### Introduction

Beginning with 2018-19 school year data and in accordance with ESSA requirements, all districts will be responsible for reporting to ISBE site-based expenditures, disaggregated by source of fund (federal vs. state/local), for display on the Illinois Report Card.

Advisory groups have been guiding ISBE’s implementation of this new federal requirement since its inception. At their request, ISBE has compiled this timeline to display *suggested* actions by district leaders between now and the release of the 2018-19 data, to support district preparedness.

### Intended audience

**District leaders** - primarily superintendents, with likely delegation and application to business offices, communications offices, and other senior leadership where available.

### Intended use

ISBE recognizes that differences in capacity and priorities between districts will lead them to approach the new site-based expenditure reporting requirement in a variety of ways. Amid this diversity, the Suggested Timeline is intended to be a resource for district leaders looking for a broad overview of implementation activities that they might consider, along with a recommended order of implementation.

As the name indicates, the content and order of the activities listed are **suggestions**, NOT mandates. The timeline also gives district leaders the opportunity to consider who will be responsible for and the intended audience of each activity (see columns on the far right).

Moreover, this timeline should NOT be a district's primary resource to learn about what data are required, where they have discretion in computing and allocating district expenses to specific schools, or how to communicate the data externally. Districts wishing to learn more about the data requirements and the allocation discretion available to them should review the guidance available at [https://www.isbe.net/Documents/ISBE-Site-Based-Expenditure-Reporting-Guidance.pdf](https://www.isbe.net/Documents/ISBE-Site-Based-Expenditure-Reporting-Guidance.pdf). Trainings on reporting, computing, and communicating will be available throughout 2018 and 2019.

### Further resources

[www.isbe.net/ESSA](http://www.isbe.net/ESSA) houses all publicly available ISBE materials related to site-based expenditure reporting. Any questions not addressed by existing materials may be directed to Sara R. Shaw, Senior Manager, Fiscal & Academic Solvency at ISBE: sshaw@isbe.net