ESSA Site-Based Expenditure Reporting - *Update*

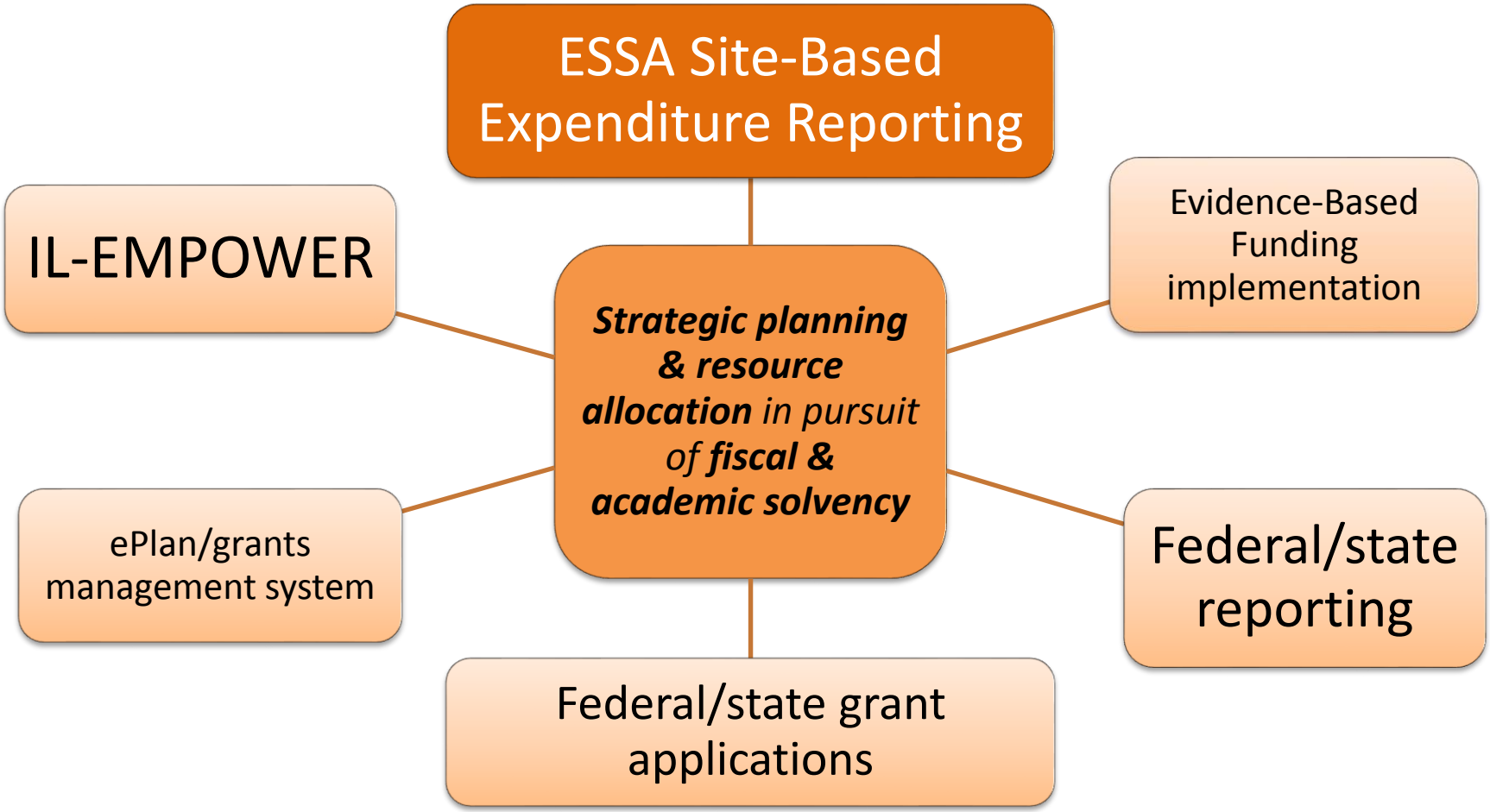
September 10, 2019
Sara R. Shaw, Senior Manager, Fiscal & Academic Solvency
Illinois State Board of Education

ESSA Site-Based Expenditure Reporting ***must be implemented for SY2018-19***

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 Expenditure Reporting fits into statewide education goals and initiatives



Founding Advisory Group Members (Summer 2017)

- 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
- 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
- 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

Advisory Group's Value Proposition

Understanding that this initiative should and will evolve over years…

- **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

Advisory Group's Guiding Principles, Year 1 Implementation

"Guidance" rather than formal changes to accounting rules

Stay close to "minimum ESSA compliance"

Leverage existing reporting wherever possible

Couple the financial reporting with state report card data

Districts know their data best and can tell their own story

This initiative should and will evolve *over years*

Reporting Guidance adheres to these principles

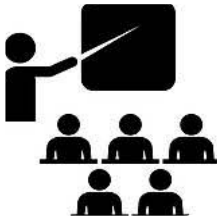
Site-Based Expenditure Data Table

		Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures				
Sites	Student Count	Federal	State and Local	Subtotal	Federal	State and Local	Subtotal	Federal	State and Local	**Total**	***Exclusions***	***Total Expenditures***
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	$5,676	$457	$3,905	$4,362	$688	$9,350	**$10,038**		
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**		
LEA	*1,170*	*$353*	*$5,860*	*$6,213*	*$440*	*$3,244*	*$3,684*	*$793*	*$9,104*	***$9,897***	***$2,330,361***	***$13,910,071***

Based on input from the Advisory Group, this level of reporting detail was the only mandated collection for Year 1.

Working Groups (Advisory Group and expanded stakeholder representation)

Value proposition, guiding principles, guidance



Training

Data collection and calculation

Data visualization

Translating the Value Proposition onto the Report Card

Vision: What do we aspire to achieve through data visualization?

Target audiences: Who are we developing visualization for?

Critical questions: For what purposes will target audiences want to use visualization? What critical questions will they want to be able to address through data visualization?

Data needs: What data must be included in visualization to support analysis of critical questions? What should be prioritized?

Form and Function: What should visualizations look like? What mechanisms do we have to display visualizations? What should be included in Year 1?

