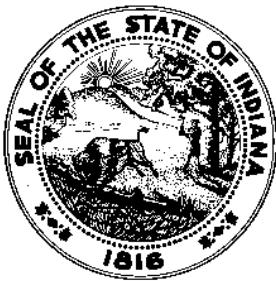




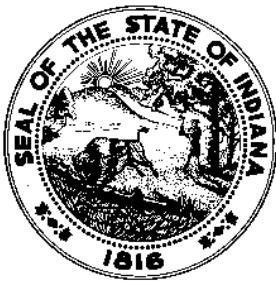
School Corporation Fiscal and Qualitative Indicators Committee

October 20, 2020



School Corporation Fiscal and Qualitative Indicators Committee

- Three ways to connect:
 - WebEx on the Internet
 - WebEx App on mobile devices
 - Telephone connection to audio
- Instructions for using WebEx and WebEx App are provided on the DUAB webpage:
<https://www.in.gov/duab/2383.htm>
 - Chat
 - Raise Hand



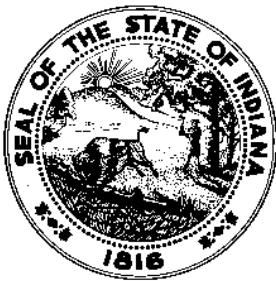
School Corporation Fiscal and Qualitative Indicators Committee

- WebEx Information
 - Attendees are all on mute.
 - Attendees are not able to see the list of other attendees.
- The meeting is being recorded and will be made available on the DUAB webpage.



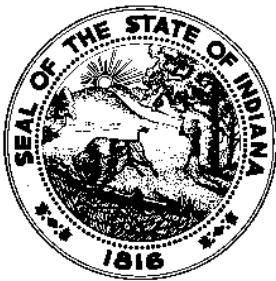
School Corporation Fiscal and Qualitative Indicators Committee

- Agenda
 1. Call to Order
 2. Compliance with Open Door Law and Presence of a Quorum
 3. Introduction of Committee Members
 4. Update on School Corporation Fiscal Indicators Process
 5. Committee Discussion on Existing and Potential Indicators
 6. Public Comment
 7. New Business
 8. Adjournment



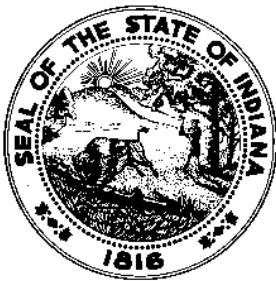
School Corporation Fiscal and Qualitative Indicators Committee

- Committee Members
 - DOE – Melissa Ambre
 - SBA – Neil Broshears
 - MPH – Tyler Brown
 - DLGF – Josh Jacoboski
 - IASBO – Rob James
 - SBOA – Chase Lenon
 - DUAB – Courtney Schaafsma



School Corporation Fiscal and Qualitative Indicators Committee

- Update on School Corporation Fiscal Indicators Process
 - December 2018 – First release of indicators
 - 2019 – DUAB review of indicators and assessment process
 - December 2019 – Second release of indicators
 - 2020 – DUAB review of indicators and assessment process



