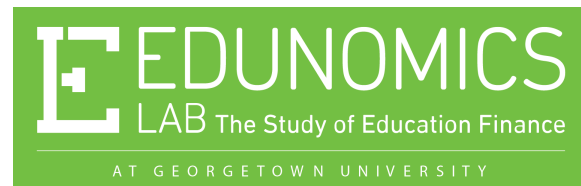


Financial Transparency Working Group: Toward Common Reporting Standards

April 7, 2017



Agenda:

Toward Common Reporting Standards

1. WHY seek common reporting standards?
2. What numbers can we CONCEIVABLY compare across states? *Let's run some numbers!*
 - WY and MS examples
3. What's not captured in financials?
4. What's most useful (or less important)?
5. Survey



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 be 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?*



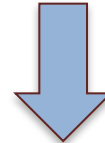


Efficiency vs Productivity

Outcomes

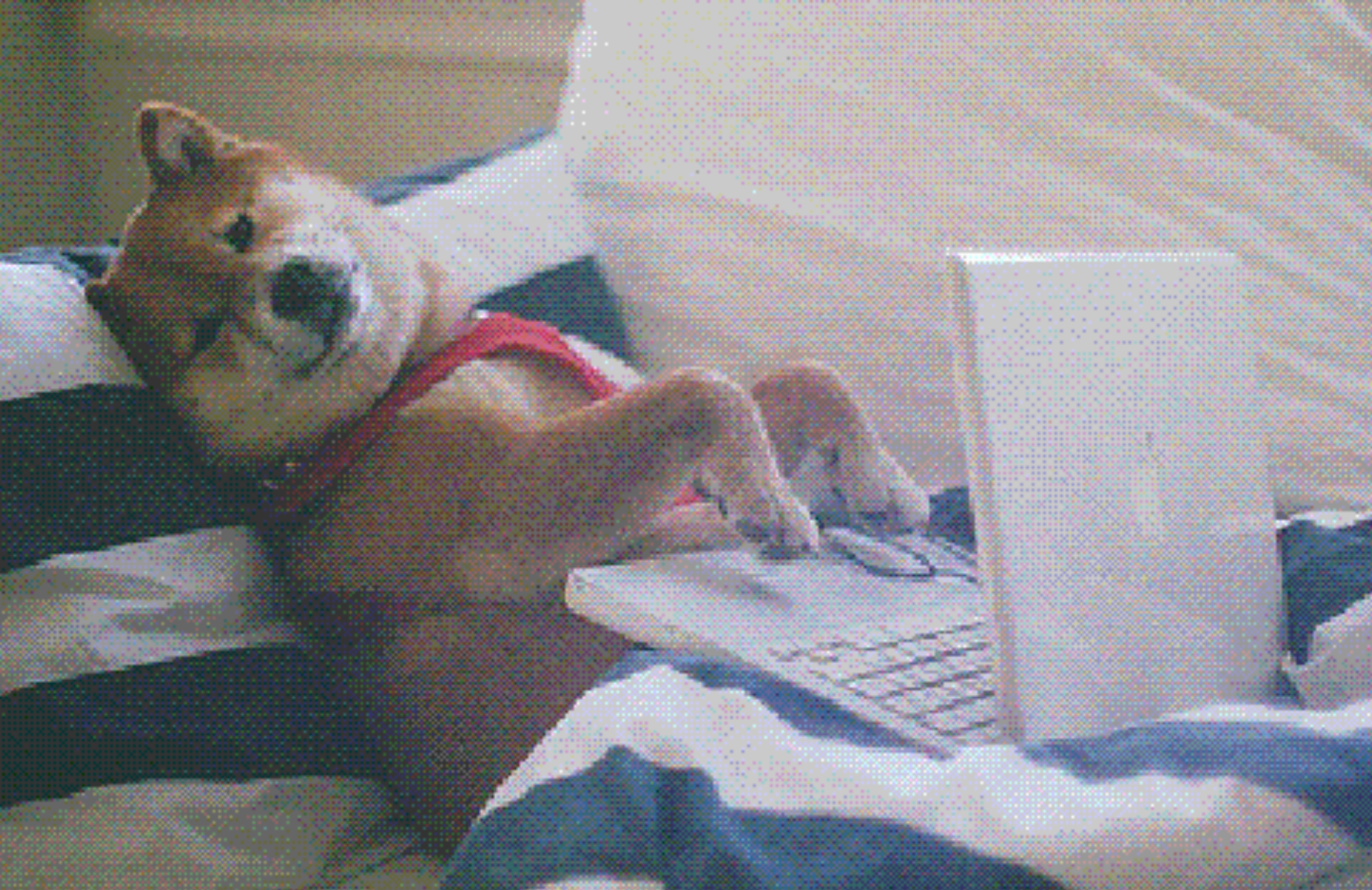


Inputs (\$)



Productivity involves increasing outcomes for a given expenditure.

Efficiency involves achieving the same outcomes at a lower expenditure.



LET'S RUN SOME NUMBERS...

Laramie County, WY

Desoto County, MS

Box A

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

Elementary School A		District Y	
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	
\$ 4,653	\$ 1,037,540	\$ 1,670.58	\$ 23,448,270
\$ 14,109	\$ 3,146,338	\$ 13,727.00	\$ 192,672,160

Elementary School B		District X	
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	
\$ 240	\$ 124,430	\$ 158	\$ 5,300,066
\$ 9,177	\$ 4,753,561	\$ 7,801	\$ 261,634,298

Box B

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

223	14,036
177	6,098

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

Box C

EXPENDITURES BY STUDENT TYPE	
<i>Coded to School</i>	
Special Education	\$ 302,550
At-Risk (or FRL)	\$ 2,286
Bilingual	\$ 14,546
Gifted	
Pre-K	
<i>Coded to Central</i>	
Special Education	\$ 2,737
At-Risk (or FRL)	\$ 460
Bilingual	\$ 81,446
Gifted	
Pre-K	

\$ 9,325	\$ 17,204,689
