



***USING FINANCIAL TRANSPARENCY DATA TO
INFORM RESOURCE ALLOCATION DECISIONS***

COMBINED FEDERAL PROGRAMS MEETING

DECEMBER 6 – 7, 2018 | WASHINGTON, DC

TECHNOLOGY CHECK

PLEASE MAKE SURE YOU ARE READY TO ENGAGE IN OUR PRESENTATION!

Poll Everywhere

1. Navigate to our Poll Everywhere URL on your preferred device:
www.pollev.com/CFPM4
2. As we launch polls throughout our session, the polls will automatically populate on your device.



How would you classify your current knowledge of the ESEA financial transparency requirement?

I'm very familiar with the requirement.

I'm somewhat familiar with the requirement.

I've never heard of this requirement.

OBJECTIVES

As a result of this session, participants will:

- Understand how the *Financial Transparency and Readiness Reporting Assessment (FTRRA)* tool can be used to display school- and district-level financial transparency data;
- Identify key questions that stakeholders may ask regarding per-pupil expenditures; and
- Share how the FTRRA tool can help local education agencies (LEAs) use financial transparency data to inform ongoing resource allocation conversations and decisions.



AGENDA

- Per-pupil Expenditure Requirements in the Elementary and Secondary Education Act (ESEA)
- FTRRA Tool
- Table Activity with FTRRA Tool
- Informing Resource Allocation Conversations and Decisions
- Additional Resources
- Questions



