



ESSA Site-Based Expenditure Reporting - *Update*

May 15, 2019



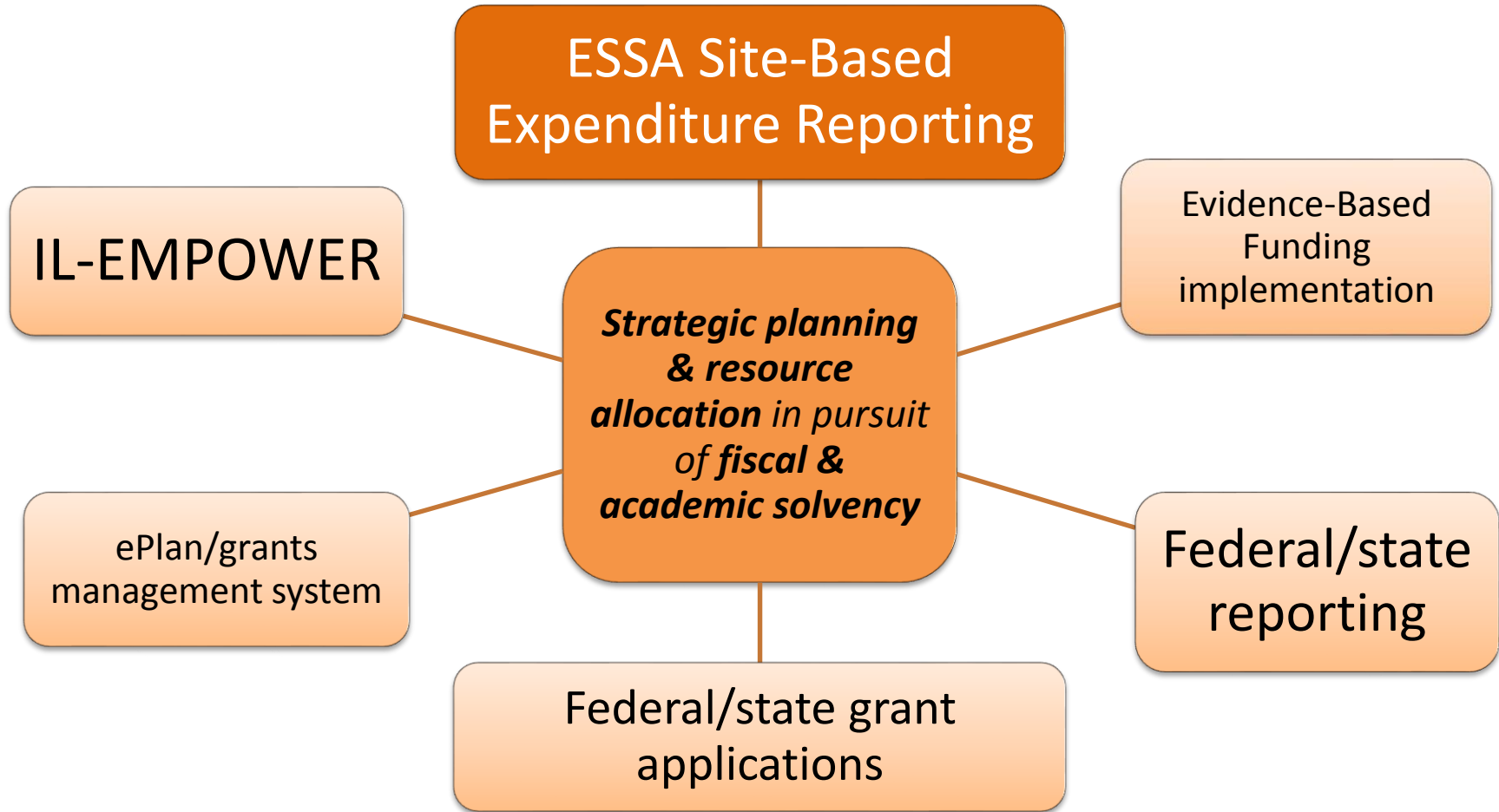
ESSA Site-Based Expenditure Reporting must be implemented for SY2018-19

