

“Site-Based Expenditure Reporting Guidance Release” Webinar
February 2, 2018
Questions & Answers

Thank you for your questions both during and after the webinar. These questions increase our awareness of needs in the field and allow us to adapt future trainings and tools to meet those needs. Below are all questions received during the webinar, some of which we were able to answer in the moment and others of which we collected for future responses. Our answers such as we know them at this point are included beneath each question. If you have additional questions, please send them to Sara R. Shaw at sshaw@isbe.net.

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GENERAL ACCOUNTING & REPORTING

Q1. Are there any creative examples of how to code within accounting systems to break this out more easily? If so, can we post them somewhere together?

A. In developing the guidance for Site-Based Expenditure Reporting, the Advisory Group tested its guidance on actual district data. This exercise afforded us an opportunity to document recommendations for accounting practices that will enable efficient reporting. Recommendations will be thoroughly discussed in future webinars but notably include:

- Utilize the IPAM “Source of Funds” coding (or other available qualifier) to tag federally-funded items in recording expenses
- Properly utilize location codes to allocate as many expenses as possible in accounting to locations at which they are used/located
- Ensure personnel are assigned to the proper site for payroll, if they are site-based employees
- Ensure proper accounting for excluded items, and ensure that they are easily identifiable in accounting coding

Q2. Have any of the large finance software vendors been involved in this discussion?

A. Not directly. ISBE's approach to meeting the Site-Based Expenditure Reporting requirement does not require a change in accounting coding. It is therefore up to each individual LEA to determine if they would like to change accounting practices, and to discuss accordingly with any vendors.

Q3. I would like to see examples of how some schools are changing their account numbers to incorporate the source of funds. In addition, I would like to know if the software companies are aware of these changes that are coming.

A. While there are no requirements to change accounting practices to comply with Site-Based Expenditure Reporting, there are recommendations for accounting practice changes to ensure efficient and accurate reporting. These will be thoroughly discussed in future webinars and in-person trainings, as noted in the answer to Q1 above.



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Q4. How can the data reported be considered useful or reliable if it is not final audited data and therefore will not tie to any final reports such as the year-end AFR?

A. While timing restrictions do not allow this reporting to be based on AFR data, we still anticipate even unaudited site-based data to provide value. For example, unaudited data can provide a highly directional understanding of resource allocation, allowing evaluation for philosophical alignment between LEA strategic priorities and student needs. LEAs may update this analysis with final, audited year-end data for internal viewing if they choose.

Q5. Will there be worksheets provided for allocations to be computed?

A. Advisory Group subcommittees are currently being formed to address both training and data collection. These subcommittees of practitioners and other stakeholders will discuss the feasibility of providing a calculation tool. Regardless, extensive training will be provided to support districts in their computations.

COLLECTION & REPORTING

Q1. In terms of the opportunity to "tell our story," are we to work on a narrative to be included or linked to our District / School Report Card?

A. There is no requirement to submit a narrative associated with Site-Based Expenditure Reporting. Reporting Entities are encouraged to think about their data and resource allocation philosophies in light of their local narratives and to share those thoughts in local conversations to frame the discussion. In addition, the Advisory Group continues to investigate opportunities to visualize and communicate reporting, and may consider including an option for LEAs to provide narrative to accompany their Report Card data, should LEAs want to take advantage of that option.



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Q2. If the collection tool were completed, it would make the collection process easier as Districts could determine how to change their collection of the data inside the accounting side.

A. While the technical aspect of the collection tool is not yet complete, the data collection will only include that which is included in the reporting table on page 5 of the [Guidance](#) (also located at www.isbe.net/essa). It is anticipated that the collection will be highly similar to the reporting table as presented. Changing accounting systems will not be required to fulfill the expenditure reporting requirement, although districts may find it useful to do so.

Q3. If we choose to use a separate site for reporting students that are served by a sped coop or private facility, will that separate site be reflected on our report card?

A. Yes, the separate site will be reflected on the Report Card for the purposes of reporting expenditure data. Further Report Card redesign work will determine if any other data are also attached to that site.

