include

Sharing Level	Where do dollars play out?	Where are dollars billed?	Sum of Dollar Amount	% of total expenditures
Central costs	Central	Central	\$ 54,631,586	13.3%
Centrally managed school services	School	Central	\$ 145,575,645	35.5%
Costs accounted for at schools	School	School	\$ 209,567,174	51.1%
Grand Total			\$ 409,774,405	100.0%

What costs did you choose to exclude from analysis in your initial coding?

Exclusions

Exclude

Descriptive Designation B	Descriptive Designation A	Sum of Dollar Amount
0000 - REVENUE & BALANCE SHEET		\$ 600,428,049
9100 - DEBT SERVICES		\$ 90,160,852
8500 - FACILITIES ACQUISITION & CONST		\$ 56,805,154
6000 - ENTERPRISE		\$ 19,565,154
4100 - SPECIAL NON-PUR AGENCY/SPV		\$ 14,182,722

You can deep-dive into any of the sharing level buckets to see what is there and what questions, if any, it raises

22 **4. Deep dive on centrally managed school services**

23

24 *For centrally managed school services, what are the primary services provided/uses of those dollars?*

25

26 Exclusions Include

27 Where are dollars billed? Central

28 Where do dollars play out? School

29

Tip: Focus your attention on lines with large dollar amounts first

30	Descriptive Designation B	Descriptive Designation A	Sum of Dollar Amount	% of centrally managed school resources	Running % of centrally managed school resources
31	<input type="button" value="⊕"/> SPEC ED, SEPARATE CLASSES		\$ 38,640,075	26.5%	27%
32	<input type="button" value="⊕"/> 3600 - PUPIL TRANSPORTATION		\$ 11,088,068	7.6%	34%
33	<input type="button" value="⊕"/> INSTRUCTION		\$ 9,186,547	6.3%	40%
34	<input type="button" value="⊕"/> 1000 - INSTRUCTION		\$ 8,769,249	6.0%	46%
35	<input type="button" value="⊕"/> MAINTENANCE		\$ 7,228,739	5.0%	51%
36	<input type="button" value="⊕"/> SPEC ED,RESOURCE SPEC INS		\$ 5,771,295	4.0%	55%
37	<input type="button" value="⊕"/> 2490 - OTHER INSTRUCTIONAL RESOURCES		\$ 5,538,757	3.8%	59%
38	<input type="button" value="⊕"/> OTHER INSTRUCTIONAL RESOU		\$ 4,660,521	3.2%	62%
39	<input type="button" value="⊕"/> PSYCHOLOGICAL SERVICES		\$ 4,306,158	3.0%	65%
40	<input type="button" value="⊕"/> 8213 - UTILITIES		\$ 4,263,370	2.9%	68%
41	<input type="button" value="⊕"/> 1110 - SPEC ED, SEPARATE CLASSES		\$ 4,142,372	2.8%	71%
42	<input type="button" value="⊕"/> SPEC ED, OTH SPEC INSTRUC		\$ 4,056,489	2.8%	74%
43	<input type="button" value="⊕"/> SCHOOL SECURITY		\$ 3,853,528	2.6%	77%
44	<input type="button" value="⊕"/> 3140 - HEALTH SERVICES		\$ 3,682,132	2.5%	79%

