

Comprehensive School Reform (CSR) Evaluation and Sustainability, 2006-07

**Fiscal Reallocation in Schools Facing Reduction or
Elimination of CSR Funding**

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Abstract

The reduction of CSR funding in Georgia between 2006 and 2007 presents educators and policymakers with an interesting question: would schools continue to fund reform efforts previously funded through a CSR grant, and would schools maintain a constant level of commitment to specific ingredients of their reform paradigm? To address this question, a budget survey was sent to school and district administrators. This data was compiled and analyzed using descriptive statistics. Overall findings indicate that while the loss of CSR funding was substantial, many schools continued to fund their CSR programs by using state funds from the Georgia QBE and from federal Title I funds, and that schools maintained a stable commitment to ingredients of reform, although the variation of commitment levels varied widely by school cohort.

Introduction

Between academic years 2006 and 2007, the state of Georgia substantially reduced investment in the area of Comprehensive School Reform (CSR) as a result of the termination of federal funding for this program. CSR is a federally-funded whole school reform framework designed to provide school-wide resources to high poverty, low performing schools to improve overall school climate, structure, curriculum, and instruction with the aim of increasing student academic achievement. CSR has been contrasted with other programmatic reform initiatives, in that it posits a school-wide change process rather than piecemeal or subject-specific reforms.

CSR's emphasis on widespread change across programs, grades, subjects, and structures in a school raises interesting questions about the effect of funding cuts in CSR required by loss of federal CSR funding sources in the state of Georgia. Specifically, would schools who received cuts concomitantly reduce their investment in school-wide reform? Where would additional sources of revenue come from? What budget items were worth continued investment and resource reallocation?

Since Georgia funded CSR schools as cohorts in annual funding cycles, the loss of funding presents interesting variation across schools. Cohort 4 schools (24 total) received CSR grants for three years, from 2003-04 through 2005-06. These schools received no further CSR funding in 2006-07. Cohort 5 schools expected three-year grant funding as well, however, when federal

funds were terminated after one year of funding (2005-06), only a portion of this cohort (27 total) received a second year of funding in 2006-07. The remaining Cohort 5 schools (31) had their funding completely terminated, effectively creating another cohort – Cohort 5NF – which contains schools with no CSR funding in the 2006-07 academic year. Variation for this study therefore derives from three strata of schools – those with no continued funding after three years, those with reduced funding for a second year, and those with no continued funding after one year. It is conceivable that schools, in the face of a reduction in CSR grant funds, would continue to fund whole school reform efforts by reallocating resources or by finding funding from other sources. This study queries school and district level administrators in order to determine funding levels for reform in 2005-06 and 2006-07. Revenue and expenditure categories were derived using a variation of the ingredients method (Levin & McEwan, 2001). Descriptive statistics were used to compare the mean and standard deviation of funding levels by year and by cohort.

Methodology

Data Collection

Budget surveys were sent out to all systems with schools who were participating in cohorts 4, 5, or 5NF of CSR funding cycles, a total of 82 elementary, middle, and high schools throughout the state. Survey distribution consisted of a cover letter explaining the purpose of the study, directions for completion of the fiscal spreadsheets for 2005-06 and 2006-07, and definitions of the spreadsheet headings. Revenue and expenditure categories used in the spreadsheet were created based on standard state of Georgia reporting documents. Surveys were directed to the system level Title I Director or Superintendent's Office, with input to be provided from CSR-funded school administration as necessary. Data collection occurred in May and June of 2007. Of the 82 schools surveyed, 53 budget forms were returned in time for the creation of this report, a response rate of 65%. A breakout of response rates by CSR cohort is as follows: 13 of 24 Cohort 4 schools responded (54%), 24 of 27 Cohort 5 schools responded (89%), and 16 of 31 Cohort 5NF schools responded (52%). A copy of the spreadsheet that administrators were asked to complete, as well as instructions and category definitions, are included for reference in the appendix of this report.

Adjustment of data and data categories

Once collected, budget figures were adjusted for inflation in terms of 2007 real dollars using the Consumer Price Index. In addition, all budget figures were pupil-weighted based on enrollment figures for 2005-06 and 2006-07. Revenue categories were left unchanged to serve as indicators of the manner in which schools reallocated funds to cover for lost or diminished CSR funding. However, expenditure categories were classified into a number of ingredients (broader categories), based on the work on Levin & McEwan (2001). Table 1 below presents an overview of the manner by which expenditure categories from the budget survey were translated into ingredient categories for the purposes of this study.

Table 1: Ingredient categories as derived from worksheet expenditure categories

Worksheet heading	Ingredient category
Teachers - Salaries & Benefits	Staffing
Academic Coaches - Salaries & Benefits	
Administrative - Salaries & Benefits	
Other certified staff - Salaries & Benefits	
Parapros - Salaries & Benefits	
Other non-certified staff - Salaries & Benefits	CSR professional development
CSR Professional Development - fees, consultants	
CSR Prof. Develop - Stipends	
Contract w/External Consultant	
CSR Prof. Develop - Substitute Salaries & Benefits	Curriculum
Curriculum Development - Stipends	
Curriculum Development - Substitute Sal & Ben	
Curriculum Materials - books, materials, supplies	Technology
Technology - Salaries & Benefits	
Technology - Hardware	
Technology - software	
Technology - site licenses	Community involvement
Parent Involvement Activities	
Parent Coordinator Salaries & Benefits	
CSR student after school programs - salaries	
CSR student after school programs - supplies, etc.	

