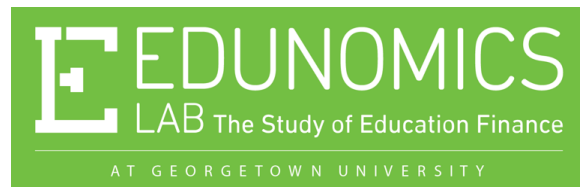




In Person Meeting
February 7, 2018
Washington DC
Hosted by CCSSO and Edunomics Lab

Welcome!



Who's here?

- California
- Colorado
- Connecticut
- Delaware
- Georgia
- Hawaii
- Idaho
- Illinois
- Indiana
- Louisiana
- Massachusetts
- Maine
- Maryland
- Missouri
- Montana
- Nebraska
- New Jersey
- New York
- North Dakota
- Ohio
- Rhode Island
- Tennessee
- Utah
- Vermont
- Virginia
- Washington
- Washington, D.C.
- Wisconsin



Morning Agenda

9:00am – 9:30am: Financial Transparency Temperature Checks

9:30am – 10:15am: Hot Topics in Financial Transparency (State Panel)

10:15am – 10:30am: Break

10:30am – 11:00am: Expert Q&A: Federal Panel (CIOs Join)

11:00am – 12:00pm: Rules of Thumb for Data Visualization (CIOs Join)

12:00pm – 12:45pm: Lunch





A



B

Financial Transparency
Temperature Check:
Four Corners



C



D

It's time to move (it, move it)!



A. Optimistic/
Energized

B. Concerned/
Overwhelmed

What best reflects your current mood
when it comes to ESSA's FT requirement?

C. Neutral

D. Annoyed

A. Improved equity
(within districts)

B. More efficiency (less
waste)

What long run benefit do you think
financial transparency will most
have on schools *in your state*?

C. Improved
productivity (better
outcomes for the dollar)

D. Other/none

A. Aligned with existing state policy

B. An opportunity to build something of value

Generally speaking, my SEA sees the school-level FT initiative as...

C. Another unfunded reporting requirement

D. Other

A. Positively/
Cooperating/
Enthusiastic

B. Anxious (or
frustrated)

How are districts in your state
reacting to the requirement?

C. They don't know
enough/ Confusion

D. Not Sure

A. Getting reliable school level data from districts

B. Making sense of the data, misinterpretation

What do you see as the biggest challenge ahead regarding FT in your state?

C. Training LEAs

D. Other/ Not Sure

Hot Topics in Financial Transparency: State Panel

Featuring:

- Colorado: Jennifer Okes
- Georgia: Amy Rowell
- Illinois: Sara Shaw
- Nebraska: Bill Biven
- Tennessee: Maryanne Durski



Break

Please return by 10:30am for our federal panel

Expert Q&A: Federal Financial Transparency Updates

Featuring:

- Stephen Cornman, National Center for Education Statistics
- Jane Clark, Office of Elementary and Secondary Education

Moderated by:

- Peter Zamora, CCSSO Director of Federal Relations



Financial transparency data visualization systems

Scavenger Hunt



Instructions:

- Go to site: goo.gl/WaWCTX
- Follow the instructions on the site to access school-level visualizations of financial data
- Complete the accompanying scavenger hunt that is being passed around – working alone or in pairs/groups
- We will come together for last 5-10 minutes to discuss reactions



Lunch

Please return by 12:45pm



Afternoon Agenda

12:45pm – 1:45pm: Putting the data to work: What can school and district leaders do with the data? Engagement and training at the local levels

1:45pm – 2:30pm: Interstate Financial Reporting (IFR): Building comparable, accurate, and reliable financial transparency data systems

2:30pm – 2:45pm: Break

2:45pm – 3:15pm: Planning Ahead: Mapping FiTWiG through 2018

3:15pm – 3:45pm: Communicating with Stakeholders

3:45pm – 4:00pm: The Icing on the (cup)Cake



Putting data to work: What can school and district leaders do with the data?

Afton Partners

Carrie Stewart, Scott Milam, and Katie Morrison



Interstate Financial Reporting:

State-designed IFR represents collective thinking on how states can both meet the ESSA financial transparency requirement and create valid cross-state comparisons that can be used to drive improvements for students.



What is “Interstate Financial Reporting” (IFR) & why was it created?

