



# Illinois State Board of Education

## ESSA Site-Based Expenditure Reporting

*FY 2020 and FY 2021 Reporting Guidance:  
Overview and Highlights*

May 27, 2020

This webinar will be recorded and posted at [www.isbe.net/site-based](http://www.isbe.net/site-based), where you can also find the Reporting Guidance and a cover letter from State Supt Dr. Carmen Ayala.

# ISBE Introductions

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- Deb Vespa, School Business Services Division Administrator
- Sara R. Shaw, Senior Manager, Fiscal and Academic Solvency
- Regional Financial Consultants
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The full ISBE Site-Based Expenditure Reporting team is available at [site-based@isbe.net](mailto:site-based@isbe.net) for questions not answered by the guidance or supporting materials

# Agenda

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- Remind me: What is site-based expenditure reporting?
- Approach to developing FY20 and FY21 reporting guidance
- Highlights of FY20 and FY21 reporting guidance
- Supports available for FY20 reporting
- Q&A

# Remind Me: What is Site-Based Expenditure Reporting?



# ESSA Site-Based Expenditure Reporting was implemented in FY19 for the first time

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ESSA requires that SEAs report on their Report Card:

*“The per-pupil expenditures of Federal, State, and local funds, including **actual personnel expenditures** and actual non-personnel expenditures of Federal, State, and local funds, **disaggregated by source of funds**, for each local educational agency and **each school** in the State for the preceding fiscal year.”*



# Successful Year 1 (FY19) Implementation

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## School Finances

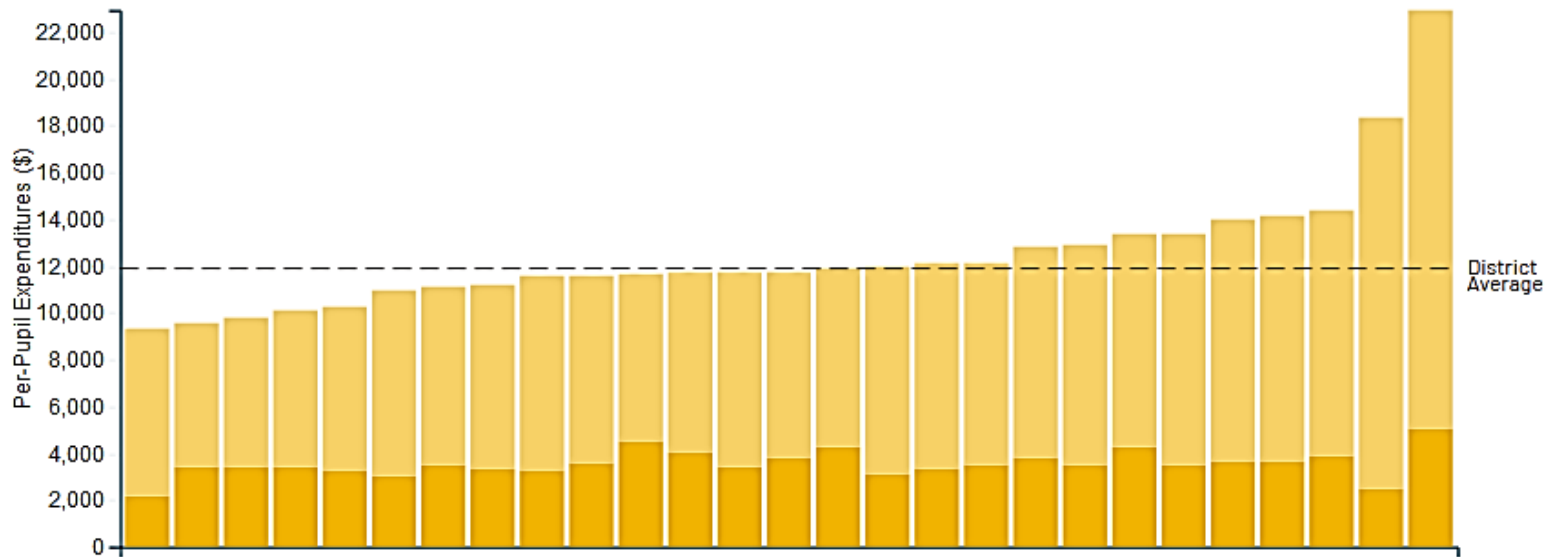
Average FY 2019 expenditures per student at each school in the district