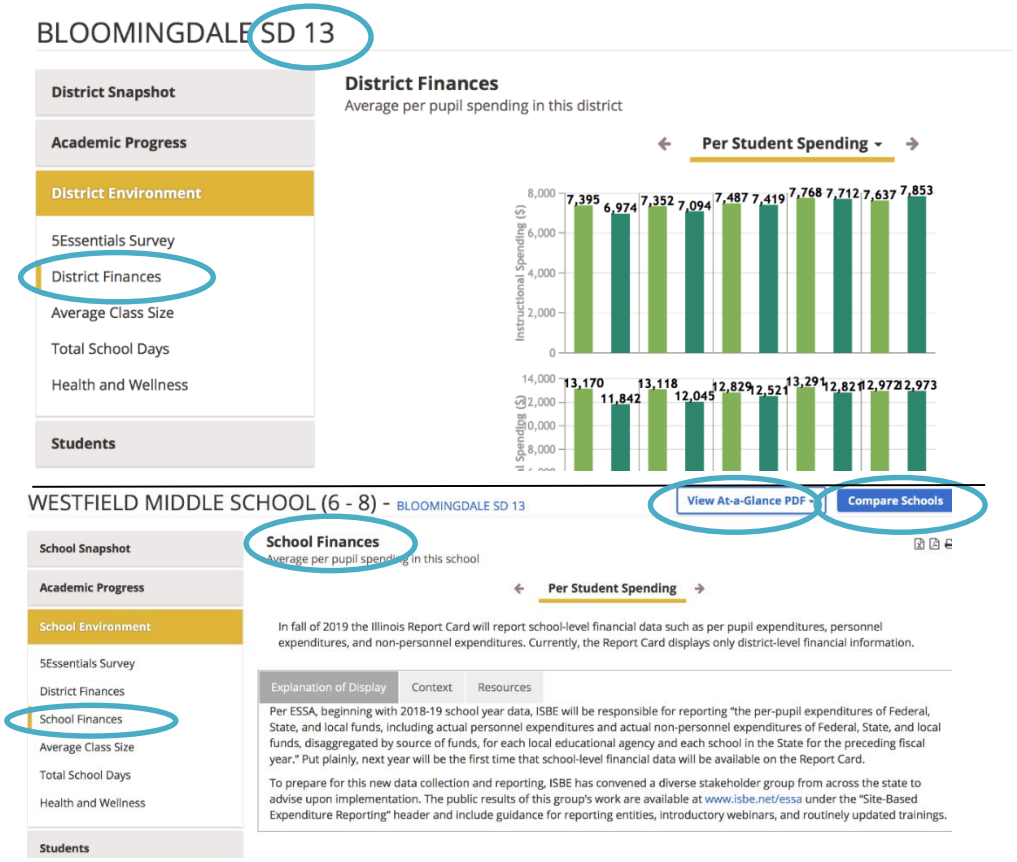
Vision & Target Audiences for Data Visualization

Data visualization provides ***target audiences*** with the data they need to investigate ***their critical questions*** toward ***realizing the value proposition***

Target Audiences: ***district leaders, principals, teachers, parents & families, and community members***

Report Card Sections to be updated with Site-Based Expenditure Data

- District Report Card – *Landing Page*
- School Report Card – *Landing Page*
- District Report Card - *School Finances*
- School Report Card - *School Finances*
- District Report Card – *At-a-Glance PDF*
- School Report Card – *At-a-Glance PDF*
- Compare Feature – *Advanced*



District Report Card – School Finances

View 1; large district

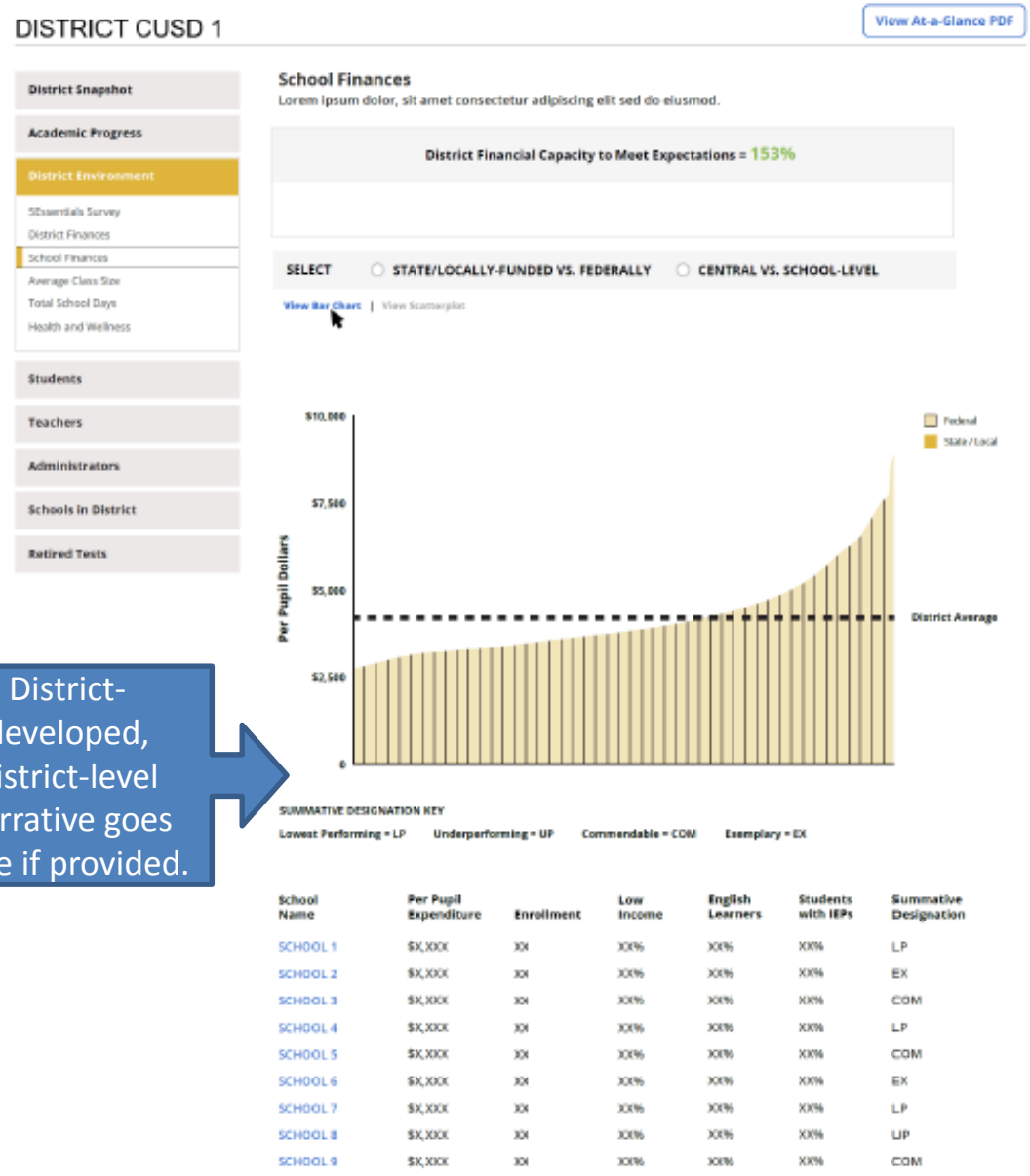
Ability to toggle between two visuals showing all schools in the district. FIRST,

Bar chart of all site-level expenditures of district schools

- Including ability to disaggregate by state/local vs federal funding OR central vs school-level expenditures

with **data listing** below chart:

- Site-level enrollment
- Site-level student needs data
- Site-level summative designation



District-developed, district-level narrative goes here if provided.

District Report Card – School Finances

View 1; large district, disaggregated

Ability to toggle between two visuals showing all schools in the district. FIRST,

