Site-Based Expenditure Reporting:
Suggested Implementation Timeline for District Leaders

Opportunity: use the Owner and Collaborators/ Audience columns to brainstorm how this work will best happen in your district -->

April - June 2018	April 2018		Owner	Collaborators/ Audience
Develop a communications plan for your staff and stakeholders - think about sequencing and awareness	*Communi-cations*	Ensure senior leadership of the district is aware of this reporting, its potential value to the district, and the timeline for the data to be submitted to ISBE		
	Communi-cations	Conduct introductory discussion with district academic leaders on the value of this reporting, how this reporting informs their work, and what implications it might have		
Foster initial internal dialogue on the implications of this work	*Communi-cations*	Develop a communications plan for your district and its stakeholders, including the order in which you will notify board, principals, teachers, and community partners. Such a plan likely involves first focusing on awareness of this reporting requirement and later engaging around the meaning of the data.		
Explore your existing accounting coding and make changes, if desired, prior to July 1 to make this reporting easier next year	*Data reporting*	Review existing coding in accounting software, specifically with an eye to evaluating ability to: a) Code salary and benefit expenses to school location codes b) Track expenditures by federal vs. state/local funding sources c) Allocate district centralized expenditures to school sites d) Identify and isolate reporting exclusions		
If your district authorizes charter schools under your LEA, develop a data collection plan and communicate with your charter schools	*Data reporting*	Check in with software vendors - both financial accounting software and any reporting software already used by the district - to discuss this requirement and any implications		
	Data reporting	Consider using the district's draft budget, prior year actuals, and/or staffing files to a) develop an early approximation of what site-based expenditures are likely to be across schools in your district; and b) inform any desired changes to accounting practices or systems		
	Data reporting	Determine any desired changes to make prior to July 1 in accounting practices and/or systems that will make this reporting easier to develop. For example: a) Should any personnel be coded to school sites that are currently recorded centrally? b) How can you identify source of funding for disaggregation of expenditures by federal vs. state and local? c) Which, if any, expenditures do you want to show up as site-level costs (not centralized) and therefore need to be recoded to a site location? d) Which expenditures are OK left centralized, to be eventually allocated per pupil to school sites? e) Are there any centralized costs that should remain centralized but should be allocated differently than per pupil (e.g., special education oversight could be allocated per IEP pupil)?		
	Data use	Begin internal discussions on critical concepts such as: what does "fiscal equity" mean for our district? What does "return on investment" mean for our district? Laying a foundation of critical concepts will make later discussions of the usefulness of these data more meaningful.		

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	Data reporting	If your district authorizes any charter schools, convene charter representatives to explain this reporting initiative and to explore data collection possibilities		
	May 2018			
	Communi-cations	Begin implementing stakeholder and staff communications plan, focusing on awareness of this reporting requirement		
	Data reporting	Make decisions for each reporting area to either a) change accounting practices and/or systems for FY 2019 or b) make no changes and plan to do back-end site-based expenditure calculations at the end of FY 2019. Reporting areas to consider: a) Salary & benefit expenditures b) Funding source c) Central expenditures d) Outplacement expenditures		
	Data reporting	Decide if you want to "call out" any specific line item in the reporting instead of only seeing expenditures at a high level. For example, some districts want to specifically see their pre-K expenditures. Deciding now will make it easier to track through the year and capture on the back end.		
	Data reporting	Begin implementing accounting practices and/or systems changes, if necessary		
	Data use	Share any early work done on the budget's site-based expenditures with the district leadership team to facilitate discussions on fiscal equity and the potential value of this reporting. These discussions may inform any district-wide conversations that you want to facilitate for the following year.		
	Data reporting	If your district authorizes any charter schools, work through data collection criteria with the charter schools		
	June 2018 *Data reporting*	Finalize implementation of accounting practices and/or systems changes, if necessary		
	Data reporting	If your district authorizes any charter schools, finalize data collection criteria with the charter schools		
July - September 2018 Fiscal year for this reporting begins During this period, any accounting and systems changes decided upon should be enacted for the new fiscal year	**July 2018** *Data reporting*	Enact new accounting practices and/or systems changes, if necessary		
	Aug 2018 *Data reporting*	Run reports to verify impact of any accounting practice or systems changes		
	Data use	New summative school designations are scheduled for release under the new ESSA accountability system before the end of the summer. Consider reviewing and/or revising resource allocations for the upcoming school year based on last year's performance data.		