School Corporation Fiscal and Qualitative Indicators Committee

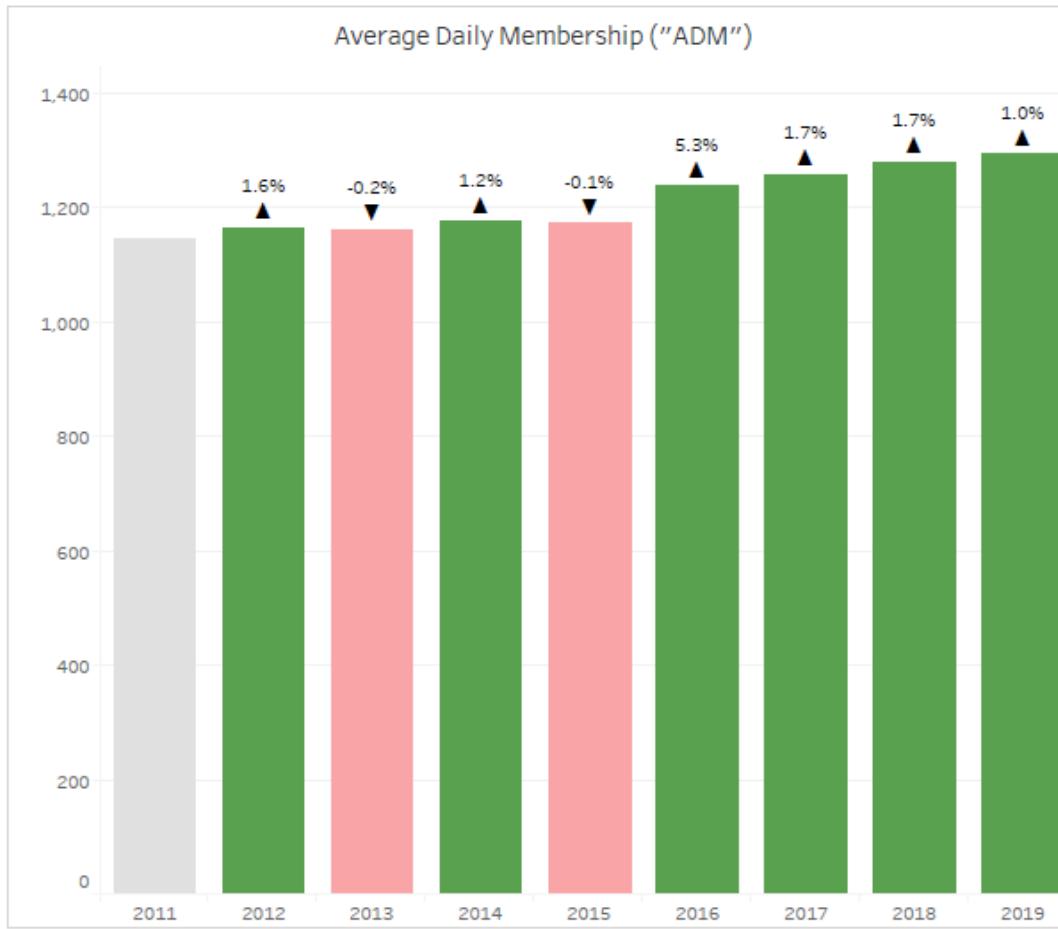
- Review of Existing Dashboard
 - Has the dashboard worked well?
 - Any recommended updates to the structure or format of the dashboard?
- Review of Existing Indicators
 - Is this still an important indicator?
 - What is the best way to account for the new accounting structure in this indicator? Are there changes that need to be made to the indicator due to the new accounting structure?

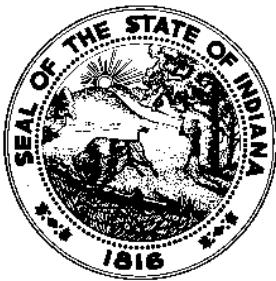


School Corporation Fiscal and Qualitative Indicators Committee

Average Daily Membership ("ADM")

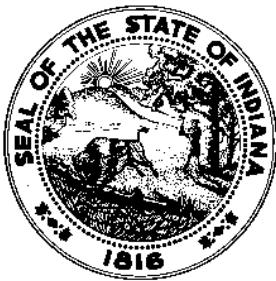
ADM is the number of eligible students enrolled in a school corporation on a particular day ("count day") designated by the State Board of Education. ADM is utilized in the State funding formula to determine the amount of tuition support that the State of Indiana will provide to the school corporation. Increasing or decreasing ADM will impact the amount of funding available to the school corporation.