Travel associated with CSR
Other purchased services

Travel and other

Data were reviewed to detect the presence of outliers and high-leverage/high-influence points by examining a comparison of the mean and the median values of revenue variables. To address this issue the Grubbs test, a conservative method for handling outlying values, was used to detect and eliminate outlying values and trim the data. (Grubbs, 1969; Stefansky, 1972). Consequently, the values in all tables have been adjusted to remove outliers. (Additional technical information about this data adjustment process can be found in the appendix to this report.

Research questions

Once revenue and expenditure categories were developed and outlying values addressed, analysis proceeded by reporting differences in funding between years by cohort and examining revenue and expenditure categories in order to determine whether and how reallocation of resources occurred. The sections that follow will address these research questions:

1. How much funding was lost between 2006 and 2007?
2. Did schools continue to fund reform despite funding cuts?
3. Where did funding to continue reform come from?
4. What categories seemed worth funding?

How much funding was lost?

Table two reports the average pupil-weighted funding for CSR from all revenue sources in 2006 and 2007 for all schools in the database, as well as reports by cohort. Amounts have been rounded to the nearest dollar. In 2005-06, the average CSR amount was \$222 per pupil. This amount was reduced by half to \$111 in 2006-07. This overall reduction, however, was not equitably distributed across all schools. Schools in Cohort 4, for example, only saw a per pupil reduction of \$68 in funding and schools in Cohort 5 saw an overall reduction of \$87. Cohort 5 non-funded schools saw the largest overall reduction of \$173. Despite the fact that Cohort 5 non-funded schools did not receive funding as expected, they were still able to spend \$95 dollars per pupil to support continued reform.

Table 2: Total per-pupil funding by year and difference, by cohort
(2007 inflation-adjusted dollars, outliers removed)

Cohort	2006	2007	Difference
Cohort 4 (n=13)	\$102	\$34	\$-68
Cohort 5 (n=24)	\$249	\$162	\$-87
Cohort 5NF (n=16)	\$268	\$95	\$-173
Total (n=53)	\$222	\$111	\$-111

Did schools continue to fund reform?

Having established the severity of the cuts in question and the disproportionate impact across cohorts it is now time to turn to another key question: Did schools continue to fund CSR-based efforts in spite of a dramatic reduction in CSR grant funding?

Table 3 illustrates the proportion of schools within each cohort that continued to support CSR efforts in 2007 based on the status of their CSR funding. Overall, 66% of schools in this study continued to provide funding for CSR-based reform, despite cuts. Interestingly, the split between schools in this category who also received CSR funding and those who didn't is almost even: 34% of schools that continued funding CSR-based reform did so with some CSR funding and 32% of schools continued funding CSR-based reform despite a complete loss of CSR funds.

Table 3: Schools continuing reform funding, by cohort
(percent of cohort)

Cohort	Continue	Continue	Continue
		with CSR	without CSR
Cohort 4 (n=13)	53.8%	0%	53.8%
Cohort 5 (n=24)	83.3%	75.0%	8.3%
Cohort 5NF (n=16)	50.0%	0%	50.0%

Total (n=53)	66.0%	34.0%	32.1%
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These numbers illustrate that, of all the schools continuing reform, a majority came from cohort 5. This is to be expected, since Cohort 5 is the only cohort that received CSR funding in 2006-07, had relatively high levels of funding per pupil, and had relatively lower cuts than their Cohort 4 and Cohort 5NF peers. A number of Cohort 4 and Cohort 5NF schools continued to pursue reform efforts despite termination of CSR grant funding, providing some evidence of school-level commitment to the reforms begun under the CSR grant making program. Having established that schools across the two unfunded cohorts continued to financially support CSR-based reform, the next question becomes, “how?” It is clear that subsequent funding for CSR-based reform activities does not rise to the same level of per pupil expenditures in 2007 as in 2006, when schools still had CSR grants. However, a comparison of revenue sources, discussed in the next section of the report, may shed light onto this dynamic.

Where did funding come from to continue reforms?

In order to examine the relative levels of funding by revenue source, it was necessary to express each revenue stream as a percentage of overall total revenue for the years 2006 and 2007. Table 4 shows the categories of revenue considered in this project.

Table 4: Revenue Categories

➤ CSR grants
➤ QBE & local funding
➤ Title I
➤ Title VIB
➤ Perkins
➤ Business donations/grants
➤ PTO
➤ School-based funding
➤ Other

It is obvious that CSR grants would be a major source of CSR-based funding. Other sources included Title I and Title VIB funds from federal allocations, Perkins (Career Technology Education) funds from federal allocations, grants or donations from business partners or the profit-based community, funds from parent/teacher organizations, school-based funding derived

from the sale of class pictures, vending machine funds or other miscellaneous school-based funds under the control of the school principal, or other funding.

The chart below illustrates the difference in revenues used for per pupil funding from 2006 to 2007 for each of the three school cohort groups.

