Policy Brief

Wisconsin Institute for Law & Liberty

February 2020

The case for public school spending transparency in Wisconsin

Libby Sobic, Education Policy Director

CJ Szafir, Executive Vice President

Introduction

Despite recent historic spending on K-12 public schools (over $14 billion last budget), too many of Wisconsin's schools are struggling – less than 50% of students are proficient in reading and math – Wisconsin has the largest racial achievement gap (of the 50 states), and rural K-12 public schools lag behind urban and suburban ones. With such a major investment into K-12, state lawmakers and taxpayers should expect better results and demand more accountability.

A major step in the right direction would be to enact public school spending transparency legislation to shine a much bigger light onto how K-12 public schools spend taxpayer money.

Wisconsin is comprised of 421 public school districts – each of which has its own

Takeaways:

1. Wisconsin lawmakers spent over $14 billion in taxpayer money on K-12 public schools in last budget. Yet academic achievement is stagnant – and declining in urban and rural areas. There needs to be more accountability.

2. It's incredibly difficult, if not impossible, to figure out where the money is being spent and what reaches the classroom.

3. To fix this, states have recently enacted spending transparency laws in overwhelming bipartisan manner.

4. It's time for Wisconsin to join them. Over 80% of Wisconsin voters want more transparency in public school spending.

5. A proposed bill led by Rep. Felzkowski and Sen. Darling (AB 810/ SB 743) would help accomplish this.

annual budget report.[1] Despite the hundreds of public school districts, there is not a unified system to provide taxpayers, parents or policymakers easy access to comprehensive information how school districts are spending our tax dollars.

Transparency in public school spending achieves several goals, including promoting effective and efficient use of taxpayer dollars, empowering school leaders and parents to help understand how resources are flowing from the state to the classroom, and providing a base line to understand how schools are being allocated funds and whether schools are getting "fair funding."

States are enacting bipartisan initiatives that require more transparency in public school spending because policymakers, school leaders, and parents lack basic information about how funds are being spent at the school and district level. Transparency in school spending is the first step in creating informed discussions about equity, academic performance, and education funding.

Wisconsin should join the national movement toward more transparency in public school spending.[2] It starts with passing AB 801.

Status Quo Not Working: Wisconsin lacks transparency measures for public school spending

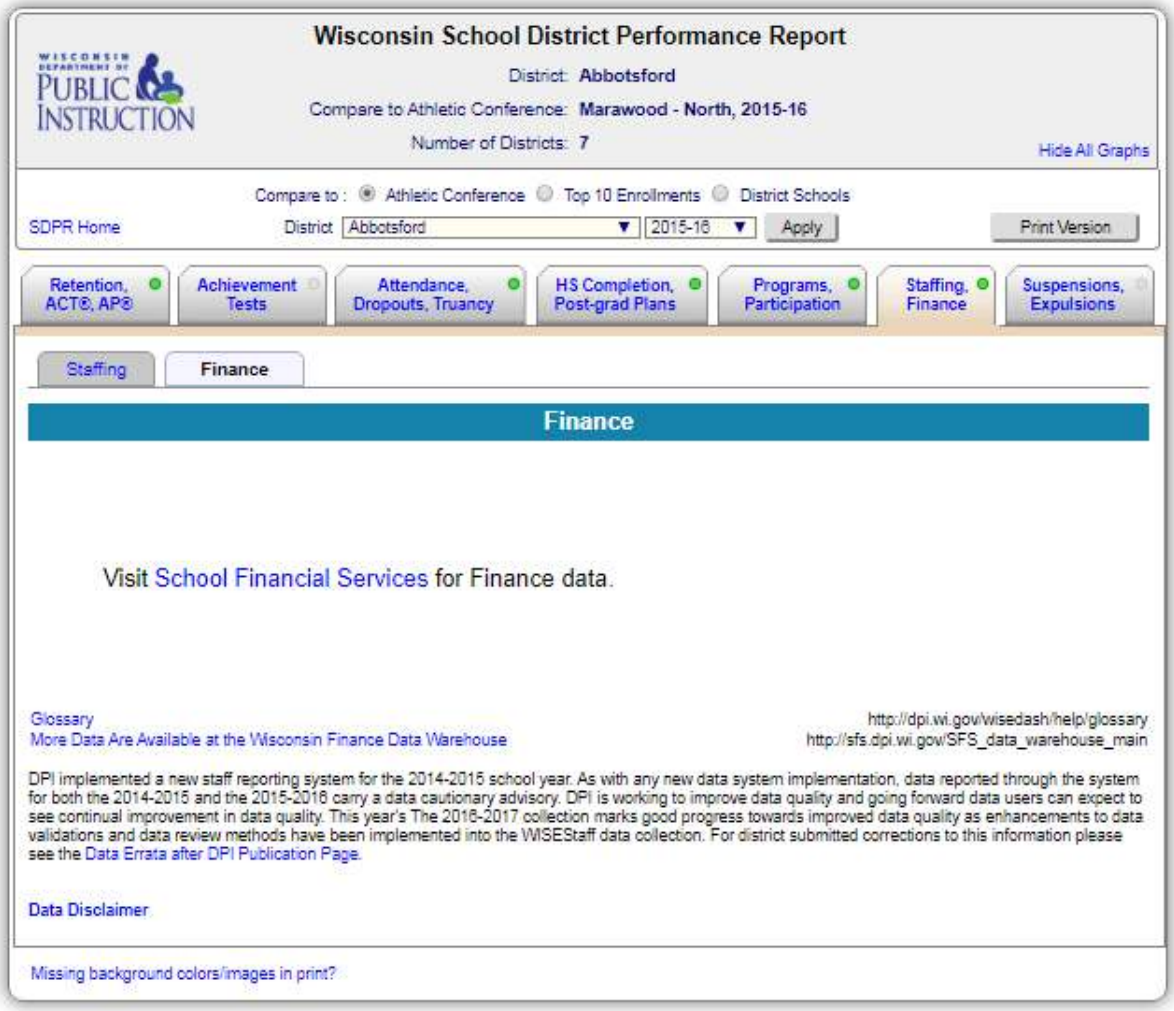
Wisconsin law does not require much uniformity in how school districts are required to report information in their annual budgets.

