ESSA Site-Based Expenditure Reporting - *Update*

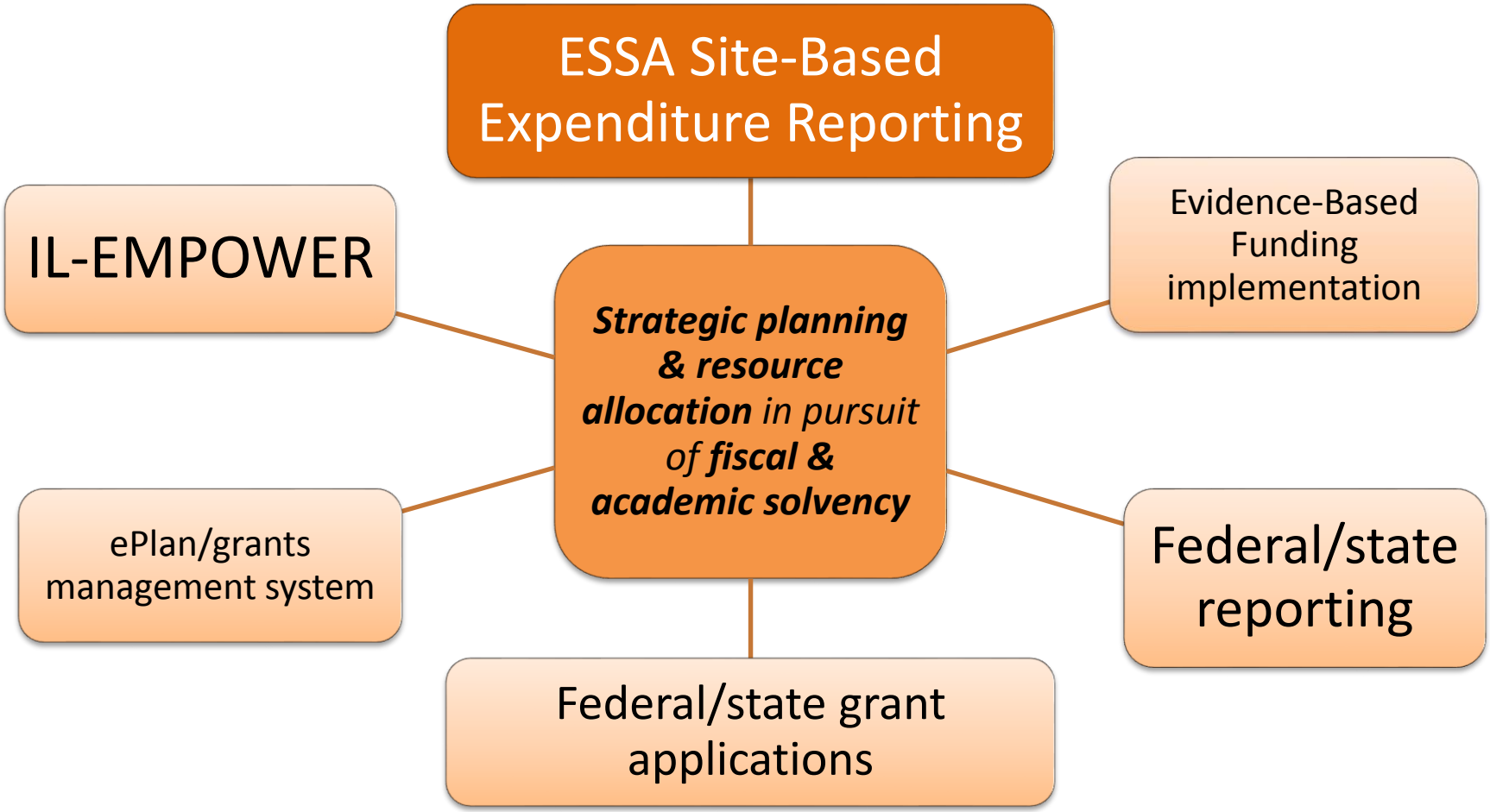
May 15, 2019

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

- 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 will be the only mandated collection for Year 1, along with notation of allocation methodologies

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?