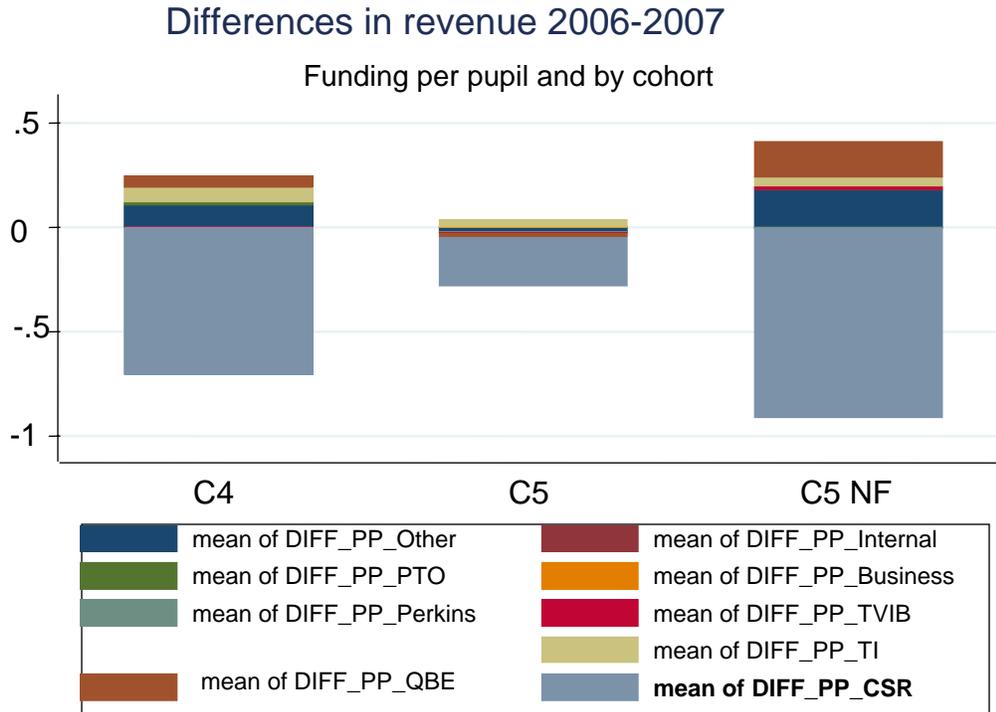


Table 5 presents the percentage of total funding by category of revenue in 2006, as reported by the school systems.

Table 5: Percentage of reform funded by revenue category, 2005-06

	CSR	QBE	TI	TVIB	CTE	Donor	PTO	Internal	Other
All schools (n=53)	81%	9%	6%	<1%	<1%	0	<1%	<1%	3%
Cohort 4 (n=13)	71%	23%	1%	<1%	0	0	<1%	<1%	5%
Cohort 5 (n=24)	80%	7%	8%	<1%	<1%	0	0	<1%	4%
Cohort 5NF (n=16)	91%	2%	7%	<1%	<1%	0	<1%	0	<1%

CSR grants made up 81% of total funding in 2006. Cohort 5NF used the largest percentage of CSR funding – 91% of total. Although the average percentage of total funding contributed via the QBE was 9%, Cohort 4 schools used QBE funds for 23% of total funding. Cohorts 5 and 5NF used QBE funds for only 7% and 2% of funding, respectively. The average contribution of Title I funds was 6%, ranging from a low of 1% from Cohort 4 to a high of 8% by Cohort 5. Of other funding streams, only the “other” category contributed greater than 1% of total reform funding. Cohort 5 used other funding for 4% of total, while Cohort 4 used other funding for 5% of total. Funding for professional development activities are primarily covered from state QBE professional development funds. No schools reported use of resources from donor grants or contracts from the business community. Some research suggests (Springer, et al, 2007) that leveraging business and community resources is an effective manner of attaining significant investment for long term reforms. The failure of CSR schools to leverage this funding source may impact the ultimate stability of their reform efforts.

It could be anticipated, then, that QBE and Title I funding would pick up the slack generated by the diminishment or elimination of CSR funds in the 2007 academic year. Table 6 shows the percentages for 2006-07, for comparison. It seems as if the hypothesis about replacement funding is correct: on average, while the percentage contribution of CSR grants drops from 81% to 29%, the percentage contribution of QBE funds increases from 9% to 15%, and the contribution of Title I funds increases from 6% to 11%. Funding from the other category increases to 10% from 5% - a 100% increase in contribution from this category. Cohort 4 had the largest jump in contributions from Title I funds, from 1% to 11%. Cohort 5 also had its largest increase in Title I funds – from 8% to 11%. Cohort 5NF increased its share of funding from QBE funds from 2% to 19%.

Table 6: Percentage of reform funded by category, 2006-07

	CSR	QBE	TI	TVIB	CTE	Donor	PTO	Internal	Other
All schools (n=53)	29%	15%	11%	<1%	<1%	0	<1%	<1%	10%
Cohort 4 (n=13)	5%	29%	11%	0	0	0	2%	0	15%
Cohort 5 (n=24)	61%	5%	11%	0	<1%	0	<1%	<1%	2%

Cohort 5 NF (n=16)	0	19%	11%	2%	0	0	0	<1%	18%
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Again, Title VIB funds and business contributions are largely untapped resources across all three cohorts of schools in 2007. Figure eight graphically demonstrates the imbalance between a loss of CSR funds and the smaller incremental additions to other revenue categories used to attempt to make up the difference. The loss of CSR funding across cohorts is in no way balanced by the additional contribution of funds from other sources. Cohort 5NF makes the largest investment of additional funds to compensate for the loss of CSR funds by percentage of total reform funding.

This section has demonstrated that schools used QBE and Title I funds as replacement funds for lost CSR revenue. In addition, some schools used funds from other miscellaneous sources to attempt to fill in for lost CSR funds. Our final section examines which expenditure items were most worth investing in with these limited funds.

What reform categories were worth funding?

