

Financial Transparency Working Group “Fitwig” December 1, 2016 hosted by Edunomics Lab

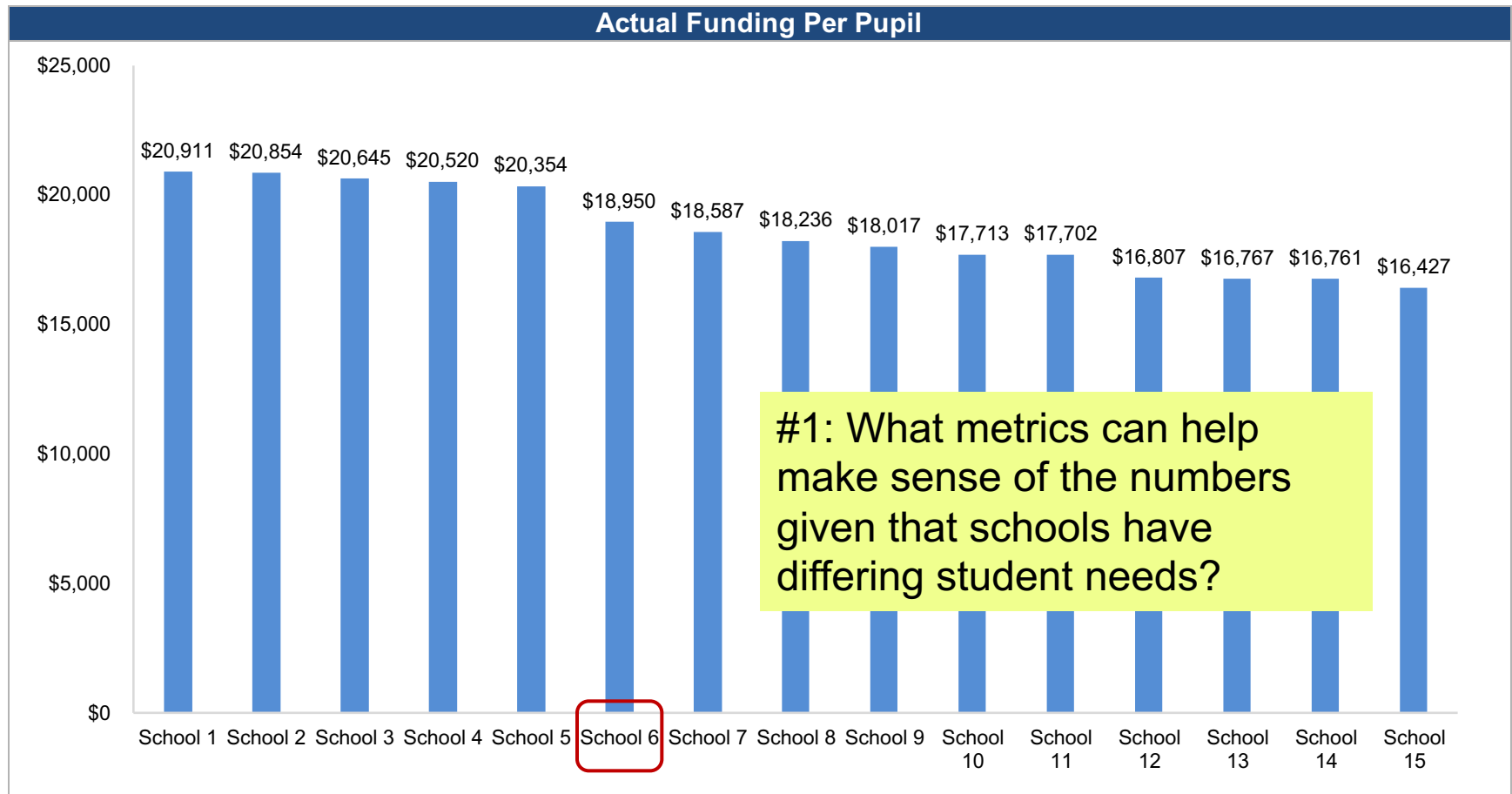
Agenda

1. Quick Updates
2. Review Existing Examples, Questions, Challenges
 - Afton Partners
 - ERS, Indianapolis
 - Edunomics Lab, Oakland PS
 - MA ESE, Massachusetts
3. Data Inventory