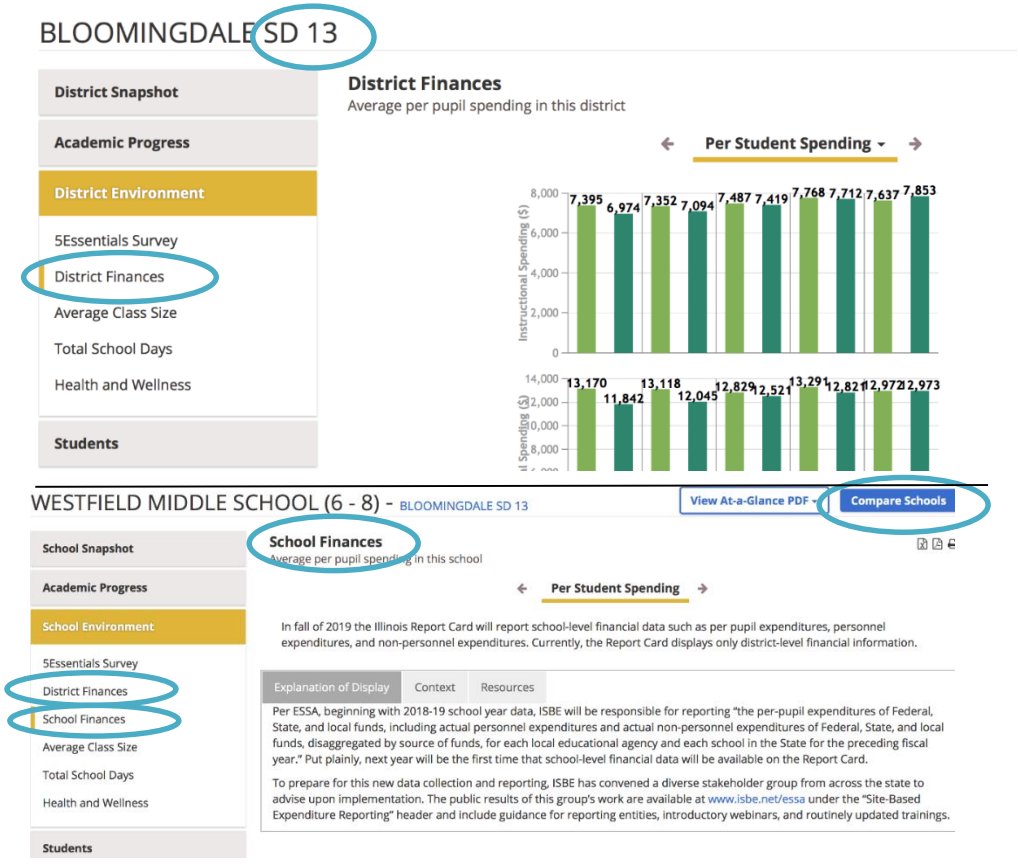
Vision & Target Audiences for Data Visualization

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 - *District Finances*
- School Report Card - *District Finances*
- School Report Card - *School Finances*
- Compare Feature – *Advanced*



