Financial Transparency and Reporting Readiness Assessment Tool

A tool to calculate and interpret the breakdown of expenditures at and across schools, including options for attributing out centrally reported funds to schools

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State Support Network
Partnering for School Improvement

Contents

About This Tool

The Every Student Succeeds Act of 2015 (ESSA) has a provision that mandates the reporting of school-level expenditures for every public school across the country. For many districts and states, providing this level of financial transparency is uncharted territory.

Purpose

This tool can help states and districts meet the ESSA reporting requirements by identifying and analyzing school-level expenditure data. This tool contains two components that are designed to help districts and states understand the dynamics of school-level per pupil reporting in their own district financial data.

> The first component is a **self-diagnostic framework** (the Accounting and Reporting Readiness Self-Diagnostic Framework) that helps users think through the features of district financial systems and connections to school-level data at a high level.

> The second component includes an **analysis tool** (the Centrally Managed School Services [CMSS] analysis) that can be used to examine those financial system features more deeply and identify priority areas to continue further analysis.

These two components allow users to address key issues in reporting (e.g., what to include or exclude) and see how decisions on reporting methodology might affect the funds reported (e.g., whether and how to attribute funds that are used to purchase goods and services at schools but are billed to the central office). Specifically, this tool can help states and districts determine:

- How expenditures are divided across different expense level types.

- Whether these data (school and financial) are accurate and complete.

- How funds in each expense level are spent.

- How different approaches to attributing centrally held funds affect the per pupil spending variation across schools.

Who Should Use This Tool

This tool is intended for district financial and resource equity leaders and state officials aiming to understand district finances within their state. School and community leaders who are interested in this tool should contact their respective district or state financial officers to understand how they can be involved in its use or output.

Districts can use this tool to:

- Diagnose how well their current financial systems enable them to report the complete and accurate spending per pupil at each school.

- Test various methods for attributing centrally held funds, either to inform conversations with the state or to test funding distribution methods under consideration.

- Understand how funds are spent at the school level, both in general and at specific schools. Many districts may be unsure which centrally held funding categories should be attributed to which schools. This tool can help districts identify the amount and types of funds that could be attributed to schools and can also help districts decide how—and if— they want to attribute those funds to schools.

Note: Larger districts will likely benefit the most from using this tool. Districts with fewer than 10 schools may not find this analysis particularly useful, because they may have a clearer sense of which resources go to which schools even without robust financial accounting systems.

States can use this tool to:

- Work with a group of districts to have conversations about their challenges with school-level financial reporting. By working with multiple districts, states can identify accounting trends across districts on which they may provide guidance, particularly with regard to the allocation and attribution of funds to specific locations.

- Independently review district financial accounting practices as they determine their approach to meeting ESSA's financial transparency requirement, including whether they want to require school-level attribution of any or all centrally held funds or establish other uniform procedures for reporting on per pupil expenditures.

Data Requirements

The depth of analysis a user can conduct with this tool depends largely on the quality and amount of data they bring to bear. The table below indicates what a user can do with and without certain pieces of data:

Data availability	Self-diagnostic	Financial exclusions and expense level types	Alignment of dollars and enrollment and attributions
Have no data	Yes	No	No
Have only financial data	Yes	Yes	No
Have both schools and financial data	Yes	Yes	Yes*

*Note that, for the attributions analysis, the extent to which users can attribute dollars depends on the depth of the schools-based data they input. For example, although a user may have enrollment by school, if the user is interested in attributing resources to schools based on special education student population, the user will need special education enrollment data by school.

In addition, it is important to note that the data must be input **in a particular format.** For the financial data, the equivalent of a general ledger should be used, with expenses from across the year rolled up into their lowest common denominator across transaction dates. The result is typically a few thousand rows of data, depending on the level of detail provided. For the schools data, the analysis requires enrollment by subgroup and specific school characteristics, resulting in one row of multiple data fields per school. Please refer to the data input instructions below for more specific information on inputting both financial and schools data.

How to Use the Financial Transparency Tool

The two components of the Financial Transparency Tool (the Accounting and Reporting Readiness Self-Diagnostic Framework and the CMSS analysis) are intended to be used together to present a holistic picture of district financial accounting systems. There are three steps to using these tool components.

