

Site-Based Financial Reporting

FY 24 SBER & SLFS Reporting Guidance: Overview and Updates

June 12, 2024

This recorded webinar will be posted at [ISBE Site-Based Financial Reporting webpage](#), where you can also find the reporting guidance.

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for questions not answered by the
guidance or supporting materials**

Agenda

- Site-Based Financial Reporting in FY 2024
- Review of Site-Based Expenditure Reporting
- What is the School Level Finance Survey (*SLFS*)?
- Completing SLFS
- Additional Resources

Site-Based Financial Reporting in FY 2024

Site-Based Financial Reporting in FY 2024

Starting in FY 2024, the Site-Based Expenditure Reporting (SBER) process in IWAS is being expanded to include the School Level Financial Survey (SLFS). The IWAS system for these two collections will now be called **Site-Based Financial Reporting**. Note that SBER and SLFS are **federally** required financial reports.

SBER and SLFS are both data collections of the same expenditure data. Therefore, if your district uses the ISBE Online Tool to complete SBER in FY 2024, ISBE may be able to complete SLFS on your behalf.

Reporting Approaches

ISBE IWAS Online Tool

- Users upload an expense template and use advanced filtering to allocate expenditures.
- Increasing automation leads to more efficient and accurate reporting
- ***In most cases, ISBE will use the data uploaded to complete the SLFS report on the district's behalf.***

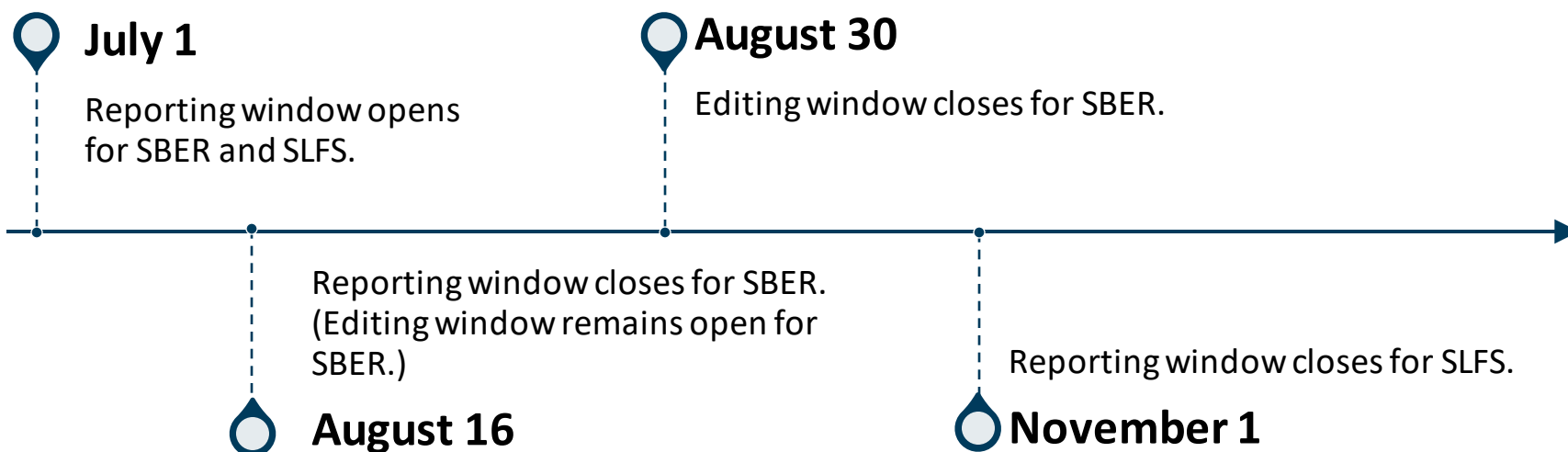
Vendor Reports

- Some accounting systems produce site-level spending figures on behalf of districts.
- Users may enter the required data from these reports either through an Excel template or manually through an Add/Edit screen.
- ***Users provide SLFS data separately.***

Off-Sheet Calculations

- Reporting entities may conduct independent calculation to determine per-pupil expenditures at each site.
- Users may submit their data in IWAS through an Excel template or manually through the Add/Edit screen.
- ***Users provide SLFS data separately.***

FY 2024 Reporting Timeline



Note that while the reporting window opens for both data collections on July 1, SBER is due by August 16 while the SLFS submission deadline is November 1.