District Report Card – School Finances

View 1; large district

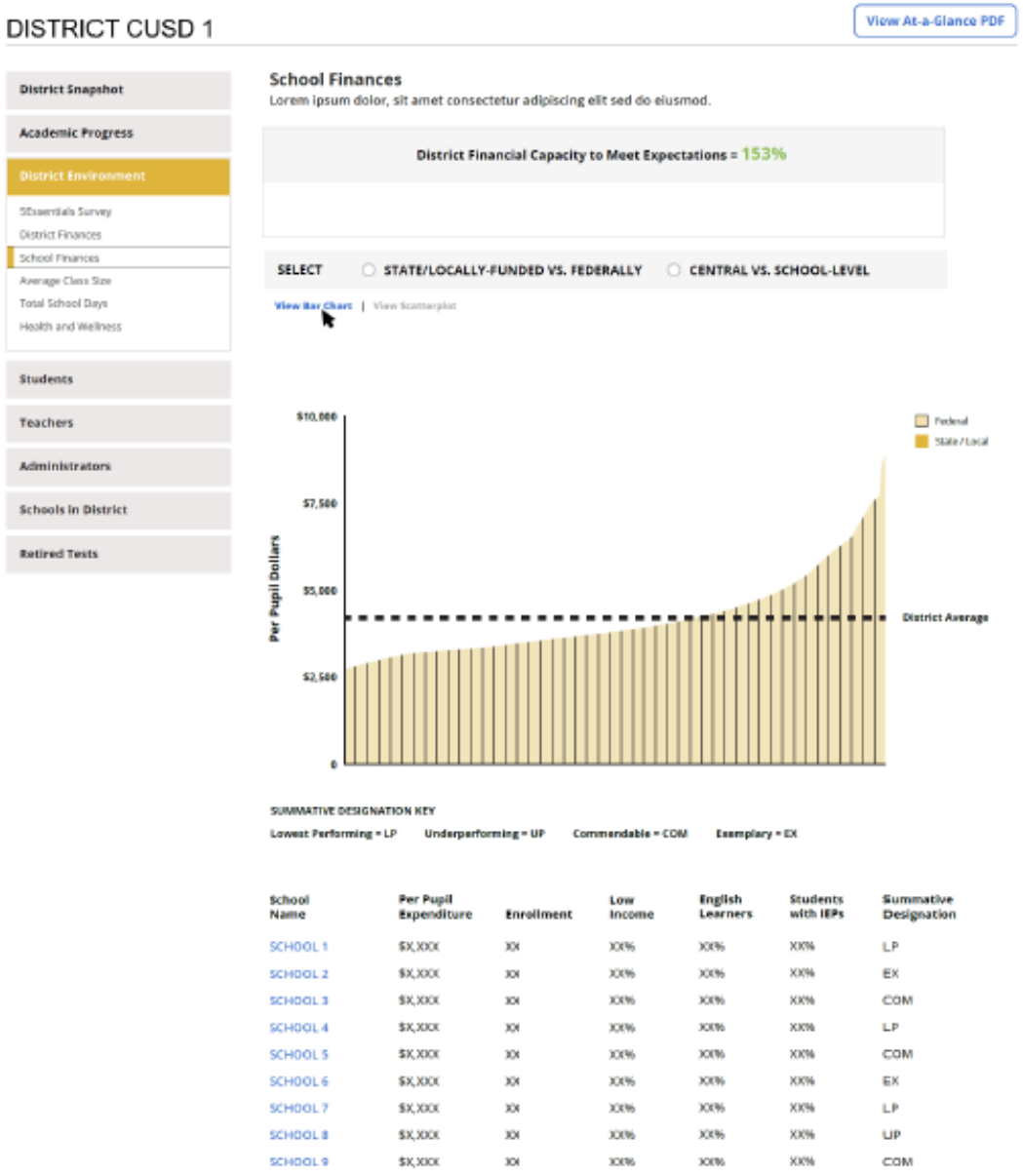
Ability to toggle between two visuals showing all schools in the district. FIRST,

Bar chart (tableau) 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 Report Card – School Finances

