SchoolNomics Data

The Dollar$ and *Sense* of Education Spending

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EXHIBIT B - Education
Document consists of 56 pages.
Entire exhibit provided.
Meeting Date: 08-05-14

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Overview

- Who we are
  - EDmin has provided instructional and data
  - management systems to national and international markets for more than 23 years
- History with Nevada and LCB
  - Financial accountability data since FY1998/99
    - Educational Data Book
    - Nevada Accountability Report Card
- What we will present today
  - SchoolNomics In$ite accountability data
  - Comparative and ROI analysis results
  - Enhanced reporting capabilities with UCOA

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Accountability Metrics

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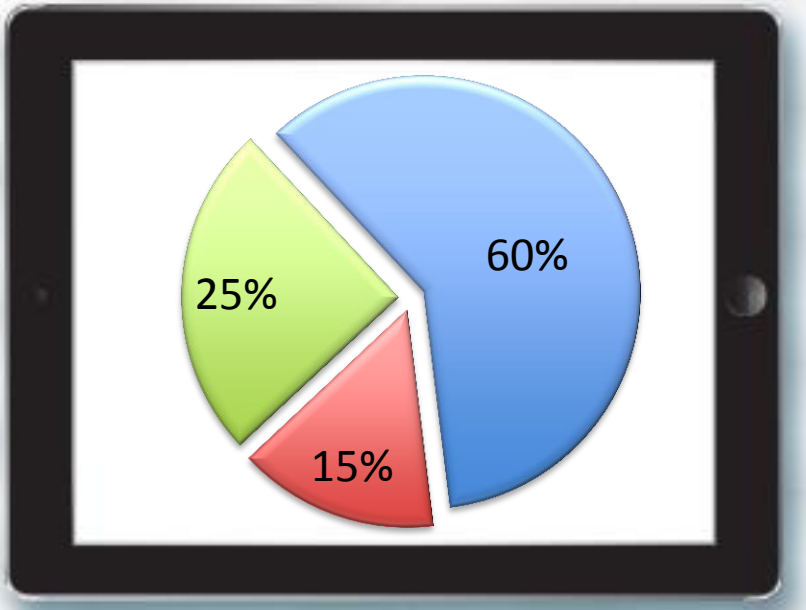
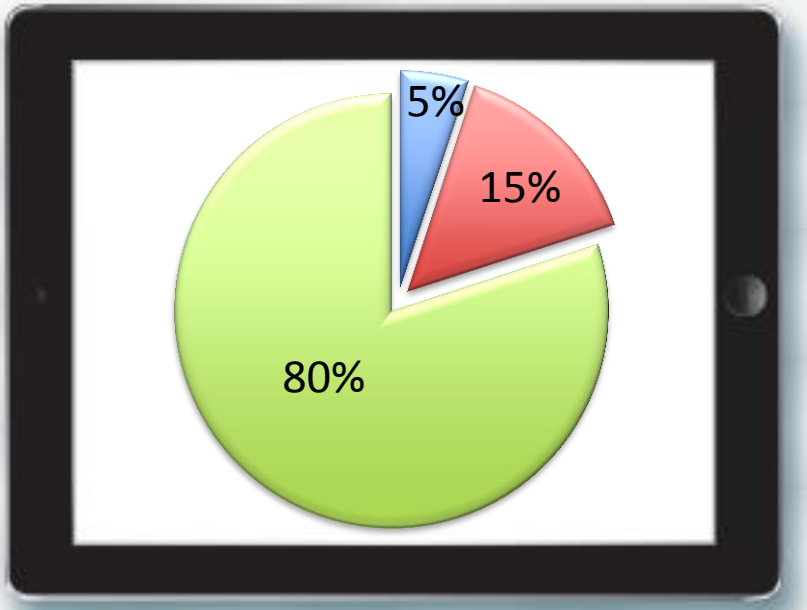
SchoolNomics *Produces* Accountability Metrics



Budgetary Data



SchoolNomics Data

Central Office Other Commitments Schools

Redistribution of Costs from Budgetary Basis to Accountability Basis

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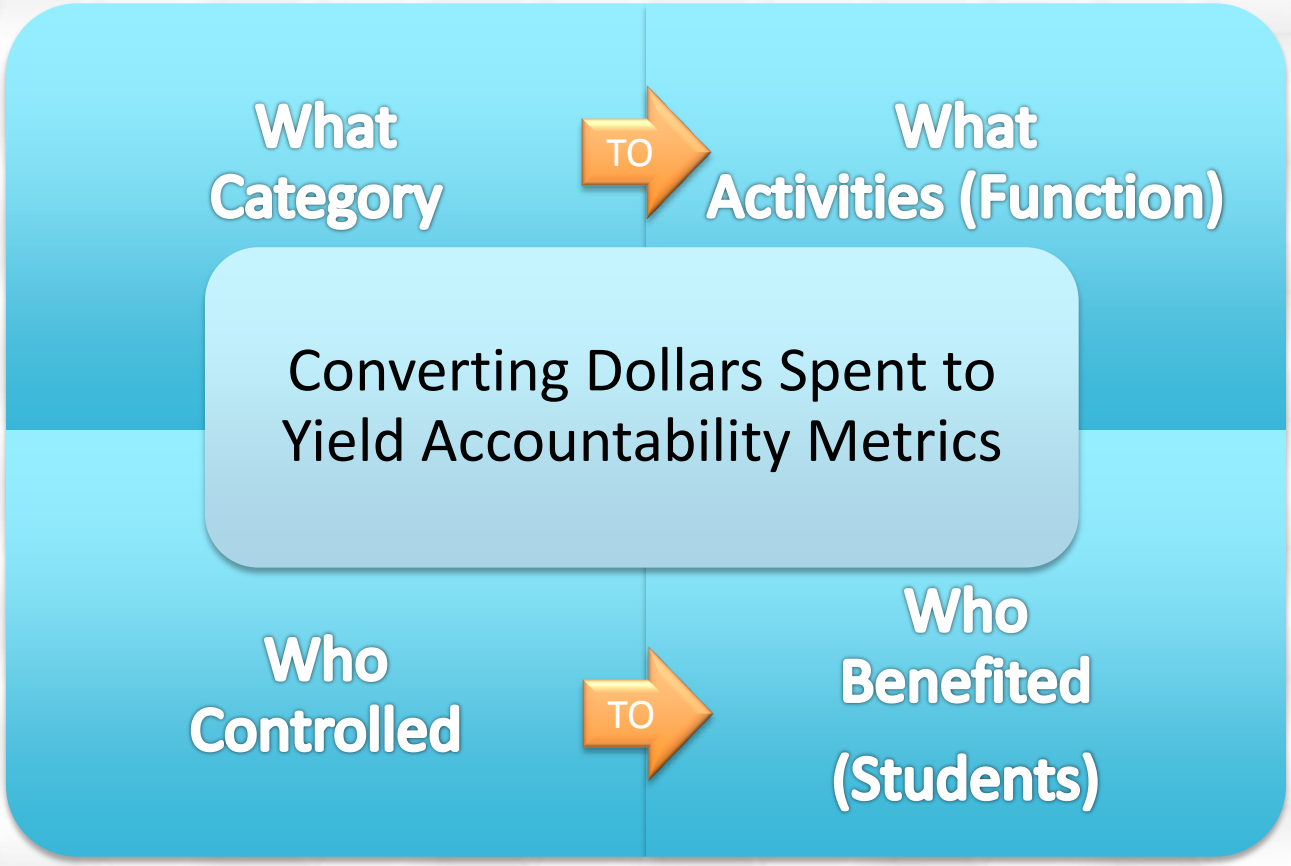
SchoolNomics Data: Accountability Metrics



Accountability Measured at the School Level and Per Pupil

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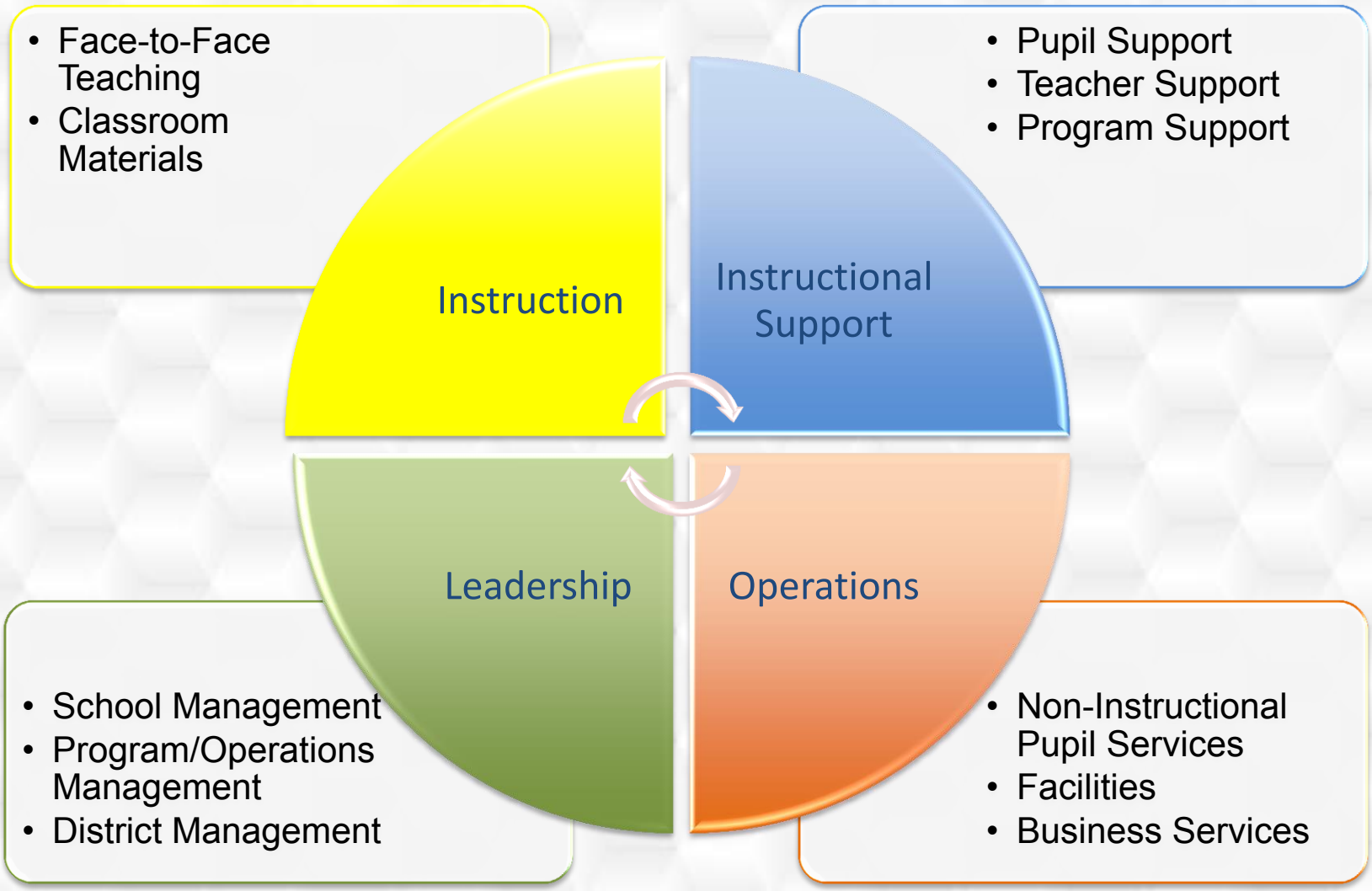
The Four Major Accountability Functions



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Benefits of SchoolNomics Data

- Measure Cost Effectiveness
  - Accountability Metrics not Budget Metrics
- Return on Investment (*ROI*) Analysis
  - Cost Efficiency
  - Consistent Analysis with Educational Data (non-Financial)
- Reliable Comparisons
  - Identical Cost Allocation Rules Applied to All Schools - Statewide

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SchoolNomics Data Views

- 3-Dimension Reports
  - Functions (Activities)
  - Programs (Purpose)
  - Educational Levels (School Types)
- Reporting Levels
  - State
  - District
  - Schools
  - Per Pupil for all Reporting Levels
- Multi-Year SchoolNomics Databases
  - SchoolNomics Data for all Nevada Districts, Charter Schools, and Schools since 1998-99 School Year to now