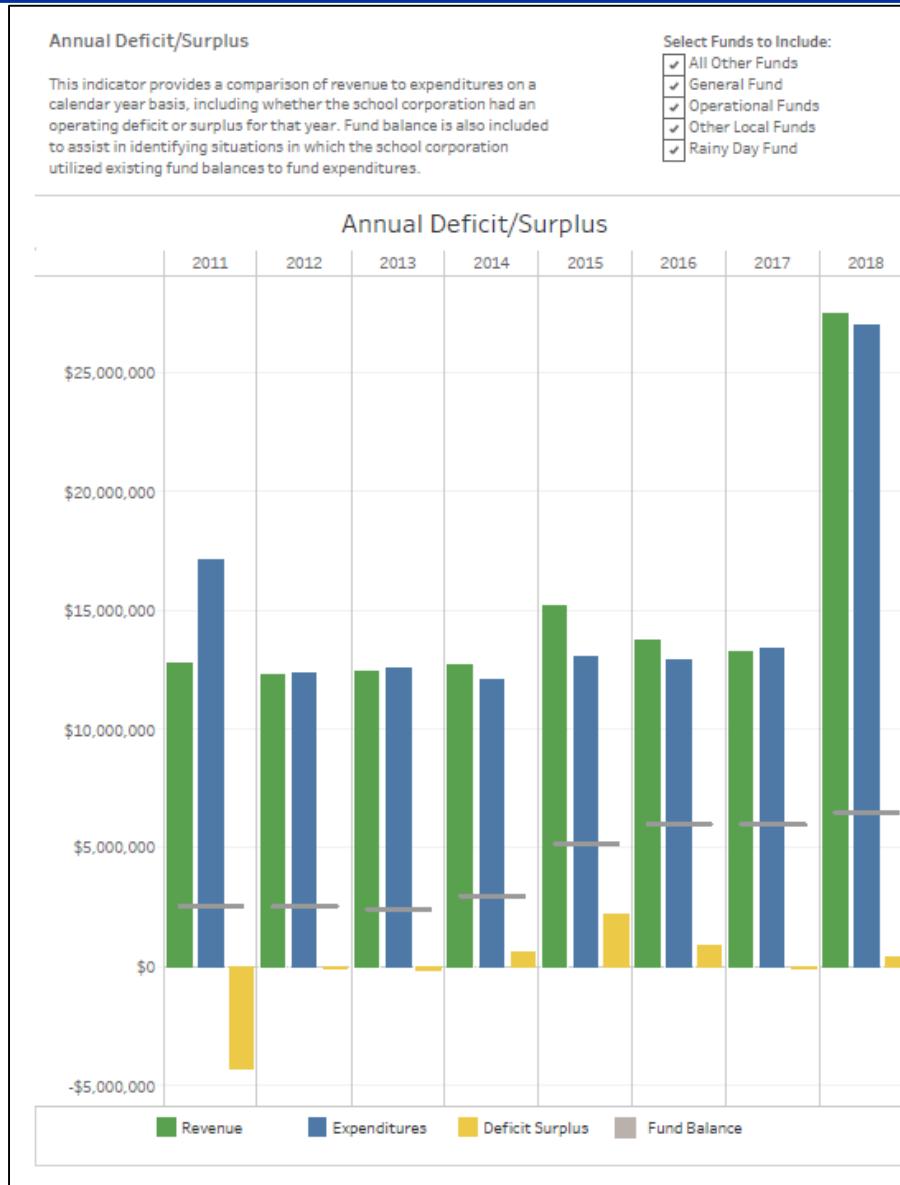


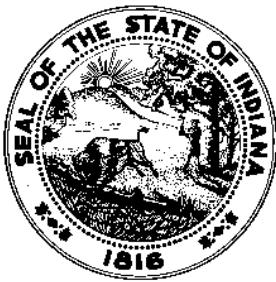
School Corporation Fiscal and Qualitative Indicators Committee





