

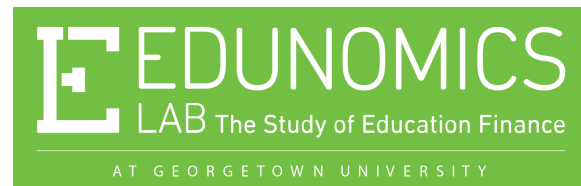
# Financial Transparency

## Working Group:

Toward Common Reporting Standards

Part 2: Role of Student Outcomes in  
Understanding Financial Data

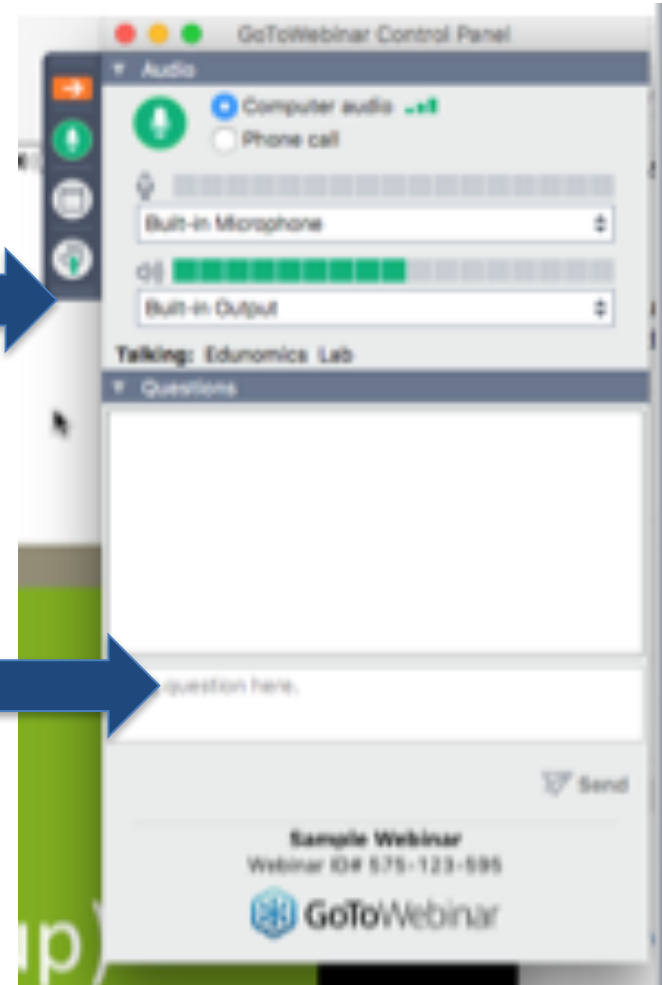
April 20, 2017



# Communicating During the Call

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

Use the question box to ask questions or message the group



# Agenda:

## Toward Common Reporting Standards

*Role of student outcomes in understanding financial data*

1. What can school level finance data do for us?  
*(by itself, only so much)*
2. But combined with other data, it can help advance:  
Equity, Efficiency, Productivity
3. Last time we examined:
  - Base Info
  - Student demographics
  - Spending by student type
  - Spending by object
  - Spending by functionNow adding
  - Student outcomes
4. Next meeting: May 3, 1-2PM EST



Laramie County, WY

Desoto County, MS

Box A

Coded to School
Coded to Central
Total
<b>Expenditures by source</b>
Federal
State/Local
Exclusions (Beyond Debt, Adult Ed, Transfers Out)
Specify:

Cole Elementary (Dist ID: 1101000; School ID: 1101007)		Laramie Co District	
Per pupil	Total	Per Pupil	Total
\$ 15,507	\$ 3,458,038	\$ 12,143	\$ 170,434,872
\$ 3,255	\$ 725,839	\$ 3,255	\$ 45,685,558
\$ 18,762	\$ 4,183,878	\$ 15,398	\$ 216,120,430
\$ 18,762		\$ 15,398	
\$ 1,653	\$ 1,037,540	\$ 1,670.58	\$ 23,448,270
\$ 14,109	\$ 3,146,338	\$ 13,727.00	\$ 192,672,160