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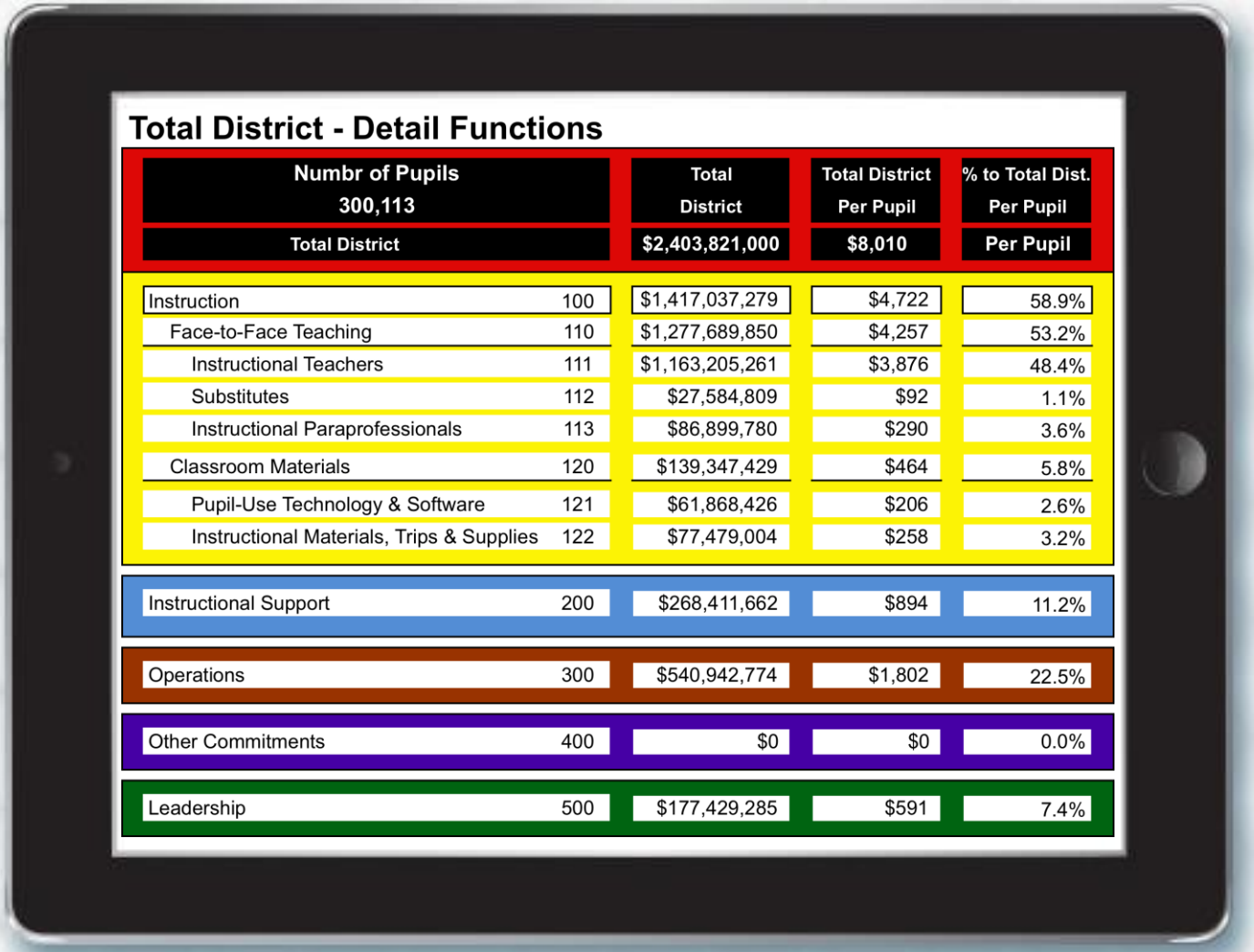
SchoolNomics Data Reports: Easy to Read



Total District - Detail Functions

Numbr of Pupils 300,113		Total District	Total District Per Pupil	% to Total Dist. Per Pupil
Total District		$2,403,821,000	$8,010	Per Pupil
Instruction	100	$1,417,037,279	$4,722	58.9%
Face-to-Face Teaching	110	$1,277,689,850	$4,257	53.2%
Instructional Teachers	111	$1,163,205,261	$3,876	48.4%
Substitutes	112	$27,584,809	$92	1.1%
Instructional Paraprofessionals	113	$86,899,780	$290	3.6%
Classroom Materials	120	$139,347,429	$464	5.8%
Pupil-Use Technology & Software	121	$61,868,426	$206	2.6%
Instructional Materials, Trips & Supplies	122	$77,479,004	$258	3.2%
Instructional Support	200	$268,411,662	$894	11.2%
Operations	300	$540,942,774	$1,802	22.5%
Other Commitments	400	$0	$0	0.0%
Leadership	500	$177,429,285	$591	7.4%

Easy to Read District and School-Level Reports

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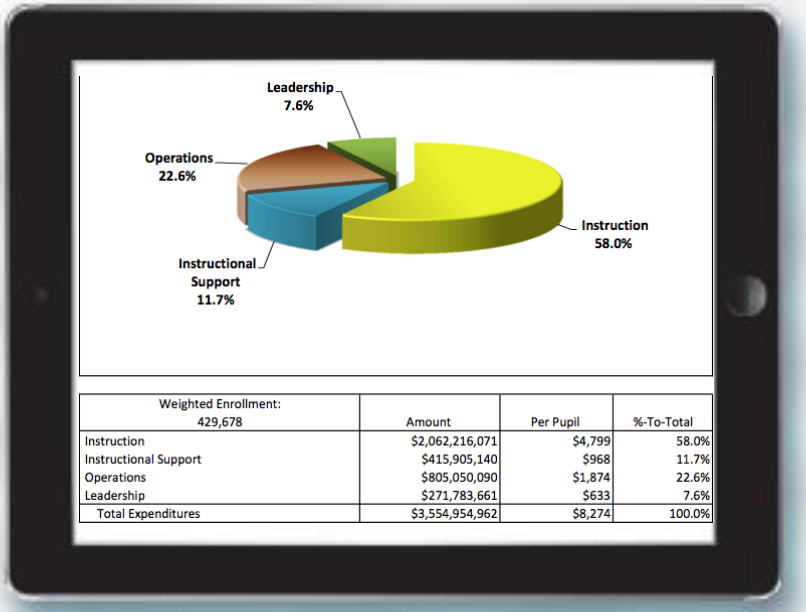
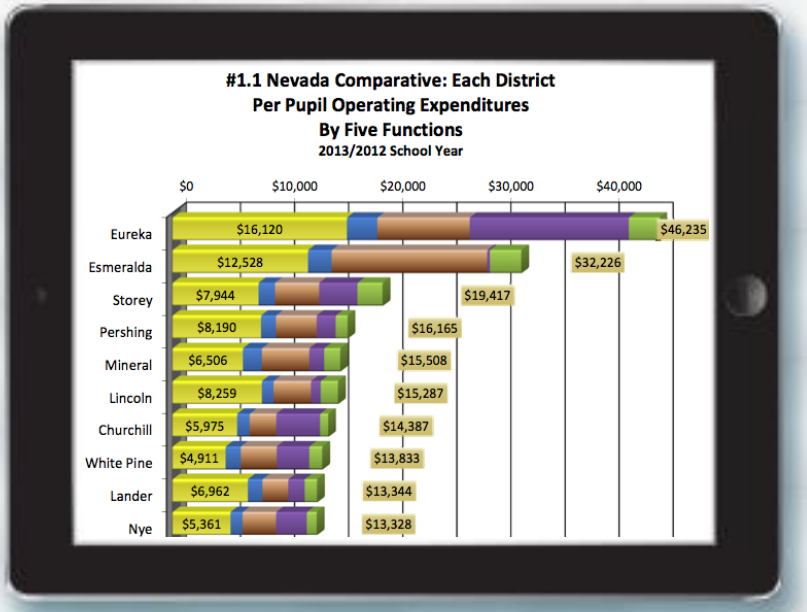
SchoolNomics Charts: Intuitive and Comparative



Weighted Enrollment: 429,678	Amount	Per Pupil	%-To-Total
Instruction	$2,062,216,071	$4,799	58.0%
Instructional Support	$415,905,140	$968	11.7%
Operations	$805,050,090	$1,874	22.6%
Leadership	$271,783,661	$633	7.6%
Total Expenditures	$3,554,954,962	$8,274	100.0%



District and State Charts

Intuitive charts depict the expenditures by Function, Program, and Education Level. The accompanying detail provides Per Pupil data.

State Comparative Charts

The State charts allow for meaningful comparisons by Functions and Programs between Districts and between Charter Schools.

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The SchoolNomics Engine: In$ite®

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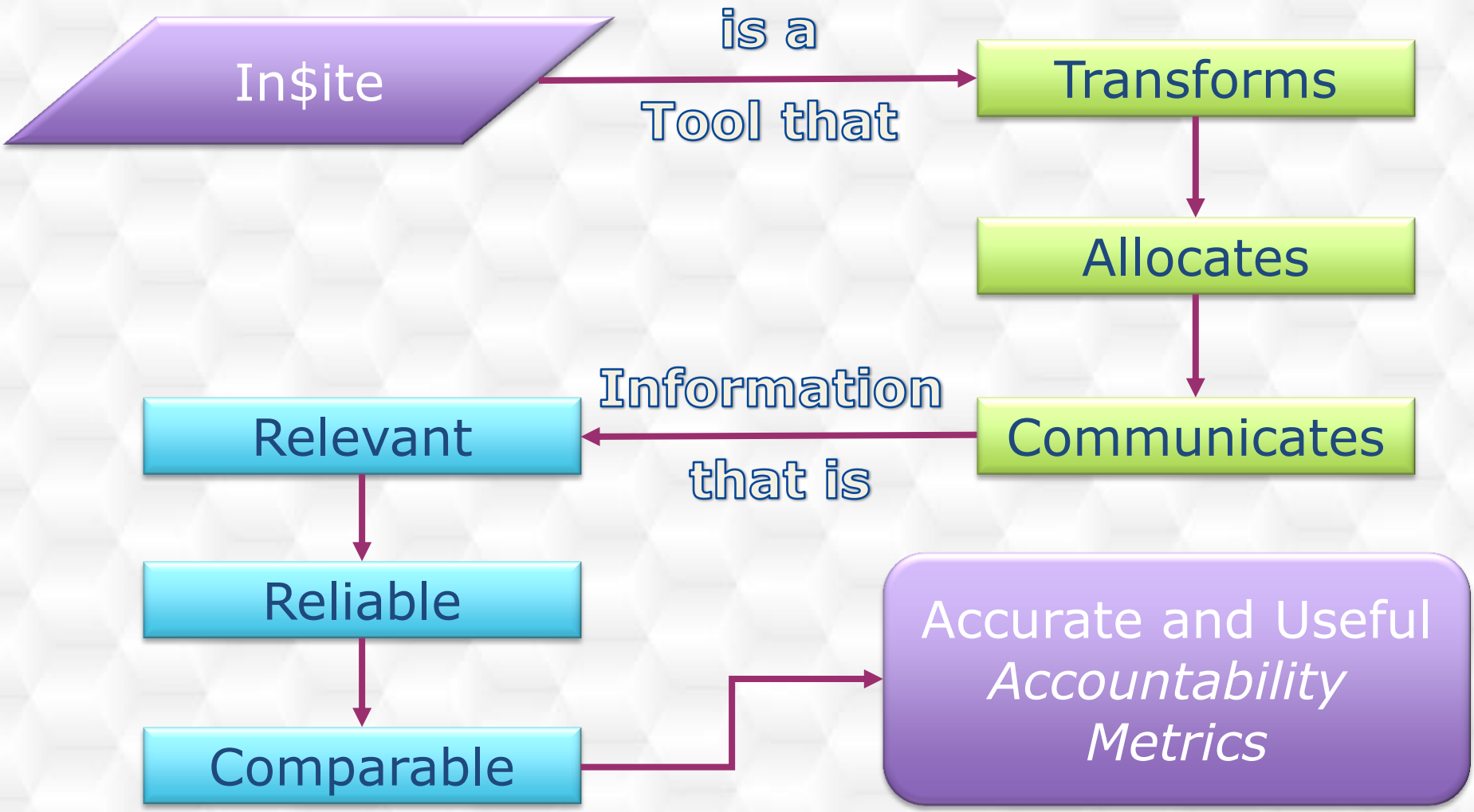
PricewaterhouseCoopers Partnered with U.S. Chamber of Commerce to create

In$ite®
The Finance Analysis Model for Education™

In$ite Converts Budget Data to Accountability Metrics



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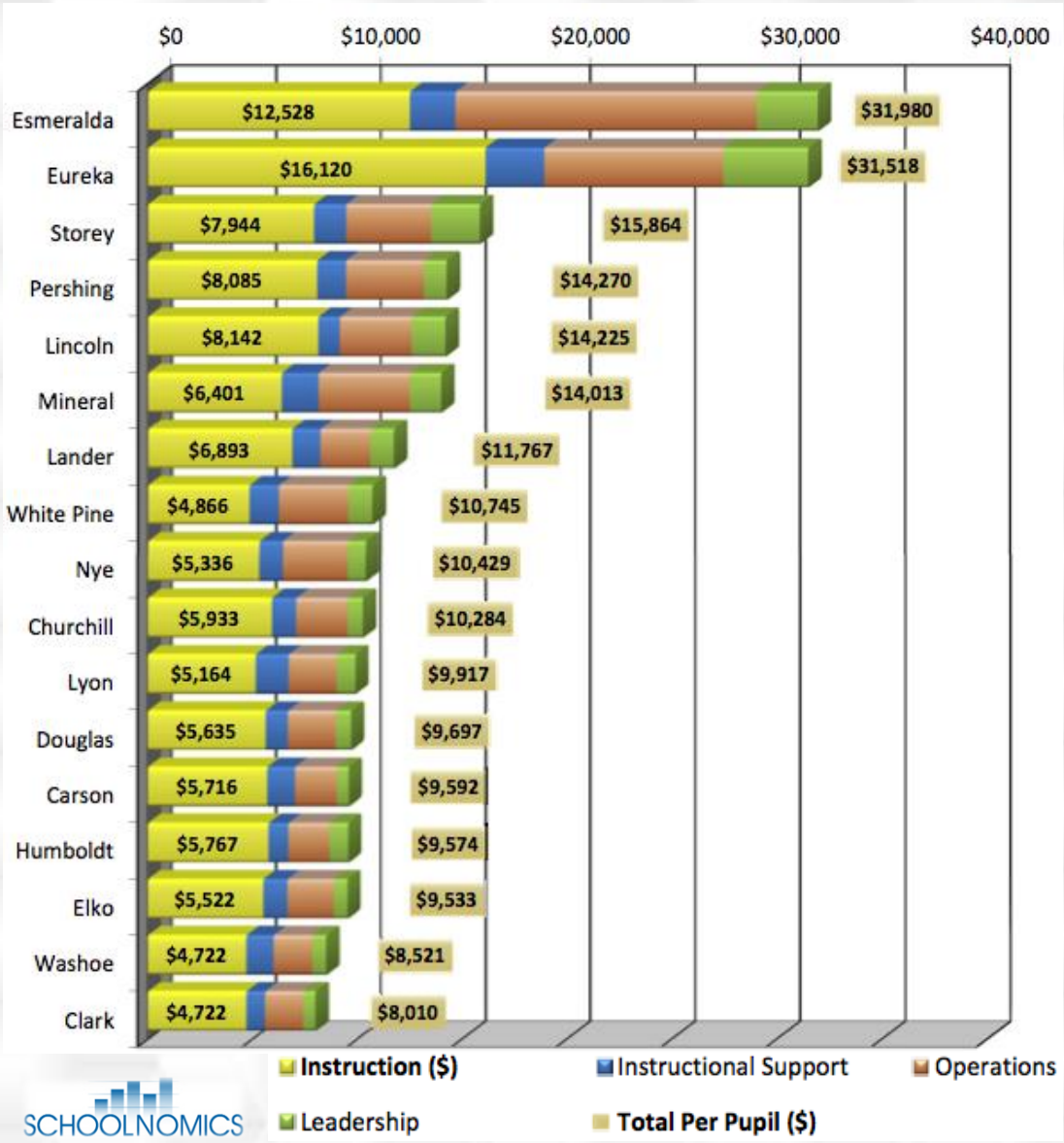
All Districts: Comparative Analysis