School Corporation Fiscal and Qualitative Indicators Committee





School Corporation Fiscal and Qualitative Indicators Committee



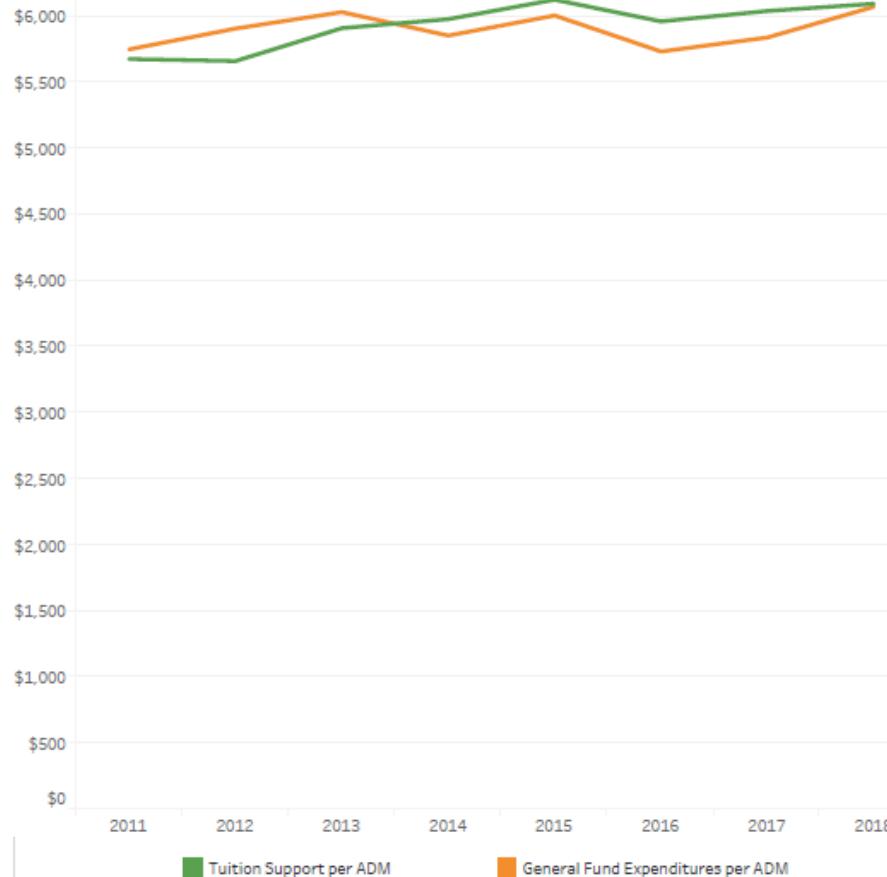


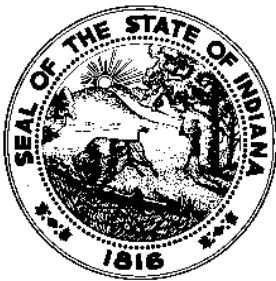
School Corporation Fiscal and Qualitative Indicators Committee

Tuition Support per ADM as compared to General Fund Expenditures per ADM

Tuition support is the largest revenue source for a school corporation's General Fund, the fund through which the majority of academic programming is funded in addition to other operational expenditures. This indicator considers whether the school corporation's expenditures are consistent with or differ from funding received on a per-student basis.

Tuition Support per ADM as Compared to General Fund Expenditures per ADM





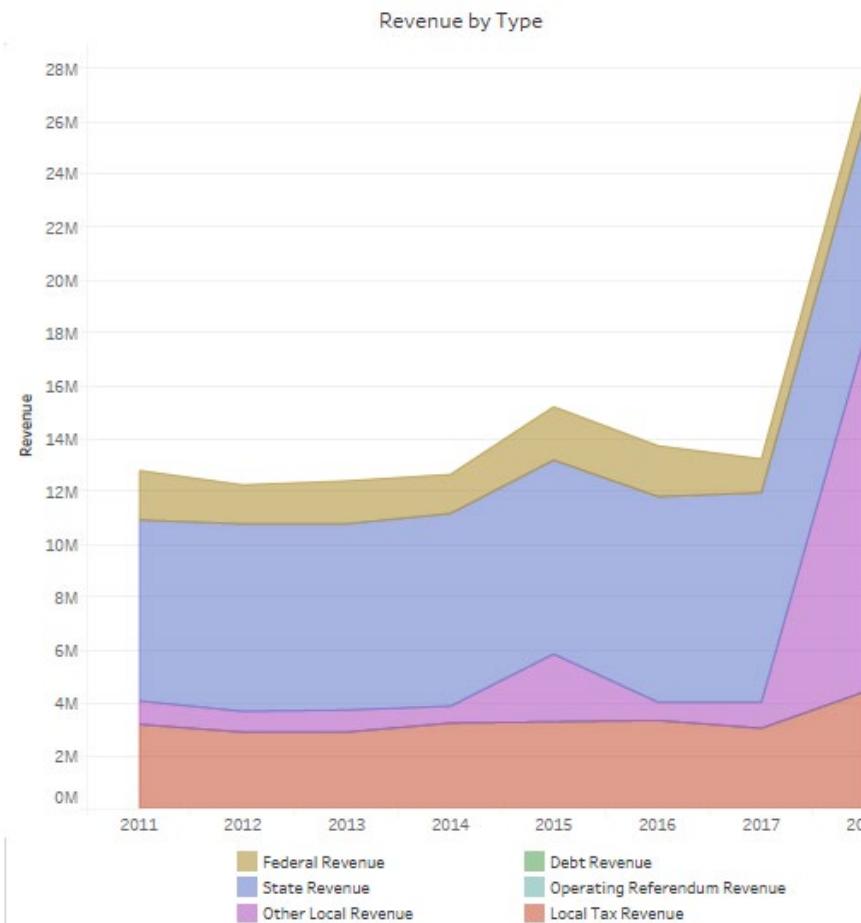
School Corporation Fiscal and Qualitative Indicators Committee

