Illinois State Board of Education

Site-Based Expenditure Reporting
Frequently Asked Questions

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1. When is the deadline for reporting?

a. IWAS is open for FY 2020 Site-Based Expenditure Reporting from July 1, 2020, to August 14, 2020. Edits to submissions may be made until August 31, 2020.

2. Are there worksheets or a template available to help calculations?

a. Yes. The IWAS System for Site-Based Expenditure Reporting offers three optional resources for districts seeking help with their calculations. All these resources are available on the Download Page of the IWAS application.
   i. Data Calculation Template: This template is designed to help districts work through their general ledger and translate it into reportable data. Districts not working with a software vendor may find this template to be essential for the process of reporting.
   ii. Data Import Template: This template is designed for districts who have their data prepared in a spreadsheet and would like to upload it directly to IWAS.
   iii. Enrollment Report: This feature displays enrollment data already prepared for districts' reporting based on their Student Information System listings.

3. Is the narrative for Site-Based Expenditure Reporting required?

a. No, there is no requirement to submit a narrative. This option exists for districts wishing to provide more context for their data. For example, a district may wish to describe the intentional resource allocation that led to one school having a higher per-pupil expenditure than another school. As another example, a district may wish to explain any changes in their reporting methodology from FY19 to FY20 that led to differences in the expenditure results.

4. How does ISBE define a "site"?

a. In general, individual schools are classified as individual sites if they have their own Region County District Type School (RCDTS) codes and are reported separately on the Illinois Report Card.

5. **If one building hosts two schools, is that one site or two? If a school is split across multiple buildings, is that one site or two?**
   a. If one building hosts two schools, each school that has its own RCDTS code and is listed as a separate school on the Illinois Report Card must be reported separately.
   b. Conversely, if one school is split across multiple buildings but is reported under a single RCDTS code and reported as one school on the Illinois Report Card, it will be reported as a single site for site-based expenditure reporting.

6. **How do I report expenditures for my students that leave their school for programs outside of their district?**
   a. 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.

7. **Do special education cooperatives have to report site-based expenditures?**
   a. In FY19 (the first year of SBER), cooperatives did not have to report. Similarly, in FY20, no, cooperatives are not required to report.

8. **Do Regional Offices of Education have to report site-based expenditures?**
   a. No, in FY 2019, ROEs did not have to report. Following in suit, in FY 2020, Regional Offices of Education are not required to report.

9. Do single-site districts have to report site-based expenditures?

a. Yes, single-site districts are required to annually submit site-based expenditures, per the federal Every Student Succeeds Act.

10. How do I count my Pre-K students?

a. If they attend a half day, these students will be counted as 0.5 for site-based expenditure reporting. If they attend full day, these students will be counted as 1.0.

b. The ISBE enrollment report for site-based expenditure reporting provides default enrollment counts for every district. These numbers are drawn straight from Student Information System (SIS); districts may need to verify that part-time students are noted accurately in their own SIS system.

11. Is site-based expenditure reporting a state or federal requirement?

a. The Site-Based Expenditure reporting is a federal requirement as stipulated by Every Student Succeeds Act. This requirement is not an Evidence-Based Funding requirement, although there are thematic similarities.

12. Is Pre-Kindergarten included in site-based expenditure reporting?

a. Yes. Districts typically have Pre-K in the form of a center or a classroom. Pre-Kindergarten centers are considered sites and must be reported such. Pre-Kindergarten classrooms within the existing school site (typically an elementary school) will have their students and corresponding expenditures reported within the existing school.

13. **When entering my expenditures, it tells me that I cannot input more than $999,999.99 per site, but my expenditures are higher. What is wrong?**
    a. It is likely that you are attempting to enter total expenditures. Site-based expenditure reporting is for per-pupil expenditures, not total expenditures. Expenditures per student rarely are over $25,000 for students without special needs who are not pre-kindergarteners.

14. **What is the best way to submit my data: manually or through the template?**
    a. Districts may determine which way is best for them to input their data. Smaller districts may find that manual entry is simpler than attempting to upload a template with only a few sites listed. Larger districts will likely find the import feature to be more efficient.

15. **How should I report federal reimbursements like Medicaid and National School Lunch program expenditures? Does the fee for Medicaid service count as federal funding?**
    a. This is a change from last year: for FY20, Medicaid and National School Lunch Program expenditures can be counted as deriving from federal OR, if reporting them as federal would necessitate overly burdensome retroactive federal coding, as deriving from state/local sources of funding.

16.   How can I access my LEA's submission from last year?

a. Once in IWAS, you can navigate between fiscal year submissions in the top right corner of the screen, where there is a drop-down menu allowing users to switch from FY 2020 to FY 2019.

b. Besides seeing the final data submitted on the Add/Edit or Submit screen, users can also review any internal notes left from last year on the Narrate screens. These internal notes can be used to mark expenditure allocation decisions, problem-solving tips and tricks, or any other thoughts to make next year's reporting easier.

17.   Is Site-Based Expenditure Reporting unaudited?

a. Yes, Site-Based Expenditure Reporting is unaudited. The beginning of reporting begins on July 1 of each year, marking the new beginning of a fiscal year. FY 2020 submissions are due on August 15, 2020. Edits are due on August 30, 2020. The time constraint does not allow for the data to be audited. These unaudited data can still be meaningful for school districts and communities reviewing allocation decisions.

18.   How do I count my employee who works in multiple buildings?

a. First, determine whether this employee's salary and benefits will count as a site-level or district centralized expenditure. An employee specifically assigned to multiple buildings will likely be represented as a site-level expenditure. An employee who works across the whole district and may be deployed to any site will likely be represented as a centralized expenditure.

b. A site-level employee will have their salary and benefits reported at the sites they serve as site-level expenditures.

c. A district centralized employee will have their salary and benefits reported as a district centralized expenditure that is spread across multiple sites. You will need to determine the allocation methodology most appropriate for this "spreading" (e.g., dividing up those expenditure on the number of students served or how much time is spent at a site).

19.   How should I report after-school programs?

a. Districts should consider whether their after-school programs constitute part of the education offered to their students or if they are more of a community service. The latter are covered under Exclusion 3000: Community Services and should note in the total exclusions reported. After-school programs that provide direct educational services to students should be reported within the per-pupil calculations as appropriate (whether funded by federal vs. state/local funds and whether centralized or site-specific).