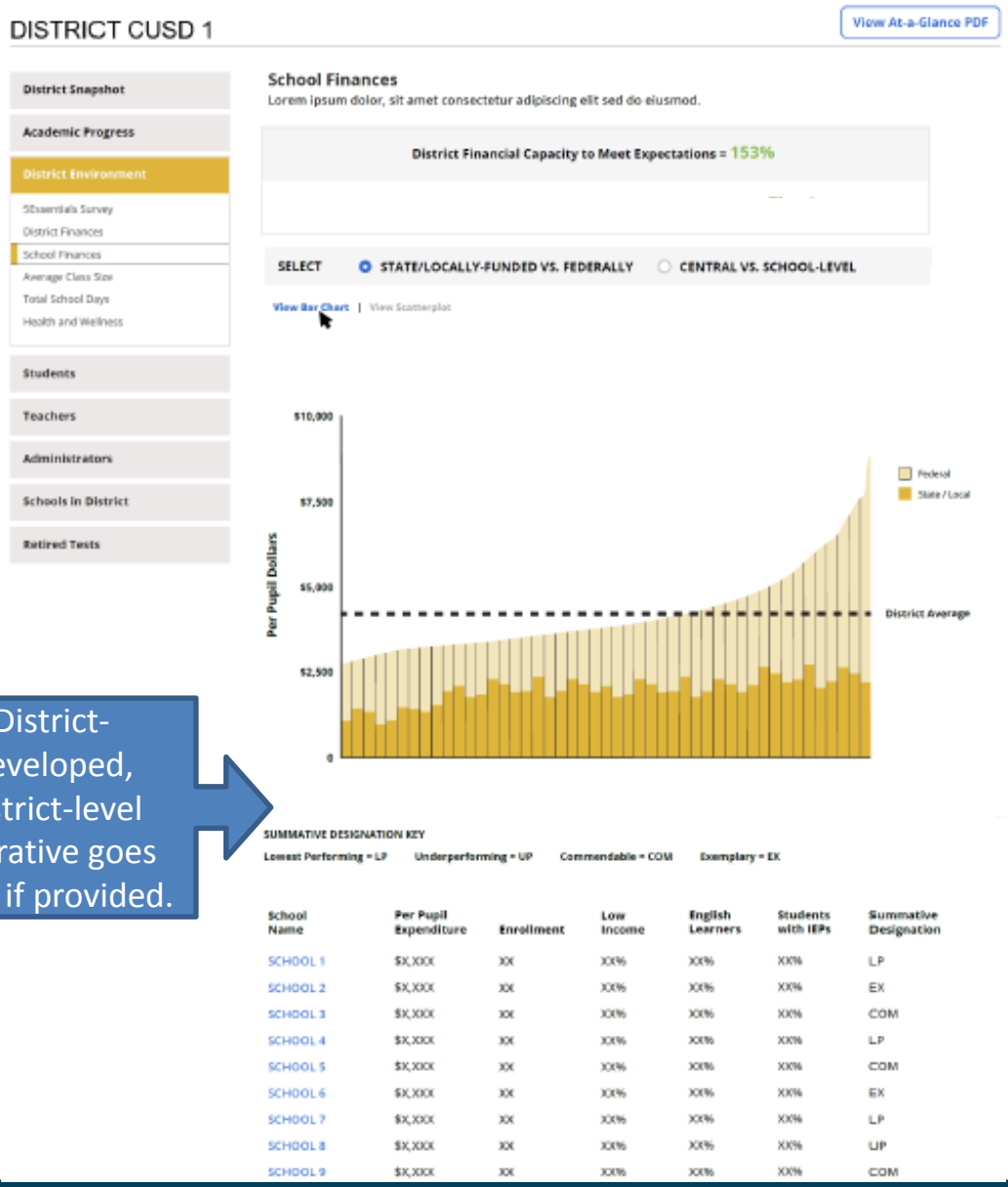
Bar chart of all site-level expenditures of district schools

- Including ability to disaggregate by state/local vs federal funding OR central vs school-level expenditures

with **data listing** below chart:

- Site-level enrollment
- Site-level student needs data
- Site-level summative designation

District-developed, district-level narrative goes here if provided.



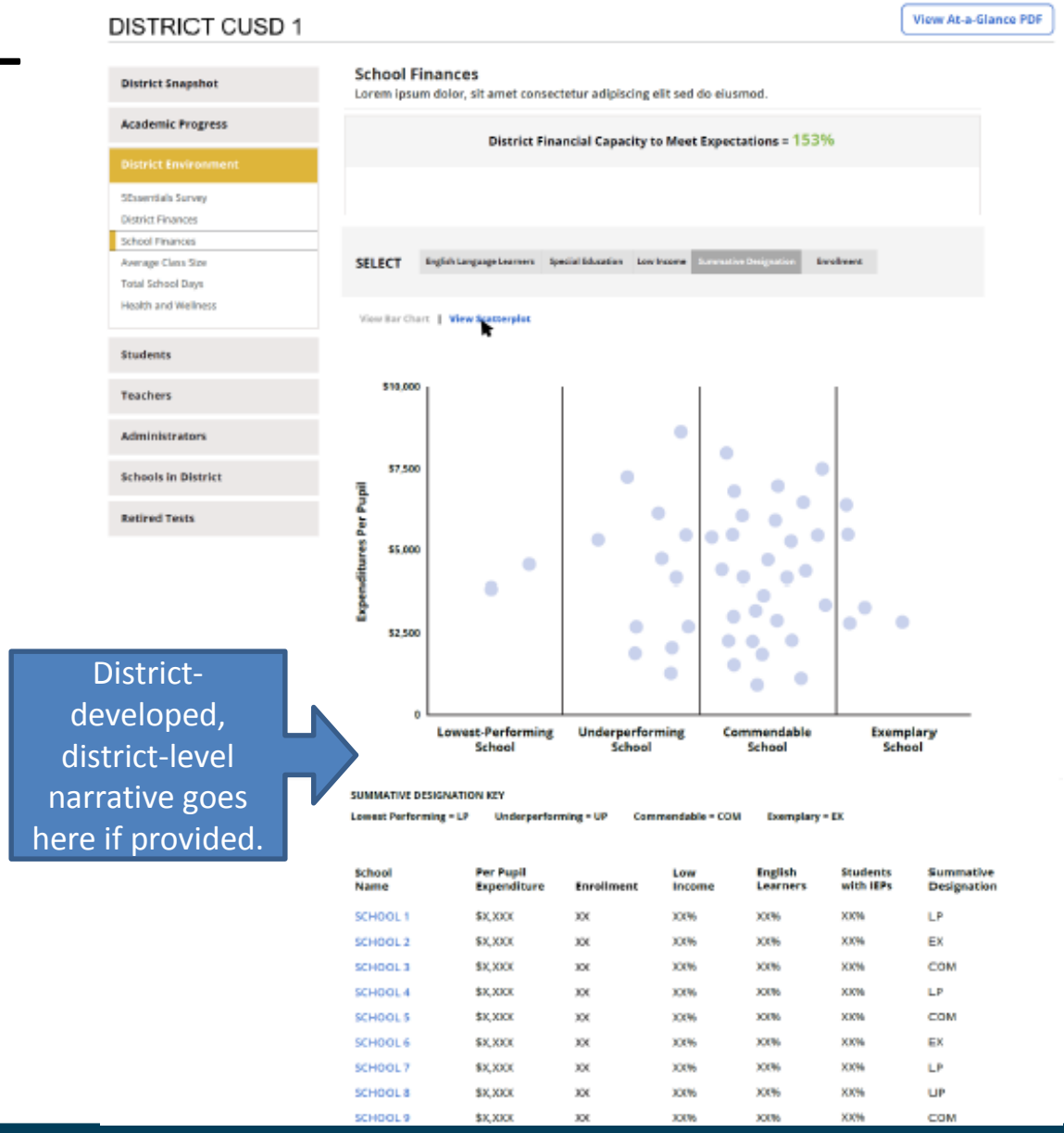
District Report Card – School Finances

View 2; large district

Ability to toggle between two visuals showing all schools in the district. SECOND,

Scatterplot with ability to select one axis data (low-income, English Learner, special education, summative designation, enrollment) and show against per-pupil expenditures.

Data listing remains on page.



District-developed, district-level narrative goes here if provided.