Most Wisconsin school districts' annual budget reports are tens – if not hundreds – of pages long and difficult to navigate to determine how the district is spending taxpayer money. Furthermore, it is nearly impossible to meaningfully compare one school district's budget to another since the Department of Public Instruction (DPI) only reports information on general finance data.[3]

Previously, DPI's school district performance reports, pictured in image B provided limited information about school finances, such as huge categories like 'instruction"[4] However, even this limited information was removed by DPI and now individuals must review dozens of Excel spreadsheets for information on school finances.[5] Today, it is not possible to differentiate between teacher salary, cost of the district's general expenditures on instruction, or special project funds (see image A).

A: **DPI's school district funding report (12/4/19)**

DPI's website, WISEdash, no longer includes information about school finances. Instead users are directed to DPI's website with the information reported in Microsoft Excel spreadsheets.



B: **DPI's previous school district funding report (5/14/19)**

DPI used to provide information on school finances for each district below. This was a basic visual breakdown of large categories of spending – instruction, administration & operations, facilities, transportation, food services, and public and staff services.

Wisconsin School District Performance Report

District: **Abbotsford**
Compare to Athletic Conference: **Marawood - North, 2015-16**
Number of Districts: **7**

Hide All Graphs

Compare to : Athletic Conference | Top 10 Enrollments | District Schools
SDPR Home | District: Abbotsford | 2015-16 | Apply | Print Version

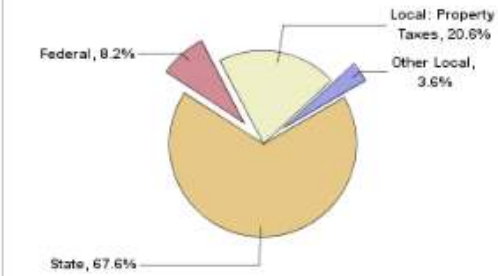
Retention, ACT®, AP® | Achievement Tests | Attendance, Dropouts, Truancy | HS Completion, Post-grad Plans | Programs, Participation | Staffing, Finance | Suspensions, Expulsions

Staffing | Finance

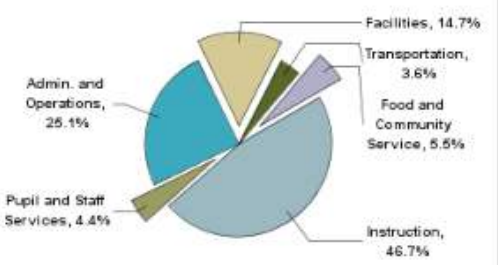
Finance

Glossary | Read about the Data

Abbotsford - Revenue per Member **



Abbotsford - Cost per Member **



Revenue per Member **

Download All District/School Data

District Name	Revenue Type	Revenue	Revenue per Member	Percent of Total
Abbotsford (711 Members)	State	$5,904,999	$8,305	67.6%
	Federal	$719,907	$1,013	8.2%
	Local: Property Taxes	$1,796,392	$2,527	20.6%
	Other Local	$317,243	$446	3.6%
	Total Revenues	$8,738,541	$12,290	100.0%
[Statewide] (854,363 Members)	State	$5,104,104,672	$5,974	45.5%
	Federal	$799,799,381	$936	7.1%
	Local: Property Taxes	$4,845,054,426	$5,671	43.2%
	Other Local	$474,958,775	$556	4.2%
	Total Revenues	$11,223,917,255	$13,137	100.0%