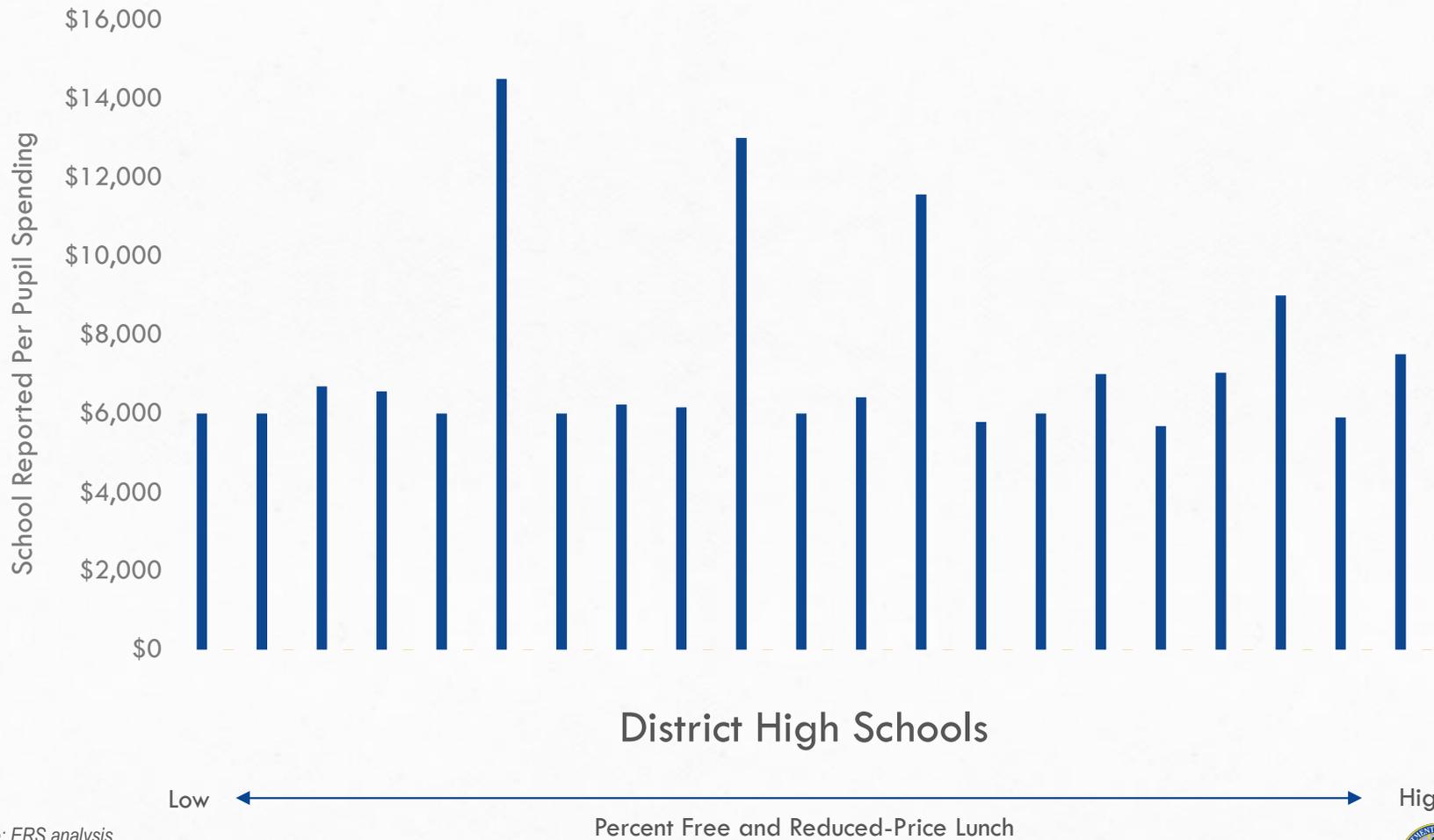
PRESENTERS

- Aaron Butler, State Support Network
- Renee Sullivan, Education Resource Strategies
- Joseph Trawick-Smith, Education Resource Strategies
- Michael Wiltfong, Oregon Department of Education



PER-PUPIL SPENDING WITHIN A DISTRICT

THIS SPENDING CAN VARY WIDELY WITHIN A DISTRICT, WHICH MAKES IT HARD FOR STAKEHOLDERS TO KNOW IF INDIVIDUAL SCHOOLS ARE OVER- OR UNDER-FUNDED



Source: ERS analysis





Per-pupil Expenditure Requirements in the ESEA



PER-PUPIL EXPENDITURES

- A state and its LEAs must annually report per-pupil expenditures of federal, state, and local funds on SEA and LEA report cards, disaggregated by source of funds.
- Per-pupil expenditures must include actual personnel and non-personnel expenditures.
- A state and its LEAs must report per-pupil expenditures for the LEA as a whole and for each school served by the LEA for the preceding fiscal year.

ESEA §1111(h)(1)(C)(x), (h)(2)(C)

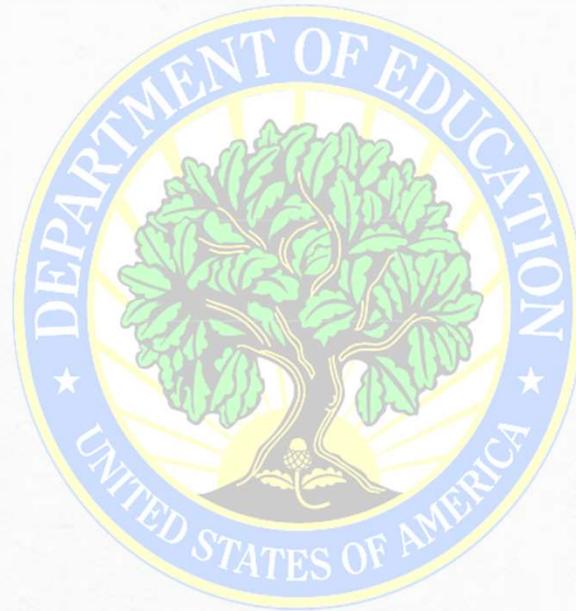


PER-PUPIL EXPENDITURES

REPORTING TIMELINE

- As stated in the June 28, 2017, [Dear Colleague letter](#), the U.S. Department of Education (ED) is giving states and LEAs until the 2018-19 school year to report on annual report cards regarding per-pupil expenditures, as described on the previous slide.
- If an SEA elects to delay reporting on the 2017-18 report cards, the SEA and its LEAs must provide a brief description of the steps the SEA and LEAs are taking to ensure that information on the per-pupil expenditures will be included beginning with report cards for the 2018-19 school year.





