

School-Level Finance Survey

Understanding Expanded Federal Requirements for Site-Based Financial Reporting in FY 2024

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Agenda

- What is the School Level Finance Survey (SLFS)?
- Who needs to complete SLFS reporting?
- How do I complete SLFS reporting?
- Who can ISBE complete SLFS reporting for?
- Supports available for FY 2024 SLFS reporting

This webinar is intended to provide key details about SLFS reporting – additional webinars and guidance are forthcoming.

What is the School Level Finance Survey or *SLFS*?

School Level Finance Survey (SLFS)

The U.S. Department of Education has received authorization to implement a new 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.

SLFS Section A: Instructional Programs

Section A	Current Operating Expenditure	Salary (Object Series 100)	Employee Benefits Only (Object Series 200)	Total (All current operation objects)
	Instruction (Function 1000)			
	Pupil Support Services (Function 2100)			
	Instructional Staff Support Services (Function 2200)			
	General Administration Support Services (Function 2300)			
	School Administration Support Service (Function 2400)			
	Operation and Maintenance of Plant Support Services (Function 2600)			
	Student Transportation Support Services (Function 2700)			
	Business/Central/Other Support Services (Functions 2500 and 2900)			

Note: This table references federal account codes, which in some cases differ from Illinois' chart of accounts. ISBE will provide crosswalking guidance as needed.

SLFS Section B & C: Noninstructional Programs & Districtwide Current Expenditures

Section B	Current Operating Expenditure	Salary (Object Series 100)	Employee Benefits Only (Object Series 200)	Total (All current operation objects)
	Food Services (Function 3100)			
	Enterprise Operations (Function 3200)	N/A		
	Other	N/A	N/A	
Section C	Districtwide Current Expenditures	N/A	N/A	

Note: This table references federal account codes, which in some cases differ from Illinois' chart of accounts. ISBE will provide crosswalking guidance as needed.

SLFS Exhibit & Special Items

Exhibit & Special Items	Current Operating Expenditure	Amount
	Teacher Salaries (Function 1000, Objects 1X1 & 1X3)	
	Instructional Aide Salaries (Function 1000, Object 1X2)	
	Improvement of instruction (Function 2210, Objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)	
	Library and media services (Function 2220, Objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)	
	Books and periodicals (Functions 1000 and 2220, Object 640)	
	Technology-related supplies and purchased services (ALL functions, Objects 351, 352, 432, 443, 530, and 650))	
	Student Transportation Support Services (Function 2700)	
	Business/Central/Other Support Services (Functions 2500 and 2900)	

Note: This table references federal account codes, which in some cases differ from Illinois' chart of accounts. ISBE will provide crosswalking guidance as needed.

SLFS Incremental Action Plan – US

Department of Education

Fiscal Year	SLFS Survey Items	Description of Data
2022	N/A	NCES will accept a “data dump” of FY 22 SBER data from the annual school report cards required by ESSA
2023 & 2024	Part I:1-3, 5 Part II: 1-2, 5	Current expenditures broken out by four functions and three exhibits: <ul style="list-style-type: none"> • Instruction (1000); • Student Support Services (2100); • Instructional Support Services (2200); • School Administration (2400); • [Exhibits] - Teacher Salaries, Instructional Aide Salaries, Books and Periodicals

States have flexibility to report in ways that are consistent with their chart of accounts.

Illinois Incremental Action Plan – Aligning SLFS with Existing Site-Based Reporting

Fiscal Year	Data Collection Plan
2022	ISBE delivered a “data dump” of school-level total current expenditures on behalf of districts, using the FY 22 Site-Based Expenditure Report data
2023	<ul style="list-style-type: none">• ISBE will complete SLFS using SBER data for <u>most</u> ISBE Online Tool users• For the remaining districts, ISBE will deliver a “data dump” of total current expenditures reported in SBER
2024	<ul style="list-style-type: none">• ISBE will complete SLFS using SBER data for <u>most</u> ISBE Online Tool users• The remaining districts are required to report SLFS separately.

If you have not used the Online Tool in prior years, we encourage you to consider this for FY 2024!

FY 2025 and Beyond

While we don't have specific information for FY 2025 and beyond, we expect that the School Level Finance Survey will become a permanent requirement going forward. The required variables may expand in the future as well.

Who needs to complete *SLFS* reporting?

Which entities must report?

Reporting Entities Included for SBER & SLFS

Local Education Agencies that serve or place at least one student in the 2023-24 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.

Entities Exempted from Reporting for SBER & SLFS

For FY 24, the following sites will not be required to provide SLFS 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

For which 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.*

For which expenditures?

