
D.C. Schools Shortchange At-Risk Students

June 26, 2019

A report by the Office of the District of Columbia Auditor



Executive Summary



What ODCA Recommends

1. DCPS should establish transparent base funding for each school tied to enrollment and grade level. The annual budget process should use a specific and transparent methodology so that school communities are informed on both the method and the results.
2. DCPS should publish each school's base funding and supplemental at-risk allocations so principals and LSATs can identify what is base funding and what is supplemental.
3. DCPS should establish internal controls for any adjustments to base funding, including policies and procedures for allocating at-risk funds.
4. The Council should amend D.C. Code to strengthen at-risk provisions on "supplement not supplant" and apply these provisions to all public schools in D.C. to aid in its oversight of compliance with the at-risk funding requirements.
5. The District should evaluate and continuously improve its at-risk funded programs. In partnership with the forthcoming Research Practice Partnership (RPP),⁷⁰ DME should initiate formal research on the context and impact of its at-risk funded initiatives, using rigorous quantitative and qualitative methods.
6. The Council should require consistent reporting of at-risk spending across all public schools.

Why ODCA Did This Audit:

ODCA conducted this audit as a follow-up of our 2017 study, *Budgeting and Staffing at Eight DCPS Elementary Schools*, which found schools sometimes used at-risk funds to provide core staffing. Given the issues stemming from the ongoing achievement gap within the District's public schools, ODCA initiated this follow-up study to assess DCPS's compliance with requirements that at-risk funds be "supplemental to the school's gross budget and shall not supplant any Formula, federal, or other funds to which the school is entitled." The study also tracks the proposed budget uses of at-risk funding from FY 2016 to FY 2020.

What ODCA Found:

- DCPS schools with high concentrations of at-risk students often received reduced base funding, a violation of the D.C. Code. In contrast, schools with low concentrations of at-risk students often received base funds that either matched or exceeded their staffing formula requirements.
- Schools with more at-risk students received less base funding for related arts teachers and the majority of at-risk funds budgeted for these staff were misused.
- ODCA found significant evidence of misuse of at-risk funds budgeted for social workers and psychologists, particularly in schools with high concentrations of at-risk students.
- The District has spent more than \$450 million in at-risk funds without a measurable and consistent strategy.

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Background

The Fair Student Funding and School-Based Budgeting Amendment Act of 2013 authorized supplemental funding for schools with students who are considered at risk of academic failure.¹ These funds are specifically intended to improve the academic outcomes of District students who are homeless, in foster care, receive Supplemental Nutrition Assistance Program (SNAP) or Temporary Assistance for Needy Families program funds, or are at least one year over-age for their grade in high school.² Notably, students can and do fall into more than one of these categories;³ in school-year 2017-18, almost 40 percent of students considered at-risk met two of these categories. In the current fiscal year, the District allocated over \$100 million in at-risk funding to improve the academic outcomes of approximately 40,000 students now considered at-risk.

Our 2017 study, *Budgeting and Staffing at Eight DCPS Elementary Schools*, found some of the schools in our sample essentially misused at-risk funds to pay for required staff like related arts teachers. Given the issues stemming from the ongoing achievement gap within the District's public schools, ODCA initiated this follow-up study to assess the District of Columbia Public Schools' (DCPS) use of at-risk funding in FY 2018, the most recently completed fiscal year.

Persistent Achievement Gaps

Although the District's overall standardized test scores are improving, persistent gaps remain between students who are eligible for free and reduced-price lunch and those who are not eligible. The National Assessment of Educational Progress (NAEP), also known as, The Nation's Report Card, provides a comparable method for assessing gaps in achievement between these two student groups over time in D.C.⁴

Importantly, out of four gaps measured in fourth grade and eighth grade reading and math scores, between students who were eligible for free and reduced-price lunch and students who were not eligible, none of the gaps have reached a statistically significant level of improvement, and in fact, two have significantly worsened. More specifically, both the eighth grade reading and math gaps have grown between 1998 and 2017 and between 2000 and 2017. The fourth grade reading and math gaps have not significantly changed between 1998 and 2017 and between 2000 and 2017.⁵

1 The Fair Student Funding and School Based Budgeting Act of 2013, Law Number L20-0087, effective February 22, 2014, D.C. Code § 38-2905.01.

2 D.C. Code § 38-2901(2A).

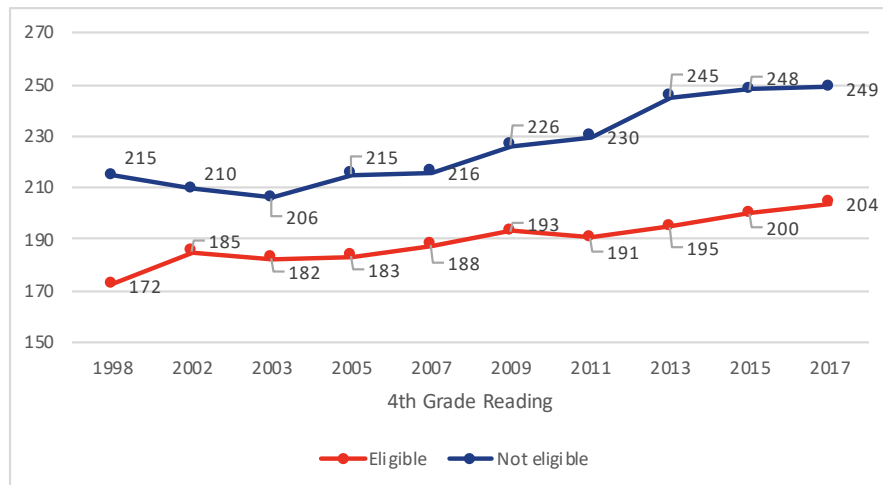
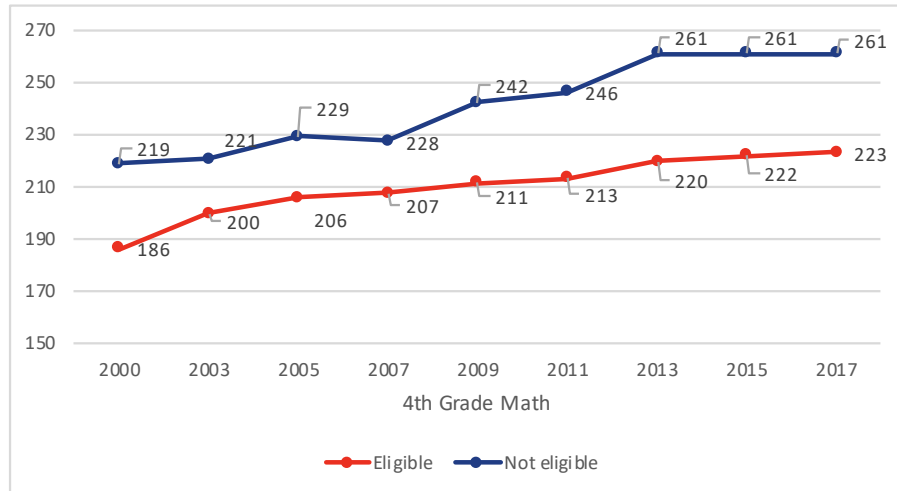
3 OSSE, UPSFF Working Group, Slide 10, November 29, 2018: https://osse.dc.gov/sites/default/files/dc/sites/osse/page_content/attachments/UPSFF%20Working%20Group%20November%20Meeting%20presentation.pdf

4 NAEP is administered to a sample of students in fourth grade and eight grade in every state. The subgroup sample results are compared, and any gaps found are tested for statistical significance to confidently assert that they do or do not likely represent real gaps in the larger underlying population of DCPS students. Therefore, the term "significant" identifies "statistically dependable population differences," based on tests of statistical significance. More information here: <https://nces.ed.gov/nationsreportcard/guides/statsig.aspx>

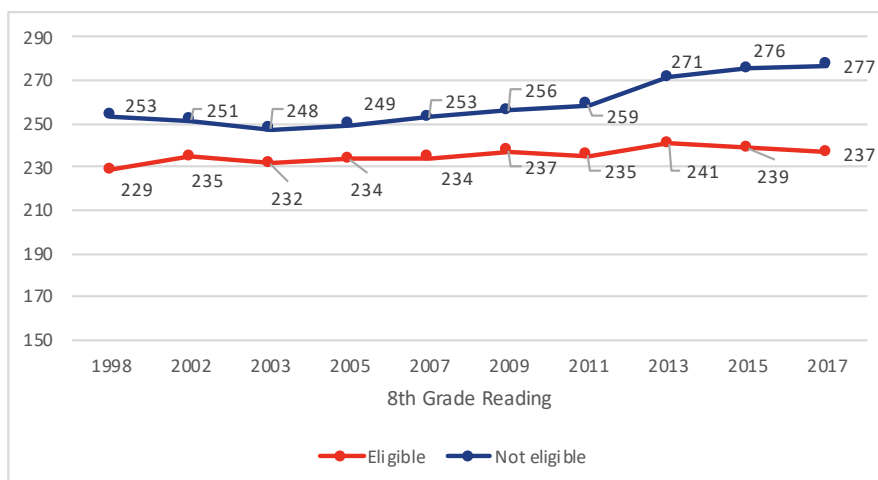
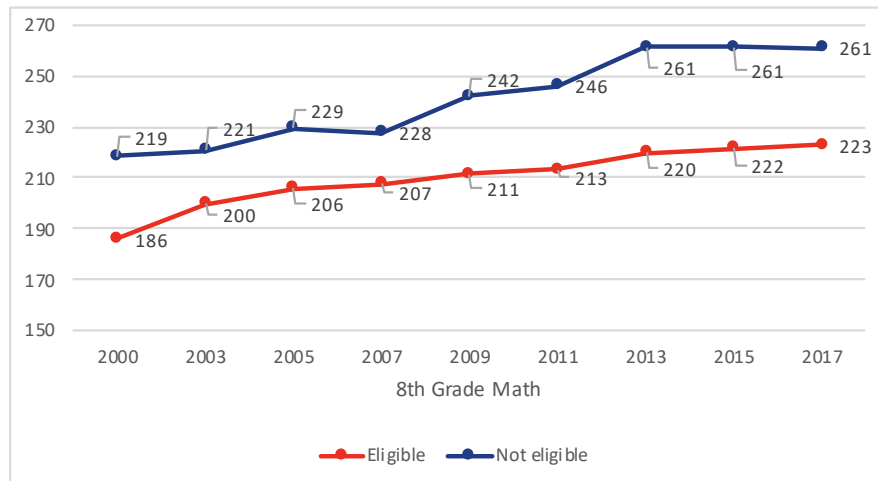
5 OSSE, "National Assessment of Educational Progress (NAEP)", accessed May 14, 2019: <https://osse.dc.gov/service/national-assessment-educational-progress-naep>

While none of the gaps between students eligible for free and reduced-price lunch and those not eligible have improved, the gap between fourth grade reading and math scores of black and white students have both narrowed from 1998 to 2017 and 2000 to 2017.⁶

Figure 1: Statewide NAEP 4th Grade and 8th Grade Math and Reading Scores by Free or Reduced Price Lunch Eligibility



6 OSSE, "National Assessment of Educational Progress (NAEP)", accessed May 14, 2019: <https://osse.dc.gov/service/national-assessment-educational-progress-naep>



Source: National Assessment of Education Progress (NAEP), 1998–2017

Additional Targeted Funds Proven to Help Close Gaps

Multiple rigorous studies have shown that school finance reforms providing additional money targeted to low-income students can help close the achievement gap.⁷ The District of Columbia Public Education Finance Reform Commission, convened in 2011, met to study and report on revising the Uniform Per Student Funding Formula (UPSFF) to improve its equity, adequacy, affordability, and transparency. One of the commission’s recommendations was that the Mayor study the costs of providing an adequate education in the District of Columbia. The Office of the Deputy Mayor for Education (DME) published the follow-up study, [Cost of Student Achievement: Report of](#)

7 Kreisman, Daniel, and Matthew P. Steinberg. (2019). The Effect of Increased Funding on Student Achievement: Evidence From Texas’s Small District Adjustment. (EdWorkingPaper: 19-58). Retrieved from Annenberg Institute at Brown University: <http://www.edworkingpapers.com/ai19-58>; Baker, Bruce “Does Money Matter in Education?”, Second Edition, Albert Shanker Institute 2016; Jackson, C. Kirabo et. al., “Boosting Educational Attainment and Adult Earnings: Does school spending matter after all?”, *Education Next* Fall 2015, Vol. 15, No. 4.

[the DC Education Adequacy Study](#), in December 2013. The study team recommended raising the UPSFF base for instructional purposes up to \$10,557 per student (\$11,520 in 2019 dollars).⁸ The study also recommended adding a 0.37 weight for students at risk of academic failure, which would supersede the original 0.17 summer school weight.

D.C. Targets At-Risk Funds to Close the Gap

Then D.C. Councilmember David Catania, who chaired the Committee on Education, introduced the Fair Student Funding and School-Based Budgeting Act of 2013, on June 4, 2013.⁹ The bill originally added a weight for all students identified as eligible for free or reduced lunch and students attending high schools with graduation rates of less than 75 percent in the prior year.¹⁰ After debate and review of draft recommendations from the previously released Cost of Student Achievement report, the final bill authorized a new at-risk weight, defined as a student who is one or more of the following:

- Homeless.
- In the District’s foster care system.
- Qualifies for the Temporary Assistance for Needy Families program or SNAP.
- A high school student who is one year older, or more, than the expected age for the grade in which the student is enrolled¹¹.

The Fair Student Funding Act includes specific requirements for DCPS’s use of at-risk funds and no specific requirements for public charter schools’ use of at-risk funds.¹² For DCPS, the law requires that at least 90 percent of at-risk funding go toward school-level budgets and that the Central Office distribute funds proportionately based on each school’s at-risk enrollment projection.¹³ DCPS must also use its at-risk funds “for the purpose of improving student achievement among at-risk students.”¹⁴ DCPS’s at-risk funds must be *supplemental* to each school’s gross budget and not *supplant* any UPSFF, federal, or other funds to which the school is otherwise entitled.¹⁵ The 2013 law also gave principals discretion over the use of the funds, but this provision was amended in 2015 to give the Chancellor direction over at-risk fund allocation.¹⁶

DCPS Central Office Directs the School-Level Budgeting Process

DCPS uses the centrally-managed Comprehensive Staffing Model (CSM) to fund its schools. DCPS began using the CSM in school year 2008-09 to ensure that students had access to the same opportunities regardless of their school’s size or location. Central Office allocates funds for average staff costs based on enrollment projections and programmatic needs, building a new budget from zero each year. DCPS limits principal autonomy over budgets,

8 In September 2012, the DME contracted with The Finance Project (a Washington-based policy research and technical assistance firm) and their sub-contractor, Augenblick, Palaich and Associates (a Denver-based education research firm) to complete the DC Education Adequacy Study.

9 B20-309, “Fair Student Funding and School Based Budgeting Act of 2013”.

10 B20-309, Sec. 2.

11 D.C. Code § 38-2901(2A).

12 B20-309, “Fair Student Funding and School Based Budgeting Act of 2013”

13 D.C. Code § 38-2907.01(a)(3).

14 D.C. Code § 38-2907.01(b)(1).

15 D.C. Code § 38-2907.01(b)(3).

16 See Title IV, Subtitle D of the “Fiscal Year 2016 Budget Support Act of 2015,” Law Number L21-0036, effective October 22, 2015, which amends D.C. Code § 38-2907.01(b)(1).

giving them flexibility with limited, non-required positions like front office staff and non-personal funds like supplies.¹⁷

Our 2017 study, *Budgeting and Staffing at Eight DCPS Elementary Schools*, found that each school in the sample generally complied with the CSM, but compliance was sometimes achieved by using at-risk funds to fill in when the base allocation was insufficient.¹⁸ Because the CSM funds positions and not students, per-pupil spending may also vary widely by school. Small schools generally see higher per-pupil averages because they spread the fixed costs of average salaries (not actual salaries) for required positions across fewer students.

Below we describe how DCPS allocates funds for related arts teachers, social-emotional positions including social workers and psychologists, and the extended year program—the top three budgeted uses of at-risk funds in school-year 2017-18. While related arts teachers and social workers and psychologists are required positions in the CSM, the extended year program is not required and is in addition to the CSM. The subsequent audit results section articulates the relevant findings associated with each of these categories of at-risk budgeting.

How DCPS Directs the Budgeting Process for Related Arts Staff in Elementary Schools

The FY 2018 School Budget Development Guide provides additional detail regarding the CSM and states that elementary students will have 45 minutes of special instruction each day. This special instruction should include art, health, music, physical education, and world language, each at least once a week at minimum.¹⁹ Principals may petition the Central Office to reallocate funds from required positions but, as shown in our 2017 report, a request to defund a part-time related arts teacher was denied on the grounds that the position is required for elementary schools.²⁰

Therefore, if at-risk funds were allocated to required related arts staff positions, principals had no choice but to use the funds in this way and were likely unaware that at-risk funds, in particular, were budgeted for these positions until the end of the budget process, when submitted budgets are published.²¹

17 DC Public Schools: FY20 LSAT Roundtables January 2019, retrieved from: <https://dcps.dc.gov/sites/default/files/dc/sites/dcps/publication/attachments/January%20LSAT%20Roundtables%20FY20%20PPT%20FINAL.pdf>

18 Office of the DC Auditor, *Budgeting and Staffing at Eight DCPS Elementary Schools*, October 30, 2017.

19 District of Columbia Public Schools, "School Budget Development Guide Fiscal Year 2018 (FY18)," Updated February 2017, page 61: <https://dcps.dc.gov/sites/default/files/dc/sites/dcps/publication/attachments/FY18%20Budget%20Guide.pdf>.

20 Office of the District of Columbia Auditor, "Budgeting and Staffing at Eight DCPS Elementary Schools," October 30, 2017, page 33: <http://zd4l62ki6k620lqb52h9ldm1.wpengine.netdna-cdn.com/wp-content/uploads/2018/07/DCPS.Staffing.Report.Final.10.30.17.pdf>.

21 At-risk fund uses are published in the final phase of the DCPS budget process, i.e., in the submitted budget phase. The DCPS data center provides both initial and submitted budgets across multiple years showing when at-risk funds are public: <https://www.dcpsdata-center.com>

Figure 2: CSM Formula Related Arts Teachers in DCPS Elementary Schools

Projected School Enrollment	Total Art, Music, P.E., and World Language Teachers
Fewer than 400 students “small”	3.0
Between 400 and 599 students “medium”	4.5
600 or more students “large”	5.5

Source: DCPS Fiscal Year 2018 Elementary School Comprehensive Staffing Model

How DCPS Directs the Budgeting Process for Social Workers & Psychologists

Social workers and psychologists can provide a variety of school-based mental health support services. According to the DCPS budget guide, the social worker’s primary role is to “address student engagement, work to ensure optimal mental health functioning, and provide behavior support needs of all students.”²² School psychologists provide similar academic and behavior supports, but also provide cognitive and psychological assessments required to identify students’ special education needs.²³ Importantly, they also play an essential compliance role for students with Individualized Education Programs (IEPs). More specifically, in compliance with the federal Individuals with Disabilities Education Act (IDEA), social workers and psychologists provide targeted behavioral support services and assessments for students with these needs on their IEPs.²⁴

DCPS allocates social workers and psychologists under the Schoolwide Instructional Support portion of its CSM. DCPS does not publish the exact formula used to allocate social workers and psychologists but identifies the categories below as the basis for its formula. An outline of the formula received from the DCPS Budget Office is provided in Appendix H.

- Assessments (functional behavior, social history, and psychological) held during the past school year.
- Student Support Team (SST) meetings held during the past school year.
- Manifestation Determination meetings held during the past school year.
- Individualized Education Programs (IEPs).
- Behavior Support Service (BSS) hours present in the school’s IEPs.²⁵

Therefore, while the DCPS budget guide description for social workers and psychologists highlights the role they can play for all students in a school, the formula used to allocate these staff positions is made up of almost entirely IDEA-mandated services, creating a disconnect between the formula and potential responsibilities.

Importantly, before sending initial budget allocations to schools, DCPS adjusts each school’s formula allocation “based on other qualitative knowledge that mental health program managers, [instructional] superintendents, and others know about the school.”²⁶

22 DCPS Budget Guide, FY 2018, p. 39, accessed May 14, 2019: <https://dcps.dc.gov/page/budget-archives>.

23 DCPS Budget Guide, FY 2018, p. 40, accessed May 14, 2019: <https://dcps.dc.gov/page/budget-archives>.

24 IDEA §300.34.

25 DCPS Budget Archives, FY 2018, accessed May 14, 2019: <<https://dcps.dc.gov/page/budget-archives>>.

26 Email exchange with DCPS Director of School Funding, April 10, 2019.

Principals receive their initial budgets and may petition for adjustments before budgets are submitted as part of the Mayor’s overall budget that goes to the D.C. Council in early spring. For school-year 2017-18, four principals asked to eliminate their school’s social worker allocations²⁷ and two principals eliminated their school psychologist allocations.²⁸ None of these six schools used at-risk funding to replace social workers or psychologists eliminated with petitions.