FTRRA Tool



APPROACH

PER-PUPIL EXPENDITURE REPORTING

1. Report accurately

- Calculate expenditures (once you have the data) in a complete and accurate way that is not overly burdensome

2. Communicate

- Determine how to report publicly and how to support districts with stakeholder engagement
- Make meaning of the expenditures

3. Expand

- Put the expenditures in context of overall non-financial resource use and equity across schools

For more information about these steps from *Education Resource Strategies*: [Three Action Steps to Build Equity](#) (2016); [From Financial Transparency to Resource Equity](#) (2017); [What is Resource Equity?](#) (2018)



SUPPORT FOR OREGON

PROJECT GOALS

- 1. Districts** will be able to validate the quality of financial transparency data to ensure accurate reporting of per-pupil expenditure data for each school while using the **Financial Transparency and Reporting Readiness Assessment (FTRRA) Tool** and analyze the equitable distribution of non-financial resources. *(Phase 1 – spring 2018)*
- 2. Districts** will be able to clearly communicate the reasons for resource variation across their schools (financial and non-financial) to internal and external stakeholders. *(Phase 2 – summer 2018)*
- 3. The Oregon Department of Education (ODE)** will be able to identify trends and patterns in financial transparency data to inform their approach to calculating and reporting school-level per-pupil expenditures. *(Phase 2 – summer 2018)*
- 4. ODE** will be able to clearly define and articulate its approach to meeting the ESEA's financial transparency requirement. *(Phase 3 – fall 2018)*



FTRRA TOOL

[STATESUPPORTNETWORK.ED.GOV](https://statesupportnetwork.ed.gov)

Featured Resources

Explore, download, and engage with resources to support school improvement efforts from the Network Resource Library.



Needs Assessment Guidebook

The Needs Assessment Guidebook is a new tool from the State Support Network that describes the elements and implementation phases of an effective needs assessment process.

[VIEW RESOURCE](#)



Financial Transparency and Reporting Readiness Assessment Tool

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 – a self-diagnostic framework and an analysis tool – that are designed to help districts and states understand the dynamics of school-level per-pupil reporting in their own district financial data.

[VIEW RESOURCE](#)



ESSA Consolidated State Plan Development Community Summary

This community of practice (CoP) helped participating state education agencies (SEAs) craft thoughtful, ambitious consolidated state plans with feedback and support from peer states and subject matter experts (SMEs).

[VIEW RESOURCE](#)



Implementing Needs Assessment Community of Practice Resources

This CoP supported state education agencies (SEAs) that had begun the roll-out, pilot, or implementation phases of a needs assessments in their state. It was predicated on state-expressed interest in receiving peer and subject matter expert (SME) support during their needs-assessment efforts related to the Every Student Succeeds Act (ESSA).

[VIEW RESOURCE](#)

What's New

Catch up on the latest news, events, and articles from the Network.

Access the tool at <https://statesupportnetwork.ed.gov/resources/financial-transparency-and-reporting-readiness-assessment-tool>



PRIMARY USES FOR THE FTRRA TOOL

1. For SEAs:

- To see the impact of various methodology decisions on an individual district's data to inform your approach (if you choose to specify a \$ per-pupil calculation methodology)
- Inform the types of technical assistance you or your districts may need related to methodology decisions

2. For LEAs:

- To examine current accounting practices and structures to inform improvements to your own systems
- Inform future revisions to your SEA's methodology decisions



FTRRA TOOL

COMPONENTS OF THE TOOL

1. Self-Diagnostic
 - Can be completed without loading financial data
2. Financial Data and Schools Data
 - Input a districts' data in these tabs
 - Requires light “coding” of financial data to identify exclusions, school locations, and billed to school vs centrally
3. Exclusions & Expense Level Type
 - *Requires financial data*
 - Report summarizing financial coding decisions
4. Attribution Rules & Schools
 - *Requires financial and school data*
 - Identify (mis)alignment of enrollment and expenditures locations
 - Select attribution rules to distribute centrally held expenditures to schools
 - See fully attributed per pupil expenditures across schools

Overview

Self-Diagnostic

Financial Data

Schools Data

Exclusions & Expense Level Type

Attribution Rules & Schools

End notes



FTRRA TOOL

SELF-DIAGNOSTIC

Accounting and Reporting Readiness Self-Diagnostic Framework

What changes to the chart of accounts or our accounting practices might help us more accurately report \$ per pupil at each school? How clear and consistent is the district/state? For detailed instructions on how to use this file, including details on data input, please refer to the Facilitator's Guide.