View 1; large district, disaggregated

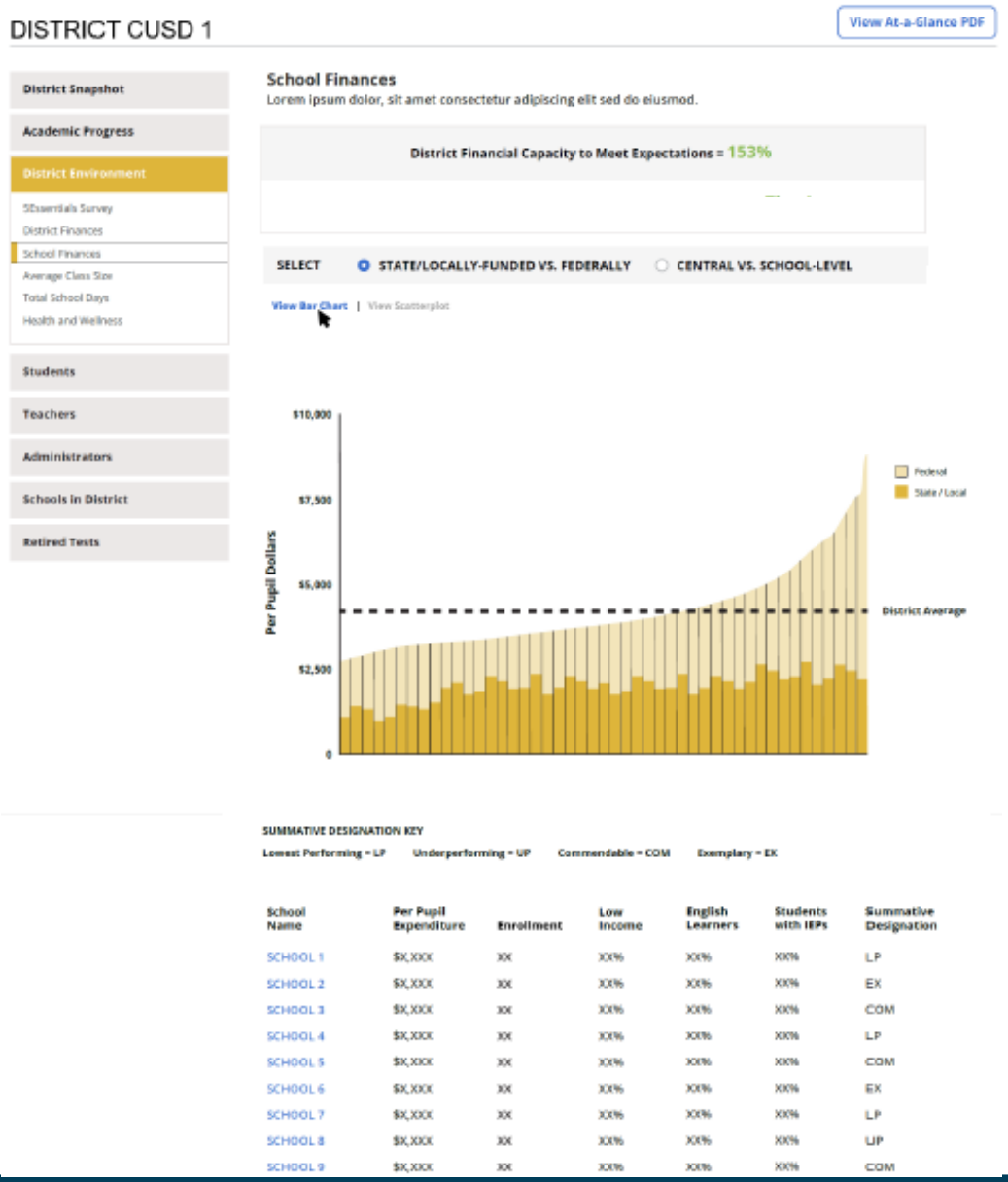
Ability to toggle between two visuals showing all schools in the district. FIRST,