Unlike in the prior case of related arts teachers, principals could decrease social worker and psychologist staffing levels. However, both related arts teachers and social workers and psychologists are listed as required, not flexible or optional positions in the DCPS Budget Development Guides.²⁹ Therefore, the enforcement of required positions is not consistently applied.

How DCPS Directs the Budgeting Process for Its Extended-Year Program

DCPS budgeted \$5 million—10 percent of its at-risk budget in fiscal year 2018 -to provide an extended school year at 11 schools. DCPS began its extended-year program at Raymond Education Campus as a pilot in school year 2015-16, then expanded it to 10 other schools for the next three school years: 2016-17, 2017-18, and 2018-19. In school years 2016-17 and 2017-18, DCPS built two intersession weeks into the middle of its extended-year calendar so that students in need of targeted support could receive more attention. Extended-year schools received additional funding in the form of 12-month salaries for their teachers and instructional aides, as well as additional non-personal services funding per student.³⁰

Figure 3: Instructional Days in DCPS Traditional and Extended-Year Calendars

School Year ³¹	Traditional Calendar Student Days	Extended-Year Student Days ³²	Extra Instructional Days for Extended-Year Schools
2016–17	181	197	16 days
2017–18	180	190	10 days
2018–19	181	191	10 days

Source: DCPS Calendars

Extended-year programs target summer learning loss, sometimes referred to as the “summer slide.” Research has shown that, on average, student achievement declines over the summer equivalent to one month’s worth of learning time.³³ Additionally, a meta-analysis of summer reading interventions found that lower-income students may benefit

27 Banneker Academic High, Drew Elementary, Randle Highlands Elementary and Ross Elementary Schools; DCPS Responses to FY2018 Performance Oversight Questions, p. 29.

28 MacFarland Middle and Ballou STAY schools; DCPS Responses to FY18 Performance Oversight Questions, p. 29.

29 District of Columbia Public Schools, “School Budget Development Guide Fiscal Year 2018 (FY18),” Updated February 2017, page 41: <https://dcps.dc.gov/sites/default/files/dc/sites/dcps/publication/attachments/FY18%20Budget%20Guide.pdf>

30 DCPS Budget Guide, FY 2018, p. 27, accessed May 14, 2019: <<https://dcps.dc.gov/page/budget-archives>>.

31 DCPS Calendars, accessed May 14, 2019: <<https://dcps.dc.gov/page/dcps-calendars>>.

32 Excludes intersession breaks built into school-years 2016-17 and 2017-18.

33 Quinn, David M. & Polikoff, Morgan, “Summer learning loss: What is it, and what can we do about it?” Brookings Institution, September 14, 2017.

more than higher-income students when attending the same program.³⁴ Research on the practices of effective charter schools also found extending time on task to be an effective means of raising student achievement.³⁵

Where Are Students Considered At-Risk?

Over the last five years, from school-year 2015-16 through 2018-19, the percentage of students considered at-risk across the District has decreased from 46 percent to 43 percent. This decrease is driven primarily by a decrease in the percentage and number of at-risk students served in DCPS schools from 48 percent to 44 percent (23,015 to 21,554 students). Public charter schools also have seen a smaller decrease from 44 percent to 43 percent at-risk; however, the total number of at-risk students served by public charter schools has increased from 16,601 to 18,731 students.

Figure 4: Number of DCPS and Charter School Students Considered to Be At-Risk, FY 2015-FY 2019

Year	DCPS	At-Risk	%	Charter	At-Risk	%	Total	At-Risk	%
FY15	47,548	23,015	48%	37,684	16,601	44%	85,232	39,616	46%
FY16	48,439	23,057	48%	38,905	17,040	44%	87,344	40,097	46%
FY17	48,510	21,470	44%	41,491	17,887	43%	90,001	39,357	44%
FY18	47,982	20,987	44%	43,340	18,930	44%	91,322	39,917	44%
FY19	48,902	21,554	44%	43,911	18,731	43%	92,813	40,285	43%

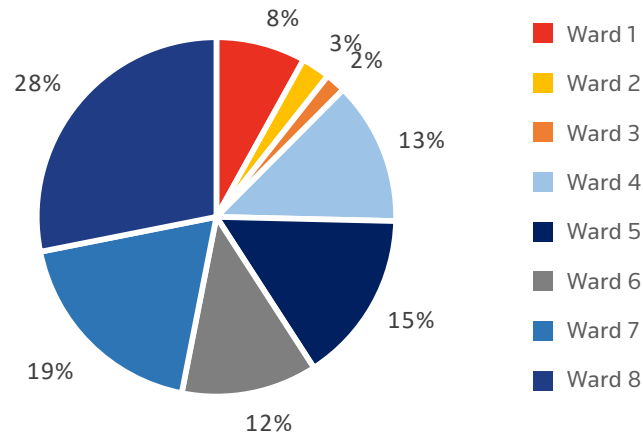
Source: OSSE Audited Enrollment

Looking more closely at school-year 2017-18, 44 percent of students enrolled in DCPS or charter schools were considered at-risk; however, the distribution of these students varies by ward, school, grade band, and sector. The ward representing the lowest percentage of students considered at-risk is Ward 3, with only 2 percent of students considered at-risk, and the Ward representing the highest percentage of students considered at-risk is Ward 8, with 28 percent.

34 Kim, James S. & Quinn, David M. "The Effects of Summer Reading on Low-Income Children's Literacy Achievement From Kindergarten to Grade 8: A Meta-Analysis of Classroom and Home Interventions" Review of Educational Research, 83(3), 386-431, 2013.

35 Fryer, Roland G. "Learning from the Successes and Failures of Charter Schools," The Hamilton Project, page 6, September 2012.

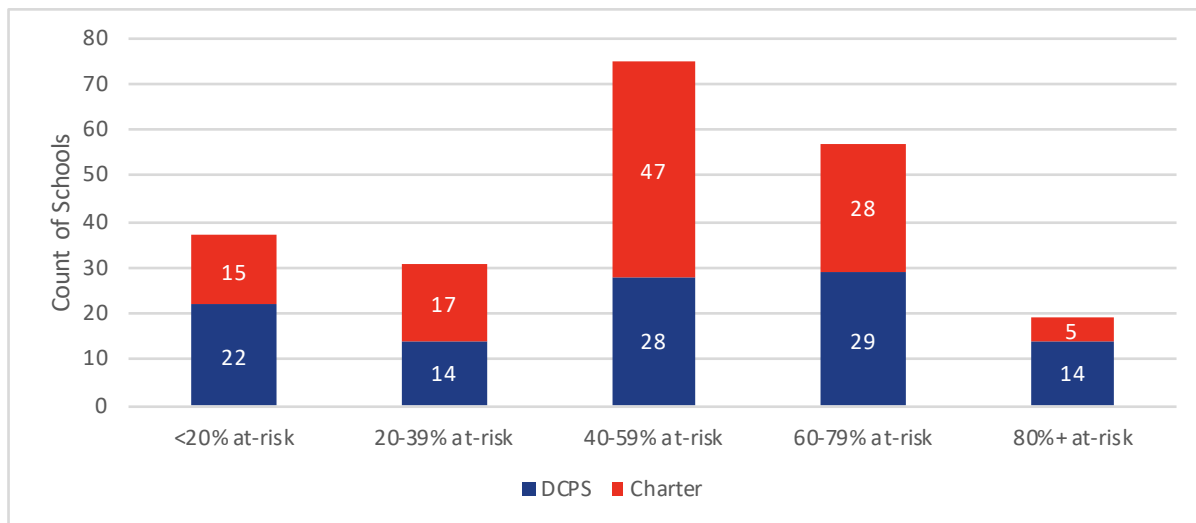
Figure 5: Distribution of At-Risk Enrollment by Ward in All Schools, FY 2018



Source: OSSE Audited Enrollment

As shown in Figure 5, DCPS schools tend to enroll both the highest and lowest concentrations of students considered at-risk. In school-year 2017-2018, 22 of the 37 schools enrolling 20 percent or less at-risk students were DCPS schools. Conversely, 14 of the 19 schools enrolling 80 percent or more at-risk students also were DCPS schools. The largest group of charter schools are in the middle range of more than 40 percent at-risk enrollment but less than 60 percent. Overall, 151 of 235 schools eligible to enroll at-risk students (64 percent) enroll at least 40 percent at-risk students.

Figure 6: UPSFF Enrollment by At-Risk Concentration and Sector, All PK-12th Schools FY 2018



Source: OSSE Audited Enrollment

Objective, Scope, and Methodology

Objectives

1. Evaluate DCPS's compliance with "supplement not supplant" requirements for at-risk funding in FY 2018.
2. Identify and track the specific uses of at-risk funding, in DCPS and charter schools, since its inception in the FY 2015 budget.

Scope

Our scope consists of four categories of information:

- If and to what extent at-risk funds were misused (used contrary to provisions in the statute) within the top three uses of at-risk funds in DCPS's FY 2018 submitted school-level budgets, including the allocation of related arts teachers, social workers, and psychologists, and the phase out of the extended year program.
- The difference between the use of at-risk funds in extended year schools in FY 2019 and FY 2020, again to determine if and to what extent at-risk funds were misused, by leveraging the unique opportunity provided by the phase-out of the extended year program in FY 2020.
- The uses of at-risk funds in DCPS across five years, from FY 2016 to FY 2020.
- The available public charter school at-risk funding reports from FY 2016 to FY 2020.

To complete the analyses, we used the following data sources in addition to correspondence with DCPS and PCSB staff:

- DCPS at-risk submitted budgets, FY 2016 to FY 2020.
- PCSB reports on at-risk spending FY 2015-2019.
- OSSE audited enrollment.
- OSSE report card data on demographics within STAR data.
- DCPS budget guidance documents including CSM and development guide.
- DCPS projected enrollments by school.
- DCPS social worker and psychologist school-based allocations, underlying formula and inputs for FY18 (from DCPS Budget Office).³⁶

Methodology

The D.C. Code states that DCPS's at-risk funds must be supplemental to each school's gross budget and not supplant any UPSFF, federal, or other funds to which the school is entitled.³⁷ In other words, replacing or compensating for gaps in formula funds with supplementary dollars is *supplanting*. The underlying assumption is that at-risk funds are supplemental only if underlying base funding is allocated without regard to each school's at-risk concentration.

36 Other mental health support staff may be serving in schools in addition to DCPS staff. These additional staff may be provided by the Department of Behavioral Health or through public-private partnerships. The allocations described in this report do not include providers outside of DCPS.

37 D.C. Code § 38-2907.01(b)(3).

As mentioned earlier, the same provision does not apply to the at-risk funds provided to public charter schools in the District. Therefore, our analysis of if and to what extent at-risk funds are supplemental can only be applied to DCPS.

We modeled our analysis of at-risk “supplement, not supplant” after OSSE’s Title I, Part A guidance for local education agencies (LEAs).³⁸ The Council’s Committee on Education has long considered at-risk “supplement, not supplant” to be similar to federal “supplement, not supplant” requirements for Title I funding.³⁹ LEAs demonstrate compliance by showing that each school in their system receives “all of the local funds they would otherwise receive if Title I funds were not available.”⁴⁰ LEAs have flexibility to determine their own funding methodologies but must ensure that local funding is distributed to schools without regard to Title I status, a concept referred to as “Title I-neutral.”

Therefore, to accomplish our first objective, we checked for “*at-risk neutrality*,” e.g., the allocation of non-at-risk funds (“base funding”) without regard to at-risk status. To identify each school’s base funding, we subtracted any at-risk funded items from each school’s submitted budget. Next, we compared each school’s base funding versus the amount entitled to each school through DCPS’s CSM. Any use of at-risk funds to pay for CSM-required positions was classified as a misuse of funds.

Figure 7: Schematic of ODCA Supplement not Supplant (SNS) Analysis Methodology

Item	DCPS submitted budgets (A)	DCPS at-risk funded items (B)	Formula-driven FTEs (C)	Base-funded FTEs (D)
Source	DCPS Interactive Data Center website	Fiscal Year 2018 Submitted Documents	DCPS-supplied formula	Submitted (A) minus At-Risk (B)
Method	If Base-funded FTEs (D) < Formula-driven FTEs (C) = Supplanted At-Risk Funding			

We also applied federal guidance to evaluate the use of at-risk funds to pay for schoolwide programs like extended-year.⁴¹ Schools are allowed flexibility to allocate Title I funds for schoolwide programs if they enroll at least 40 percent or more students who are economically disadvantaged and the program meets the “intent and purposes” of federal funding.⁴² Similarly, we deemed it appropriate to use at-risk funding to support schoolwide programming at schools projected to enroll at least 40 percent or more at-risk students and where the program met the purposes of

38 Office of the State Superintendent of Education, “Guidance for Local Educational Agencies (LEAs): Understanding Supplement Not Supplant (SNS) Under Title I, Part A of the Elementary and Secondary Education Act (ESEA),” accessed May 30, 2019: https://osse.dc.gov/sites/default/files/dc/sites/osse/page_content/attachments/ESSA%20Title%20I%20Supplement%20Not%20Supplant%20OSSE%20Guidance%20for%20LEAs.pdf.

39 Grosso, David. “Report and Recommendations of the Committee on Education on the Fiscal Year 2020 Budget for Agencies Under Its Purview,” published May 2, 2019, p. 34; Grosso, David. “Report and Recommendations of the Committee on Education on the Fiscal Year 2019 Budget for Agencies Under Its Purview,” published May 4, 2018, p. 27; Grosso, David. “Report and Recommendations of the Committee on Education on the Fiscal Year 2018 Budget for Agencies under Its Purview,” published May 18, 2017, p. 15; Grosso, David. “Report and Recommendations of the Committee on Education on the Fiscal Year 2017 Budget for Agencies under Its Purview,” published May 5, 2016, p. 13.

40 ESEA, Sec. 1118(b)(2); 20 U.S. Code 6321(b)(2).

41 Department of Education, “Supporting School Reform by Leveraging Federal Funds in a Schoolwide Program: Non-Regulatory Guidance,” published September 2016, p. 2.

42 ESEA, Sec. 1114(a)(3)(C).

at-risk funding: “improving student achievement among at-risk students.”⁴³

To accomplish our second objective we collected, recorded, and categorized all uses of at-risk funding from FY 2015 through FY 2020. However, this analysis focuses on all available data on the use of at-risk funds starting in FY 2016 when funds were initially allocated to schools based on enrollment. According to the Committee on Education, in FY 2015 DCPS funded “a variety of initiatives, some of which support[ed] at-risk students generally.”⁴⁴ Therefore, the following section outlines the trends in at-risk submitted budgets over the five fiscal years, 2016 to 2020, when the Mayor has complied with D.C. Code requirements for proportional school-level funding.⁴⁵

We analyzed DCPS’s school-level budgets rather than expenditures, because FY 2020 is the first year that an at-risk funding code was included in the District’s financial management system which will allow for at-risk expenditure tracking in DCPS schools.⁴⁶

The same budget line-item information is not available for public charter schools. We, therefore, reviewed the four at-risk funding reports published by the Public Charter School Board⁴⁷ (PCSB) to evaluate the data available from the charter sector’s self-reported use of at-risk funds.

To track DCPS’ use of at-risk funding, ODCA aggregated DCPS’s funded items list into eight distinct categories (see the table below). Each category is mutually exclusive and based on an aggregation of DCPS budget guide categories.⁴⁸ Appendix G contains a full list of categorized items by fiscal year.

Category Name	Example Funded Items
Classroom instruction	General education teachers
Extended learning time	Extended day, year and afterschool
Leadership & school operations	Assistant principals, clerks and custodians
Non-personnel services	Supplies, contractual services, field trips
Related arts teachers	Physical education teachers, music teachers
Schoolwide instructional support positions	Instructional coaches, reading specialists
Social-emotional positions	Social workers, psychologists, behavior technicians
Special education positions	Special education coordinators and teachers

This report was drafted, reviewed, and approved in accordance with the standards outlined in ODCA’s Policy and Procedure Manual.

43 D.C. Code § 38–2907.01(b)(1).

44 Catania, David A. “DRAFT Report and Recommendations of the Committee on Education on the Fiscal Year 2015 Budget for Agencies under Its Purview”, p. 20, May 15, 2014.

45 D.C. Code § 38–2907.01(a)(3).

46 P.R. 22-1054, “Fiscal Year 2020 Budget Submission Requirements Resolution of 2018,” Sec. 3(2)(E).

47 PCSB, “At-Risk Funding Reports”, available: <https://www.dcpsb.org/report/data/risk-funding-reports>.

48 Each DCPS Budget Guide is available on “DCPS Budget Archives”: <https://dcps.dc.gov/page/budget-archives>.

Audit Results

The top three uses of at-risk funding in fiscal year 2018 were related arts teachers in standalone elementary schools (\$6.3M), social workers and psychologists⁴⁹ (\$5.9M) and funding for extended-year programming (\$5.0M). We found DCPS often reduced base funding for schools projected to enroll the most at-risk students resulting in a large portion of at-risk funds supplanting base funding in violation of the law. Moreover, we found evidence that DCPS routinely *adjusts down* its allocations for school-based mental health staff in schools with students with the most critical social-emotional needs.⁵⁰ In addition, in reviewing the submitted uses of at-risk funding over a five-year period, we found no discernible strategy or consistency in how District schools budget for or report using at-risk funding.

DCPS reduced FY 2018 base funding at schools with high concentrations of at-risk students.

D.C. Code requires that DCPS at-risk funds “be supplemental to the school’s gross budget and shall not supplant any Formula, federal, or other funds to which the school is entitled.”⁵¹ Our analysis found that schools with larger concentrations of projected at-risk enrollment received lower base allocations for two of the three items evaluated in this analysis—elementary related arts and combined social workers and psychologists. The third item analyzed, extended-year programming, was a supplemental schoolwide program for the 11 participating schools, in alignment with Title I guidance for schoolwide programs. However, when the extended-year program was ended in fiscal year 2020, the formerly supplemental at-risk dollars were supplanted and used to cover the budgeting of staff who had been funded the year prior with base funds.

This substantial supplanting effectively placed a heavier burden on schools with more need. D.C. Code gives direction of at-risk funds to the Chancellor,⁵² leaving most school leaders unaware of how their at-risk funds have been allocated and they are therefore unable to re-direct funds as they see fit. Without informed school-level stakeholders and decision-makers there are few external checks on a highly centralized process.

DCPS first published guidance on the use of at-risk funds in its FY 2020 budget guide, but included only one parameter: that at-risk funds could not fund custodial services, which it then itself violated in submitted FY 2020 budgets.⁵³ Without robust guidance on the appropriate use of at-risk funds, DCPS appears to use them to fill in gaps at high need schools.

Finally, there have been signs that past DCPS leaders misunderstood the supplemental requirements of at-risk funding. Former interim chancellor John Davis testified in 2016 that “if we had used a perfectly layered system, first allocating all non-at-risk funds, then allocating at-risk funds, some schools would have seen dramatic reductions in their budgets.”⁵⁴ Mr. Davis was describing an “at-risk neutral” system as envisioned by the original Fair Student

49 Analysis excludes Ron Brown College Preparatory High School and MacFarland Middle School which were not part of the formula-driven allocations in FY18. RBPHS paid for one psychologist using at-risk funds.

50 As defined by the “total hours per month required” within the CSM formulas for allocating social workers and psychologists to schools.