CLICK here 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 one-to-one-dollar district spends to educate students. 1	Consistent with the more that schools in the district will accurately understand and separating central costs. 2	The "school reported expense" appropriate schools where enrollment is billed to the extent students should be tagged to the schools they attend. 3	Centrally-held services for schools. Identify or school type to schools, as appropriate. 4
Not Ready	Mixed exclusion codes Accounting codes are not granular or well-defined enough to identify clearly what dollars should be excluded	Dollars that focus on a particular school are reported centrally (and district context indicates more specificity would) As a rule of thumb, but dependent on local context, 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 Capital Outlay, Debt Service, 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, consistent with district context 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 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.)

* The Not Ready/Ready scale indicates the degree to which a district's financial and school data are ready to enable complete and accurate dollar per pupil calculations for each school across the district, consistent with total district context.

	Exclusions	School reported vs. Centrally managed school services	Alignment of enrollment and \$s	Attributions
Self-evaluation with Rationale	<i>Our accounting structure is clear, so we should be able to identify what to exclude.</i>	<i>We have never looked at our data in this way, so we are not sure how our expenditures break down.</i>	<i>Our financial and student data systems do not talk to each other well, so we think we may have work to do here.</i>	<i>Similar to alignment of enrollment and \$s, we think it may be hard to identify how to attribute out centrally held dollars to schools.</i>
Actions Implications	Ready Although we see that it is easy to identify our capital expenses and debt, etc. this exercise did highlight other questions for us. For example: How should we handle transportation and food services? If we include transportation costs to each school, then our rural schools will see a higher \$ per pupil largely due to transportation, a non-instruction-related expense. We will want to follow up with our state in our call on the 15th of this month to see how they are handling this.	Don't Know We have just under 60% of \$s directly reported to schools, which is on the low end for urban districts, but not out of the ordinary. We do have almost 30% of dollars in centrally managed school services, and we will plan to look through that in the next two weeks to begin the process of determining if there is any part of that that's able to be attributed directly to schools.	Mostly Not Ready We see we have School Reported \$ per pupil ranging from \$5.3K to \$49K. Those very high \$ per pupil schools are specialty schools for our Special Education students, which is explainable. We do see we have data cleanup needs, as we expected. There are several schools with no enrollment data, even though there are \$s. We will work with finance and HR this month to reconcile this in our systems as best as possible. What's also harder to explain is the fact that similar middle schools in similar neighborhoods are seeing \$5.3K vs. \$8.1K. We know that's not	Not Ready

To test your self-evaluation using your own data, follow the instructions 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 here for link to	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
Ready?	You can conduct the exclusions analysis	You can conduct the expense level type analysis for included expenditures	You can conduct this analysis for your schools	You can conduct this analysis for your schools	

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



FTRRA TOOL

EXCLUSIONS AND EXPENSE LEVEL TYPE (SCHOOL OR DISTRICT REPORTED)

20
21 cross schools and central office and can therefore dramatically impact the % of dollars at each "expense level" type.
22
23
24 *How are expenditures divided into: fully accounted for at schools, fully central, or school on central (centrally managed school services)?*
25
26
27
28 Include or Exclude in Reporting? Include

Expense Level Type	Where are dollars billed?	Where are dollars used?	Sum of Dollar Amount	% of total expenditures
Central costs	<input type="checkbox"/> Central	Central	\$ 138,380,980	12.6%
Centrally managed school services	<input type="checkbox"/> Central	School	\$ 314,226,214	28.5%
Costs accounted for at schools	<input type="checkbox"/> School	School	\$ 649,126,056	58.9%
Grand Total			\$ 1,101,733,250	100.0%

35
36
37
38
39

Ready

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



FTRRA TOOL

ATTRIBUTION RULES AND SCHOOLS

	AG	AH	AI	AJ	AK	AL
25						
26	Include or Exclude in Reporting?	Include				
27	Where are dollars billed?	Central				
28	Where are dollars used?	School				
29					Select from drop-down menu	Select from drop-down menu