\$ 1,931	\$ 11,774,004
	\$ 1,017,362
	\$ 6,088,471
\$ 2,737	\$ 5,049,586
\$ 460	\$ 2,805,963
	\$ 27,421
	\$ 6,492

\$ 505,604	\$ 21,491,541
	\$ -
\$ 21,595	\$ 2,732,195
	\$ 150,873
\$ 2,506,662	\$ 21,491,541
\$ 28,768	\$ 2,732,195

Assumes PPE by subgroup enrollment;
 *=PPE by total enrollment (school or central)

Laramie County, WY

Desoto County, MS

Box A

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

Elementary School A		District Y	
Per pupil	Total	Per Pupil	Total
\$ 15,507	\$ 3,458,038	\$ 12,143	\$ 170,434,872
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\$ 18,762	\$ 4,183,878	\$ 15,398	\$ 216,120,430
\$ 18,762		\$ 15,398	
\$ 4,653	\$ 1,037,540	\$ 1,670.58	
\$ 14,109	\$ 3,146,338	\$ 13,727.00	

Elementary School B		District Z	
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
		\$ 7,959	
	124,430	\$ 158	\$ 5,300,066
	4,753,561	\$ 7,801	\$ 261,634,298

We divided all \$ coded to central across all pupils, but could have divided certain central expenses differently.

Box B

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

223	14,036
177	6,098

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

Box C

EXPENDITURES BY STUDENT TYPE	
<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	
Assumes PPE by subgroup enrollment; *=PPE by total enrollment (school or central)	

	\$ 302,550	\$ 9,325	\$ 17,204,689
\$ 2,286	\$ 404,644	\$ 1,931	\$ 11,774,004
	\$ 14,546		\$ 1,017,362
			\$ 5,088,471
\$ 2,737			\$ 5,049,586
\$ 460			\$ 2,805,963
			\$ 27,421
			\$ 6,492

	\$ 505,604	\$ 21,491,541
		\$ -
	\$ 21,595	\$ 2,732,195
		\$ 150,873
	\$ 2,506,662	\$ 21,491,541
	\$ 28,768	\$ 2,732,195

PPEs are per ALL pupils or per pupil type? If the latter, then PPEs will not sum.