51 D.C. Code § 38-2907.01(b)(3).

52 D.C. Code § 38-2907.01(b)(1).

53 DCPS FY20 Budget Development Guide: https://www.dcpsdatacenter.com/assets/docs/fy20_budget_guide.pdf; FY2020 Budget Oversight Questions and Responses: <http://www.davidgrosso.org/grosso-analysis/2019/03/25/fy2020-budget-oversight-questions-and-responses>

54 October 27, 2016; Public Hearing on “At Risk Funding for Public Schools”.

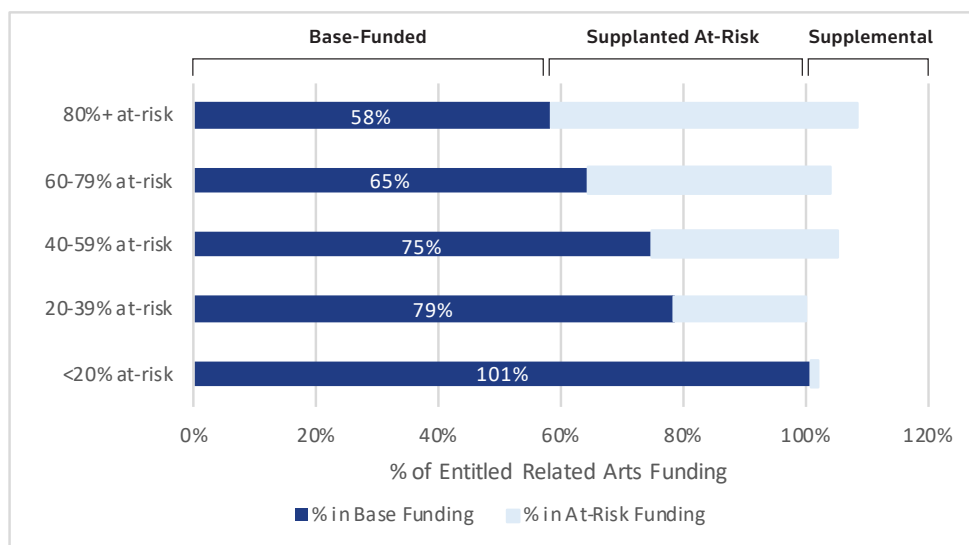
Funding Act. The DCPS practice we have documented of over-funding what the CSM requires for some schools with fewer at-risk students could not be sustained if funds were first allocated equitably, then supplemented with at-risk funds. Former chancellor Antwan Wilson testified similarly at the 2017 DCPS Budget Oversight Hearing, stating that DCPS must “leverage” at-risk funds for all students to ensure that art teachers are equally provided across all DCPS schools.

This combination of a centralized process, minimal guidance, and a culture that accepted funding inequities led to an environment in which millions of dollars in supplemental funds were systematically withheld from schools with some of the greatest needs.

Schools with more at-risk students received less base funding for related arts teachers and the majority of at-risk funds budgeted for these staff were misused.

Overall, 33 out of 64 standalone elementary schools, with an average projected at-risk enrollment of 63 percent, were required to use at-risk funds to meet CSM staffing requirements, while 31 other schools with an average projected at-risk enrollment of 33 percent were fully funded or over-funded for the same requirements. As shown in Figure 9, schools with the lowest concentration of at-risk students had the most required related arts positions funded with base funds, while schools with the highest concentration of at-risk students had the fewest positions funded with base funds. Overall, just 77 percent of required related arts positions were funded with base funding while the rest were funded with at-risk funds.

Figure 9: FY 2018 DCPS Elementary School Funding for Related Arts Staff as a Percentage of CSM Formula Funds by At-Risk Concentration



Source: DCPS Submitted Budgets, Fiscal Year 2018

For example, Savoy Elementary School and Hyde-Addison Elementary School are very similar schools in terms of overall enrollment. Savoy was projected to have 334 students and Hyde-Addison was projected to have 335 students in school-year 2017-18. However, the characteristics of the two student populations are quite different. Seventy-eight percent of Savoy’s students are considered at-risk, 15 percent represent students with disabilities, and

99 percent are African American. Savoy Elementary is in Ward 8. In contrast, 12 percent of Hyde Addison's students are considered at-risk, 8 percent are students with disabilities, and 44 percent are African American. Hyde-Addison is in Ward 2 but was temporarily located in Ward 1 for the 2017-18 school year. Savoy was budgeted for 1.5 related arts positions while Hyde-Addison was correctly given funding for all 3 related arts teachers. DCPS chose to provide a budget to Savoy that used at-risk funds to pay for the unfunded, but nonetheless required, related arts teacher positions.

**Figure 10: FY 2018 DCPS Elementary School Funding for Related Arts Staff
as a Percentage of CSM Formula Funds by At-Risk Concentration**

At-Risk Concentration	CSM Formula Related Arts Staff	CSM Funded Related Arts Staff	At-Risk Funded RA Staff	CSM Funded Percentage	At-Risk Funded Percentage
80%+ at-risk count = 14	48.0	28.0	24.0	58%	50%
60-79% at-risk count = 14	46.5	30.0	18.5	65%	40%
40-59% at-risk count = 15	56.5	42.3	17.2	75%	30%
20-39% at-risk count = 6	22.5	17.7	4.8	79%	21%
<20% at-risk count = 15	60.5	61.1	0.7	101%	1%
Total count = 64	234.0	179.0	65.2	77%	28%

Source: DCPS Submitted Budgets, Fiscal Year 2018

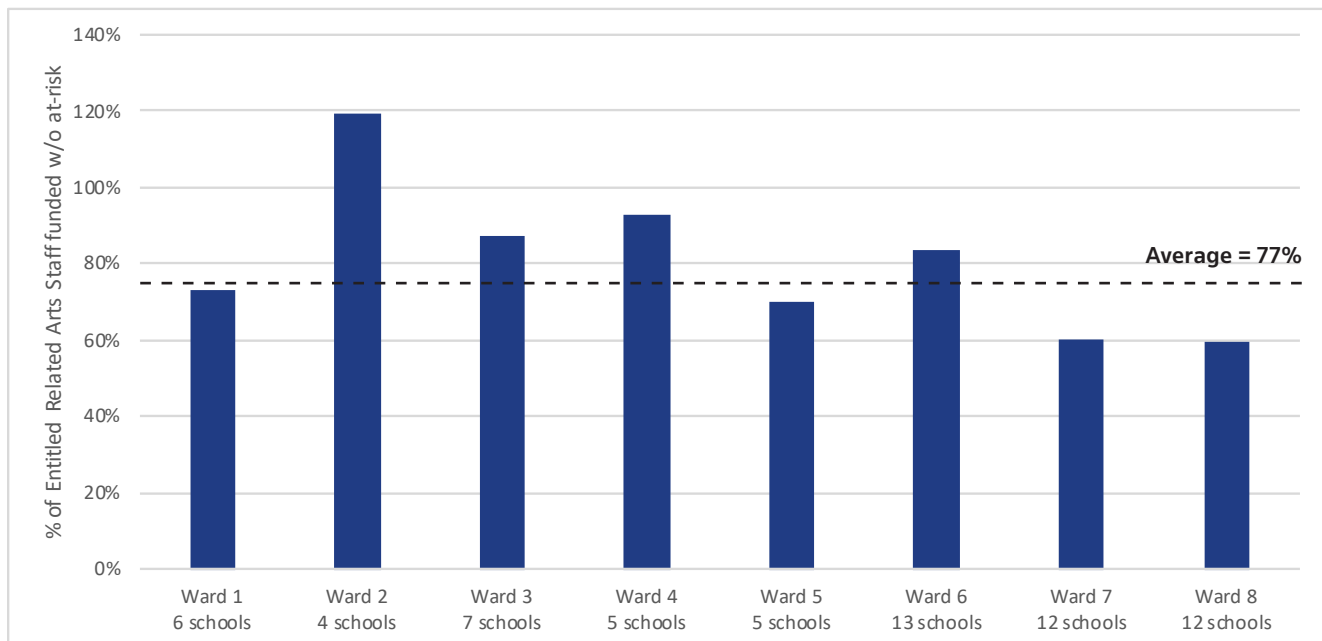
There are many more examples. The School-Within-School at Goding (SWS) in Ward 6 had a total budgeted enrollment of 298 students, 23 (8 percent) of whom were projected to be at-risk, or 8 percent. Houston Elementary School, in Ward 7, had a total budgeted enrollment of 294 students, 236 of whom were projected to be at-risk, or 80 percent. Both schools were required to have 3 related arts teachers according to the CSM. SWS received funding for 4.25 related arts staff and Houston received funding for only half of one position. Houston was forced to spend at-risk funds to make up the difference in required staff. In this case, a school with 236 at-risk students received substantially less base funding than a school with only 23 at-risk students.

The overarching trend shows that CSM formula funds allocated for required related arts staffing decreases as the concentration of at-risk students increases with notable variation at the school level. It does not appear to be the case that DCPS used a specific formula to determine how CSM formula funds were allocated. Instead, schools with similar total enrollment and total number of at-risk students received different CSM formula fund allocations to meet the same requirement.

Wards 5, 7, and 8, those serving the highest percentage of students considered at-risk, received the lowest levels of CSM formula funding for related arts teachers.

Ward 2 elementary schools, on average serving 25 percent of students considered to be at-risk, received 119 percent of what the CSM said they should receive, with all schools budgeted at least a half position more than required, without the use of at-risk funding.

Figure 11: Percentage of Elementary School Related Arts Staff Funded with CSM Formula Funds by Ward, School-year 2017-18



Source: DCPS Submitted Budgets, Fiscal Year 2018

ODCA found significant evidence of misuse of at-risk funds budgeted for social workers and psychologists, particularly in schools with high concentrations of at-risk students.

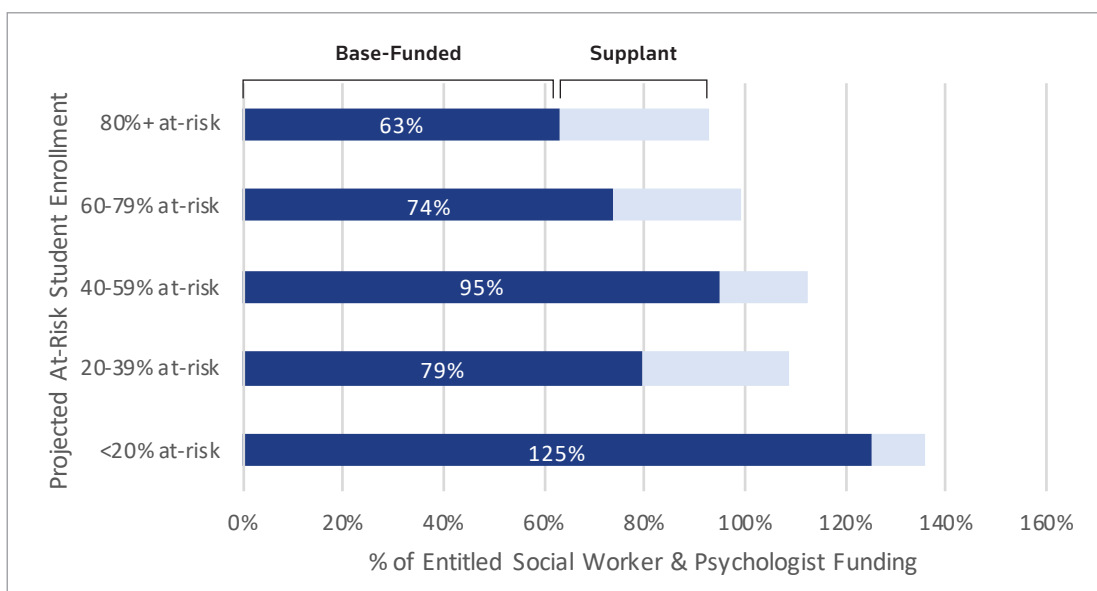
The combined total of social workers and psychologist positions was the second highest use of at-risk funding in FY 2018, totaling 59 at-risk funded positions⁵⁵ (34 psychologists, 25 social workers) at 56 schools for a total of \$5,862,600.76 (12 percent of DCPS's total at-risk budget).

ODCA again found significant evidence of supplanted at-risk funding, particularly in schools with high concentrations of at-risk students. Specifically, 23 schools with the largest projected concentrations of at-risk students (> 80 percent), received funding for only 63 percent of required social worker and psychologist positions while 19 schools with the lowest projected concentrations of at-risk students (< 20 percent) received funding for 125 percent of their required positions.

⁵⁵ Analysis excludes Ron Brown College Preparatory High School and MacFarland Middle School which were not part of the formula-driven allocations in FY18. RBPHS's one psychologist was paid for using at-risk funds.

Overall, DCPS included base funding for 80 percent of what its formula deemed were required social worker and psychologist positions. The 59 at-risk budgeted positions brought some schools up to 100 percent of their formula-driven entitlement, but some schools—most notably schools projected to enroll 80 percent or more at-risk—were still below their needs, even when including their at-risk funded positions.

Figure 12: FY 2018 DCPS Funding for CSM Social Worker & Psychologist Positions by At-Risk Concentration



Source: DCPS Submitted Budgets, Fiscal Year 2018

Figure 13: FY 2018 DCPS Funding for Social Worker and Psychologist Positions as a Percentage of CSM Formula Output by At-Risk Concentration

At-Risk Concentration	% Formula Included in Base	% Formula w/At-Risk \$	Base Funded	At-Risk Funded	Formula-Driven Entitlement
<20% at-risk (19 schools)	125%	11%	30.9	2.6	24.6
20–39% at-risk (12 schools)	79%	29%	19.4	7.1	24.4
40–59% at-risk (23 schools)	95%	18%	40.3	7.5	42.4

At-Risk Concentration	% Formula Included in Base	% Formula w/At-Risk \$	Base Funded	At-Risk Funded	Formula-Driven Entitlement
60–79% at-risk <i>(29 schools)</i>	74%	25%	55.5	19.0	75.0
80%+ at-risk <i>(23 schools)</i>	63%	30%	48.3	22.8	76.4
Average <i>(106 schools)</i>	80%	24%	194.3	59.0	242.8

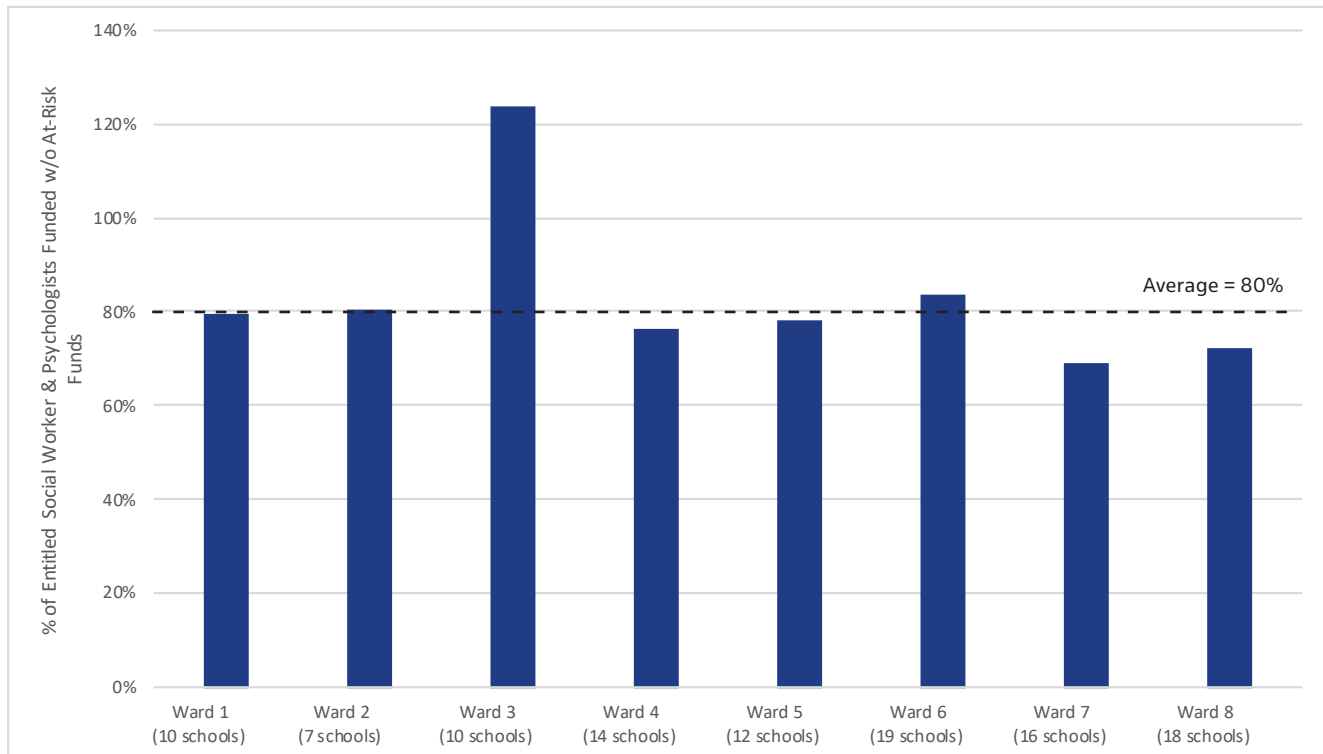
Source: DCPS Submitted Budgets, Fiscal Year 2018

As shown above, DCPS has relied on at-risk money to fund its school-based social workers and psychologists. What has not previously been clear is the pattern of supplanted at-risk funding within some schools. The following section analyzes the allocation of funds for social workers and psychologists across various demographic and geographic factors, including Ward, grade levels served, concentration of at-risk and quantity of behavioral support services (BSS) required to fulfill student IEPs.

Only Ward 3 received enough base funding to cover formula-driven social worker and psychologist need.

Figure 14 shows the allocation of social worker and psychologist positions within DCPS by Ward. In aggregate, schools in all Wards but one (Ward 3) received fewer base-funded social workers and psychologists than called for in the CSM. At-risk funding provided some supplementary funding, but most at-risk funds supplanted what should have been provided with CSM formula funds.

Figure 14: Base Funded Social Worker and Psychologist FTEs by Ward, FY 2018



Source: DCPS Submitted Budgets, Fiscal Year 2018

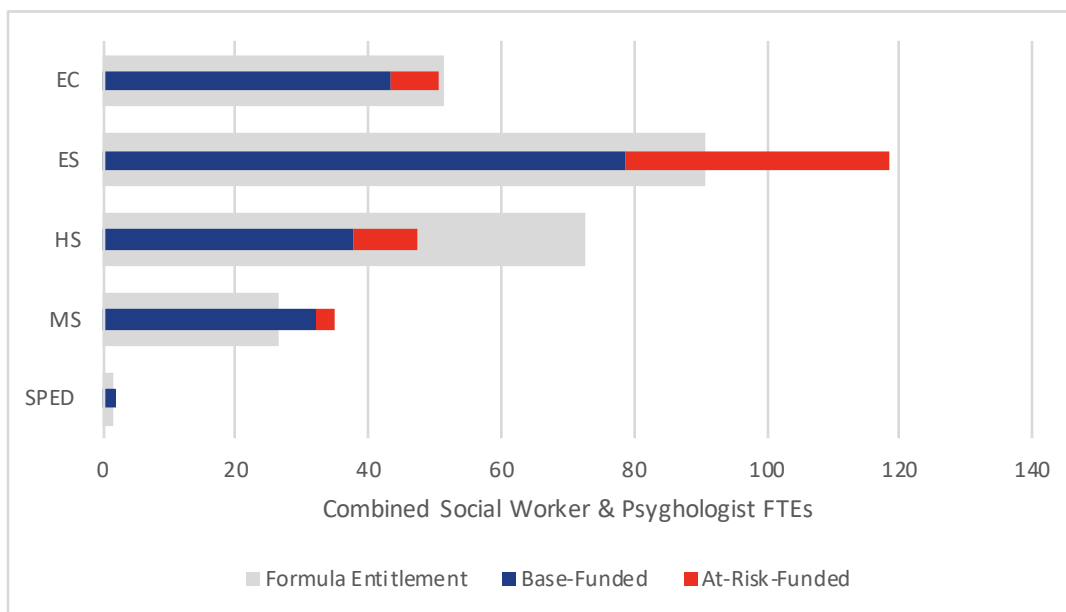
DCPS misused nearly all at-risk funds budgeted for social workers and psychologists in high schools and dramatically underfunded high school social-emotional support positions.

As shown in Figure 15 each grade band also received varying levels of formula-driven funding. The 64 elementary schools were funded at 87 percent of their need, the 11 standalone middle schools received 122 percent and education campuses received 85 percent of their need. Finally, DCPS dramatically underfunded the needs of most of its high schools, providing base funding for only 52 percent of what the CSM formula indicated were needed.

The contrasts between budgeting at Anacostia High School and Alice Deal Middle School help illustrate the larger pattern. Anacostia High School, located in Ward 8, was projected to enroll 426 students in school-year 2017-18, 94 percent of which were considered at-risk. To meet the mental health needs of its students, DCPS's internal formula said Anacostia needed 7.9 social workers and 3.4 psychologists (11.3 FTEs in total), but the Central Office provided funding for only 4.0 social workers and 2.0 psychologists (6.0 FTEs in total) including 1.7 psychologists paid for using at-risk funds. Deal Middle School, located in Ward 3, was projected to enroll 1,532 students in school-year 2017-18, 8 percent of whom were considered at-risk. According to the CSM formula, Deal needed 1.8 social workers and 1.5 psychologists (3.3 FTEs in total), but Central Office provided funding for 3.0 social workers and 2.0 psychologists (5.0 FTEs combined) without the use of at-risk funds. Despite substantially higher need for mental health support services, Anacostia High received fewer base funds for social workers and psychologists than Deal.