Bar Chart

Scatterplot

SELECT:  Overall  Source of Funds  Expenditure Type

Show school names



# Value Proposition for Site-Based Expenditure Reporting

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- **Resource allocation will be more readily accessible** *to schools and stakeholders*
- *Empowers LEAs and communities* to **assess and improve equity**
- *Enables LEAs and communities* to gain a better understanding of the **relationship between student outcomes and financial resources**
- *Enables LEAs, schools, and the state* to **identify evidence-based best practices and opportunities to foster innovation** between peers

**Thank you, Advisory Group!**



# Site-Based Expenditure Reporting fits into statewide education goals and initiatives

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- Evidence-Based Funding
- Resource Allocation priority area within ISBE Strategic Plan

## Goal 2: Learning Conditions

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All districts and schools will receive the resources necessary to create safe, healthy, and welcoming learning environments, and will be equipped to meet the unique academic and social and emotional needs of each and every student.

### ► Priority Areas

- 1. **Resource Allocation** | Strategic resource allocation decision-making will be used *across* LEAs and *within* LEAs within four years to address inequities, close achievement gaps, and improve the achievement of every student.





# Approach to developing FY20 and FY21 reporting guidance



# Contextual timeline of Site-Based Expenditure Reporting

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Time frame	Activity
July 2019	FY20 began
August 2019	LEAs submitted FY19 site-based data
October 2019	Report Card published FY19 site-based data
Winter 2019/2020	LEAs began FY21 budgeting process
July 2020	FY21 begins
August 2020	LEAs submit FY20 site-based data
October 2020	Report Card publishes FY20 site-based data
Winter 2020/2021	LEAs begin FY22 budgeting process



# FY20 and FY21 Reporting Guidance Decisions

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## Reasoning

- Honor LEA work thus far by maintaining a **stable initiative** through at least FY21
- Focus more attention on **using the data** instead of adapting to brand-new rules
- Take time to **learn from the field** to analyze progress toward the value proposition



## Decisions

- Release one single guidance document applying to **both FY20 and FY21**
- **Largely mirror FY19 guidance** for FY20 and FY21; some minor adjustments based on field needs
- **No major changes until at least FY22**, any of which would be discussed alongside the field

# Highlights of FY20 and FY21 reporting guidance

Guidance and cover letter available at  
[www.isbe.net/site-based](http://www.isbe.net/site-based)



# FY20 and FY21 Guidance answers the same questions as FY19 guidance to prepare LEAs for reporting

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1. What entities must report? For what students?
2. What does the reporting look like?
3. What expenditures must be included / should be excluded?
4. What student count should be used? Are there any exceptions?
5. How do we handle special circumstances, such as students educated outside the district or charter schools?

# Reporting Guidance flexibilities are designed for LEAs to best reflect their actual service delivery.

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*If your LEA's actual service delivery has changed little since FY19,*

- Consider making the same or very similar reporting decisions in FY20 and FY21 as you did in FY19
- **Consistent longitudinal data** will be more valuable for your and your community

*If your LEA's actual service delivery has changed significantly since FY19 and/or you realized better ways to reflect it,*

- You may change your reporting decisions to more accurately reflect FY20 reality
- Consider providing **optional narrative** to give context on why the data may look different in FY20 than in FY19



# 1. What entities must report? For what students?

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## Reporting Entities Included

Local Education Agencies that serve or place at least 1 student in the 2018-2019 school year.