The first step is filling out the Accounting and Reporting Readiness Self-Diagnostic Framework. This diagnostic framework can help districts self-diagnose their abilities to calculate a meaningful, accurate, and complete per pupil expenditure at each school across their districts. To do this, districts will consider the ways in which their current accounting and reporting practices enable or hinder accurate per pupil spending calculations at the school level. This diagnostic framework can also be used to structure a conversation between districts and the state to identify evolutions in mandated accounting and reporting requirements at the state level (if any).

The second step is conducting the CMSS analysis to test the self-evaluation generated from the diagnostic framework. It provides a structured way for districts to review their financial accounting practices using their own data and for states to explore how decisions around calculating and reporting metrics might look with different district data.

The CMSS analysis can help districts and states answer three key questions about financial accounting practices:

1. **How are expenditures divided across the three main expense level types[1] in the district, including those that are accounted for directly at schools, accounted for centrally but affect school-level funding, and purely central expenses?**

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[1] Expense level types are a classification used to distinguish district expenditures based on the department or accounting location where an expense is billed and the physical location where the expense takes place. The three categories of expense level types are:
- Costs accounted for at schools—expenses accounted for directly at schools, such as classroom teachers and principals

2. **What are the funds in each expense level type being spent on?**

3. **How do different approaches to attributing centrally held funds affect the per pupil spending variation across schools?**

The third step is revisiting the Accounting and Reporting Readiness Self-Diagnostic Framework to compile action steps based on the initial self-evaluation and CMSS analysis. This allows users to capture what they have learned through this process to determine next steps.

- Centrally managed school services—accounted for at central office but play out at schools, such as itinerant special education staff
- Central costs—accounted for at central office and play out there, such as the finance department

How to Use the Accounting and Reporting Readiness Self-Diagnostic Framework

Purpose: **To generate high-level hypotheses about the state of the district's financial system that will be tested in the CMSS analysis and capture action steps based on insights**

Instructions: The following paragraphs outline how to complete the self-diagnostic framework. Note that the tool does not have to be used in a linear fashion—the goal is to address all of the features listed, which the instructions below describe in detail.

☐ **Step 1:** Open the Financial Transparency Tool in Microsoft Excel.

☐ **Step 2:** Navigate to the 'Self-Diagnostic' tab. There will be two grey tables as shown in the graphic below. This is the diagnostic framework:

The diagnostic framework identifies four features of district financial systems and asks users to self-evaluate the extent to which their financial system is ready or not ready for each feature. The features included are listed below, and the table includes detailed descriptions for each:

1. **Exclusions** (column D)

2. **School-reported vs. Centrally managed school services** (column E)

3. **Alignment of enrollment and $s** (column F)

4. **Attributions** (column G)

☐ **Step 3:** In row 25, in the spaces for each element below the diagnostic framework, **rate the district from "Not Ready" to "Ready"[2]** according to the descriptions in the diagnostic framework. Add a rationale for the decision to the space in row 26.

   o For example, the key feature in column E, "**School-reported vs. Centrally managed school services**," asks if the district already has a system in place to attribute centrally held funds to schools. If the district is closer to the description of "Ready," select the "Ready" or "Somewhat Ready" label from the drop-down icon in the self-evaluation box.

   o Write the rationale for this decision in row 26, for example, if the district has no problem allocating funds by student type, the rationale might say, "Centrally accounted funds are easily assigned by student, staff, or school type," and the row 25 self-evaluation might say, "Ready."

   o Do this for all four features in the list by clicking the drop-down icon in each white box in row 25 and adding rationale in row 26. The following options exist for the "Not Ready-to-Ready" spectrum in row 25: "Not Ready," "Mostly Not Ready," "Somewhat Ready," "Ready," and "Don't Know."

☐ **Step 4:** Take a moment to look through the results and record *initial* action implications in row 25 (i.e., what next steps will you need to take based on the information determined in your diagnostic through step 3). There will be an opportunity to revisit these actions at the end of the analysis.

   o Consider if there a discernable theme or pattern to where the district falls on the Not Ready-to-Ready spectrum. What are areas of strength and weakness in the district's financial accounting system? What questions does the district need further clarity on to make a more accurate assessment?

