

COMMENTARY

Patterson: Crack open schools' books

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What enterprise do you suppose wrote checks amounting to \$1.6 million for lawyers, \$375,000 for various chambers of commerce, \$311,000 for professional association fees, \$90,000 for Franklin Covey (personal effectiveness and productivity training), \$14,500 for Billie Arbuckle Adventures and \$2.7 million for Young Audiences of North Texas (arts and cultural programs)?

Would you be surprised to learn it was a Texas public school district?

These expenditures occurred when the district claimed it was "forced" to dismiss several hundred high school teachers because of "inadequate" funding. And when it was suing Texans for more tax dollars. The district? Dallas Independent School District, according to a review of their check register last spring.

Dallas is not alone; its books were just the easiest to crack, which explains how the education bureaucracy gets away with claims of "inadequate" funding.

Public schools simply do not keep accounting books that clearly identify how money is spent. Although districts make megabytes of financial data available on the Internet, the state's reporting system is so Byzantine that it's impossible for Texans to get a handle on how school spending is directed into true academic outcomes.

School finance reform offers the perfect opportunity to introduce a reporting system that opens the books to taxpayers in a clear, direct way. The Texas Legislature should seize this opportunity to craft legislation that improves school accounting practices.

The Texas House, in House Bill 2, called for greater clarity in school spending by requiring more disclosure. The bill requires schools to provide more detail about non-instructional spending — identifying money spent on memberships and lobbying. This is a definite step forward, a strong improvement over current accounting practices. But it does not go far enough.

As the Texas Senate takes up its own version of school finance reform, it, too, must make every effort to restore our confidence that reporting on school spending is more than another Enron-style accounting scheme.

The accounting ledger must differentiate between expenditures on mandatory, direct classroom costs and optional programs.

What cannot happen is the watering down of meaningful reporting with the inclusion of items such as "school leadership," "curriculum development" and "counseling services" as direct instructional costs.

If the lobbyists representing school administrators have their way in this debate, almost anything a school does would be identified as instructional expenditures — just like it is today. Of course, that makes as much sense as counting everything in a kitchen as nutrition-related spending.

School administrators want to continue to claim that inadequate funding forces them to fire elementary school reading teachers, while being able to pay chamber of commerce dues and construct tennis courts, and using our tax dollars to hire lawyers who sue us for higher state taxes.

Our hope for getting schools to open their books to scrutiny rests now with the Texas Senate, then with the Legislature's conference committee. We must get this right; it is unlikely we will have another chance to improve school accounting practices for a decade.

Texans deserve full, clear access to the information needed to control wasteful spending and improve public education. And until schools are forced to do so, Texans should close their wallets.

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