Cost per Member **

Download All District/School Data

District Name	Cost Type	Cost	Cost per Member	Percent of Total
Abbotsford (711 Members)	Current Education Cost	$6,816,930	$9,588	76.2%
	Instruction	$4,173,253	$5,870	46.7%
	Pupil and Staff Services	$395,109	$556	4.4%
	Admin. and Operations	$2,248,567	$3,163	25.1%
	Total Education Cost	$8,452,025	$11,888	94.5%
	Current Education Cost	$6,816,930	$9,588	76.2%
	Facilities	$1,312,801	$1,846	14.7%
	Transportation	$322,295	$453	3.6%
	Total District Cost	$8,941,401	$12,576	100.0%
	Total Education Cost	$8,452,025	$11,888	94.5%
	Food and Community Service	$489,376	$688	5.5%

Current state law requires the Superintendent of Public Instruction to "proscribe a uniform financial fund accounting system, applicable to all school districts … which provides for the recording of all financial transactions inherent in the management of schools…"[6] School boards are required to have a licensed accountant annually audit the district's accounts and the district must file a financial audit statement with the DPI.[7] School districts are required to report to DPI the amount of funds received each year and show the expenditures of "school money received from the state."[8]

But the uniform accounting system established by DPI does not provide transparency. For example, there are over 16,000 different codes used by school districts to describe how taxpayer funds are being used.[9] This makes the information nearly impossible to determine where districts are spending taxpayer dollars. Furthermore, the DPI- created reports on expenditures only compare costs by school districts in just a few buckets – transportation cost, facility cost, administration and operations, instruction, and food and community service cost.[10] DPI reports revenue data of school districts in a similar manner – in large buckets of funding based on local property tax, federal, state, and local non-property tax revenue.[11]

These catch-all categories make it difficult for anyone to determine how each school district is spending local, state, and federal funds, and whether they are doing so efficiently or effectively.[12] Furthermore, there is no easily accessible and centralized database that tracks the amount of debt a school district accrues.[13] School districts can accumulate up to $1 million for debt issuance without elector approval.[14] School districts are also permitted to go to referendum twice a year to exceed the revenue limit set by state law.[15] In the November 2018 election, Wisconsin taxpayers voted to add at least $1.3 billion more into their local public schools.[16]

But data collection on school spending is changing – and this presents major opportunities for reform. The Every Student Succeeds Act (ESSA), the federal law K-12 education law, requires all states to track and report actual per-pupil expenditures of federal, state and local funds, disaggregated by the source of funds and broken down by district and school site.[17]

For many states, including Wisconsin, this is the first time that public school-level spending data will be collected. DPI started collecting this information from public school districts and independent public charters for the 2018-2019 school year.[18] While this information is not yet[19] available to the public, DPI's guidance documents explain that funds will be identified as federal, state/local and total per-pupil expenditure by school.[20] However, good state policies shouldn't be dependent on the federal government. Wisconsin should maximize on this opportunity and create a public school-level spending data collection and website that provides greater transparency.

Currently state law provides the Superintendent of Public Instruction the authority to create a uniform financial accounting system. However, the Superintendent has not prioritized creating a system that is transparent and easily accessible. Over 80% of Wisconsin voters want more

transparency in public school spending.[21] Wisconsin policymakers should embrace the opportunity presented by ESSA and consider following the example of other states and require the Superintendent to change the reporting requirements to provide as much transparency as possible to public school spending.

Best Practices for public school spending transparency legislation

After reviewing the legislation in states like Georgia, Texas, and Oklahoma, any legislation for public school spending transparency should consider the following components:

1) **Expenditure by school site and school district**

The system must identify per pupil expenditures at the school site and school district level. But for this to be effective, the state must set consistency in how expenditures are reported. Consistency in definitions of expenditures will allow an "apples to apples" comparison between schools, as well as districts, to better understand how the local, state, and federal funds are being spent.

2) **Revenue and expenditures by type of aid**

Wisconsin's funding system is comprised of a variety of types of state aid to serve students with specific demographics, such as students with disabilities or economically disadvantaged students. These state aids are referred to as categorical funds. Federal funds are similarly distributed by student demographics, such as Title III dollars for English Language Learners, or students whose first language is not English. To help understand how these different funds are reaching the students they are designed for, a transparency system must be able to break down the type of state and federal funds that are being used and spent at the district and school level.