2012/2013 School Year Results

Per Pupil Operating Expenditures

By Four Accountability Functions

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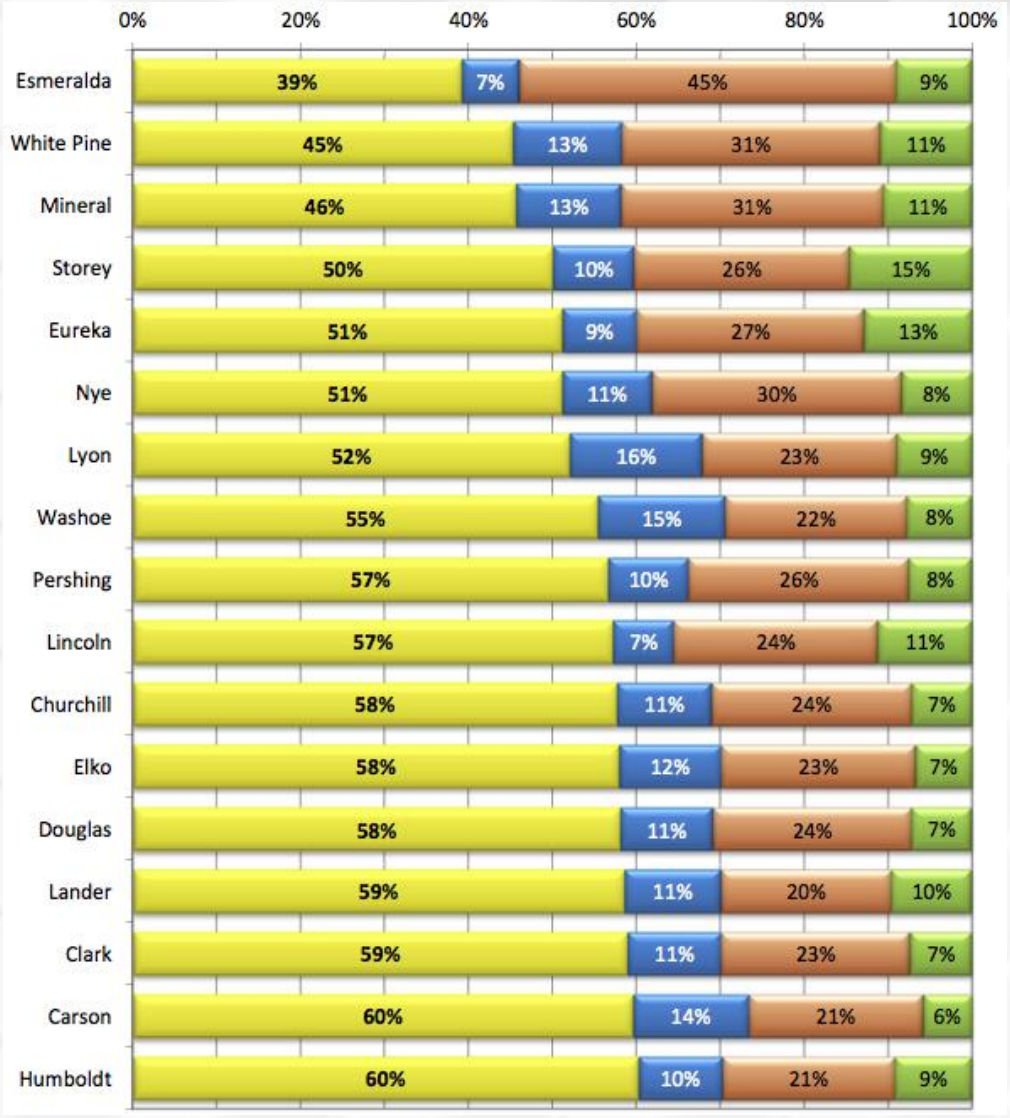
All Districts: Comparative Analysis



2012/2013 School Year Results

Operating Expenditures

By Four Accountability Functions

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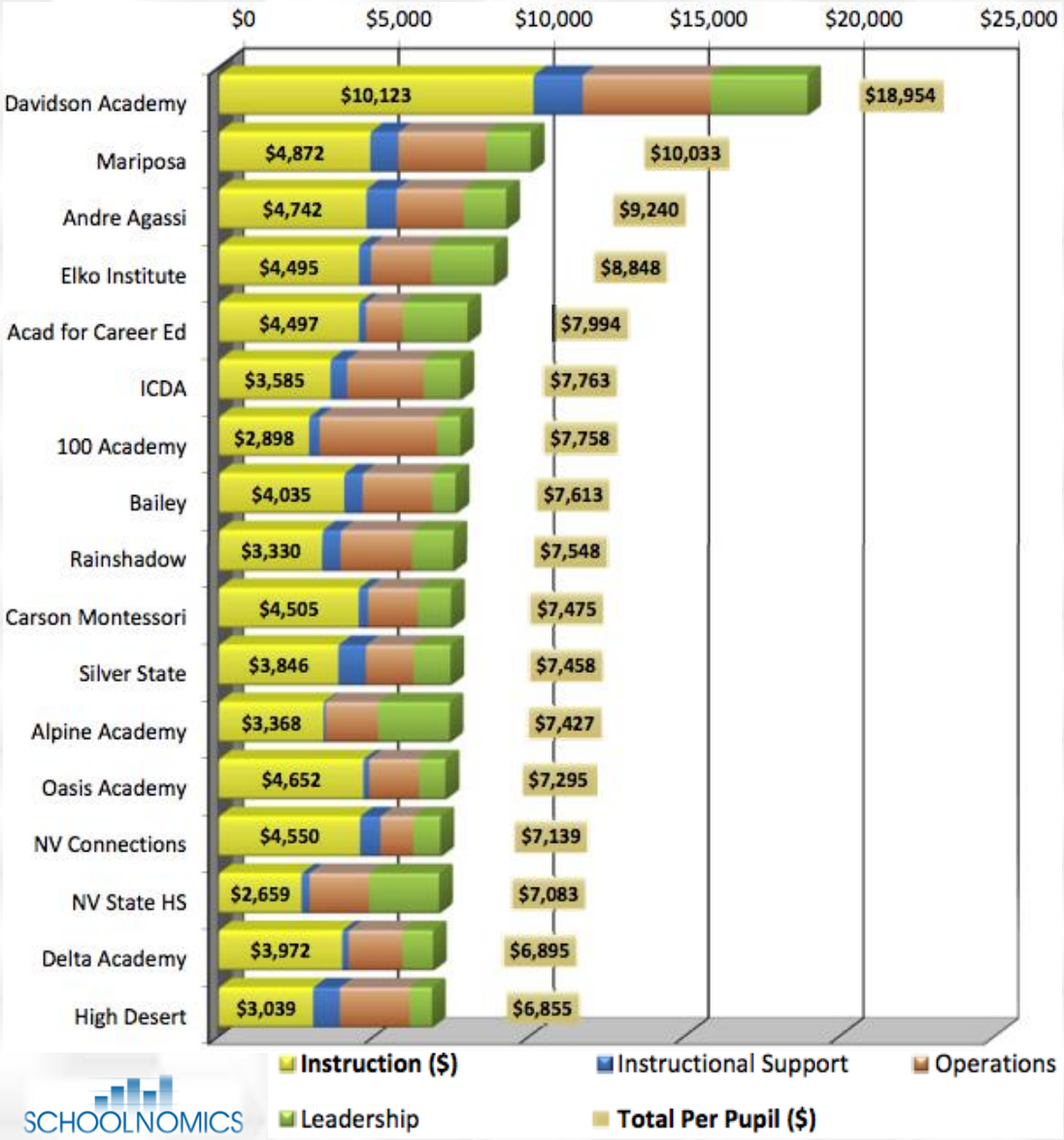
All Charter Schools - Comparative Analysis (1 of 2)



2012/2013 School Year Results

Per Pupil Operating Expenditures

By Four Accountability Functions

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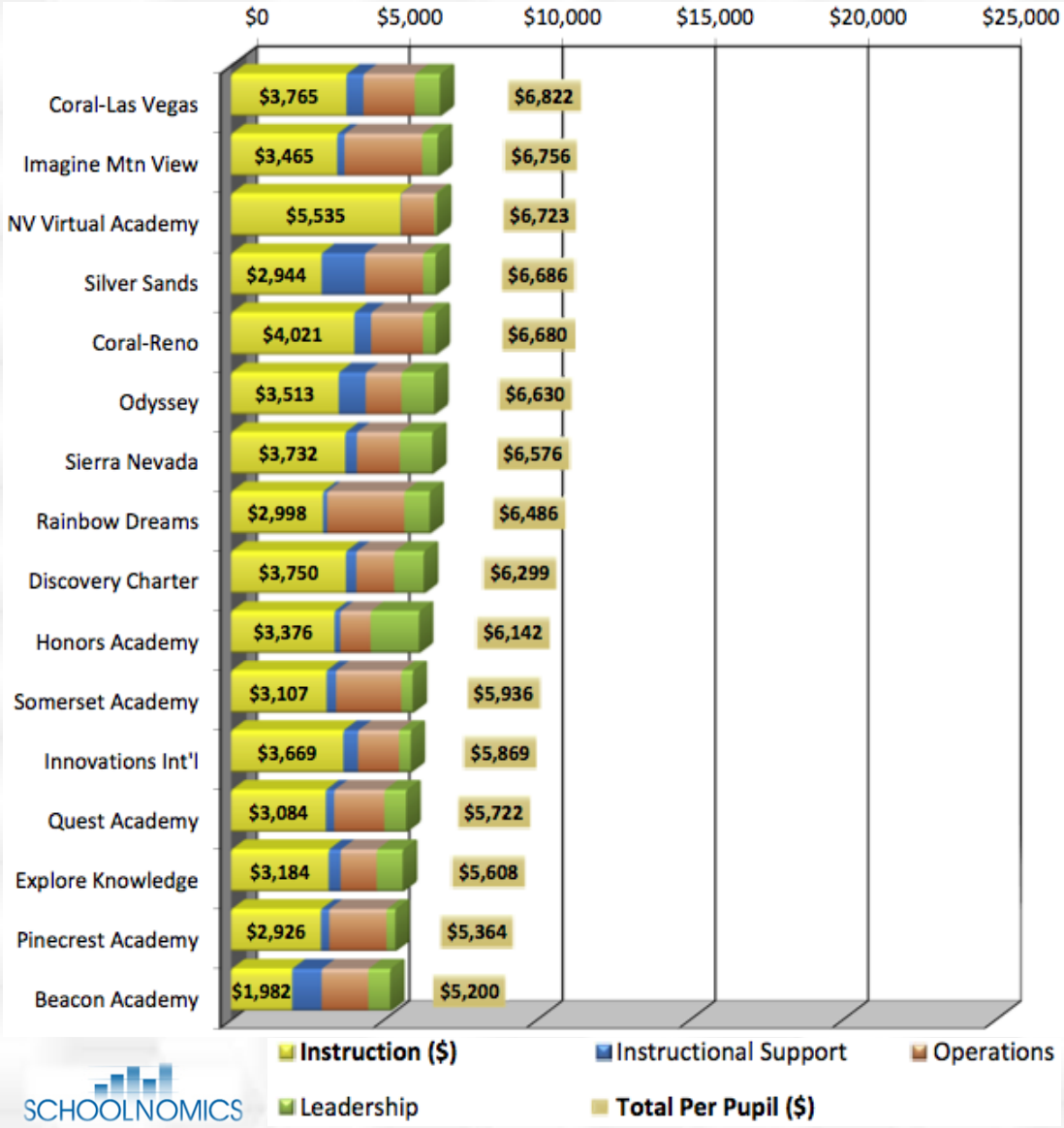
All Charter Schools - Comparative Analysis (2 of 2)



