INVESTMENT IN SCHOOLS

Required Resource Equity Analysis Template

District of Columbia
Office of the State Superintendent of Education

Required Resource Equity Analysis Template Guidance

The Resource Equity Analysis will be completed by each local education agency (LEA) that has one Comprehensive Support and Improvement (CS) School and more than one school overall. CS identifications are based on the 2018 DC School Report Card.

Background

Per the Every Student Succeeds Act (ESSA), LEAs with CS schools identified are required to develop a School Improvement Plan to improve student outcomes that is informed by a Needs Assessment and a Resource Equity Analysis that "identifies resource inequities which may include a review of local education agency and school-level budgeting, to be addressed through implementation of such comprehensive support and improvement school plan." (Section 1111(d)(1)(B)(iv)).

Applicable LEAs will complete the Resource Equity Analysis based on data from the 2017-18 school year. The Office of the State Superintendent of Education (OSSE) is supporting LEAs to meet this requirement in two steps:
- Template for collection of financial data for each school in the LEA and
- Visualizations to support review and analysis of financial expenditures alongside additional data (e.g., demographics, School Transparency and Reporting (STAR) rating to design School Improvement Plans.

The Resource Equity Analysis is designed for an LEA to analyze how resources are allocated to CS schools as compared to the other schools in the LEA. Therefore, if an LEA with a CS school is a single-site LEA, this requirement is not applicable. For DCPS, this template is required. For public charter schools, if an LEA has one CS1[1] school(s) and is not applying for funding or has one CS2[2] school(s) and more than one school overall in the LEA, it should coordinate with the Public Charter School Board (PCSB) on the format for competing the Resource Equity Analysis and submitting by May 31, 2019.

The LEA must also complete a Needs Assessment informed by stakeholder engagement and a School Improvement Plan for each CS school. LEAs applying for *Investment in Schools* grant funding must submit their completed Needs Assessment(s), School Improvement Plan(s), and Resource Equity Analysis (if applicable) using OSSE templates by May 31, 2019. We suggest reviewing the templates for all three requirements before beginning the Resource Equity Analysis. More information on the STAR Framework and identified CS schools will be available at DCSchoolReportCard.org in December 2018.

Note: The Resource Equity Analysis required for CS schools is separate and distinct from the per-pupil financial reporting that all LEAs will be required to complete for the first time for the 2018-19 school

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[1] CS1 schools are Title I schools that score in the bottom 5 percent of the total number of points on the STAR Framework as compared to their peers. Under ESSA, CS1 is the only designation that specifies Title I schools (as opposed to all schools). At minimum, the lowest performing 5 percent of Title I schools will be identified but OSSE may also identify non-Title I schools with comparable low performance.

[2] CS2 schools are high schools with both four-year and five-year adjusted cohort graduation rates below 67 percent.

year per new requirements established under ESSA. Financial data collection for the ESSA per-pupil financial reporting requirement will take place in early 2020.

Overview

OSSE's Resource Equity Analysis requires that applicable LEAs provide financial expenditure data for each of its schools (both those identified as CS and those without a school support designation) for the most recently completed fiscal year. The Resource Equity Analysis includes two sections:

1. State/local and federal expenditures
2. Grant expenditures

For both sections, LEAs will distinguish between school-level and centralized expenditures to bring clarity to the amount of funding spent at the school-level for CS schools and non-CS schools.

Resource Equity Analysis Template Summary

Applicable LEAs will report financial data to OSSE based on the 2017-18 school year.

Examples of each reporting section are provided below. LEAs that are required to complete the Resource Equity Analysis will be provided with an Excel template or may upload data directly into QuickBase for submission. When entering data, LEAs will add additional columns for each school in the LEA.

Blue cells indicate data that the LEA will populate.

Red cells indicate data that OSSE populate in the template prior to sending to each LEA to support efficient and accurate completion.

State/Local and Federal Expenditures

	Centralized Expenditures	School 1	School 2	School 3	School 4
State/Local					
Federal					

Grant Expenditures

Grant Name	Total Grant Expenditures	Centralized Expenditures	School 1	School 2	School 3
Grant 1					
Grant 2					
Grant 3					
Grant 4					

Grant 5					

OSSE will provide a preliminary list of grants and total grant expenditures for the LEA based on the information in OSSE's Enterprise Grants Management System (EGMS). If the LEA receives other federal or local grants that are not included in the provided list, the LEA should add additional rows to the grant expenditures section (examples are Grant 4 and Grant 5 in the table above). The LEA may populate information for privately funded grants. If the LEA receives a number of small private grants, it may choose to combine them in a single line (e.g., Grant 4 could be titled "All Private Grants Under $25,000").