3) **School financial efficiency**

The public should be able to access both financial and student achievement data together. This allows for a greater understanding of the districts who are achieving greater student achievement and how the district is investing taxpayer dollars. Ideally, this would result in a financial efficiency system, like Georgia or Texas that rates districts with comparatively low per pupil expenditures with higher student achievement.

4) **Transparency website**

This information must be provided in a user-friendly format that can be accessed easily by the public. The website should include a search feature so users can identify the school or districts that are relevant to them. The website should be a centralized location for all publicly available information that is in a user friendly format. Ideally the website would follow the Texas model to help identify districts that receive a similar amount of funding so users can compare the data.

A review of the Assembly Bill 810/ Senate Bill 743 (Rep. Felzkowski, Sen. Darling)

Assembly Bill 810 and Senate Bill 743, authored by Representative Felzkowski and Senator Darling, requires the Department of Public Instruction to create more transparency in public school spending by requiring the following:

1) **Improves the existing requirement for the Superintendent of Public Instruction to create a "uniform financial fund accounting system" for public schools.**

State law requires that the Superintendent of Public Instruction create a uniform financial reporting system for all public schools, including school district and public charters. The existing system requires districts to report school spending data in large buckets, like instruction and administration. However, there is no requirement that the existing system provide transparency of specific expenditures at the school level or across the district.

This proposal improves the existing system by replacing the old accounting reporting requirements and creates a new system that will collect finance spending data based on the school level, rather than the district as a whole. The proposal requires the reporting of all types of funding – state, federal and local – received by the public school.

2) **Requires the Superintendent to receive feedback from an advisory council.**

The process to create transparency in public school spending includes feedback from an advisory council representing various entities that will be impacted by the proposed changes. The proposal creates a committee that includes members of the state legislature, urban and rural school districts, school associations, and public charter schools.

The committee will provide valuable feedback to DPI regarding how to create expenditure categories and how best to collect the data. DPI must respond to the committee's

recommendations in writing, including reasons for declining to follow a committee recommendation.

3) **The Joint Committee on Finance has passive review of DPI's response.**

The committee's advisory report and DPI's response must be provided to the co-chairs of the Joint Committee on Finance. The co-chairs have 14 working days to respond and schedule a meeting to review DPI's response.

4) **The new accounting system data must be displayed on a user-friendly website and promote the existence of the information.**

The proposal requires that the new data must be collected at least annually and uploaded to a website that allows members of the public to access, sort, and download the information. Additionally, DPI must "conduct a public information campaign" about the data to help educate members of the public that this new data exists as a resource.

5) **Delays the new system until 2021-22 school year.**

The new accounting system with transparency measures do not go into effect until the 2021-2022 school year. At the start of the 2021-22 school year, the current accounting system can no longer be instituted by DPI.

Examples of public school spending transparency in other states

Georgia

Georgia recently expanded its existing public school finance reporting system.[22] Since 2005, existing state law required school districts to report their budgets and financial expenditures to the state department of education.[23] In 2017, the Georgia legislature unanimously passed bipartisan legislation to expand the school finance information that must be reported, and create a financial efficiency rating system.[24] To ensure this system creates fair and meaningful comparisons, the state determined how districts allocate spending down to the school level.

This information, pictured below in image C, is compiled into the state's K12 report card.[25] The system allows the public to see an analysis of the district's total income and expenditures as well as expenditures by school or facility. The Georgia system also identifies the certified personnel by district and school and information on educator professional qualification. The Georgia system collects information based on a defined terms so that the data is reported the same across school sites and districts.[26]

Comparing Georgia's system of transparency to Wisconsin:

- Georgia's system is visually easy to understand and access by users.

  Wisconsin's information is buried in spreadsheets or in reports on WISEdash.

- Georgia's system reports information by school district and by school or facility.

  Wisconsin only reports information by district.

- Georgia's system includes specific categories of expenditures that apply to all schools. For example, each school or facility reports information on salary and benefits, instructional professional development, facilities and maintenance, among other categories.

  Wisconsin's system only reports information in large buckets, like instruction.

This allows the system to provide significantly more information than is currently available in DPI's WISEdash system. For example, expenditure information for general administration is separate from school administration, and instructional support costs are separated from instruction costs. The Georgia system also defines the salaries and benefits by the source of funds.

