



Financial Transparency Working Group

# Office Hours

February 26, 2018

**I didn't make the Olympics because..**



**Crunching numbers isn't yet an Olympic sport!**

# Quick Updates

- New platform for calls: Zoom
  - *All future meeting invites will have details about how to register and join on that new platform.*
- In-person meeting slides available online:  
<http://edunomicslab.org/financial-transparency-working-group/>
- Future meeting dates: 3/14, 3/29, 4/17
- Upcoming topics: Data capture, data analyses, and more



# State Questions

- Can a State share its draft materials with Edunomics to get feedback before we release?

**Of course! Please feel free to send anything along.**

So far, we've reviewed

- draft communications
- draft state data collection plans
- Instructions for districts on assigning costs



# State Questions

How are states handling charters? Difference between direct (i.e. state) vs. locally (i.e. district) funded & authorized? (California)

- If the charter is an LEA => Treat it as a school and an LEA, just like other districts.

Otherwise, the law allows some leeway.

- If the charter is a school within the district LEA, then the charter can be listed alongside other schools within the district. District may need to decide how to allocate central district costs.



# State Questions

How are states approaching media coverage? Are states proactively reaching out to news outlets to communicate the change? (Illinois)

**Other questions?**



# State questions

How is your state planning to capture school level **financial** data?

- A. Automated data transfer (or statewide financial system) (All LEAs use same state or vendor hosted system & SEA has direct access to LEA data)
- B. SEA financial system loaded by manual or automated file submissions (LEA data uploaded to SEA system at various points in the year)
- C. Manual file submission (LEA sends files to SEA – such as CSV, txt, or excel files)
- D. Other (vendor, online form, google sheets type submission, etc.).
- E. Other (specify).
- F. Hybrid (explain).



## State Example: Tennessee Pilot Excel Format

	SYSTEM WIDE	School1	School2	School3
ADMs (month 3)	904.40	515.05	260.85	128.50
<b>Federal</b>				
Salaries	\$ 106,897.80	\$ 102,355.11	\$ 45,171.17	\$ 66,097.25
Benefits	\$ 17,025.45	\$ 31,368.11	\$ 15,681.44	\$ 13,530.22
Instructional Supplies	\$ 5,161.61	\$ 6,995.46	\$ 5,999.57	\$ 8,744.36
Other Federal				
<b>Total FEDERAL</b>	\$ 129,084.86	\$ 140,718.68	\$ 66,852.18	\$ 88,371.83
<b>Federal per pupil</b>	\$ 142.73	\$ 273.21	\$ 256.29	\$ 687.72
<b>State and Local</b>				
Salaries	\$ 803,911.02	\$ 2,115,276.50	\$ 1,169,980.72	\$ 813,882.24
Benefits	\$ 164,694.03	\$ 520,550.15	\$ 304,339.16	\$ 200,417.86
Instructional Supplies	\$ 10,175.78	\$ 23,965.37	\$ 14,256.60	\$ 8,991.25
Utilities	\$ 250.00	\$ 88,082.65	\$ 53,422.06	\$ 45,352.00
<b>Total STATE &amp; LOCAL</b>	\$ 979,030.83	\$ 2,747,874.67	\$ 1,541,998.54	\$ 1,068,643.35
<b>State &amp; Local per pupil</b>	\$ 1,082.52	\$ 5,335.16	\$ 5,911.44	\$ 8,316.29
<b>Total FEDERAL, STATE &amp; LOCAL</b>	\$ 1,108,115.69	\$ 2,888,593.34	\$ 1,608,850.73	\$ 1,157,015.19
<b>Grand total per pupil</b>	\$ 1,225.25	\$ 5,608.37	\$ 6,167.72	\$ 9,004.01
<i>check</i>	\$ 1,367.98	\$ 5,881.59	\$ 6,424.01	\$ 9,691.73