2012/2013 School Year Results

Per Pupil Operating Expenditures

By Four Accountability Functions

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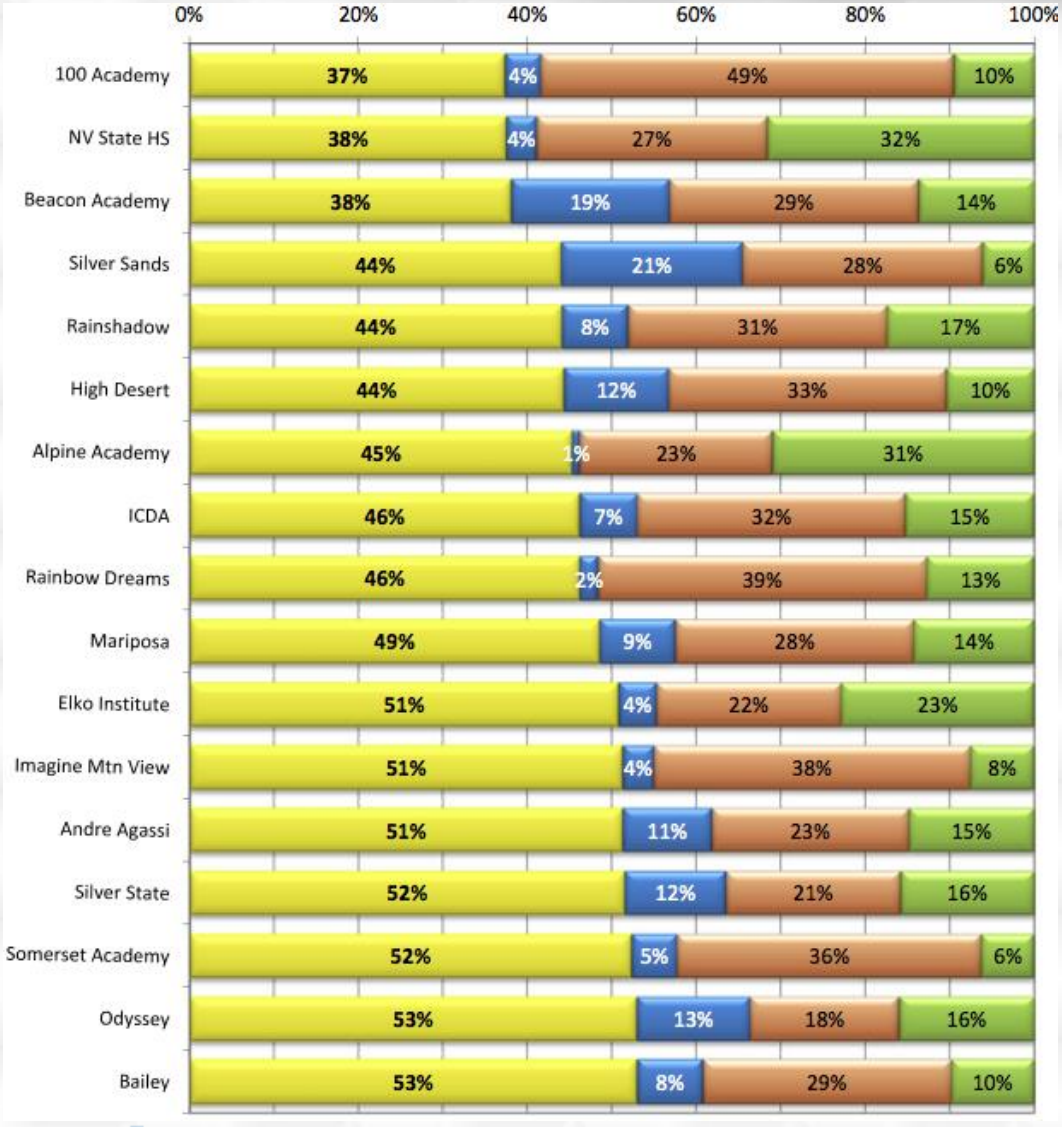
All Charter Schools: Comparative Analysis (1 of 2)



2012/2013 School Year Results

Operating Expenditures

By Four Accountability Functions

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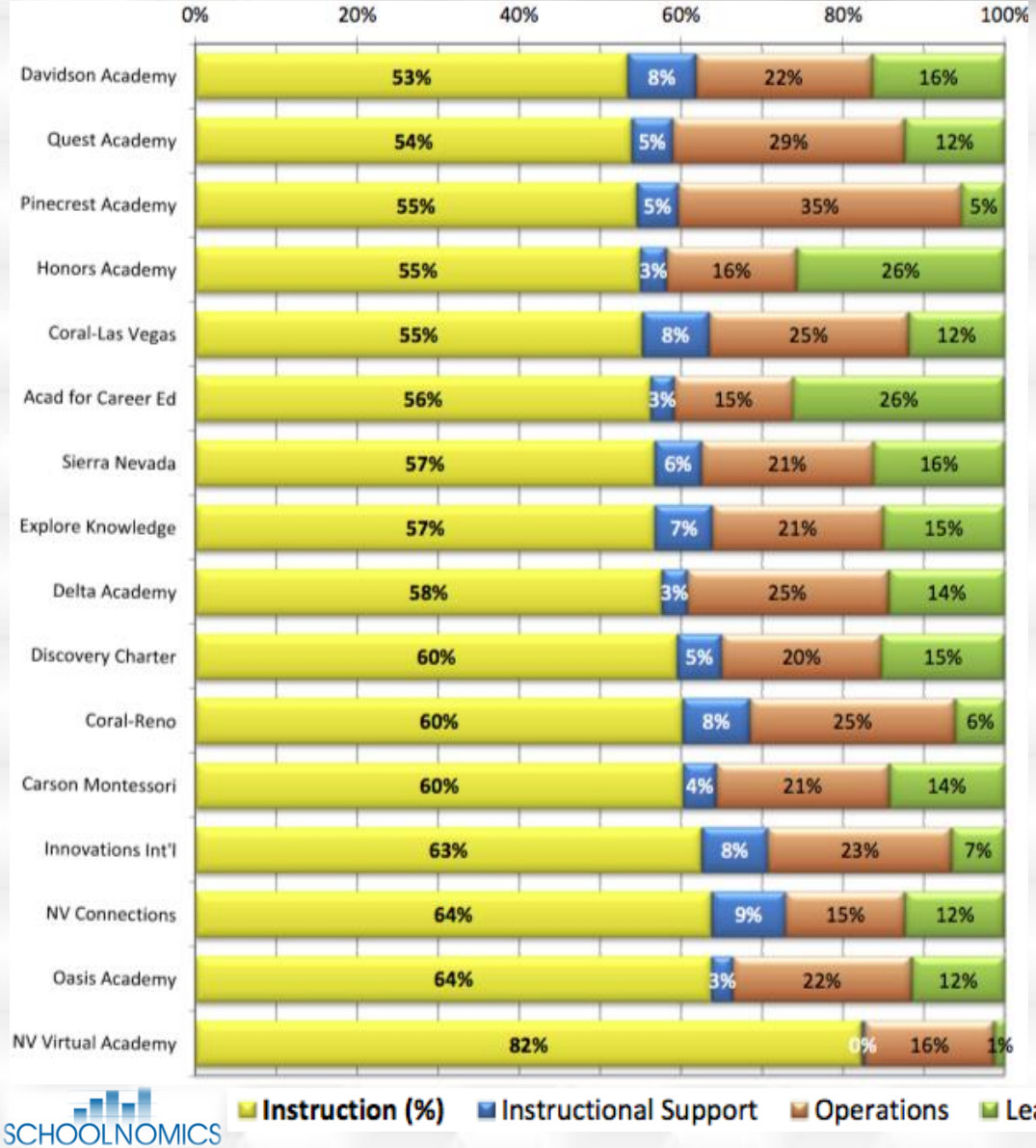
All Charter Schools: Comparative Analysis (2 of 2)



2012/2013 School Year Results

Operating Expenditures

By Four Accountability Functions

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Return on Investment Analysis

Using Educational Performance Data and SchoolNomics Accountability Data to Improve Student Success

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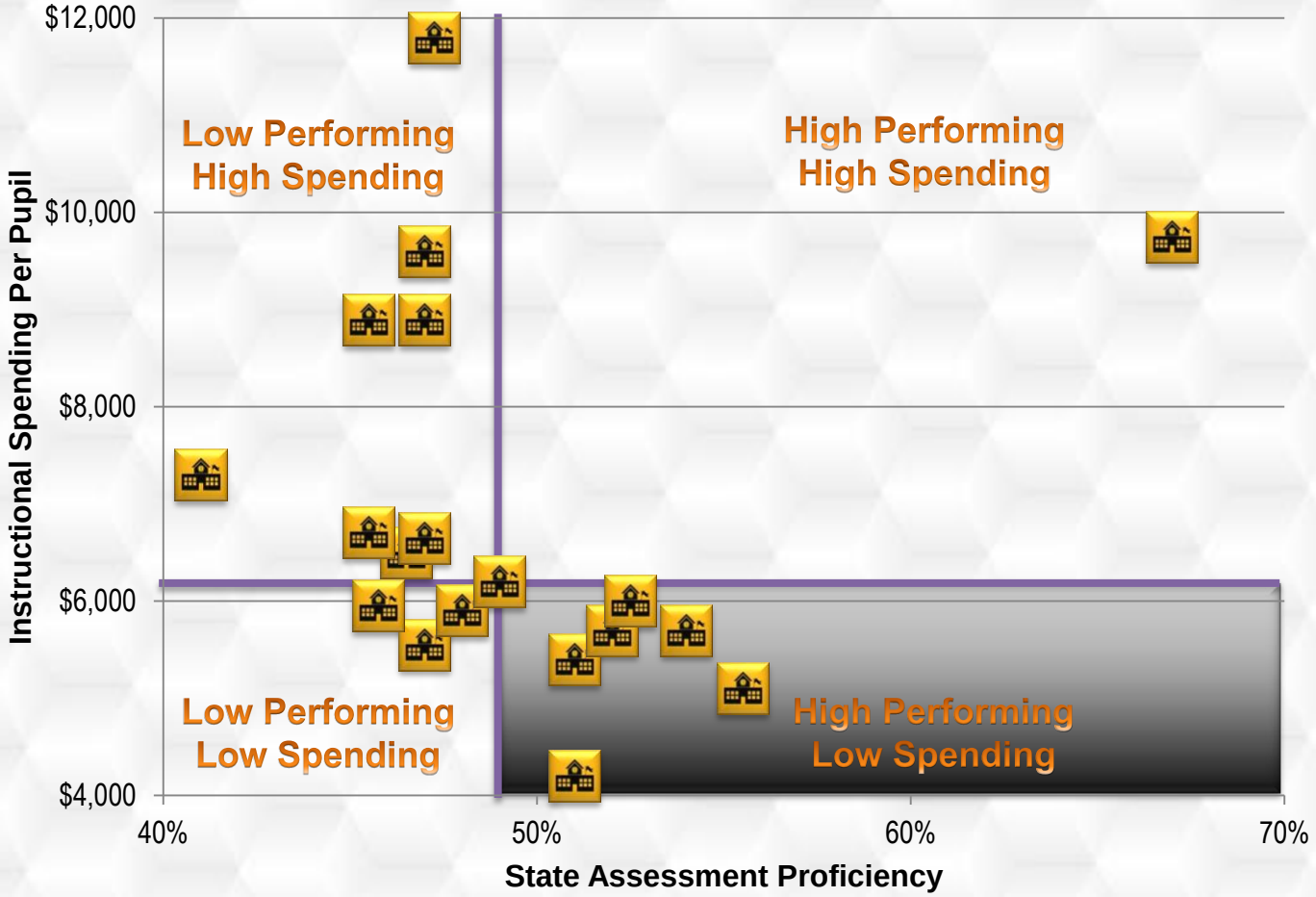
Measuring Cost Effectiveness and Efficiency

Sample Data



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Selected Performance Indicators and SchoolNomics Data

Intersecting Data

- Intersection of School Performance Indicators and Selected School Enrollment and SchoolNomics Accountability Data
  - Used schools where performance indicator data and expenditure data were aligned
  - Low SES Schools
    - Title I schools as designated by NDE for inclusion in SchoolNomics reporting
  - LEP/ELL Students
    - Number of pupils reported by the individual districts and charter schools
- Nevada School Performance Framework (Star Ratings)
  - ES/MS: Growth, proficiency, achievement gap and attendance are factors in assigning the Star Ratings
  - HS: Adds graduation, college/career readiness and credit deficiency in assigning the Star Ratings

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Analysis of One and Five Star Schools by Title I Designation

