



Financial Transparency Working Group

Checking for Data Validity

March 14, 2018

Happy (almost!) Spring!



Agenda

1. Timeline check!
2. Two questions from states
3. Data validity
4. Early communication research findings



Timeline check

July 1 is **109** days away! Are your LEAs ready to record FY19 data in a way that is consistent with your state plan for meeting the FT requirement?

Potential To Do List:

- Finalize state rules/procedures (and let us help by taking a look)
- Communicate the requirement, and the rules/procedures, to LEAs
- Schedule (and conduct) trainings with relevant folks in LEAs

Other immediate next steps you have planned?

Remember, you have all of 2018-2019 to figure out data visualization and other stakeholder communication.



Group Questions

1. Does your state report any expenditures not accounted for by districts in the F-33?
 - a) Yes (if so, what? Pensions, food services?) If yes, will this money be counted in school spending totals?
 - b) No, F-33 state total matches district totals & captures all education spending
 - c) Not sure

2. Is your state planning to report private funds? (The law does not require this and these would need to be broken out separately.)
 - a) Yes, gathering data on private funds
 - b) No, will be excluding private funds
 - c) Not sure



Potential validity pitfalls

Other validity pitfalls you're aware of/thinking of?

- Not all money is counted
- Using average instead of actual salaries
- Including excluded expenditures, or excluding non-excluded expenditures
- Confusion over, possible double counting of, or exclusion of centrally-coded expenditures
 - *Any states not collecting data files - how are you getting around this?*
- Miscounting enrollment (i.e. pre-k students counted as 1 instead of .5 if they are only half day)
 - *Check against other enrollment sources (if letting LEAs do own per-pupil calcs)*



How to check if school totals match LEA totals using IFR

1. Multiply “A” * “H” across all schools in the district, then sum and see if it matches “I”

This checks alignment between H & I – school sums and reported district total.

2. Compare “I” against F-33 total current expenditures

Any difference should be attributable to some state spending that don’t go through districts or education departments (i.e. pensions, food services).

		• 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					
B	Federal	\$456	\$209	\$164	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.
C	State/Local	\$6,111	\$4,756	\$5,998	
D	Site Level Total	\$6,567	\$4,965	\$6,162	
Site Share of Central					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.
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	Total District Exclusions/ Total District Expenditures	\$2,416,986 \$21,514,686			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.
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			Count method used for Criteria A, up to each state to determine.



Validity check: Best to start early.

Check planned analyses against sample data from LEAs and see what emerges

In this validity check, we found that not all money was included.

	District 1		
	School 1	School 2	School 3
A: Enrollment	515.05	260.85	128.50
Site level			
B: Federal	\$ 273.21	\$ 256.29	\$ 687.72
C: State/Local	\$ 5,335.16	\$ 5,911.44	\$ 8,316.29
D. Site level total	\$5,608	\$6,168	\$9,004
Site share of central			
E: Federal	\$ 142.73	\$143	\$143
F: State/Local	\$ 1,082.52	\$1,083	\$1,083
G: Site share of central total	\$1,225	\$1,226	\$1,225
H: Total school expenditure	\$6,834	\$7,394	\$10,229
I: Total District Exclusions/ Total District Expenditures	??/ \$6,762,574.94		
J: Excluded Expenditures	??		
K: Enrollment Count Procedure	ADMs (month 3)		

	SYSTEM WIDE	School1	School2	School3
ADMs (month 3)	904.40	515.05	260.85	128.50
Federal				
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				
Total FEDERAL	\$ 129,084.86	\$ 140,718.68	\$ 66,852.18	\$ 88,371.83
Federal per pupil	\$ 142.73	\$ 273.21	\$ 256.29	\$ 687.72
State and Local				
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
Total STATE & LOCAL	\$ 979,030.83	\$ 2,747,874.67	\$ 1,541,998.54	\$ 1,068,643.35
State & Local per pupil	\$ 1,082.52	\$ 5,335.16	\$ 5,911.44	\$ 8,316.29
Total FEDERAL, STATE & LOCAL	\$ 1,108,115.69	\$ 2,888,593.34	\$ 1,608,850.73	\$ 1,157,015.19
Grand total per pupil	\$ 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



Any other suggestions/findings on
data validity checks?



Will your state's (planned) FT data align to the IFR? RESULTS (from 22 states): **YES!**

A. Yes, and will include more than minimum listed in the IFR -- 9/22

CO, GA, IA, ME, MO, OR, UT, WI, WV,

B. Yes, our numbers align with IFR minimum – 11/22

DC, DE, ID, IL, MD, MI, MS, NE, NJ, TN, ND

C. Not sure – 2/22

CA, NY

Mapping your state's data to the IFR will help facilitate **cross-state** validity & that **all money** (minus exclusions) is **included**.



State Websites – will keep updating

Nebraska

School Finance: <https://www.education.ne.gov/fos/>

ESSA:

<https://www.education.ne.gov/fos/annual-financial-report-school-district/201819-essa-financial-coding-information/>

Report Card: <http://nep.education.ne.gov/State?DataYears=20162017#financial-results>

Maine

<http://www.maine.gov/education/data/ppcosts/Historical/historical.html>

<http://www.maine.gov/education/data/indicators/indicators.html>

New York

http://www.oms.nysed.gov/faru/Profiles/profiles_cover.html

Have more to share? Please send to Katie!
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Early communication findings

- Parents, teachers and principals are all comfortable with more spending on high needs students
- Little familiarity of how funding/resources reach schools
- When asked about expenditures, principals think in terms of non-labor costs

... more coming!



Next virtual meeting:

March 29, 1-2pm ET

Topic: Data capture OR Resource Allocation Review

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

FiTWiG Supporters



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GATES *foundation*