When considering these differences, it is important to remember that the formula used to allocate social workers and psychologists is largely comprised of IEP-mandated needs. Therefore, to the extent schools are allocated social worker and psychologist staffing beyond their formula need reflects the likely extra capacity they will have for responding to unplanned trauma needs, whole school mental health needs, and any other services provided beyond IEP requirements.

Figure 15: Budgeted Social Worker and Psychologist FTEs by School Type, FY 2018



Source: DCPS Submitted Budgets, Fiscal Year 2018

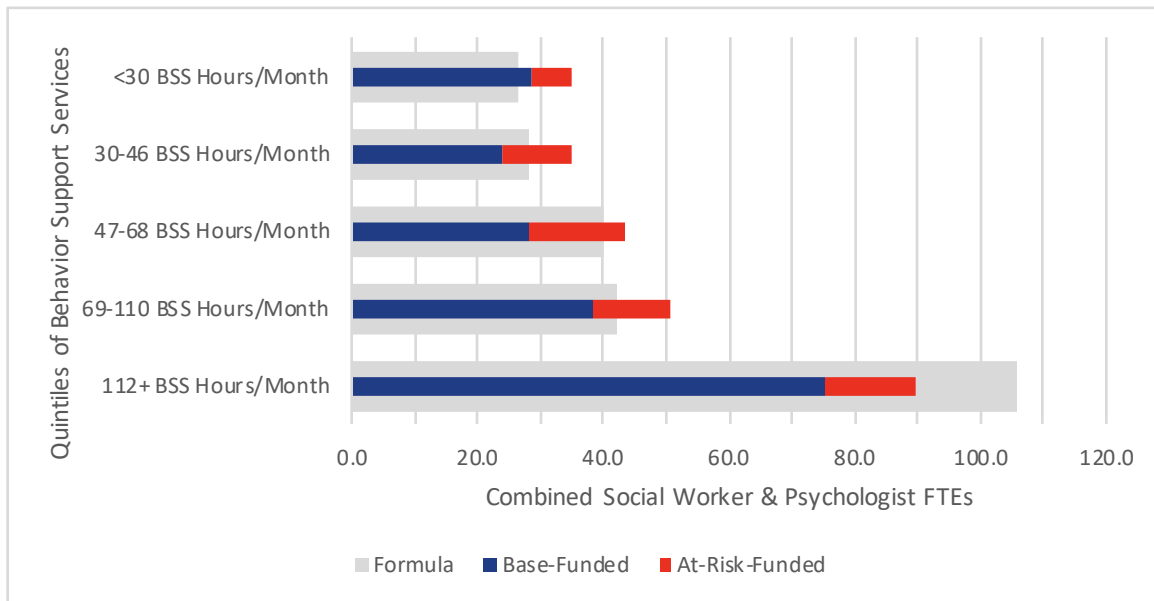
DCPS shortchanged funding for schools with the most required behavioral support service hours.

Because DCPS' formula allocating social workers and psychologists is need-based, higher formula allocations result from higher need, reflecting an equity framework driving the formula and inputs. Unfortunately, after adjustments, the underlying need-based allocations are almost completely lost.

More specifically, ODCA ranked each of the 106 DCPS schools in this analysis based on the number of behavioral support services (BSS) hours required by student IEPs from least to most required and sorted them into quintiles. Schools in the first quintile required, on average, fewer than 20 prescribed BSS hours per school per month. On the other end, schools in the fifth quintile required an average of 215 BSS hours per school per month, with some requiring more than 30 BSS hours per month.

Again, the data show that DCPS shortchanged the schools with the most need, specifically its schools with the most cumulative BSS hours. For example, H.D. Woodson High School was projected to need over 350 BSS hours per month, requiring the services of 7.2 combined social workers and psychologists. Instead of fully funding this need, DCPS adjusted Woodson's allocation down to 5.0 FTEs and did not use at-risk funding to fill in the shortfall.

Figure 16: Budgeted Social Worker and Psychologist FTEs by Behavior Support Services (BSS), FY 2018



Source: DCPS Submitted Budgets, Fiscal Year 2018

DCPS adjusts its base funding for social worker and psychologist positions downward in most cases and shortchanges high schools.

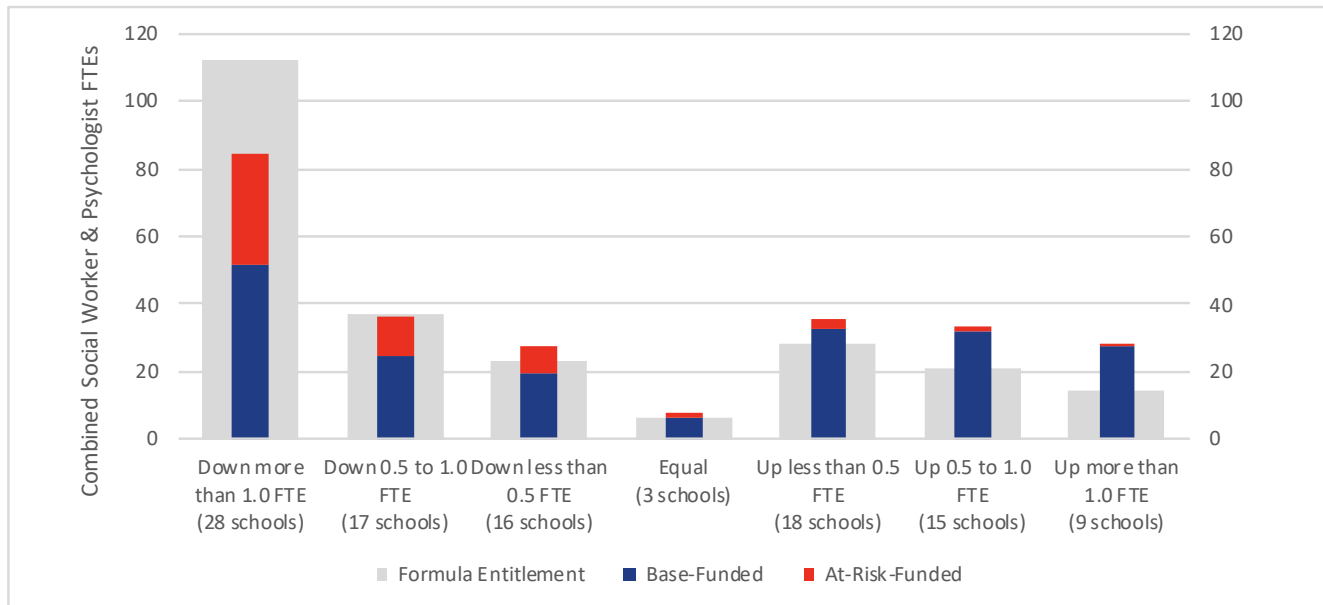
As discussed above, DCPS adjusts each school's formula allocation of social workers and psychologists "based on other qualitative knowledge that mental health program managers, [instructional] superintendents, and others know about the school."⁵⁶ ODCA found wide variation in the magnitude of the adjustments, particularly in schools with high need for social workers and psychologists.

Figure 17 shows the 106 schools used in this portion of the analysis by the magnitude of the adjustment. Twenty-eight schools with an average CSM formula allocation of 4.0 combined social worker and psychologist positions had their base funding adjusted down an average of -2.16 FTEs. At-risk funding was used to fund an average of 1.2 social workers and psychologists at these schools, but cumulatively, their submitted budgets were still short of their overall need for mental health support services based on the CSM formula. This analysis shows a clear pattern of supplanting at-risk funding among schools with the most acute needs.

Conversely, nine schools with an average CSM formula need for 1.6 combined school-level mental health positions had their base allocations increased by an average of 1.4 FTEs. These increases above the formula requirements were not funded with at-risk dollars. Finally, only three schools from our sample of 106 received the exact allocation based on need while 37 schools received an adjustment of more than 1 FTE.

⁵⁶ Email exchange with DCPS Director of School Funding, April 10, 2019.

Figure 17: DCPS Adjustments to Budgeted Combined Social Worker and Psychologist, FY 2018



Source: DCPS Submitted Budgets, Fiscal Year 2018

DCPS's adjustments systematically shortchange its comprehensive high schools. As shown by this review, all DCPS high schools received less than the cumulative total required by their students' IEPs and several high schools received base funding far below what the CSM formula indicated was required.

When DCPS ended its extended-year program in FY 2020, at-risk funds were budgeted to pay for 65 positions that were formerly paid for with base funds.

In FY 2018, DCPS budgeted most of the at-risk funding (76 percent) at its extended-year schools toward meeting the costs of providing additional instructional days in each school's calendar. Each school was projected to enroll more than 50 percent at-risk students, and so could justifiably use at-risk funding on school wide programming interventions, such as extended-year. Notably, because extended-year is a supplementary investment made to specific schools, DCPS largely followed its requirements to provide at-risk funding as a supplement to base staffing funds.

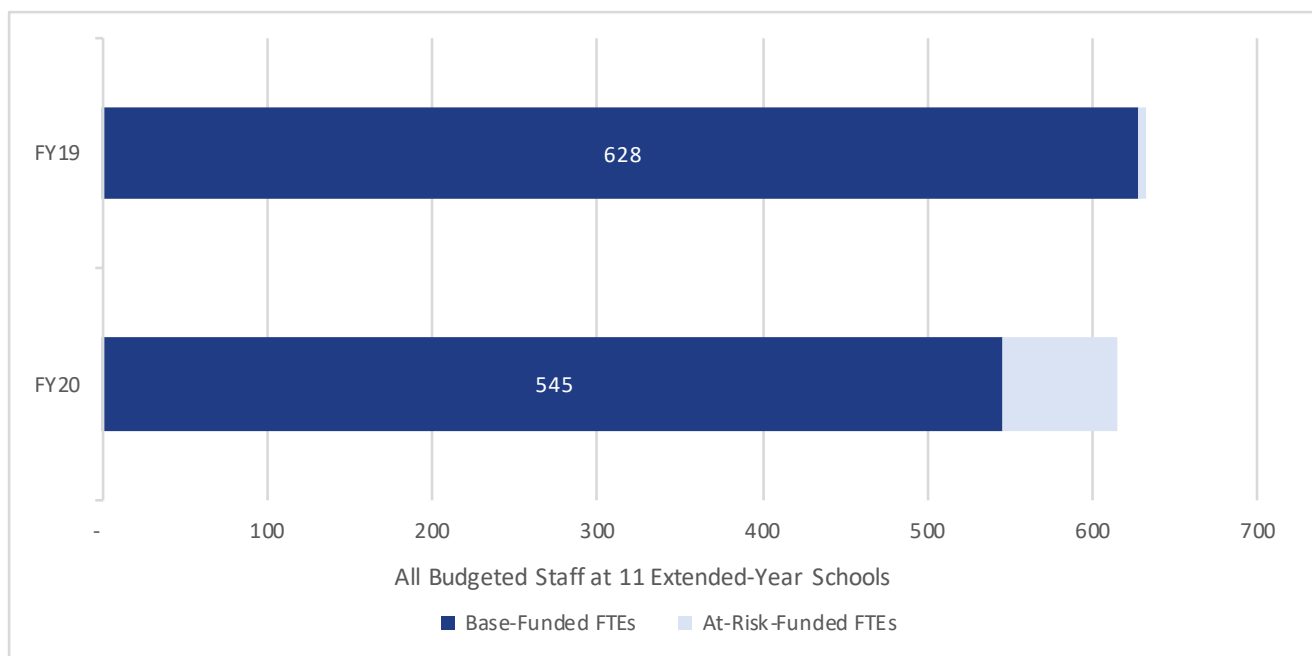
The significant investment in extended-year programming, appears to have shielded the extended-year schools from the misuse of at-risk funds seen at other schools with concentrations of at-risk students. For example, of the seven elementary schools with extended school years in school year 2017-18, only one (Hendley) was forced to use at-risk funding for CSM-required related arts teachers. Similarly, only one of the 11 extended-year schools (Randle Highlands) used at-risk funding on either a CSM-required social worker or psychologist, and even then, the school only used \$32,479 of its \$414,518.01 at-risk funding total.

DCPS recently announced that it would be ending its extended-year program in schoolyear 2019-20. The announcement cited no formal research but said, "Data suggests that the current extended-year model has not

resulted in significant academic gains and has created attendance challenges for students.”⁵⁷

As noted above, 76 percent of FY 2018 extended-year schools’ at-risk funds supported higher salaries and larger supplies budgets at participating schools. With the end of the initiative in FY 2020, most at-risk funds are budgeted for services and positions that had been paid for in FY 2019 with base funds. In total, the 11 DCPS extended-year schools have 65 more positions budgeted with at-risk funding in FY 2020 than in FY 2019 (a 1,300 percent increase) despite a modest 7 percent increase in at-risk funding. Further, as shown in Figure 18 on the following page, the extended-year schools saw their base staff budgets reduced from 628 in FY 2019 to 545 in FY 2020, a net staff reduction of 83 FTEs across 11 schools.⁵⁸

Figure 18: FTE Funding at 11 DCPS Extended Year Schools, FY 2019 Approved vs. FY 2020 Submitted



Source: Council Budget Office Dashboard; DCPS Submitted Budgets, Fiscal Years 2019-20

57 “DC Public Schools Promotes Equity and Excellence with School Budget Proposals and Investments for Fiscal Year 2020,” Accessed May 15, 2019 <<https://dcps.dc.gov/release/dc-public-schools-promotes-equity-and-excellence-school-budget-proposals-and-investments>.

58 Council Budget Office, “FY2020 DCPS School-level Budgets: FY20 Proposed (Mayoral Submission) vs FY19 Approved Dashboard,” accessed May 20, 2019: <https://www.dccouncilbudget.com/schoollevel-budgets-fy20-proposed-mayoral-budget-vs-fy19-approved-budget>.

Recommendations

1. DCPS should establish transparent base funding for each school tied to enrollment and grade level. The annual budget process should use a specific and transparent methodology so that school communities are informed on both the method and the results.
2. DCPS should publish each school's base funding and supplemental at-risk allocations so principals and LSATs can identify what is base funding and what is supplemental.
3. DCPS should establish internal controls for any adjustments to base funding including policies and procedures for allocating at-risk funds.
4. The Council should amend D.C. Code to strengthen at-risk provisions on "supplement not supplant" and apply these provisions to all public schools in D.C. to aid in its oversight of compliance with the at-risk funding requirements.

The District has spent more than \$450 million in at-risk funds without a measurable and consistent strategy.

Over five budget cycles (FY 2015-2019) approximately \$450 million in at-risk funding has been allocated to District public schools—\$261 million to DCPS and \$194 million to charter schools. Our second objective was to track the uses of these dollars in District schools over time to investigate whether a measurable strategy for their use was in place. While some uses may be better than others at improving academic outcomes, measuring and determining impact remains elusive until funds are fulfilling supplemental legislative intent. Nonetheless, there is no evidence of a consistent strategy or plan for these funds within any LEA.

Currently, D.C. Code does not provide substantial guidance or legislative specificity around the use of at-risk funds. This lack of guidance likely contributes to an environment in which LEAs are not expected to articulate an evidence-based plan for these dollars. In addition, D.C. Code is completely silent with regard to charter schools' use of at-risk funds – it does not say, for example, that they must be used within the fiscal year, or that they be supplemental. Again, this lack of legislative specificity likely contributes to unclear expectations regarding plans for use.

In addition, there have been multiple leadership transitions in the Executive branch since the at-risk funds were first allocated in FY 2015—including the Mayor, the Deputy Mayor for Education, and the Chancellor of DCPS. For example, in the past five years there have been three chancellors and two interim chancellors for DCPS. PSCB has had the most consistent leadership throughout this time.

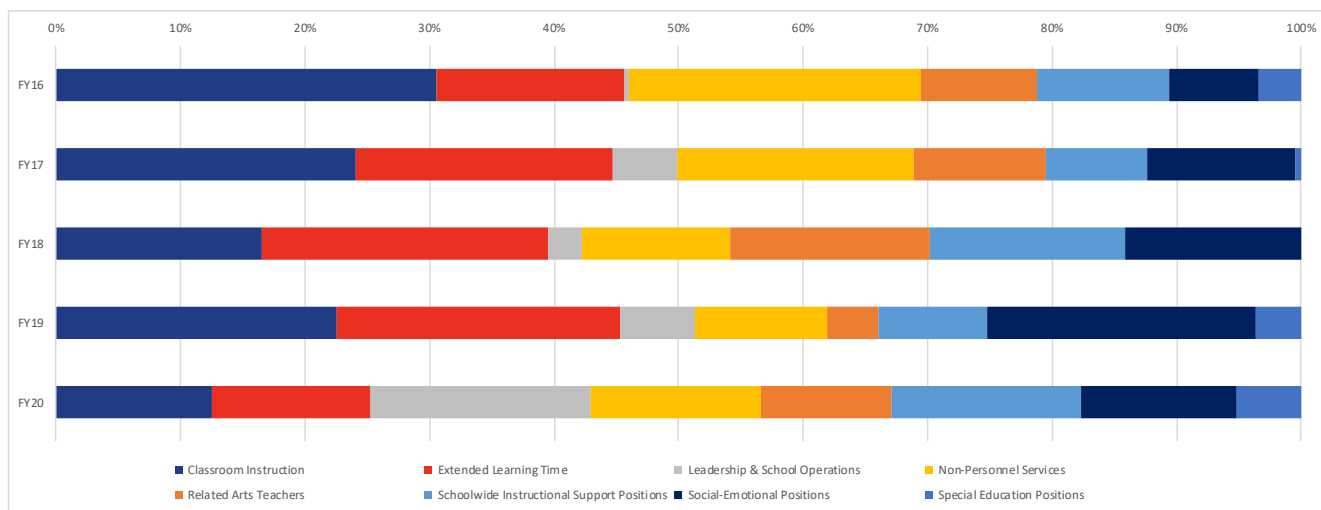
Finally, these funds are relatively new to the public education landscape. It may take large bureaucracies or systems of LEAs more than five years to develop robust and strategic plans guiding the use of funds targeted to do an inherently complex task. In fact, the DCPS budget director communicated that while they have always prioritized "substantive compliance with the law" since the funding was first received, "it has taken some time for the systems to catch up with the legislation."

DCPS has had no consistent strategy for using at-risk funds to improve academic achievement.

Figure 19 shows the various proposed uses of at-risk funding in DCPS schools from school-year 2015-16 (FY16) to school-year 2019-20 (FY20). Over the five-year period, classroom instruction has been the most popular use of at-risk funds in DCPS, equivalent to 21 percent of school-level at-risk funded items. Leadership and school operations is the fastest growing category of at-risk spending in DCPS, moving from less than 1 percent of all at-risk funding

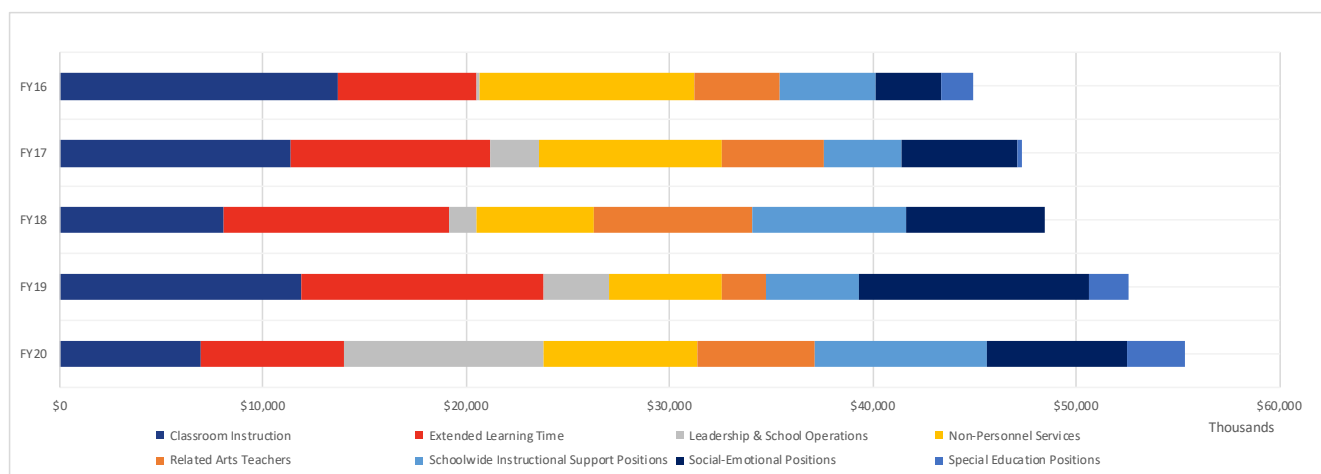
in FY16 to become the largest category in FY20, representing nearly 18 percent of all at-risk funded items. Finally, following the end of its extended-year program, investments in other extended learning time programs have fallen from 23 percent of at-risk spending in FY19 to 13 percent in FY20. It is worth repeating that ODCA did not analyze whether all uses of at-risk funds in FY16-20 were supplementary to base school-level budgets.