Supports for the Field

Resources

- www.isbe.net/site-based
- Guidance and FAQs
- Suggested district implementation timeline
- Slide templates for district cabinet-level discussion
- Slide template for district leaders raising awareness with principals and teachers
- Deep-dive webinars
- Data collection tool and calculation template, including beta release and instructions
- "Leveling-up" document to publicly set the stage for the data: what they are, how to use them productively (coming in fall 2019)

Outreach

- Guidance release webinars and video, in partnership with IASA & IASBO
- Implementation preparation video for school business officials
- Conference presentations
  - IASBO Annual Conference
  - IASBO Bookkeepers Conference
  - IASBO Regional Conference
  - Joint Annual Conference of IASA, IASB, IASBO
- ISBE support system to field reporting issues
- Office hours through https://calendly.com/site-based
- Site-based@isbe.net

Upcoming Milestones

Milestone	Time Frame
IWAS System for SBER opens for reporting	*July 1, 2019*
All LEA submissions due in IWAS System	*August 15, 2019*
IWAS System for SBER open for submission edits	*August 16-30, 2019*
ISBE final data review and Report Card population	September 2019
Educator Preview for Report Card opens	Early access: October 1, 2019 Standard access: October 15, 2019
Illinois Report Card (inclusive of Interactive Illinois Report Card, At-a-Glance, and PDF Report Card) published with SBER data	October 30, 2019
Year 2 refinements begin, in collaboration with Advisory Group and working groups	November 2019 and ongoing

Year 2 focus areas

- ***Reflect*** upon Year 1 implementation to inform Year 2 ***refined implementation***
- Support districts in ***using*** the new data in service of the value proposition
- Support districts in ***communicating*** around the new data
- Make ***connections*** between the new data and other requirements

Positive initial feedback as a result of engagement…thanks to members like you!

- Recognition from the U.S. Department of Education (ED)
  - Invitation to speak at National ESEA Conference panel moderated by ED
  - Selected to present at ED State Support Network conference for State Longitudinal Data Systems
- Recognition from national experts in the field
  - Invitation from the Education Commission of the States to speak at National Forum on Education Policy
  - Invitation from the Council of Chief State School Officers and Edunomics Lab at Georgetown University to join national Financial Transparency Working Group state panel
  - Selected to present at Association of School Business Officials International Annual Conference
- Recognition from Illinois districts
  - District administrator: “This is the best rollout of an ISBE initiative I have ever experienced”

Sara R. Shaw, Senior Manager, Fiscal & Academic Solvency
Illinois State Board of Education
sshaw@isbe.net

THANK YOU

SUPPLEMENTAL SLIDES

District Report Card – School Finances

View 1; Small district

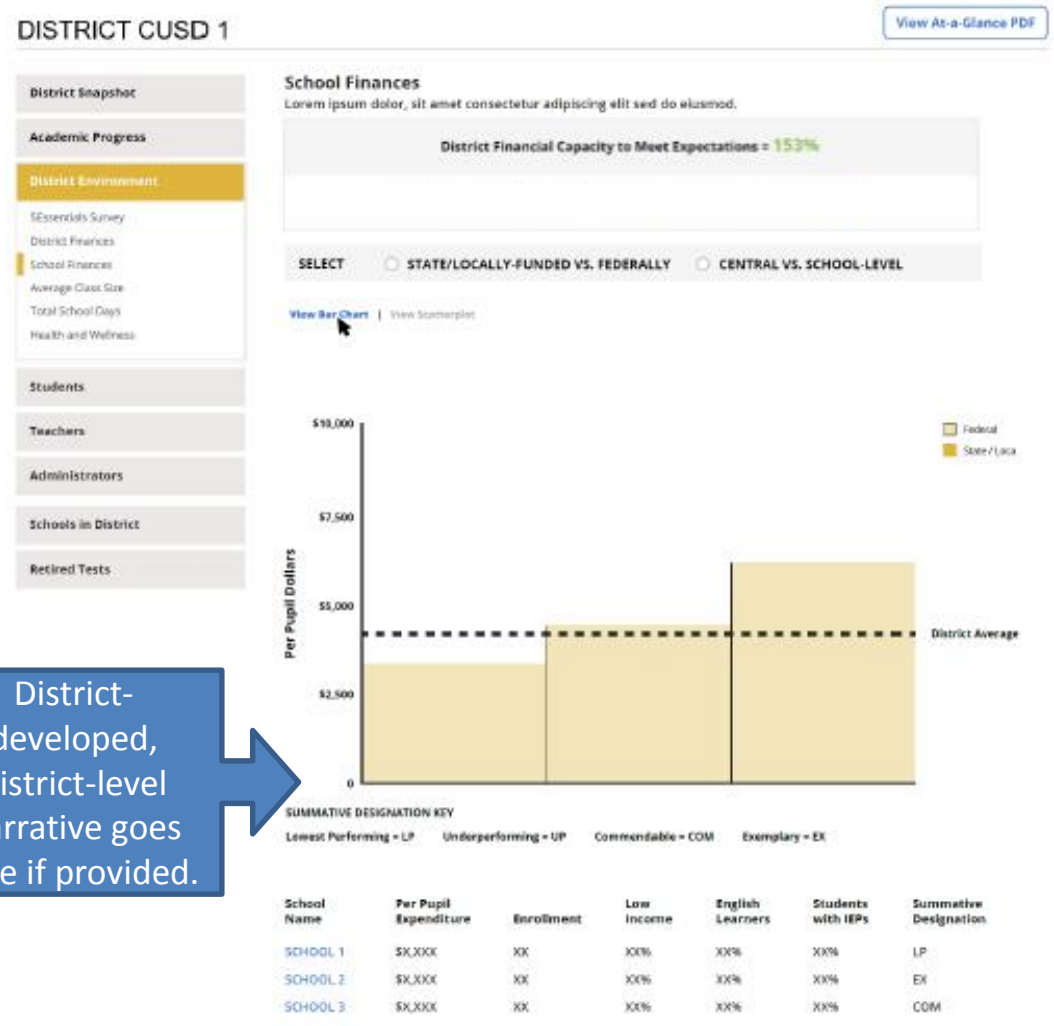
Ability to toggle between two visuals showing all schools in the district. FIRST,

Bar chart of all site-level expenditures of district schools

- Including ability to disaggregate by state/local vs federal funding OR central vs school-level expenditures

with **data listing** below chart:

- Site-level enrollment
- Site-level student needs data
- Site-level academic outcomes



District-developed, district-level narrative goes here if provided.

District Report Card – School Finances

View 2; Small district

Ability to toggle between two visuals showing all schools in the district. SECOND,

Scatterplot with ability to select one axis data (low-income, English Learner, special education, summative designation, enrollment) and show against per-pupil expenditures.

Data listing remains on page.

District-developed, district-level narrative goes here if provided.

School Report Card – School Finances *View 1*

Ability to toggle between three views. FIRST,

Bar chart of school's site-level expenditure data compared to district average

- Including ability to disaggregate by state/local vs federal funding OR central vs school-level expenditures

with **data table** below chart:

- Site-level enrollment
- Site-level student needs data
- Site-level summative designation