45

Click for more detail

Select the method by which you choose to attribute out centrally managed costs

AO	AP	AQ	AR	AS	AT
6a. & 6b. Decide whether to attribute costs that are managed centrally, but play out at schools, and set attribution rule					
For all centrally managed school service costs, which method is best to account for them (account for them at schools directly, attribute them out, or not attribute them).					
Exclusions	Include				
Where are dollars billed?	Central				
Where do dollars play out?	School				
Descriptive Designation B	Descriptive Designation A	Sum of Dollar Amount	% of Dollars	Should these funds be accounted for at schools or attributed out?	On what basis can a district attribute these funds?
[-] SPEC ED, SEPARATE CLASSES	TEACHERS SALARIES	\$ 18,419,339	12.7%	Account for at schools	Per Pupil
	TEACHER ON SPEC ASSIN SCHOOL	\$ 1,301,146		Account for at schools	Per SpecEd Student
	INSTRAIDES SALARIES	\$ 18,919,589		Attribute	Per Pupil
[+] 3600 - PUPIL TRANSPORTATION		\$ 11,088,068	7.6%	Exclude	Per pupil
[+] INSTRUCTION		\$ 9,186,547	6.3%	Attribute	Per Pupil
[+] 1000 - INSTRUCTION		\$ 8,769,249	6.0%	Attribute	Per Pupil
[+] MAINTENANCE		\$ 7,228,739	5.0%	Attribute	Per pupil
[+] SPEC ED, RESOURCE SPEC INS		\$ 5,771,295	4.0%	Attribute	Per SpecEd Student
[+] 2490 - OTHER INSTRUCTIONAL RESOURCES		\$ 5,538,757	3.8%	Attribute	Per SpecEd Student
[+] OTHER INSTRUCTIONAL RESOU		\$ 4,660,521	3.2%	Attribute	Per ELL Student
[+] PSYCHOLOGICAL SERVICES		\$ 4,306,158	3.0%	Attribute	Per ES/K8 Student
[+] 8213 - UTILITIES		\$ 4,263,370	2.9%	Attribute	Per MS/HS Student
[+] 1110 - SPEC ED, SEPARATE CLASSES		\$ 4,142,372	2.8%	Attribute	Per "Other" Student
					Per staff member
					Per teacher
					Per Customizable unit I
[-] SPEC ED, OTH SPEC INSTRUC	TEACHERS SALARIES	\$ 3,775,741	2.6%	Account for at schools	Per Pupil
	TEACHER ON SPEC ASSIN SCHOOL	\$ 220,643	0.2%	Attribute	Per SpecEd Student
	INSTRAIDES SALARIES	\$ 60,105	0.0%	Account for at schools	Per Pupil

Selections are aggregated in a summary table

Select from drop-down menu Select from drop-down menu

The diagram highlights the attribution options for two categories: 'SPEC ED, SEPARATE CLASSES' and 'SPEC ED, OTH SPEC INSTRUC'. For 'SPEC ED, SEPARATE CLASSES', the dropdown menu shows options: 'Account for at schools', 'Attribute', and 'Exclude'. For 'SPEC ED, OTH SPEC INSTRUC', the dropdown menu shows a list of 16 options: 'Per Pupil', 'Per SpecEd Student', 'Per Pupil', 'Per pupil', 'Per SpecEd Student', 'Per SpecEd Student', 'Per ELL Student', 'Per ES/K8 Student', 'Per MS/HS Student', 'Per "Other" Student', 'Per staff member', 'Per teacher', 'Per Customizable unit I', 'Per Pupil', and 'Per SpecEd Student'. A red arrow points to the 'Per Customizable unit I' option.

16 different options for attribution, including 3 customizable options

Summary tables show a roll-up of the attributed dollars

AX	AY	AZ	BA
----	----	----	----

What share of dollars have been attributed on each basis?

Attribution driver	Dollars	Share of central dollars that play out at schools	Share of all dollars
Per pupil	\$ 82,992,118	57%	19%
Per FRL Student	\$ -	0%	0%
Per SpecEd Student	\$ 7,293,085	5%	2%
Per ELL Student	\$ -	0%	0%
Per ES/K8 Student	\$ -	0%	0%
Per MS/HS Student	\$ 2,057,003	1%	0%
Per "Other" Student	\$ -	0%	0%
Per staff member	\$ -	0%	0%
Per teacher	\$ -	0%	0%
Per Customizable unit I	\$ -	0%	0%
Per Customizable unit II	\$ -	0%	0%
Per Customizable unit III	\$ -	0%	0%
Per ES/K8	\$ -	0%	0%
Per MS/HS	\$ -	0%	0%
Per "Other"	\$ -	0%	0%
Per School	\$ 970,597	1%	0%
Account for at schools	\$ 41,174,774	28%	10%
Attribute	\$ 93,312,803	64%	22%
Exclude	\$ 11,088,068	8%	3%

School reported and attributed dollars are summarized into a final per-pupil amount