Greenbrook Elem. (Dist ID: 1700, School ID: 046)		Desoto Co District	
Per pupil	Total	Per Pupil	Total
\$ 7,479	\$ 3,874,035	\$ 6,021	\$ 201,935,005
\$ 1,938	\$ 1,003,956	\$ 1,938	\$ 64,999,360
\$ 9,417	\$ 4,877,991	\$ 7,959	\$ 266,934,364
\$ 9,417		\$ 7,959	
\$ 248	\$ 124,430	\$ 158	\$ 5,300,066
\$ 9,177	\$ 4,753,561	\$ 7,801	\$ 261,634,298

*Base info, by itself, is limited.*

Let's revisit: What do we hope to do with these data?

# What's the goal? "Useful comparisons across schools"

## Why compare data elements on *schools*? **For what purpose?**

### **Resource Allocation, Equity**

- Are districts divvying up funds fairly?
- Do policies/practices shortchange some types of schools?
- Are some locales underfunded relative to peers?

⇒ *Goal is to inform (affect) decisions about how much \$ to deploy to each districts/schools*

### **Efficiency: Benchmarking object/function costs**

- How much are others spending on similar services, inputs? Is there waste?
- Can we spend less for the same service? Are there innovative ways to deliver services that cost less?

⇒ *Goal is spend money more efficiently, reduce waste (and maybe free up money)*

### **Productivity: How to leverage existing funds for greater outcomes**

- What level of outcomes for a school is possible at a given spending level? How do one school's outcomes compare to others with similar level of funding?
- Should a school be getting greater outcomes with the funds on hand? What spending choices are those making who do? Will knowing what is possible in terms of outcomes at a given spending level drive "school effects" to get better outcomes?
- Are there large innovations in how a school operates that can produce greater outcomes at similar cost (maybe by redefining functions altogether)?

⇒ *Goal is for schools (and districts) to strive to get greater outcomes (either by working harder/differently) or by spending money differently*



What's the goal? "Useful comparisons across schools"  
Why compare data elements on *schools*? **For what purpose?**

**I. Resource Allocation, Equity**

*Goal is to inform (affect) decisions about how much \$ to deploy to each districts/schools*

**II. Efficiency: Benchmarking object/function costs**

*Goal is spend money more efficiently, reduce waste (and maybe free up money)*

**III. Productivity: How to leverage existing funds for greater outcomes**

*Goal is for schools (and districts) to strive to get greater outcomes (either by working harder/differently) or by spending money differently*

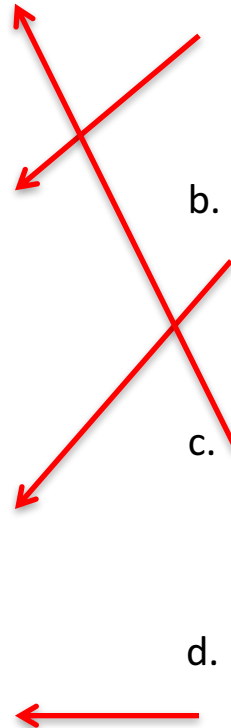
*This question is an example of which goal area?*

a. Can we spend less for the same service? Are there innovative ways to deliver services that cost less?

b. How do one school's outcomes compare to others with similar level of funding?

c. Are districts divvying up funds fairly?

d. Are there large innovations in how a school operates that can produce greater outcomes at similar cost (maybe by redefining functions altogether)?



Laramie County, WY

Desoto County, MS

Box A

Coded to School	
Coded to Central	
<b>Total</b>	
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Box B

<b>School Enrollment</b>
Special Education
At-Risk (or FRL enrollment)
Bilingual
Gifted
Pre-K
Other: Specify

223	14,036
177	6,098

518	33,537
-----	--------

Indicate in question box if you will be able to report STUDENT ENROLLMENT by type? What other types would you include? Voc?

