

# Nearing the finish line: Taking stock of where we are!

## FiTWiG June Meeting

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*June 30, 2020*

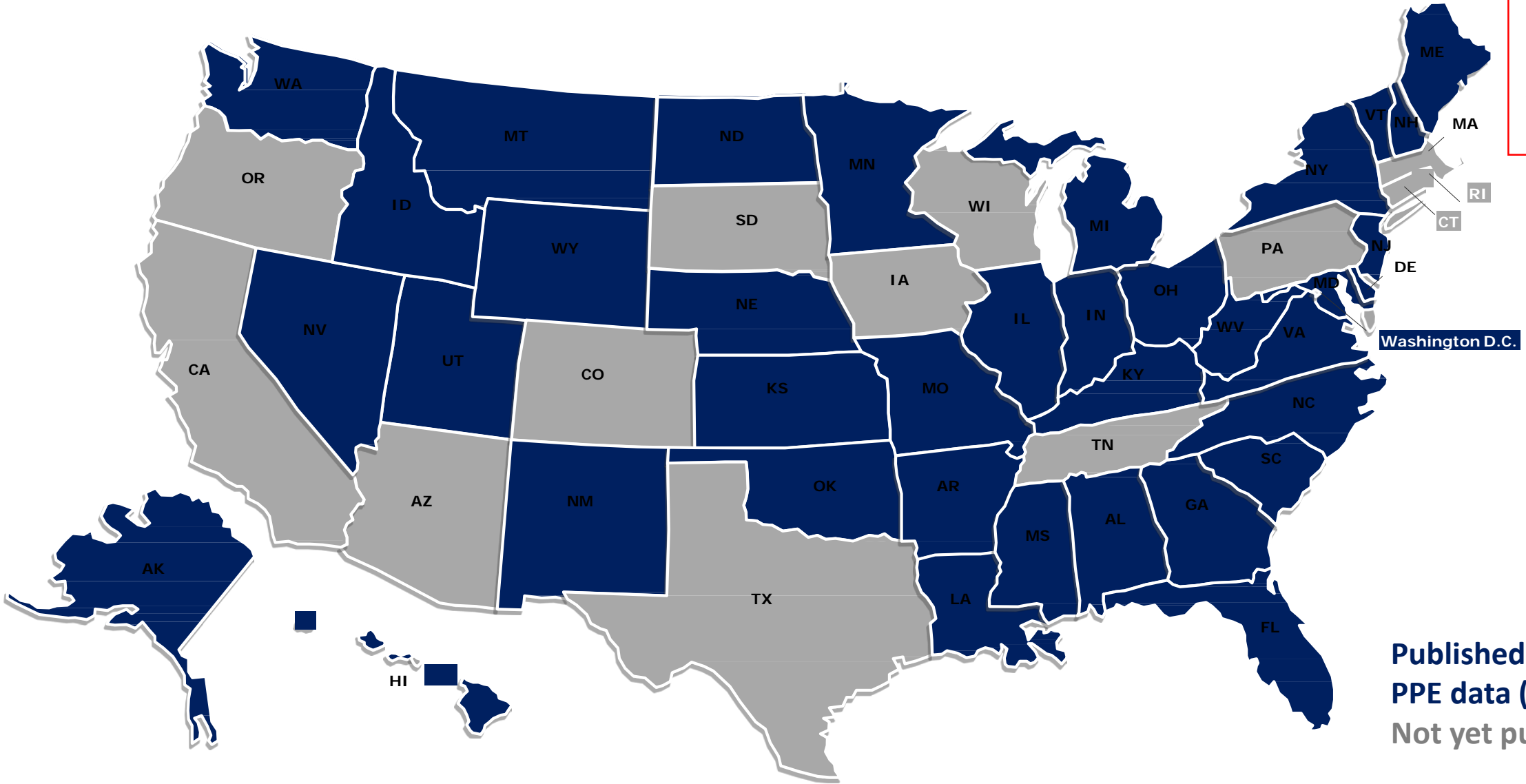
# Agenda: It's SHOWTIME! Let's take stock...