	BD	BE	BH	BY	CP	CQ	CR
22	7. See the fully-attributed distribution of dollars per pupil across school						
23							
24	<i>How do different approaches to allocation and reporting play out in per pupil spending variation at schools?</i>						
25	<i>How does this affect the proportion of each school's dollars that are directly-reported costs vs. allocated-out central costs?</i>						
26							\$ 9,060 Dist Avg.
27	Location Designation	Location Description	School-Accounted Dollars Per Pupil	Attributed Dollars Per Pupil (Central)	Attributed Dollars Per Pupil (Centrally Managed School Services)	Total Dollars Per Pupil	
28	352	Dinosaur High	\$ 4,653	\$ 1,393	\$ 2,319	\$ 8,365	
29	338	Fox High	\$ 8,870	\$ 1,752	\$ 2,999	\$ 13,621	
30	335	Night High	\$ 6,375	\$ 1,384	\$ 2,433	\$ 10,192	
31	333	Popeye High	\$ 28,540	\$ 2,067	\$ 3,596	\$ 34,203	
32	330	Space High	\$ 6,492	\$ 1,478	\$ 2,482	\$ 10,452	
33	313	Mountain High	\$ 7,065	\$ 1,737	\$ 2,971	\$ 11,772	
34	311	Pete's Dragon High	\$ 3,349	\$ 1,314	\$ 2,171	\$ 6,834	
35	310	Biscuit High	\$ 5,856	\$ 1,327	\$ 2,195	\$ 9,378	
36	309	Wild Country High	\$ 11,065	\$ 1,476	\$ 2,476	\$ 15,017	
37	306	Casper High	\$ 4,715	\$ 1,308	\$ 2,287	\$ 8,310	
38	305	Little Rascals High	\$ 4,640	\$ 1,300	\$ 2,274	\$ 8,214	
39	304	Charlie High	\$ 4,929	\$ 1,304	\$ 2,280	\$ 8,513	
40	303	Monkey High	\$ 6,968	\$ 1,440	\$ 2,538	\$ 10,946	
41	302	Rock High	\$ 5,906	\$ 1,343	\$ 2,355	\$ 9,603	
42	301	Angels High	\$ 6,083	\$ 1,399	\$ 2,461	\$ 9,943	
43	269	Toyland Middle	\$ -	\$ 1,279	\$ 2,103	\$ 3,382	
44	236	Professor Middle	\$ 6,686	\$ 1,403	\$ 2,468	\$ 10,556	

All of your decisions are summarized at the end

CT CU CV CW CX

8. See a summary that includes dollar amounts that were not attributed to schools

When you assigned rules to centrally managed school services costs, you may have chosen some funds to be accounted for at schools or otherwise not attributed.

Category of dollars	Sum of dollars	% of all district dollars
Dollars accounted for at schools	\$ 209,567,174	51%
Central costs	\$ 54,631,586	13%
Centrally managed school services	\$ 145,575,645	36%

Breakdown of centrally managed services dollars...

Share attributed to schools based on rules	\$ 93,312,803	23%
Per pupil	\$ 82,992,118	20%
Per FRL Student	\$ -	0%
Per SpecEd Student	\$ 7,293,085	2%
Per ELL Student	\$ -	0%
Per ES/K8 Student	\$ -	0%
Per MS/HS Student	\$ 2,057,003	1%
Per "Other" Student	\$ -	0%
Per staff member	\$ -	0%
Per teacher	\$ -	0%
Per Customizable unit I	\$ -	0%
Per Customizable unit II	\$ -	0%
Per Customizable unit III	\$ -	0%
Per ES/K8	\$ -	0%
Per MS/HS	\$ -	0%
Per "Other"	\$ -	0%
Per School	\$ 970,597	0%
Share to be accounted for at schools	\$ 41,174,774	10%
Share to be excluded	\$ 11,088,068	3%

These dollars are not represented in analysis (7) and may require further action

What centrally managed school services funds have you chosen to account for at schools?

Should these funds be accounted for at schools or attributed out? Account for at schools

Descriptive Designation B	Descriptive Designation A	Sum of Sum of Dollar Amount
☑ SPEC ED, OTH SPEC INSTRU	TEACHERS SALARIES	\$ 3,775,741
☑ SPEC ED, SEPARATE CLASSES	TEACHERS SALARIES	\$ 18,119,339

Interested in using this tool?

- It's free to use
- Email Katie – katie.hagan@georgetown.edu
- ERS is available for support

One-on-One's with Edunomics Lab

We've already had TA calls with four SEAs since opening up the option two weeks ago, and those helped shape today's agenda.

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).

Don't have time for a call? Send us your feedback, questions, and topic requests via email!