Quick Updates

- In-Person Meeting
 - February 8–10, 2017
 - Washington, D.C.
 - Travel expenses not covered
- LEAs: at capacity
- Please share ongoing work products

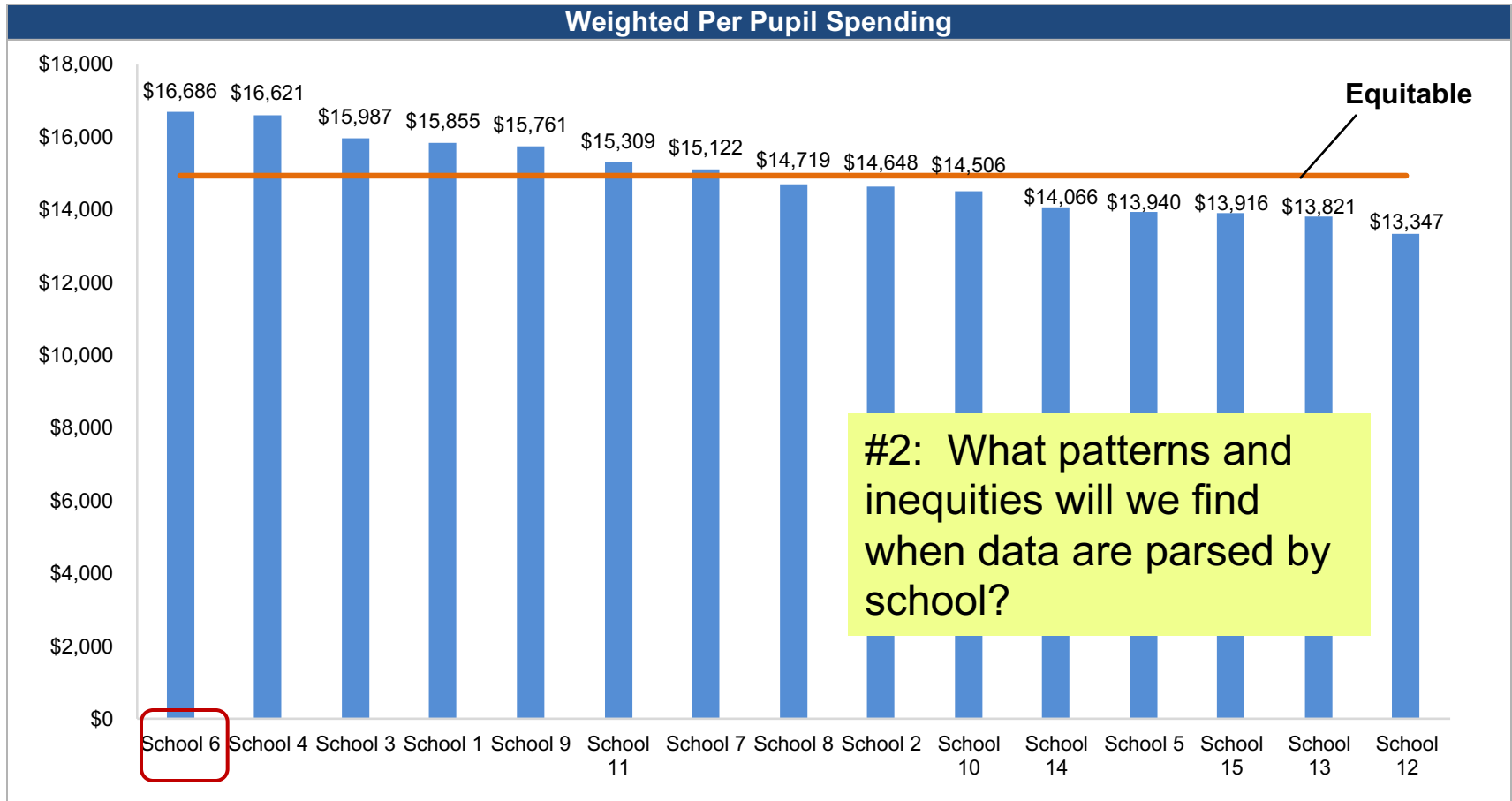
Analysis by Afton Partners: Per pupil spending varies widely across the District's schools (range of \$4,483), due in part to varying student needs at each school