☐ **Step 5:** For areas where a deeper understanding of the district's data is needed to confirm the self-evaluation, begin the CMSS analysis.

   o Just below the diagnostic framework, in rows 31 and 32, there are links to specific analyses that provide insight into each of the areas of the diagnostic framework (in graphic below).

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[2] The Not Ready-to-Ready scale indicates the degree to which a district's financial and school data are set up to enable complete and accurate dollar per pupil calculations for each school across the district.

o Until users input financial and school data, users will see the "Data Ready?" row 32 as red. See the next section for instructions on how to input data and navigate these analyses.

Click to input data

	Need Financial Data to test	Need Schools Data to test	
	Exclusions	School reported vs. Centrally managed school services	Alignment of enrollment and dollars	Attributions
Description	Identify all dollars that do not fund direct educational services and major one-time capital expenditures to accurately get to a pot of dollars that represents what the district spends to educate students	The more that dollars are accounted for at specific schools in which the services were provided, the more accurate the reported dollar per pupil will be.	The "schools" to which student enrollment is reported must match the "schools" to which expenses are accounted. All expenses should be billed at the schools where they play out; all students should be tagged to the schools they attend.	Centrally-held dollars often capture services for students that are shared across schools. Identify these services by student, staff, or school type to proportionally allocate it out to schools.
Not Ready *	Mixed exclusion codes Accounting codes are not granular or well-defined enough to identify clearly what dollars should be excluded	Lots of dollars are reported centrally Less than half of the dollars that schools receive are accounted for at the school level	Enrollments and dollars are not aligned Expenses and students are not always associated with the correct schools. Financial and student information systems do not have the exact same school locations. Costs at schools-within-schools are not clearly billed.	Centrally-allocated dollars are undistinguishable by student, staff, or school type Centrally-held dollars are not recorded in a way that allows them to be easily assigned to the specific student-type they serve
Ready	Clear exclusion codes Capital Outlay, Debt Services, Community Services, and funds received from private sources are easily identified and excluded from total dollars assigned to individual schools	What happens at schools is reported at schools Nearly all dollars that play out at schools are assigned to specific schools in expenditure/ budget data or any dollars for school services accounted for centrally are easily identified and explained	Enrollments and dollars are aligned All school codes reflect the correct assignment of staff, students, and other costs to them. Financial and student information systems have the same school locations. Costs at schools-within-schools are clearly billed.	Centrally-accounted dollars are easily assigned by student, staff, or school type All dollars for school services accounted for centrally can easily be attributed to schools by specific student types (dollars per gen ed student, per ELL, per Special Ed., etc.)

This framework is intended to help districts self-diagnose their ability to calculate a meaningful, reliable, and complete $ per pupil at each school across their district. To do this, districts can consider the ways in which their current accounting and reporting practices enable accurate school level per pupil calculations. This diagnostic can also be used to structure a conversation between districts and their SEA to identify evolutions in State-mandated accounting and reporting requirements (if any).

* This Not Ready – to – Ready scale indicates the degree to which a district's financial and school data are setup to enable complete and accurate dollar per pupil calculations for each school across the district.

	Exclusions	School reported vs. Centrally managed school services	Alignment of enrollment and $s	Attributions
Self-evaluation with Rationale	Enter rationale here...	Enter rationale here...	Enter rationale here...	Enter rationale here...
	Select self-evaluation here	Select self-evaluation here	Select self-evaluation here	Select self-evaluation here
Action implications				

To test your self-evaluation using your own data, follow the intructions in the guidance document to input your data. The cells above the features in each column will check if you have input your data correctly, and the links above them will direct you to the different analyses you can conduct on your data. **It is strongly recommended you move from left to right, starting by looking at exclusions data and ending with attributions.**

Click to analyze data

for s	Review excluded expenditures	Review district expenditures by expense level type	Check the alignment of dollars and enrollment at schools	Test attribution rules & School-by-school review of post-attribution dollars	If you do not have schools data but would still like to test attribution rules, click here
Data Ready?	You will not be able to conduct this analysis - please code exclusions	You will not be able to conduct this analysis - please code expense level type for included expenditures	You will not be able to conduct this analysis - please code expense level type and/or exclusions	You will not be able to conduct this analysis - please code expense level type and/or exclusions	

Tabs: Overview | **Self-Diagnostic** | Financial Data | Schools Data | Exclusions & Expense Level Type | Attribution Rules & Schools | End notes

How to Use the Centrally Managed School Services (CMSS) Analysis

The next step is to examine district data through the CMSS analysis using two data files:

- *[Mandatory]* **District expenditure file.** For analytic purposes, the most recent *full year* of expenditures is recommended.