Laramie County, WY

Desoto County, MS

Box A

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

Elementary School A		District Y	
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	
\$ 4,653	\$ 1,037,540	\$ 1,670.58	\$ 23,448,270
\$ 14,109	\$ 3,146,338	\$ 13,727.00	\$ 192,672,160

Elementary School B		District Z	
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	
\$ 240	\$ 124,430	\$ 158	\$ 5,300,066
\$ 9,177	\$ 4,753,561	\$ 7,801	\$ 261,634,298

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			\$ 685,558
\$ 1,530			\$ 1,474,273
\$ 609			\$ 3,552,738
\$ 512			\$ 7,183,840
\$ 427			\$ 6,991,639
\$ 137			\$ 1,924,728
\$ -			\$ -
\$ 40	\$ 8,871	\$ 40	\$ 558,339
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -

\$ 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
\$ 60	\$ 31,213	\$ 60	\$ 2,020,856
\$ 17	\$ 8,625		
\$ 92	\$ 47,562	\$ 92	\$ 3,079,310
\$ 133	\$ 68,825	\$ 133	\$ 4,455,959
\$ 280	\$ 145,056	\$ 280	\$ 9,391,409

Are certain objects of greater interest than others? When more data exist, should it be available via drop down?

Laramie County, WY

Desoto County, MS

Box A

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

Elementary School A		District Y	
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	
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\$ 14,109	\$ 3,146,338	\$ 13,727.00	\$ 192,672,160

Elementary School B		District Z	
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	
\$ 240	\$ 124,430	\$ 158	\$ 5,300,066
\$ 9,177	\$ 4,753,561	\$ 7,801	\$ 261,634,298

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)	
Facilities Acquisition & Const (4000)	
All Other Expenditures	

\$ 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
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 30,759
\$ -	\$ -	\$ -	\$ 30,495
\$ 3,255	\$ 725,839	\$ 3,255	\$ 45,685,558
\$ 716	\$ 1,037,540	\$ 716	\$ 1,037,540
\$ 504	\$ 725,839	\$ 504	\$ 725,839
\$ -	\$ -	\$ -	\$ -
\$ 2,028	\$ 3,146,338	\$ 2,028	\$ 3,146,338
\$ -	\$ -	\$ -	\$ -
\$ 5	\$ 1,067	\$ 5	\$ 67,147
\$ 2	\$ 340	\$ 2	\$ 21,421

When one function dwarfs the others, is there still valuable info to be had in breakouts by function?

\$ 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
\$ 374	\$ 193,718	\$ 374	\$ 12,541,906
\$ 1,217	\$ 630,657	\$ 1,217	\$ 40,830,773
\$ -	\$ -	\$ -	\$ -
\$ 18	\$ 9,131	\$ 18	\$ 591,175
\$ 16	\$ 8,475	\$ 16	\$ 548,689
\$ -	\$ -	\$ -	\$ -
\$ 329	\$ 170,450	\$ 329	\$ 11,035,506

Codes are aligned to federal account structure <https://nces.ed.gov/pubs2015/2015347.pdf>

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*

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- 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?