- ➔ 1. Were states able to meet the requirement?
- ➔ 2. Are states using the IFR for common reporting?  
(And how's that going?)
- ➔ 3. Can the data be used to compare spending across schools in a district?
- 4. Are the data reported in a way that can be used for school improvement?



1. Were states able to meet the requirement? **Generally, YES!**

Deadline to publish:  
June 30, 2020



**Published FY 19 ESSA  
PPE data (38)**  
Not yet published

**Want to see states' PPE data? Visit the DataHub!**

<https://edunomicslab.org/our-research/data-hub/>



## 2. Did states use the IFR for common reporting? (And how's that going?)

More often than not, SEAs did  
choose to follow IFR.

22 did!

AK, AL, DC\*, FL, GA\*,  
HI, ID\*, IL\*, ME,  
MI\*, MN, MO, MS,  
MT\*, NE\*, NJ,  
NY\*, OH, UT,\* VA\*,  
WY\*, WV\*

15 did not

AR, DE, IN, KS,  
KY, MD, NC, ND,  
NH, NM, NV, OK,  
SC, VT, WA

\* = These states reported all elements of the IFR

# Goal of IFR: Common reporting and comparability

Reminder: the IFR reports site vs shared expenses.

For those using IFR, some typically missing minor elements

- Enrollment
- Enrollment count procedure
- Total district exclusions
- List of which types expenditures excluded

Minimum IFR criteria

		• District 1 •			
Criteria		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.
<b>Site-Level Expenditures</b>					Expenditures accounted for at the school site include at a minimum the <b>actual</b> 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 (Sum of B+C)	\$6,567	\$4,965	\$6,162	
<b>Site Share of Central Expenditures</b>					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. In this example, we have evenly distributed central expenditures across all schools using a per-pupil basis.
E	Federal	\$161	\$161	\$161	
F	State/Local	\$5,378	\$5,378	\$5,378	
G	Site Share of Central Total (Sum of E+F)	\$5,539	\$5,539	\$5,539	
H	Total School Expenditures (Sum of D+G)	\$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			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 4 for chart listing IFR exclusions and optional exclusions and related NCES codes. If transfers are included in PPE reporting, student counts should be captured at the level of accountability. Effort should also be made to ensure funds are not counted twice: once at point of origin of transfer and again at level of transfer receipt.
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.



# Meeting the fundamental elements of the IFR. Examples from states

Some states added more info than IFR.



ESSA Per Pupil Expenditure Report by School

2018-19	Alla Elementary	Kelly Elementary	Moran Elementary	Wilson Elementary	Colter Elementary	Jackson Elementary	Munger mountain Elementary	Jackson Hole Middle School	Jackson Hole High School	Summit Innovations School
School Type:	Elementary School	Elementary School	Elementary School	Elementary School	Elementary School	Elementary School	Elementary School	Middle School	High School	High School
Grades Served:	K-5	K-5	K-5	K-5	K-5	K-5	K-5	6-8	9-12	9-12
<b>Teton #1</b>										
Enrollment:	49	51	17	212	352	250	471	710	720	49
** 2,881										
<b>School</b>										
Local & State	\$19,570	\$13,411	\$25,174	\$13,482	\$16,834	\$21,555	\$8,563	\$11,439	\$13,591	\$21,511
Federal	\$0	\$0	\$0	\$0	\$396	\$350	\$296	\$0	\$87	\$0
<b>School Total</b>	<b>\$19,570</b>	<b>\$13,411</b>	<b>\$25,174</b>	<b>\$13,482</b>	<b>\$17,230</b>	<b>\$21,905</b>	<b>\$8,859</b>	<b>\$11,439</b>	<b>\$13,678</b>	<b>\$21,511</b>
<b>District</b>										
Local & State	\$3,862	\$3,862	\$3,862	\$3,862	\$3,862	\$3,862	\$3,862	\$3,862	\$3,862	\$3,862
Federal	\$342	\$342	\$342	\$342	\$342	\$342	\$342	\$342	\$342	\$342
<b>District Total</b>	<b>\$4,204</b>	<b>\$4,204</b>	<b>\$4,204</b>	<b>\$4,204</b>	<b>\$4,204</b>	<b>\$4,204</b>	<b>\$4,204</b>	<b>\$4,204</b>	<b>\$4,204</b>	<b>\$4,204</b>
<b>Grand Total</b>	<b>\$23,773</b>	<b>\$17,615</b>	<b>\$29,377</b>	<b>\$17,686</b>	<b>\$21,434</b>	<b>\$26,109</b>	<b>\$13,063</b>	<b>\$15,642</b>	<b>\$17,882</b>	<b>\$25,714</b>
<b>ESSA Expenditures</b>	<b>\$51,777,290</b>									
<b>Excluded Expenditures</b>	<b>\$15,360,192</b> <small>Excluded expenditures include debt service, capital projects, enterprise operations, tuition expense, major maintenance, equipment, fund transfers, non-instructional/community support, and adult education, and current expenditures from new schools not yet open.</small>									
<b>Total District Expenditures</b>	<b>\$67,137,481</b>									