SLFS Technical Guidance

- This webinar discusses key information about SBER and SLFS, with a focus on how IWAS will facilitate the new SLFS collection based on your reporting approach. Within this webinar, we are not providing detailed technical information about *how* to calculate SLFS data, if you choose to do so independently (e.g., vendor or off-sheet districts).
- For more technical information, please review previous webinars on the site-based [webpage](#) and review the published [guidance document](#). You may also contact us with questions not addressed in the guidance.

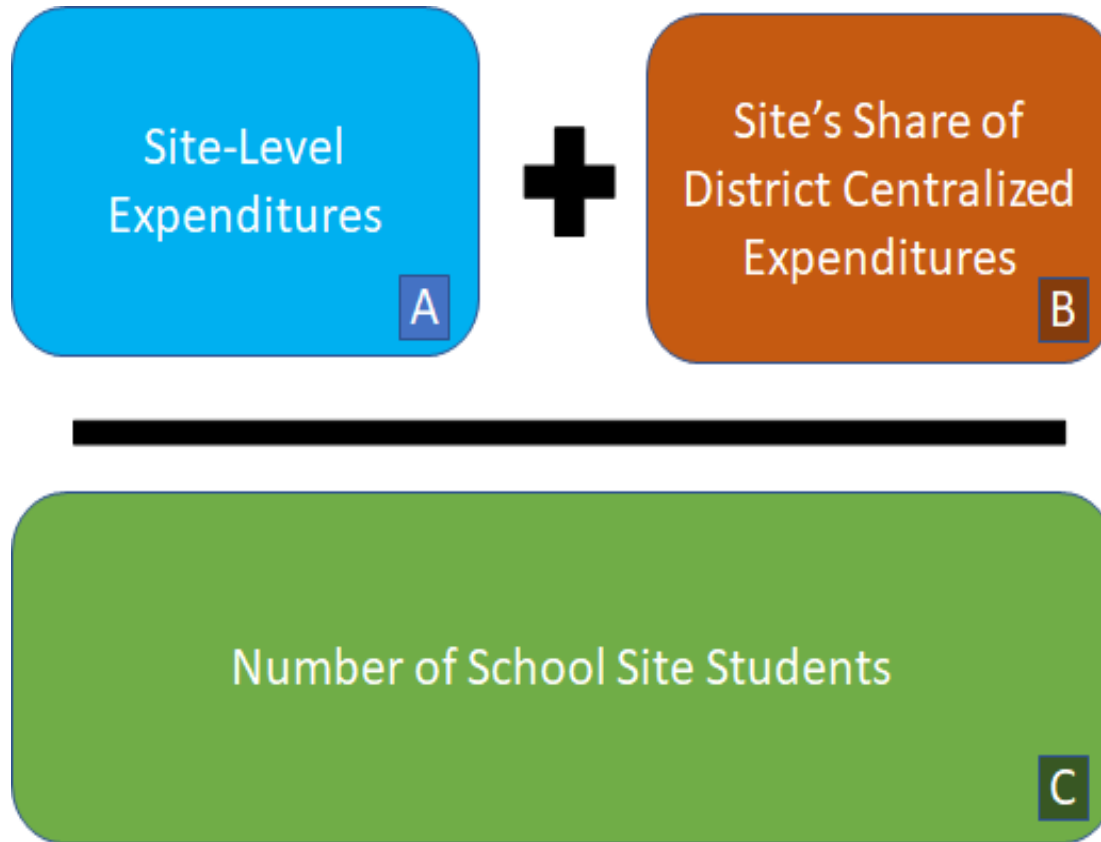
Review of Site-Based Expenditure Reporting

ESSA Required Site-Based Expenditure Reporting

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.”*

Site-Based Per-Pupil Expenditure Formula



Per ESSA, Sections A and B must be disaggregated by sources of funds – Federal vs. State/local (with State and local combined).

What does the reporting process look like and what approaches are available?