	Descriptive Designation B	Descriptive Designation A	Sum of Dollars	% of Dollars	Should these funds be accounted for at schools or attributed out?	On what basis can a district attribute these funds?
30						
31	EMPLOYEE BENEFIT PLAN	Other Costs	\$ 124,956,387	39.8%	Attribute	Per teacher
32	EMPLOYER SOCIAL SECURITY	Other Costs	\$ 55,949,608	17.8%	Attribute	Per teacher
33	BUS DRIVER	Salaries	\$ 17,838,752	5.7%	Attribute	Per pupil
34	OTHER SPECIALIST	Salaries	\$ 9,948,774	3.2%	Attribute	Per SpecEd Student
35	PSYCH/PPW	Salaries	\$ 8,910,503	2.8%	Attribute	Per SpecEd Student
36	STAFF AIDE	Salaries	\$ 8,817,724	2.8%	Attribute	Per SpecEd Student
37	WORKMEN COMPENSATION	Other Costs	\$ 5,901,366	1.9%	Attribute	Per pupil
38	BUS ATTENDANT	Salaries	\$ 5,868,697	1.9%	Attribute	Per pupil
39	SICK AND ANNUAL LEAVE REIMB	Salaries	\$ 4,058,457	1.3%	Attribute	Per pupil
40	TEACHER	Salaries	\$ 3,971,193	1.3%	Account for at schools	
41	PARAEDUCATOR	Salaries	\$ 3,908,854	1.2%	Account for at schools	
42	PHYSICAL & OCCUPATIONAL THE	Salaries	\$ 3,706,016	1.2%	Attribute	Per pupil
43	SPECIAL EDUCATION TEACHER	Salaries	\$ 3,302,074	1.1%	Attribute	Per pupil
44	BUS FUEL	Supplies	\$ 2,873,848	0.9%	Attribute	Per pupil
45	LONG TERM LEAVE	Salaries	\$ 2,264,288	0.7%	Attribute	Per pupil
46	COORDINATOR	Salaries	\$ 1,921,884	0.6%	Attribute	Per pupil

Attribute

Account for at schools

Attribute

Exclude

Per pupil

Per pupil

Per FRL Student

Per SpecEd Student

Per ELL Student

Per ES/K8 Student

Per MS/HS Student

Per "Other" Student

DO NOT SELECT - NO UNIT DATA





Table Activity with the FTRRA Tool



TABLE ACTIVITY

\$ PER-PUPIL REPORT

SAMPLE SCHOOL DISTRICT

District Median = \$ 9,820

Location Designation	Location Description	School-Accounted Dollars Per Pupil	Attributed Dollars Per Pupil (Central)	Attributed Dollars Per Pupil (Centrally Managed School Services)	Total Attributed Dollars Per Pupil (Central + Centrally Managed School Services)	Total (Fully Attributed) Dollars Per Pupil
965	School-204	\$ 39,552	\$ 1,897	\$ 2,321	\$ 4,218	\$ 43,770
951	School-203	\$ 49,382	\$ 1,901	\$ 2,335	\$ 4,236	\$ 53,618
916	School-202	\$ 42,766	\$ 1,901	\$ 2,335	\$ 4,236	\$ 47,002
823	School-201	\$ 7,937	\$ 1,374	\$ 443	\$ 1,817	\$ 9,754
822	School-200	\$ 8,563	\$ 1,394	\$ 515	\$ 1,909	\$ 10,472
820	School-199	\$ 9,096	\$ 1,395	\$ 521	\$ 1,916	\$ 11,012
819	School-198	\$ 11,291	\$ 1,448	\$ 708	\$ 2,156	\$ 13,447
818	School-197	\$ 10,388	\$ 1,399	\$ 532	\$ 1,931	\$ 12,319
817	School-196	\$ 8,425	\$ 1,384	\$ 477	\$ 1,861	\$ 10,286
815	School-195	\$ 9,472	\$ 1,402	\$ 543	\$ 1,946	\$ 11,418



STAKEHOLDER PERSPECTIVES

WHAT FOLLOW-UP QUESTIONS WOULD A **STAKEHOLDER** ASK IF PROVIDED THIS TYPE OF PER-PUPIL EXPENDITURE AMOUNT AT EACH SCHOOL? WHY?

1. Assign a different role for each person at your table – SEA staff, parent, principal, teacher, school board member, or community member.
2. Each person writes 1-2 questions that someone in that role may ask about the reported per-pupil expenditure amount at a school board meeting, on social media, etc.
3. Share your questions across roles at your table group.
4. Discuss how the school, district, and state can or should collaborate to answer these types of questions.
5. How might these types of conversations affect you and/or your state?



Share one question or thought from your table conversation.