Figure 19: Categorized Uses of At-Risk Funding in DCPS Submitted Budgets as a Percentage of FY 2016 to FY 2020 Totals



Source: DCPS Submitted Budgets, Fiscal Years 2016-20

Figure 20: Categorized Uses of At-Risk Funding in DCPS Submitted Budgets, FY 2016 to FY 2020

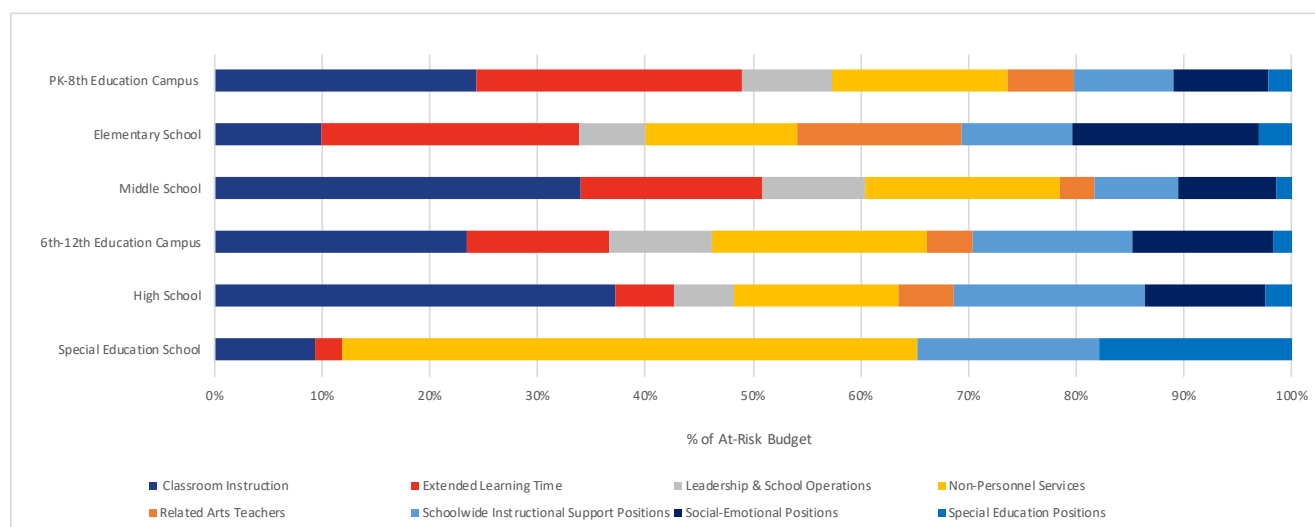


Source: DCPS Submitted Budgets, Fiscal Years 2016-20

DCPS budgets at-risk funds differently by grade band and school type.

Some trends emerge when isolating schools by type and grade band. Figure 21 shows that DCPS used over 15 percent of elementary school at-risk funds on related arts teachers and only 10 percent on classroom instruction—a much lower rate than for its other school types. In contrast, DCPS used more at-risk funds on classroom instructional personnel at middle, 6th-12th education campuses, and high schools. However, while the patterns are slightly different across grade bands this breakdown does not seem to explain enough of the variation in fund use to consider this a measurable strategy.

Figure 21: DCPS Use of At-Risk Funds by School Type, FYs 2016-2020

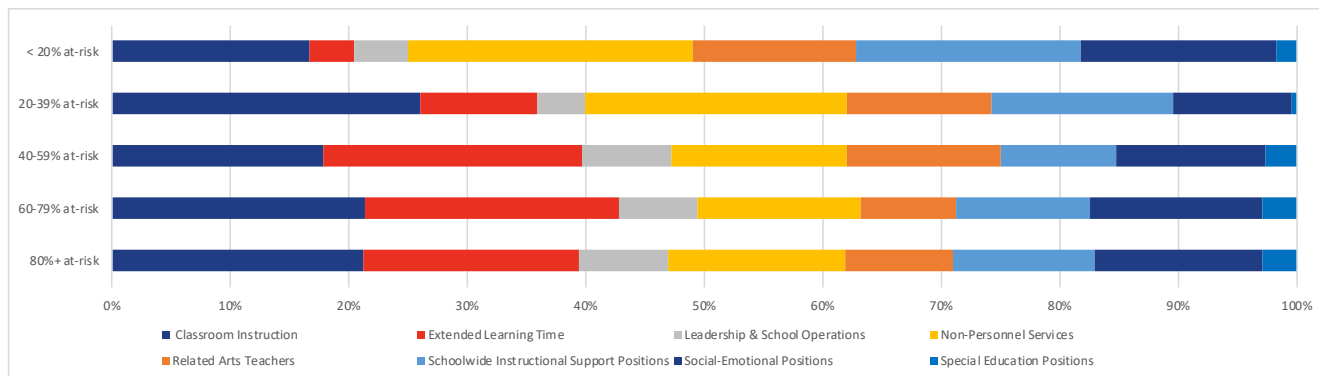


Source: DCPS Submitted Budgets, FYs 2016-2020

DCPS budgets at-risk funds differently when comparing the levels of projected at-risk concentration.

Further patterns emerge when reviewing the use of at-risk funds by at-risk concentration. Figure 22 shows that for schools with moderately small at-risk populations (20 percent to 39 percent), DCPS was most likely to budget at-risk funds towards classroom instructional staff. DCPS often used at-risk funds to purchase non-personal services at its schools with the smallest concentration of at-risk students (<20 percent). However, these low at-risk student concentrations also represent less at-risk funds, thereby continuing to leave the bulk of the variation in budgeted uses unexplained.

Figure 22: DCPS Use of At-Risk Funds by Projected At-Risk Concentration, FYs 2016-2020



Source: DCPS Submitted Budgets, Fiscal Years 2016-20

The Use of At-Risk Funding in DC's Charter Schools

The District of Columbia School Reform Act of 1995 gave each charter local education agency (LEA) "exclusive control over its expenditures, administration, personnel, and instructional methods."⁵⁹ Additionally, the Fair Student and School-Based Budgeting Act of 2013 made restrictions on how DCPS can use at-risk funds but did not extend the same limitations to charter schools.⁶⁰

To analyze the use of at-risk funds in the charter sector, ODCA first identified which LEAs were eligible to receive at-risk funds, then reviewed each year's PCSB survey to see if all eligible LEAs responded. Next, ODCA multiplied each year's at-risk weight against each LEA's audited at-risk enrollment to derive how much at-risk funding each eligible LEA received. Last, ODCA reviewed the qualitative survey responses from each responsive LEA to explore trends in at-risk funds usage.

Responsive eligible charter LEAs reported a wide variety of uses of at-risk funds, and most appear consistent with legislative intent, though responses are unverified.

LEAs uses of at-risk funding included summer school, academic interventions and enrichment activities. Some charters used at-risk funds to replace a previous allocation for summer school and reported early struggles with the transition in funding streams. Charter schools with higher percentages of at-risk students, like DC Prep and Cesar Chavez, reported using their at-risk funds for supplemental services for students most in need of additional attention. Schools with relatively small at-risk populations, like Latin American Montessori Bilingual (LAMB) and Washington Yu Ying, report uses like scholarships for field trips and after-school programming.

Overall, DC's charter schools report uses of at-risk funds consistent with the legislative goal of improving academic achievement. However, ODCA is unable to verify self-reported uses of at-risk funds as no line-item budgets are available for comparison.

⁵⁹ D.C. Code § 38-1802.04(c)(3)(A).

⁶⁰ See D.C. Code § 38.2907.01 for description of DCPS use of funds.

PCSB’s annual survey asks a single question and fails to collect accurate or comprehensive information on the use of at-risk funds in the charter sector.

PCSB collects data on the use of at-risk funding in an annual, open-ended survey of eligible charter LEAs, i.e., those with PK-12th grade students because students enrolled in alternative or adult programs are not eligible for at-risk funding.⁶¹

Notably, there was no FY 2015 reporting requirement for charter schools on the use of at-risk funding.⁶² The FY 2016 and FY 2017 Budget Support Acts required PCSB to report on the current school-year’s use of at-risk funds including a breakdown of the intended uses of the funds and a description of the programs, initiatives, and enrichment activities supported with at-risk funding.⁶³ Unfortunately, PCSB used its FY 2017 report to ask charter LEAs about the previous school-year (2015-16) again, so there are no survey responses available regarding the use of at-risk funds for school year 2016-17.⁶⁴ Finally, the Council received reports on the use of at-risk funds along with LEA-level spend plans for school years 2017-18 and 2018-19 through PCSB’s FY 2017 and FY 2018 performance oversight responses.

PCSB’s data collection methods, though simplified for LEA compliance, limit comprehensive analysis of at-risk funding in charter schools. PCSB says precise tracking of at-risk funds would be “difficult and costly”⁶⁵ and so limits its inquiries to the annual survey. Not all charter LEAs receiving at-risk funding respond to each year’s survey. Figure 23 shows that, across four reports, only 69 percent of eligible charter LEAs responded, and, despite recent improvements, PCSB still lacks 100 percent participation.

Figure 23: Survey Response Rate to PCSB At-Risk Survey Among Eligible Charter LEAs, FY 2015 to FY 2019

Fiscal Year	Total Charter LEAs	Charter LEAs Eligible to Receive At-Risk Funds	Responsive Eligible Charter LEAs	Response Rate of Eligible Charter LEAs
FY 2015	No reporting requirements on the use of at-risk funds in charter schools			
FY 2016	62	55	26 ⁶⁶	47%
FY 2017 ⁶⁷	62 (FY16)	55 (FY16)	36	65%
FY 2018	66	59	39	66%

61 D.C. Code § 38.2905.01(c).

62 D.C. Act 20-424, Sec. 10006.

63 See Title IV, Subtitle I, Section 4083 of the “Fiscal Year 2016 Budget Support Act of 2015,” Law Number L21-0036, effective October 22, 2015, and Title IV, Subtitle O, Section 4143 of the “Fiscal Year 2017 Budget Support Act of 2016.”

64 PCSB, “Report on the use of per pupil at-risk funding in DC public charter schools,” page 7, published October 1, 2016.

65 PCSB, “Report on the use of per pupil at-risk funding in DC public charter schools,” SY 17-18.

66 Washington Latin PCS responded twice to the 2015 PCSB survey, totaling 27 responses among 26 total LEAs.

67 PCSB’s fiscal year 2017 survey question asked charter LEAs to “include a description of how your LEA has spent or plans to spend per pupil at-risk funds for SY15-16, particularly any programs, initiatives or enrichment activities the at-risk funds have supported or will support.”

Fiscal Year	Total Charter LEAs	Charter LEAs Eligible to Receive At-Risk Funds	Responsive Eligible Charter LEAs	Response Rate of Eligible Charter LEAs
FY 2019	66	58	55	95%
Total/Average	256	227	156	69%

Source: PCSB At-Risk Funding Reports

Further, even with 100 percent reporting, the data collected through a one-question survey does not provide enough information to track the specific uses of at-risk funding. If the Council is interested in tracking whether at-risk funds are being used “to support the academic achievement of at-risk students,” a more detailed accounting is needed. The addition of LEA spending plans has improved the level of detail, but LEA estimated costs still often do not align with at-risk revenues signaling problems with data validity.

For example, in fiscal year 2018, KIPP DC received \$7,140,924 in at-risk funding,⁶⁸ but reported \$9,894,700 in estimated total costs for programs and initiatives supported by at-risk funds. As shown in Figure 24, PCSB’s four reports only account 53 percent of at-risk funds received over a five-year period due to duplicated requests for the use of at-risk funding in school-year 2015-16 (FY 2016).

Figure 24: Percentage of At-Risk Funding Accounted for in Responses to PCSB At-Risk Survey, FY 2015-2019

Fiscal Year	Total At-Risk Funds to Charter LEAs	At-Risk Funds to Responsive LEAs	At-Risk Funds to Non-Responsive LEAs	% At-Risk Funds in Responsive LEAs
FY 2015*	\$34,781,670	No PCSB survey	\$34,781,670	0%
FY 2016	\$35,415,135	\$29,332,856	\$6,082,27969	83%
FY 2017**	\$40,176,964	No PCSB survey	\$40,176,964	0%
FY 2018	\$42,522,080	\$33,413,415	\$9,108,665	79%
FY 2019	\$42,075,071	\$40,936,207	\$1,138,864	97%
Total	\$194,970,920	\$103,682,478	\$91,288,442	53%

Source: PCSB At-Risk Funding Reports

* There was no PCSB survey on the use of at-risk funding in FY 2015.

**PCSB’s FY 2017 survey asked about FY16.

68 PCSB, “Report on the use of per pupil at-risk funding in DC public charter schools,” SY 17-18, page 29; FY 2018 funding amount reported in Fiscal Year 2019 report, page 3.

69 Fourteen of 55 eligible LEAs were responsive to neither the fiscal year 2017 survey about school-year 2015-16 nor the fiscal year 2016 survey about school-year 2015-16. Twenty eligible LEAs were responsive to one survey but not the other and 21 LEAs responded to both surveys.

Recommendations

5. The District should evaluate and continuously improve its at-risk funded programs. In partnership with the forthcoming Research Practice Partnership (RPP),⁷⁰ DME should initiate formal research on the context and impact of its at-risk funded initiatives, using rigorous quantitative and qualitative methods.
6. The Council should require consistent reporting of at-risk spending across all public schools.

⁷⁰ D.C. Law 22-268, “District of Columbia Education Research Practice Partnership Establishment and Audit Act of 2018,” effective March 28, 2019.

Conclusion

It is not news that DCPS has supplanted its base funding with at-risk funds.⁷¹ The disparities identified in this study raise additional questions about how and when and by whom final decisions about use of at-risk funds have been made and what alternative investments might have been made if funds had been allocated differently.

DCPS officials and others have suggested that the misuse of at-risk funds is due to overall budget shortfalls. Our analysis, while limited to the top three uses of at-risk funding in FY 2018, indicates that if there has been a shortfall, its burden was not equitably shared. Thirty-three of DCPS' 64 standalone elementary schools used supplanted at-risk funds to pay for 54 related arts teachers in fiscal year 2018—a cumulative value of \$5.3 million that could have been allocated to supplemental staff and resources for students most in need.⁷²

Similarly, 46 schools used supplanted at-risk funds to pay for 40 social worker and psychologist positions (\$3.9 million) that were due to each based on DCPS's internal formula for schoolwide instructional support staffing. These cuts equate to roughly 100 additional staff members that schools should have had access to under DCPS's CSM. Further, when DCPS ended its extended-year program at 11 schools, although overall staffing was cut by more than 15 positions, at-risk funding was shifted from funding 5.0 FTEs in fiscal year 2019 to funding 70.0 FTEs in fiscal year 2020.

By law, the District's at-risk funding should not supplant other funding. When DCPS pays for basic staff at one school with Formula funds but forces another school to use at-risk funds for the same position the "extra" dollars cease to be extra. Recent increases to the at-risk funding weight have failed to address the practice of inequitable funding.

DCPS has said that its "priority has always been to provide substantive compliance with the law since the funding was first receive[d]" and that "it has taken some time for the systems to catch up with the legislation."⁷³ Fiscal year 2020 is the first year with a formal SOAR budgeting code for at-risk funding, which should improve transparency. In the future, particularly given requirements in the federal Every Student Succeeds Act (ESSA) to publish actual school-level expenses,⁷⁴ DCPS should be expected to improve how it budgets for its schools.

Further, transparent reporting by the charter sector on the use of at-risk funds, would allow for greater cross-sector collaboration and allow parents to track if and how funds are being appropriately used.

Research has shown that supplemental funding, targeted to those in need, can help narrow the achievement gap.⁷⁵ As this analysis has shown, under our current budget rubric, if at-risk funds are not supplemental they will not be equitably dispersed and their impact on the academic outcomes of the District's approximately 40,000 students considered at-risk cannot be measured. The District's at-risk students all deserve equal access to supplemental funds regardless of whether they attend a DCPS or public charter school and the Council should amend D.C. Code to make this access a priority.

71 Stein, Perry. "DC is Misspending Millions of Dollars Intended to Help the City's Poorest Students." April 14, 2018.

72 DCPS Fiscal Year 2018 Budget Guide set the average cost of a teacher at \$97,685 multiplied by 54 teachers.

73 Email exchange with DCPS Director of School Funding, May 22, 2019.

74 § 1111 of the Elementary and Secondary Education Act of 1965, as amended through P.L. 114-95, Every Student Succeeds Act, 20 U.S.C. § 6311.

75 Jackson, C. Kirabo et. al., "Boosting Educational Attainment and Adult Earnings: Does school spending matter after all?", *Education Next* Fall 2015, Vol. 15, No. 4.

Agency Comments

On June 14, 2019, we sent a draft copy of this report to the DCPS and PCSB for review and written comment. DCPCSB responded on June 19, 2019, and DCPS responded on June 21, 2019. Agency comments are included here in their entirety, followed by ODCA's response.



Scott Pearson
Executive Director

June 19, 2019

VIA ELECTRONIC MAIL

Kathy Patterson
Auditor of the District of Columbia
717 14th Street NW, Suite 900
Washington, DC 20005

Dear Ms. Patterson,

Thank you for the opportunity to comment on the draft report from the ODCA, "DC Schools Short-Change At-Risk Students".

Before turning to the report's recommendations, allow me to provide three general observations.

The first is that the title of the report is inflammatory and unfairly tars public charter schools with some of the documented failures of DCPS. Indeed, the report notes that, "Overall, DC's charter schools report uses of at-risk funds consistent with the legislative goal of improving academic achievement." This is hardly consistent with the title of the report. We request that the title be revised to more accurately summarize the state of affairs.

The second is that the report focuses on average charter LEA responses, rather than noting that in the most recent year 95% of eligible LEAs provided responses to our data collection. We continue to improve our data collection processes and fully expect to have 100% responsiveness in our next data collection.

Third, there is a presumption that at-risk reporting for public charter schools, from its inception, had a consistent goal. This reporting has evolved over multiple years and continues to evolve as we learn better what information is helpful for Council and the public and find the least burdensome ways to collect this from charter LEAs. Burden is important as we maximize the amount of all funding going to support students.

3333 14th Street, NW, Suite 210, Washington, DC 20010 • (202) 328-2662 • spearson@dcpcsb.org

Initially, DC PCSB was asked as a budget reporting requirement to survey schools on how they spend their at-risk funds to determine if the funding was adequate. This was not a requirement of schools and participation was optional. Eventually, Council removed that legislative ask and required us to report on the funding as part of our performance oversight questions. We eventually developed a template and worked with schools to complete the form. Based on Council feedback, we were also asked to report on the next fiscal year versus the previous year. To increase LEA participation, we moved the reporting requirement to our compliance calendar, which contains necessary compliance submissions for LEAs, where it lives today. Every year more schools complete the report and provide rich detail about how they spend the funds.

Reporting this information is now a component of our new transparency policy. We hope to continue the report's evolution to increase the understanding of how schools target funds to best support at-risk students as well as students who are vulnerable to becoming classified as at-risk.

I now turn to our comments to your specific recommendations:

- 1) *DCPS should establish transparent base funding for each school tied to enrollment and grade level. The annual budget process should use a specific and transparent methodology so that school communities are informed on both the method and the results.*

No comment on this recommendation.

- 2) *DCPS should publish each school's base funding and supplemental at-risk allocations so principals and LSATs can identify what is base funding and what is supplemental.*

No comment on this recommendation.

- 3) *DCPS should establish internal controls for any adjustments to base funding including policies and procedures for allocating at-risk funds.*

No comment on this recommendation.

- 4) *The Council should amend D.C. Code to strengthen at-risk provisions on "supplement not supplant" and apply these provisions to all public*

schools in D.C. to aid in its oversight of compliance with the at-risk funding requirements.

We object to the recommendation that this apply to public charter schools in DC. As the report notes, public charter schools are guaranteed exclusive control over their expenditures (DC Code § 38-1802.04(c)(3)(A)), and applying “supplement not supplant” requirements would contravene this exclusive control.

- 5) *The District should research and evaluate its at-risk funded programs.*
- a) *In partnership with the forthcoming Research Practice Partnership (RPP), DCPS should initiate formal research on the context and impact of its at-risk funded initiatives, using rigorous quantitative and qualitative methods.*

No comment on this recommendation.