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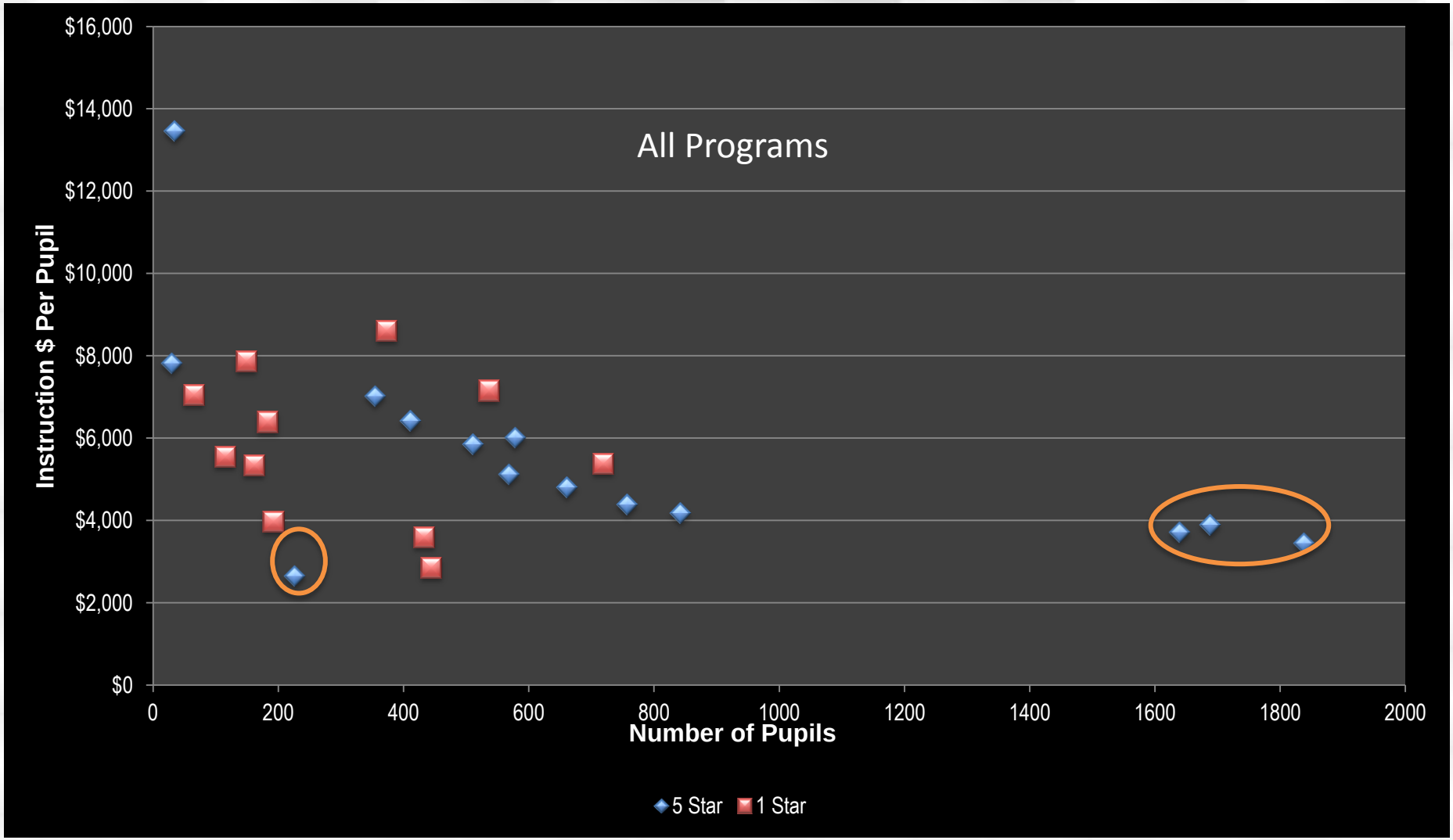
Instruction Per Pupil Costs for Title I Schools



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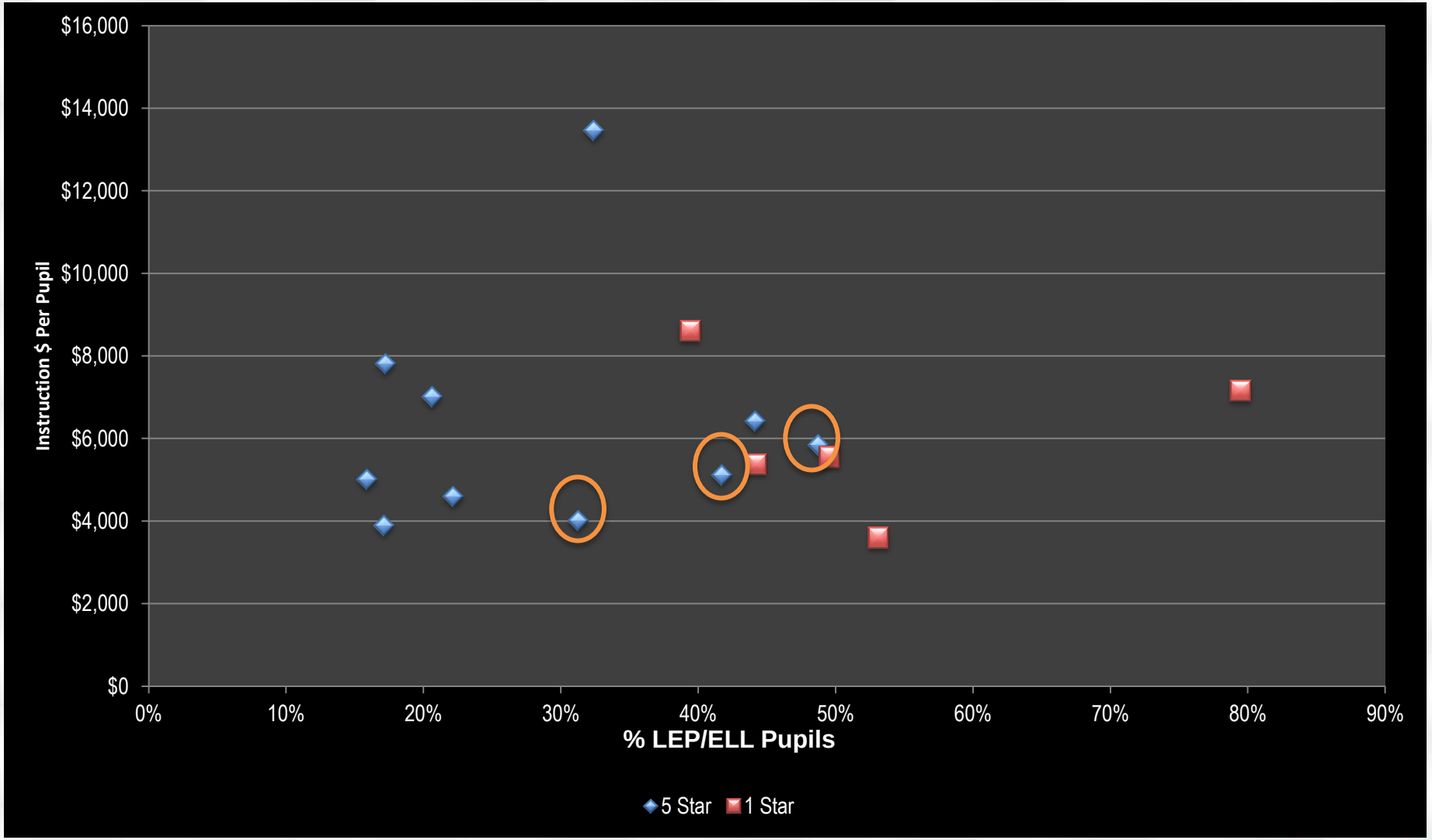
Instruction Per Pupil Costs for LEP/ELL Program Pupils



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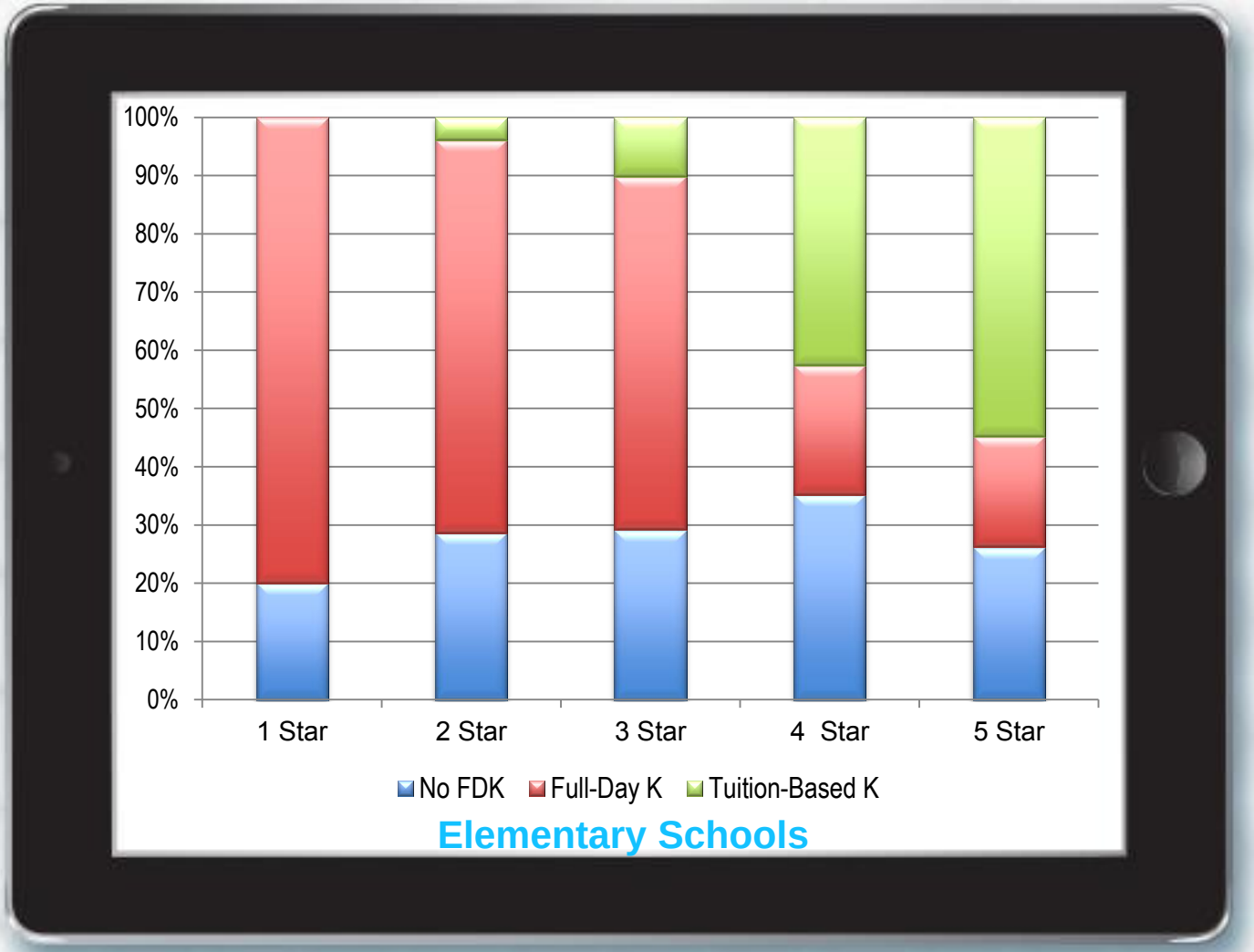
Analysis of One to Five Star Schools by FDK Participation



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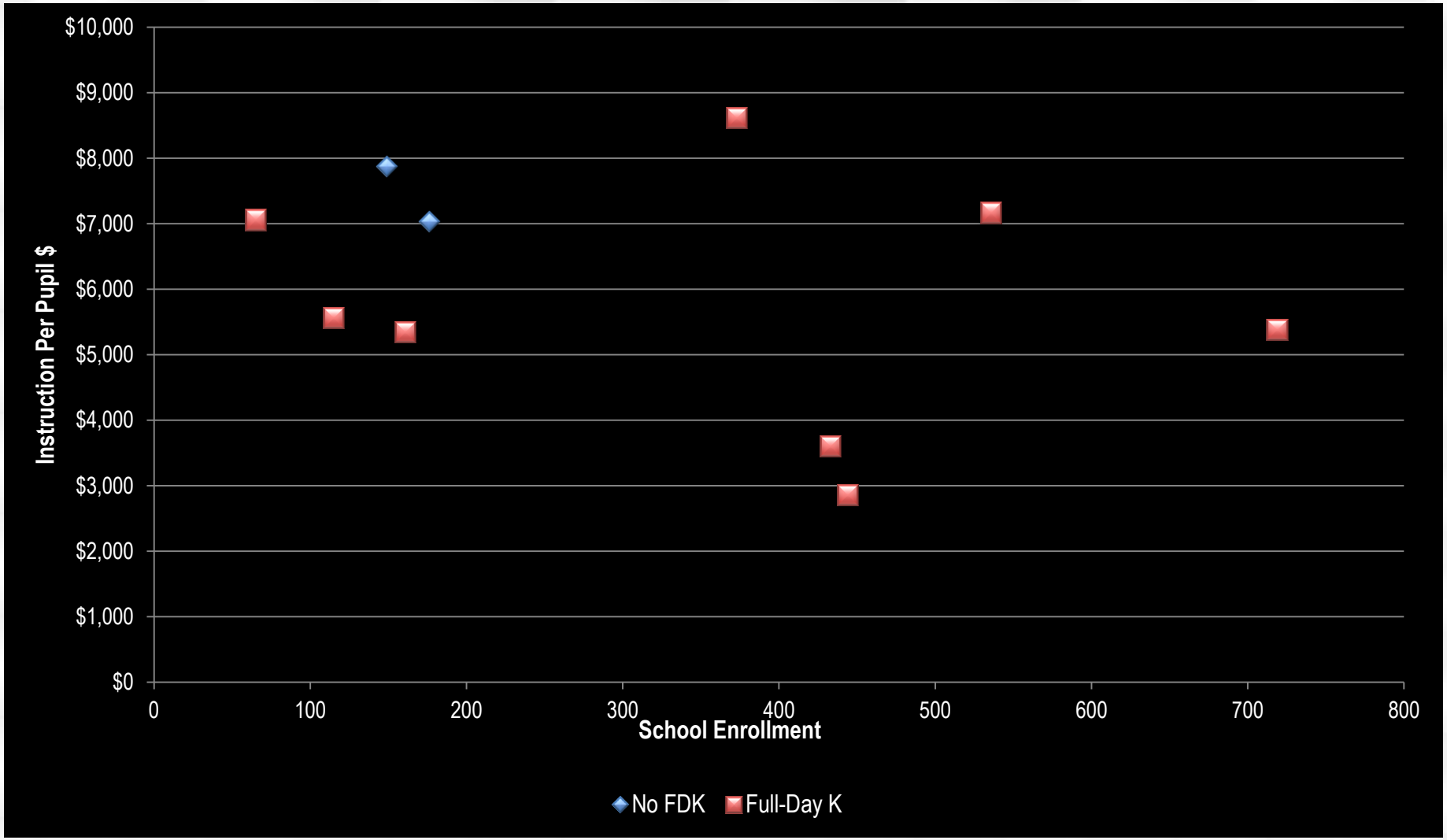
Analysis of 1 Star Elementary – Full Day K