Sites	Student FTE Enrollment	Site-Level Expenditures per Pupil			District Centralized Expenditures per Pupil			Total Expenditures per Pupil			Exclusions	Total Expenditures
		Federal	State/Local	SubTotal	Federal	State/Local	Subtotal	Federal	State/Local	Subtotal		
PK Ctr	50	\$580.00	\$8,020.00	\$8,520.00	\$660.00	\$3,514.00	\$4,174.00	\$1,160.00	\$11,534.00	\$12,694.00		
ES1	300	\$344.00	\$5,148.00	\$5,492.00	\$529.00	\$2,781.00	\$3,310.00	\$873.00	\$7,929.00	\$8,802.00		
ES2	250	\$231.00	\$5,445.00	\$5,676.00	\$457.00	\$3,905.00	\$4,362.00	\$688.00	\$9,350.00	\$10,038.00		
MS1	250	\$320.00	\$5,356.00	\$5,676.00	\$361.00	\$3,499.00	\$3,860.00	\$681.00	\$8,855.00	\$9,536.00		
HS1	320	\$458.00	\$6,910.00	\$7,368.00	\$371.00	\$2,919.00	\$3,290.00	\$829.00	\$9,829.00	\$10,658.00		
LEA	1,170	\$352.57	\$5,860.56	\$6,213.13	\$440.10	\$3,243.66	\$3,683.76	\$792.68	\$9,104.21	\$9,896.89	\$2,330,361.00	\$13,909,721.00

C

A / C

B / C

(A + B) / C

D

SBER – Key Guidance Questions

No Changes
to Guidance

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

What entities must report? For what students?

Reporting Entities Included

Local Education Agencies that served or placed at least one student in the 2024-24 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

Exempt Entities

For FY 2024, 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 and Science Academy
- Philip J. Rock Center and School
- Illinois Center for Rehabilitation and Education

No change from FY 2023.

What entities must report? For what students?

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 prekindergarten students for whom a district incurs costs.*

No change from FY 2023.

What student counts should be used? Are there any exceptions?

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.**

No change from FY 2023.

IWAS Online Tool for Single Sites

Due to the relative simplicity of reporting for single-site LEAs, the IWAS Online Tool can automate key elements of the reporting process for single-site districts.

We will release short tutorial videos for single-site LEAs to support use of this tool.

No change since FY 2023.

What expenditures must be included/should be excluded or omitted?

*All district expenditures, including, but not limited to, personnel costs, transportation, security, administration, and those that are funded privately, should be included in the numerator within either (A) site-level expenditures or (B) the site's proportional share of the district's centralized expenditures. Certain expenditures should be excluded from the per-pupil expenditures reported and will instead be reported as a lump sum in the category of "exclusions." **Certain other accounts, such as those related to transfers or working cash, should be omitted entirely from reporting.***

No change since FY 2023.

Exclusions from Per-Pupil Calculations

1. **Fund 30:** Bond and Interest Fund (Debt Service Fund)
2. **Fund 60:** Site and Construction/Capital Improvements Fund
3. **Fund 90:** Fire Prevention and Safety Fund
4. **Function 1300:** Adult/Continuing Education Programs
5. **Function 3000:** Community Services
6. **Functions 4130, 4230, and 4330:** Payments to Other Governmental Agencies for Adult/Continuing Education Programs
7. **Function 5000:** Debt Services
8. **Object 500:** Capital Outlay except for those in Fund 10 (Education), which should be included
9. **County Juvenile Detention Center Expenditures:** The costs incurred by any school district to administer or outsource services for a county juvenile detention center within its geographic boundaries shall be excluded for site-based expenditure reporting
10. **Legacy Pension Obligations**

No change since FY 2023.

Omissions from Site-Based Expenditure Reporting

1. **Fund 70:Working Cash Fund** -- Transfers and working cash are not expenditures and therefore should be omitted. Once the working cash and/or transferred dollars are expended, they become subject to site-based expenditure reporting.
2. **Function 1115: Tuition Payments to Charter Schools** -- District-authorized charter school expenditures will be reported in the charter school's site-based expenditure section. This tuition payment to charters should be omitted to avoid overstating total system expenditures.
3. **Function 1999: Student Activity Fund Expenditures** -- These expenditures are not directed by the LEA and therefore should be omitted from reporting.
4. **Reimbursable Expenditures (in some cases):** Reimbursable expenditures should be omitted only in cases in which the reimbursement comes from an LEA that is reporting the expenditure as part of its own site-based expenditure reporting. In these cases, if both LEAs were to report the expenditure, total system expenditures would be overstated.
5. **Expenditures Paid On Behalf of LEA:** Payments that are not paid by the LEA but are rather paid by outside entities on behalf of the LEA (such as Teachers' Retirement System payments made by the state of Illinois on behalf of LEAs) should be omitted from Site-Based Expenditure Reporting.