A final question addresses the expenditure categories schools invested in when continuing CSR reform. As described in the introduction, expenditure categories were aggregated into six ingredient categories. Tables 7 and 8 present data on the percentage of each ingredient schools invested in, both overall and by cohort. Overall, in 2005-06, staffing and CSR specific investments accounted for a little over half of all reform-based funding. Curriculum received approximately 13% of reform funds, while technology received approximately 19%. This pattern of investment seems stable across all cohorts: community investment never rises above 5% of total; technology never falls below 15%, and curriculum never falls below 11%. A table of per pupil amounts for each category is presented in the appendix to this report.

Table 7: Percentage of reform expenditure by ingredient, 2005-06

	Staffing	CSR-specific	Curriculum	Technology	Community	Travel & other purchased services
All schools (n=53)	26%	26%	13%	19%	4%	9%
Cohort 4 (n=13)	23%	20%	18%	20%	4%	13%
Cohort 5 (n=24)	28%	28%	14%	21%	3%	5%
Cohort 5-NF (n=16)	27%	29%	11%	15%	5%	10%

One key question is whether the loss of CSR funds encouraged schools to prioritize their reform-based funding any differently. This is demonstrated in Table 8. On average, the commitment to staffing doubles in 2006-07, while the commitment to other services drops. Other categories remain stable as a percentage of overall allocation. Interestingly, the percentage of total reform funding going to CSR-related items remains stable, although the variation across cohorts is more pronounced. For example, although the overall average contribution to technology remained between 19-20% across both years, Cohort 4 schools increased funding from 20% to 39% - almost doubling their commitment, while Cohort 5NF decreased its commitment from 15% to 7 percent, a reduction of half.

Table 8: Percentage of reform expenditure by ingredient, 2006-07

	Staffing	CSR-specific	Curriculum	Technology	Community	Travel & other purchased services
All schools (n=53)	50%	26%	13%	20%	3%	5%
Cohort 4 (n=13)	73%	10%	20%	39%	<1%	3%
Cohort 5 (n=24)	23%	37%	14%	18%	3%	6%
Cohort 5 NF (n=16)	90%	11%	7%	7%	7%	3%

Overall, although there was greater variation across cohorts, schools that received reduced CSR funding did not radically alter their investment priorities. Staffing and CSR programs were still the highest funding commitments for these funds; curriculum and technology were secondary and equally important. Finally, the expenditure of funds on community-based practices such as after school tutoring was a low priority for these CSR-funded schools.

The shift in resource allocation by cohort shows an increased commitment to staffing in Cohorts 4 and 5NF, and a commitment to CSR-specific programs in Cohort 5. Cohort 4 increased technology funding, while funding for technology as a percentage of overall funds declined in Cohorts 5 and 5NF.

Conclusions

The purpose of this descriptive study was to examine the impact of CSR funding reductions across three cohorts of schools in the state of Georgia. A budget survey was developed and deployed, generating responses representing 53 schools across three CSR funding cohorts. Descriptive statistics were used to determine the impact of CSR funding cuts. First, this study finds that cuts were substantial in nature in terms of dollars per pupil, especially when outlying values were eliminated. Secondly, this study determined that many schools persisted in their efforts to fund the CSR-based reforms they had initiated. Thirdly, this study finds that although schools did not find additional funding to replace CSR funds in terms of dollars per pupil, they did allocate a higher percentage of QBE funds as well as Title I funds in order to provide additional funding for the programs previously funded under the CSR grant. Schools did not take advantage of potential funding available through appropriately leveraging funding from business sources or other grant making. Finally, this study finds that schools maintained a stable commitment to the ingredients of their reform efforts – maintaining equal commitments in terms of percentage of total funding to CSR-based programs, curriculum and technology funding. Schools in 2007 increased their percentage of funds moving into staffing allocations.

Next steps for this research would be to examine the impact of funding by school level to determine whether there is systematic decision-making across elementary and secondary schools. Additionally, this budgeting data could be linked to other CSR school-based survey and

performance data to further determine links between funding, demographics, leadership quality, and student academic performance.

Works Cited

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- Springer, M.G., Houck, E.A., Ceperly, P.E., & Hange, J. (2007). Revenue generation and resource allocation and deployment practices in smaller learning communities: Lessons learned from three high schools. *Journal of Education Finance*, 32(4): 462-488.
- Stefansky, W. (1972), Rejecting outliers in factorial designs, *Technometrics*, 14. pp. 469-479.

Original budget survey and table of reported values for expenditure categories.

System Name _____
 School Name _____
 Total CSR funding _____

2005-2006 Expenditures	Sources									
	CSR Grant	QBE & local funding	Title I allocations	Title VI allocations	Title VIB allocations	Perkins allocations	Business Donations/grants	PTO/parent orgs	internal/coke/picture\$\$	other
	1	2	3	4	5	6	7	8	9	10
Teachers - Salaries & Benefits	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Academic Coaches - Salaries & Benefits	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administrative - Salaries & Benefits	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other certified staff - Salaries & Benefits	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Parapros - Salaries & Benefits	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Parent Coordinator Salaries & Benefits	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other non-certified staff - Salaries & Benefits	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CSR Professional Development - fees, consultants	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CSR Prof. Develop - Stipends	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CSR Prof. Develop - Substitute Salaries & Benefits	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Curriculum Development - Stipends	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Curriculum Development - Substitute Sal & Ben	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Curriculum Materials - books, materials, supplies	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Contract w/External Consultant	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other purchased services	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Technology - Salaries & Benefits	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Technology - Hardware	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Technology - software	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Technology - site licenses	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Parent Involvement Activities	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CSR student after school programs - salaries	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CSR student after school programs - supplies, etc.	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Travel associated with CSR	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Reform expenditures by category, per pupil, 2007 inflation adjusted dollars, by year and cohort