Q4. Is there a plan to control for staff tenure, i.e., staff members’ length of time with the District? A building with a group of staff members with a longer tenure with the District could artificially inflate a building's costs, given that salary and benefits are a significant percentage of total expenses.

A. ESSA mandates that actual personnel costs be reported in Site-Based Expenditure Reporting. Sites with longer-tenured personnel may show higher per-pupil expenditures, just like other factors such as concentration of student-need based programming may lead to higher per-pupil expenditures. LEAs are encouraged to explain these costs in local dialogue regarding resource allocation decisions.

Q5. Is there a way we could work with the end in mind: get a draft copy of the final reporting tool to help us set up our accounting structure and/or internal system for tracking?

A. While the technical aspect of the collection tool is not yet complete, the data collection will only include that which is included in the reporting table on page 5 of the [Guidance](#) (also located at www.isbe.net/essa). It is anticipated that the



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collection will be highly similar to the reporting table as presented. We appreciate the instinct to work with the end in mind!

Q6. It would be very helpful to understand what the final report process will look like. What template or form will be populated in IWAS? If we could see what the final form looks like, we can better understand how to plan ahead for what we will need and how it will have to look. Can something be provided for this?

A. While the technical aspect of the collection tool is not yet complete, the data collection will only include that which is included in the reporting table on page 5 of the [Guidance](#) (located at www.isbe.net/essa). It is anticipated that the collection will be highly similar to the reporting table, as presented. We appreciate the instinct to backwards map from the final report!

Q7. The Annual Financial Report is due October 15 to the ROE.

A. Site-Based Expenditure Reporting will be based on unaudited, year-end financial data, as noted in the [Guidance](#) on page 3. There is no official tie between Site-Based Expenditure Reporting and the AFR.

Q8. Why is State funding combined with Local Expenditures? Why aren't state, federal and local each parsed out alone?

A. In practice, local and state funding is typically not disaggregated for general expenditures. In addition, it is the Advisory Group's belief that disaggregating state and local funding in reporting would be inordinately burdensome with limited benefit in return. Therefore, state and local funding are combined for reporting purposes, which ISBE understands to be allowable under ESSA. LEAs can choose to disaggregate expenditures by state and local funding internally, if a benefit is identified locally. It would then consolidate those expenditures for reporting purposes. Recommendations for optional reporting capabilities on the Report Card will be taken under consideration.

Q9. Will the Data Collection Report be due sometime after the AFR is due?

A. Site-Based Expenditure Reporting will be based on unaudited, year-end financial data, as noted in the [Guidance](#) on page 3. While the exact timeline for submission is yet to be determined, ISBE anticipates collecting reporting data



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within a timeline that allows seeing Site-Based Expenditure Reporting alongside other data reported on the Illinois Report Card each fall.

Q10. Will we need to report total federal vs. state expenditures or will it need to be broken down to salaries, benefits, etc.?

- A. Site-Based Expenditure Reporting will only mandate inclusions of that which is included in the reporting table on page 5 of the [Guidance](#) (located at www.isbe.net/essa). There is no requirement to disaggregate by expenditure category beyond federal vs. state/local source of funds or beyond site-level vs. district-level expenditures; however, districts may choose to understand their data internally at a more detailed level than what is required to report, in order to promote local dialogue and understanding of resource allocations at the site-level.

STUDENT COUNT

Q1. We have a night school program in which students are here for about three hours each day. Would they be 1.0 or .50 student enrollment?

- A. Any student with a scheduled day of less than 4.0 hours (for K-1 students) or less than 5.0 hours (for students in grades 2-12) should be considered 0.5 student in the student count. This includes night school students. In the case of programs serving students aged 22 and over (night school programs or otherwise), students and their related expenditures should be excluded.

Q2. What if you choose to "move" students within your district from their home school to another school for sped programs, language, etc.? How are these students counted? At their home school or attending school?

- A. Students served *within* their Home LEA should be counted at the school at which they are *served*. (Students served *outside* of their Home LEA should be counted at their *home* school.)



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Q3. When identifying elementary expenditures, do we subtract Title I students out of the total student count or will they be counted twice?

