



**ed-fi**<sup>®</sup>  
ALLIANCE

# Follow the Money: Operationalizing the Finance Domain

2018 NCES STATS-DC Data Conference  
Friday, July 27, 2018

# The Finance Use Case

- ESSA (Title I, Part E)
- Annual school and district report cards must include:
  - “per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year.”

## Edunomics - Financial Transparency Working Group (FiTWiG)

- [Interstate Financial Reporting](#) (IFR) was created by states (via FiTWiG), for states, to meet the financial data reporting requirement under ESSA.
- The purpose of this document is to define a set of key per-pupil expenditure measures that if utilized, will have common meaning and will help states to maximize the equity related benefits of this requirement.

# CCSSO / Member States - Financial Transparency Efforts

## Equity

- CCSSO is continuing to keep equity at the heart of this effort
- Encouraging states to begin the fiscal equity discussions and analysis now
- Uncovering inequities now will allow SEAs & LEAs to understand and develop a plan to resolve

# CCSSO / Member States - Financial Transparency Efforts

## Resources (*coming soon*)

- **Communications Toolkit** - This resource will be designed for states, but will also contain information that can be shared with districts.
- **Data Visualization Prototype** - This resource will be designed to highlight the greatest utility of the per-pupil expenditure requirement that states can then choose to implement and customize to meet their own financial transparency goals.

# Nebraska & Ed-Fi Finance Domain

What do we have

- Spreadsheet - manual entry
- Uploaded and validated
- Separate from Ed-Fi
- Object level
  - More and more objects
- School Level - 2018-2019

## 1000 LOCAL RECEIPTS

01-1-X1XXX-000

1110	Local Property Taxes	1110
1111	Local Property Taxes - Learning Community Common Levy	1111
1115	Carline Tax	1115
1120	Public Power District Sales Tax	1120
1125	Motor Vehicle Taxes	1125
1210	Tuition Received from Other Districts (Regular Education)	1210
1215	Tuition Received from Educational Entities (Distance Education)	1215
1220	Tuition Received from Individuals (Regular Education)	1220
1230	Tuition Received from Other Districts (Special Education)	1230
1235	Tuition Received from Other Districts (Pre-School Special Education)	1235
1240	Tuition Received from Individuals (Special Education)	1240
1250	Summer School Tuition and Fees (All Sources)	1250
1260	Adult Education Tuition and Fees (All Sources)	1260
1270	Preschool Tuition and Fees (All Sources)	1270
1310	Transportation Received from Other Districts (Regular Education)	1310
1320	Transportation Received from Individuals (Regular Education)	1320
1325	Transportation Received from Individuals (Early Childhood)	1325
1330	Transportation Received from Other Districts (Special Education)	1330
1410	Interest	1410
1610	Local License Fees	1610
1620	Police Court Fines	1620
1810	Community Service Activities	1810
1910	Rental of School Equipment and Facilities	1910
1920	Contributions and Donations	1920

# Nebraska & Ed-Fi Finance Domain

What do we want

- Single Source of the Truth ©
- Reduce work for LEAs
- More Transparency
- B.I. - Data for School and LEA Continuous Improvement
- Champions for Equity

# Nebraska & Ed-Fi Finance Domain

## Path to Full Implementation

1. Current data collection imported into Ed-Fi ODS
1. Vendors use API to submit EOY data to Ed-Fi ODS
1. Full implementation of updated Finance domain
  - Year-to-date totals available throughout the year
  - Support for smaller districts



# Ed-Fi and CEDS Collaboration

[Collaboration agreement](#) to work toward:

- Existing element alignment
- New element development
- Synchronized release cycles



# Ed-Fi Finance Domain

- Capturing financial information including both actuals and budgeted.
- Key Concepts:
  - Codes of various classifications (e.g., Object, Function, Fund) specific to the EducationOrganization entity for a fiscal year are represented by the AccountCode entity.
  - This domain is suitable for tracking federal fund allocations and expenses.
  - This domain is suitable for tracking staff and contracted staff actuals.
  - There are no entities or elements that model ledger information.