Informing Resource Allocation Conversations and Decisions



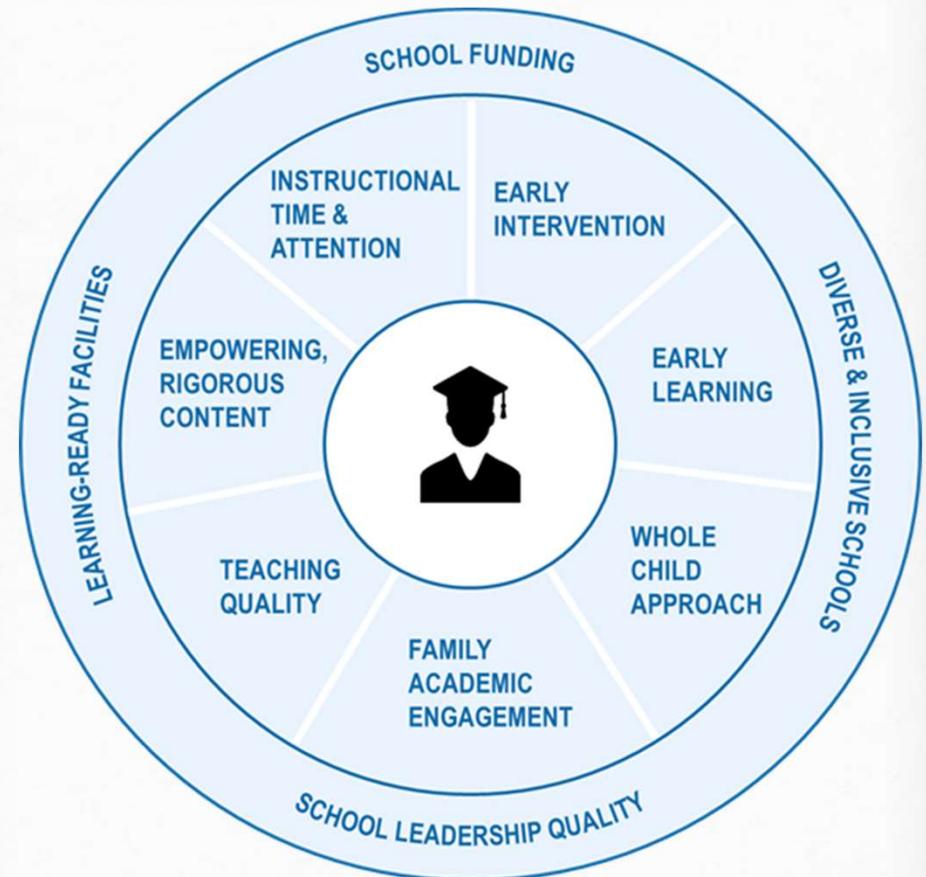
TYPICAL DRIVERS OF SCHOOL SPENDING VARIATION

Student Need	District Strategy	Unplanned
<p>Special Education \$\$\$</p>	<p>School Level \$</p>	<p>Enrollment/ School Size \$\$\$</p>
<p>English Learners \$\$</p>	<p>School Type \$</p>	<p>Building Utilization \$</p>
<p>Economic Disadvantage \$\$</p>	<p>School Opening/ Closure – Transition Cost \$</p>	<p>Teacher Compensation \$</p>
<p>Other Student Needs \$</p>		<p>Enrollment Projections \$</p>
		<p>Ad-Hoc Exceptions \$</p>



DIMENSIONS OF RESOURCE EQUITY

- Resource equity places **student experience at the center** and explores the ways in which resources are allocated and used.
- The dimensions included here represent resources that **school system leaders can directly control** through policy or practice.



DISPLAYING NON-FINANCIAL DATA ALONGSIDE FINANCIAL

\$ PER-PUPIL REPORT, INCLUDING STUDENT DEMOGRAPHICS AND DIMENSIONS OF RESOURCE EQUITY

SAMPLE SCHOOL DISTRICT					
		Primary Drivers of Spending Variation			
Location Descr. (Elementary)	Total (Fully Attributed) \$ Per Pupil	Total Enrollment	% Students with Disabilities	% English Language Learners	% Free and Reduced-Price Lunch
Sch-204	\$ 43,770				
Sch-203	\$ 53,618				
Sch-201	\$ 9,754				
Sch-200	\$ 10,472				
Sch-198	\$ 13,447				
Sch-197	\$ 12,319				
Dist Avg.	\$ 9,820	325	10%*	10%	50%
Yellow = Expect to drive higher spending					

Data notes: Data is not representative of any one district.