Box C

<b>EXPENDITURES BY STUDENT TYPE</b>	
<i>Coded to School</i>	
Special Education	
At-Risk (or FRL)	
Bilingual	
Gifted	
Pre-K	
<i>Coded to Central</i>	
Special Education	
At-Risk (or FRL)	
Bilingual	
Gifted	
Pre-K	
<i>Assumes PPE by subgroup enrollment; *=PPE by total enrollment (school or central)</i>	

\$ 2,286	\$ 302,550	\$ 9,325	\$ 17,204,689
	\$ 404,644	\$ 1,931	\$ 11,774,004
	\$ 14,546		\$ 1,017,362
			\$ 6,088,471
\$ 2,737		\$ 2,737	\$ 5,049,586

\$ 505,604	\$ 21,491,541
	\$ -
\$ 21,595	\$ 2,732,195
	\$ 150,873
\$ 2,506,662	\$ 21,491,541

Indicate in question box if you will be able to report EXPENDITURES BY STUDENT TYPE? What other types would you include?

Laramie County, WY

Desoto County, MS

Box A

Coded to School	
Coded to Central	
<b>Total</b>	
<b>Expenditures by source</b>	
Federal	
State/Local	
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Box D

EXPENDITURES BY OBJECT	
<i>Coded to School</i>	
Salaries (100s)	
Employee Benefits (200s)	
Purch'sed Prof & Tech Serv. (300s)	
Purchased Property Services (400s)	
Other Purchased Services (500s)	
Transportation (510)	
Supplies (600s)	
Property (700s)	
All Other Expenditures	
<i>Coded to Central</i>	
Salaries (100s)	
Employee Benefits (200s)	
Purch'sed Prof & Tech Serv. (300s)	
Purchased Property Services (400s)	
Other Purchased Services (500s)	
Transportation (510)	
Supplies (600s)	
Property (700s)	
All Other Expenditures	

\$ 18,762	\$ 4,183,878	\$ 15,398	\$ 216,120,430
\$ 15,507	\$ 3,458,038	\$ 12,143	\$ 170,434,872
\$ 9,939	\$ 2,216,440	\$ 7,626.67	\$ 107,047,917.67
\$ 3,382	\$ 754,094.34	\$ 2,923.30	\$ 41,031,442.08
\$ 501	\$ 111,776.96	\$ 319.07	\$ 4,478,515.99
\$ 1,654	\$ 368,950.29	\$ 916.35	\$ 12,861,878.91
\$ 28	\$ 6,327.11	\$ 350.25	\$ 4,916,071.73
\$ -	\$ 0		
\$ 2	\$ 450.00	\$ 7.06	\$ 99,045.14
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 3,255	\$ 725,839	\$ 3,255	\$ 45,685,558
\$ 1,530	\$ 341,177	\$ 1,530	\$ 21,474,273
\$ 609	\$ 135,883	\$ 609	\$ 8,552,738
\$ 512	\$ 114,135	\$ 512	\$ 7,183,840
\$ 177	\$ 95,192	\$ 177	\$ 5,991,629
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -

\$ 9,417	\$ 4,877,991	\$ 7,959	\$ 266,934,364
\$ 7,479	\$ 3,874,035	\$ 6,021	\$ 201,935,005
\$ 4,910	\$ 2,543,335	\$ 3,623	\$ 121,498,795
\$ 1,632	\$ 845,302	\$ 1,157	\$ 38,798,480
\$ 23	\$ 12,060	\$ 30	\$ 1,022,859
\$ 374	\$ 193,951	\$ 402	\$ 13,495,399
\$ 34	\$ 17,411	\$ 47	\$ 1,587,277
\$ -	\$ -	\$ -	\$ -
\$ 434	\$ 225,041	\$ 465	\$ 15,581,646
\$ 56	\$ 29,194	\$ 248	\$ 8,300,470
\$ 15	\$ 7,741	\$ 49	\$ 1,650,078
\$ 1,938	\$ 1,003,956	\$ 1,938	\$ 64,999,360
\$ 843	\$ 436,877	\$ 843	\$ 28,284,844
\$ 297	\$ 153,709	\$ 297	\$ 9,951,641
\$ 166	\$ 85,965	\$ 166	\$ 5,565,672
\$ 67	\$ 34,748	\$ 67	\$ 2,249,667
\$ 280	\$ 145,056	\$ 280	\$ 9,391,409

Indicate in question box if you will be able to report expenditures by OBJECT?