- *[Strongly Recommended]* **Student demographic or enrollment file.** To use the tool's full functionality, including attribution options for centrally held funds, users will need a file that lists enrollment and other school-level data with location codes that match to the same school locations used in the expenditure file. These data should be from the same year as the district's financial data to ensure comparability of funds across schools.

The data files are input into the following tabs:

- **"Financial Data":** Users copy raw district financial data for key data fields into a defined range and code values to be used in the analysis, including total expenditures, the corresponding high-level accounting descriptions, and department/location fields.

- **"Schools Data":** Users input enrollments and school types for each school.

The analysis consists of two tabs:

- **"Exclusions & Expense Level Type":** Here, users can review how their district reports its financial data and where expenditures occur and to which level they are billed.

- **"Attribution Rules & Schools":** Here, users can review how well their district financial data and schools data link and can test out attribution decisions for funds held centrally.
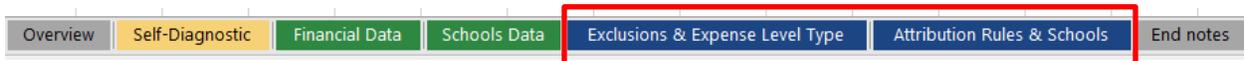
The 'Self-Diagnostic' tab contains links to all four of these tabs—users navigate to this tab after inputting the financial data and schools data according to the instructions below.
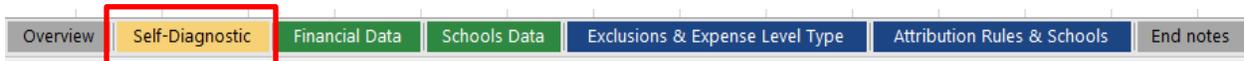
Financial Data Tab

Purpose: To prep financial data for analysis

Highlights: This tab is the source of analysis. Here, users input district financial data and code accounting locations to review later. If users do not have financial data, skip this.

Instructions: *Users will collate, input, and briefly code their district's financial data. Note that users will move from right to left on this tab, starting out by copying and pasting data in the columns to the right and ending by coding the leftmost columns. Note: using "freeze panes" may assist in viewing all relevant header columns.*

☐ **Step 1:** Open the Financial Transparency Tool in Microsoft Excel and navigate to the 'Financial Data' tab.

☐ **Step 2:** Copy the raw district expenditure file—including column headings—into the 'Financial Data' tab, **beginning in cell I2**.

☐ **Step 3:** Copy data from the raw data pasted in Step 2 into columns D through H on the left. This step will help to streamline the subsequent analysis process. Below is a description of each column and the fields that match to each:
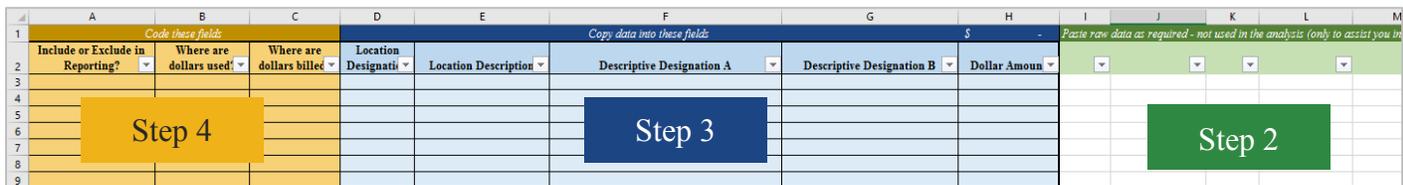
> *D: Location designation.* Copy and paste a field that contains an alphanumeric location code for each line item.

