



# Illinois State Board of Education

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www.isbe.net

**Darren Reisberg**  
Chairman

**Dr. Carmen I. Ayala**  
State Superintendent of Education

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May 15, 2020

Dear Colleagues:

Last year, we all took a large step toward increasing transparency, equity, and effectiveness in decision-making: For the first time, we reported expenditures across the state on a school-by-school basis, enabling hundreds of possible conversations on how and why resources get allocated and spent. We commend you for the important and often difficult work.

The COVID-19 pandemic will result in some changes to the Illinois Report Card for this year, but site-based expenditure reporting will enter its second year as planned. ISBE is dedicated to supporting you every step of the way. We are tremendously grateful for the strong start in 2019.

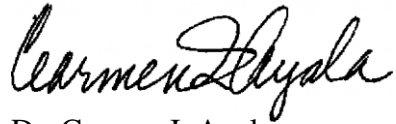
In recognition thereof, **I am pleased to announce the release of Site-Based Expenditure Reporting Guidance for FY 2020 and FY 2021**. This document reflects *no major changes from FY 2019 guidance*, thanks to input from our steadfast advisory group of superintendents, school business officials, and advocates. The document details what designated Reporting Entities must prepare to fulfill the site-based expenditure reporting requirement. These designated Reporting Entities remain the same from FY 2019 and will follow similar reporting rules. Any minor adjustments and clarifications in the new guidance are intended to ease reporting and respond to questions from the field. These shifts and other highlights are listed on page 6 of the document for easy reference. ISBE is committed to a stable initiative through FY 2021 to support our collective learning and use of the data.

The Every Student Succeeds Act requires that site-based expenditure reporting be conducted annually. The ongoing reporting of school-by-school spending allows for reflection, inquiry, and dialogue on resource allocation, equity, and the relationship between student outcomes and investments. If your district already has a story of using expenditure data to influence decision-making, please send it to us at [site-based@isbe.net](mailto:site-based@isbe.net). When national advocates and media outlets turn to Illinois as a national leader in this area, we turn to you and your inspirational stories!

I invite those of you wishing to learn more about the FY 2020 and FY 2021 site-based expenditure reporting guidance to join an ISBE webinar at 1 p.m. on May 27, 2020. Registration is available at [www.isbe.net/site-based](http://www.isbe.net/site-based). This webpage also contains all available ISBE resources on site-based expenditure reporting, many of which will be updated in the coming months. Questions or concerns not addressed by the guidance or other resources can be directed to [site-](#)

[based@isbe.net](mailto:based@isbe.net). These resources are designed to support you not only in the site-based expenditure calculation and collection processes but also in your reflections and discussions pertaining to the new data. You tell your own stories best, and we are grateful for your partnership.

Sincerely,

A handwritten signature in black ink that reads "Carmen I. Ayala". The signature is written in a cursive, flowing style.

Dr. Carmen I. Ayala  
State Superintendent of Education