Laramie County, WY

Desoto County, MS

Box A

Coded to School	
Coded to Central	
<b>Total</b>	
<b>Expenditures by source</b>	
Federal	
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Box E

EXPENDITURES BY FUNCTION	
<i>Coded to School</i>	
Instruction (1000s)	
Support Services (2000s)	
Student Transportation (2700)	
Noninstructional services (3000s)	
Food Services (3100)	
Facilities Acquisition & Const (4000)	
All Other Expenditures	
<i>Coded to Central</i>	
Instruction (1000)	
Support Services (2000)	
Student Transportation (2700)	
Noninstructional services (3000)	
Food Services (3100)	

\$ 18,762	\$ 4,183,878	\$ 15,398	\$ 216,120,430
\$ 15,507	\$ 3,458,038	\$ 12,143	\$ 170,434,872
\$ 11,581	\$ 2,582,558	\$ 8,577	\$ 120,390,232
\$ 2,208	\$ 492,378	\$ 1,283	\$ 18,004,402
\$ -	\$ -	\$ -	\$ -
\$ 1,718	\$ 383,103	\$ 2,278	\$ 31,978,984
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 2	\$ 30,759
\$ -	\$ -	\$ 2	\$ 30,495
\$ 3,255	\$ 725,839	\$ 3,255	\$ 45,685,558

\$ 9,417	\$ 4,877,991	\$ 7,959	\$ 266,934,364
\$ 7,479	\$ 3,874,035	\$ 6,021	\$ 201,935,005
\$ 5,381	\$ 2,787,531	\$ 3,984	\$ 133,613,103
\$ 1,610	\$ 833,866	\$ 1,470	\$ 49,293,991
\$ -	\$ -	\$ -	\$ -
\$ 488	\$ 252,638	\$ 427	\$ 14,328,029
\$ 477	\$ 247,188	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 140	\$ 4,699,881
\$ -	\$ -	\$ -	\$ -
\$ 1,938	\$ 1,003,956	\$ 1,938	\$ 64,999,360

Indicate in question box if you will be able to report expenditures by FUNCTION?

After last meeting some asked: Given all this financial data, what can we make of the finances of Cole or Greenbrook?