Lastly, the Georgia financial efficiency system compares and analyzes district spending per student with overall academic performance and gives each district and school a rating.[27] The

system is designed to provide a measure of efficiency across each school and district. The law requires that the Governor's Office of Student Achievement and Georgia Department of Education collaborate to adopt and annually review indicators of the quality of learning by students, financial efficiency, and school climate for schools and school districts.[28] The rating is based on a five star system that analyzes how district spending impacts both student achievement and school improvement. Georgia has embraced transparency in its public school spending and the result provides taxpayers, parents, and policymakers access to valuable information on their school or district, as well as the other public schools across the state.

C: [Georgia School System Finance Information]

All System Expenditures

System: Appling County

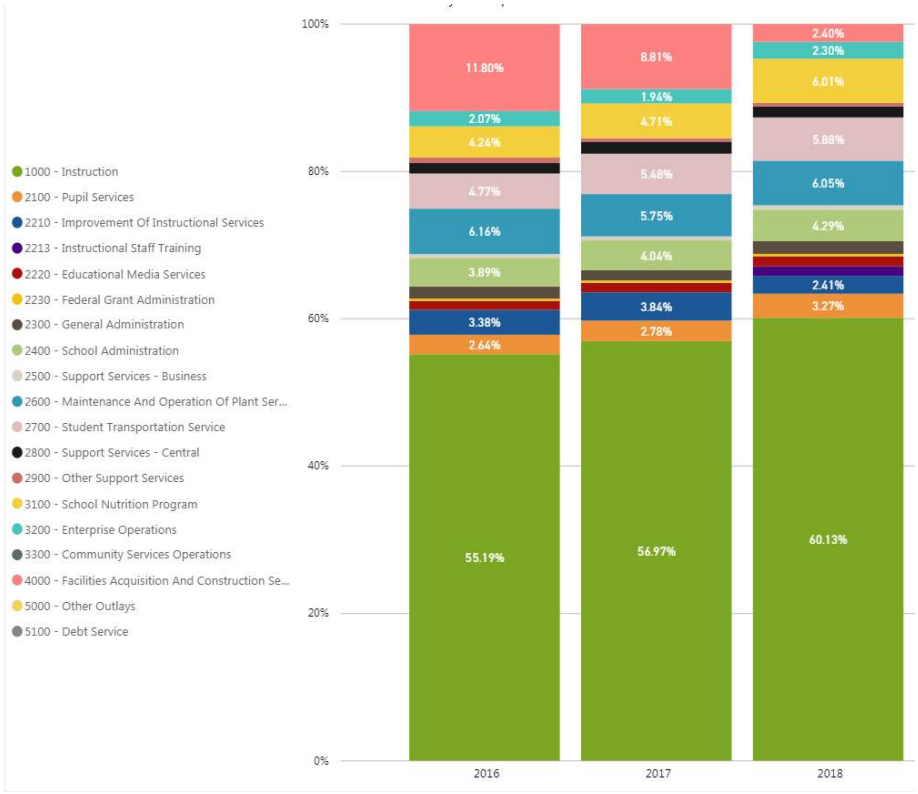
System Expenditures

2016
$41,400,736.01
Total Expenditures

2017
$41,228,742.01
Total Expenditures

2018
$39,467,213.29
Total Expenditures

Revenues - By System | Expenditures - By School/Facility | PPE - By System and School



System: Appling County

Revenues - By System | All Expenditures - By System | PPE - By System and School

Reconciliation of Salaries and Benefits and Non-Staff Support

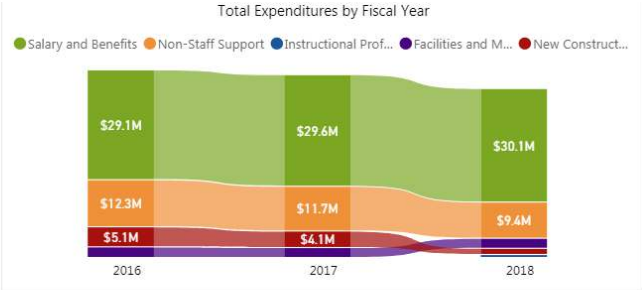
Salary and Benefits

Non-Staff Support

Instructional Professional Development

Facilities and Maintenance

New Construction



Actual Expenditures for Selected School/Facility

601-0103 Appling County High School

2018	$6,821,862.20	$1,951,235.55	125,410.02	$430,938.02	$220,827.73
Fiscal Year	Salary and Benefits	Non-Staff Support	Instructional Professional Develop...	Facilities and Maintenance	New Construction