Expense	All Schools (n=53)			Cohort 4 (n=13)			Cohort 5 (n=24)			Cohort 5 NF (n=16)		
	2006	2007	Diff	2006	2007	Diff	2006	2007	Diff	2006	2007	Diff
Teachers	92.75	15.61	-77.14	1.60	0	-1.6	198.80	34.94	-163.86	10.52	0	-10.52
Administrators	4.82	4.69	-0.13	3.24	12.39	9.15	6.71	.84	-5.87	3.34	4.94	1.6
Academic Coaches	36.02	45.32	9.3	0	0	0	31.07	37.99	6.92	65.04	83.25	18.21
Other certified staff	2.51	2.69	.18	2.66	0	-2.66	4.36	.021	-4.339	0	7.88	7.88
Para-professionals	2.22	1.86	-0.36	0	1.94	1.94	3.60	3.25	-0.35	1.79	0	-1.79
Parent Coordinator	2.01	2.33	0.32	0	0	0	1.96	1.44	-0.52	3.32	4.96	1.64
Other non-certified staff -	.57	.15	-0.42	.29	0	-0.29	.58	.33	-0.25	.73	0	-0.73
CSR fees, consultants	28.25	12.67	-15.58	10.87	.23	-10.64	25.29	23.94	-1.35	43.01	5.67	-37.34
CSR Stipends	3.30	1.50	-1.8	.28	0	-0.28	4.17	2.97	-1.2	4.06	.52	-3.54
CSR Substitute	2.54	2.76	0.22	.96	0	-0.96	2.04	5.03	2.99	4.17	1.51	-2.66
Curriculum Development – Stipends	3.08	2.75	-0.33	.15	0	-0.15	6.75	5.89	-0.86	.082	.33	0.248
Curriculum Development - Substitute	2.09	.29	-1.8	.37	0	-0.37	3.70	.52	-3.18	1.03	.15	-0.88
Curriculum Materials	29.96	10.97	-18.99	15.00	1.73	-13.27	37.12	18.51	-18.61	29.91	6.85	-23.06
Contract w/External Consultant	24.23	14.15	-10.08	11.93	0	-11.93	44.02	30.81	-13.21	5.93	1.15	-4.78
Other purchased services	8.16	2.09	-6.07	7.87	0	-7.87	2.84	4.00	1.16	15.33	.90	-14.43
Technology - Salaries & Benefits	2.44	1.84	-0.6	0	0	0	3.75	0	-3.75	2.24	5.40	3.16
Technology - Hardware	36.00	15.58	-20.42	19.68	27.11	7.43	45.91	21.38	-24.53	33.20	.76	-32.44
Technology - software	10.19	3.80	-6.39	5.98	1.94	-4.04	10.02	7.57	-2.45	13.03	0	-13.03
Technology licenses	2.41	1.90	-0.51	3.66	4.69	1.03	3.24	1.59	-1.65	.54	.57	0.03
Parent Involvement Activities	3.33	1.27	-2.06	.40	0	-0.4	3.14	1.61	-1.53	5.37	1.61	-3.76
CSR student after school programs - salaries	2.14	.72	-1.42	0	0	0	3.44	1.60	-1.84	1.77	0	-1.77
CSR student after school programs - supplies, etc.	2.58	.15	-2.43	3.00	0	-3	1.35	.33	-1.02	3.94	0	-3.94
Travel associated with CSR	12.19	4.92	-7.27	6.63	0	-6.63	13.78	9.36	-4.42	13.59	1.99	-11.6

TO: Superintendents, CSR Contacts, & Title 1 Directors School of CSR Evaluation sites.

FROM: Dr. Dorothy Harnish, Director, Drs. Catherine Sielke & Eric Houck, Research Consultants, UGA CSR Evaluation and Sustainability Project

DATE: April 13, 2007

RE: Collection of Fiscal Data for Comprehensive School Reform (CSR)

The Georgia Department of Education (GDOE) has contracted with the Occupational Research Group in the College of Education at the University of Georgia this year to conduct the external evaluation of currently funded CSR schools and a study of sustainability for schools that received CSR grants in 2005-06. The purpose of the sustainability study is to examine the continuation of Comprehensive School Reform activities once grant funding ends, including how resources are used to sustain reforms.

As part of this evaluation, we are collecting two years of fiscal data for the CSR activities in any school that received CSR funds in your school system last year (2005-06). Completion and submission of this spreadsheet is required as part of the sustainability study for GDOE.

The spreadsheets should be completed by the person(s) most knowledgeable about CSR expenditures for reform activities in the 2005-06 and the 2006-07 school years. Please submit your completed spreadsheets to csielke@uga.edu by email attached file no later than: **May 24, 2007**.

We are also seeking your consent to use the information collected in this spreadsheet for research and dissemination purposes. We are very hopeful that you will grant your consent as there is little research available on the relationship between fiscal commitment and the implementation and sustainability of CSR.