* Average % Students with Disabilities, excluding outlier Special Education schools.



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Sch-204	\$ 43,770	98	95%	12%	48%
Sch-203	\$ 53,618	82	95%	15%	61%
Sch-201	\$ 9,754				
Sch-200	\$ 10,472				
Sch-198	\$ 13,447				
Sch-197	\$ 12,319				
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Sch-204	\$ 43,770	98	95%	12%	48%
Sch-203	\$ 53,618	82	95%	15%	61%
Sch-201	\$ 9,754	364	8%	10%	37%
Sch-200	\$ 10,472				
Sch-198	\$ 13,447				
Sch-197	\$ 12,319	408	12%	23%	75%
Dist Avg.	\$ 9,820	325	10%*	10%	50%
Yellow = Expect to drive higher spending					

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Sch-204	\$ 43,770	98	95%	12%	48%
Sch-203	\$ 53,618	82	95%	15%	61%
Sch-201	\$ 9,754	364	8%	10%	37%
Sch-200	\$ 10,472	298	13%	11%	85%
Sch-198	\$ 13,447	251	8%	12%	45%
Sch-197	\$ 12,319	408	12%	23%	75%
Dist Avg.	\$ 9,820	325	10%*	10%	50%
Yellow = Expect to drive higher spending					

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DISPLAYING NON-FINANCIAL DATA ALONGSIDE FINANCIAL

\$ PER-PUPIL REPORT, INCLUDING STUDENT DEMOGRAPHICS AND DIMENSIONS OF RESOURCE EQUITY

SAMPLE SCHOOL DISTRICT								
		Primary Drivers of Spending Variation				Examples of Dimensions of Res. Eq.		
Location Descr. (Elementary)	Total (Fully Attributed) \$ Per Pupil	Total Enrollment	% Students with Disabilities	% English Language Learners	% Free and Reduced-Price Lunch	% Highly Effective Teachers	% Teachers in their first 0-3 years	Principal Experience (years)
Sch-204	\$ 43,770	98	95%	12%	48%	13%	18%	3.0
Sch-203	\$ 53,618	82	95%	15%	61%	14%	21%	5.0
Sch-201	\$ 9,754	364	8%	10%	37%	10%	13%	8.5
Sch-200	\$ 10,472	298	13%	11%	85%	7%	20%	1.0
Sch-198	\$ 13,447	251	8%	12%	45%	20%	8%	4.5
Sch-197	\$ 12,319	408	12%	23%	75%	17%	10%	1.5
Dist Avg.	\$ 9,820	325	10%*	10%	50%	15%	13%	4.8
Yellow = Expect to drive higher spending						Blue = Generally less favorable		

Data notes: Data is not representative of any one district.

* Average % Students with Disabilities, excluding outlier Special Education schools.





Questions?

ADDITIONAL RESOURCES

- [State Support Network – Financial Transparency and Reporting Readiness Assessment Tool \(FTRRA\)](#)
- [Building State Capacity and Productivity Center - Checklist to Guide Data-Visualization Decisions](#)
- [Chiefs for Change Policy Paper – From Financial Transparency to Equity: Part 1](#)
- [Education Resource Strategies Paper – What is Resource Equity?](#)
- [Edunomics Lab Research Report – Interstate Financial Reporting](#)
- [Department of Education Letter on Per-Pupil Expenditures](#)



STATE SUPPORT NETWORK

CONTACT US TO REQUEST TECHNICAL ASSISTANCE

- State Support Network
 - <https://statesupportnetwork.ed.gov/technical-assistance>
 - Complete the online form to request technical assistance
- Aaron Butler
 - Individualized Technical Assistance Lead
 - Phone: 314.917.6657
 - Email: abutler@air.org



State Support Network

Partnering for School Improvement



SESSION EVALUATION

PLEASE GIVE US YOUR FEEDBACK!

As a result of this session, participants will:

- Understand how the *Financial Transparency and Readiness Reporting Assessment (FTRRA)* tool can be used to display school- and district-level financial transparency data; and
- Identify key questions that stakeholders may ask regarding per-pupil expenditures.