- 6) The Council should require consistent reporting of at-risk spending across all public schools

We object to the recommendation that this apply to public charter schools in DC. Detailed, fund-level accounting of at-risk funds would require significant changes in accounting practices and contributes nothing to improved student performance. The information collected by the DC Public Charter School Board, particularly in the most recent year, is comprehensive and demonstrates that public charter schools are using their at-risk funds in ways consistent with the purpose of the funding. We would be pleased to discuss ways to improve this reporting, but simply requiring uniformity with DCPS is not the best way to achieve this.

Thank you again for the opportunity to comment on this report.

Sincerely yours,



Scott Pearson



June 21, 2019

Kathleen Patterson
District of Columbia Auditor
Office of the District of the Columbia Auditor
717 14th Street, N.W., Suite 900
Washington, DC 20005

Dear Ms. Patterson:

DC Public Schools (DCPS) appreciates having the opportunity to respond to the Office of the District of Columbia Auditor's *DC Schools Short-Change At-Risk Students* draft report dated June 14, 2019.

DCPS remains committed to prioritizing resources for students who need them most and does not "short change" at-risk students as the title of your report suggests. DCPS has consistently prioritized funding for students furthest from opportunity. As an example, in the FY20 budget, schools with over 80% at-risk students receive more than \$5,000 more per pupil than schools with less than 20% at-risk students, on average. There are variations in per-pupil funding based on the number of students with IEPs, English Language Learners and other factors.

Our schools that serve students furthest from opportunity see investments and opportunities beyond our school-based budgets. For example, in FY20 DCPS is expanding its Cluster Support Model, which provides schools with targeted supports through an Instructional Superintendent that works between schools and Central Office. This expansion will include three clusters that will focus specifically on the Anacostia and Ballou feeder patterns to ensure that these schools receive amplified support and attention. These schools will receive community-aligned supports within a smaller cohort.

We have also dedicated \$1.6 million to launch eight "Connected Schools," which will serve as neighborhood hubs of support by providing wraparound services and transforming the way DC agencies work together to break down in-school and out-of-school barriers students and families face. This model will help us to holistically meet the needs of our students, their families, and their communities. These schools will receive support and resources to implement a new school-wide approach for integrating academics, student services, and community engagement to serve the whole child and whole community.

We also want to recognize that at-risk funding is a relatively new component to the overall budget process. D.C. Official Code § 38-2907 requires DCPS to ensure 90% of at-risk funds are directed to school-level budgets, to share annual updates on at-risk spending, and to invest at-risk funds in a way that supplements underlying budgets. Since 2015, DCPS has made steady improvements to how at-risk funds are allocated to schools, with the goal of improving equity and transparency. These improvements include:

- In FY18, we ensured that all schools with an at-risk population received flexible funds to support at-risk spending;



- In FY19, we put systems and structures in place to enhance our ability to account for how each school budgeted its flexible at-risk funds; and,
- In FY20, we built upon these improvements by partnering with the Office of the Chief Financial Officer (OCFO) to establish a budget coding system to track at-risk expenditures.

At the same time, we have shared regular updates on at-risk spending and the categories of spending where we invest, as referenced in your report. We appreciate the points raised on recent at-risk spending and recognize a need to continue to evaluate the way schools receive funding. A thorough equity analysis of school budget models is already underway, and we are committed to engaging the community on a path forward. We will continue to ensure that our students are receiving the resources they need to be successful.

Our goals in exploring a new funding model are to improve budget transparency and equity. DCPS is beginning to evaluate our existing school funding model, the Comprehensive Staffing Model, and may consider a possible shift to a another budget model. We know that any change in funding model can only be successful after robust planning and significant community engagement. I believe that this budgeting reform process will be a critical lever for DCPS' next phase. I also believe it will give us the opportunity to continue to innovate around our support for students furthest from opportunity.

DCPS appreciates this continued conversation and looks forward to building upon the progress we have made in FY20 and beyond. Please see below our response to relevant recommendations.

ODCA Recommendation #1:

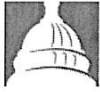
DCPS should establish transparent base funding for each school tied to enrollment and grade level. The annual budget process should use a specific and transparent methodology so that school communities are informed on both the method and the results.

DCPS Response:

We agree with recommendation #1. DCPS has already begun some key steps toward developing a more transparent budget process, including research and updates to internal budget analytics. In the next year, DCPS plans to increase transparency by more clearly delineating different funding streams and year-over-year school budget changes. In addition, we are exploring new budget models with the potential to increase equity for students, transparency for communities, and autonomy for our school leaders.

While we know there is still more work to do, this year, DCPS has worked to make the budget process more transparent than ever before. We did that by improving information sharing and introducing new tools to give our families, communities, and stakeholders access to the same information we had.

For FY20 Budget planning, we created a [*Family and Community Guide to the DC Public Schools Budget*](#) to provide additional context on the overall budget development process, including how each school's budget is determined, and what to expect in the budget development process. School communities can now access a [*snapshot of their school's Comprehensive Support Plans \(CSP\)*](#), which are individualized strategic plans to drive continuous improvement at each school.



ODCA Recommendation #2:

DCPS should publish each school's base funding and supplemental at-risk allocations so principals and LSATs can identify what is base funding and what is supplemental.

DCPS Response:

We agree with recommendation #2. As noted in the draft report, DCPS has made significant changes to how at-risk funds are coded in FY20, which will allow us to track expenditures. Further, we have worked to make our budgeting process more transparent by posting the Comprehensive Staffing Models' components, publicly publishing schools' budgets, and providing a [new Comparison Worksheet](#) delineating changes from schools' initial budget allocations to their submitted budgets. However, as we evaluate a new funding model, we plan to more clearly delineate foundation funding versus supplemental funding or funding provided based on a categorical weight.

As shared above, for the FY21 budget development process, DCPS will increase transparency by sharing school funding allocations by funding source. Currently, school budget allocations do not delineate each fund when allocations are released. By allocating school budgets by fund, principals will be empowered to better understand their schools' local and non-local funding sources, including what activities and personnel are supported through at-risk funding.

ODCA Recommendation #3:

DCPS should establish internal controls for any adjustments to base funding, including policies and procedures for allocating at-risk funds.

DCPS Response:

We agree with recommendation #3. DCPS continues to make improvements in many areas, including more clearly delineating the allocation of funds to schools and enhancing internal controls regarding adjustments to school-based allocations.

As we begin engaging DCPS stakeholders on the potential adoption of a new budget model, designing and implementing appropriate policies and procedures will be an important part of the conversation.

ODCA Recommendation #5:

In partnership with the forthcoming Research Practice Partnership (RPP), DCPS should initiate formal research on the context and impact of its at-risk funded initiatives, using rigorous quantitative and qualitative methods.

DCPS Response:

We partially agree with recommendation #5. DCPS supports any opportunity to learn more about strategies to further our goals of equity and transparency. At the same time, DCPS has started an equity analysis which will include a rigorous internal financial review of funding systems, structures, and their effects at both the central and school level. This financial review will include a review of DCPS' current practices to highlight spending differences across schools, student need, staffing composition and program offerings, among other things. The RPP, when launched, may further elaborate on those efforts.



Recommendations 4 and 6 are not directed to DCPS so we take no position on those recommendations. Further legislative amendments are unnecessary at this time. We are confident in DCPS's continued growth, focus, and execution on a more transparent budgeting process that puts the needs of students furthest from opportunity at the forefront.

Thank you again for your evaluation and for the opportunity to respond to your work.

Sincerely,

Lewis D. Ferebee
Chancellor

ODCA Response to Agency Comments

ODCA appreciates the responses to the draft report provided by DCPS and the PCSB, including that DCPS recognizes “a need to continue to evaluate the way schools receive funding.” We received similar commitments from DCPS to transparency and equity in response to our 2017 report, [Budgeting and Staffing at Eight DCPS Elementary Schools](#), and look forward to tangible improvement in the next budget cycle. One clear way to make progress toward these goals is to implement ODCA’s recommendation to provide principals and LSATs with transparent budget information around sources of funding and their allocation in the initial phase of the budget process. DCPS agrees with Recommendations 1, 2, and 3 citing efforts to improve budget transparency. ODCA appreciates seeing further commitment from DCPS to reform, particularly plans to clearly delineate allocations by funding source and year-over-year budget changes. DCPS should also ensure that each school’s base funding and the amount of funding for FTEs each school is entitled to under the current funding model can be clearly identified.

Our 2018 report, [D.C. Public School Principals Share Challenges, Concerns](#), found that more than seven in 10 responding principals wanted more control over their school’s finances. ODCA agrees with DCPS that with greater transparency, principals “will be empowered to better understand their school’s local and non-local funding sources.” That said, we remain concerned that DCPS’s centralized budgeting process leaves significant room for undocumented adjustments to school-level allocations. In particular, adjusting downward the base funding allocations for schools with higher concentrations of at-risk students should be prevented with clear policies and procedures that preclude the practices we have documented. Therefore, DCPS should publish policies and procedures for adjusting school-level allocations ahead of the FY 2021 budget development process and commit to engage school communities in understanding what they are entitled to under the CSM.

The PCSB objected to Recommendation 4, claiming it would “contravene” charter LEA’s exclusive control over their finances. The law cited by the PCSB, the School Reform Act codified in D.C. Code, was enacted by Congress, and may be amended by the D.C. Council. As the District stated in its Supplemental Brief in the *D.C. Association of Chartered Public Schools, et al. v. District of Columbia* (currently pending in federal district court), citing *District Properties Associates v. District of Columbia*, 743 F.2d 21 (D.C. Cir 1984):

When Congress acts as the local legislature for the District of Columbia and enacts legislation applicable *only* to the District of Columbia and tailored to meet specifically local needs, its enactments should...be treated as local law...

The D.C. Council has appropriately amended the School Reform Act several times and may do so in the future, as we have recommended.

DCPS partially agrees with Recommendation 5, citing an internal equity analysis that is underway. ODCA appreciates DCPS’s commitment to review its funding system and believes an in-house review is necessary but not sufficient for DCPS to maximize the impact of at-risk funding. Through six budget cycles, DCPS has failed to develop policies and procedures to ensure that at-risk funds are supplemental. The system also has failed to produce an overarching theory of action for how supplementary at-risk funds can help reduce the achievement gap. Without a consistent plan for addressing the achievement of at-risk students that can be evaluated and modified as needed the District will not meet the goals of the at-risk funding initiative.

DCPS would be well-advised to focus on evidence-based, direct instruction interventions targeted at improving the

academic outcomes of students considered at-risk when developing a strategy for supporting these schools and students. We are unaware of a rigorous evidence-base that supports the use of Instructional Superintendents to improve the achievement of at-risk students, as one example. Working with an independent research organization can provide both an existing evidence-base and the potential for developing local research on the uses of funds. Ongoing research with the RPP can help drive such continuous improvement.

The PCSB objects to Recommendation 6, claiming that consistent reporting of at-risk funds “contributes nothing to improved student performance” and that most recent PCSB at-risk funding reports are “comprehensive.” We stand by our recommendation, not only on transparency grounds, but also that clear, detailed reporting can help improve student achievement. How can the District replicate the best practices of successful charter LEAs without standardized reporting? Further, we disagree that the PCSB has yet collected comprehensive data on the use of at-risk funds in the charter sector. First, the survey is voluntary and not all LEAs receiving at-risk funds responded. Second, the survey does not break out personal and non-personal uses of funds nor does it provide school-level information. Third, all responses are self-reported and not verified by PCSB, the D.C. Council, or OSSE.

Finally, both DCPS and DCPCSB object to the terminology that at-risk students are shortchanged. Specifically, DCPS references differences in per pupil spending in response to ODCA’s findings that at-risk students are shortchanged. We do not contest whether DCPS provides more per pupil funding, on average, to schools with higher concentrations of at-risk students. The audit findings show that after accounting for all Formula, federal, or other funds provided to schools, the uses of at-risk funds ODCA investigated are largely not supplementary, as required by law. Further, in the charter sector, LEAs are not required to ensure that at-risk funds are supplemental. Without requirements that at-risk funds be supplemental students considered at-risk are not guaranteed equitable access to supplementary funds in all District public schools. When these funds are not supplementary, at-risk students are shortchanged.

Summary of Report Recommendations

The recommendations in this report can be implemented without any additional costs to the agency/entity, and help to advance the goals of the District of Columbia Public Schools (DCPS) and the District of Columbia Public Charter School Board (DC PCSB), as seen below.

Recommendation	Is There a Cost to the Agency/ Entity to Implement?	Potential to Generate Revenue or Savings to the District?	Specific Agency/ Entity or District-Wide Goal Advanced by Recommendation
1. DCPS should establish transparent base funding for each school tied to enrollment and grade level. The annual budget process should use a specific and transparent methodology so that school communities are informed on both the method and the results.	No	No	DCPS Strategic Priorities: Promote Equity, define, understand and promote equity so that we eliminate opportunity gaps and systematically interrupt institutional bias. ⁷⁶ DCPS Goals: 100 Percent of schools are highly rated or are improving. ⁷⁷
2. DCPS should publish each school's base funding and supplemental at-risk allocations so principals and LSATs can identify what is base funding and what is supplemental.	No	No	DCPS Strategic Priorities: Engage Families, ensure communication and deepen partnerships with families and community
3. DCPS should establish internal controls for any adjustments to base funding including policies and procedures for allocating at-risk funds.	No	No	DCPS 2019 Strategic Objectives: Objective Number 6 to create and maintain a highly efficient, transparent and responsive District government. ⁷⁸

⁷⁶ DCPS Strategic Plan – A Capital Commitment 2017-2022, page 4, available at https://dcps.dc.gov/sites/default/files/dc/sites/dcps/publication/attachments/DCPS%20Strategic%20Plan%20-%20A%20Capital%20Commitment%202017-2022-English_0.pdf

⁷⁷ Ibid, page 5.

⁷⁸ DCPS FY19 Performance Plan and Report, page 1, available at <https://oca.dc.gov/sites/default/files/dc/sites/oca/publication/attachments/DCPSFY19.pdf>

Recommendation	Is There a Cost to the Agency/ Entity to Implement?	Potential to Generate Revenue or Savings to the District?	Specific Agency/ Entity or District-Wide Goal Advanced by Recommendation
4. The Council should amend D.C. Code to strengthen at-risk provisions on “supplement not supplant” and apply these provisions to all public schools in D.C. to aid in its oversight of compliance with the at-risk funding requirements.	No	No	DCPS Strategic Priorities: Promote Equity, define, understand and promote equity so that we eliminate opportunity gaps and systematically interrupt institutional bias. ⁷⁹ DC PCSB 2019 Strategic Objectives: Objective Number 2 to promote increased school academic quality through improved oversight. ⁸⁰
5. The District should evaluate and continuously improve its at-risk funded programs. In partnership with the forthcoming Research Practice Partnership (RPP), DME should initiate formal research on the context and impact of its at-risk funded initiatives, using rigorous quantitative and qualitative methods.	No	No	DCPS Strategic Plan Values: Courage – we have the audacity to learn from our successes and failures, to try new things, and to lead the nation as a proof point of PK-12 success. ⁸¹
6. The Council should require consistent reporting of at-risk spending across all public schools	No	No	DC PCSB 2019 Strategic Objectives: Objective Number 4 to improve fiscal and compliance oversight. ⁸²

79 DCPS Strategic Plan – A Capital Commitment 2017-2022, page 4, available at https://dcps.dc.gov/sites/default/files/dc/sites/dcps/publication/attachments/DCPS%20Strategic%20Plan%20-%20A%20Capital%20Commitment%202017-2022-English_0.pdf

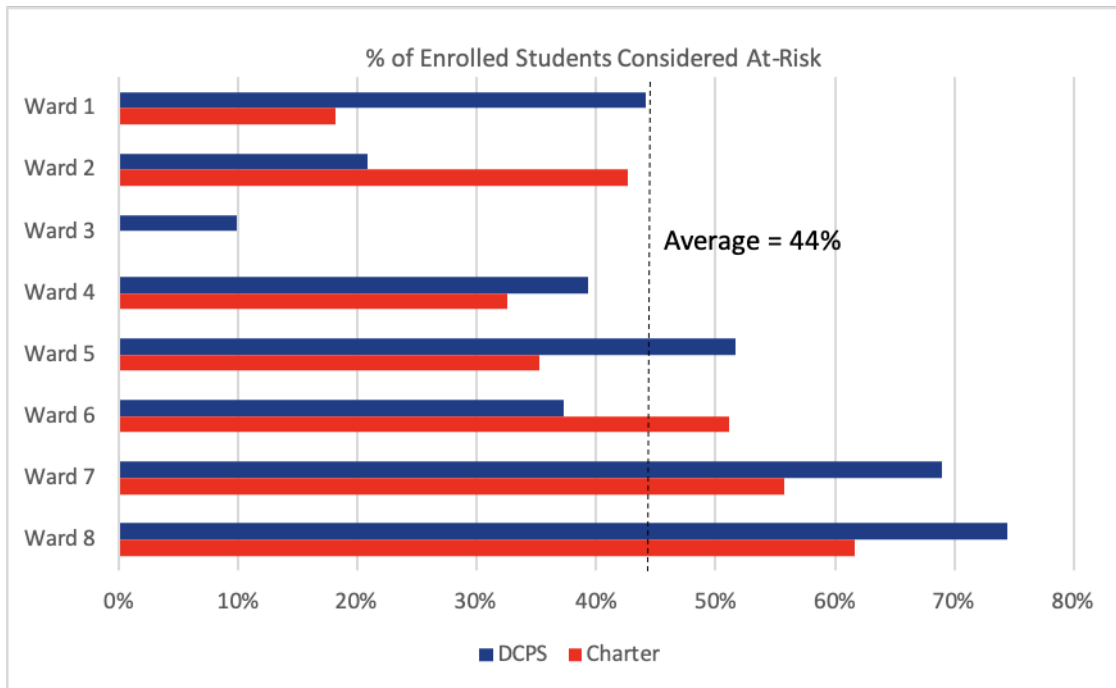
80 DC PCSB FY19 Performance Plan and Report, page 1, available at <https://oca.dc.gov/sites/default/files/dc/sites/oca/publication/attachments/PCSB19.pdf>

81 DCPS Strategic Plan – A Capital Commitment 2017-2022, page 3, available at https://dcps.dc.gov/sites/default/files/dc/sites/dcps/publication/attachments/DCPS%20Strategic%20Plan%20-%20A%20Capital%20Commitment%202017-2022-English_0.pdf

82 DC PCSB FY19 Performance Plan and Report, page 1, available at <https://oca.dc.gov/sites/default/files/dc/sites/oca/publication/attachments/PCSB19.pdf>