Source: District documents, Afton analysis.

Note: Derived from actual district figures, figures changed for the purposes of providing this example.

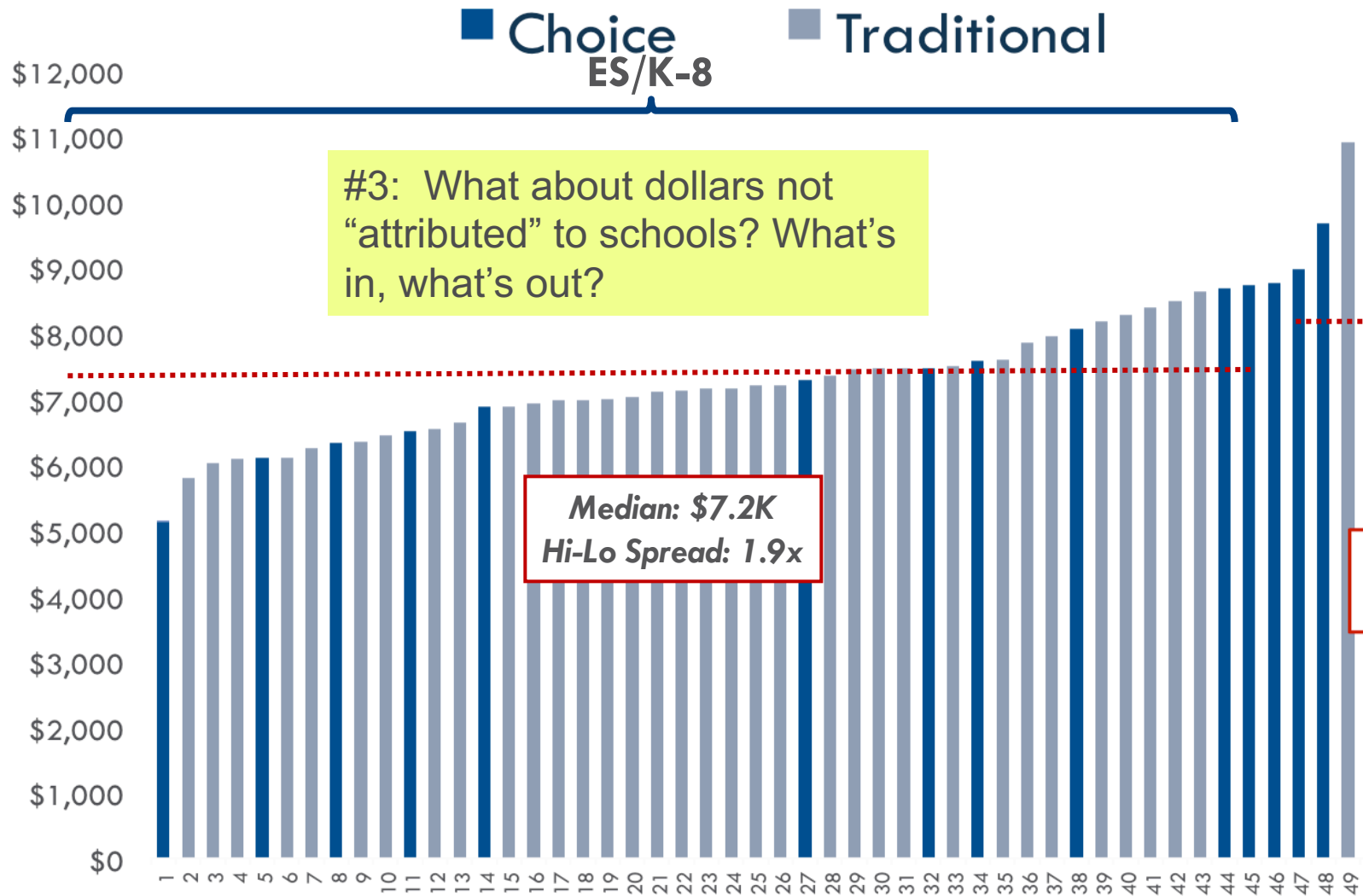
After accounting for student need using these weights, the range of per pupil spend continues to vary widely (\$3,339) among the district's schools