- A. Title I students should be included in the student count, similar to all other students. They will not be counted twice. Every student counts as 1 student, except for K-1 students whose daily schedule is 4.0 hours or less or students in grades 2-12 whose daily schedule is 5.0 hours or less. (These students should be counted as a 0.5 student each.) Note that Site-Based Expenditure Reporting is a separate reporting requirement from Title I Comparability and Supplement Not Supplant. LEAs may consult internally to determine if the data used for one requirement may be useful for another as well.

Q4. When you talk about students up to age 21, and schools Pre-K through 12, are you including students in a transition program, which is really past grade 12?

- A. Students *through* age 21 (up until the age of 22) *should* be included in reporting. ISBE recognizes that some of these students are served by transition programming designed to transition out of the K-12 education system. Community Services and Adult Education exclusions, however, should be *excluded*.

FUND DISAGGREGATION

Q1. Federal grants do not fund 100% of salaries or benefits, but in our district we still post those expenses to the federal grant department. We do not seek reimbursement for the expense. Should we count the expenses as federally funded or only up to the amount the federal funds reimburse?

- A. You should only consider expenditures to be federally funded up to the amount the federal funds reimburse. The remainder should be considered a "state/local" expenditure in order to most accurately reflect actual source of funds for actual expenditures.



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Q2. National School Lunch federal funds are received on a reimbursement basis. How do you see food expenditures being allocated between federal and local/state?

A. The LEA should disaggregate Food Services expenditures by federal and state/local source of funds based on a reasonable estimation of federal reimbursement rates. If the LEA has existing practices in place to forecast reimbursements, this should be used. For example, the LEA could apply the historical percentage reimbursed.

SITE DEFINITION

Q3. Our middle school and high school are housed in the same complex. They share some of the same facilities/cafeteria, etc. Is this one school site?

A. As a rule of thumb, individual schools are considered individual "sites" if they have distinct school IDs and report separately for Illinois Report Card purposes. In this case, the middle and high school would be two sites if they have two separate report cards and school IDs. Their shared expenditures would be divided between the two sites according to the district's discretion.

Q4. So if my Jr. and Sr. high school are in the same building but reported on two separate report cards, I have to break everything apart?

A. As a rule of thumb, individual schools are considered individual "sites" if they have distinct school IDs and report separately for Illinois Report Card purposes. In this case, the Jr. and Sr. high school would be two sites. Their shared expenditures would be divided between the two sites according to the district's discretion.

Q5. We have 2 schools that occupy one building. I am assuming each school is still a "site." Is that correct?

A. As a rule of thumb, individual schools are considered individual "sites" if they have distinct school IDs and report separately for Illinois Report Card purposes.



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Q6. Are ROEs or ISCs required to report site-based expenditures for the ALOP or Safe School Program?

- A. Regional Offices of Education and Intermediate Service Centers are not reporting entities for Site-Based Expenditure Reporting.

SINGLE-SITE LEAS

Q1. How will this be used in a district with only one school building?

- A. Due to federal requirements, all districts, including single-site districts, are required to submit Site-Based Expenditure Reporting. In single-school districts, all expenses would be reported under the single site, disaggregated by source of fund, and (if applicable) by site-level vs. centrally allocated. In cases where a single school building hosts multiple schools, each with their own distinct school ID and each listed as a separate school on the Report Card, the multiple schools must each be reported separately.

Q2. We are a one-district, one-building K-8 school-wide Title I program. Are there any further breakdowns of our expenditures that we need to do according to these guidelines?

- A. Site-Based Expenditure Reporting is a new requirement for which previous reporting is unlikely to suffice. Single-site LEAs are required to submit Site-Based Expenditure Reporting, per ESSA requirements. Expenditures will need to be disaggregated by funding source (federal vs. state/local) and exclusive of certain costs as explained in the [Guidance](http://www.isbe.net/essa) (located at www.isbe.net/essa). Depending on LEA accounting practices, there may also be disaggregation of school-level vs. central expenditures (though all central expenditures would be allocated to the single site for reporting if a district consists of one school only). ISBE anticipates minimal complexity associated with meeting this requirement but will provide targeted training for single-site districts.