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 academic outcomes



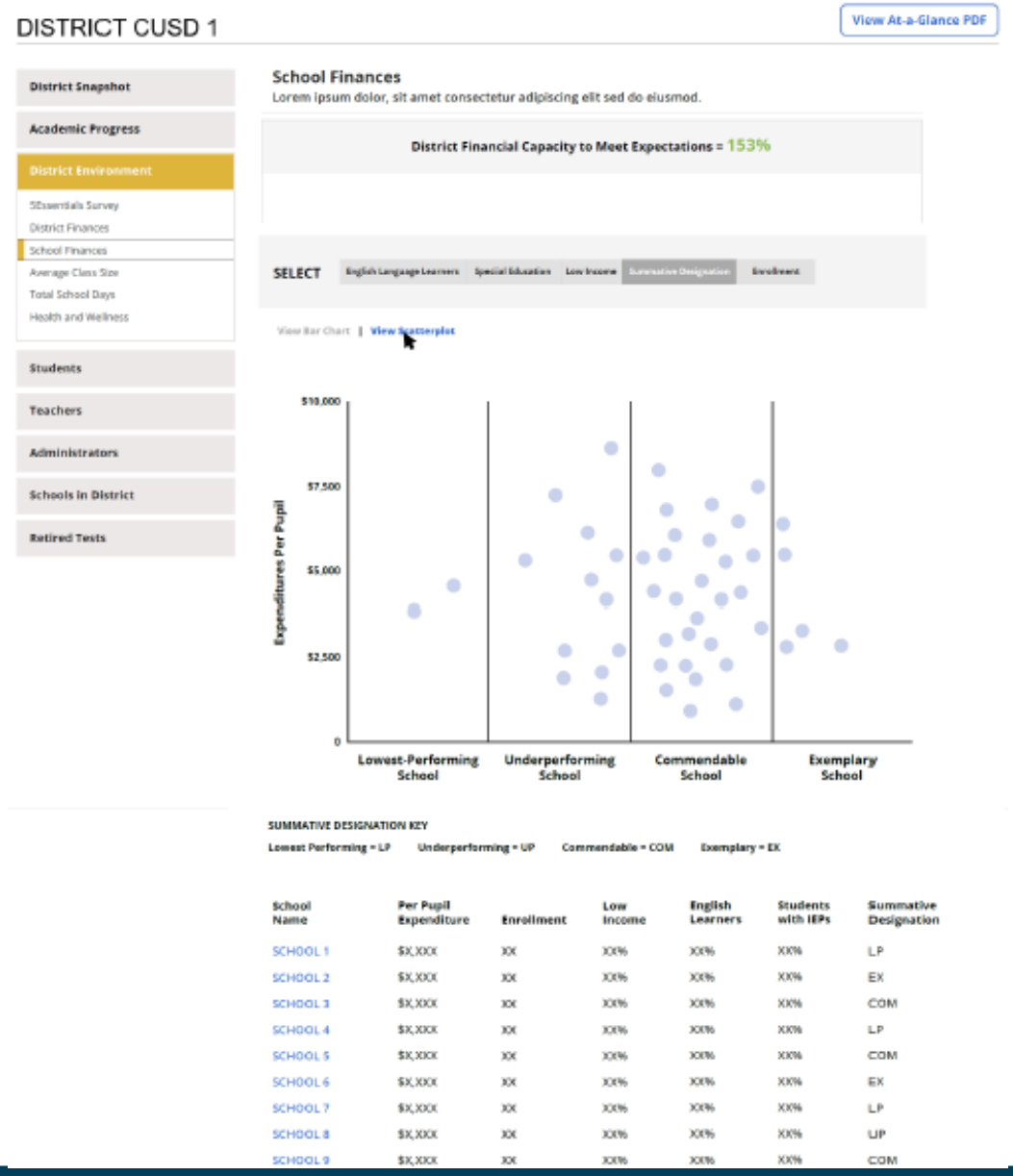
District Report Card – School Finances

View 2; large district

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

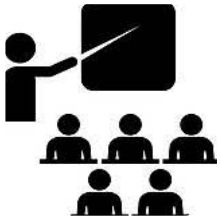
Scatterplot with ability to select one axis data (low-income, English Learner, special education, summative designation, enrollment) and show against per-pupil expenditures.

Data listing remains on page.



Current Work and Working Groups

Value proposition, guiding principles, guidance



Training

Data collection and calculation

Data visualization

Supports for the Field

Resources

- www.isbe.net/site-based
- Guidance and FAQs (Guidance 2.0 released in April 2019)
- Suggested district implementation timeline
- Slide template for district cabinet-level discussion
- Deep-dive webinars
- Data collection tool and calculation template, beta release
- "Leveling-up" document to publicly set the stage for the data: what they are, how to use them productively (coming in August 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 (coming in June 2019)
- Site-based@isbe.net

Positive initial feedback as a result of engagement

- 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
- 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
- Consistent shout-outs at topical national conferences
- District administrator: “This is the best rollout of an ISBE initiative I have ever experienced”