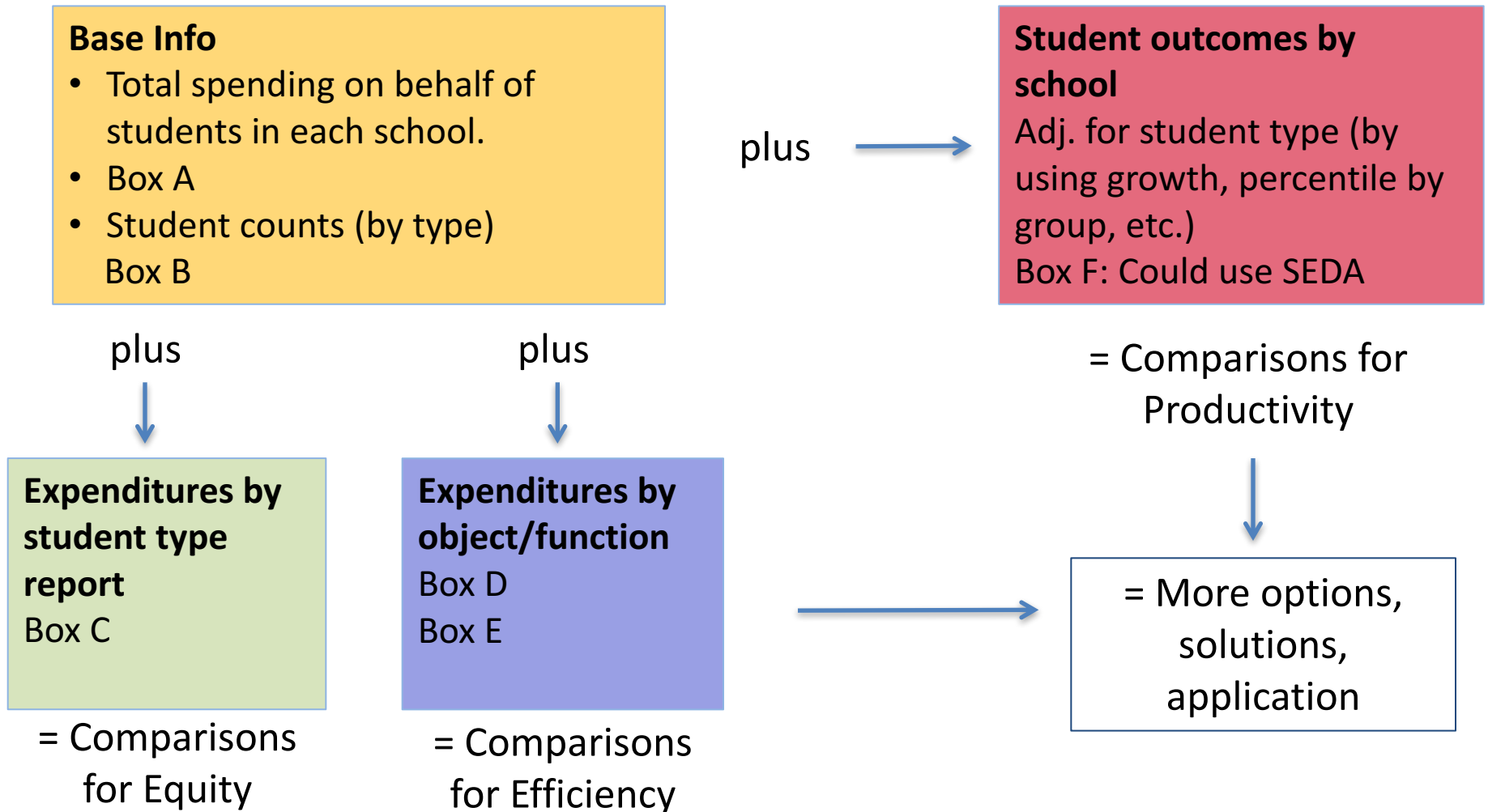
**NOT SURE**



**NEED CONTEXT**

quickmeme.com

The goal: Enable useful comparisons across schools in different states, toward: a) equity, b) efficiency, c) productivity