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Q3. We are a one-school district. Our building contains both a middle school and elementary school. Is this reported as one site or two separate?

- A. As a rule of thumb, individual schools are considered individual "sites" if they have distinct school IDs and report separately for Illinois Report Card purposes.

Q4. We are a single-school district, meaning all of our "district" budget data is identical to our "school" data. Will we need to do anything differently in light of this new reporting requirement?

- A. Single-site LEAs are required to submit Site-Based Expenditure Reporting, per ESSA requirements. Expenditures will need to be disaggregated by funding source (federal vs. state/local) and exclusive of certain costs as explained in the [Guidance](http://www.isbe.net/essa) (located at www.isbe.net/essa). Depending on LEA accounting practices, there may also be disaggregation of school-level vs. central expenditures (though all central expenditures would be allocated to the single site for reporting). ISBE anticipates minimal complexity associated with meeting this requirement but will provide targeted training for single-site districts.

Q5. Will there be special guidance for us "one-school" districts?

- A. The same federal requirement for Site-Based Expenditure Reporting applies to all districts, regardless of size. ISBE will provide targeted training for single-site districts on how to report most meaningfully.

ALLOCATION METHODOLOGIES

Q1. Do you have to allocate all district-level expenditures using the same allocation method?

- A. No, you can allocate various district expenditures as you see best fit, including using different allocation methods for different types of expenditures. The appendix in the [Guidance](#) document provides recommendations by function.



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Q2. Has there been discussion or a decision on how to report an employee that works in multiple buildings? Or, someone that is a principal in an elementary school, and the superintendent of a district with 4 buildings?

A. Employees who are primarily site-based should have their related expenditures reported at those sites. The LEA may determine how to best divide up those expenditures between the multiple school sites: for example, divide them based on time spent at each site, or proportionally by students served. In the case where an employee serves both a school site and the district in general, expenditures related to such employee should be allocated to the site he/she supports and to all sites in an appropriate manner based on the services performed. In the specific example provided of an elementary principal also serving in the role of superintendent, an LEA could reasonably allocate some portion of the employee's time to the site at which he/she is the principal based on the percentage of time this employee performs duties solely related to this site, and then allocate the remaining portion of the employee's time to all sites based on proportional share of total student count. Note that the elementary school would therefore have expenditures associated with the role of principal, plus its proportional share of the cost of the superintendent role (this latter component being similar to the superintendent cost rolled into all other sites' district-level expenditures).

ISBE recognizes that the line between “district-level” and “site-level” may often be fuzzy and different between LEAs. For example, LEA X may assign reading coaches to individual schools – a likely example of “site-level” employees. LEA Y, on the other hand, may have a cadre of reading coaches who rotate between buildings – a likely example of “district-level” employees. LEA Z, meanwhile, may also have a cadre of rotating reading coaches, but each coach is assigned to a specific group of schools – a case where the LEA would have discretion in how to categorize them as district-level or site-level.

Q3. How do you allocate district transportation services between your various sites? Student enrollment?

A. LEAs have flexibility in determining how to allocate expenditures associated with transportation services (as with all centralized expenses). In the reporting



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[Guidance](#) document (also posted on ISBE's website at www.isbe.net/essa), there is an appendix that provides recommendations for all functions, including for transportation services.

Q4. How should summer school expenditures be reflected?

- A. LEAs have discretion over how to treat summer school costs. Some districts may view these costs as centralized expenditures and allocate the costs as they see fit across their schools. Other districts may choose to code these expenditures to the school buildings in which the costs are incurred. Students attending summer school should not be considered additional students in the student count.

Q5. How would district employees be reported (e.g., district nurse, district psychologist)?

- A. Expenditures related to central employees should be allocated to sites in a manner deemed appropriate by the LEA. For example, expenditures associated with employees that directly serve students at multiple sites might be allocated to those sites based on proportion of time spent at each site. The appendix of the [Guidance](#) provides recommendations for allocating expenditures by function.

Q6. If a staff member works special projects at different schools, do we need to allocate their cost based on actual time spent at specific locations?