No change since FY 2023.

Identifying Exclusions and Omissions

LEA accounting may differ from the ISBE Part 100 Chart of Accounts; in this case, **LEAs should exclude or omit expenditures meeting the intent of exclusions and omissions** on the previous slides.

- For example, if adult/continuing education programs are accounted for in a different function than Function 1300, expenditures for these programs should still be excluded.

How do we handle certain special circumstances?

Charters
Authorized within
an LEA

Cooperative High
Schools

Reporting
Expenditures from
Federal Stimulus

Pre-Kindergarten
Sites

Students Attending
Nonpublic Schools

Outplaced
Students

County Juvenile
Detention Centers

Default Sites with
 ≤ 10 Students

No change since FY 2023.

How can reporting entities ensure data accuracy?

A Formula for Data Accuracy

SBER Total Expenditures
*(District Per-Pupil \$ * Enrollment + Exclusions)*



(Approx)

AFR Total Expenditures
*(Sum of Expenditures in Funds 10, 20, 30, 40,
50, 60, 80, 90)*

Although SBER uses unaudited data, total spending should be approximately consistent with what you report in the AFR.

No change since FY 2023.

Online Tool and Accuracy

D E F G H I J K L M N O P Q R S T U V W X Y Z 🚗

Expenditures per Pupil in Dollars					
Enrollment FTE	Funding Source	Site-Level	District Centralized	Total	+
274.75	Federal	\$172.59	\$1,246.24	\$1,418.83	🗑️
	State/Local	\$7,051.63	\$5,515.08	\$12,566.71	📄
	Subtotal	\$7,224.22	\$6,761.32	\$13,985.54	▼
321.5	Federal	\$0.00	\$1,246.24	\$1,246.24	🗑️
	State/Local	\$4,569.89	\$5,515.08	\$10,084.97	📄
	Subtotal	\$4,569.89	\$6,761.32	\$11,331.21	▼
274	Federal	\$0.00	\$1,246.24	\$1,246.24	🗑️
	State/Local	\$4,876.28	\$5,515.08	\$10,391.36	📄
	Subtotal	\$4,876.28	\$6,761.32	\$11,637.61	▼
	Federal	\$54.49	\$1,246.24	\$1,300.73	
870.25	State/Local	\$5,449.88	\$5,515.08	\$10,964.96	
	Total	\$5,504.36	\$6,761.32	\$12,265.69	

School enrollment and expenditure fields can no longer be edited directly for Online Tool users. Per-pupil expenditures depend on allocation decisions, which users can edit if needed. Contact ISBE if edits to enrollment are required.

Online Tool and Accuracy

- Districts that use our online tool upload actual expenditures from their general ledger.
- ISBE applies business rules, based on the state chart of accounts, to automatically identify omissions, exclusions, and when possible source of funds. It can also distinguish between many site-level and centralized expenditures for single-site districts.
- As a result, the Online Tool tends to produce the most accurate data. However:

ISBE cannot account for variation from the state chart of accounts – it is important that local context is considered when completing the report.

What is the School Level Finance Survey?

What is the School Level Finance Survey?

The U.S. Department of Education has received authorization to implement a second school-level financial collection known as the School Level Finance Survey or *SLFS*.

The SLFS is a collection of current expenditure data at each school, disaggregated by certain functions and objects as well as by source of funds (federal or state/local).

The SLFS is a comprehensive survey, but only a subset of the survey is required in FY 2024.

Why is SLFS being integrated into SBER reporting?

Both SBER and SLFS are data collections of total current expenditures at the school level.

The following aspects of SLFS are consistent with SBER:

Reporting entities

Students included in reporting

Expenditures included in reporting

SLFS vs. SBER

Consistent with the Site-Based Expenditure Report, SLFS is a collection of current expenditure data at the school level. These expenditures support the ongoing operation of schools and districts for public education, and they include (but are not limited to) expenditures for staff salaries and benefits, administration, pupil transportation services, and supplies; expenditures for community services, capital outlay, and debt are excluded.