You can indicate your consent in one of two ways:

1. Complete, sign and return the consent letter included in this packet of information. Please make a copy for your records; or
2. Sign the consent statement on the spreadsheet itself, make a copy for your records, and return the original to:

Catherine Sielke
850 College Station Road
310 River's Crossing, UGA
Athens, GA 30602

Thank you in advance for your cooperation. If you have questions, please contact: Catherine Sielke by phone (706-5429767) or email (csielke@uga.edu).

cc: Principals of CSR Evaluation sites
Jennifer Davenport, GDOE

DIRECTIONS FOR COMPLETING THIS SPREADSHEET:

1. The spreadsheets should be completed by the person(s) most knowledgeable about the expenditures (and the sources of revenues for the expenditures) for Comprehensive School Reform activities for the 2005-2006 and the 2006-2007 school years.
2. The information for the 2005-2006 school year should be actual expenditures and sources. The information for the 2006-2007 school year should be the best estimates of expenditures and sources.
3. The spreadsheet has categories of funding - school business partnerships, PTO funds, coke/picture fund monies, etc - that only school level administrators are knowledgeable about. In many schools these funds are used for many essential activities. PLEASE consult with the building principal about the use of these funds for CSR activities. We need to capture as much of the funding as is possible.
4. It is our intention that the categories used in this worksheet align with budget categories you are already using. You may only need to cut and paste figures into this worksheet.
5. If individuals are involved in CSR activities on a part time basis, the dollar amounts placed in the spreadsheet reflect the percentage of their time spent on CSR. For example, a teacher may be performing administrative CSR duties for half of the day. Then only 50% of that teacher's salary and benefits should be accounted for in the spreadsheet.
6. If your district has more than one school involved in this CSR evaluation, please complete a separate spreadsheet for each school.
7. If expenditures were made (or budgeted for) in categories other than those listed on the spreadsheet, please insert that information into the spreadsheet under other (Column 10).
8. Thank you!

Expenditure Definitions (Rows)

Teachers – Salaries & Benefits

Total amount of salaries and benefits paid to teachers specific to CSR.

Academic Coaches – Salaries & Benefits

Total amount of salaries and benefits paid to academic coaches specific to CSR activities.

Administrative – Salaries & Benefits

Total salaries and benefits paid to individuals who had administrative duties associated with CSR activities.

Other Certified Staff – Salaries & Benefits

Total salaries and benefits paid to certified staff other than those listed above who performed CSR activities, keeping in mind that some of these salaries and benefits may need to be prorated if their duties were only part time CSR.

Parapros – Salaries & Benefits

Total salaries and benefits paid to parapros who were engaged in CSR activities, keeping in mind that some of these salaries and benefits may need to be prorated if their duties were only part time CSR.

Parent Coordinator – Salaries & Benefits

Total salaries and benefits paid to a parent coordinator for CSR activities, keeping in mind that some of these salaries and benefits may need to be prorated if their duties were only part time CSR.

Other Non-Certified Staff – Salaries & Benefits

Total salaries and benefits paid to a other non-certified staff for CSR activities, keeping in mind that some of these salaries and benefits may need to be prorated if their duties were only part time CSR.

CSR Professional Development – Fees, consultants

Total expenditures made to non-school system employees for conducting CSR professional development activities. **DO NOT INCLUDE THE EXTERNAL CONSULT YOU MAY HAVE CONTRACTED.** Also include fees that were paid for workshops, conferences, etc. that related to CSR.

CSR Professional Development – Stipends

Total amount paid to individuals who received stipends to participate in CSR related professional development activities.

CSR Professional Development – Substitutes Salaries & Benefits

Total amount paid to substitutes for the purposes of allowing teachers to engage in CSR professional development activities.

Curriculum Development – Stipends

Total amount paid to teachers and other appropriate staff to engage in CSR curriculum development activities.

Curriculum Development – Substitute Salaries & Benefits

Total amount paid to substitutes for the purposes of allowing teachers to engage in CSR curriculum development activities.

Curriculum Materials – Books, materials, supplies

Total amount paid for books, materials, supplies, etc.(other than technology) for the CSR curriculum.

Contract with External Consultant

This is the amount of the contract/agreement you have entered into with the external consultant for your CSR model. This contract might be with SREB, for example if you are using High Schools That Work, etc.

Other Purchased Services

This is the amount you may have paid for the services of others who are not school system employees.

Technology – Salaries & Benefits

Total amount paid to staff who perform services in the area of technology that supports the CSR effort, keeping in mind that some of these salaries and benefits may need to be prorated if their duties were only part time CSR.

Technology – Hardware

Total amount paid for technology that supports the CSR efforts. May include items such as computers, smart boards, etc.

Technology – Software

Total amount paid for software that supports CSR efforts.

Technology – Site Licenses

Total amount paid for software licenses that support CSR efforts.

Parent Involvement Activities

Total amount spent on activities for parents such as informational sessions, workshops, etc.

CSR Student After School Programs – Salaries

Total amount of salaries for after school programs that are directly related to CSR.

CSR Student After School Programs – Supplies, etc.

Total amount spent for supplies, materials, etc. for after school programs directly related to CSR.

Travel

Include the costs of any travel associated with CSR.

Other

Total amount of any expenditures made for CSR that do not fit into any of the above categories.

Revenue Definitions (Columns)

CSR Grant

These are dollars funded specifically directly through the CSR grant from the DOE.

QBE & Local Funding

Include in this column dollars that came to the district from QBE funding and/or local property taxes and were used to fund CSR activities.

Title I

Include in this column dollars that came to district/school through a Title I allocation and were used to support CSR activities.

(Title VI - Include in this column dollars that came to district/school through a Title VI allocation and were used to support CSR activities.)

Title VIB

Include in this column dollars that came to district/school through a Title VIB allocation and were used to support CSR activities.

Perkins Allocations

Include in this column dollars that came to district/school through a Perkins grant (career & technical) allocation and were used to support CSR activities.