For additional information, please see the guidance document [ESSA Per-Pupil Expenditure Reporting](#) on the Wyoming Department of Education's website.

	COUNTIES	BOCES	DISTRICTS	SCHOOLS
Report View Two Per Pupil Expenditure Categories	ADIRONDACK CSD		ADIRONDACK HIGH SCHOOL	
J. Total School Level Local/State Spending	\$12,247.03		\$12,640.20	
✓ K. Total School Level Federal Spending				
K1. Federal Title I Part A	\$281.81		\$49.14	
K2. Federal Title II Part A	\$51.19		\$34.43	
K3. Federal Title III Part A	\$0.00		\$0.00	
K4. Federal Title IV Part A	\$0.00		\$0.00	
K5. IDEA	\$251.36		\$438.15	
K6. All Other Federal	\$105.76		\$0.00	
<b>GROUP K TOTAL</b>	<b>\$690.12</b>		<b>\$521.72</b>	
L. Total Central District Level Local/State Spending	\$5,938.07			
M. Total Central District Level Federal Spending	\$0.00			
<b>N. Total District and School Spending (J + K + L + M)</b>	<b>\$18,875.23</b>		<b>\$19,099.99</b>	



### 3. Can the data be used to compare how spending varied across schools within a district?

Fewer SEAs made this a priority  
(and it wasn't required by law)

Yes, the user can compare spending for all a district's schools at once (8)

DE, IL, MI, MS, NE, NV, WV, WY

Comparisons on displays are limited to only a few schools at a time (7)

AK - 2 schools, CO - 4 schools  
SC - 3 schools, MT - 7 schools  
IN - 3 schools, MO - 20 schools  
NC - 5 schools

There are no comparison abilities in user interface (23)