School Report Card – School Finances *View 2*

Ability to toggle between three views. SECOND,

Bar chart of all site-level expenditures of district schools

- School is highlighted

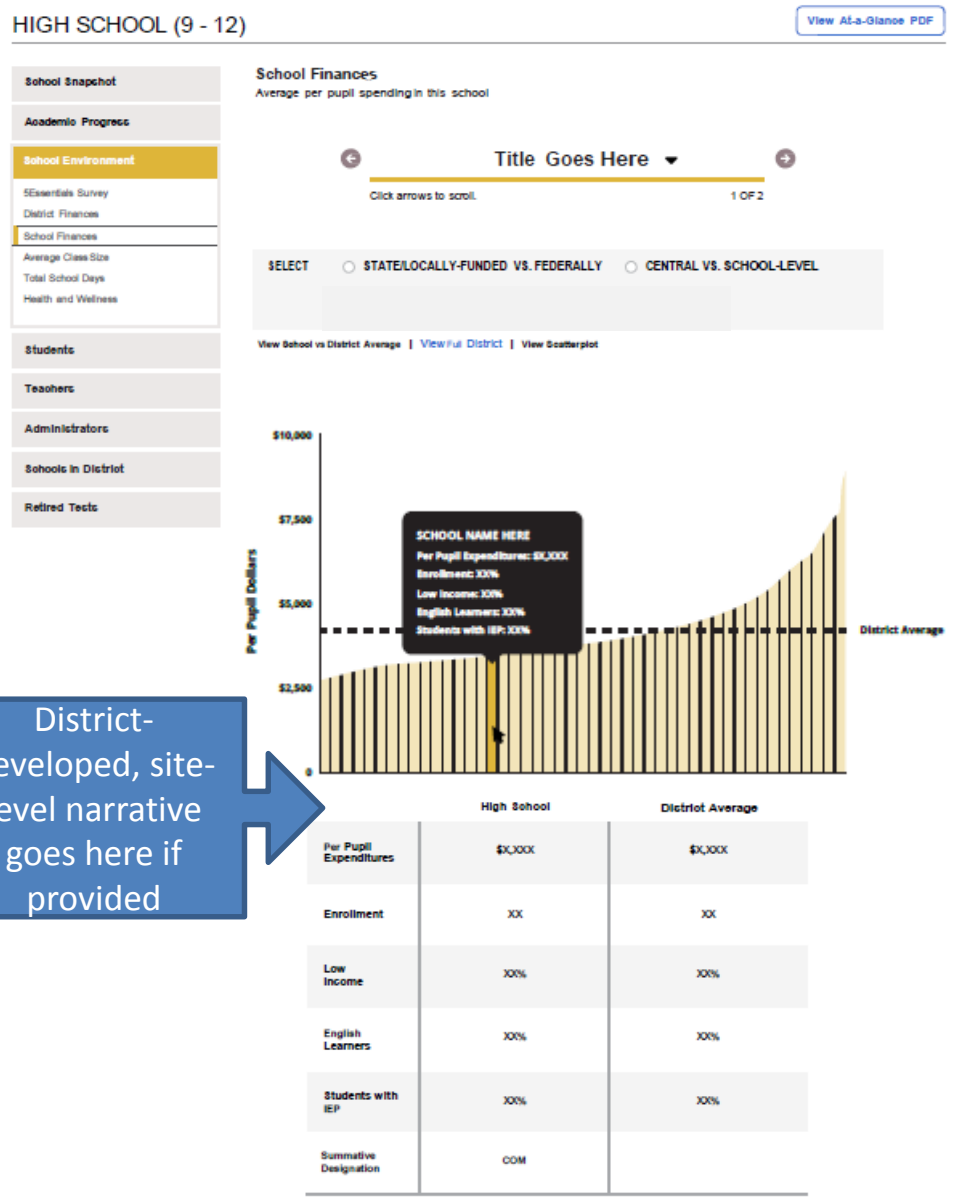
- Including ability to disaggregate by state/local vs federal funding OR central vs school-level expenditures

with **data table** below chart comparing school to district average:

- Site-level enrollment

- Site-level student needs data

- Site-level summative designation



District-developed, site-level narrative goes here if provided

School Report Card – School Finances *View 3*

Ability to toggle between three views. THIRD,

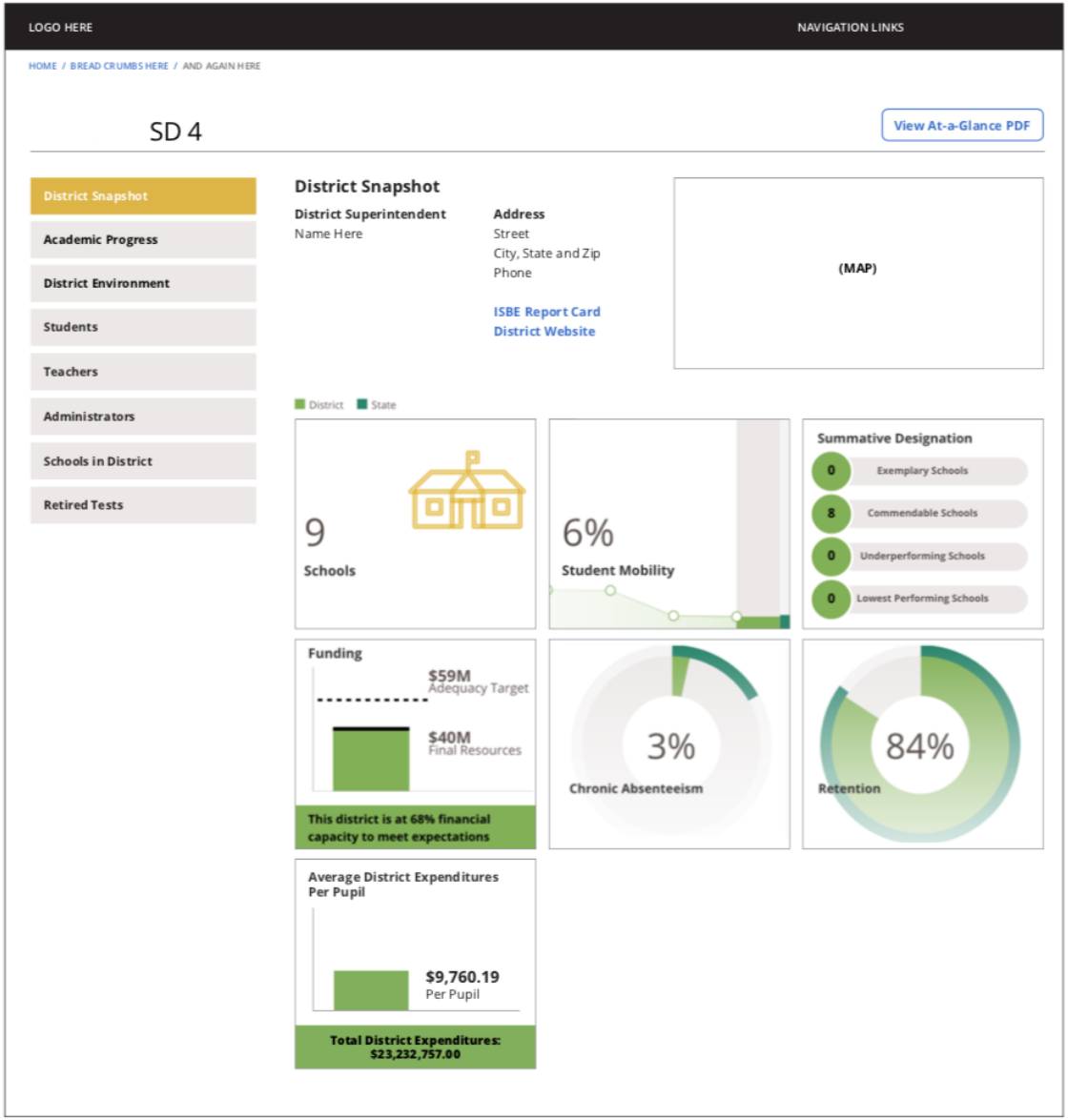
Scatterplot with ability to select one axis data (LI, EL, SPED, summative designation, enrollment) and show against per-pupil expenditures.

Data Table remains on page.