# Ed-Fi Finance Domain

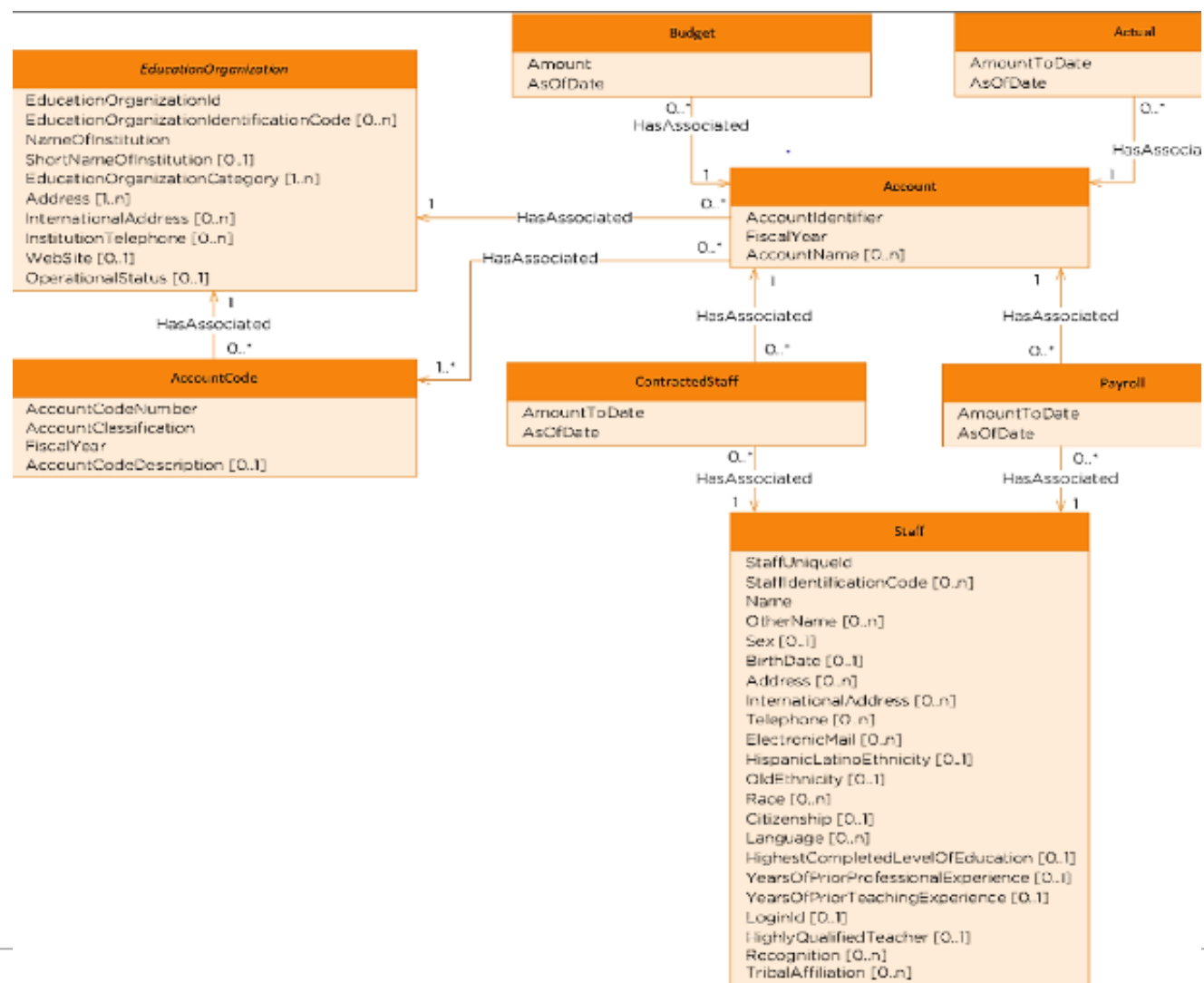
## Key Entities:

- **Account:** An Account entity to represent funding sources and purposes.
- **AccountCode:** An AccountCode entity to represent the set of account codes that may be used to define an account.
- **Budget:** A Budget entity to represent financial allocations and an Actual entity to represent transactions.
- **Payroll:** A Payroll entity to model personnel compensation.
- **Staff/ContractedStaff:** Staff and ContractedStaff entities



to model personnel

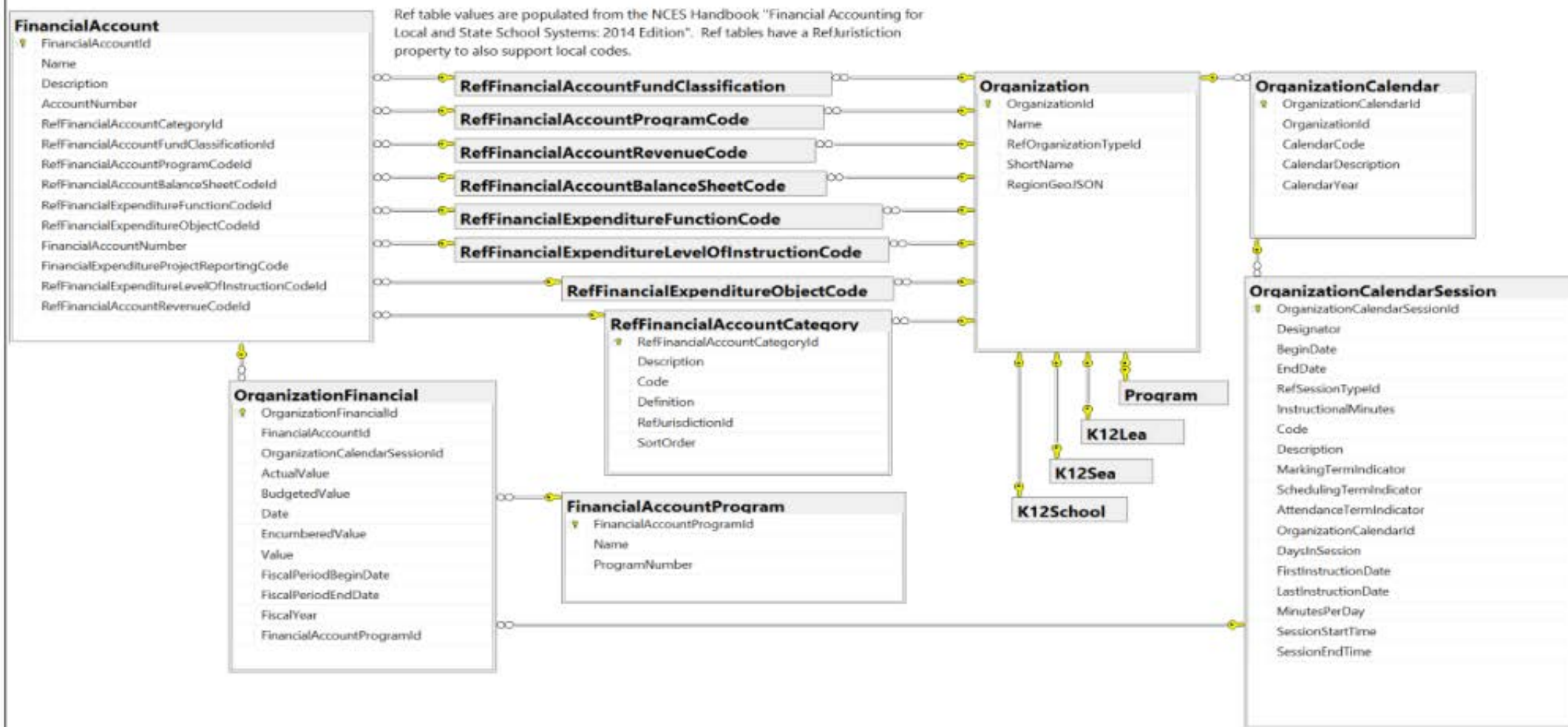
# Ed-Fi Finance Data Model



# CEDS – Finance Data Model

## K12 Finance

CEDS Financial elements support financial reporting use cases. In this model each record in the table "OrganizationFinancial" represents values for the period--ActualValue, BudgetedValue, and EncumberedValue--or a single "Value" for an account balance or transaction.