Data Collection Process

OSSE will collect the financial data template from LEAs via a QuickBase application. LEAs may choose to manually enter financial data for each school, or use an OSSE-provided template to upload data into the QuickBase application. More information about the QuickBase application will be provided to applicable LEAs.

Timeline

LEAs can submit the Resource Equity Analysis to OSSE via QuickBase as early as winter 2018, after the DC School Report Card is released and CS schools are identified. LEAs will have until May 31, 2019, to submit their data. LEAs requesting modifications to add additional transparency to this template or to use an alternative template (available to LEAs with only CS2 school(s)), may submit such requests to OSSE by no later than Feb. 28, 2019.

Definitions

School-level Expenditures: Includes all personnel and non-personnel expenditures that are accounted for in a school's ledger. Personnel expenditures include salaries, benefits, and other personnel-related costs. Personnel expenditures must be the *actual* expenditures that are accounted at the school-level. Reporting average salaries and benefits is not permitted. Non-personnel expenditures includes supplies and materials, equipment, contracts, business expenses, fixed costs, and facilities/maintenance expenses. Non-personnel expenditures must be the *actual* expenditures that are accounted for at the school-level. Reporting average expenses is not permitted.

Centralized Expenditures: Includes all personnel and non-personnel expenditures that are accounted for outside of individual school ledgers. Centralized expenditures can be costs that are accounted for at a central office or a similar separate entity that services the schools in the LEA's network, or costs that are attributed to multiple schools in the LEA's network. There should be no overlap between school-level expenditures and centralized expenditures.

OSSE recognizes that some centralized expenditures may be allocated clearly to schools on a "needs basis" (e.g., special education staff, teacher bonuses) even though they do not appear on the school ledger. If an LEA is able to provide additional transparency about a portion of centralized expenditures, the LEA may consult with OSSE to determine how these expenditures are reported. Proposed

modifications need to be approved by OSSE by Feb. 28, 2019, prior to the final submission by no later than May 31, 2019.

Grant Expenditures: Includes all expenditures that have a grant as the source of revenue. Grants may have a federal or a state/local source of funding. Private philanthropic grant expenditures may be reported (see above for consolidation option), but are not required to be reported.

Excluded Expenditures: The purpose of the Resource Equity Analysis is to capture the expenditures that are tied to the regular operation of schools. Therefore, there are some expenditures considered outside of the day-to-day operation of the school system that do not need to be included in the financial data reporting:

- Debt service
- Capital expenditures
- Construction and capital improvements

Visualizations to Support Review and Analysis of Financial Expenditures

An important component of this financial data reporting is for an LEAs to have an opportunity to analyze how funding is allocated all schools in the LEA. To that end, OSSE is providing tools and reports that the LEA can use during the Needs Assessment process and to design School Improvement Plans that take into account the unique needs and goals of each CS school.

After LEAs provide their financial data, OSSE will provide additional tools through the Qlik application to help LEAs analyze their resource allocation. The Qlik application will import existing data that OSSE already collects (e.g., STAR ratings, demographics, school type) to create graphs and visualizations to help make the financial data more meaningful.

Additional Information

- The Resource Equity Analysis is one of three requirements for CS schools. LEAs must also complete a Needs Assessment and School Plan using OSSE required templates for each CS school by May 31, 2019.[3]
- Submitting financial expenditure data on the QuickBase application serves as document submission for the Resource Equity Analysis requirement. LEAs applying for Investment in Schools funding will upload the confirmation of QuickBase receipt in the EGMS application by May 31, 2019.
- Documents submitted to OSSE may be made available to the public via request or the OSSE website.
- The purpose of the Resource Equity Analysis is for an LEA to analyze how resources are allocated throughout its network of schools. The Resource Equity Analysis is **not** designed to compare

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[3] LEAs with CS1 schools are required to use OSSE templates for the Resource Equity Analysis, as well as the Needs Assessment and School Plan for each school. CS2 schools identified based on having a 4-year and 5-year graduation rate under 67% may use OSSE templates or may submit an alternative format to OSSE for approval by no later than Feb. 28, 2019.

funding allocations across multiple LEAs. LEAs may account for spending differently, which limits the ability to effectively compare funding allocations across schools in different LEAs.