School Budgeted Verses Actual Expenditures

Fiscal Year	2018									
Type	Budget					Actual				
School/Facility Name	Salary and Benefits	Non-Staff Support	Instructional Professional Development	Facilities and Maintenance	New Construction	Salary and Benefits	Non-Staff Support	Instructional Professional Development	Facilities and Maintenance	New Construction
601-0103 Appling County High School	7,555,330.23	1,052,413.25	106,821.36	0.00	0.00	6,821,862.20	1,951,235.55	125,410.02	430,938.02	220,827.73
601-0177 Appling County Elementary School	4,291,258.59	292,933.26	111,203.60	0.00	0.00	4,342,824.43	552,041.28	102,129.81	126,384.30	24,368.85
601-0195 Appling County Middle School	5,782,468.50	1,509,347.58	82,548.60	0.00	851,445.00	5,093,735.13	1,627,267.68	67,931.69	144,131.27	681,450.75
601-0277 Appling County Primary School	6,318,635.16	824,722.64	105,702.86	0.00	0.00	5,827,458.02	1,111,457.14	99,041.94	138,431.41	9,344.97
Total	**32,721,552.16**	**10,268,193.35**	**562,274.00**	**2,494,256.59**	**1,951,445.00**	**30,078,408.15**	**9,388,805.14**	**509,294.00**	**2,388,308.23**	**1,357,913.62**

Texas

Texas became a leader in school level financial transparency with the Texas Smart Schools initiative.[29] Schools receive a 5 star rating based on their academic performance and spending per student. There is a comprehensive website that permits users to compare schools to a "fiscal peer", i.e. schools that have the same or lower spending per student but are achieving more academic progress. This initiative was started by the Texas comptroller and is now independently managed.

The data used by the Texas Smart Schools initiative is collected in part through the Texas Education Agency and Texas Comptroller of Public Accounts. In 2001, the legislature also created the state's school financial accountability system, known as the Fiscal Integrity Rating System of Texas (FIRST) system.[30] Under the FIRST system, all traditional public, and public charter schools, are given a rating on their fiscal practices. The rating is based on a variety of indicators, including information on debt service, student enrollment, staff to student ratios, and whether the district makes timely payments to the retirement service and other government agencies.

Comparing Texas' system of transparency to Wisconsin:

- Texas reviews the spending by each district and individual school campuses and categorizes them by student performance indicators, and then cross-indexes them with spending levels. Texas then rates each district and campus with a score, 1-5, indicating its success in combining cost-effective spending with student achievement compared to their fiscal peers.

  Wisconsin only tracks district-level spending, not individual school campuses. Wisconsin does not track fiscal efficiency by districts, nor does Wisconsin analyze student achievement and school funding together.

- Texas website is visually easy to understand and access by users.

  Wisconsin's information is buried in spreadsheets or in reports on WISEdash.

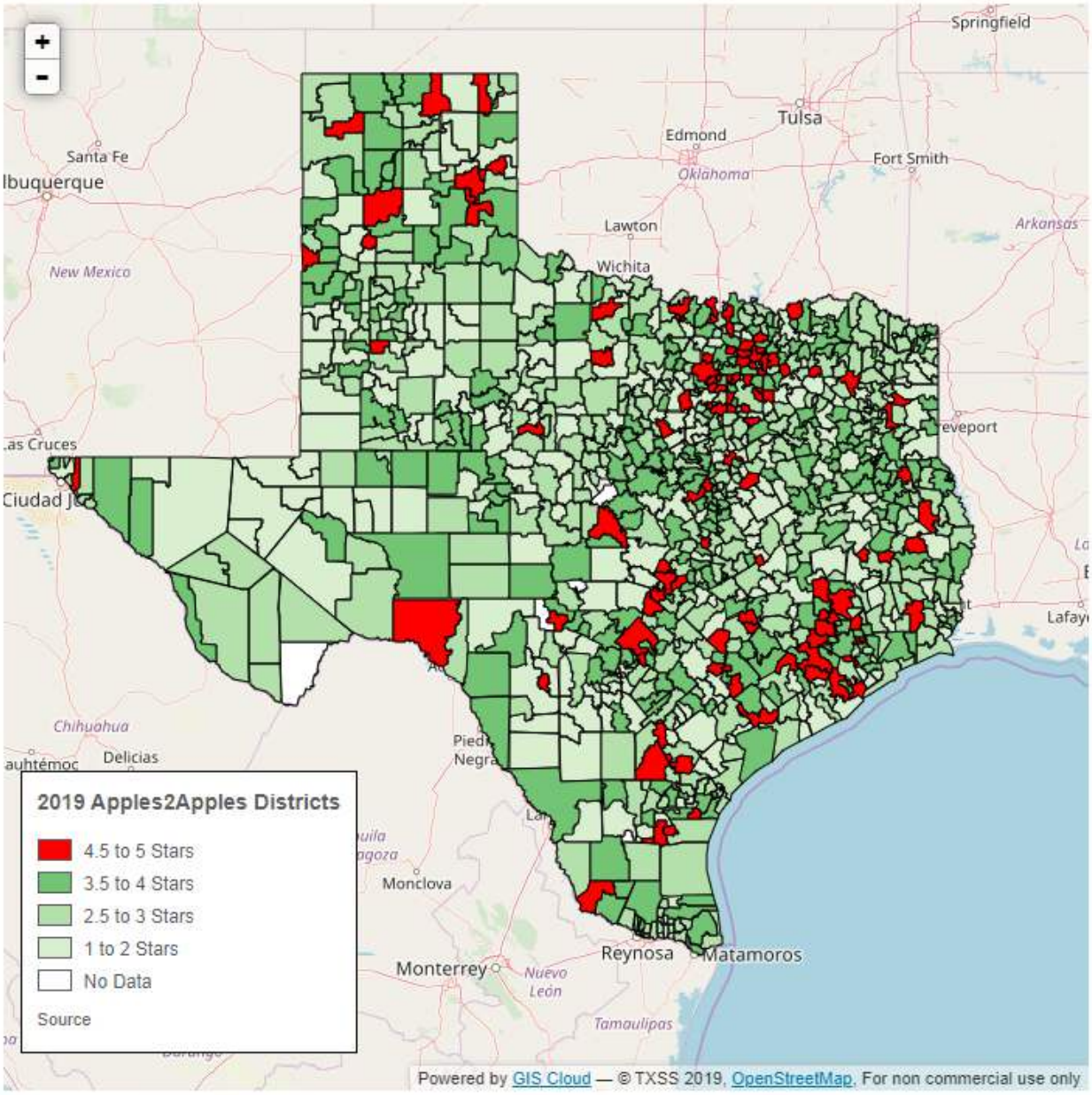
This system ensures that the public schools are held accountable for their fiscal management practices and encourages all schools to better manage their resources to provide the maximum allocation for direct instruction.