AL, AR, DC, FL, GA, HI, ID, KS, KY, MD, ME, MN, ND, NH, NJ, NM, NY, OH, OK, UT, VT, VA, WA

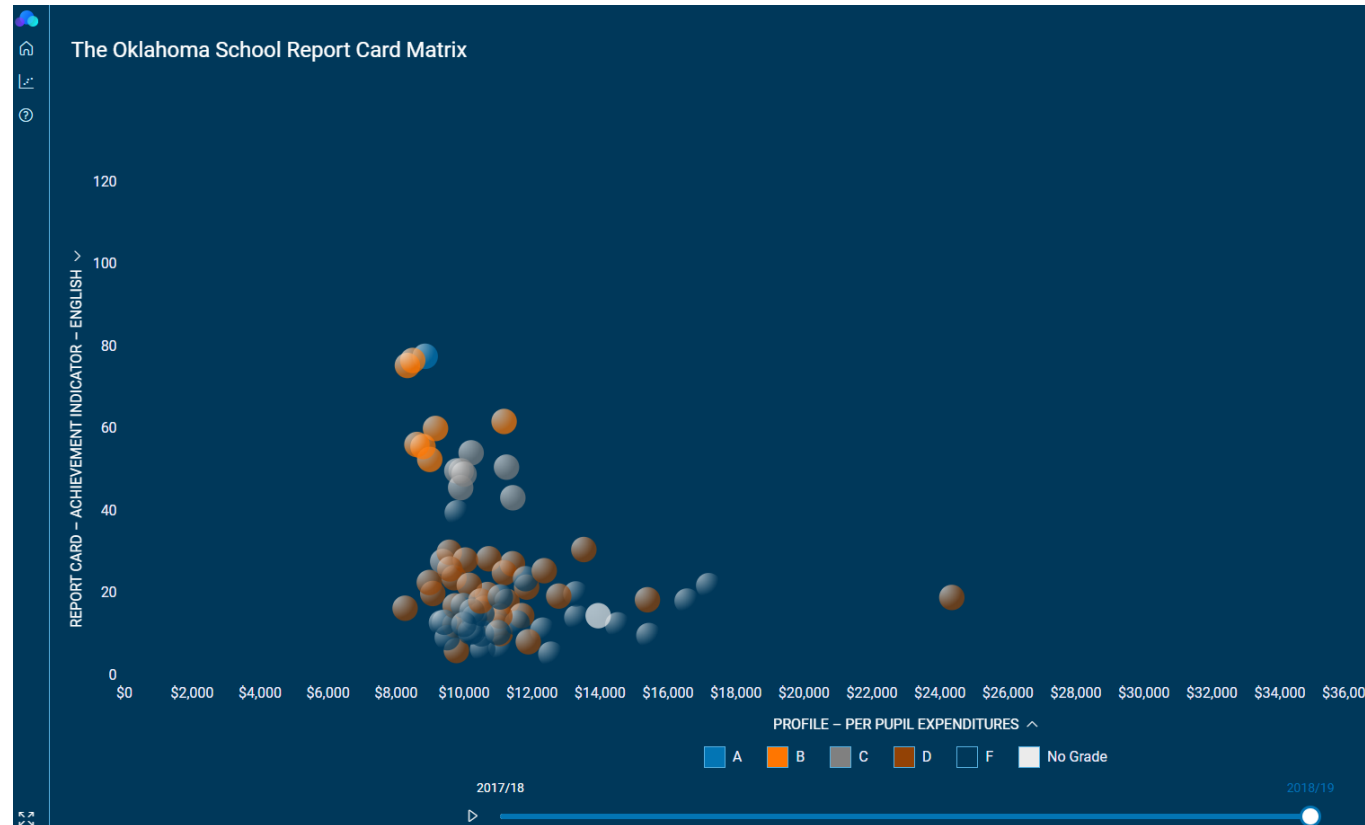
*Importantly, though, many SEAs did release downloadable data files which can be used for within-district analysis (26)*

AL, CO, DC, DE, FL, GA, IL, IN, KS, KY, ME, MI, MS, MO, MT, NE, ND, NJ, NV, OH, OK, UT, VA, WA, WV, WY

Accusation:  
States are "hiding data" if unable to use it to make comparisons

# 4. Are the data reported in a way that can be used for school improvement?

We'll explore this question in depth during our next meeting





# State questions: CHAT your thoughts

New York: Is there a dialogue about spending and outcomes in your state? If so, how is it going?

New York: What features are other states considering adding or modifying to their report cards?

Illinois: Will states display multiple years of school spending data? What is the best way to show trend data?



# Chat

As we approach our GRADUATION...  
should FiTWiG continue? If so, what  
should we cover?



- A. We completed our task. I'm out of here 😊
- B. Now that we have data, let's talk about USING it.
- C. Next up: The role of the SEA in the current financial turmoil
- D. Let's focus on federal activity re funding (i.e. CARES/HEROES Act. SNS, RARs, etc)
- E. Other topics?

Extra credit (EC): (yes/no): I would expand the network to other members of my SEA

# Request for your most recent SLFS data!

What is the most recent year you participated in SLFS?

- A. 16-17
- B. 17-18
- C. 18-19
- D. None of the above, we don't participate

If available, please send us your most recently completed SLFS data.



# Next FiTWiG meeting!

## Can the data be used for school improvement?

Next date: TBA

Share with your district leaders: 5 lessons we've learned to talk about finance and build trust:

<https://edunomicslab.org/communication/>

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