Includes state-authorized charter schools.

Note: all charter schools authorized under a district LEA will be reported as individual school sites under the district LEA

## Entities Exempted from Reporting

For FY20 and FY21, the following sites will not be required to provide site-based expenditure data:

- Cooperatives, including special education cooperatives. (These students will be reported by their home LEA.)
- Regional Safe Schools
- Laboratory Schools
- Illinois School for the Deaf
- Illinois School for the Visually Impaired
- Illinois Math & Science Academy
- Philip J. Rock Center and School
- Illinois Center for Rehabilitation and Education



# 1. What entities must report? For what students?

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## Student:

- Any child age 3 through 21 in grades Pre-K\* through 12 served by an Illinois public education institution or placed to a private facility by a public education institution

## School / Site:

- Any public education institution within an Illinois LEA that serves students in grades Pre-K\* through 12

## Home LEA

- The LEA responsible for a student's education based on his/her residence

## Serving LEA

- The LEA providing education services to a student; services may be provided to both resident and non-resident students

*\*Refers to Pre-Kindergarten students for whom a district incurs costs*

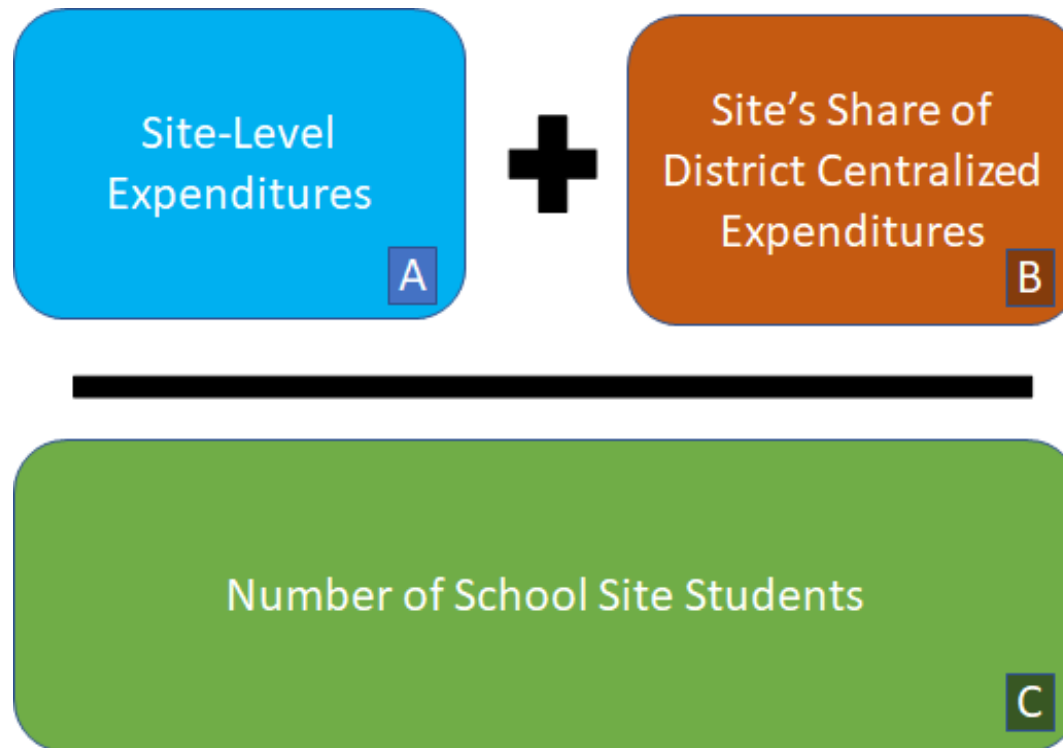




## 2. What does the reporting look like?

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Per-pupil expenditures reported for each school shall comprise:



## 2. What does the reporting look like?

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Sites	Enrollment	Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			Exclusions	Total Expenditures
		Federal	State and Local	Subtotal	Federal	State and Local	Subtotal	Federal	State and Local	Total		
PK Ctr	50	\$500	\$8,020	\$8,520	\$660	\$3,514	\$4,175	\$1,160	\$11,534	\$12,695		
ES1	300	\$344	\$5,148	\$5,493	\$529	\$2,781	\$3,310	\$874	\$7,929	\$8,803		
ES2	250	\$231	\$5,445	\$5,677	\$457	\$3,095	\$3,552	\$688	\$8,540	\$9,229		
MS1	250	\$320	\$5,356	\$5,676	\$361	\$3,499	\$3,861	\$681	\$8,855	\$9,536		
HS1	320	\$458	\$6,910	\$7,368	\$371	\$2,919	\$3,290	\$829	\$9,829	\$10,658		
<b>Total</b>	<b>1,170</b>	<b>\$353</b>	<b>\$5,861</b>	<b>\$6,213</b>	<b>\$440</b>	<b>\$3,071</b>	<b>\$3,511</b>	<b>\$793</b>	<b>\$8,931</b>	<b>\$9,724</b>	<b>\$2,330,361</b>	<b>\$13,707,753</b>

C

A / C

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D



## 2. What does the reporting look like? FY20 and FY21 Clarifications

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- Per-pupil amounts vs. total amounts
  - Total exclusions
  - Total district expenditures (auto-calculated through IWAS)
  - Everything else: per pupil
- Expenditures excluded from per-pupil calculations must still be included in “total exclusions”
- LEAs have the option but no mandate to identify the specific allocation methodologies used for centralized expenditures
- IWAS screenshots available

## 2. What does the reporting look like? FY20 and FY21 Disaggregation

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- Per-pupil calculations disaggregate type of expenditure: site level vs. district centralized
- Per-pupil calculations disaggregate source of funds: federal vs. state/local
  - Expenditures funded by federal reimbursements like Medicaid and National School Lunch Program may be reported as funded by federal sources or as funded by state/local sources



# 3. What expenditures must be included / should be excluded?

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All district expenditures should be included in the per-pupil calculations, except the following **exclusions**:

1. Fund 30: Bond and Interest Fund (Debt Service Fund)
2. Fund 60: Site and Construction/Capital Improvements Fund
3. Fund 70: Working Cash Fund
4. Fund 90: Fire Prevention and Safety Fund
5. Function 1115: Tuition Payments to Charter Schools
6. Function 1300: Adult/Continuing Education Programs
7. Function 3000: Community Services
8. Functions 4130, 4230, and 4330: Payments to Other Governmental Agencies for Adult/Continuing Education
9. Function 5000: Debt Services
10. Object 500: Capital Outlay except for those in Fund 10 (Education), which should be included
11. **County Juvenile Detention Center Expenditures**
12. Legacy Pension Obligations
13. Reimbursable Expenditures, in some cases

The intent behind these exclusions is to:

1. Reflect only expenditures for Pre-K through 12<sup>th</sup> grade students being served or placed by the LEA
2. Reflect expenditures that are largely ongoing, normal course resource allocations



## 4. What student count should be used? Are there any exceptions?

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Reporting Entities must include every student served by the school in the per-pupil calculations, with the following notes and exceptions:

- **Students will be reported according to their SIS enrollment status (Percent of Day Attended or Full-Time Equivalent).** For example, a half-day kindergarten student shall be counted as 0.5.
- The average of the **proportional** student count on October 1 and March 1 of the reporting year will be used.
- If a student is educated **outside** the district (whether placed at a private institution, another LEA, or any other entity), that student shall be included in the count of the Home LEA
- **IWAS will provide enrollment reports for every site based on SIS records. Reporting Entities can use these pre-prepared enrollment counts or adjust them as necessary.**



# 5. How do we handle certain special circumstances?

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## Charters authorized within an LEA

Charter schools should be reported as a site. LEAs will need to collect expenditure reporting from charter schools in a manner that allows the LEA to report for those schools and not double-count costs

## Students educated outside the district (Outplacement)

Students placed and/or served outside of the Home LEA, regardless of reason, shall be included in the Home LEA student count, along with associated expenses. LEAs may report outplacement costs either by (1) creating a separate reporting site that captures all outplacement costs and students; or (2) embedding these students and the respective costs in their home school sites.

