

Study of School Turnaround (SST)

Request for Documents and Files (RDF) District Director of Fiscal Services 2007-08, 2008–09 and 2009–10 School Years

May 2011



AMERICAN INSTITUTES FOR RESEARCH®

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Policy Research, Inc.

One or more schools in your district have been selected to participate in a study of schools receiving School Improvement Grants through the federal American Recovery and Reinvestment Act of 2009. The study is being funded by the U.S. Department of Education to increase understanding of the change process by which schools turn around their performance. It is being conducted by the American Institutes for Research (AIR).

AIR is collecting data on resource allocation, instructional strategies, and other relevant topics from about 60 case study schools around the nation. This Request for Documents and Files (RDF) is designed to collect information from your district's fiscal system about the patterns of resource allocation across the schools in your district. You will receive a follow-up phone call from an AIR data collector assigned to your district who will:

- clarify any concerns or questions you may have regarding the study;
- review the data items that are being requested and identify the data format that is least burdensome for your district to provide; and
- identify members of your staff who can provide specific data files and determine when and how they could be submitted.

We will also visit each selected school and district each fall and follow up each spring (2010–13), so we may contact your district about both collecting these files and scheduling a visit at the same time. Please do not forward any data files or documents until you have spoken with the AIR data collector.

Documents and Materials Requested

We are requesting from you three documents/files, as described below:

1. **Detailed Expenditure and Revenue File(s)** from 2007-08, 2008–09 and 2009–10*
2. **Chart of Accounts** (corresponding to years of data above)
3. **School budgets for each of the following schools** for this school year, 2010–11:

[list case study schools in this district]

We will honor confidentiality in all data handling, analysis and reporting, in accordance with the Education Sciences Reform Act of 2002, Title I, Subsection (c) of Section 183. Only aggregated figures will be released to the public. Individual district, school, and employee names will not be identified in any way. The identifiers in the data files will only be used to help us organize the information and conduct follow up inquiries with you.

Detailed descriptions of the files we are requesting are provided below.

1. Detailed Expenditure and Revenue File(s)

We are interested in obtaining data on expenditures and revenue **for the entire 2007-08, 2008–09 and 2009–10 school years (FY2008, FY2009, and FY2010)**. Specifically, we are interested in electronic files that provide a detailed breakdown of your district's expenditures and revenues for that school year, **for all schools** and district functions. We are also interested in knowing, to the extent possible, the sources of revenues (federal, state, local, and private) that are used to support various components of the expenditure in these schools. Thus, we will need to obtain a comprehensive and complete set of files on your district's expenditures.

On the **revenue** side, we need to break down total revenues received by your district from federal, state, local, and private sources (e.g., foundations). On the **expenditure** side, we need to obtain

sufficient information to allow us to determine the total operating expenditures for the schools in your district for the 2009–10 school year (i.e., FY2010) broken down by, for example, the following:

- *Revenue source* (e.g., federal program funds such as Title I, School Improvement Grants, Title II, or *Title III*, state aid, local taxes)
- *Object of expenditure* (e.g., salaries of classified and certified staff, benefits, instructional materials, purchased services, capital equipment)
- *Job codes* (e.g., principals, teachers, instructional aides, and custodial staff)
- *Function* (e.g., instruction, administration, instructional support, operations & maintenance)
- *Activity* (e.g., professional development, extended day programs)
- *Location* (e.g., school site or central district office)

To clarify our request, we have provided a sample report that was produced from the type of data file we are requesting (see **Attachment A**). We will use your *State Accounting Manual* and Chart of Accounts to interpret, organize, and aggregate the data in our analysis.

**Note that we plan to request expenditure files one additional time over the course of the study, in the Fall of 2012 for the 2011–12 school year.*

2. Chart of Accounts

To interpret and analyze your district's expenditure/revenue file(s), we will need to know the account codes used by your state (e.g., State Accounting Manual) and/or district—particularly the revenue and fund codes, site codes (i.e., school or location codes), object of expenditure codes, and function codes. If you follow the State Accounting Manual, we should be able to obtain this from a centralized source in your state. If you use any account codes specific to your district, we will need to know how to interpret those codes. If the codes from the 2008–09 fiscal year differ from the 2009–10 fiscal year, please provide a chart of accounts for both years.

3. School budgets

The schools listed above from your district have been selected to be case study schools for this study. For these schools, we would like to know what expenditures were planned for **this school year, 2010–11**, from what funding sources. Please provide this information in whatever form it is available.