Source: District documents, Afton analysis.

Note: Derived from actual district figures, figures changed for the purposes of providing this example.

SY 2014-15 School Attributed Dollars per Pupil (\$pp)



Analysis by ERS on IPS



#4 What to make of patterns that exist in some districts and not others?

high schools

- cost more per-pupil than elementary & K-8 schools
- spend less per-pupil on instruction than elementary & K-8 schools
- have higher operations & maintenance and student services costs

magnet/choice schools

- funding patterns similar to neighborhood schools

small schools, small grade sizes

- elementary & K-8 variances result from school and grade size
- student needs & program type do not drive per-pupil funding differences

teacher compensation

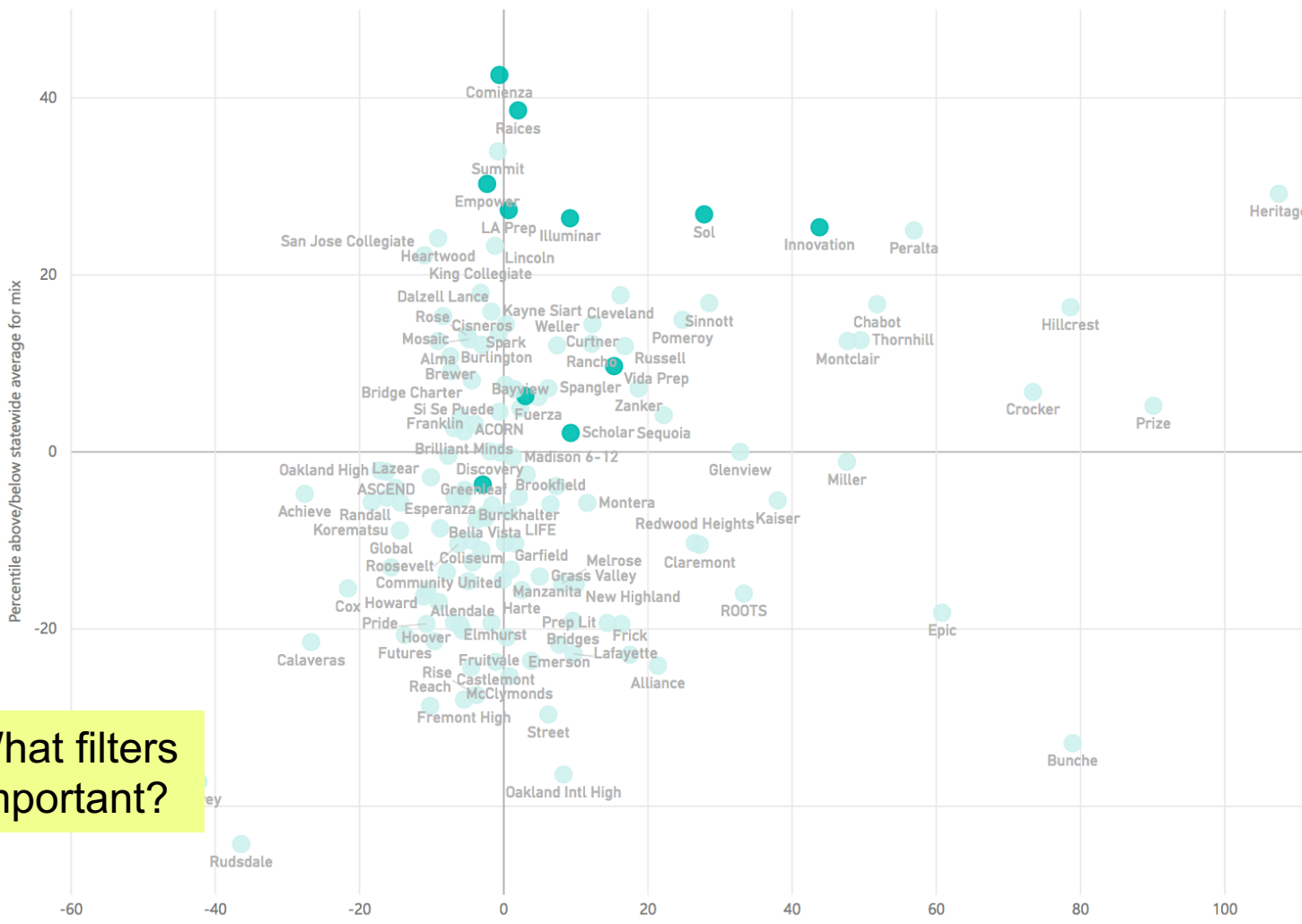
- average salary does not drive funding variations