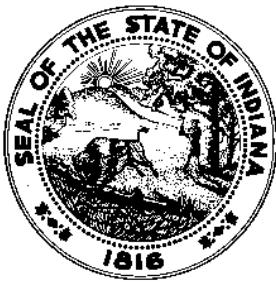
Revenue by Type

Local Tax revenue includes property tax income tax and other taxes as applicable. Other local revenue will include revenue sources such as rental income and sale of property. Debt revenue includes bond and loan proceeds. State revenue includes tuition support and other grants received from the State. Federal revenue includes grant funding received from the Federal government.

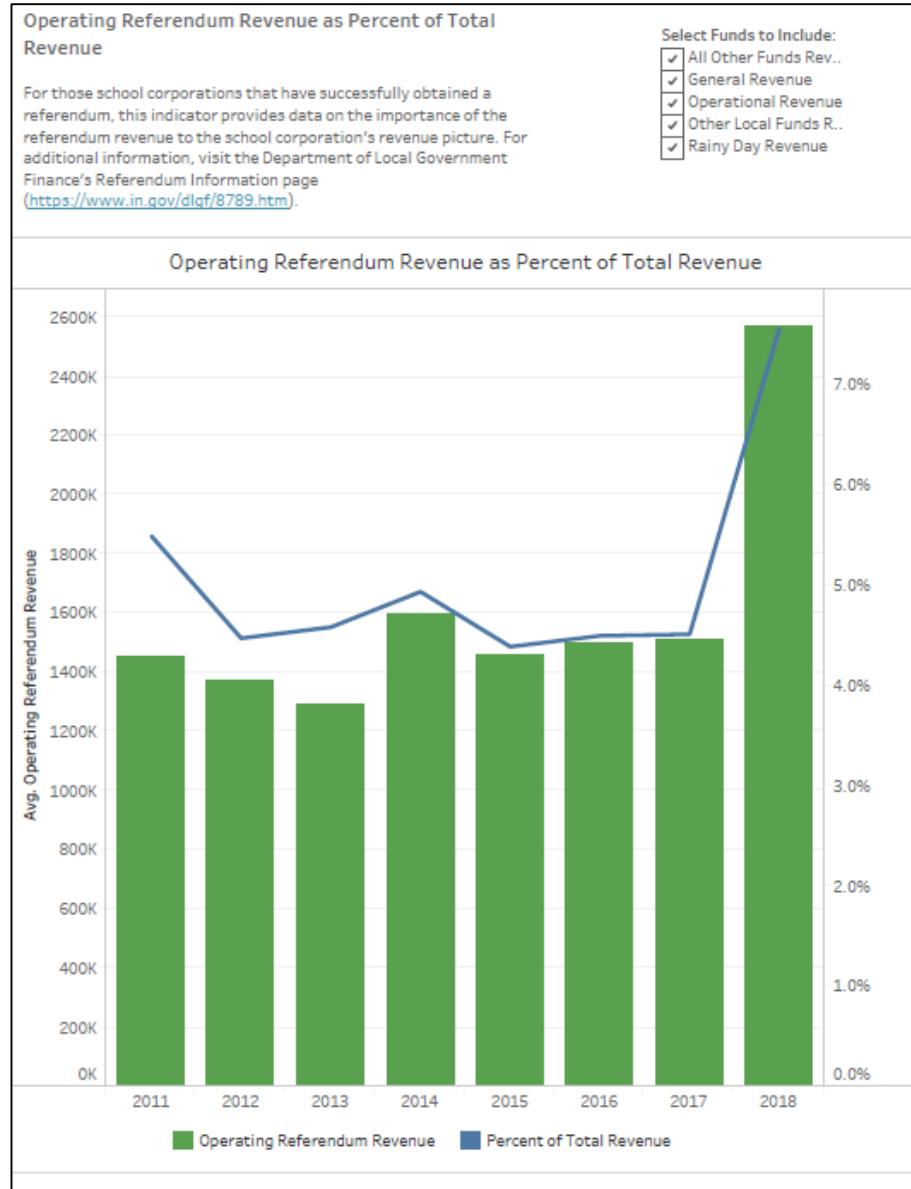
Select Funds to Include:

- All Other Funds
- General Fund
- Operational Funds
- Other Local Funds
- Rainy Day Fund



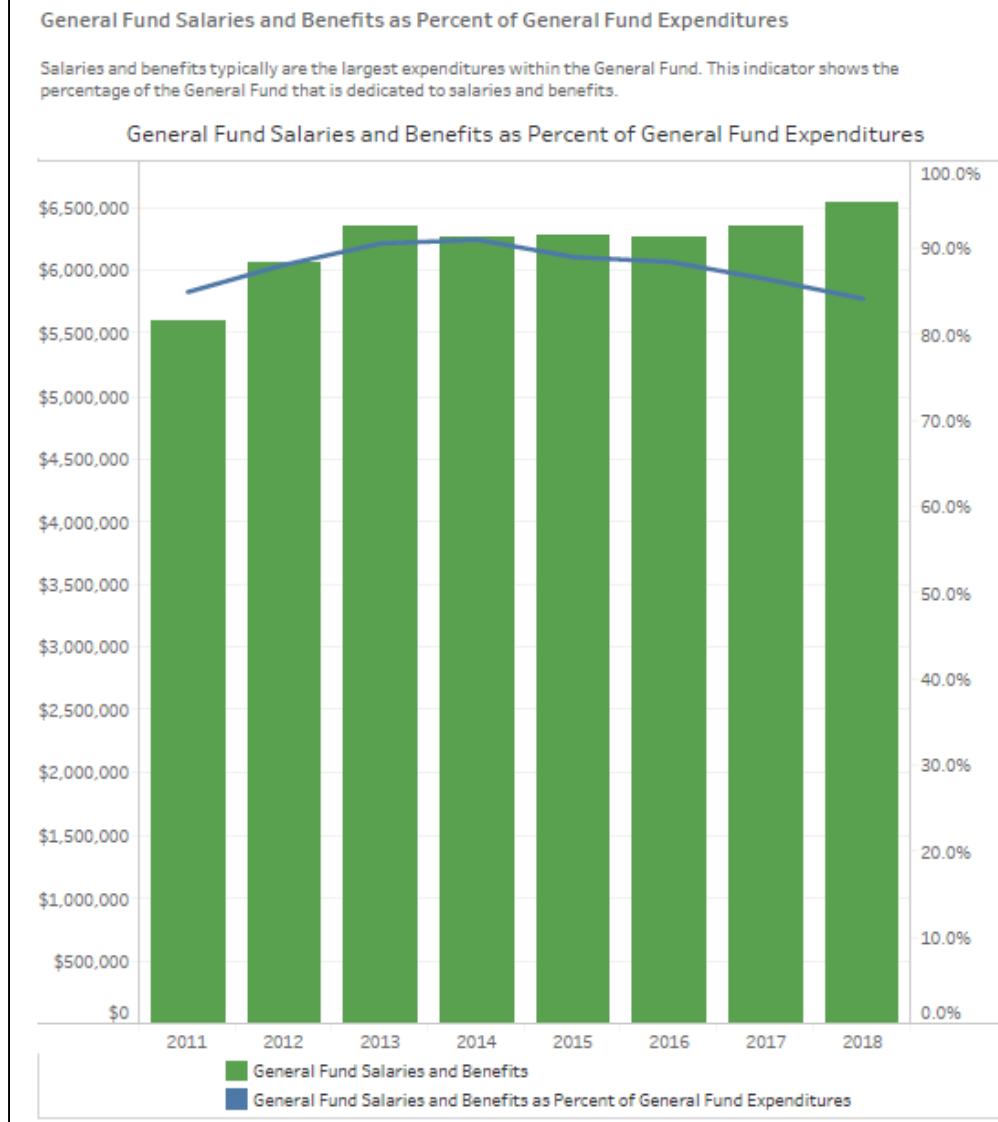


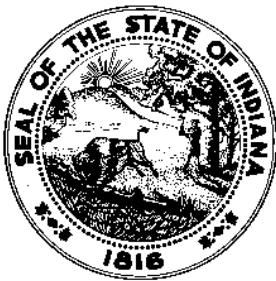
School Corporation Fiscal and Qualitative Indicators Committee