**Whichever option is selected, it should be applied consistently for all outplacements within the LEA.** LEAs with ten or fewer students placed outside the district must utilize option 2.

## Pre-Kindergarten sites and classrooms

Pre-K **but not child care, nor birth-3**, is included in site-based expenditure reporting. Pre-K centers are considered sites, and therefore must be included in site-based expenditure reporting as their own sites. Pre-K classrooms within grade schools have no special treatment. LEAs may optionally call out these students and expenditures.



# 5. How do we handle certain special circumstances?

## Cooperative high schools, partnership school

Students attending Paris Cooperative High School, Bismarck-Henning Rossville-Alvin High School, or **Dunham STEM Partnership School** will be reported along with their associated expenditures by their placing Home LEAs in a separate site.

## Students attending nonpublic schools

In some cases, an LEA may provide services for one or more students attending nonpublic schools. If the LEA includes the nonpublic students within its proportional student enrollment count, then its associated expenditures should be reported as part of the per-pupil calculation. If the students are not within the student enrollment count, the expenditures should be reported as an exclusion.

In other cases, dollars may flow through the LEA to nonpublic schools without the LEA claiming any nonpublic students within their enrollment. Here, these dollars should be reported as an exclusion. Any expenditures that fall within the exclusions reporting categories should be reported within the total exclusions amount.

## County juvenile detention centers

Students placed in county juvenile detention centers and the centers themselves will not be reported by the LEA in which the detention center is located. Any expenditures incurred by the LEA for center administration should be excluded from reporting. If an LEA knows its total dollar amount expended for the detention center, these expenditures should be excluded. If obtaining the actual expenditure amount is overly burdensome, LEAs can exclude their reimbursement for Section 18-3 Regular Orphanage claims for county juvenile students.





## 6. (Bonus for FY20 and FY21) What do we do with CARES Act Funding?

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- Any LEA expending funds received through the CARES Act must include the expenditures in site-based expenditure reporting
- Any CARES Act funding included within per-pupil calculations should be reported as federally funded
- LEAs will use the usual exclusion rules to decide what expenditures are reported through per-pupil calculations vs. through total exclusions
- LEAs will use the usual site-level vs. district centralized guidance to decide how to report expenditures in the per-pupil calculations



# Supports available for FY20 reporting



# FY20 Site-Based Expenditure Reporting Key Milestones

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Milestone	Dates
FY20 enrollment reports available in IWAS	June 2020
IWAS reporting window opens	July 1, 2020
ISBE webinars, workshops* and office hours available	July-August 2020
FY20 reporting due; IWAS editing window open	August 14, 2020
FY20 editing due; no further submissions to IWAS	August 31, 2020
Report Card publishes FY20 site-based data	October 2020

*\*TBD virtual vs. in-person*

Check [www.isbe.net/site-based](http://www.isbe.net/site-based) for all updates, materials, and support opportunities



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# Further help through IWAS coming soon

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## Site-Based Expenditure Reporting

 WELCOME

 DOWNLOAD

 IMPORT

 ADD/EDIT

 NARRATE

 SUBMIT

 SUPPORT

FY 2020

FY 2019

Access to:

- FY20 enrollment reports (coming in June)
- Optional calculation template (coming in June)
- FY19 submission (available now)



**THANK YOU**

**Up next: Q&A**

**But first...**

*If your district already has a story of using this expenditure data to influence decision-making, send it to us at [site-based@isbe.net](mailto:site-based@isbe.net)!*

*You are inspiring.*



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