Now, compare schools *across*
several districts in a state

#5 What performance information can help make the data more useful

Edunomics Lab analysis of CA schools: compares spending and performance

School spending versus outcomes,



District/CMO

- Select All
- Camino Nuevo
- EFCPS
- KIPP Bay Area
- KIPP LA
- Milpitas
- Oakland
- Rocketship

School Type

- Select All
- 6-12
- Elementary
- High
- K-8
- Middle

Racial mix

- Select All
- Mostly African American
- Mostly Hispanic
- Mostly White/Asian
- No majority

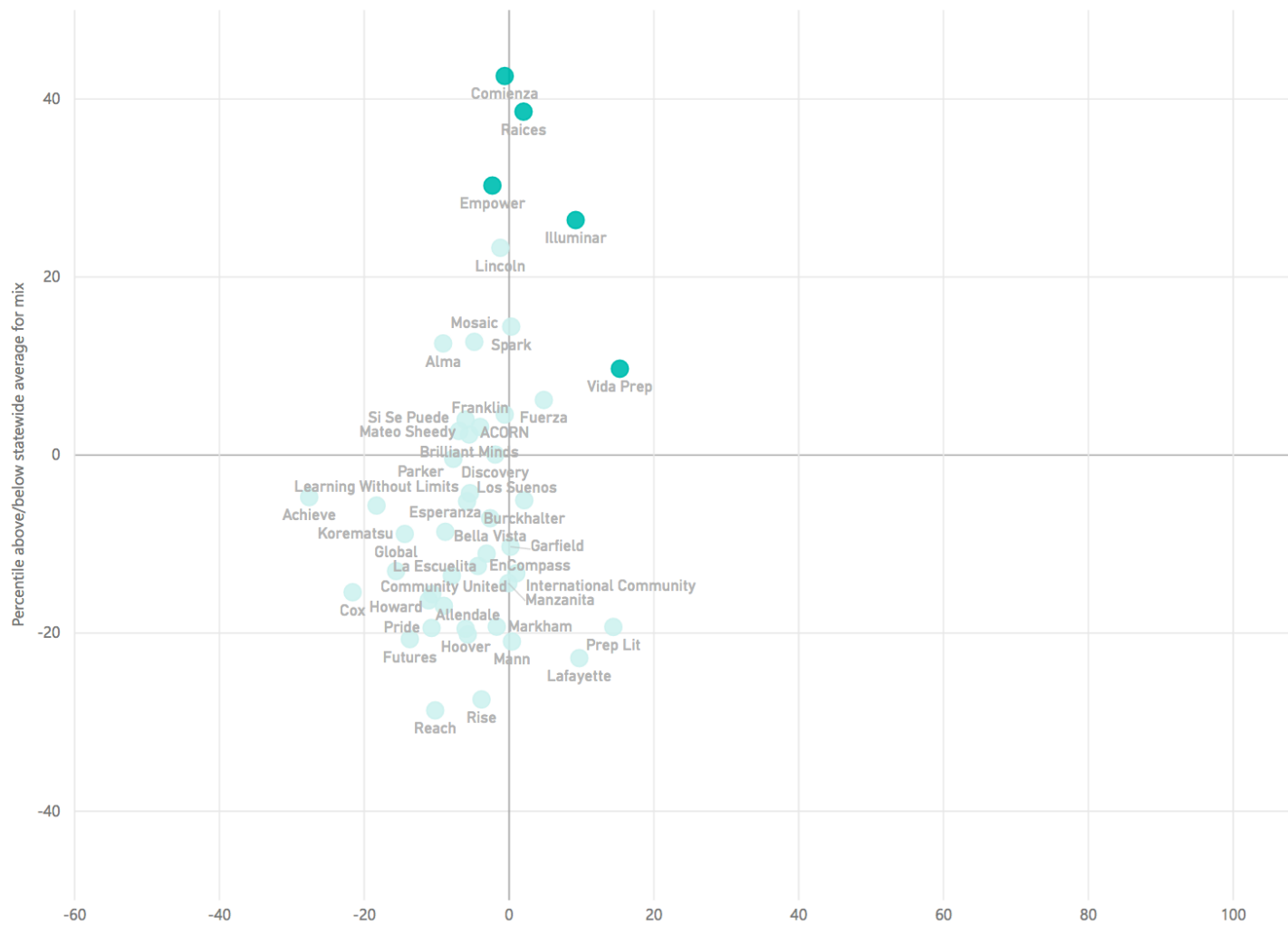
Poverty Range

- Select All
- High
- Low
- Medium

#6 What filters are important?

Edunomics Lab analysis of CA schools: compares spending and performance

School spending versus outcomes,



District/CMO

- Select All
- EFCPS
- KIPP LA
- Oakland
- Rocketship

School Type

- Select All
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Racial mix

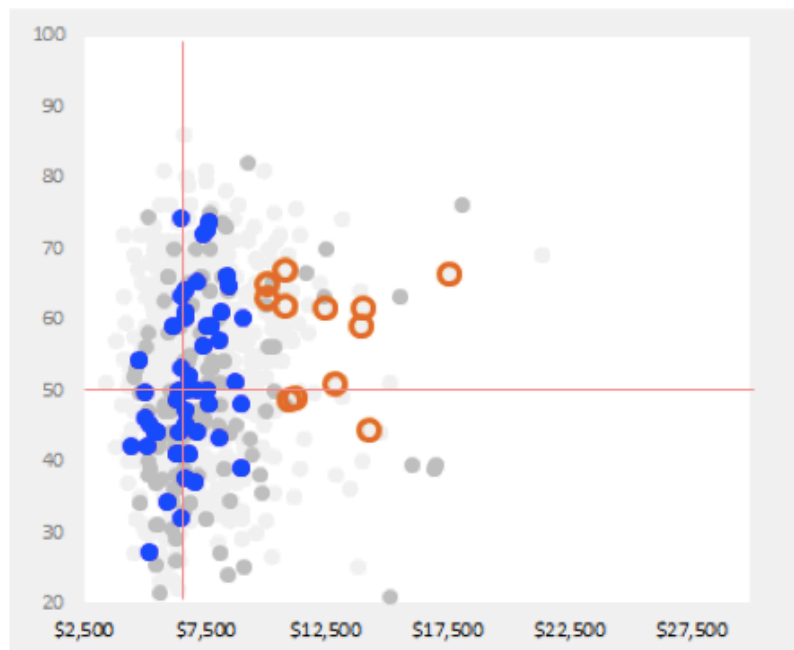
- Select All
- Mostly African American
- Mostly Hispanic
- Mostly White/Asian
- No majority