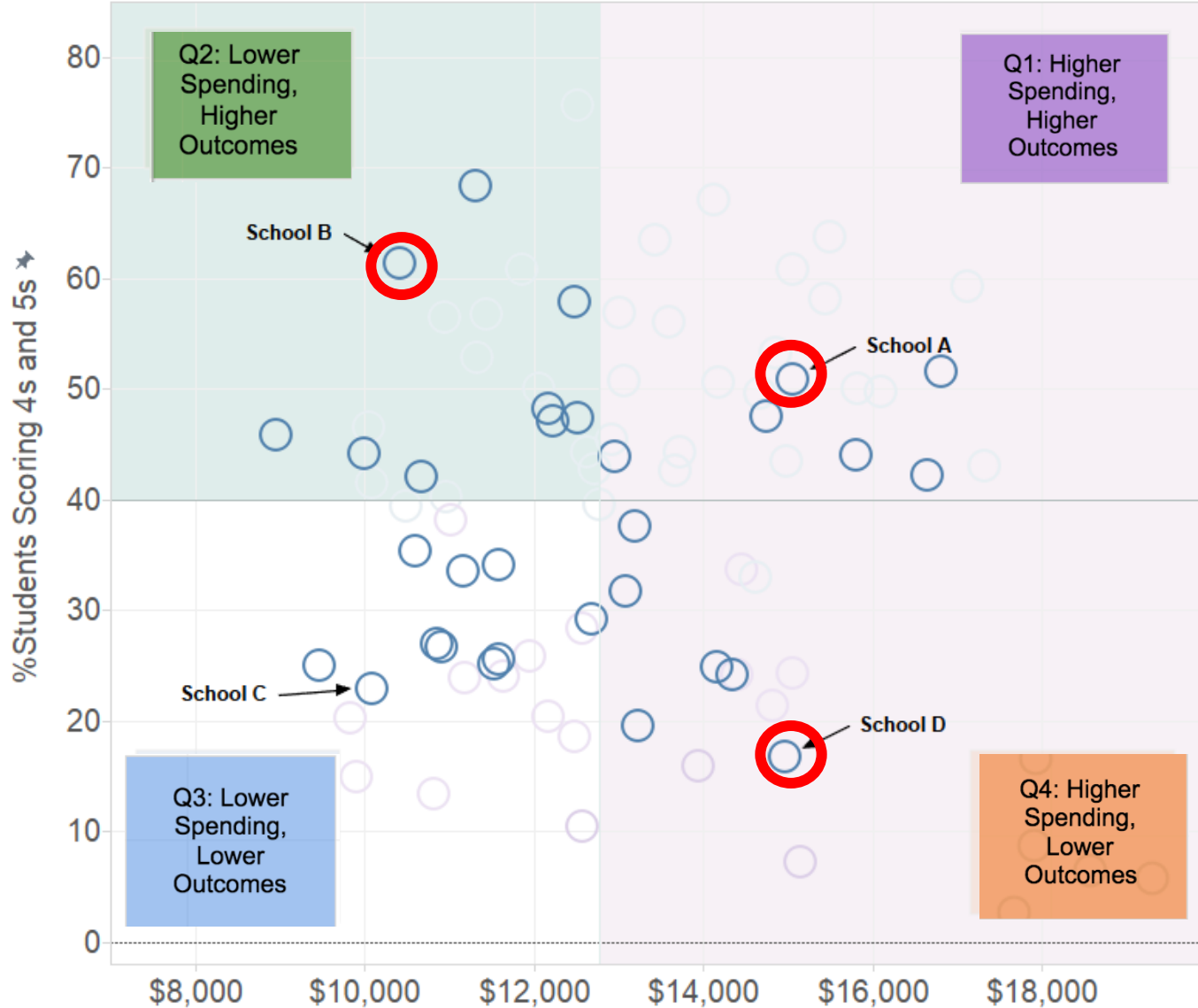


Next step: combining financial and  
*outcomes* data

# Compare schools with similar demographics: What questions emerge?

*FILTER DETAILS: All Non-Urban Elementary Schools with 25-50% FRL*

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**

**School Level**

**School Size Group**

**View by**

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

**Click to highlight**

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

**Urban Rural**

# What do YOU see as useful in a common reporting framework?

Box A: Base summary spending

Box B: Student counts – and/or common definitions?

Box C: Allocations for student types

Box D: Expenditures by object

Box E: Expenditures by function

Box F: Student outcomes

Means by which expenses divided up across schools

Locus of control

Other



Upcoming events:

Next FiTWiG meeting: May 3<sup>rd</sup>, 1-2PM EST

*Katie will send calendar invites after today's call.*

May 16<sup>th</sup>: Optional Open Webinar: Role play the use of outcomes data for SEA staff, district leaders, others.

Who: SEA staff, district staff, others.

PDF version of the activity will be available for download at the Fitwig website.

