



Illinois State Board of Education

100 North First Street • Springfield, Illinois 62777-0001
www.isbe.net

James T. Meeks
Chairman

Tony Smith, Ph.D.
State Superintendent of Education

September 20, 2017

Dear Colleague:

The Every Student Succeeds Act (ESSA) requires all states to begin school-level expenditure reporting. Illinois has a powerful opportunity to use these and other data points in conjunction with our recently approved Illinois ESSA Plan and the evidence-based school funding formula to better coordinate our funding and school support systems, treating schools and students holistically.

All Local Education Agencies (LEAs) will report per-pupil expenditure data at the district level and at the school level, disaggregated by source of funds, beginning with school year 2018-19 data. This reporting will give the state, LEAs, and local communities an unprecedented opportunity to assess, celebrate, and advocate for improved equity in funding between individual schools and to better understand the relationship between student outcomes and financial investments. Clearer financial data, coupled with a strong understanding of context, will allow leaders to make data-driven decisions for the benefit of children.

The Illinois State Board of Education (ISBE) recognizes that these new requirements and the timeline for implementation will present challenges for different LEAs and schools. ISBE has convened a Site-Level Financial Reporting Advisory Group in order to ensure that the challenges faced by individual LEAs and schools (including charter public schools) are appropriately considered in the transition process. This advisory group, along with ISBE and facilitators, is building a multi-year implementation plan, guidance, and training to support schools and LEAs in the transition to school-level financial reporting.

Our top priority is to ensure that the shift toward school-level financial reporting accounts for current school and LEA accounting practices and helps maximize our opportunities for greater equity and efficiency.

Advisory group members include:

- Dave Ardrey – executive director, Association of Illinois Rural and Small Schools
- Jon Bartelt – superintendent, Bloomingdale SD 13
- Michael Bradley – chief financial officer, ACERO Schools
- Nick Cavaliere – certified public accountant, Baker/Tilly
- Brent Clark – executive director, Illinois Association of School Administrators
- John Correll – superintendent, Salt Creek SD 48
- Brad Cox – superintendent, Erie CUSD 1
- Mark Doan – superintendent, Effingham Unit SD 40
- Roger Eddy – executive director, Illinois Association of School Boards
- Bob Green – superintendent, Collinsville CUSD 10

- Rich Haglund – chief operating officer, Illinois Network of Charter Schools
- Lindsey Hall – superintendent, Mahomet-Seymour CUSD 3
- Susan Harkin – chief operating officer and chief school business official, District 300
- Michael Jacoby – executive director, Illinois Association of School Business Officials; certified administrator of school finance and operations; and certified association executive
- Mark Jontry – president, Illinois Association of Regional Superintendents of School; regional superintendent of schools, Regional Office of Education 17
- Joseph McDonnell – treasurer, Bremen Township School Treasurer’s Office; certified public accountant and chief school business official
- Cameron Mock – director of fiscal policy and analysis, Chicago Public Schools
- Ginger Ostro – executive director, Advance Illinois
- Dean Romano – chief operating officer and chief school business official, Yorkville CUSD 115
- Diane Rutledge – executive director, Large Unit District Association
- Lisa Schuchart – commissioner, Illinois State Charter School Commission
- Edwin Shoemate – superintendent, Cobden Unit SD 17; president-elect, Board of Association of Illinois Rural and Small Schools
- Mark Twomey – superintendent, Macomb CUSD 185
- Steve Webb – superintendent, Goreville CUSD 1
- Dave Wood – chief financial officer, Bloomington SD 87

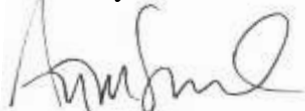
Please expect further communications and details as the advisory group establishes initial work targets. In the meantime, your LEA/school might consider beginning preparations by:

- Assessing the readiness of your financial reporting system for this change.
 - If your system already uses school site codes, consider what site-level expenditure reporting may eventually look like.
 - If your system does not already use school site codes, consider what may need to be put in place to support site-level expenditure reporting.
- Considering how financial reporting at the end of the 2018-19 school year might impact your strategic planning and budget processes in preparation for that school year.

If you have any questions or concerns at this time, please contact Sara R. Shaw at the ISBE Division of Finance at (217) 782-0249 and/or reach out to advisory group members.

Thank you for all that you do for Illinois children.

Sincerely,



Tony Smith, Ph.D.
State Superintendent of Education