Poverty Range

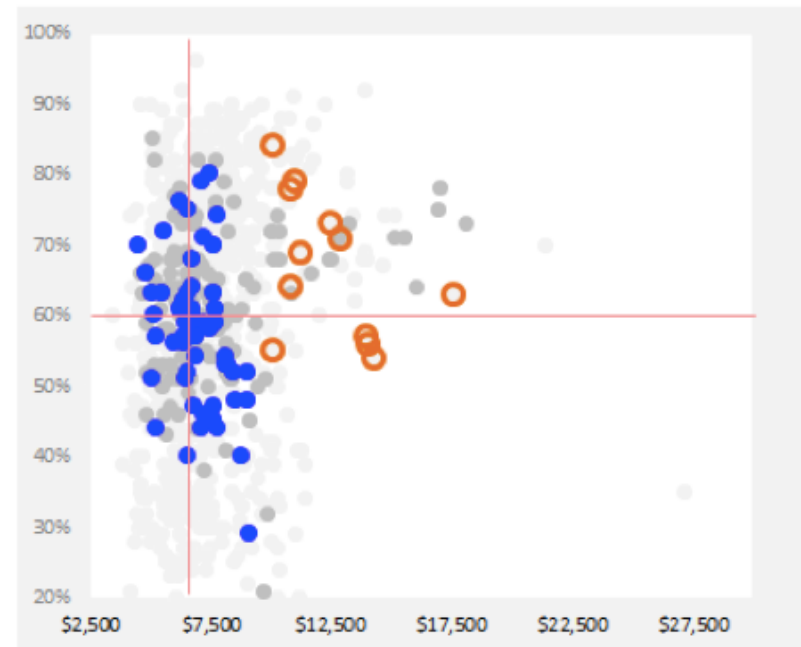
- Select All
- High
- Low
- Medium

MA ESE: School-based instructional spending by student outcome in one MA district

Elementary schools
Student Growth Percentiles (SGP) vs School-based Instructional Spending



Elementary schools
Percent Proficient or Above vs School-based Instructional Spending