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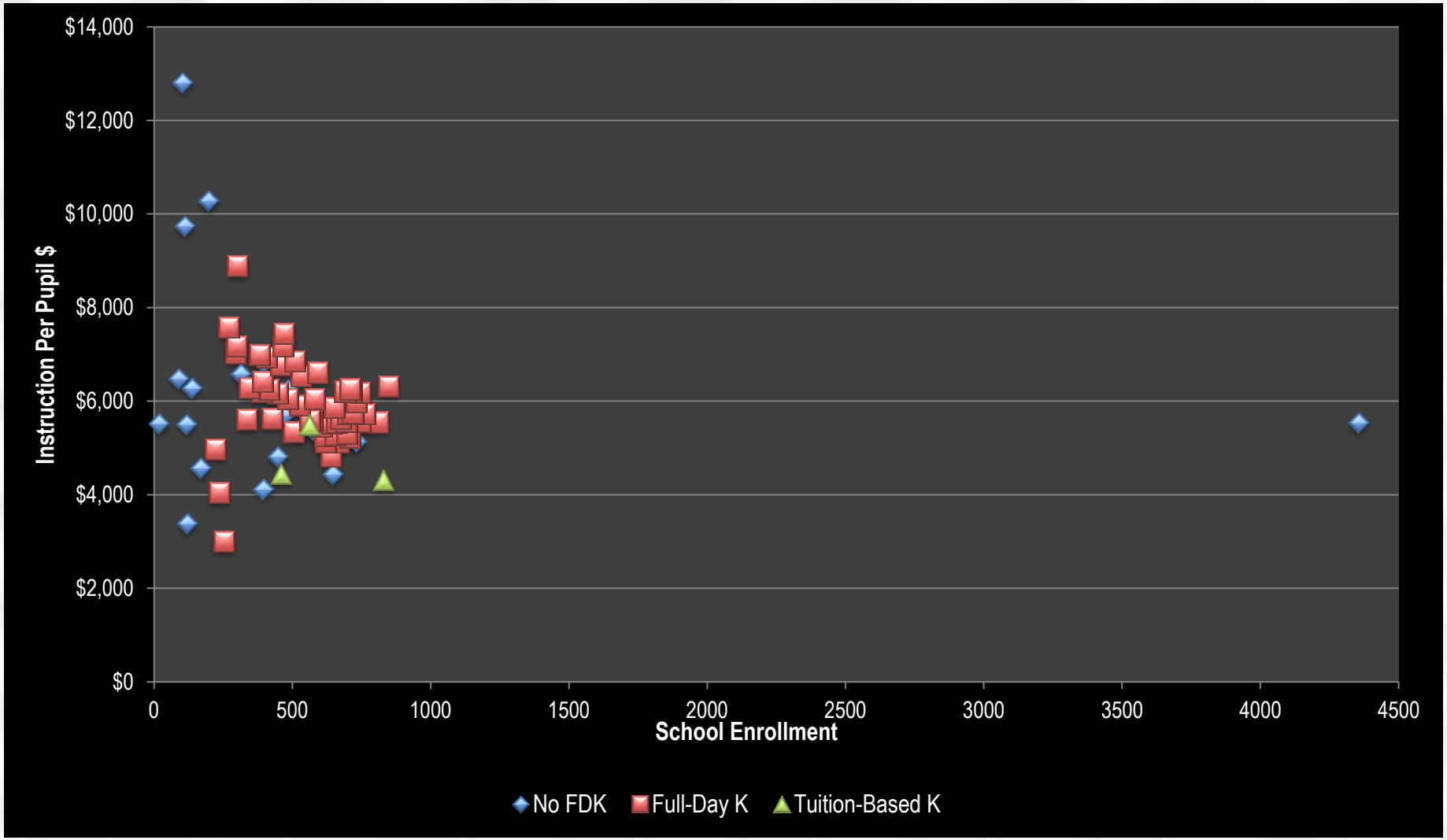
Analysis of 2 Star Elementary – Full Day K



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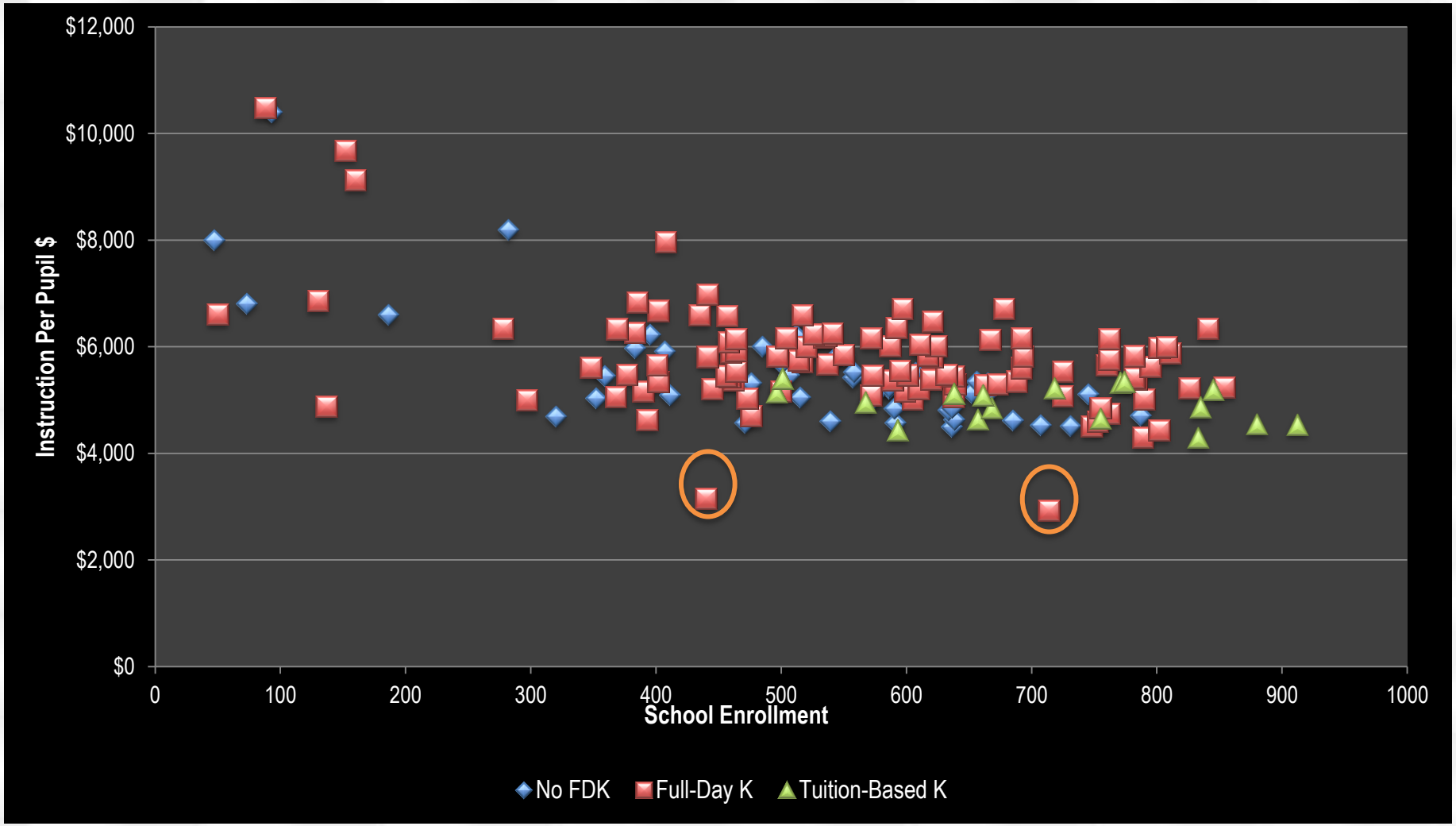
Analysis of 3 Star Elementary – Full Day K



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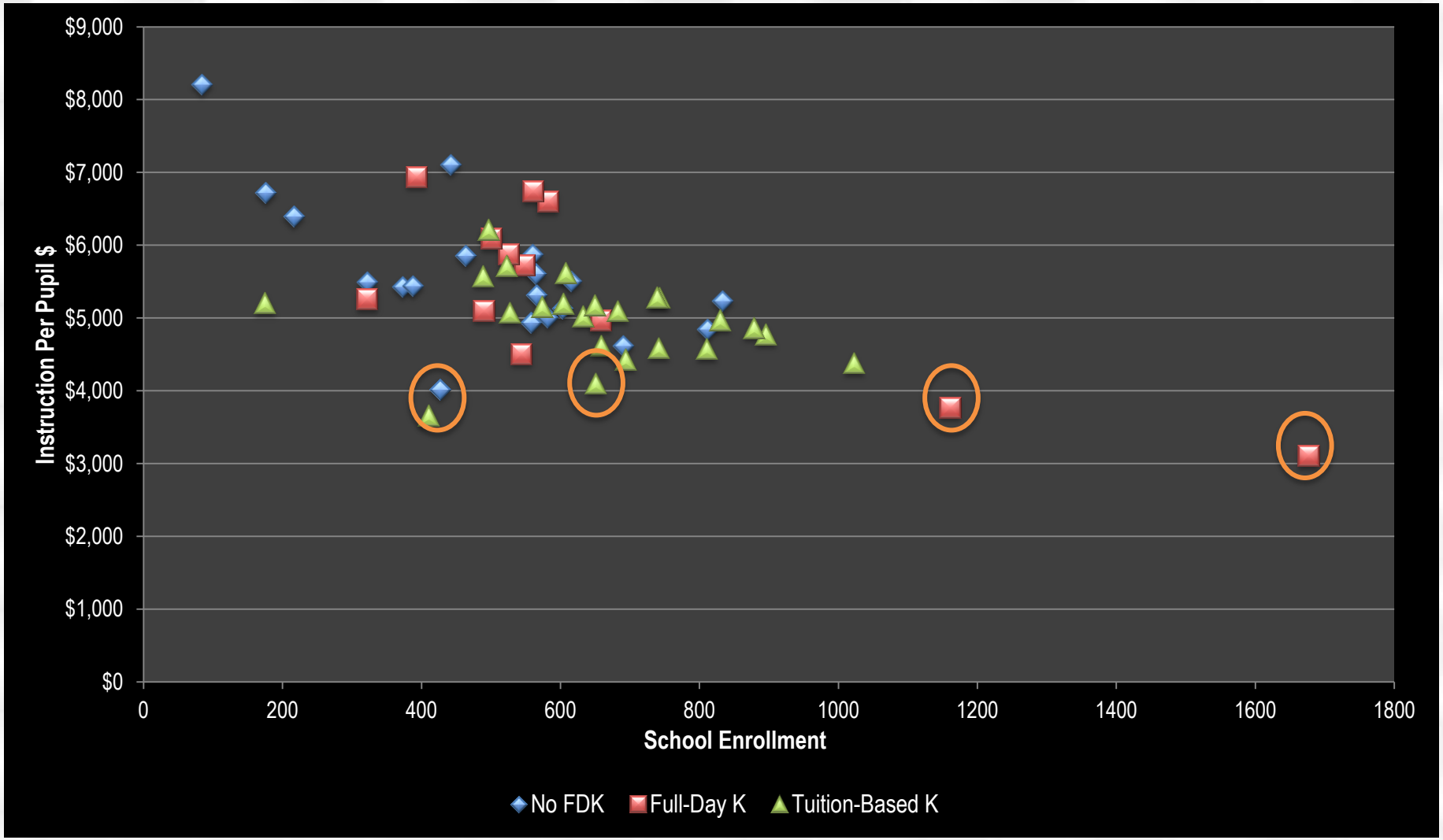
Analysis of 4 Star Elementary – Full Day K