# Ed-Fi and CEDS Alignment

- Both models are centered around an education organization's Chart of Accounts where Ed-Fi Account ↔ CEDS FinancialAccount.
- Ed-Fi model identifies the tuple of account components like Fund, Program, Function, Object, Grant/Project, Level, Unit, Subject and Job Classification as AccountCodes defined under Account Classification. CEDS model defined them explicitly.
- Different states define, different numbers and names of the Account components, possible with the Ed-Fi model. Need further discussion about the CEDS model with the explicit reference.
- In Ed-Fi, the AccountCodes association to EducationOrganization is separate from the Account association with EducationOrganization, allowing districts to use a set of codes defined at the state level.

# Ed-Fi and CEDS Alignment

CEDS Entity	CEDS Elements	EdFi Entity	EdFi Elements
FinancialAccount	Name	Account	Account.AccountName
FinancialAccount	Description	Account	
FinancialAccount	AccountNumber	Account	Account.AccountIdentifier
FinancialAccount	RefFinancialAccountCategoryId	Account	Account.AccountCode.AccountClassification
FinancialAccount	RefFinancialAccountFundClassificationId	Account	Account.AccountCode
FinancialAccount	RefFinancialAccountProgramCodeId	Account	Account.AccountCode
FinancialAccount	RefFinancialAccountRevenueCode	Account	Account.AccountCode
FinancialAccount	RefFinancialAccountBalanceSheetCodeId	Account	Account.AccountCode
FinancialAccount	RefFinancialExpenditureFunctionCodeId	Account	Account.AccountCode
FinancialAccount	RefFinancialExpenditureLevelOfInstructionCodeId	Account	Account.AccountCode
FinancialAccount	RefFinancialExpenditureObjectCodeId	Account	Account.AccountCode
FinancialAccount	FinancialExpenditureProjectReportingCode		
FinancialAccount	RefFinancialAccountRevenueCodeId	Account	Account.AccountCode
Organization	OrganizationId	EducationOrganization	EducationOrganizationId
Organization	Name		NameOfInstitution
Organization	RefOrganizationTypeId		EducationOrganizationCategoryType
Organization	ShortName		ShortNameOfInstitution
Organization	RegionGeoJSON		
OrganizationFinancial	OrganizationFinancialId		
OrganizationFinancial	FinancialAccountId	Account	Account.AccountIdentifier
OrganizationFinancial	OrganizationCalendarSessionId		
OrganizationFinancial	ActualValue	Actual	Actual.AmountToDate
OrganizationFinancial	BudgetedValue	Budget	Budget.Amount
OrganizationFinancial	Date	AsOfDate	Ed-Fi does not have this - question on whether we should add it.
OrganizationFinancial	EncumberedValue		
OrganizationFinancial	Value		

# Ed-Fi and CEDS Alignment

OrganizationFinancial	Value		
OrganizationFinancial	FiscalPeriodBeginDate		FiscalYear is there in Account in Ed-Fi but not the begin date
OrganizationFinancial	FiscalPeriodEndDate		FiscalYear is there in Account in Ed-Fi but not the end date
OrganizationFinancial	FiscalYear	Account.FiscalYear	
OrganizationFinancial	FinancialAccountProgramId		Do not understand why this there.
OrganizationCalendar	OrganizationCalendarId		
OrganizationCalendar	OrganizationId	Calendar.School.SchoolId	Calendar.School.SchoolId
OrganizationCalendar	CalendarCode	Calendar	CalendarCode
OrganizationCalendar	CalendarDescription		
OrganizationCalendar	CalendarYear	Calendar.SchoolYear	Calendar.SchoolYear





**ed-fi**<sup>®</sup>  
ALLIANCE

# Follow the Money: Operationalizing the Finance Domain

2018 NCES STATS-DC Data Conference  
Friday, July 27, 2018