- A. Expenditures related to central employees should be allocated to sites in a manner deemed appropriate by the LEA. For example, expenditures associated with employees that directly serve students at multiple sites might be allocated to sites based on proportion of time spent at each site or another allocation method at the district's discretion. The appendix of the [Guidance](#) provides recommendations for allocating expenditures by function.

Q7. If we use Title II funds to send teachers from 3 of our 10 schools to a conference, will we need to report by site versus as a district expense?

- A. If the Title II funds are managed centrally, they may be considered a central expenditure, which can be allocated across school sites as deemed appropriate by the LEA. If Title II funds are allocated to schools, and the school site determines how to spend them, expenditures under these funds would be



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assigned directly to the schools utilizing the funds. Assuming the former is the case, the appendix of the [Guidance](#) provides recommendations for appropriate allocation methodologies for centralized expenditures.

Q8. How are shuttles to be reported? So, a student is picked up at home and dropped at one school to catch a shuttle to another. Do we just report shuttles? Report expenditures to the building? Expenditures to 2 or 3 buildings depending on shuttle?

A. LEAs have flexibility in determining how to allocate expenditures associated with transportation services (as with all centralized expenses). In the reporting [Guidance](#) document (also posted on ISBE's website at www.isbe.net/essa), there is an appendix that provides recommendations for all functions, including for transportation services.

Q9. So, central office staff could be centralized or site-allocated?

A. Expenditures related to central employees should be allocated to sites in a manner deemed appropriate by the LEA. For example, expenditures associated with employees that directly serve students at multiple sites might be allocated to sites on a per-pupil basis, or based on proportion of time spent at each site. The LEA has similar discretion in determining how to allocate expenditures related to employees who do not directly serve students or sites. The appendix of the [Guidance](#) provides recommendations for allocating expenditures by function.

EXCLUSIONS

Q1. Can you give a list of the excluded expenditures?

A. The excluded expenditures are included in the [Guidance](#) on page 6, which is also posted on ISBE's website at <https://www.isbe.net/essa>.

Q2. Do we include the state's on-behalf TRS payment in our benefits cost?

A. No, state on-behalf pension contributions should not be included in Site-Based Expenditure Reporting at this time.



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Q3. I believe that I read, but may have misunderstood this, that students in transition programming (age 18-22) are NOT included in this reporting. Is that accurate?

A. Students *through* age 21 (up until the age of 22) *should* be included in reporting. ISBE recognizes that some of these students are served by transition programming designed to transition out of the K-12 education system. Community Services and Adult Education exclusions, however, should be *excluded*.

Q4. Why are Fund 20 500 objects not included?

A. Capital outlay, except for Education Fund, is excluded due to the intent to reflect expenditures that are largely ongoing, normal course resource allocations (thereby excluding non-education fund capital expenditures and debt service), as described on page 6 of the [Guidance](#).

Q5. Would an after-school program (like Expanded Learning) need to be included in this reporting?

A. After-school programs for which the district incurs costs (regardless of funding source) for its current students need to be included in Site-Based Expenditure Reporting. Expenditures associated with Community Services or Adult Education should be excluded, per the Guidance (page 6).

Q6. Would an after-school program have to be included in this?

A. After-school programs for which the district incurs costs (regardless of funding source) for its current students need to be included in Site-Based Expenditure Reporting. Expenditures associated with Community Services or Adult Education should be excluded, per the Guidance (page 6).



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**SPECIAL EDUCATION COOPERATIVES & STUDENTS SERVED
OUTSIDE THE DISTRICT**

Q1. If a student attends a special ed co-op, the payments to that co-op are "payments to other governmental agencies," right? But then are those payments excluded from reporting? So those students' expenses would be left out....?

A. To address the first portion of this question, regarding special education cooperatives: Students placed outside the district, along with the expenses associated (typically, tuition and some transportation costs), should be accounted for at the home district in the manner described in the [Guidance](#) (also located at www.isbe.net/essa) in the section titled "Students Served outside the District (Outplacements)," under "Special Circumstances" on page 8.

To address the second portion of this question, regarding payments to other governmental agencies: these payments are generally *included* in Site-Based Expenditure Reporting. The one *exception* is any payment made to other governmental agencies for Adult/Continuing Education Programs (payments corresponding to Functions 4130, 4230, and 4330), per the Guidance (page 6).