> *E: Location description.* Copy and paste a field that contains a location name or description for each line item.

> *F: Descriptive designation A.* Copy and paste a field that contains a description of the expense or expense type *(e.g., function, object, or project).* Try to use a field that captures different information from *descriptive designation B.*

> *G: Descriptive designation B.* Copy and paste a field that contains a description of the expense or expense type *(e.g., function, object, or project).* Try to use a field that captures different information from *descriptive designation A* (e.g., if *designation A* is object for A, use function for B).

> *H: Dollar amount.* Copy and paste the dollar amount associated with each line item.

☐ **Step 4:** "Code" columns A through C. Select the appropriate drop-down value in each column for each row (review the tip below before proceeding):

o **<u>CODING TIP:</u>** Don't review every line in detail. Start by coding the largest values and move down to the smallest. For small buckets of spending (e.g., < 0.1%) or those that users are unsure about, consider including them and coding their expense level type to "central." Decisions for these smaller buckets of dollars will not make a significant difference in the results.

A: Exclusions. Indicate which line items to exclude (example: Capital Expenditures) and include all other lines. Values: "Include," "Exclude."

B: Where are funds used? Indicate whether the expenditures represented by each line are used for schools or at central office. Values: "School," "Central."

C: Where are funds billed? Indicate whether the expenditures represented by each line are billed to schools or to central. Values: "School," "Central."

<u>Pause and Consider:</u> How difficult was the process of coding the district's financial file for exclusions and expense level types? The clarity of the location codes will impact the validity of the analysis. Any difficulties or lack of clarity when filling out this tab are strongly predictive of the types of changes a user may want to consider making to their district's financial system.

Schools Data Tab

Purpose: To prep schools data for analysis

Highlights: This tab is the source of schools data—if users input schools information, it allows them to review the distribution of spending across schools and test allocation decisions later. If users do not have schools data, skip this.

Instructions: Users will collate and input their district schools data—as noted above, this is optional, but to harness the full functionality of the tool and test attributions, it is necessary.

☐ **Step 1:** Open the Financial Transparency Tool in Microsoft Excel and navigate to the 'Schools Data' tab.

| Overview | Self-Diagnostic | Financial Data | Schools Data | Exclusions & Expense Level Type | Attribution Rules & Schools | End notes |

☐ **Step 2:** Refresh the pivot table in this tab. Select "Refresh All" under the "Data" menu to generate an up-to-date list of school sites using the coded data from the Financial Data tab.

   o The following entries will create the basis on which users will later be able to attribute centrally held costs out to schools. The table specifies a set of values that may be useful for creating attribution rules and allows for creating customized fields as the basis of attribution rules, detailed further below.

☐ **Step 2: Input enrollment.** In columns D through G, input the enrollment for each school using a school demographic or enrollment file.
   o *D: Input the school's total enrollment.*
   o *E: Input the school's total number of students receiving free or reduced-price lunch.*
   o *F: Input the school's total number of students with IEPs.*
   o *G: Input the school's total number of English language learners.*

D	E	F	G	H	I	J	K	L	M
Per pupil	*Per FRL Student*	*Per SpecEd Student*	*Per ELL Student*	*Per ES/K8 Student*	*Per MS/HS Student*	*Per "Other" Student*	*Per staff member*	*Per teacher*	*Per Customizable un*
SELECT - NO UN	*SELECT - NO UN*	*SELECT - NO UN*	*SELECT - NO UI*	*SELECT - NO UN*	*Per MS/HS Student T*	*SELECT - NO UNI!*	*SELECT - NO UNI*	*SELECT - NO UN*	*OT SELECT - NO UN*
0	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Total Enrollment	FRL Enrollment	SpecEd Enrollment	ELL Enrollment	ES/K8 Flag (1/0)	MS/HS Flag (1/0)	"Other" Flag (1/0)	Number of staff	Number of teachers	Number of Customizable unit
Step 2				Step 3					

☐ **Step 3: Input school type & other attributes.** In columns H through J, input a flag for each school's type.
   o *H:* If the school in question is an elementary school, input a 1, otherwise 0 or leave blank.
   o *I:* If the school in question is a middle school, input a 1, otherwise 0 or leave blank.
   o *J:* If the school in question is a high school, input a 1, otherwise a 0 or leave blank.
   o *K*: Enter the number of staff in the school.
   o *L*: Enter the number of teachers in the school.

o *M–O**: Enter the value per school of a customizable value of users' choice.