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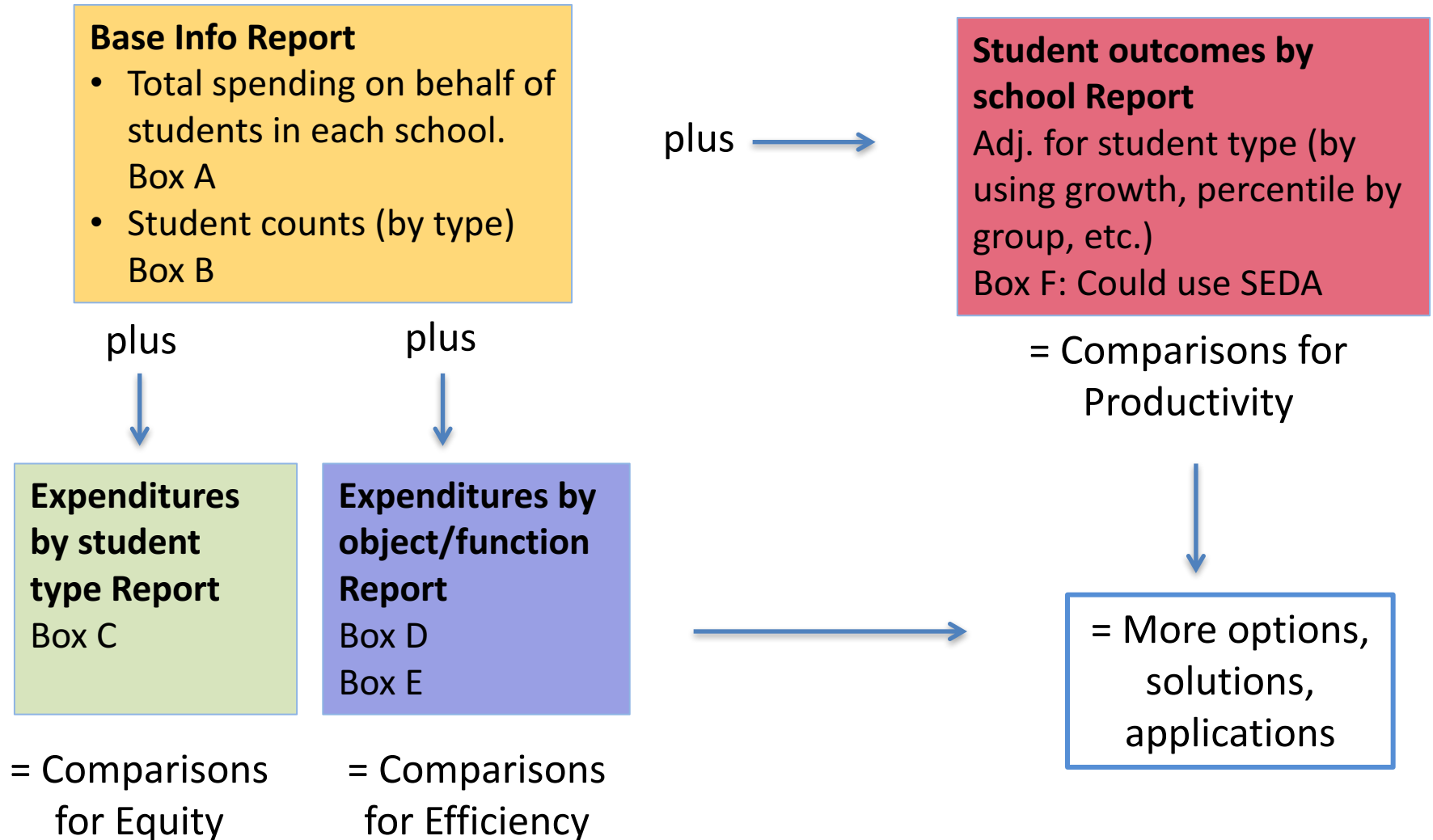
Productivity: How to leverage existing funds for greater outcomes

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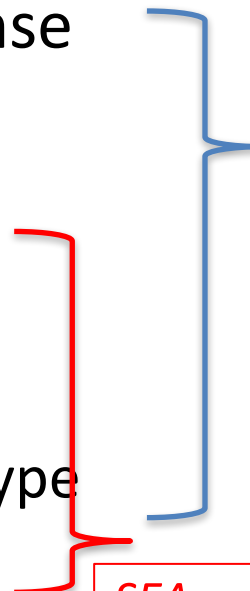


The goal: Enable useful comparisons across schools in different states,
toward: equity, efficiency, and productivity



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.

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



Next Meeting

- April 20, 2017, 1-2PM EST
- In the mean time, tell us what you think about common reporting standards.