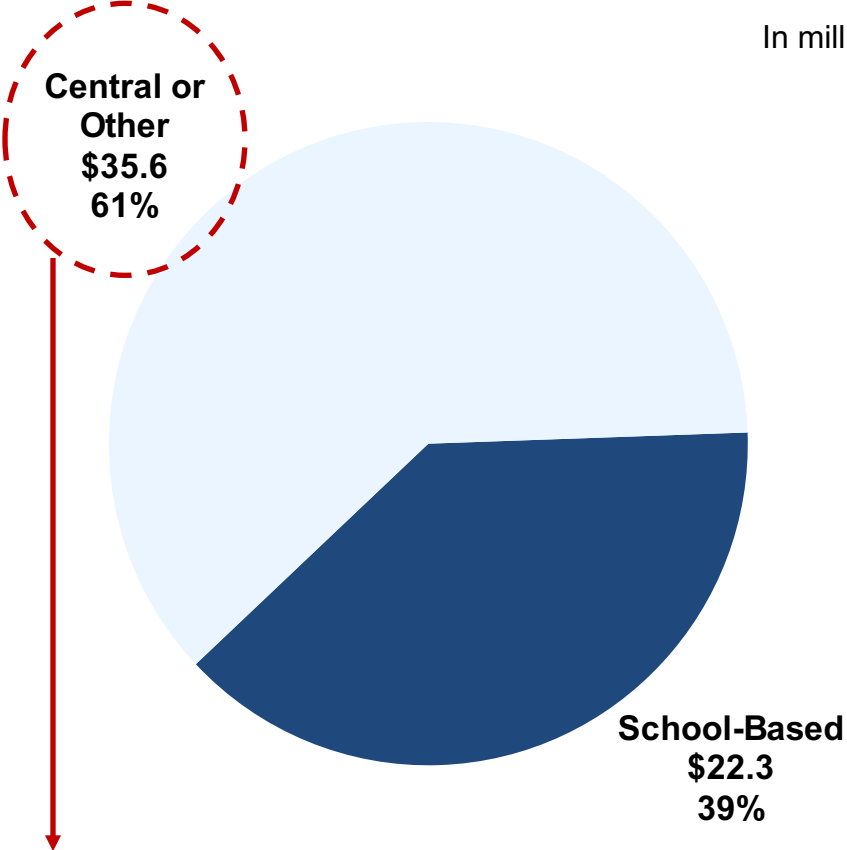


#7 How do we capture all spending so as to compare totals across schools in different districts?

Afton: Districts Code different portions to Central

District 1

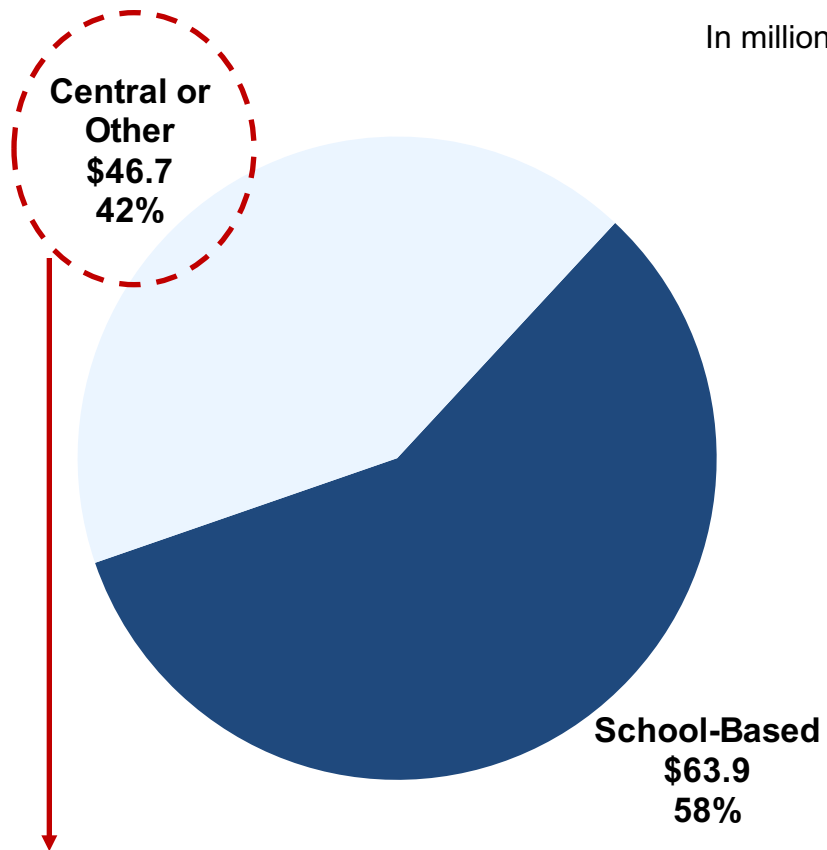
In millions



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, Afton Partners.

Each state will need to assess its own data availability

- Not a standardized process
- 22 SEAs in working group = 22 different starting points
- Different questions given your starting point



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
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

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

CO, DC
ME, FL
WY, 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?

Optional data inventory next steps

- Work with your teams to confirm where you fit in the display
- Explore answers to questions via the live response tool, available soon at www.edunomicslab.org/financial-transparency
Password = ESSA2016
- Provide links to data when available
- May join office hours to discuss
 - Dec. 13, 2–2:30pm EST (after regular call)
 - Dec. 19, 1–2:30pm EST

Next Meeting

- Dec. 13, 2016
- Topic: Salaries
 - Actual vs. average
 - Delaware

Meeting ended: Feel free to stay on with individual questions