Business Donations

Include in this column dollars that came to the district/school from the business sector by way of donations, grants that were used to support CSR activities. This might include direct donations or partnerships or incentive programs provided by businesses such as Publix, Papa John's, Chick-fil-A, etc.

PTO, booster clubs, other parent organizations

Include in this column dollars that came to the district/school from these stakeholder groups to support CSR activities.

Internal Funds

Include in this column dollars that came to the school from vending machines, contracts with vendors such as student pictures, and other fundraising activities conducted by the school and were used to support CSR activities.

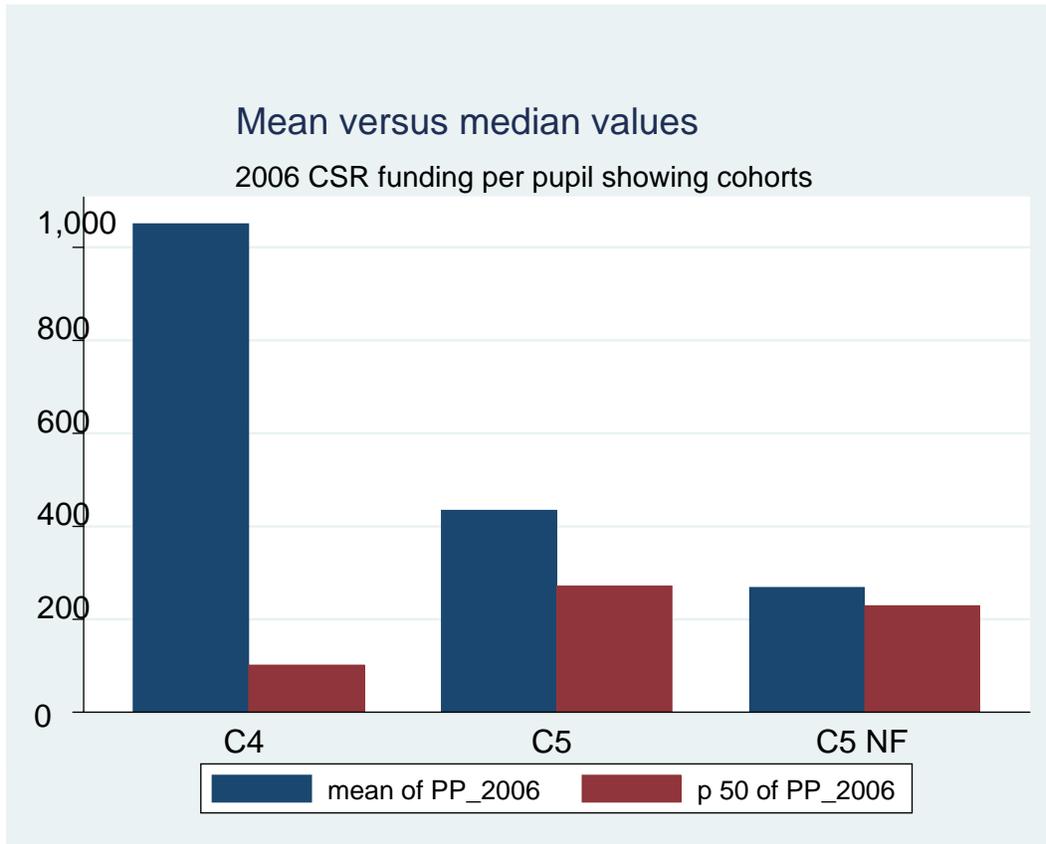
Other

Please include funds from any other sources that were used to support CSR activities. If your school has an educational foundation include its contributions in this column.

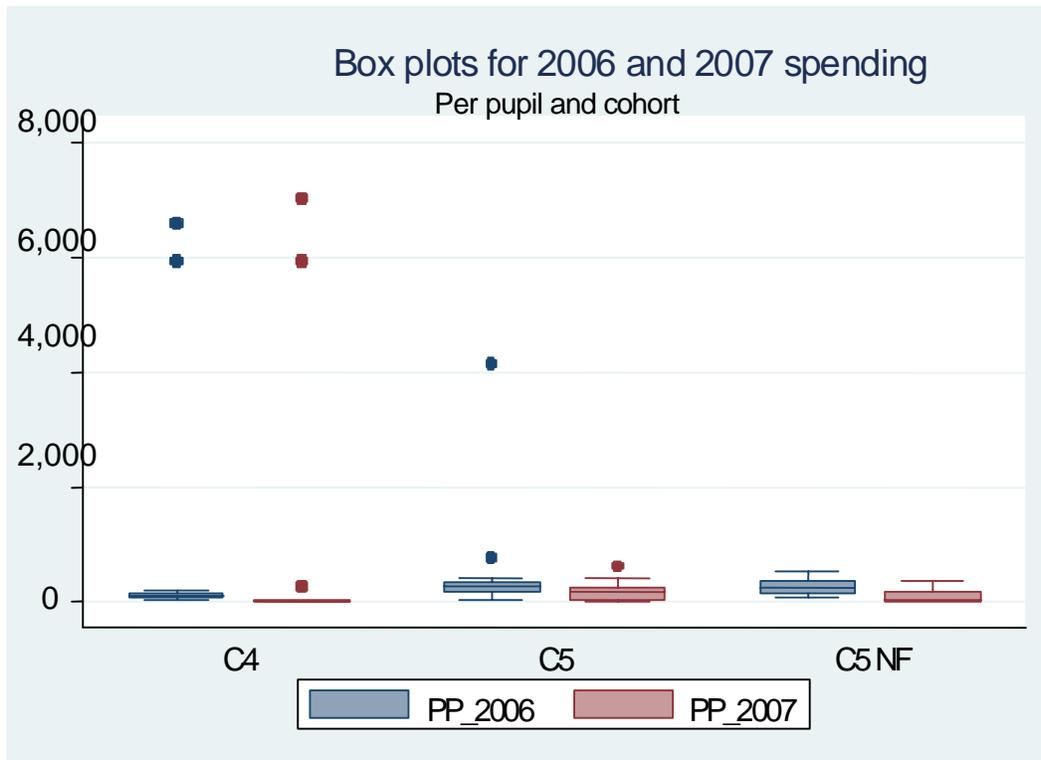
NOTE: If individuals are involved in CSR activities on a part time basis, the dollar amounts placed in the spreadsheet reflect the percentage of their time spent on CSR. For example, a teacher may be performing administrative CSR duties for half of the day. Then only 50% of that teacher's salary and benefits should be accounted for in the spreadsheet.