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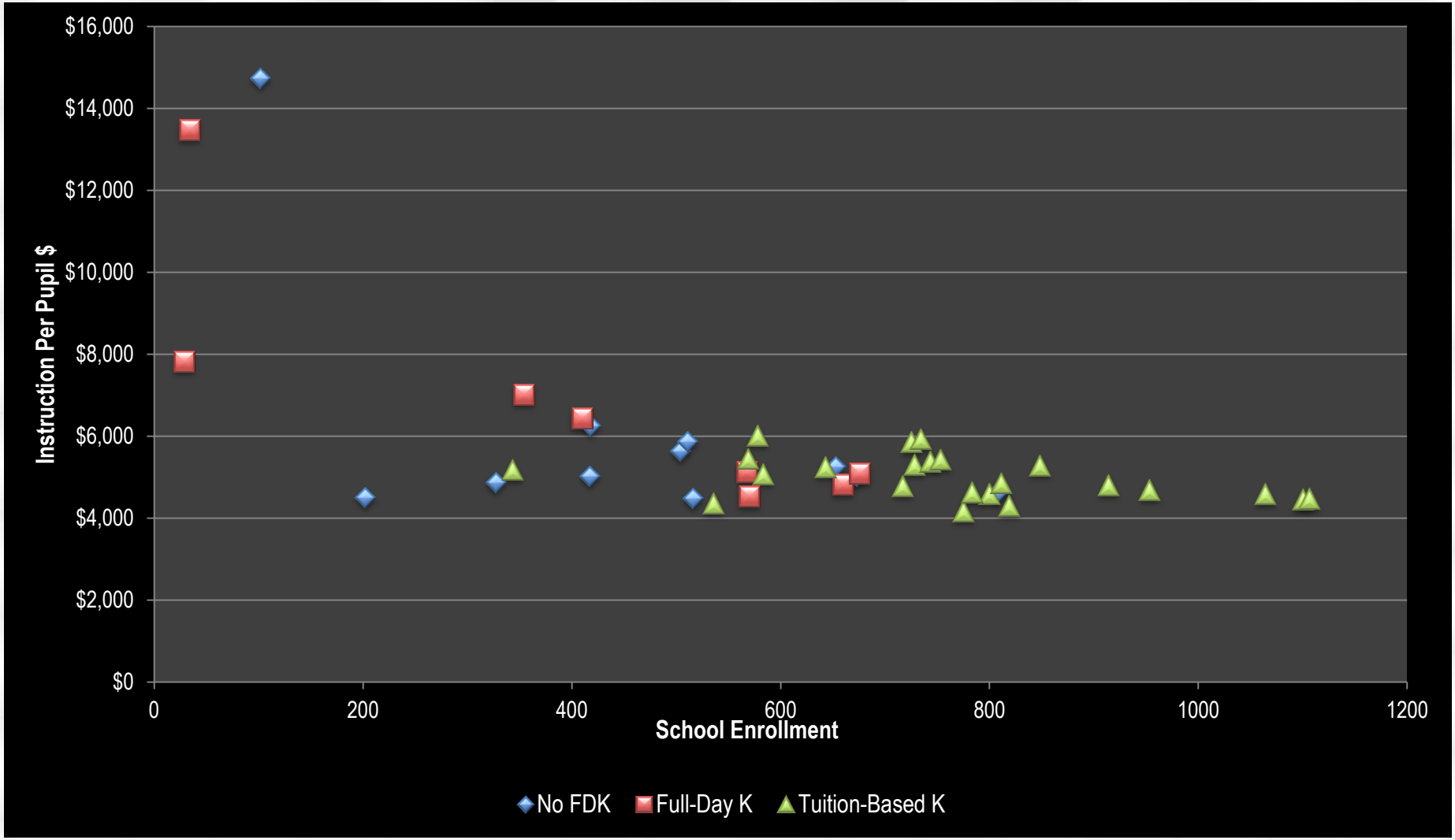
Analysis of 5 Star Elementary – Full Day K



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SchoolNomics Accountability Data and Student Analysis

Aggregated Student Counts

- The SchoolNomics analyses uses only *aggregated student counts*
- No individual student records are collected, reviewed or analyzed

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SchoolNomics UCOA

Uniform Chart of Accounts

(As used in Rhode Island)

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What is the Rhode Island UCOA?

Uniform system of numbers and accounts

- Used in local accounting systems
- By ALL school districts, charter schools, state operated schools and educational collaboratives
- Standardized methodologies applied by all users – **Uniform System of Accounting (USOA)**

Uses and Benefits

- Consistent system to capture daily accounting transactions
- Organize data logically for analysis
- Robust reporting capabilities embedded in structure

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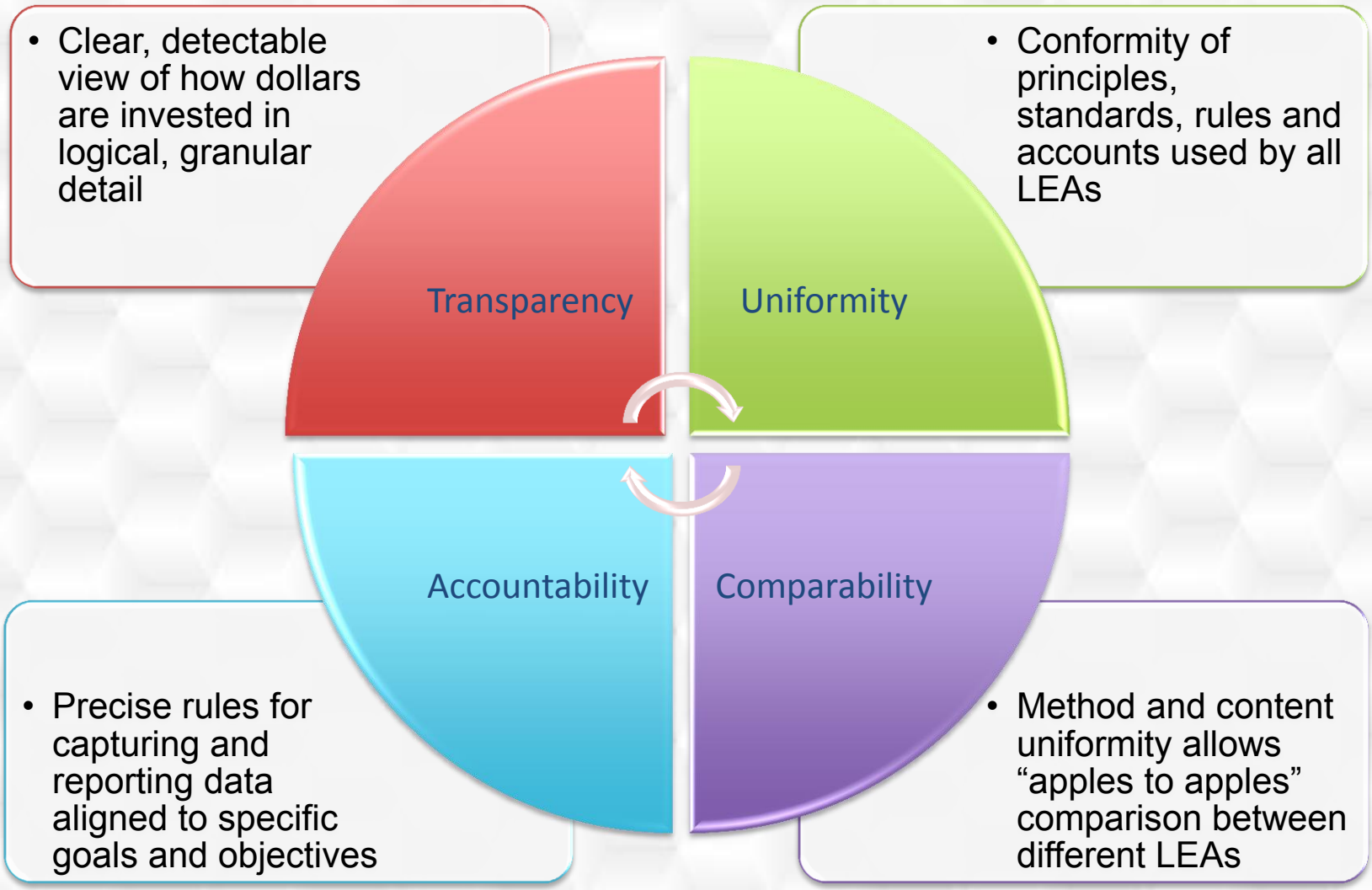
The Four Major Attributes of UCOA



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Key UCOA Tools used in Rhode Island

UCOA Accounting Manual

UCOA Workbook

Data Review Tools

Work Groups

Independent Compliance Review

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Rhode Island's UCOA Accounting Manual

Purpose

- The source for all UCOA
- Written guidance for all aspects of UCOA
- Provide rules, definitions and use guidelines for all accounts

Uses and Benefits

- Extensively indexed
- Electronically searchable by keywords
- FAQs provide "use cases" and guidance for common transactions

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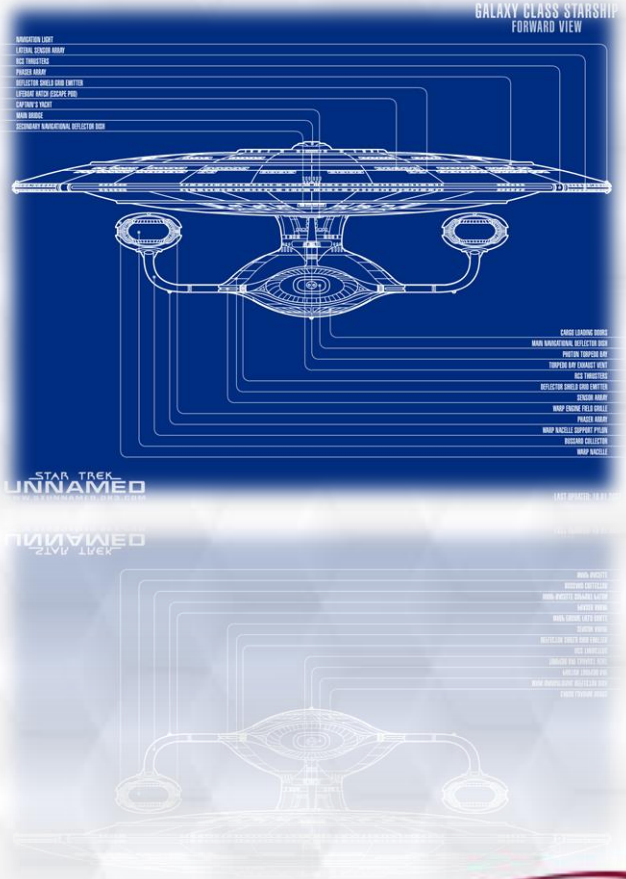
The *Design* of Rhode Island's UCOA

The Blueprint of UCOA

- Identified key attributes and requirements
- Serve needs of numerous LEAs and users
- Enhance current reporting capabilities
- Allows for additional requirements and expansion in number of users
- Flexible levels of granularity allowed



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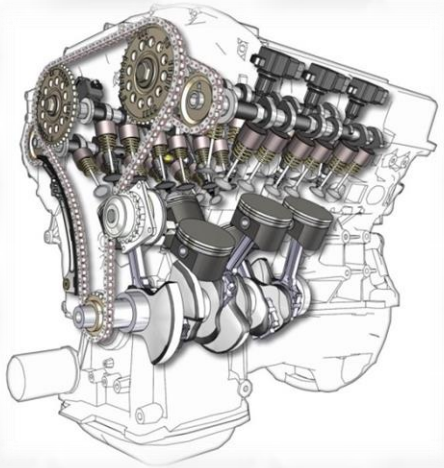
The *Internal Structure* of Rhode Island's UCOA

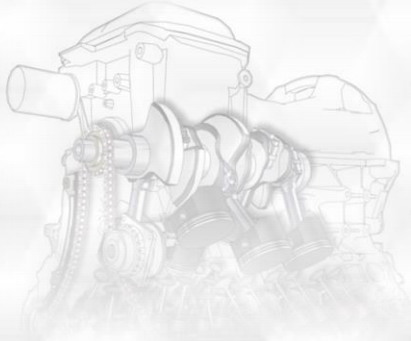
Engine of UCOA

- Intelligent numbering system
- Generational hierarchy relationships
- Segment lengths to accommodate needs of many



Seven Segments

- Fund, Location, Function, Program, Subject, Object and Job Class
- Additional optional segments allowed



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The *Law* and *Order* of Rhode Island's UCOA

The Laws of UCOA

- Account Definitions
- Object Intersection Rules – The UCOA ***Constitution***
- Mandatory Method Rules and 7 other Rule types

The Order of UCOA

- The ***Order of Precedence*** to provide guidance for applying rules to prevent conflict in use

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Applying *Laws* in Rhode Island's UCOA

FAQs – The Cross-Examination of UCOA

- Questions submitted by users
- Responses provided by RIDE
- Discussed with UCOA Workgroup

Clarifying the Law and Order

- Updated for each publication
- UCOA concepts developed in the FAQs
- Examples: *Follow the Bus; Essence of the Flavor*

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Rhode Island's UCOA Workbook

Purpose – The Building Blocks of UCOA

- First tool built to guide UCOA development
- Foundation for maintenance and control
- Houses key tools and master lists

Uses and Benefits

- Daily use by UCOA users and RIDE
- Powerful reference and validation tools
- Manages changes to other UCOA tools

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Account String Tool

Purpose

- Object – The Keystone Segment
- Capture *intersection* rules for each Segment for each Object
- Determine compliance with UCOA Rules

Uses and Benefits

- Understand the allowable intersections for each Segment
- Understand *use* rules
- Checks proposed UCOA Account Strings for compliance with UCOA rules

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Technical Accounting Guide

Purpose – The Wisdom of UCOA

- Guidance for complex transactions
- Guidance for common and unique transactions based on submitted question and issues noted in use

Uses and Benefits

- LEA of record transactions
- Accounting for indirect costs
- Promotes understanding and consistency in application

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How does Rhode Island use its UCOA?

