



Financial Transparency Working Group

# Office Hours

May 3, 2018

# Agenda

1. Office hours: State questions
2. Financial Transparency work ahead: 2018-19 timeline



# Instructions/Rules for LEAs on meeting FT requirement

States (that we know of) that have released instructions of that have sent them to us for review.

- IL
- VA
- NM
- MT
- WY
- NE
- MO
- IN
- RI

*Have others of you released any instruction document for LEAs?*

*If you would like help with drafting one, please let us know.*



Common areas of feedback...





# Requirements about coding to school vs central

Think about whether it makes sense to require that a cost be designated as a central costs. How will this play out for single school districts or charters? When in doubt, there is no need to designate at all.

Cost Allocation List – By School Code or District Wide

Expenditure Item	Report by School Code	Report by District	Either/LEA Choice	Notes
Child Nutrition				Excluded
Custodial Staff	x			
Equipment/Repairs	x			
Finance Staff		x		
Janitorial Services		x		
Legal Settlements		x		Unless specific to a particular school
Legal Staff		x		
Maintenance Staff		x		
Medicaid				Excluded
Overtime pay			x	Follow the staff incurring the overtime
Personnel Staff		x		

What if a district can track maintenance staff to individual schools?



# How can we compare spending if districts put different expenses in central bucket?

	District 1			District 2			Charter
	Elementary School #11	Elementary School #12	Middle School #17	Elementary School #13	Middle School #22	High School #31	K-8 School
A: Enrollment	375	511	992	442	992	2103	562
Site level							
B: Federal	\$456	\$209	\$164	\$197	\$222	\$356	\$932
C: State/Local	\$6,111	\$4,756	\$5,998	\$6,987	\$5,124	\$5,982	\$9,872
D: Site level total	<b>\$6,567</b>	<b>\$4,965</b>	<b>\$6,162</b>	<b>\$7,184</b>	<b>\$5,346</b>	<b>\$6,338</b>	<b>\$10,804</b>
Site share of central							
E: Federal	\$161	\$161	\$161	\$621	\$621	\$621	\$0
F: State/Local	\$5,378	\$5,378	\$5,378	\$4,921	\$4,921	\$4,921	\$0
G: Site share of central total	<b>\$5,539</b>	<b>\$5,539</b>	<b>\$5,539</b>	<b>\$5,542</b>	<b>\$5,542</b>	<b>\$5,542</b>	<b>\$0</b>
H: Total school expenditures	<b>\$12,106</b>	<b>\$10,504</b>	<b>\$11,701</b>	<b>\$12,726</b>	<b>\$10,888</b>	<b>\$11,880</b>	<b>\$10,804</b>



# Sample language on school vs. LEA level

## *Site-Level Expenditures (A)*

The site-level expenditures (A) in the numerator must include any personnel salaries, benefits, and related costs assigned exclusively to a school and any non-personnel costs specifically attributable to the school. Including these costs at the site level is a federal requirement of ESSA for this reporting. If personnel assigned exclusively to a school are accounted for on central books, their costs must be allocated to the site at which they perform their daily duties for reporting purposes. ISBE recognizes that non-personnel costs reported at the site level may vary from district to district based on the district's accounting and funding allocation methods. ISBE recommends that, heading into the 2018-19 reporting year, each school district adjust its accounting procedures to ensure school-level expenditures, especially personnel exclusive to a site, are accounted for at the location at which they are utilized.





# Checking in on exclusions

Often the tendency is to over exclude

- Athletics?
- Pensions?
- Might start by consulting IFR. If you find a contradiction, let's chat and we can help troubleshoot.

Exclusion <sup>3</sup>	NCES Code <sup>4</sup>	IFR or Optional Exclusion
Adult Education/Continuing Education	Program 600	IFR Exclusion
Capital	Object 700-720, Object 450	IFR Exclusion
Community Services	Program 800	IFR Exclusion
Debt	Function 5000, Object 800, 820-835	IFR Exclusion
Equipment	Object 730-739	Optional Exclusion
Extracurricular Activities	Program 900, Function 3300	Optional Exclusion
Food Service	Function 3100, Object 570, 630	Optional Exclusion
Pre-K	Level of Instruction 11	Optional Exclusion
Private Contributions	Revenue 1920	Optional Exclusion
Transfers	Object 900-960	Optional Exclusion
Transportation	Function 2700, Object 510-519	Optional Exclusion
Tuition	Object 560-569	Optional Exclusion



# “Office Hours”: state questions

1. How are SEAs planning to code pre-k expenses that occur in elementary schools?
2. Can a state just divide all district expenditures by ADM and report same total per-pupil spending amount by school?
3. Anyone breaking out special education in their reporting? If so, how?



School or LE		
<b>A. Enrollment</b>	<b>1,445</b>	<b>1,445</b>
<b><u>Site Level Direct:</u></b> B. Federal Expenditures: c. State/Local Expenditures: <b><u>D. School Site Total:</u></b>		
<b><u>District Wide Allocation:</u></b> E. Federal Expenditures: F. State/Local Expenditures: <b><u>G. School District Wide Total:</u></b>		
<b><u>District Wide Special Education:</u></b> H. Federal Expenditures: I. State/Local Expenditures: <b><u>J. District Wide Special Ed Total:</u></b>		
<b>K. Total School Expenditures</b>		



• Minimum IFR+ •	• District 1 •			• Charter •
Criteria	Elementary School #11	Elementary School #12	Middle School #17	Elementary School #13
<b>A</b> Enrollment	375	511	992	442
<b>Site-Level Expenditures</b>				
Teacher Salaries	\$4,956	\$3,323	\$4,123	\$8,769
Benefits	\$552	\$313	\$441	\$232
<b>B</b> Federal	\$456	\$209	\$164	\$818
<b>C</b> State/Local	\$6,111	\$4,756	\$5,998	\$11,887
<b>D</b> Site-Level Total	<b>\$6,567</b>	<b>\$4,965</b>	<b>\$6,162</b>	<b>\$12,705</b>
<b>Site Share of Central Expenditures</b>				
Special Education	\$964	\$964	\$964	\$1,121
Transportation	\$566	\$566	\$566	\$0
<b>E</b> Federal	\$161	\$161	\$161	\$0
<b>F</b> State/Local	\$5,378	\$5,378	\$5,378	\$0
<b>G</b> Site Share of Central Total	<b>\$5,539</b>	<b>\$5,539</b>	<b>\$5,539</b>	<b>\$0</b>
<b>H</b> Total School Expenditures	<b>\$12,106</b>	<b>\$10,504</b>	<b>\$11,701</b>	<b>\$12,705</b>



Other questions? Don't all raise your hands at once 😊



# You've worked out most of the data quirks... now what for 2018-19?

- Training – conferences, regional meetings, recorded webinars
- Communicate – state board of education, legislators, local school boards, superintendents, associations representing other stakeholders (principals, teachers)
- Materials – develop resources that those you communicate with can use to continue that communication effort
- Reports and data usage – pivot collaborative efforts (task forces, working groups) to focus on data displays and role of SEA in designing them

*Future meeting topic: more exhaustive and detailed list with some timelines – send any suggestions if you have them*



Next virtual meeting:

May 15, 1-2pm ET

Topic: TBD, maybe 2018-19 planning & timeline

***Are you all planning to be at the STATS-DC conference in July (25-27)?***

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)).

## FiTWiG Supporters



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