SLFS vs. SBER

School-Level Finance Survey

- Expenditures expressed as a total
- No requirement to disaggregate expenditures by source of funds (in FY 2024)
- School-level Totals = School Exp. + Share of District Centralized Exp.
- District Exclusions are omitted entirely
- Unaudited expenditures

Site-Based Expenditure Report

- Expenditures expressed as a per-pupil figure
- Disaggregated by source of funds
- School-level totals separated from district centralized expenditures
- Exclusions captured separately
- Unaudited expenditures

SBER Reporting Framework

Sites	Student FTE Enrollment	Site-Level Expenditures per Pupil			District Centralized Expenditures per Pupil			Total Expenditures per Pupil			Exclusions	Total Expenditures
		Federal	State/Local	SubTotal	Federal	State/Local	Subtotal	Federal	State/Local	Subtotal		
PK Ctr	50	\$500.00	\$8,020.00	\$8,520.00	\$660.00	\$3,514.00	\$4,174.00	\$1,160.00	\$11,534.00	\$12,694.00		
ES1	300	\$344.00	\$5,148.00	\$5,492.00	\$529.00	\$2,781.00	\$3,310.00	\$873.00	\$7,929.00	\$8,802.00		
ES2	250	\$231.00	\$5,445.00	\$5,676.00	\$457.00	\$3,905.00	\$4,362.00	\$688.00	\$9,350.00	\$10,038.00		
MS1	250	\$320.00	\$5,356.00	\$5,676.00	\$361.00	\$3,499.00	\$3,860.00	\$681.00	\$8,855.00	\$9,536.00		
HS1	320	\$458.00	\$6,910.00	\$7,368.00	\$371.00	\$2,919.00	\$3,290.00	\$829.00	\$9,829.00	\$10,658.00		
LEA	1,170	\$352.57	\$5,860.56	\$6,213.13	\$440.10	\$3,243.66	\$3,683.76	\$792.68	\$9,104.21	\$9,896.89	\$2,330,361.00	\$13,909,721.00

C

A/C

B/C

(A + B) / C

D

Total Current Expenditures:
\$11,579,360

SLFS Reporting Framework

Site	1000	2100	2200	2400	Remaining Current Exp.	Exhibit
PK Ctr	\$342,738.00	\$12,694.00	\$25,388.00	\$31,735.00	\$222,145.00	\$190.41
ES1	\$1,425,924.00	\$52,812.00	\$105,624.00	\$132,030.00	\$924,210.00	\$792.18
ES2	\$1,355,130.00	\$50,190.00	\$100,380.00	\$125,475.00	\$878,325.00	\$752.85
MS1	\$1,287,360.00	\$47,680.00	\$95,360.00	\$119,200.00	\$834,400.00	\$715.20
HS1	\$1,841,702.40	\$68,211.20	\$136,422.40	\$170,528.00	\$1,193,696.00	\$1,023.17
Total	\$6,252,854.40	\$231,587.20	\$463,174.40	\$578,968.00	\$4,052,776.00	Included w/in other totals

Total Current Expenditures: \$11,579,360

How do we handle certain special circumstances?

Deactivated
Schools

Outplaced
Students

The guidance document addresses special circumstances for calculating SLFS data for deactivated schools and outplaced students. If you are calculating SLFS independently, please review the guidance, as the requirements differ from the Site-Based Expenditure Report.

Completing SLFS

How do I complete SLFS reporting?

In FY 2024 the School-Level Financial Reporting System in IWAS will contain:

- ☐ Site-Based Expenditure Reporting
- ☐ The School Level Finance Survey

Once a district has submitted their Site-Based Expenditure Report in the School-Level Financial Reporting System, they can move on to the School Level Finance Survey. **The system will use reporting decisions and information from SBER to inform the SLFS workflow.**

How do I complete SLFS reporting?

ISBE IWAS Online Tool

[Recommended] I would like to use the ISBE online tool to calculate my site-based per-pupil expenditures. *In most cases, ISBE will use the data you upload to complete the SLFS report on your behalf.*

Vendor Reports

My accounting software/vendor calculates site-based per-pupil expenditures. *I will provide SLFS data separately.*

Off-Sheet Calculations

I use an off-sheet (custom) approach following ISBE reporting guidance. *I will provide SLFS data separately.*

Who can ISBE report *SLFS* for?

For ISBE Online Tool Users

- Districts must upload account information that includes the dimensions of fund, function, and object
- Accounts must be in alignment with the state's chart of accounts.
- Districts that upload expenditure information may need to identify the location of their account dimensions using a tool called a “decoder.”