The Texas Comptroller also reports debt statistics on Texas government entities, including school districts.[31] This system provides information on the district's fiscal health. This system allows users to see the entity's debt profile, which includes information on the district's current debt obligations, debt trends, property tax rates and a comparison of the district to other similarly sized districts.

Texans have access to comprehensive resources that analyze how each school district is managing their financial resources and compare the district's resources with student achievement. Meanwhile, Wisconsin has no comprehensive system to understand the amount of debt that school districts have accrued.

Another example of public school spending transparency in Oklahoma can be found in Appendix B.

D: [Texas Smart Schools]



Appendix A – WILL 2019 Poll

"To what extent do you agree or disagree with the following statement: More information should be readily available on how public school districts spend taxpayer money?"

Overall			SW Wisconsin		
	%	Total		%	
Strongly Agree	48.50%	81.14%	Strongly Agree	40.53%	76.14%
Agree	32.64%		Agree	35.61%	
Neither	10.43%		Neither	15.15%	
Disagree	5.07%	7.36%	Disagree	5.30%	7.95%
Strongly Disagree	2.29%		Strongly Disagree	2.65%	
Don't Know	1.07%		Don't Know	0.76%	
SE Wisconsin			SW Wisconsin		
	%			%	
Strongly Agree	51.86%	81.82%	Strongly Agree	40.53%	76.14%
Agree	29.96%		Agree	35.61%	
Neither	10.74%		Neither	15.15%	
Disagree	4.34%	6.41%	Disagree	5.30%	7.95%
Strongly Disagree	2.07%		Strongly Disagree	2.65%	
Don't Know	1.03%		Don't Know	0.76%	
NE Wisconsin			NC Wisconsin		
	%			%	
Strongly Agree	53.41%	84.47%	Strongly Agree	51.55%	87.57%
Agree	31.06%		Agree	36.02%	
Neither	7.58%		Neither	6.83%	
Disagree	5.68%	6.44%	Disagree	3.73%	4.97%
Strongly Disagree	0.76%		Strongly Disagree	1.24%	
Don't Know	1.52%		Don't Know	0.62%	
NW Wisconsin			Republican		
	%	Total		%	
Strongly Agree	43.58%	77.52%	Strongly Agree	62.29%	90.27%
Agree	33.94%		Agree	27.98%	
Neither	10.09%		Neither	6.08%	
Disagree	6.88%	11.01%	Disagree	1.46%	2.68%
Strongly Disagree	4.13%		Strongly Disagree	1.22%	
Don't Know	1.38%		Don't Know	0.97%	