Please note, if a district's schools do not conform to these three types, users may select different school type designations. If users wish to change the school type designations in the file, they can enter up to three designations in cells V2, V3, and V4.

	U	V
1		
2	School Type I	ES/K8
3	School Type II	MS/HS
4	School Type III	"Other"
5		
6		
7	Customizable unit I	
8	Customizable unit II	
9	Customizable unit III	
10		

*If users would like to create customized fields as the basis of attribution rules, they must enter the names of the units to which they would like to attribute funds in cells V7, V8, and V9. Then, in columns M through O, they enter the sum per school of these units. For example, if users wish to attribute funds based on the number of gifted students at each school, users would enter the name "Gifted students" in cell V7. Users would then input the total number gifted students by school in column M, allowing them to attribute funds by gifted student enrollment in the 'Attribution Rules & Schools' tab.

Pause and Consider: How clean are the connections between schools, student data, and financial location codes? If it is difficult to make those connections easily in the current accounting system, then it will also be difficult to try different attribution rules and interpret the results.

Conducting Data Analysis—Using the 'Exclusions & Expense Level Type' and 'Attribution Rules & Schools' Tabs

Purpose: To gain insight into how school districts allocate costs of various types

Highlights: These tabs are where the analysis takes place. Users will review the answers to the three key questions and be able to test out and review the results of different expenditure allocation procedures across schools.

*Instructions: These tabs contain a set of pivot tables meant to provide insight into how school districts allocate costs of various types. **Above each pivot, please see a guide to interpreting and engaging with the results.** Below are two steps that should be completed before doing so.*

Updating the analyses: To ensure all analyses are current and refreshed, users must take the following steps:

☐ **Step 1: Refresh all pivots.** Whenever adding data to the Financial Data or Schools Data tabs, users must subsequently refresh all pivots to ensure the analyses are pulling in the right data. **Select "Refresh All" under the Data menu.**

☐ **Step 2: Refresh calculations.** To ensure the file runs quickly and doesn't use undue processing power, automatic calculations should be turned off. What this means is every time users add data or an attribution rule, they must press the **F9** key to run all calculations and view correct analyses.

☐ **Step 3: Revisit the 'Self-Diagnostic' tab.** Links to each of the different analyses that correspond to the self-diagnostic readiness assessment are located here (see graphic below).
  o Once users' data have been refreshed, the cells in row 32 indicate how ready the data are to conduct an analysis.
    ▪ **If row 32 is red and indicates the file is *not* ready for analysis:** Users will need to return to the tab to complete inputting data or coding. Return to the Financial Data Tab or Schools Data Tab instructions above to ensure all steps have been completed.
    ▪ **If row 32 is green and indicates the file is ready for analysis:** Users can visit that analysis by clicking on the corresponding link in row 31.
  o As stated above, each tab has guidance and instructions for how to interpret the data tables and for interacting with the Excel file.

	Exclusions	School reported vs. Centrally managed school services	Alignment of enrollment and $s	Attributions	
Self-evaluation with Rationale	*Enter rationale here...*	*Enter rationale here...*	*Enter rationale here...*	*Enter rationale here...*	To test your self-evaluation using your own data, follow the intructions in the guidance document to input your data. The cells above the features in each column will check if you have input your data correctly, and the links above them will direct you to the different analyses you can conduct on your data. **It is strongly recommended you move from left to right, starting by looking at exclusions data and ending with attributions.**
	Select self-evaluation here	Select self-evaluation here	Select self-evaluation here	Select self-evaluation here	
Action implications					

	Exclusions	School reported vs. Centrally managed	Alignment	Attributions	
Click here for link to analysis	Review excluded expenditures	Review district expenditures by expense level type	Check the alignment of dollars and enrollment at schools	Test attribution rules & School-by-school review of post-attribution dollars	If you do not have schools data but would still like to test attrib...
Data Ready?	You will not be able to conduct this analysis - please code exclusions	You will not be able to conduct this analysis - please code expense level type for included expenditures	You will not be able to conduct this analysis - please code expense level type and/or exclusions	You will not be able to conduct this analysis - please code expense level type and/or exclusions	

This row will be red or green

Interpreting the Analysis

As users move through each of the analyses, they will see data points that shed light on the three questions below. There are "Pause and Consider" text boxes for each analysis with guidance on how to interpret the data and the key takeaways users should be noting as they review the results. These questions are also included in the appendix for use as a worksheet or handout.