District Report Card – District Landing Page

Current landing page maintained

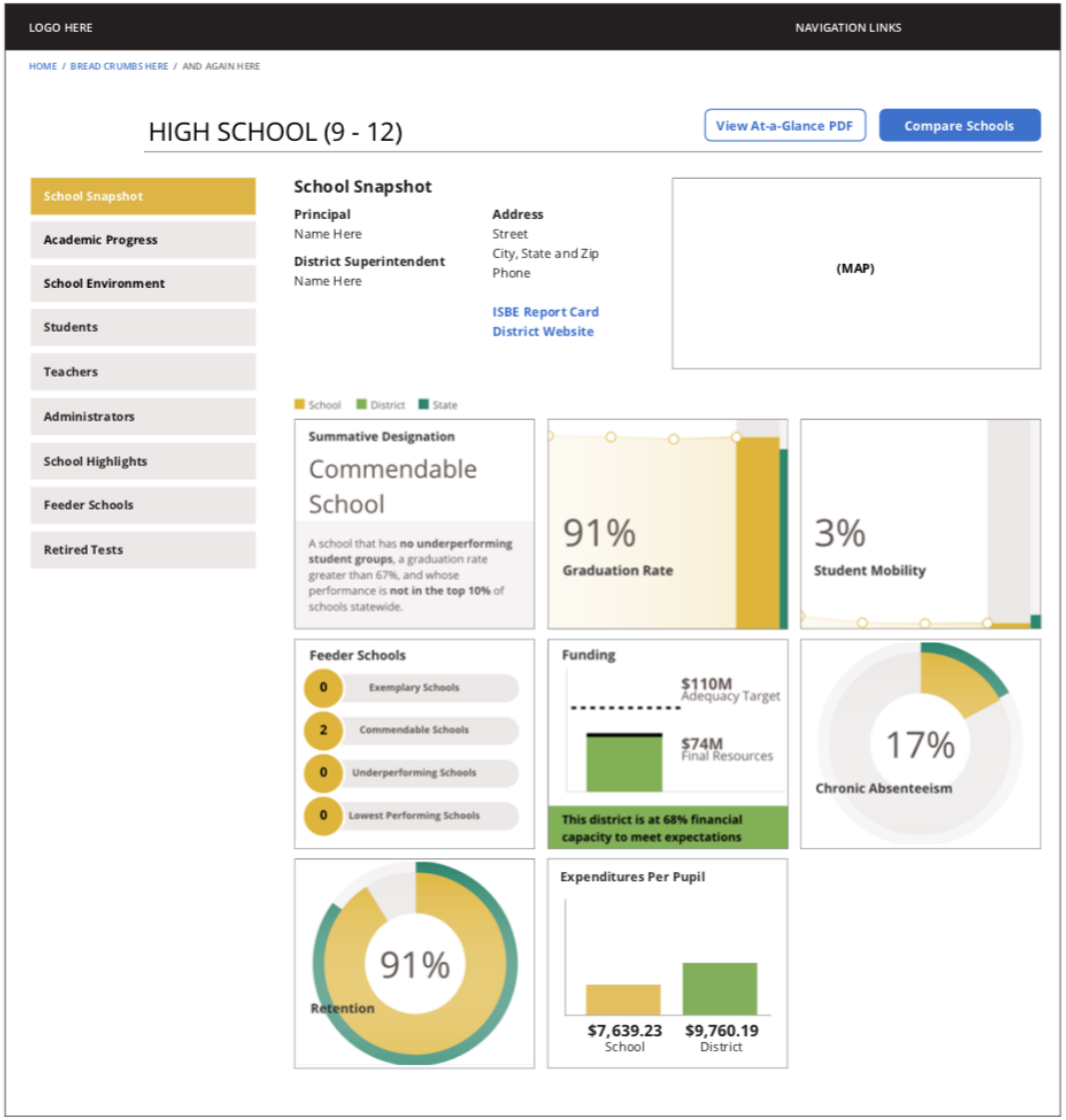
New school-based expenditure tile added



School Report Card – School Landing Page

Current landing page maintained

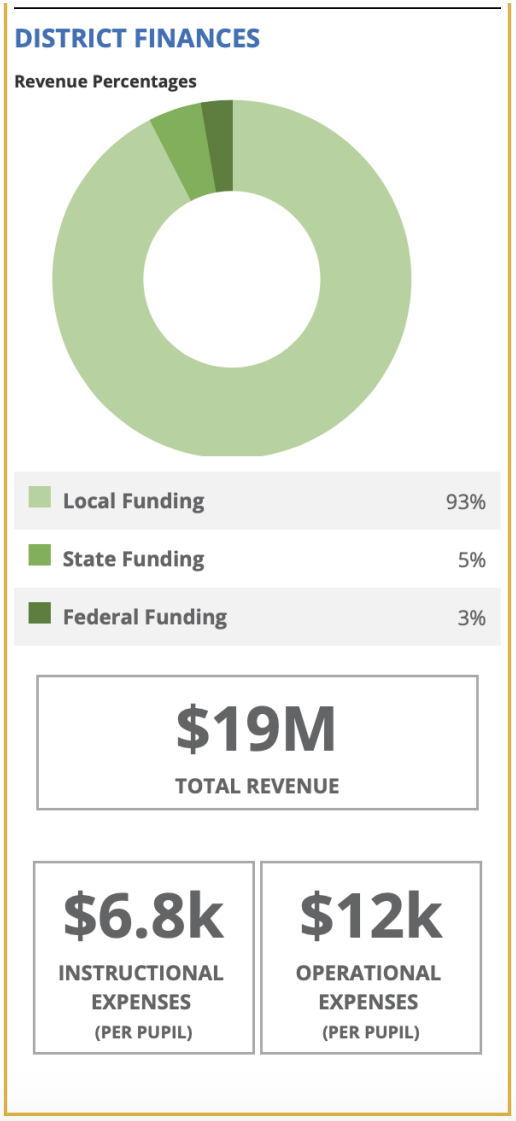
New school-based expenditure tile added

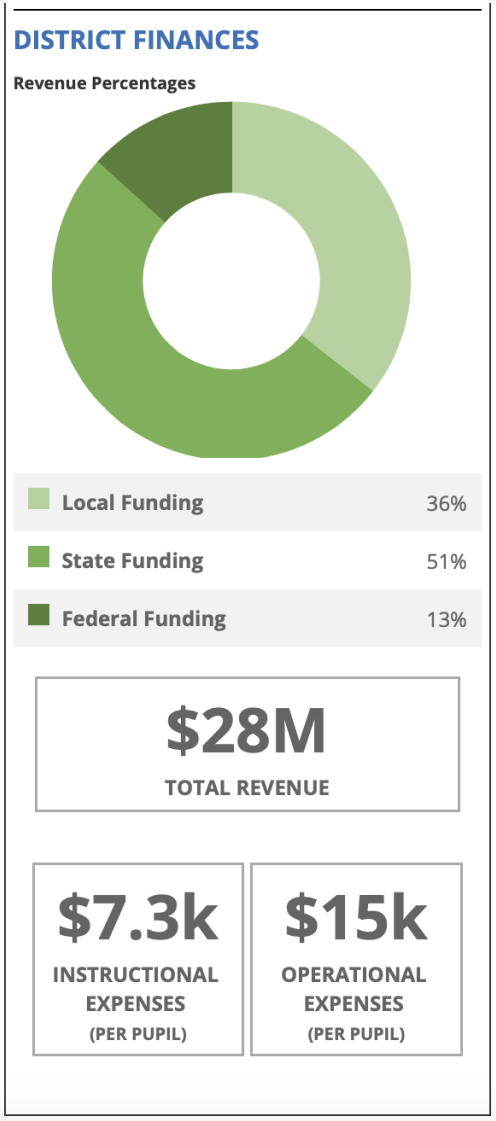


Basic Compare

Current compare options maintained

No new school-based expenditure data points used for inter-district comparison

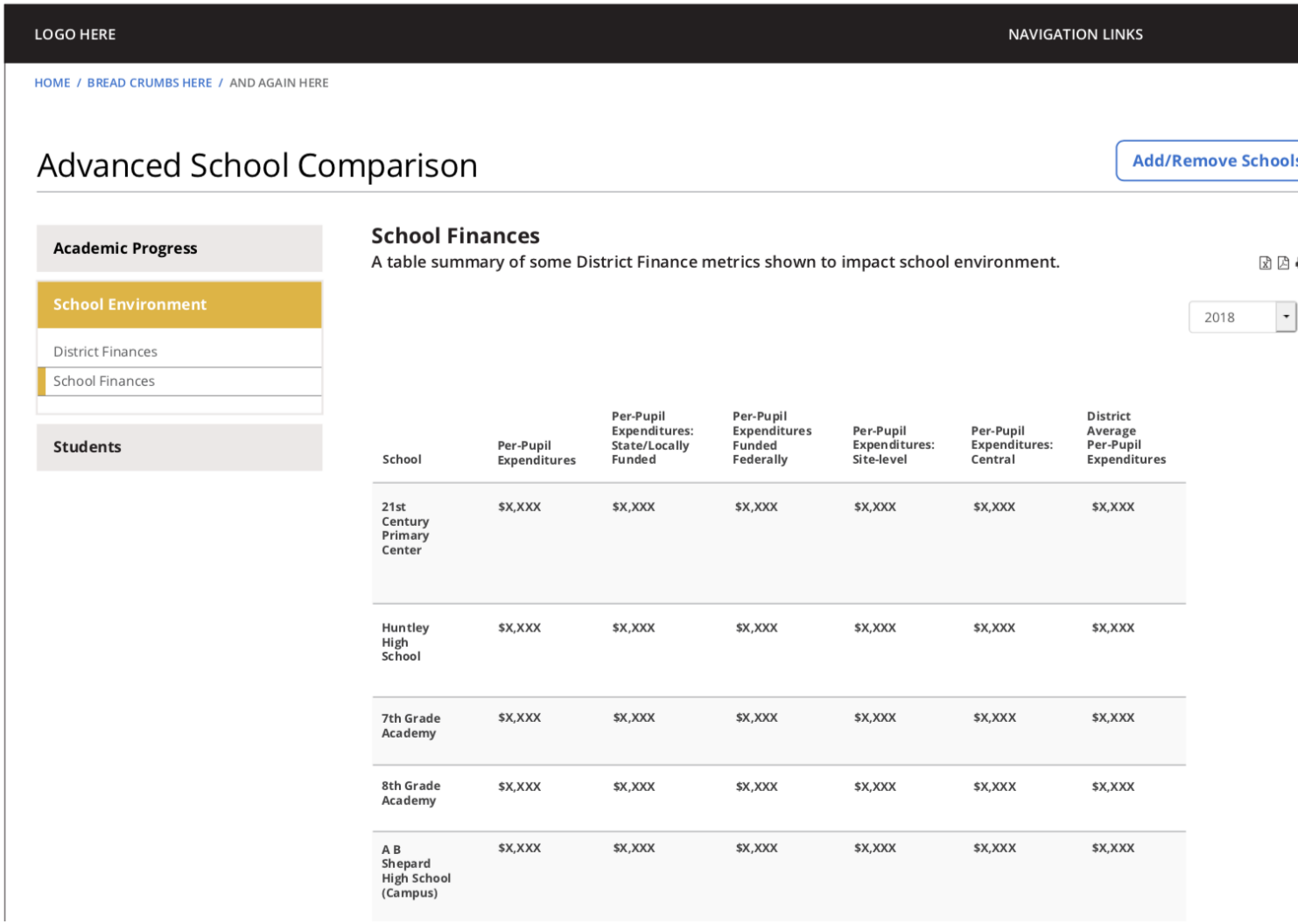




Advanced Compare

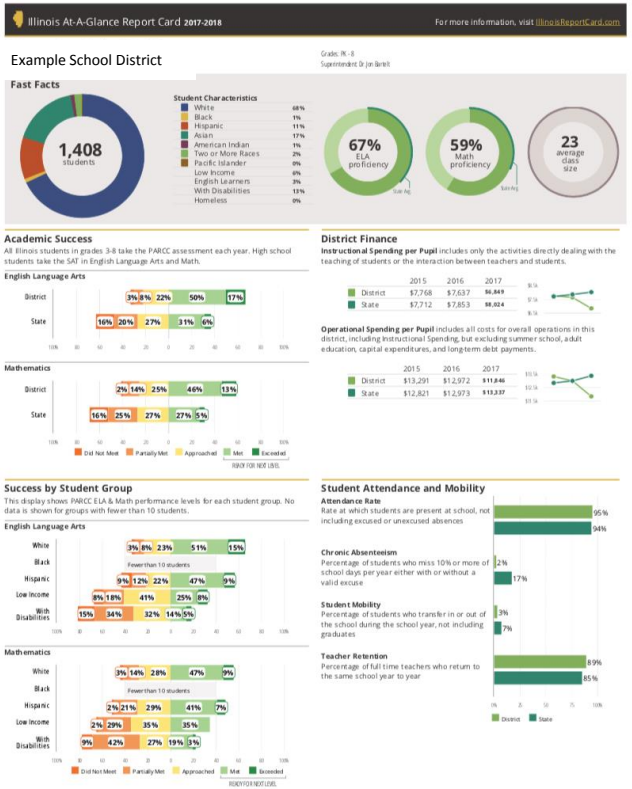
Current compare options maintained

New school finances tab added to support view of school-based expenditure data



"At-a-Glance" Report Card

