

# Where do schools spend their money?

## New state website gives bare-bones look at finances

*By Monte Whaley  
The Denver Post*

With a couple of clicks, anyone curious can now see a bare-bones accounting of how much Colorado K-12 schools and school districts spend on students and teachers and what's been collected in grants and donations.

Other finances are also tracked on a new website launched by the Colorado Department of Education that allows side-to-side comparisons among schools and school districts.

Bear Creek Elementary in Boulder Valley, for instance, spent \$6,791 per student last year while \$7,679 was spent on each student at Frontier Charter Academy in Greeley-Evans School District.

School officials and education watchers applaud the state's efforts at transparency, but warn the site only offers a Cliff Notes version of school financing.

Users must study the inner workings of a school to understand what's going on inside its walls, they say.

Problems arise when people look at numbers and make assumptions about a district without taking into account "nuances, like the size of the district or the number of students it serves, or the type of students they serve," said Tracie Rainey, executive director of the Colorado School Finance Project, a nonpartisan, nonprofit organization that studies and researches school finance.

One district may serve all its hearing-impaired students in a single building, while in another district, hearing-impaired students are dispersed throughout its schools. Differences in how money — and how much money — is spent educating those student populations isn't reflected on the website.

"It gives the impression that one school has a lot of money and personnel for hearing-impaired students while other schools don't," Rainey said. "If viewed the wrong way, this could be misleading."

The website also doesn't include information about the percentage of students eligible for free and reduced lunches, the number of days of instruction and other local-control issues that factor into school funding, officials say.

"I think it's a good step toward financial transparency and it's helpful because it's fairly easy to understand," Mark Ferrandino, chief financial officer for Denver Public Schools, said.

The state's Financial Transparency for Colorado Schools website allows visitors to compare information at the school, district, charter operator or BOCES — Boards of Cooperative Education Services — level. Parents, taxpayers and others can see a snapshot of each school's finances and create a side-by-side view of up to four schools or education organizations for comparison.

"I think it allows community members to see how school districts are funded and supported," Kerrie Dallman, president of the Colorado Education Association, said.

The site currently covers the 2015-2016 fiscal year, in which Colorado educated 899,122 students within 1,857 schools. There were 1,630 traditional schools and 227 charter schools.

On average, \$9,944 was spent per student across the state, for a total of \$8.94 billion.

The website was prompted by legislation passed in 2010 and 2014 aimed at providing the public a deeper understanding of how education dollars are spent, CDE executive director of school finance Jennifer Okes said.

Every district and BOCES in Colorado last year provided data for the site.

CDE officials say they are aware of concerns about the website and it likely will be revamped this year.

“It’s an organic website and we never thought it will look the same a year from now or two years from now,” CDE financial data coordinator Adam Williams said.