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If you have done early exploration of your site-based figures, consider comparing them to the summative school ratings being released Consider EBF and budget timing as opportunities for further communications	**Sept 2018** *Communications*	Budgets and evidence-based funding annual spending plans are presented to school boards and, later, to ISBE. Consider using these as opportunities to inform audiences of the new data requirement or even to show through your budget and spending plans where you intend to allocate funding for what effect.		
October - December 2018 Use this time to further discussions on fiscal equity, academic equity, and return on investment Start thinking through what contextual data would be helpful to pair with the expenditure data to deepen understanding, foster conversation, and support communications	**Oct 2018** *Data use*	Illinois Report Card is released, including a placeholder describing this new requirement and indicating that each district's data will be shown as of the following year. In discussing Report Card data with internal and external stakeholders, consider taking the opportunity to expand discussions of fiscal equity, academic equity, and return on investment. These conversations likely need to happen at the Cabinet level first and may be informed by staff and stakeholder perspectives.		
	Nov 2018 *Data reporting*	Audited FY18 data is due to ISBE for Annual Financial Reports (unless extension is requested and granted). Remind yourself and your team that the AFR data is *separate* from the site-based expenditure data.		
	Dec 2018 *Data use*	Consider how/if you want to build context around the data, outside of what the required reporting will look like. For example, will pairing these expenditure data with additional data points be useful for district communications around equity?		
January - March 2019 Continue / reboot your communications efforts Build out data plans for context that will be needed for this reporting Run reports to verify integrity of any coding or accounting changes implemented this fiscal year	**Jan 2019** *Communications* *Communications*	Build in time within district communications plan to consider contextual data side-by-side with expenditure data, both to deepen the meaningfulness of the data and to supplement district communications Consider which aspects of your communications plan to implement with six months to go before the close of the fiscal year		
	Feb 2019 *Data reporting*	Consider developing preliminary reporting with data from the first half of the fiscal year to verify accuracy of any accounting changes enacted		

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Consider owners, collaborators, and audiences like: superintendent, district leadership team, business office, communications office, school board, principals, teachers, and other stakeholders.

|			Owner	Collaborators/ Audience
Finalize decisions on centralized expenditure allocations, if you have not done so already	*Data use*	If developed, review preliminary reporting with data from the first half of the fiscal year to inform FY 2020 budgeting decisions, particularly focusing on district conversations around equity		
	Communi-cations	Consider how this preliminary reporting can inform your communications and engagement efforts		
	Mar 2019 *Data reporting*	If not determined already, consider making allocation decisions for central expenses in order to expedite report creation at year-end. For example, make decisions on how to allocate central office personnel salaries, transportation expenses, and other centrally-contracted services to school sites.		
April - June 2019 Ensure readiness for reporting and communications	Apr 2019 *Communi-cations*	Continue communications and engagement plan implementation and building out data for context on this reporting - informed by preliminary reporting, if possible. Consider connecting ESSA and site-based expenditure reporting in your story.		
	May 2019 *Data reporting*	Ensure readiness for reporting by reviewing all ISBE-issued training materials		
	June 2019 *Communi-cations*	Ensure readiness for communications leading up to and upon reporting release, including consideration of supporting contextual data		
	Communi-cations	Consider which external stakeholder and community partners to engage ahead of the public release of the data		
July - September 2019 Create and submit reporting to ISBE Finalize choice and understanding of contextual data Analyze outcomes of the reporting and identify implications for future resource allocation decisions and sharing of best practices Finalize and begin executing communications plan	July 2019 *Data reporting*	Compile and clean all needed actual year-end data in preparation for submission to IWAS		
	Data reporting	IWAS window opens, ready to accept district data collection		
	Communi-cations	Finalize choice and understanding of contextual data that will support communications		
	Aug 2019 *Data reporting*	Create reporting in alignment with ISBE guidance document		
	Data reporting	Upload reporting into IWAS		
	Data use	Review reporting outcomes as a leadership team, focusing on district's anticipated use of data but remaining open to other informative data outcomes. For example, if the district is seeking to inform discussions around equity, review reporting outcomes through an equity lens but also remain open to discovering other findings.		