- The At-a-Glance appears on the Interactive Report Card as a condensed (two pages), static, and highly visual representation *(see district-level example at right).* There is an At-a-Glance for each district and for each school.
- For the Report Card released in October 2019, site-based expenditure reporting will be included for the school-level At-a-Glance, but *not* for the *district*-level.



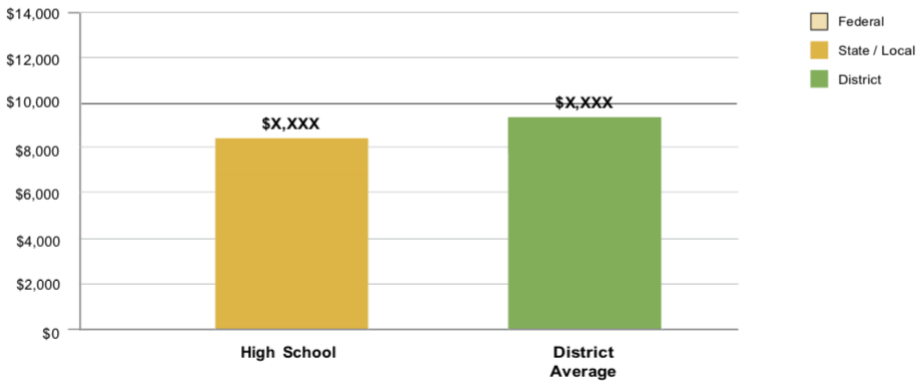
Sample Data Visualization: "At-a-Glance" School-Level Report Card – School-Level Finance

District finance data is currently included on the School At-a-Glance on the second page. This section includes average district and state instructional and operational spending. It is identical to the current District At-a-Glance (see previous slide).