For district users:

1. **How are expenditures divided across expense level types in my district(s)?**

2. **What are the primary uses of the expenditures at each expense-level type (i.e., central vs. school)?**

3. **How do different approaches to allocation and reporting affect the per pupil spending variation across schools?[3]**

For state users, all the above in addition to the following:

4. **What trends in financial reporting exist across districts that I did not expect? Are there certain types of expenditures consistently attributed to particular expense level types?**

5. **How much variation is there in the allocation rules that best fit each district?**

6. **What implications are there for current state guidance and mandated practice, if any? Are there any implications for the comparability of schools based on how consistently expenditures are treated?**

For example, for the pivot table titled "Ib. District expenditure by expense level type," the "Pause and Consider" text box instructs users to answer two questions on expense level type and exclusions. By looking at the data in the pivot tables, users should be able to answer each question and address the issues the text box raises.

> See the appendix for a printable version of this page

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[3] Note: To answer this question, district users will need to complete these analyses using different approaches and compare the outcomes. For example, this might include changing some data from centrally expended to school expended.

Identifying Action Steps

This tool serves to answer the following questions for any user's district:

1. **How are expenditures divided across the three main expense level types in the district, including those that are accounted for directly at schools, accounted for centrally but take place at schools, and purely central expenses?**

   a. **Are these data (school and financial) accurate and complete?**

2. **What are the funds in each expense level type being spent on?**

3. **How do different approaches to attributing centrally held funds affect the per pupil spending variation across schools?**

At this point, users will have thought in detail about their district's financial system and will have engaged deeply with their own financial data to answer these questions. The final step in this process is for users to **revisit the self-diagnostic and identify concrete action steps to take based on their findings**.

To compile action steps, users should identify how shortcomings observed in the data translate to specific actions that they or someone in their district could take. For example, if users determined that attributing centrally expensed special education support staff was the one step that would make the biggest difference in the extent to which their data reflect school-level resources, who do they need to talk to about that, and what would each person need to do?

To record actions, users should follow these steps:

☐ **Step 1:** Navigate back to the 'Self-Diagnostic' tab, either directly or using one of the links in the analysis.

☐ **Step 2:** In row 27, in the white boxes in columns D–G, **list out action steps as necessary for each feature of the district's financial system** based on the analysis. Try to include the **people to engage and timeline to engage them in.** Amend any previous action steps initially compiled based on the analysis if needed

☐ **Step 3:** Review action steps and sequence them based on what needs to happen when, both in terms of priority and logical flow.

Troubleshooting and Support

Purpose: To resolve any issues noticed with the template

Instructions: Here are some basic tips for dealing with issues that may arise when using the tool:

1. If the pivots do not update when refreshing the data, check the filters on the pivots to see if they are incorporating all values.

2. If formulas do not expand with pivots as they grow in length, check if they are copied down far enough. If they are not, copy them further down.

For any other issues with the CMSS analysis tool, please contact **Renée Sullivan** at **rsullivan@erstrategies.org.**

Appendix: Interpreting the Analysis Notes Sheet

For state and district users:

1. **How are expenditures divided across expense level types in my district(s)?**

2. **What are the primary uses of the expenditures at each expense level type?**

3. **How do different approaches to allocation and reporting affect the per pupil spending variation across schools?**

For state users, all the above in addition to the following:

4. **What trends in financial reporting exist across districts that were not expected? Are there certain types of expenditures consistently attributed to particular expense level types?**

5. **How much variation is there in the allocation rules that best fit each district?**

6. **What does this mean for current guidance and mandated practice, if any?**