Democrat			Independent		
	%			%	
Strongly Agree	32.58%	71.22%	Strongly Agree	52.73%	81.82%
Agree	38.64%		Agree	29.09%	
Neither	17.42%		Neither	9.55%	
Disagree	7.07%	10.35%	Disagree	4.55%	7.28%
Strongly Disagree	3.28%		Strongly Disagree	2.73%	
Don't Know	1.01%		Don't Know	1.36%	

Appendix B – Oklahoma's public school spending transparency

In 2018, Oklahoma joined the movement of public school financial transparency by expanding the state's existing School District Transparency Act to include district and school-level revenue and expenditure data.[32] The law, which was passed with bipartisan support, includes specific types of revenue that must be reported, such as per-pupil expenditures[33], the type of expenditures, and descriptive purpose of the funding action or expenditure.[34] Oklahoma's system is similar to the information collected by DPI, but it is organized in a centralized and easily accessible database. Additionally, the Oklahoma system creates standardized definitions of expenditures to provide an accurate comparison across districts.

Specifically, Oklahoma's website is categorized by district and permits the user to see the district's expenditures by general categories, the overall per pupil expenditure by the district, and a variety of reports, such as the superintendent compensation.[35]

The Oklahoma system is not as robust as Georgia and Texas. But the system creates a more easily accessible database of information on the school district's expenditures and fiscal practices than is currently available in Wisconsin and it is a good example of how Wisconsin could implement transparency reporting into law.

Oklahoma Cost Accounting System

DISTRICT SUMMARY

District Name: **Achille 07I003**
Post Office Box 280
Achille, OK 74720-0280

Website: http://www.achilleisd.org/ - Additional information on school district budget and expenditures may be available on the district webpage.

Year: 2017 - 2018
Expenditure Total: $3,076,797.79
Enrollment as of Oct. 1st: 360
Enrollment PPE: $8,546.66

Superintendent Total Compensation Report

EXPENDITURE DETAILS - ALL FUNDS Download

Function Code	Description	Amount	Enrollment PPE
1000	Instruction	$1,497,015.23	$4,158.38
2100	Support Services—Students	$227,522.70	$632.01
2200	Support Services—Instructional Staff	$27,097.81	$75.27
2300	Support Services—General Administration	$157,517.83	$437.55
2400	Support Services—School Administration	$181,817.88	$505.05
2500	Support Services – Central Services	$108,380.71	$301.06
2600	Operation and Maintenance of Plant Services	$333,226.63	$925.63
2700	Student Transportation Services	$67,322.55	$187.01
3100	Child Nutrition Programs Operations	$221,108.75	$614.19
3200	Enterprise Operations	$74,413.86	$206.71
	Total:	**$2,895,423.95**	**$8,042.84**

Input Details

Description	Amount
CareerTech	$141,410.00
CommoditiesDHS	$13,118.15
FederalStudentAssessment	$3,914.88
StateStudentAssessment	$4,516.25
TeacherRetirement	$18,414.55
Total:	**$181,373.84**

[1] Wisconsin Department of Public Instruction, "Public Schools at a Glance 2018-2019." //dpi.wi.gov/sites/default/files/imce/eis/pdf/schools_at_a_glance.pdf

[2] This includes neighboring states: Illinois, through its school report card, provides information about school and district revenue and expenditures in specific categories. See https://www.illinoisreportcard.com/Default.aspx. Michigan, through its Center for Educational Performance and Information's Financial Transparency Dashboard provides a variety of financial metrics to see how a district is performing financially. See https://www.mischooldata.org/DistrictSchoolProfiles2/FinancialDashboard/FinancialDashboard.aspx.
[3] Wis. Stat. § 121.05(1)(c)
[4] Wisconsin Department of Public Instruction, WISEdash School District Performance reports, https://wisedash.dpi.wi.gov/Dashboard/portalHome.jsp. Image capture on June 17, 2019.
[5] Wisconsin Department of Public Instruction, WISEdash School District Performance reports, https://wisedash.dpi.wi.gov/Dashboard/portalHome.jsp. Website visited on November 26, 2019 which directs users to School Financial Services website. See https://dpi.wi.gov/sfs/statistical/cost-revenue/overview
[6] Wis. Stat. § 115.28(13)
[7] Wis. Stat. § 120.14(1)
[8] Wis. Stat. § 120.18(1)(f)
[9] Wisconsin Department of Public Instruction. "Annual Report Data Download." See FY 2017-2018 Annual Account Descriptions, https://dpi.wi.gov/sfs/reporting/safr/annual/data-download#Annual_2017-2018
[10] Wisconsin Department of Public Instruction. "Comparative Cost Per Member." See 2017-2018 Comparative Revenue per member, https://dpi.wi.gov/sfs/statistical/cost-revenue/comparative-revenue-member
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