For the October 2019 Report Card, ISBE will **remove** the existing district finance data from the School versions of the At-a-Glance Report Card and replace with basic Site-based Expenditure Reporting data.

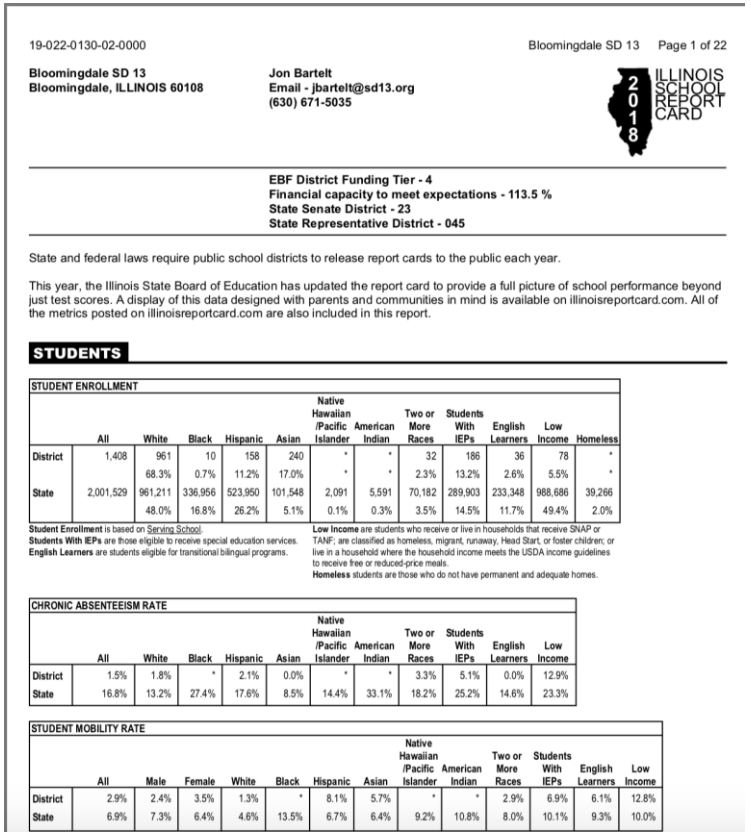
School-Level Finance

The Every Student Succeeds Act requires LEAs to report school-level expenditure data, beginning with School Year 18-19 data. LEAs are required to report actual personnel and non-personnel expenditures of both site-specific and district centralized expenditures. Expenditures are shown at the site level and must be disaggregated by source of funds (federal vs. state/local). These data are self-reported and may differ from AFR data.



PDF Report Card

- The PDF Report Card is lengthy, data-rich, and static
- This version is used to meet all legal and statutory reporting requirements
- Site-based expenditure reporting will be included for both district and school-level PDF report cards



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Bloomingdale SD 13
Bloomingdale, ILLINOIS 60108

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(630) 671-5035

2018 ILLINOIS SCHOOL REPORT CARD

EBF District Funding Tier - 4
Financial capacity to meet expectations - 113.5 %
State Senate District - 23
State Representative District - 045

State and federal laws require public school districts to release report cards to the public each year.

This year, the Illinois State Board of Education has updated the report card to provide a full picture of school performance beyond just test scores. A display of this data designed with parents and communities in mind is available on illinoisreportcard.com. All of the metrics posted on illinoisreportcard.com are also included in this report.

STUDENTS

STUDENT ENROLLMENT

	All	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Students With IEPs	English Learners	Low Income	Homeless
District	1,408	961	10	158	240	*	*	32	186	36	78	*
		68.3%	0.7%	11.2%	17.0%	*	*	2.3%	13.2%	2.6%	5.5%	*
State	2,001,529	961,211	336,956	523,950	101,548	2,091	5,591	70,182	289,903	233,348	988,686	39,266
		48.0%	16.8%	26.2%	5.1%	0.1%	0.3%	3.5%	14.5%	11.7%	49.4%	2.0%

Student Enrollment is based on Serving School.
Students With IEPs are those eligible to receive special education services.
English Learners are students eligible for transitional bilingual programs.
Low Income are students who receive or live in households that receive SNAP or TANF; are classified as homeless, migrant, runaway, Head Start, or foster children; or live in a household where the household income meets the USDA income guidelines to receive free or reduced-price meals.
Homeless students are those who do not have permanent and adequate homes.

CHRONIC ABSENTEEISM RATE

	All	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Students With IEPs	English Learners	Low Income
District	1.5%	1.8%	*	2.1%	0.0%	*	*	3.3%	5.1%	0.0%	12.9%
State	16.8%	13.2%	27.4%	17.6%	8.5%	14.4%	33.1%	18.2%	25.2%	14.6%	23.3%

STUDENT MOBILITY RATE

	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Students With IEPs	English Learners	Low Income
District	2.9%	2.4%	3.5%	1.3%	*	8.1%	5.7%	*	*	2.9%	6.9%	6.1%	12.8%
State	6.9%	7.3%	6.4%	4.6%	13.5%	6.7%	6.4%	9.2%	10.8%	8.0%	10.1%	9.3%	10.0%

Sample Data Visualization:
PDF Report Card – District

- ISBE will include a new section on the district-level PDF report card to include site-based expenditure reporting
- This section will be inserted after the current School District Finances section (pg. 3)
- The new section will be titled “School-Level Finances” and will include the full reporting table from Data Collection
- A short context section is proposed to be included, as shown here:

School-level Finances

The Every Student Succeeds Act requires LEAs to report school-level expenditure data, beginning with School Year 18-19 data.
LEAs are required to report actual personnel and non-personnel expenditures of both site-specific and district centralized expenditures.
Expenditures are shown at the site level and must be disaggregated by source of funds (federal vs. state/local).
These data are self-reported and may differ from AFR data.

		Site-Level Per-Pupil Expenditures			**District Centralized Per-Pupil Expenditures**			**Total Per-Pupil Expenditures**				
Sites	Student Count	Federal	State and Local	Subtotal	Federal	State and Local	Subtotal	Federal	State and Local	**Total**	***Exclusions***	***Total Expenditures***
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**		
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LEA	*1,170*	*$353*	*$5,860*	*$6,213*	*$440*	*$3,244*	*$3,684*	*$793*	*$9,104*	***$9,897***	***$2,330,361***	***$13,910,071***

Sample Data Visualization:
PDF Report Card – School

- ISBE will include a new section on the school-level PDF report card to include site-based expenditure reporting
- This section will be inserted after the current School District Finances section (pg. 3)
- The new section will be titled "School-Level Finances" and will include two reporting table lines from Data Collection: one for the school and for one the total district
- A short context section is proposed to be included, as shown here:

School-level Finances

The Every Student Succeeds Act requires LEAs to report school-level expenditure data, beginning with School Year 18-19 data.
LEAs are required to report actual personnel and non-personnel expenditures of both site-specific and district centralized expenditures.
Expenditures are shown at the site level and must be disaggregated by source of funds (federal vs. state/local).
These data are self-reported and may differ from AFR data. Please refer to the District Report Card for district data for all schools.

		Site-Level Per-Pupil Expenditures			**District Centralized Per-Pupil Expenditures**			**Total Per-Pupil Expenditures**				
Sites	Student Count	Federal	State and Local	Subtotal	Federal	State and Local	Subtotal	Federal	State and Local	**Total**	***Exclusions***	***Total Expenditures***
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LEA	*1,170*	*$353*	*$5,860*	*$6,213*	*$440*	*$3,244*	*$3,684*	*$793*	*$9,104*	***$9,897***	***$2,330,361***	***$13,910,071***