Q2. If special ed co-ops are excluded, how do we count those students for a district's school sites?

A. Students placed outside the district, along with the expenses associated (typically, tuition and some transportation costs) should be accounted for at the home district in the manner described in the [Guidance](#) (also located at www.isbe.net/essa) in the section titled "Students Served outside the District (Outplacements)," under "Special Circumstances" on page 8.

Q3. If we house a special education cooperative class within our district building, how is the enrollment and expense recorded?

A. If the special education cooperative within a site includes students from your district, the enrollment from your district in this program, along with district-incurred expenses associated with this enrollment, should be included within the site. If this co-op also serves students from other LEAs, those students, along with district-incurred expenses associated with them, should be excluded from



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your reporting. (Instead, they will get reported at the students’ home LEAs.) To do this exclusion technically, ISBE suggests removing a portion of expenses equal to the amount of tuition or expenditure reimbursement received for the excluded students.

Q4. If you have a student from one elementary building attending a special education program in another building, would the expenses for that program be charged back to the home school?

A. Students being served by a school in their home district, even if the serving school is not their home school, should be accounted for at the serving school. If a school is serving a student placed from another LEA, the student would not be counted in the serving school/LEA and instead would be counted for in the home LEA in the manner described in the section titled "Students Served outside the District (Outplacements)" on page 8 of the [Guidance](#) (located at www.isbe.net/essa).

Q5. Our plan is to create an external site reporting for all of our out-of-district placed students. Is there any benefit in bringing those costs into the in-district sites?

A. LEAs have discretion over how to report costs of students placed outside the district, as described in the section titled "Students Served outside the District (Outplacements)" on page 8 of the [Guidance](#) (located at www.isbe.net/essa). LEAs should make this decision based on their unique context. ISBE does not have a preference.

Q6. RE: outplaced students - is the ten-student limit per outplacement school site? Or is it a total of ten students educated somewhere outside the main school site (we are a one-building site)?

A. LEAs have discretion over how to report costs of students placed outside the district, as described in the section titled "Students Served outside the District (Outplacements)" on page 8 of the [Guidance](#) (also located at www.isbe.net/essa). If an LEA is interested in creating a separate reporting site for all outplacements, it must have a minimum of 10 students served outside the district *in total*, not a minimum of 10 students served outside the district per site.



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Q7. We have a school that serves as a co-op special education school. How do we report our expenditures for that school, since all expenditures are cost out and tuition is received?

A. Special education cooperatives - as entities separate from LEAs - are excluded from reporting, per the section titled "Site-Based Reporting Entities" on page 4 of the [Guidance](http://www.isbe.net/essa) (located at www.isbe.net/essa). If any students are placed in a cooperative from within the reporting LEA (as opposed to being placed from outside the reporting LEA), these students would be reported per the section titled "Students Served outside the District (Outplacements)" on page 8 of the [Guidance](http://www.isbe.net/essa).

Q8. Will cooperatives be exempt from reporting after year 1?

A. No determinations have been made for requirements beyond Year 1. Adjustments to reporting requirements will be made in consultation with the Advisory Group.

Q9. Will training be provided for special ed co-ops to help ensure we provide billing to districts in a manner that helps them produce the required data?

A. While extensive training will be provided for LEAs, ISBE does not anticipate any need for changes in cooperative billing practices for serving students. LEAs will report their expenditures spent to outplace (usually tuition and transportation) rather than the costs of services provided at the outplacement site.

PRE-KINDERGARTEN AND EARLY CHILDHOOD PROGRAMS

Q1. We have a partnership with a local community center for an off-site Pre-K inclusion program. They are not an LEA. I assume those children will be counted at their home site. Correct?

A. In the case where Pre-Kindergarten students are placed outside the district and the district incurs costs for these students, these students would be considered "Students Served outside the District (Outplacements)" and the accounting guidelines for this on page 8 of the [Guidance](http://www.isbe.net/essa) (located at www.isbe.net/essa)



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apply. The LEA may choose to include these students in their home school count, and allocate the costs of these students in a manner determined by the LEA, per the Guidance.