- Created by states, for states, to meet the financial data reporting requirement under ESSA.
- Completely voluntary/optional.
- Meeting IFR = states and districts can use their data to compare to data from schools in other states. When paired with other data (like outcomes), such comparisons can promote productivity, spread of innovations.
- States may (and likely will) choose to report more than minimum IFR.



IFR Core Principles:

- a) The most critical school-level dollar figure for comparison across schools, districts, and states is the grand total public expenditures per-pupil versus spending on any one component.
- b) Flexibility is needed for districts to be able to create reports that reflect their actual spending decisions.
- c) Reporting must accommodate variable practices around accounting, budgeting and service delivery.
- d) States must be able to customize reporting beyond the minimum criteria.
- e) Financial data alone will not yield the information needed to drive improvements for students; pairing it with other relevant data can help surface strategies on equity, efficiency, productivity and innovation.



| | | • District 1 • | | | |
|---|-----------------------------|--|-----------------------|-------------------|--|
| | | Elementary School #11 | Elementary School #12 | Middle School #17 | Criteria Descriptions |
| A | Enrollment | 375 | 511 | 992 | Students are counted at the school that serves them, regardless of district of origin. The counts reported here are not weighted. The method of student count (ADA, ADM) is up to each individual state. |
| Site Level Expenditures | | | | | Expenditures accounted for at the school site include at a minimum the actual salary and benefit costs of the school site's full-time staff (as ESSA requires). These three numbers represent expenditures directly assigned to school sites. D is the sum of B and C. |
| B | Federal | \$456 | \$209 | \$164 | |
| C | State/Local | \$6,111 | \$4,756 | \$5,998 | |
| D | Site Level Total | \$6,567 | \$4,965 | \$6,162 | |
| Site Share of Central Expenditures | | | | | Any shared expenditures accounted for at a central level, but reattributed to the site level via state- or district-preferred method go here. Whether to prescribe site- versus central-level accounting and, if so, what methods to use to separate the two are decisions left to each state. For schools where all public funds are reported at school level, fields E, F and G can be zero. |
| E | Federal | \$161 | \$161 | \$161 | |
| F | State/Local | \$5,378 | \$5,378 | \$5,378 | |
| G | Site Share of Central Total | \$5,539 | \$5,539 | \$5,539 | |
| H | Total School Expenditures | \$12,106 | \$10,504 | \$11,701 | This is the number states can use to make apples-to-apples comparisons across states. Critically, the sum of D and G represents the total public funds expended on behalf of students at the school. |
| I | | \$2,416,986 | | | These are total excluded expenditure amounts at the district level, remaining total district expenditures, and the list of excluded expenditures. IFR excludes certain expenditures and permits (but does not require) exclusion of others. See page 5 for chart listing IFR exclusions and optional exclusions and related NCES codes. |
| Total District Exclusions/ Total District Expenditures | | \$21,514,686 | | | |
| J | Excluded Expenditures | <i>Debt, capital, equipment, special education transfers to private schools, adult education, community services</i> | | | |
| K | Enrollment Count Procedure | ADA, student count Oct. 1 | | | Each state determines its count method used for Criteria A. |



A & K: Enrollment

- Non-weighted student enrollment.
- Only reflects students served in that school.
- No standard student count procedure across states, states define their own and list it (K).

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B, C, D: Site Level Expenditures

- At minimum, costs for teacher (and school-based staff) are assigned to site level (using real salaries).

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E, F, G: Site Share of Central Expenditures

- Includes all remaining costs (except exclusions) that were not captured at site level (B, C, D).
- No interstate prescriptions on what must be separated as shared/central costs
- No suggestions for how to apportion them (SEA can let LEAs decide or choose whether/how)

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H: Total School Expenditures

- Sum of D and G.
- All costs (except exclusions) are captured here such that the sum of the school totals plus the exclusions = LEA's total expenditures.
- This is the number that can be compared for schools across states.

| | | • District 1 • | | |
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I, J: Exclusions & Total District Expenditures

- Exclude: Adult education, capital expenditures, debt, pass-through funds, transfers, tuition.
- Other potential exclusions (state discretion): pre-K, food services, community services, equipment.
- Sum of all exclusions (I) and sum of all district expenditures.
- What was excluded (J).