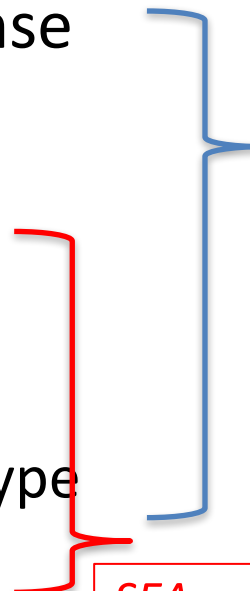


Additional backup slides



# What's not captured in most SEA financial datasets

- a. How and when a school-coded expense gets coded at schools
- b. How shared expenses are assigned
  - Divided among all pupils
  - Divided among all staff FTEs (or staff salaries)
  - Divided among a student population type
  - Other. Depends
- c. Locus of control of expenditures
- d. Nature of programs offered
- e. Students served by certain expenses
- f. Student counts
- g. Other



*Can be defined in COA but often are not, or are applied with local discretion*

*SEA could be the one to choose how to divide central \$ -- and could choose a different method depending on object or function. Or could let LEAs choose.*

# Milwaukee example

	Alliance HS Enrollment: 200	Audubon Middle Enrollment: 582	Barton Elementary Enrollment: 303
School Level (Board Allocation)	\$ 4,746	\$ 4,118	\$ 4,087
School Counselors	\$ 176	\$ 151	\$ -
Art, Mus, Gym, Lib	\$ 596	\$ 373	\$ 359
Special Education	\$ 2,685	\$ 2,371	\$ 2,898
School Office	\$ 708	\$ 908	\$ 623
Grants	\$ 1,001	\$ 723	\$ 1,972
Supplemental Support	\$ 594	\$ -	\$ -
Regular Ed. Transp	\$ 945	\$ 649	\$ 353
Special Ed. Bus Transp	\$ 812	\$ 323	\$ 193
Building Services	\$ 346	\$ 280	\$ 397
School Safety	\$ 186	\$ 198	\$ -
Nutrition	\$ 1	\$ 414	\$ 561
Per Pupil	\$ 12,794	\$ 10,509	\$ 11,443
District Average	\$ 11,002		



# Need. Data. Now.

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

DE, FL, HI, MA, ME, MS, OH, RI, DC, MD, WY, OR, NE, MD

2. SEA has SLFS (or similar) data by school

CO

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

CT. IL

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

ND, VA, AZ, SD, MO, TN

1. **Already have data (lucky you).** Your SEA already has data (be it expenditure data, salary data, or SLFS data). Next steps: run early analyses of the data and consider allocation rules for centrally assigned costs.
2. **Ask for electronic files.** Maybe LEAs in your state are using location codes (even if not consistently) and you could ask for the raw data files and do any work of integrating & calculating the PPE from those files. Files to collect might include expenditure data and/or personnel files.
3. **Issue a survey.** Perhaps electronic files won't yield anything of value or are so inconsistent as to warrant SEA analysis. A third option is to issue a SURVEY to collect information from your districts. One tested survey instrument is the SLFS survey, but you could issue your own.

# How good is good enough?

	Already have electronic data	Collect data files	Issue a survey
Examples	<u>Rhode Island</u> : has common COA, rules about what is/is not coded to schools & how, collects at the state level	<u>MD AIR Study</u> : collected electronic data files from districts (expenditure survey & personnel) to find PPE at school-level	<u>SLFS</u> : federal survey issued to districts that collects school-level data on a subset of expenditure categories
What portion is tracked to the school-level?	65-98%	~54%	37-54%
What's the burden?	Minimal burden to LEAs. SEAs can do all the analysis.	LEA must extract and send files. Time and resources at SEA level to clean, merge, analyze	LEAs to complete survey, and SEAs to review & verify

# Additional considerations

	Already have electronic data	Collect data files	Issue a survey
<b>Uniformity?</b>	Depends on whether there are some common practices re attribution or COA specifies attribution	High – SEA controls framework for analysis	Depends – Higher if common COA, lower if not
<b>Chance for error?</b>	Lower: LEA coding errors might exist, although patterns should be evident in the data.	Medium-Low: LEA coding errors, but can be checked at SEA level	Medium-High: variation in LEA interpretation & reporting
<b>Other considerations</b>	Run consistency checks across districts to explore uniformity in attribution	May be a good short term strategy -- gives SEA opportunity to standardize	Survey must include breakout by source of expenditures (SLFS has with and without exclusions)

For all, worth triangulating w/ add'l data sources (i.e. personnel files; F-33s)