READ ONLY	Fiscal Year	Sites	Enrollment	Per Pupil	Exclusions	Total Expenditures
< BACK	2024	2	1744.5	\$12856.86	\$3812427.85	\$26241225.04
						NEXT >

SCHOOL LEVEL FINANCE SURVEY (SLFS)

Important: Congratulations! Based on the data you provided ISBE expects to report School Level Finance data on behalf of your district. ISBE staff may reach out for additional information if needed. For more information on how the ISBE Online Tool uses your Site-Based Expenditure Report to complete SLFS, please see the [Guidance](#).

You are not required to take further action for the FY 2024 School Level Finance Survey at this time.


Your district *Site-Based Expenditure Report* has been submitted.


Reporting District : Any School District 123

Fiscal Year : 2024

Submitted At : Aug 15, 2024 9:46:44 AM


Submitted By : UserName

[Download Final Report](#) 

[Export to Excel](#) 

Edits to SBER Submissions may be made until August 31, 2024

To re-open your SBER submission for editing, please click the button below. Alternatively, you may request un-submission via email from site-based@isbe.net. Please note that after un-submitting SBER, the ISBE Online Tool will recalculate your SLFS data as well.

[Un-submit SBER Report](#) 

Who can ISBE not report *SLFS* for?

For ISBE Online Tool Users

- Districts that do not upload account information that includes the dimensions of fund, function, and object
- Accounts that do not align with the state's chart of accounts.
- Districts that do not use the “decoder” to accurately identify the location of their account dimensions.

Who can ISBE not report *SLFS* for?

Vendor Reports and Off-Sheet Calculations

- Districts using Vendor Reports to complete SBER will report FY 24 SLFS independently
- Districts using Off-Sheet Calculations to complete SBER will report FY 24 SLFS independently

	Site	RCDTs	1000	2100	2200	2400	Remaining Current	Exhibit
< BACK	6	-	-	-	-	-	-	-


SCHOOL LEVEL FINANCE SURVEY (SLFS)

Important: Based on analysis of the data you provided ISBE is unable to report School Level Finance Survey data on behalf of your district. Your district must submit data for the FY 2024 School Level Finance Survey separately. Questions can be directed to site-based@isbe.net

This section allows you to **upload final school-level current expenditure data for the *School Level Finance Survey***. Data uploaded here must contain all required expenditure totals for each school. For further information on SLFS please reference the [Guidance](#).


To upload a SLFS data, take the steps below:

Step 1: Download the SLFS Import Template using the below. The template is prepopulated with default SBER sites. Then copy your expense data into the template.

Download SLFS Import Template 

Step 2: Click the *Upload* button below to open and select your completed SLFS Import Template for upload, validation, and review. A district-level summary of the selected file should then appear. It may be followed by a table displaying errors preventing certain highlighted fields from being imported. Errors may be corrected in Excel and then re-uploaded. **Be sure to click Submit.**



Upload 



SLFS Import Template

ISBE School-Level Finance Survey	RCDT Code			Site Count	Fiscal Year	District Total Current Expenditure	Download Date
Test District	12345678900			6	2024	\$ 11,579,490.00	June 12, 2024 12:00:00 AM
Site Name	RCDT Code	Instruction Function 1000	Support Services – Pupils Function 2100	Support Services – Instructional Staff Function 2200	Support Services – School Administration Function 2400	Remaining Current Expenditures	Exhibit – Books and Periodicals Object 420 - 440
PK CTR	123456789001234	342,765	12,695	25,390	31,737.5	222,162.5	190.43
ES1	123456789005678	1,426,086	52,818	105,636	132,045	924,315	792.27
ES2	123456789007812	1,355,130	50,190	100,380	125,475	878,325	752.85
MS1	123456789004567	1,287,360	47,680	95,360	119,200	834,400	715.2
HS1	123456789004545	1,841,702.4	68,211.2	136,422.4	170,528	1,193,696	1,023.17

Number of sites and site names will pre-populate based on SBER

	No of Site(s)	RCDTS	1000	2100	2200	2400	Remaining Current	Exhibit	
< BACK	6	07-016-1450-02-0000	\$342765.00	\$12695.00	\$25390.00	\$31737.50	\$222162.50	\$190.43	Try again

SCHOOL LEVEL FINANCE SURVEY (SLFS)

The following error pertains to the district-level current expenditures.

High Variance from SBER Submission

The variance between the district total current expenditures in your SLFS import and your SBER Submission exceeds 5%. Please ensure the district total current expenditures in your SLFS import are within 5% variance of the total current expenditures in your SBER submission.