Q2. We house the district Pre-K/EC program within a wing in a single elementary; can we break out the Pre-K as a separate site? I am afraid the Pre-K is going to greatly skew the reporting so that it appears we spend so much more per student in that elementary site compared to the others.

A. No, Pre-Kindergarten programs within a site are required to be reported at that particular site, per the section titled "Pre-Kindergarten (Pre-K) Sites and Classrooms" on page 9 of the Guidance. LEAs are encouraged to include this issue, and other programmatic expenditures, in local dialogue regarding resource allocation decisions.

Q3. We run a District daycare, open to the public (birth to 5 years old). Are these costs included or part of the excluded costs?

A. A daycare on its own, with no Pre-Kindergarten programming, is not included in reporting. However, if an LEA incurs costs at a site that offers Pre-K programming for students aged 3-5, expenditures and student count associated with this program meeting the definition of Pre-Kindergarten should be included in reporting. Supports for birth-2, inclusive, would be excluded under the Community Services exclusion.

Q4. We run a Migrant Head Start program (birth to 5 years old). Would these costs be included, or part of the excluded costs?

A. If the LEA is the entity incurring costs for the Head Start program, the costs and student count of students aged 3-5 should be included, given Head Start's status as a Pre-Kindergarten program. Supports for birth-2, inclusive, would be excluded under the Community Services exclusion.

Q5. What if your Pre-K program is federally funded? Count on your site or will the grant be doing the recording?

A. Site-Based Expenditure Reporting has no impact on grant reporting and is additional on top of any existing grant reporting. All expenditures, except for



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exclusions noted on page 6 of the [Guidance](#) (also located at www.isbe.net/essa), must be included in reporting, regardless of their inclusion in other reporting. In this case, expenditures and student count associated with the Pre-K program in question must be included, per the section titled "Pre-Kindergarten (Pre-K) Sites and Classrooms" on page 9 of the Guidance.

Q6. Will Pre-K speech only students be a part of the count?

- A. If Pre-K students, ages 3-5, are officially enrolled in Pre-K programs for which the district incurs costs, they should be included in expenditure reporting. If they are scheduled for less than 4 hours per day, they should be counted as 0.5 students.

Q7. Would Pre-K and ECE classes be considered separately?

- A. Site-Based Expenditure Reporting includes students aged 3-21 inclusive, including students in Pre-Kindergarten programs for which the district incurs costs. Programs for children aged birth-2 are not included in reporting, and are excluded under the Community Services exclusion.

GRANTS AND OTHER REPORTING

Q1. How does this affect grants?

- A. In short, Site-Based Expenditure Reporting does not affect any aspect of grant reporting. Districts will still be required to get grant approval and submit grant budgets and expenditure reports as they currently do. Any grant expenditure reports will be separate from Site-Based Expenditure Reporting.

Q2. Will budget forms be created for each site through IWAS within our grant budgets or will the budget forms remain the same as we are currently using?

- A. The district requirements for the budget and Annual Financial Report process is not affected by Site-Based Expenditure Reporting. The budget and Annual Financial Report forms will remain the same, at the district level, and districts will be required to follow the same process and reporting timelines as in the past.



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Q3. Will this be used in combination with Title I Comparability?

- A. There is no impact on Title I Comparability Reporting at this time. Site-Based Expenditure Reporting is a separate reporting requirement from Title I Comparability and Supplement Not Supplant. LEAs may consult internally to determine if the data used for one requirement may be useful for another as well.

Q4. Will this affect the MOE reporting?

- A. There is no impact on Maintenance of Effort Reporting at this time.

Q5. Will this impact Title I Comparability reporting?

- A. There is no impact on Title I Comparability Reporting at this time. Site-Based Expenditure Reporting is a separate reporting requirement from Title I Comparability and Supplement Not Supplant. LEAs may consult internally to determine if the data used for one requirement may be useful for another as well.

Q6. Will the Administrative Cost Cap calculations change as centralized expenditures are divided by site?

- A. Site-Based Expenditure Reporting will not affect the Administrative Cost Cap calculations. The process and calculations, as specified in statute, will remain the same.