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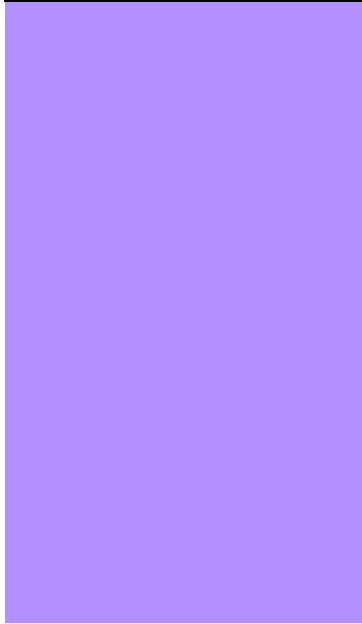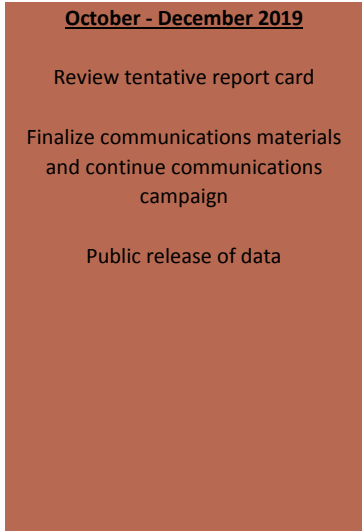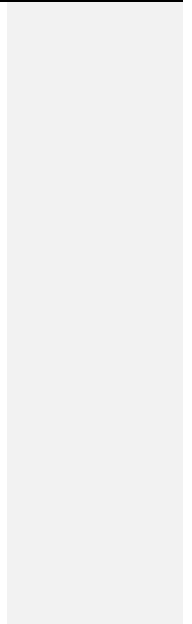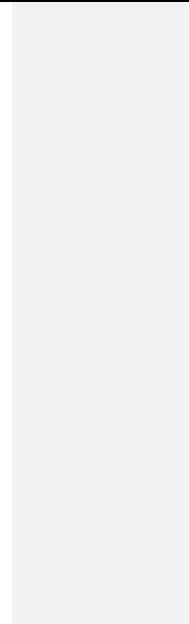
			Owner	Collaborators/ Audience
	Sept 2019			
	Data use	Internal communication and analysis of reporting outcomes		
	Data reporting	Confirm IWAS receipt of reporting or (if not yet done) upload reporting into IWAS		
	Communi-cations	Develop external communications materials		
	Communi-cations	Consider engaging external stakeholders and community partners ahead of public launch on the upcoming Illinois Report Card Update. (Note: while the Illinois Report Card will publish per usual in Oct. 2019, these expenditure data will not appear at that time but rather will be included in a separate update released later in the fall.)		
	Data use	Depending on reporting outcomes, consider incorporating resource allocation discussions into regular leadership meetings or other appropriate forums, with the goal of adjusting resources if necessary leading up to and during FY 2021 budgeting		
October - December 2019 Review tentative report card Finalize communications materials and continue communications campaign Public release of data	**Oct 2019** *Communi-cations*	Prepare press release or other communications to acknowledge and frame your data coming out shortly on the Illinois Report Card Update		
	Communi-cations	Prepare separate but aligned communications for teachers, parents, community members, media, and/or other identified audiences		
	Data reporting	Review data sent back by ISBE to confirm that it is accurate before Illinois Report Card Update goes live. (Note: this precise timeline is TBD, pending when the submission window closes; the earliest possible deadline to review data is Oct. 2019.)		
	Nov 2019 *Communi-cations*	Release press release or other communications in alignment with release of the Illinois Report Card Update. (Note: this precise timeline is TBD, pending when the submission window closes; the earliest possible release date is Nov. 2019.)		