The table below summarizes current expenditure data you have uploaded for each site in your district. Your SLFS upload was unsuccessful. Please review and address the errors in the table below and upload a corrected file. For assistance, please contact site-based@isbe.net.

You cannot submit your SLFS until you have uploaded SLFS data without errors. Please upload a corrected SLFS file by selecting *Try again*.

☐ Show All records

Site	RCDTS	1000	2100	2200	2400	Remaining Current	Exhibit	Validation
MS1	07-016-1450-02-1001			Site Missing from SLFS Import				Error
			Please ensure the sites in your SLFS import match the sites on your SBER submission.					
District	07-016-1450-02-0000			District as a Site				Error
			Your SLFS import includes your district listed as site; please only include school sites.					
HS2	07-016-1450-02-1001			Function Entry is 0				Warning
			A non-instruction function has an entry of \$0.					

Future research

[←](#) [→](#) [↻](#)

WELCOME

START

CALCULATE

ADD/EDIT

SBER SUBMIT

SLFS

SUPPORT

No of Site(s)

RCDTS

1000

2100

2200

2400

Remaining Current

Exhibit

< BACK

6

07-016-1450-02-0000

\$342765.00


\$12695.00

\$25390.00

\$31737.50

\$222162.50

\$190.43

Submit 


SCHOOL LEVEL FINANCE SURVEY (SLFS)

Your district *School Level Finance Survey* for FY 2024 is ready for submission. Please review the table below. .

When satisfied click the *Submit* button above to send your data to ISBE and complete this process.

Note: Once submitted, no further changes may be made.

If not satisfied select *Try Again* to upload a new SLFS file. Please note that uploading a new file will replace your existing data.

Try again 

Site	RCDTS	1000	2100	2200	2400	Remaining Current	Exhibit	Validation
PK Ctr	07-016-1450-02-0001	\$342765.00	\$12695.00	\$25390.00	\$31737.50	\$222162.50	\$190.43	Complete 
ES1	07-016-1450-02-0020	\$1426086.00	\$52818.00	\$105636.00	\$132045.00	\$924315.00	\$792.27	Complete 
HS1	07-016-1450-02-0003	\$1841702.40	\$68211.20	\$136422.40	\$170528.00	\$119369.00	\$1023.17	Complete 
ES 2	07-016-1450-02-0020	\$1426086.00	\$52818.00	\$105636.00	\$132045.00	\$924315.00	\$792.27	Complete 
ES 3	07-016-1450-02-0020	\$1426086.00	\$52818.00	\$105636.00	\$132045.00	\$924315.00	\$792.27	Complete 
HS 2	07-016-1450-02-0003	\$1841702.40	\$68211.20	\$136422.40	\$170528.00	\$119369.00	\$1023.17	Complete 

Recap: What enhancements have been made in IWAS?

For All Users

- **Early Notification of SLFS Reporting Responsibility:** After viewing the welcome screen, users will be asked a series of questions designed to recommend a reporting approach and to assist with uploading the required documentation. Districts that use vendor or off-sheet calculations will be informed of their responsibility to complete SLFS separately. Online tool users will be provided with additional information throughout the reporting process to confirm whether ISBE can complete SLFS on their behalf.

Recap: What enhancements have been made in IWAS?

For ISBE Online Tool Users

- **Add/Edit Screen:** IWAS will prevent edits to enrollment or per-pupil calculations on the Add/Edit screen that appears prior to final SBER submission. Enrollment edits may be made on the methods screen. Other edits must be made through allocation decisions on the Allocate screen. (Contact ISBE for assistance.)
- **SBER Submission:** Upon submission of SBER, IWAS will analyze expenditure data to determine whether ISBE can complete SLFS on behalf of the district. The Submit screen will inform users of ISBE's decision.

Additional Resources

Site-Based Financial Reporting Office Hours – Available Now

ISBE's Site-Based team offers office hours for Site-Based Financial Reporting.

During office hours, we can demo the Online Tool or answer questions you may have about the Site-Based Financial Reporting Process. Sign up on the [Site-Based Financial Reporting webpage](#).

Additional Resources

- [FY 2024 SBER/SLFS Guidance](#)
- [FY 2024 SLFS Webinar Recording](#)
- Site-Based Financial Reporting [webpage](#)
- Tutorial Videos – ***Coming soon!***

Questions

- Please enter questions in the chat.
- If we don't get to your question, we'll review and respond at a later time.