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IFR Summary True/False

T / F

1. Reporting only the IFR data is sufficient to meet ESSA's F/T requirement.

T / F

2. To use the IFR, a state must first decide which expenses will be central/shared (Box G) and which are to be reported at the school site (box D)

T / F

3. Boxes E, F and G could be zero for a school.

T / F

4. Box D could be zero for a school.

T / F

5. Box D is what should be used for comparisons in spending on schools across districts and states.

T / F

6. Box H is what should be used for comparisons in spending on schools across districts and states.

T / F

7. Box G enables an apples-to-apples comparison of total spending on transport., HR, finance, central leadership and all other overhead expenses.

T / F

8. Some expenditures like Adult Education can be excluded from the school totals.

T / F

9. States using the IFR can require districts to break out spending into more categories

IFR Questions?

- Any thoughts on state expenditures for pensions?
- Still chance to weigh in before final.
- We encourage you to cross walk your data plan to see if your data will map on to IFR.



Break

Please return by 2:45pm





Planning Ahead:

Mapping FiTWiG through 2018



Session Goals

- Understand group priorities around financial transparency for the next 6+ months
- Map priorities to future FiTWiG meeting topics



Key Streams of Work

- Getting the data: accuracy, validity, and capture/collection
- Data analysis: equity, productivity, innovative practices
- LEA training: *on how to record and report data, **and** how to use data to drive improvement*
- Communication: *within SEA and with LEAs **and** with broader stakeholder groups*
- Visualizing/reporting the data
- *Parking lot: other questions that don't fit in above categories*

Did we miss any key topics?



Gallery Walk

- Post-its on tables
- Posters for each of the key streams of work
- 5-10 minutes to brainstorm questions and place questions on posters
- 5 minutes to walk around and look at what others have posted
- 10 minutes to synthesize as a large group at the end



Communicating with Stakeholders

Melissa McGrath, CCSSO Director of Communications



Communications Next Steps

- ✓ Research
- ✓ Workgroup of state Communications Directors
- ✓ Host a webinar series
- ✓ Create communications materials, toolkits

The Icing on the (cup)Cake



It's time for a quiz!
and the winners get...



CUPCAKES!



True/False

- T/F 1. ESSA requires that each state report spending by school on district report cards.
- T/F 2. The U.S. DOEd has in effect, a set of regulations and guidance about the financial transparency reporting requirement.
- T/F 3. The Department of Education issued a “Dear Colleague Letter” that granted an extension such that states can begin reporting for the 2018-19 school year.
- T/F 4. States must develop a uniform way for all LEAs to apportion funds to school and district levels to meet the requirement
- T/F 5. To receive an extension to postpone until 2018-19 SY, states must apply to the DoE.



T / F

6. ESSA permits that each school's spending be reported in terms of average salaries.

7. Supporters of financial transparency hope that the school-level financial data will:

- a. Prompt district leaders to be more intentional/equitable in deploying funds across schools
- b. Enable school leaders to benchmark how well they are able to leverage resources for outcomes.
- c. Encourage leaders to explore spending and outcomes patterns across like-peers and adopt strategies that have been successful elsewhere.
- d. Prompt healthy dialogue within communities about tradeoffs.
- e. All of the above



8. (Select all that apply). What minimum data are needed to highlight which schools are beating the odds with the dollars they have (for various mixes of students)?

- a) Total expenditures for each school
- b) Some expenditure detail by major function or object
- c) Some expenditure detail by major program (Sped Ed, Bilingual ed., etc.)
- d) Student demographic counts by school
- e) Student performance by school (and student type)

T / F 9. The IFR is sufficient to meet the federal FT reporting requirement.

T / F 10. ESSA requires that all states send someone to the FiTwiG meetings

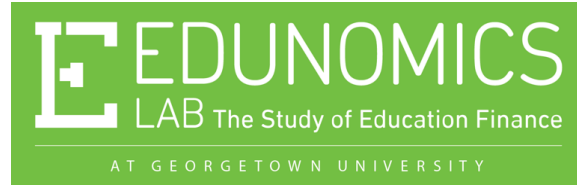


Tally your score!

- 9-10 correct: Mastery – you get first dibs on the cupcakes 😊
- 7-8 correct: Proficient – you get to go second.
- 6 or below: Needs Improvement. Lucky for you, we have plenty of pre-recorded webinars that can help with that! (and you can still have a cupcake)

<http://edunomicslab.org/financial-transparency-working-group/>





Thank you!

Travel safe, and enjoy the cupcakes.