School Corporation Fiscal and Qualitative Indicators Committee





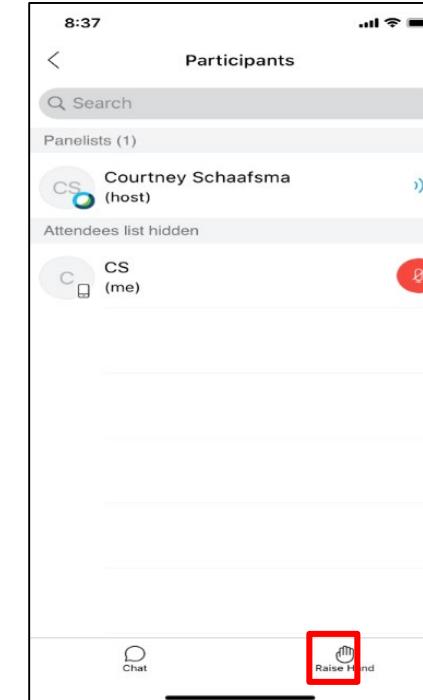
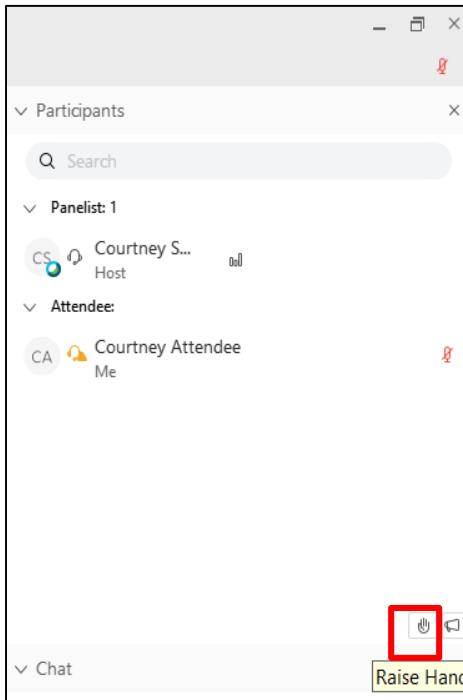
School Corporation Fiscal and Qualitative Indicators Committee

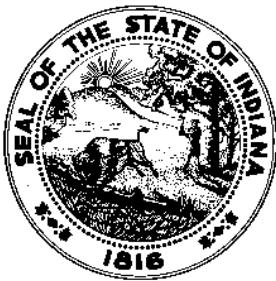
- Additions?
 - Are we missing other items that may be important under the new accounting structure?
 - Are there new items that school corporations or others are reviewing when assessing fiscal health?
- Other comments?



School Corporation Fiscal and Qualitative Indicators Committee

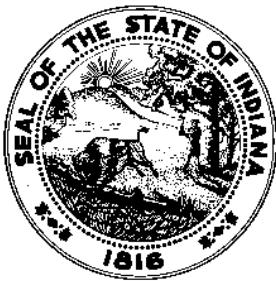
- Public Comment
 - To participate in public comment, please Raise Hand on WebEx or WebEx App.





School Corporation Fiscal and Qualitative Indicators Committee

- Public Comment
 - The meeting host will call your name and unmute your microphone.
 - At the end of your comments, your microphone will be muted to allow for other individuals to provide comments.
- Comments may be emailed to DUAB at indicators@duab.in.gov.
- Comments may be provided by voicemail at 317.234.2273.



School Corporation Fiscal and Qualitative Indicators Committee

- At the end of this event, a survey on the WebEx experience will pop up.
- This survey is feedback for WebEx and does not go to the Committee.
- If you have feedback, please email us at indicators@duab.in.gov.