Comparisons and Outliers

- Compare districts to statewide averages, surrounding communities, and those of similar demographics
- Year-to-year comparisons are meaningful and transparent
- Pinpoint outliers by segment
- Connect spending in segments to student outcomes

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Using the Data – Expenses by Function Code

Summary Level	Dist. A – 3,454	Dist. B – 3,339	Dist. C – 2,532	State Avg: 2,508
Instruction	$ 7,480	$ 7,736	$ 7,854	$ 8,256
Instr. Support	$ 2,365	$ 1,992	$ 1,661	$ 2,684
Operations	$ 2,092	$ 1,749	$ 2,391	$ 2,489
Other Commit.	$ 3,095	$ 706	$ 1,425	$ 2,363
Leadership	$ 932	$ 607	$ 752	$ 1,230
Total	$15,964	$12,790	$14,083	$17,022

Compare District Per Pupil costs by Function on a Summary Level down to a Detailed Level

Comparisons also provided in graphical charts

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Using the Data – Revenue by Funding Source

Funding Sources	Dist. A	Dist. B	Dist. C	Average Statewide
General Fund	$ 12,886	$ 12,031	$ 12,269	$ 14,117
Federal Grants	$ 875	$ 406	$ 793	$ 1,419
State Grants	$ 594	$ 115	$ 439	$ 1,063
Private Grants	$ 5	$ 1	$ 17	$ 23
Capital & Debt	$ 1,157	$ 0	$ 194	$ 48
Enterprise	$ 448	$ 237	$ 371	$ 352
Total	$15,964	$12,790	$14,083	$17,022

Compare District Per Pupil costs by Function on a Summary Level down to a Detailed Level

Comparisons also provided in graphical charts

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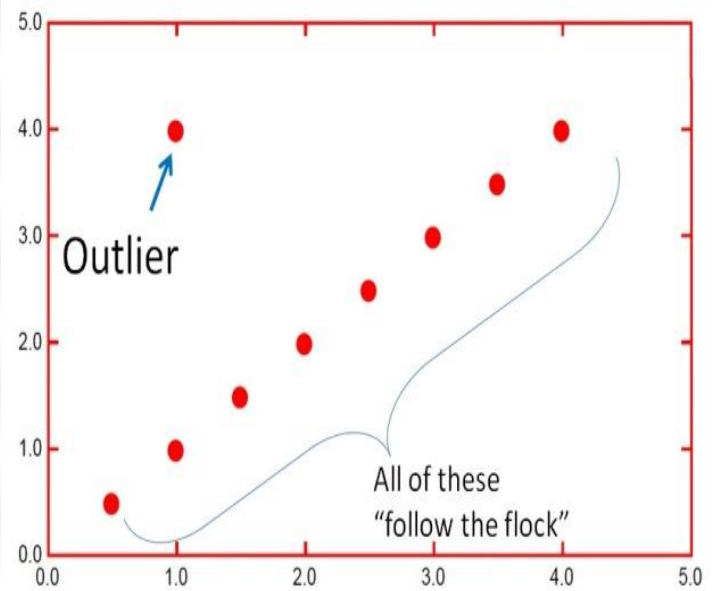
Identify Expense Outliers

Pinpoint Outliers by Segment

- Retiree benefits added nearly $1K to Per Pupil costs
- Higher Leadership costs drove major change in organizational structure



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Identify Revenue Outliers

High Impact Outliers

- Recognize the impact of District Poverty on Per Pupil costs
- Identify the impact of Federal programs to supplement not supplant
- Recognize the impact of successful Enterprise Funds on Per Pupil costs

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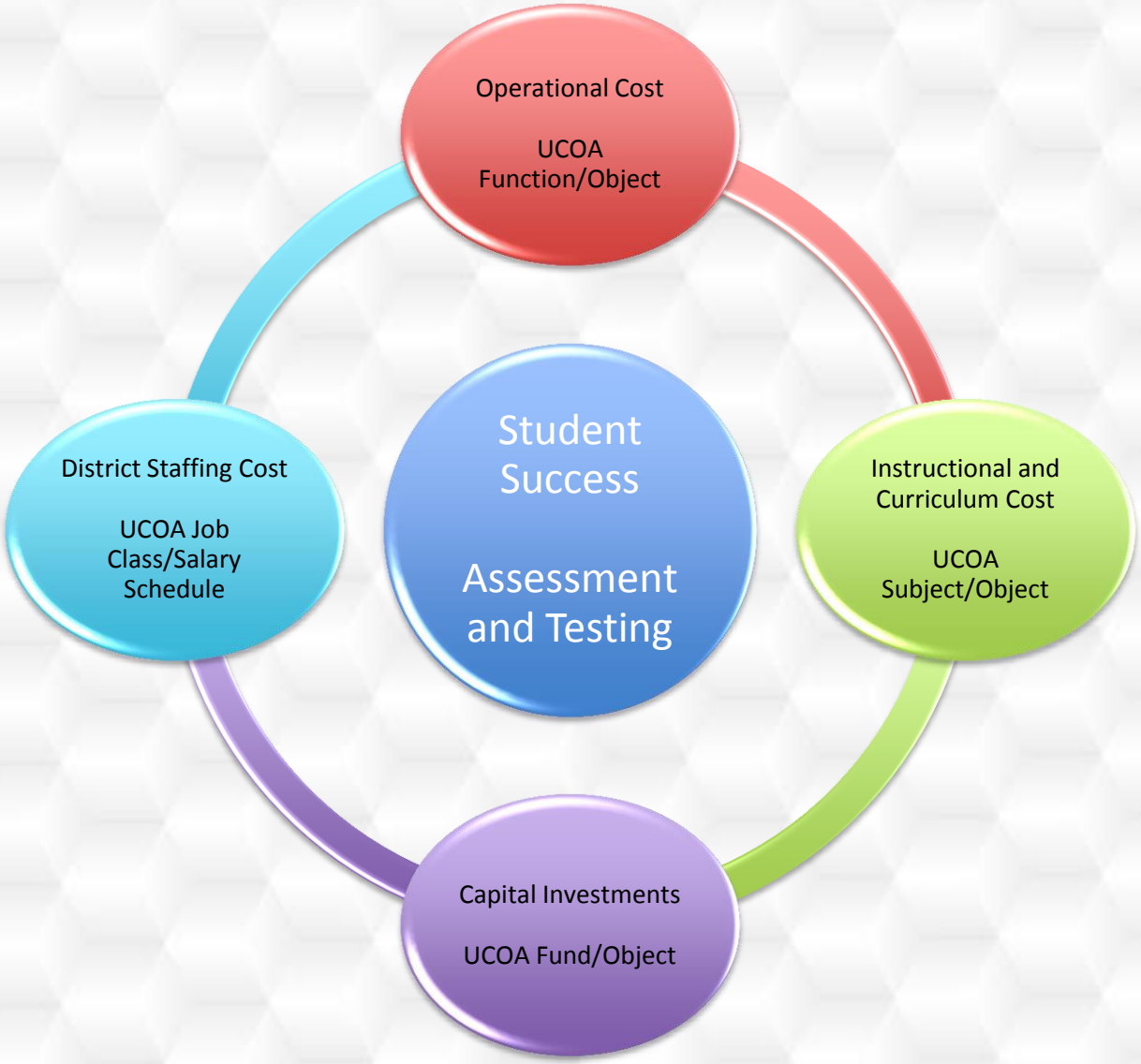
Connecting Spending to Student Outcomes



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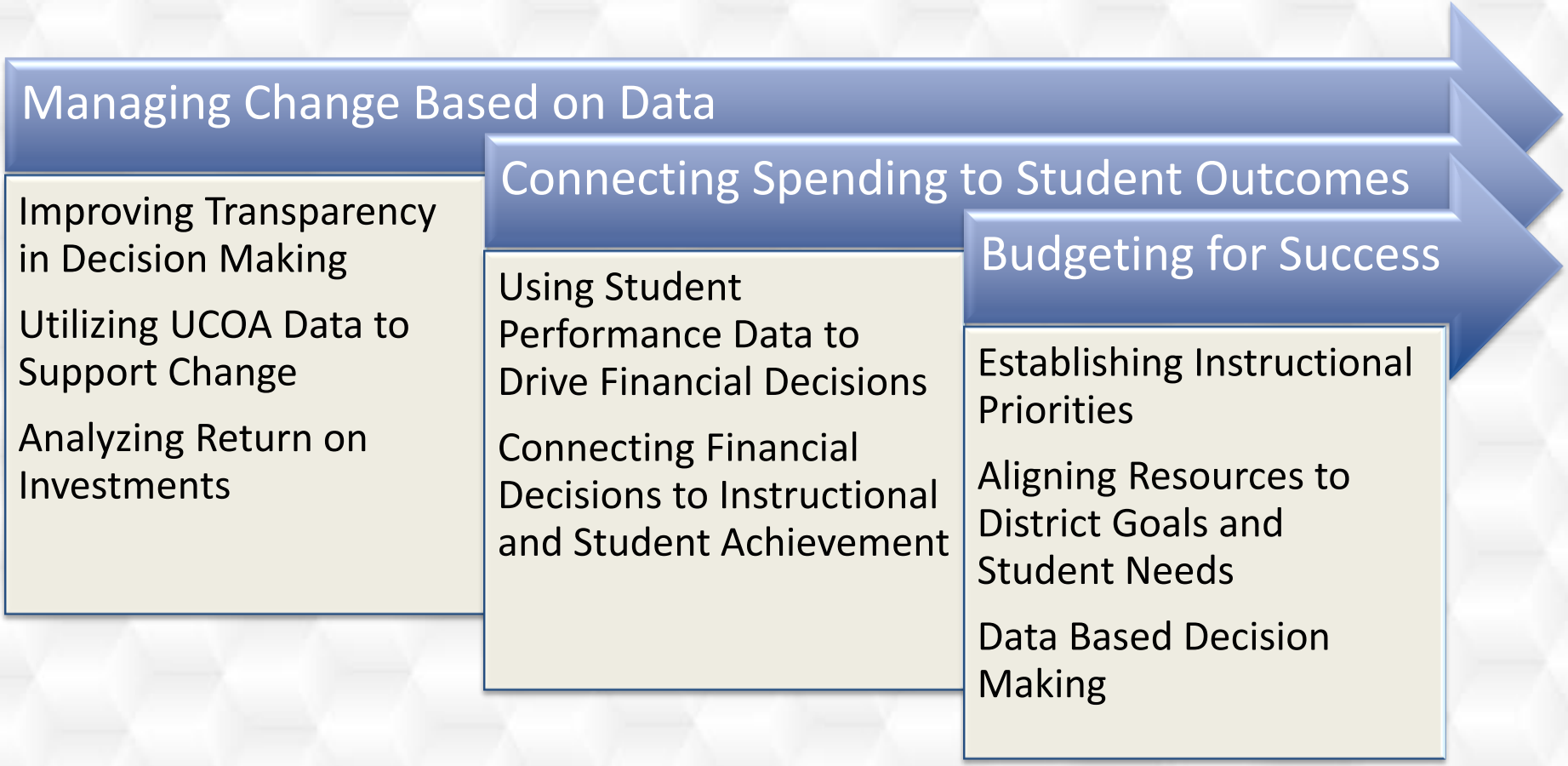
Linking Financial Data to Student Achievement



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Managing Change Based on Data

Years 1-2 Tech Plan

- Budget presentation to School Committee
- Begin to implement teacher laptops to support curriculum development and implementation of core areas
- Technology Committee will update technology plan. Assess year end data/financial data
- Academic & technology 2015 budget presentation prepared and presented to School Committee

Years 2-3 Tech Plan

- Continue to implement teacher laptops
- Years one and two of student one to one laptops–part of technology plan, strategic plan, and budget
- Evaluation through data analysis curriculum gaps, educator evaluations, survey of students and Staff, budget and financial review

Years 4-5 Tech Plan

- Continue to implement teacher laptops
- Evaluation through data analysis curriculum gaps, educator evaluations, survey of students and Staff, budget and financial review
- Ongoing evaluation of teacher/student laptop project through data analysis curriculum gaps, assessment, educator evaluation results
- Presentation of return on investment to all stakeholders

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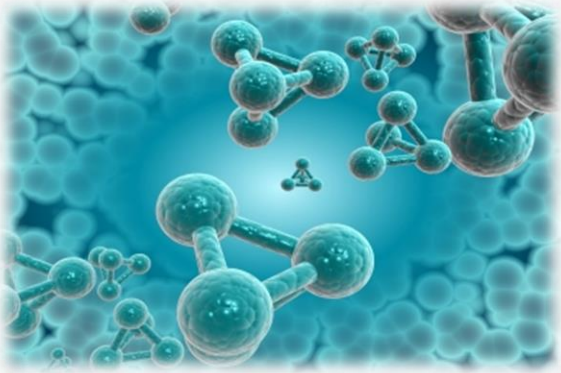
Managing Change Based on Data

Investment in Science

- Using financial data to determine the void
- Investing in curriculum development and resources
- Return on Investment
  - Improved test scores (12/13 NECAP testing)



Investment in Technology

- Using financial data to support capital investments
- Investing in supports for instructional delivery and student learning
- Return on investment
  - TBD

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The *Changing Conversations* due to UCOA

Creating Understanding

- Greater understanding of expenditures by various stakeholders
- Greater understanding of revenue sources and their limitations
- Total transparency leads to deeper conversations

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The Final Facts

UCOA Provides the Evidence … The Verdict is In

- Significant data available for analysis
- Data is publicly accessible
- Concrete evidence – Just the Facts!
- A valuable communication tool

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Federal Reporting Requirements

Trends in Federal Reporting Requirements

- DOE is studying School-Level Reporting for States
- Likely will be implemented in 2016
- Nevada **is already** compliant with the proposed requirements since School-Level Reporting is provided through SchoolNomics

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SchoolNomics Data

The Dollar$ and *Sense* of Education Spending

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