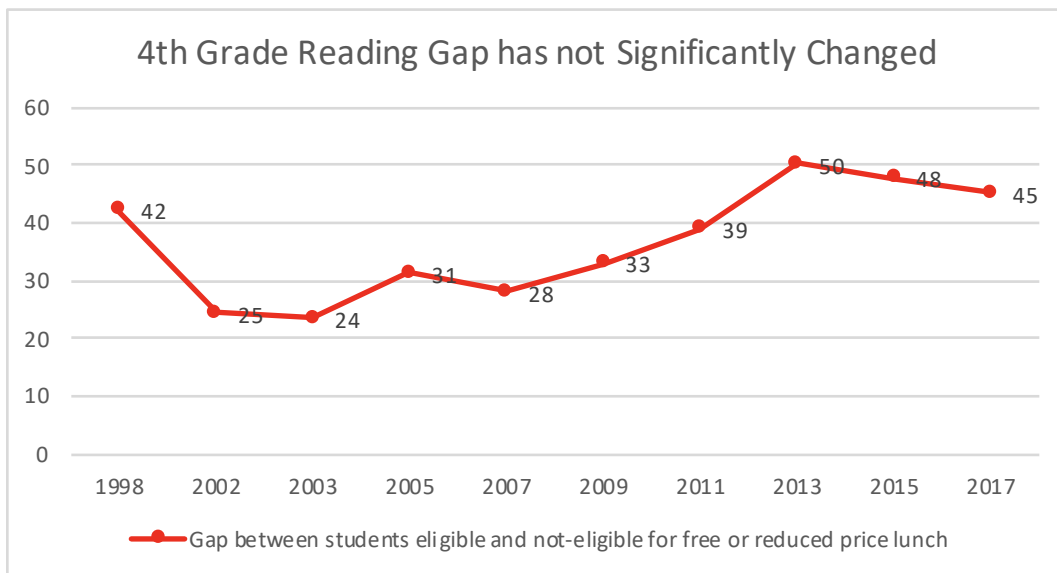
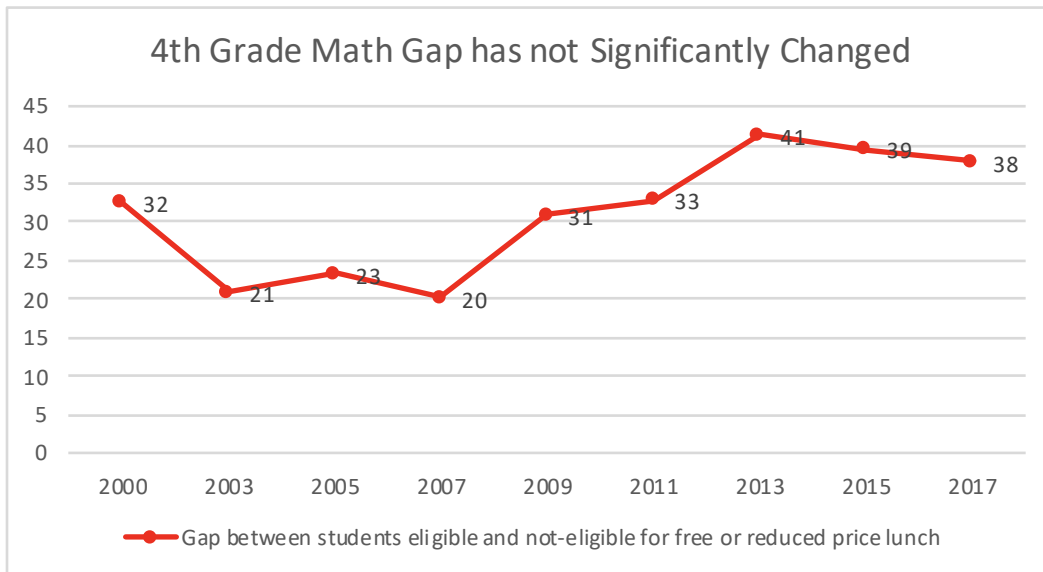
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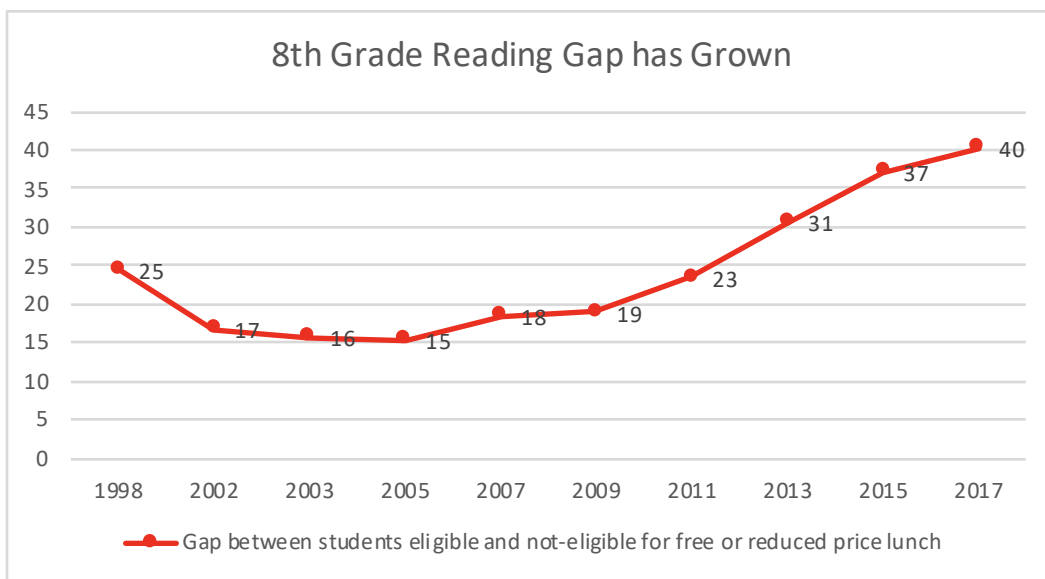
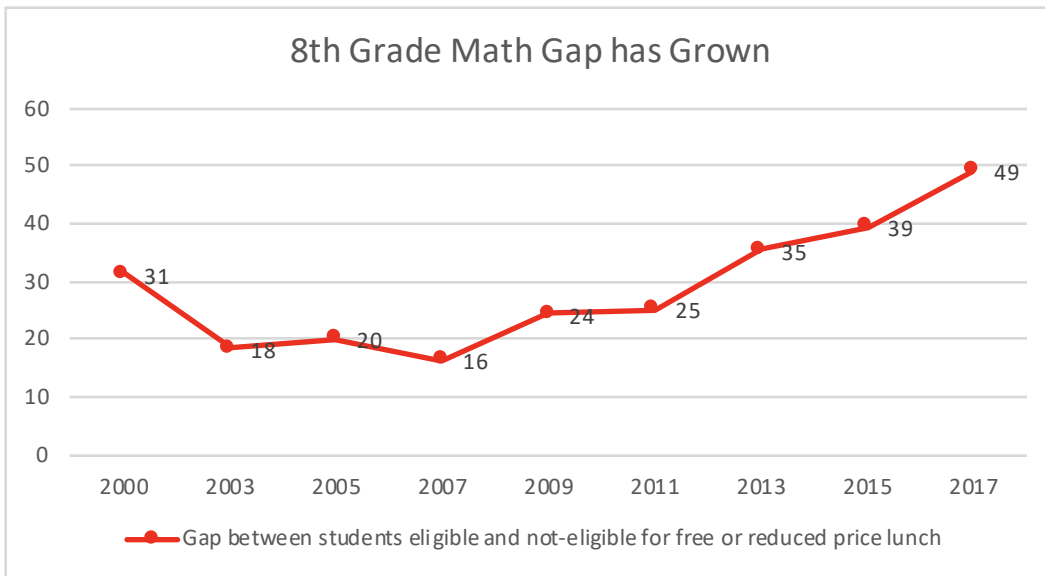
Appendix A:
At-Risk Enrollment by Ward and Sector,
All Schools, FY 2018



Source: OSSE Audited Enrollment

Appendix B:
NAEP Gaps, 2000–2017





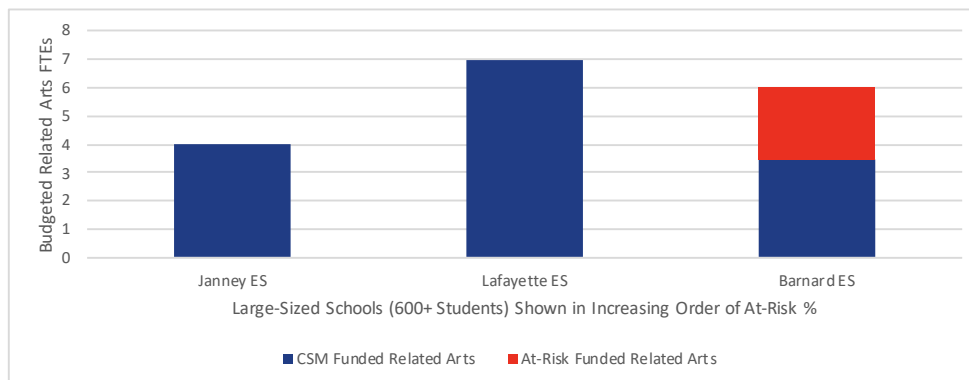
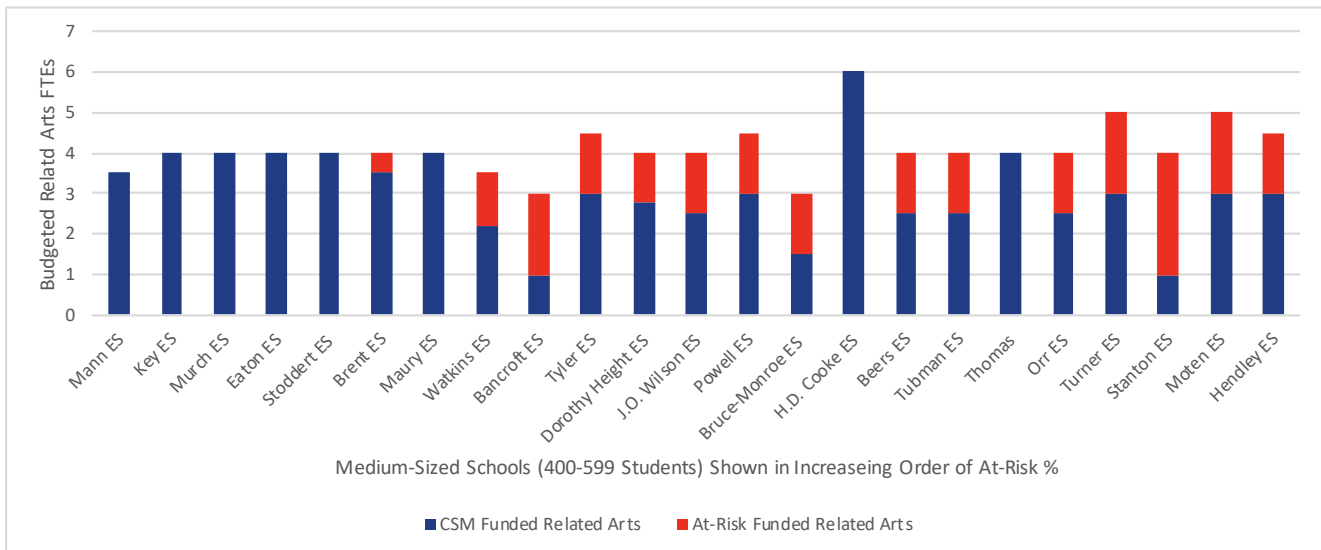
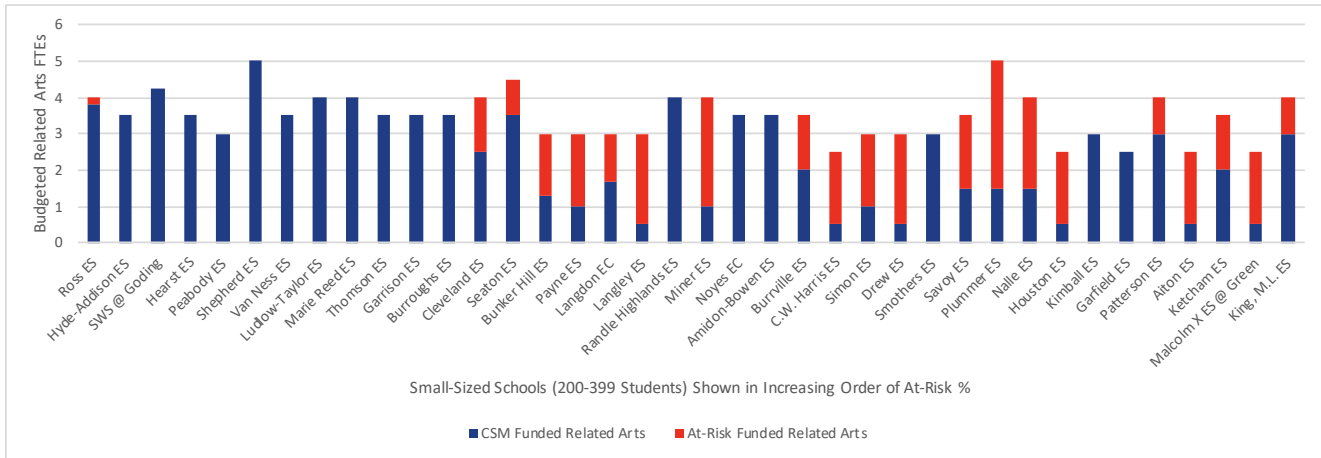
Source: National Assessment of Education Progress (NAEP), 2000-2017

Appendix C:
Supplanted FTEs for Elementary Related Arts and
Social Workers & Psychologists, DCPS FY 2018

	Dollar Amount	Total At-Risk Funded FTEs	Supplanted At-Risk FTEs	% of FTEs Supplanted
Elementary Related Arts	\$6,361,030	65.2	54.0	83%
Social Workers & Psychologists	\$5,764,916	59.0	40.2	68%
Total Sample	\$12,125,946	124.2	94.2	77%

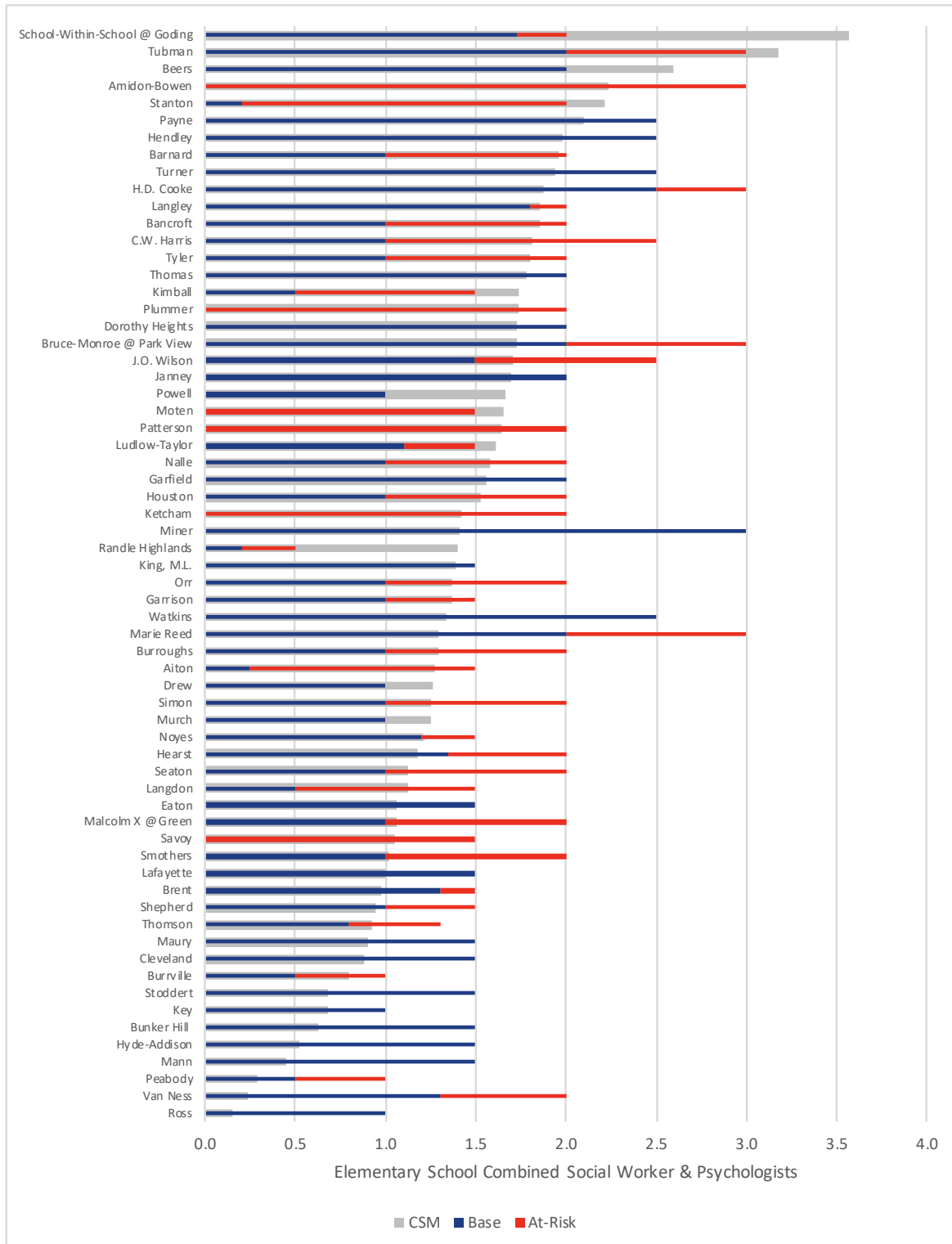
Source: DCPS Submitted Budgets, Fiscal Year 2018

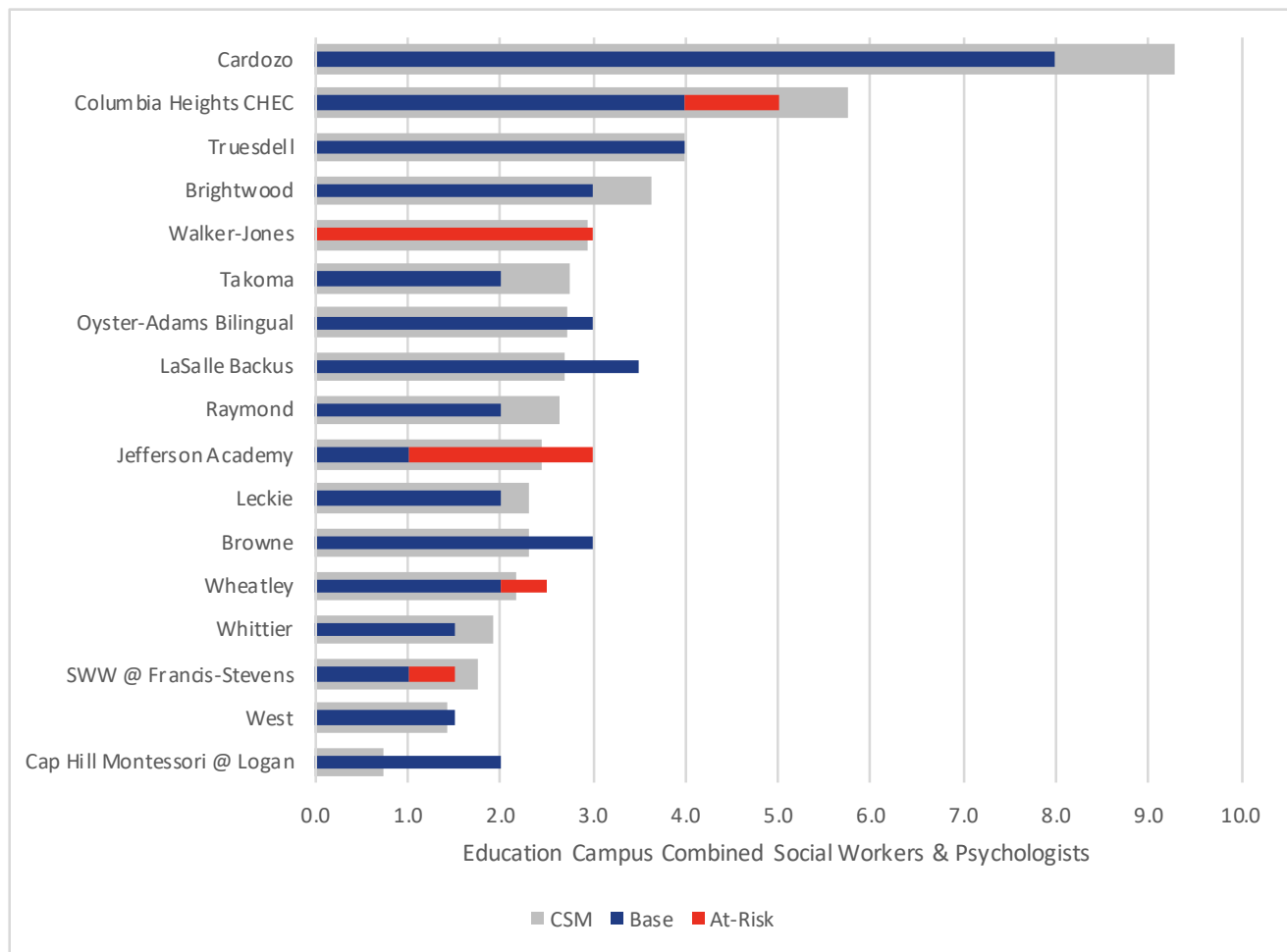
Appendix D:
At-Risk Funding for Related Arts in DCPS
Elementary Schools, FY 2018