Adjustment of Data

Figure 1 illustrates a comparison of mean and median values for 2006 per pupil spending across all three cohorts. Notice the wide disparity in cohort 4 between the mean and median values, which indicates the presence of a high leverage point drawing the mean value quite high while the median value remains low.



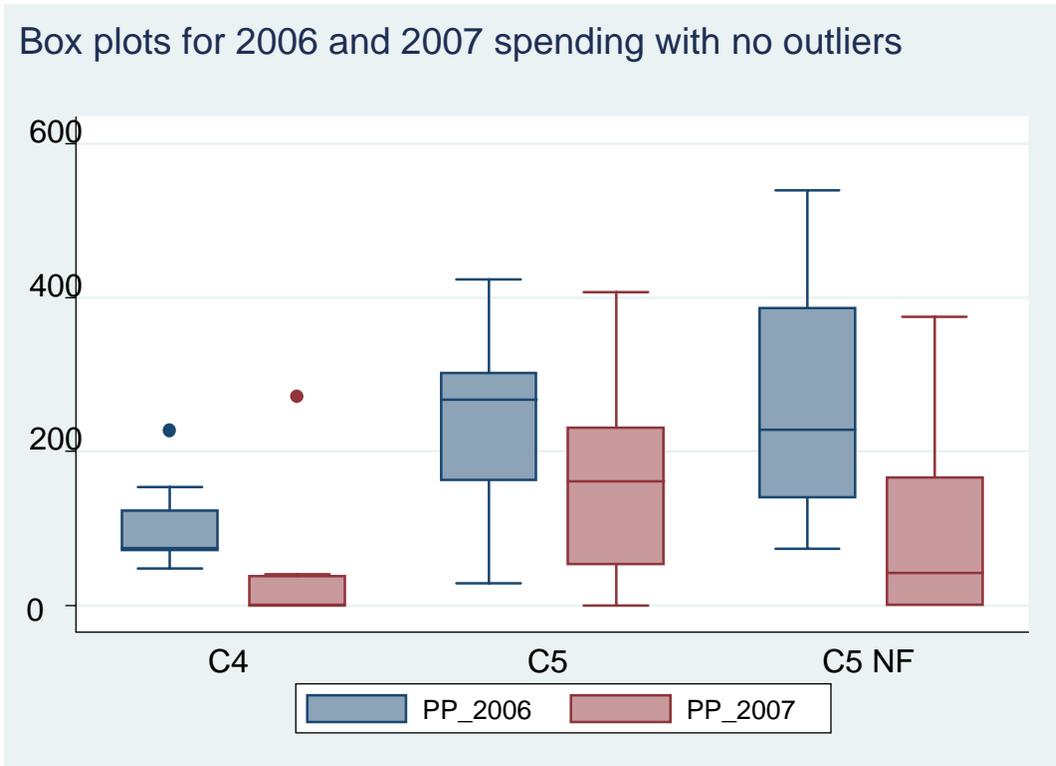
A box-and-whisker plot of 2006 and 2007 per pupil spending demonstrates the presence of outlying values which skew the distribution of each variable upwards. The boxes are squashed, indicating that the bulk of the distribution is located on the lower range of the X-axis, while several points far above the maximum values serve as outliers, pulling the mean value to an artificially high level.



The Grubbs test is a series of calculations that identifies one outlier per iteration, and then reexamines a distribution for subsequent outlying values. In this manner, a Grubbs test is a conservative method for handling outlying values and is far more sensitive than an arithmetic computation of a threshold level for outlying values. Figure 3 presents a similar box-and-whisker plot of total per pupil spending on reform for 2006 and 2007, once Grubbs-detected outliers have been eliminated. Here we can see a pattern of reduced CSR reform funding across all three cohorts that benefits from the removal of very high influence points.

Although the removal of outliers from the database allows for a closer comparison of descriptive mean values, it has the unfortunate side effect of unnaturally truncating the data set. In order to address this issue, the following heuristic guided further analysis and reporting. When describing descriptive statistics such as dollar amounts, tables and figures would be presented both with and without outlying values. For further analysis into the distribution of reform funds across revenue and expenditure categories, dollar amounts were adjusted to represent a

percentage of total funding. This arithmetic transformation does not diminish the relative differences of values across revenue and expenditure categories; it does, however allow for the inclusion of outlying schools by making each school, in effect, its own control. Analysis of the distribution of dollars across revenue and expenditure categories will therefore utilize a percentage-based method of dollar allocation.



Mean versus median values of 2006 spending per pupil