# State Example: Tennessee Pilot Excel Format put into IFR

	District 1			SYSTEM WIDE	School1	School2	School3
	School 1	School 2	School 3				
A: Enrollment	515.05	260.85	128.50	904.40	515.05	260.85	128.50
Site level							
B: Federal	\$ 273.21	\$ 256.29	\$ 687.72	\$ 106,897.80	\$ 102,355.11	\$ 45,171.17	\$ 66,097.25
C: State/Local	\$ 5,335.16	\$ 5,911.44	\$ 8,316.29	\$ 17,025.45	\$ 31,368.11	\$ 15,681.44	\$ 13,530.22
D. Site level total	<b>\$5,608</b>	<b>\$6,168</b>	<b>\$9,004</b>	\$ 5,161.61	\$ 6,995.46	\$ 5,999.57	\$ 8,744.36
				<b>Total FEDERAL</b>	\$ 129,084.86	\$ 140,718.68	\$ 66,852.18
				<b>Federal per pupil</b>	\$ 142.73	\$ 273.21	\$ 256.29
Site share of central				<b>State and Local</b>			
E: Federal	\$ 142.73	\$ 143	\$ 143	\$ 803,911.02	\$ 2,115,276.50	\$ 1,169,980.72	\$ 813,882.24
F: State/Local	\$ 1,082.52	\$ 1,083	\$ 1,083	\$ 164,694.03	\$ 520,550.15	\$ 304,339.16	\$ 200,417.86
G: Site share of central total	<b>\$1,225</b>	<b>\$1,226</b>	<b>\$1,225</b>	\$ 10,175.78	\$ 23,965.37	\$ 14,256.60	\$ 8,991.25
				Utilities	\$ 250.00	\$ 88,082.65	\$ 53,422.06
H: Total school expenditure	<b>\$6,834</b>	<b>\$7,394</b>	<b>\$10,229</b>	<b>Total STATE &amp; LOCAL</b>	\$ 979,030.83	\$ 2,747,874.67	\$ 1,541,998.54
				<b>State &amp; Local per pupil</b>	\$ 1,082.52	\$ 5,335.16	\$ 5,911.44
				<b>Total FEDERAL, STATE &amp; LOCAL</b>	\$ 1,108,115.69	\$ 2,888,593.34	\$ 1,608,850.73
I: Total District Exclusions/ Total District Expenditures		??/ <b>\$6,762,574.94</b>		<b>Grand total per pupil</b>	\$ 1,225.25	\$ 5,608.37	\$ 6,167.72
J: Excluded Expenditures		??		check	\$ 1,367.98	\$ 5,881.59	\$ 6,424.01
K: Enrollment Count Procedure		ADMs (month 3)					\$ 9,691.73

Curious if the data you get from the LEA is right? Check your district average against F-33

F-33 for FY15: \$8,553; Weighted average for FY17: \$7,477

**Some money is likely missing**



# Will your state's (planned) FT data align to the IFR?

- A. Yes, and will include more than minimum listed in the IFR
- B. Yes, our numbers align with IFR minimum
- C. No, our data will not be compatible with IFR
- D. Not sure yet
- E. What's the IFR???
- F. I need to set up a call with Edunomics to figure this out.



		• District 1 •			
		Elementary School #11	Elementary School #12	Middle School #17	Criteria Descriptions
<b>A</b>	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.
<b>Site Level</b>					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>B</b>	Federal	\$456	\$209	\$164	
<b>C</b>	State/Local	\$6,111	\$4,756	\$5,998	
<b>D</b>	Site Level Total	\$6,567	\$4,965	\$6,162	
<b>Site Share of Central</b>					Any shared expenditures accounted for at a central level, but reattributed to the site level via state- or district-preferred method. 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.
<b>E</b>	Federal	\$161	\$161	\$161	
<b>F</b>	State/Local	\$5,378	\$5,378	\$5,378	
<b>G</b>	Site Share of Central Total	\$5,539	\$5,539	\$5,539	
<b>H</b>	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.
<b>I</b>		<b>\$2,416,986</b>			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 appendix on p. X for chart listing IFR exclusions and optional exclusions and related NCES codes.
Total District Exclusions/ Total District Expenditures		<b>\$21,514,686</b>			
<b>J</b>	Excluded Expenditures	<i>Debt, capital, equipment, special education transfers to private schools, adult education, community services</i>			
<b>K</b>	Enrollment Count Procedure	ADA, student count Oct. 1			Count method used for Criteria A, up to each state to determine.



Next virtual meeting:

March 14, 2018, 1-2pm ET

Need some one-on-one, state specific assistance? Set up a call with us! Email Katie to schedule [katie.hagan@georgetown.edu](mailto:katie.hagan@georgetown.edu)

Want us to review your materials? Send them along! [katie.hagan@georgetown.edu](mailto:katie.hagan@georgetown.edu)

## FiTWiG Supporters



BILL & MELINDA  
GATES *foundation*