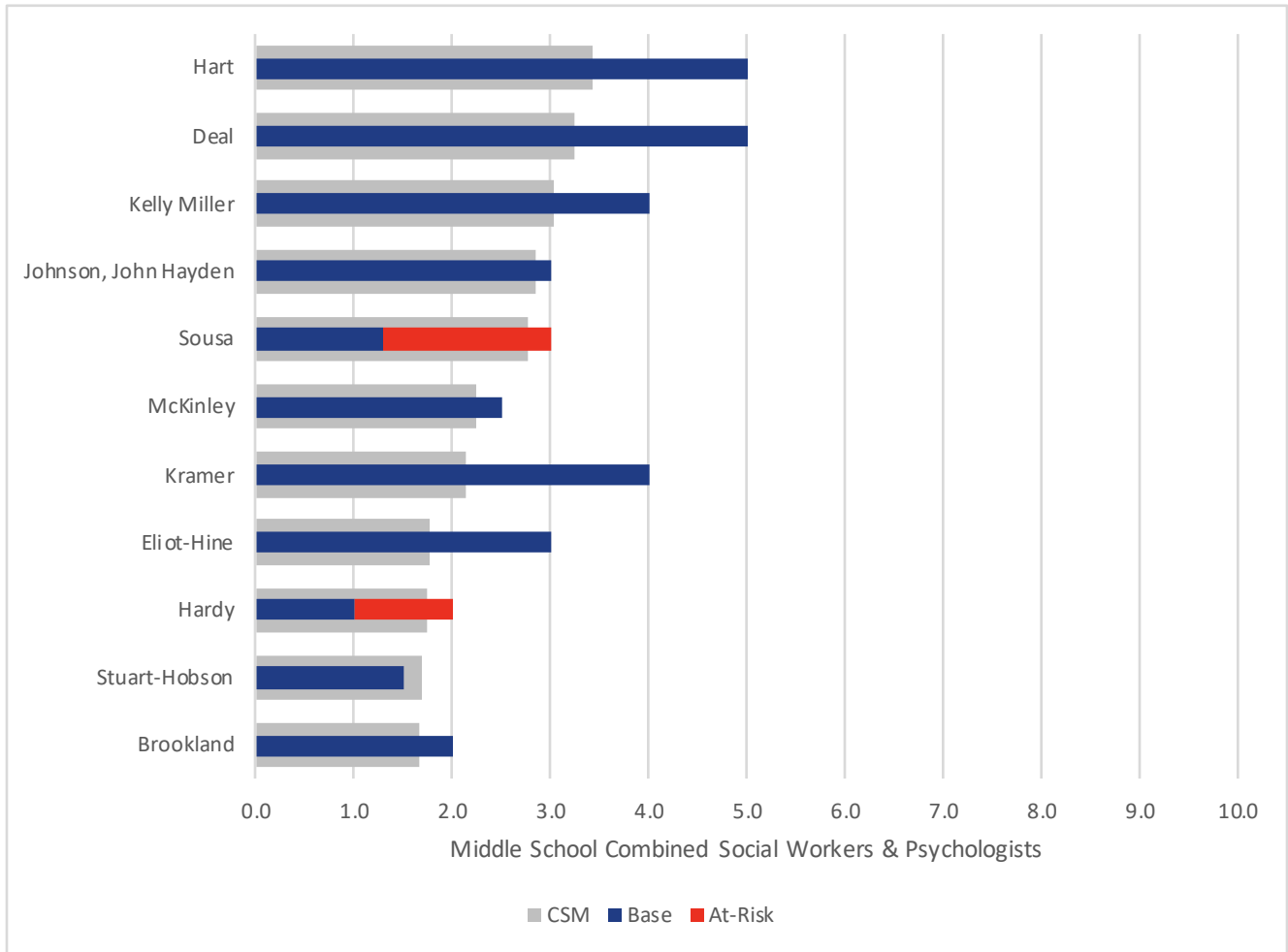


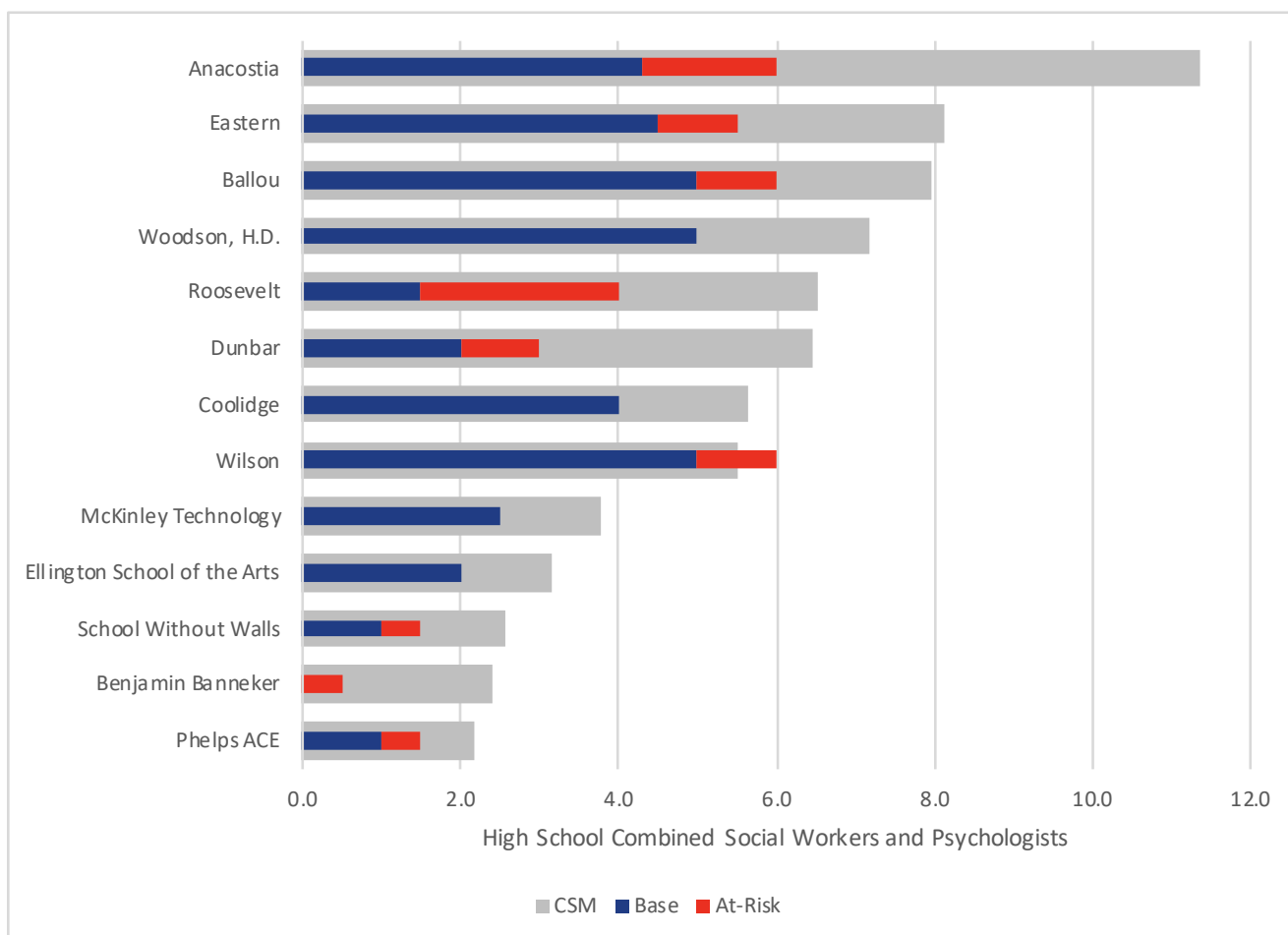
Source: FY 2018 DCPS school-level submitted budgets

Appendix E:
Base and At-Risk Funding for Social Workers & Psychologists as Compared to
Comprehensive Staffing Model Formula by Gradeband, FY 2018









Appendix F:
DCPS Extended-Year Schools
(School-Years 2016-17 to 2018-19)⁸³

School	Ward	% At-Risk (3-year Average)	Extended Year Funding, FY18	Total At-Risk Funding, FY18	% on Extended- Year, FY18
Garfield ES	Ward 8	85%	\$ 419,240.47	\$ 488,124.47	86%
H.D. Cooke ES	Ward 1	57%	\$ 388,176.69	\$ 480,376.19	81%
Hart MS	Ward 8	88%	\$ 429,399.33	\$ 567,540.71	76%
Hendley ES	Ward 8	92%	\$ 492,523.60	\$ 784,485.04	63%
Johnson MS	Ward 8	89%	\$ 321,761.05	\$ 422,266.05	76%
Kelly Miller MS	Ward 7	71%	\$ 486,394.25	\$ 594,659.19	82%
King, M.L. ES	Ward 8	89%	\$ 444,167.64	\$ 674,075.64	66%
Randle Highlands ES	Ward 7	63%	\$ 340,210.51	\$ 414,518.01	82%
Raymond EC	Ward 4	60%	\$ 614,675.84	\$ 726,374.84	85%
Thomas ES	Ward 7	73%	\$ 546,254.20	\$ 610,155.20	90%
Turner ES	Ward 8	87%	\$ 563,809.44	\$ 865,839.44	65%
			\$ 5,046,613.03	\$ 6,628,414.79	76%

Source: DCPS Submitted Budgets, Fiscal Year 2018

⁸³ Luke C. Moore High School and Roosevelt STAY High School became extended-year schools in school-year 2018-19. Neither school used at-risk funding to support this program, therefore are not included in this analysis.

Appendix G:
DCPS At-Risk Funding Categories, FY2016 to FY2020

Fiscal Year 2016: 18 At-Risk Funded Items Totaling \$44,916,041

Classroom Instruction	Extended Learning Time	Leadership & School Operations	Non-Personal Services	Related Arts Teachers	Schoolwide Instructional Support Positions	Social-Emotional Positions	Special Education Positions
Classroom Instructional Support	Evening Credit Recovery (ECR)	Admin	At-risk Technology Investment	Related Arts Teachers	School-wide Instructional Support	Social-Emotional Support	Special Education
Continued Middle School Investments	Extended Day		Literacy Supports				
English Language Learners (ELL)			Non-Personnel Services (NPS)				
General Education Teacher			PWP - Student Satisfaction				
High Schools Priority			Related Arts, Science, & Custodial Supply Investments				
			Specialty				

Fiscal Year 2017: 41 At-Risk Funded Items Totaling \$47,296,883

Classroom Instruction	Extended Learning Time	Leadership & School Operations	Non-Personal Services	Related Arts Teachers	Schoolwide Instructional Support Positions	Social-Emotional Positions	Special Education Positions
DC Teacher Resident (DCTR)	Afterschool	Assistant Principal	Contractual Partnerships	Related Arts Teacher	Athletics & Activities Coordinator	Attendance Counselor	Special Education Coordinator (SEC)
Dual Language Program Teacher	Evening Credit Recovery (ECR)	Dean of Students	Educational Supplies		Instructional Coach	Behavior Technician	

Classroom Instruction	Extended Learning Time	Leadership & School Operations	Non-Personal Services	Related Arts Teachers	Schoolwide Instructional Support Positions	Social-Emotional Positions	Special Education Positions
General Education Teacher	Extended Day	Strategy & Logistics Director (DSL)	Field Trips		NAF Coordinator	Bilingual Guidance Counselor	
High School Investment (HSI) Teacher	Extended Year		High School Investment (HSI) Extended Hours for Computer Lab		NAF Director	Guidance Counselor	
Inclusion/Resource Teacher			Middle Grade Investment (MGI) Clubs & Activities		Pathways Coordinator	In-School Suspension (ISS) Coordinator	
Instructional Aide			Middle Grade Investment (MGI) Exposure & Excursion		Reading Specialist or Teacher	Psychologist	
Middle Grade Investment (MGI) Teacher			Middle Grade Investment (MGI) Social-Emotional Support Funds		Technology Instructional Coach	Social Worker	
Resource Teacher			Specialty Funds				
TLI Teacher Leader			Technology				

Fiscal Year 2018: 27 At-Risk Funded Items \$48,479,230

Classroom Instruction	Extended Learning Time	Leadership & School Operations	Non-Personal Services	Related Arts Teachers	Schoolwide Instructional Support Positions	Social-Emotional Positions	Special Education Positions
High School Teachers Investment	After school	Assistant Principal for Intervention	City Year/Partnerships	Related Arts Teacher	Athletic & Activities Coordinators	Middle Grades Social-Emotional	
Inclusion/Resource Teachers	Evening Credit Recovery (ECR)		Educational Supplies		Manager Coordinator	Psychologist	

Classroom Instruction	Extended Learning Time	Leadership & School Operations	Non-Personal Services	Related Arts Teachers	Schoolwide Instructional Support Positions	Social-Emotional Positions	Special Education Positions
Middle Grades Teacher Investment	Extended Day		High School Extended Hours for Computer Lab		NAF Coordinator	Social Worker	
Relay Teacher Resident	Extended Year		Middle Grades Clubs & Activities		NAF Director		
			Middle Grades Exposure & Excursion		Pathways Coordinator		
			Specialty Funds		Reading Specialist or Teacher		
			Technology		Technology Instructional Coach		

Fiscal Year 2019: 47 At-Risk Funded Items Totaling \$52,572,807

Classroom Instruction	Extended Learning Time	Leadership & School Operations	Non-Personal Services	Related Arts Teachers	Schoolwide Instructional Support Positions	Social-Emotional Positions	Special Education Positions
High School Teachers Investment	Afterschool Program	Aide - Administrative	City Year/ Partnerships	Related Arts	Aide - Computer Lab	Attendance Counselors	Director of Special Education
Instructional Aide	Evening Credit Recovery (ECR)	Assistant Principal for Intervention	Clothing and Uniforms		Athletics & Activities Coordinator	Behavior Tech	Manager of Special Education
Middle Grades Teacher Investment	Extended Day	Assistant Principal for Literacy/Math	Conference Fees (Out of City)		Instructional Coaches (Tech, Math, ELA)	Guidance Counselor	Special Education Coordinator
Resource Teacher/ Coordinator	Extended Year	Clerk	Contractual Services		International Baccalaureate Coordinator	In-School Suspension Coordinator	
Urban Teacher Residents	High School Extended Hours for Computer Lab	Custodian (RW-5)	Custodial Overtime		NAF Coordinator	Psychologists	
		Dean of Students	Literacy Partners		NAF Director	Social Workers	
			Local and Out-of-City Travel		Pathways Coordinator		
			Middle Grades Clubs & Activities		Reading Specialist/ Teacher		
			Middle Grades Exposure & Excursion				
			Professional Development				
			Supplies (Educational, General, Office)				
			Technology				
			Textbooks				

Fiscal Year 2020: 92 At-Risk Funded Items Totaling \$55,380,877

Classroom Instruction	Extended Learning Time	Leadership & School Operations	Non-Personal Services	Related Arts Teachers	Schoolwide Instructional Support Positions	Social-Emotional Positions	Special Education Positions
Aide - Instructional - (10mo)	Afterschool Administrative Aide	Administrative Officer	Administrative Premium (General)	Teacher - Art	Aide - Computer Lab	Attendance Counselor	Coordinator - Special Education (CSE)
Aide - Instructional - Year Round (80 hr)	Afterschool Aide	Assistant - Strategy & Logistics (ASL)	Clothing and Uniforms	Teacher - Health/Physical Education	Aide - Library/Technology	Behavior Technician	Director - Specialized Instruction (DSI)
Teacher - Inclusion/Resource Services	Afterschool Coordinator	Assistant Principal - English Language Arts (ELA)	Conference Fees (Out of City)	Teacher - Performing Arts/Drama	Coordinator - Computer Lab/Technology	Coordinator - In-School Suspension (ISS)	Manager - Specialized Instruction (MSI)
Teacher - Reading	Afterschool Teacher	Assistant Principal - Intervention (API)	Contractual Services	Teacher - World Language	Coordinator - Global Studies	Coordinator - Student Resource	TLI Teacher Leader - Special Education
Teacher - Resource	Evening Credit Recovery (ECR)	Assistant Principal - Math	Custodial Overtime	Teacher, Physical Education Aquatics	Coordinator - Intl Baccalaureate	Guidance Counselor - 10mo	
Teacher - Schoolwide Enrichment Model (SEM)	Extended Day Funds	Assistant Principal - Other	Custodial Services		Coordinator - Program	Guidance Counselor - 10mo (Bilingual)	
Teacher - STEM		Clerk	Educational Supplies		Instructional Coach - English Language Arts (ELA)	Guidance Counselor - 11mo	
TLI Teacher Leader - Culture		Coordinator - Parent	Electronic Learning		Instructional Coach - Math	Social Worker	
TLI Teacher Leader - Early Childhood Education		Coordinator - Strategy & Logistics (CSL)	Equipment and Machinery (over \$5,000)		Intervention Coach		
TLI Teacher Leader - English Language Arts (ELA)		Custodian (RW-5)	Equipment and Machinery (under \$5,000)		Specialist - Library/Media		
TLI Teacher Leader - Math		Dean of Students	Food and Provisions (Including Catering)		Specialist - Reading		

Classroom Instruction	Extended Learning Time	Leadership & School Operations	Non-Personal Services	Related Arts Teachers	Schoolwide Instructional Support Positions	Social-Emotional Positions	Special Education Positions
Urban Teacher Residency		Director - Strategy & Logistics (DSL)	General Supplies		Specialist - Transition		
		Manager - Strategy & Logistics (MSL)	IT Equipment/ Hardware		Teacher - Computer		
		Registrar	IT supplies (consumables)		Technology Instructional Coach (TIC)		
			Literacy Materials				
			Literacy Partners				
			Local Travel (STAFF - Including Field Trips)				
			Local Travel (Students - Including Field Trips)				
			Middle Grades Enrichment & Activities				
			Middle Grades Exposures & Excursions				
			Office Supplies				
			Out of City Travel (Staff - Including International)				
			Out of City Travel (Students - Including International)				
			Printing				
			Professional Development				

Classroom Instruction	Extended Learning Time	Leadership & School Operations	Non-Personal Services	Related Arts Teachers	Schoolwide Instructional Support Positions	Social-Emotional Positions	Special Education Positions
Professional Services							
Recreational Materials							
Stipends							
Textbooks							

Appendix H:
DCPS Comprehensive Staffing Model Formula for
Allocating Social Workers and Psychologists, FY 2018

Social Workers: # FTEs required = Total hours required/month divided by the total work hours/month



Meetings = $(X*3.5+Y*2+Z*3.5)/9$

Documenting = $BD*(AD/60)$

Assessments = $IF(M+O>Z*(1+AL),((M*N)+(O*P))/9,(Z*(1+AN)*MIN(N,P)/9))$

Other services = $((F*AI*AJ*AO)+(F*AK*AL*AO)+(1*AM)+(V*W*AO)+K)$

Prescribed hours/month = J

Cell	Significance
F	Total school enrollment
J	Total prescribed Behavior Support Services (BSS) IEP
K	Blank
M	Total Functional Behavior Assessments (FBA)
N	Estimated number of hours to complete a Functional Behavior Assessment
O	Total Social History Assessments
P	Estimated number of hours to complete a Social History Assessment
V	RTI Max
W	RTI Time
X	Social Worker Initial IEP meeting
Y	Social Worker IEP meeting
Z	Social Worker Triennial Eligibility meeting
AA	Psychologist Initial IEP meeting
AB	Psychologist Annual IEP meeting
AC	Psychologist Triennial Eligibility meeting
AD	Service documentation time, 10 minutes of documentation per every hour of service
AI	Tier I services %
AJ	Tier I service time, the estimated time a provider spends providing tier I services per month
AK	Tier II services %
AL	Tier II services (time)
AM	Number of manifestation determination meetings held during the previous school year
AN	Percentage of meetings requested by parents
AO	Economically Disadvantaged %

Psychologists: # FTEs required = Total hours required/month divided by the total work hours per month



Meetings = $(AA*4.5+AB*2+AC*3)/9$

Assessments = $IF(Q>(AC*(1+AN)),(Q*R)/AW,(AC*19*(1+AN))/9)$

Other services = $(V*0.5)+(AM*1)+(AI*0.25*F*AO)+(AK*AJ*F*AO)$

Prescribed hours/month = 0

Cell	Significance
F	Total school enrollment
J	Total prescribed Behavior Support Services (BSS) IEP
K	Blank
M	Total Functional Behavior Assessments (FBA)
N	Estimated number of hours to complete a Functional Behavior Assessment
O	Total Social History Assessments
P	Estimated number of hours to complete a Social History Assessment
V	RTI Max
W	RTI Time
X	Social Worker Initial IEP meeting
Y	Social Worker IEP meeting
Z	Social Worker Triennial Eligibility meeting
AA	Psychologist Initial IEP meeting
AB	Psychologist Annual IEP meeting
AC	Psychologist Triennial Eligibility meeting
AD	Service documentation time, 10 minutes of documentation per every hour of service
AI	Tier I services %
AJ	Tier I service time, the estimated time a provider spends providing tier I services per month
AK	Tier II services %
AL	Tier II services (time)
AM	Number of manifestation determination meetings held during the previous school year
AN	Percentage of meetings requested by parents
AO	Economically Disadvantaged %
AW	Months per year available for assessments and meetings

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Office of the District of Columbia Auditor

717 14th Street N.W.

Suite 900

Washington, DC 20005

Call us: 202-727-3600

Email us: odca.mail@dc.gov

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