Submission of data files/documents

Once you or members of your staff have gathered all the requested items, please forward them to your data collector. We would prefer electronic files when possible, but please send us the information in whatever form it is available.

Option 1: *Electronic files*. Data can be in ASCII (text) format, or in spreadsheet (e.g., Excel) or word processing files (e.g., MS Word). Please indicate the type of file and format (Windows/Macintosh). Data could be sent on a CD in the preprinted FedEx envelope provided, or by email as an attachment to your data collector. Larger files may be sent through AIR's FTP web site at [fill in address]. The AIR data collector should be able to answer any questions you might have about any of these alternatives.

Option 2: *Pre-existing printed reports*. Hard copies could be sent in the preprinted FedEx envelope provided.

If returning materials to us by mail, please use the attached FedEx return envelope addressed to:

Study of School Turnaround

Dr. Kerstin Carlson Le Floch, Project Director
American Institutes for Research (AIR)
1000 Thomas Jefferson Street, NW
Washington DC 20007

Questions or concerns? Please call our toll-free number [1.800.XXX.XXXX] to contact an AIR data collector.

Thank you for your time and assistance.

Attachment A

Sample Revenue and Expenditure Reports Extracted from a District Fiscal File¹

Year: 2003

FUND ² GROUP	LOCATION	YEAR	REVENUE	FUNCTION	OBJECT	Description	Budget	Expenditures Year to Date	Budget Balance
FEDERAL PROGRAM REVENUES						7511 NCLB Title 1 - BASIC GRANT			
10	901	8	7511	4511	999	TITLE I BASIC	1,785,548.00	416,716.00	1,368,832.00
TOTALS FOR MAJ OBJ:						900	1,785,548.00	416,716.00	1,368,832.00
TOTALS FOR FUND:						10	0.00	416,716.00	0.00
TOTAL REVENUES							1,785,548.00	416,716.00	1,368,832.00
EXPENDITURES									
10	108	8	7511	1000	131	TEACHERS	0.00	12,952.23	-12,952.23 0.00
10	136	8	7511	1000	131	TEACHERS	0.00	19,692.68	-19,692.68
10	408	8	7511	1000	131	TEACHERS	0.00	35,505.46	-35,505.46
10	730	8	7511	1000	131	TEACHERS	0.00	13,889.88	-13,889.88
10	930	8	7511	1000	131	TEACHERS	0.00	1,782.42	-1,782.42
10	980	8	7511	1000	131	TEACHERS	0.00	5,689.32	-5,689.32
10	999	8	7511	1000	131	TEACHERS	199,000.00	0.00	199,000.00 -----
TOTALS FOR OBJECT:						131	199,000.00	89,511.99	109,488.01
10	160	8	7511	1000	300	PROF/TECH SERV	0.00	225.00	-225.00
10	999	8	7511	1000	300	PROF/TECH SERV	900.00	0.00	900.00 -----
TOTALS FOR OBJECT:						300	900.00	225.00	675.00
10	108	8	7511	1000	610	SUPPLIES (GEN)	0.00	420.40	-420.40
10	110	8	7511	1000	610	SUPPLIES (GEN)	0.00	2,333.32	-2,494.81
10	112	8	7511	1000	610	SUPPLIES (GEN)	0.00	2,475.15	-2,856.05
10	408	8	7511	1000	610	SUPPLIES (GEN)	0.00	3,655.07	-3,823.35
10	730	8	7511	1000	610	SUPPLIES (GEN)	0.00	6,693.09	-9,181.34
10	930	8	7511	1000	610	SUPPLIES (GEN)	0.00	-980.80	286.77
10	931	8	7511	1000	610	SUPPLIES	0.00	1,822.51	-1,822.51

¹ This report is a sample extract from a complete district report. A complete report, for example, would show other revenue sources besides federal Title I.

² Fund codes refer to codes used to identify specific account/fund groups, such as capital funds.

						(GEN)			
10	980	8	7511	1000	610	SUPPLIES (GEN)	0.00	78.90	-78.90
10	999	8	7511	1000	610	SUPPLIES (GEN)	144,021.00	0.00	144,021.00
TOTALS FOR OBJECT:						610	144,021.00	34,818.38	103,183.25
10	108	8	7511	2100	891	IN-SERVICE	0.00	0.00	0.00
10	999	8	7511	2100	891	IN-SERVICE	7,000.00	0.00	7,000.00
TOTALS FOR OBJECT:						891	7,000.00	0.00	7,000.00
TOTALS FOR FUND:						10	0.00	798,712.67	0.00
TOTAL EXPENDITURES							1,785,548.00	798,712.67	955,914.94