*SLFS is a collection of **total 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.*

The expenditures included in the site-based per-pupil calculations are consistent with the definition for **current expenditures**. Therefore, SBER and SLFS use the same expenditure data.

How do I complete *SLFS* reporting?

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

District Current Expenditures: SLFS vs. SBER

Level	SBER	SLFS
District Total Current Expenditure	District Enrollment * Total Per-Pupil Exp.	Sum of SLFS School Total Current Expenditure for All Schools

All schools included in the district's Site-Based Expenditure Report must be included in the SLFS report.

SBER Reporting Framework

		Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures				
Sites	Student FTE Enrollment	State and			State and			State and			Exclusions	Total Expenditures
		Federal	Local	Subtotal	Federal	Local	Subtotal	Federal	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	\$5,676	\$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

LEA Enrollment * Total Per Pupil Expenditures =
Total Current Expenditures: \$11,579,490

SLFS Reporting Framework

Site	1000	2100	2200	2400	Remaining Current Exp.	Exhibit (Books and Periodicals)
PK Ctr	\$342,765.00	\$12,695.00	\$25,390.00	\$31,737.50	\$222,162.50	\$190.43
ES1	\$1,426,086.00	\$52,818.00	\$105,636.00	\$132,045.00	\$924,315.00	\$792.27
ES2	\$1,355,130.00	\$50,190.00	\$100,380.00	\$125,475.50	\$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	\$6,252,924.60	\$231,589.80	\$463,179.60	\$578,974.50	\$4,052,821.50	Included w/in other totals

School Total Current Exp = 1000 + 2100 + 2200 + 2400 + Remaining Current Exp.

District Total Current Expenditures = sum of all schools, or \$11,579,490

Integration into SBER Reporting

In FY 2024 the Site-Based Financial Reporting System in IWAS will contain:

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

To accommodate both reports, some enhancements will be made to the IWAS application. Further information on these enhancements will be available in the School Level Finance Survey Guidance document, which is forthcoming.

Who is responsible for SLFS reporting?

Who is Responsible for 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” within the ISBE Online Tool.

Decoding Account Numbers

DECODE FUNCTION CODES

File:

Records: 429

	Incomplete [Ⓢ]	Omitted	Total Expenses	Excluded	Federal	State/Local	Site-Level	Centralized	
« Back	0	\$87.35	\$6,485,444.54	\$1,606,651.15	\$776,833.28	\$4,101,960.11	\$2,357,680.30	\$2,521,113.09	Next »

This step may be used to **decode** missing Function codes from your Account Numbers. The Account Number(s) below were sampled from your file. The tables beneath them provide a **live** view of your Function codes as currently uploaded and/or decoded.

Drag the slider knobs below to highlight the **Function** codes in your Account Numbers.

1

0

2

5

6

0

4

9

0

0

1

371 records
0% uploaded with Function

☐ Skip decoding

1

0

1

1

1

3

4

1

0

2

5

0

9

9

36 records
0% uploaded with Function

☐ Skip decoding

8

0

2

3

6

5

3

1

0

22 records
0% uploaded with Function

☐ Skip decoding

100% of your records have **Function** codes. Would you like to decode more?

Decode more

25

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 correctly 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

Draft SLFS Upload Template

	A	B	C	D	E	F	G	H
1	ISBE School-Level Finance Survey	RCDT Code			Site Count	Fiscal Year	District Total Current Expenditure	Download Date
2	<District Name>	<RCDT>			0	2024	0	[en-US] mmmm dd, yyyy hh:mm:ss AM/PM
3	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
4								
5								
6								
7								
8								

Planned Features

- Formatting and structure is consistent with current SBER upload template
- School names/IDs will be provided; list will match the district's SBER submission
- District enters totals for each function, remaining current expenditures, and books/periodicals
- Total Current Expenditures will be calculated for the district by summing up the expenditures for each school (excluding books and periodicals)

IWAS will allow SLFS data to be uploaded during the Site-Based Reporting period; districts can also choose to return later. A final deadline for SLFS has not yet been determined.

Supports available for *SLFS* reporting

SLFS Support

- Illinois SLFS Guidance document – *forthcoming*
- [School Level Finance Survey](#)
- [Site-Based Financial Reporting page](#)
- [Common Core of Data –School Level Finance Survey](#)

For Further Information

- Send questions to site-based@isbe.net.

Thank you!

This recorded webinar is posted on ISBE's Site-Based Expenditure Reporting [webpage](#), where you can also find the reporting guidance.