

**NEVADA DEPARTMENT OF EDUCATION
COMMISSION ON SCHOOL FUNDING
REPORTING AND MONITORING WORK GROUP
DECEMBER 20, 2019
9:00 A.M.**

Meeting Location:

Office	Address	City	Meeting Room
Department of Education	2080 E. Flamingo Rd.	Las Vegas	Suite 114
Department of Education	700 E Fifth St	Carson City	Battle Born

SUMMARY MINUTES OF THE WORK GROUP MEETING

WORK GROUP MEMBERS PRESENT

In Las Vegas

Jim McIntosh
Jason Goudie

In Carson City

Andrew J. Feuling
Dusty Casey

DEPARTMENT STAFF PRESENT

In Las Vegas

Jessica Todtman, Chief Strategy Officer

In Carson City

Beau Bennett, Management Analyst IV
Megan Peterson, Management Analyst III
Stefani Hogan, Management Analyst IV
Sarah Nick, Management Analyst III

SUBJECT MATTER EXPERTS PRESENT

Jason Willis, WestEd
Felicia Brown, WestEd

AUDIENCE IN ATTENDANCE

In Las Vegas

Alexander Marks, Nevada State Education Association
Dr. Karlene McCormick-Lee, Commission on School Funding

In Carson City

Adam Drost, Legislative Council Bureau

1: CALL TO ORDER; ROLL CALL

Meeting called to order at 9:03 A.M. by Reporting and Monitoring Work Group Lead Jim McIntosh. Quorum was established.

2: PUBLIC COMMENT #1

No public comment.

3: APPROVAL OF OCTOBER 11, 2019 MEETING MINUTES

Member Goudie moved to approve the minutes. Motion passed.

4: EVERY STUDENT SUCCEEDS ACT IMPLEMENTATION

Stefani Hogan, Management Analyst IV, Office of District Support, Nevada Department of Education, conducted a PowerPoint presentation on Nevada's implementation of the requirements of the federal [Every Student Succeeds Act \(ESSA\)](#).

Educonomics provides guidance and collaboration in implementing financial transparency elements under ESSA. The Nevada Department of Education (NDE) is working with Chief Financial Officers (CFOs) in school districts to meet the financial transparency requirements of ESSA.

SchoolNomics receives, analyzes, and curates financial data directly from schools and districts through InSite for the Nevada Report Card. Historically, the data can be split into the required source of funding and the type of expenditure. Data is available in the Nevada Report Card, including the trial balances from charter schools, after it has been analyzed, made consistent with reporting requirements, and validated by school districts. The standardized chart of accounts has had no changes outside of minor modifications to project, grant, or object codes; these modifications are always communicated to districts prior to their implementation. SchoolNomics uses the Nevada standardized chart of accounts, and will continue to provide data to NDE for the Nevada Report Card.

Member Dusty Casey asked if there was a way to streamline reporting. Ms. Hogan replied that the ability to streamline reporting is dictated by the requirements and timing of each report.

Lead McIntosh requested that NDE provide guidance regarding the definition of the base, the sources of revenue in the base, and the accountability standards that will now be applied to base funding. He said that greater clarity is needed around the accountability requirements associated with revenue streams which are now built into the base and the related spending and reporting requirements. Information is needed regarding where this data will be held, what dispersal will look like, if funds will lose their character or be allocated to a category, and whether school districts will determine how they spend dollars that were previously applied to categorical funding programs. The Work Group requested that these items be discussed with the full Commission.

Member A.J. Feuling expressed concern that school districts often cannot account for how InSite has allocated expenditures to a school, yet the district is held accountable for these expenditures. Lead McIntosh seconded this concern. Ms. Hogan noted that the financial transparency work group at NDE has been working towards addressing this concern.

5: OVERVIEW OF STATUTORY REPORTING REQUIREMENTS

Beau Bennett, Management Analyst IV, Office of District Support, Nevada Department of Education, conducted a PowerPoint presentation on [Statutory Reporting Requirements](#), summarizing the current fiscal and accountability reporting requirements for districts and schools defined in Assembly (AB) 469 (2017), the Every Student Succeeds Act, and Senate Bill (SB) 543. AB 469 regulates school districts serving over 100,000 students, and currently only applies to Clark County.

Lead McIntosh clarified that there were not currently any concerns regarding the implementation of reporting requirements between SB 543 and AB 469. Member Jason Goudie requested that reporting requirements be reviewed, aligned, and streamlined as much as possible to drive student achievement. Lead McIntosh added that reporting data must be accessible and understandable for the end-user.

6: COMPARISON OF CURRENT AND FUTURE REPORTING REQUIREMENTS

Jason Willis and Felicia Brown, WestEd, conducted a PowerPoint presentation on [Current and Future Reporting Requirements](#), comparing current Nevada Department of Education reporting requirements to the reporting requirements of SB 543.

Member Goudie requested future clarification on the reporting requirements for personnel in the previous year and anticipated changes to personnel in the following year. He further emphasized the importance of a central reporting model and database.

7: CRITERIA FOR PUPIL-CENTERED FUNDING EXEMPLARS

Jason Willis and Felicia Brown, WestEd, conducted a PowerPoint presentation on [Pupil-Centered Funding Exemplars](#), outlining criteria for selecting states and districts to be considered as exemplars for implementation of pupil-centered funding models.

Member Goudie noted that “central service” needs further definition for the sake of reporting, as there are currently great variations in understanding of the term. Lead McIntosh seconded the need for further clarification.

Member Goudie emphasized that consistent and defined data is the key to preventing redundant data, which may be aided by a centralized system. Mr. Willis noted that Ohio and California both have systems in place which may provide opportunities for further study. The Work Group supported a future agenda item that would examine those systems.

8: REVIEW OF THE LEVEL OF EFFORT AND IMPACT ANTICIPATED ON SCHOOLS AND DISTRICTS

Jason Willis and Felicia Brown, WestEd, conducted a PowerPoint presentation on [Effort and Impact](#), identifying the process to be used to determine the level of effort and fiscal impact of reporting requirements anticipated on schools and districts under SB 543.

Member Feuling noted that sample districts should include a range of rural districts of different sizes. Member Casey added that charter schools should also be included as they have different reporting requirements than traditional public schools.

9: FUTURE AGENDA ITEMS

The Work Group requested that NDE provide guidance regarding the definition of the base, the sources of revenue in the base, and the accountability standards that will now be applied to base funding. This includes policies and regulations surrounding the sources of revenue, reporting and accountability standards, the expectation for school districts to report on each of these sources of revenue and account for them in their own systems, where these requirements are held, expectations for how this money will be spent, dispersal, allocation, and other such factors.

The Work Group requested information about the need for and feasibility of a centralized database for reporting requirements.

The Work Group requested information on NDE’s current processes for collecting and processing data for their reports and well as definitions surrounding the data to support comparability.

Member Casey inquired if future action could be taken regarding dates and timelines. He further asked if the Work Group could discuss the foundations of the data in order to begin streamlining it.

10: PUBLIC COMMENT #2

No public comment.

11: ADJOURNMENT

Meeting adjourned at 11:34 A.M.