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

Sites	Student Count	Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			Exclusions	Total Expenditures
		Federal	State and Local	Subtotal	Federal	State and Local	Subtotal	Federal	State and 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

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*

BLOOMINGDALE SD 13

District Finances
Average per pupil spending in this district

Per Student Spending

WESTFIELD MIDDLE SCHOOL (6 - 8) - BLOOMINGDALE SD 13

School Finances
Average per pupil spending in this school

Per Student Spending

In fall of 2019 the Illinois Report Card will report school-level financial data such as per pupil expenditures, personnel expenditures, and non-personnel expenditures. Currently, the Report Card displays only district-level financial information.

Explanation of Display | Context | Resources

Per ESSA, beginning with 2018-19 school year data, ISBE will be responsible for reporting "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." Put plainly, next year will be the first time that school-level financial data will be available on the Report Card.

To prepare for this new data collection and reporting, ISBE has convened a diverse stakeholder group from across the state to advise upon implementation. The public results of this group's work are available at www.isbe.net/essa under the "Site-Based Expenditure Reporting" header and include guidance for reporting entities, introductory webinars, and routinely updated trainings.



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 CUSD 1

[View At-a-Glance PDF](#)

- District Snapshot
- Academic Progress
- District Environment**
- SEssentials Survey
- District Finances
- School Finances
- Average Class Size
- Total School Days
- Health and Wellness
- Students
- Teachers
- Administrators
- Schools in District
- Retired Tests

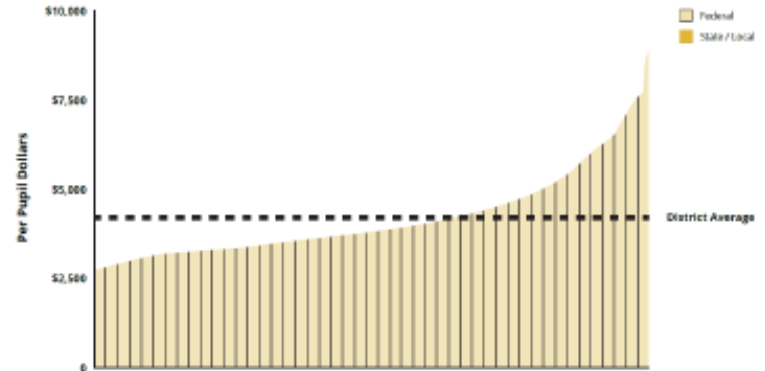
School Finances

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District Financial Capacity to Meet Expectations = **153%**

SELECT STATE/LOCALLY-FUNDED VS. FEDERALLY CENTRAL VS. SCHOOL-LEVEL

[View Bar Chart](#) | [View Scatterplot](#)



SUMMATIVE DESIGNATION KEY

Lowest Performing = LP Underperforming = UP Commendable = COM Exemplary = EX

School Name	Per Pupil Expenditure	Enrollment	Low Income	English Learners	Students with IEPs	Summative Designation
SCHOOL 1	\$X,XXX	XX	XX%	XX%	XX%	LP
SCHOOL 2	\$X,XXX	XX	XX%	XX%	XX%	EX
SCHOOL 3	\$X,XXX	XX	XX%	XX%	XX%	COM
SCHOOL 4	\$X,XXX	XX	XX%	XX%	XX%	LP
SCHOOL 5	\$X,XXX	XX	XX%	XX%	XX%	COM
SCHOOL 6	\$X,XXX	XX	XX%	XX%	XX%	EX
SCHOOL 7	\$X,XXX	XX	XX%	XX%	XX%	LP
SCHOOL 8	\$X,XXX	XX	XX%	XX%	XX%	UP
SCHOOL 9	\$X,XXX	XX	XX%	XX%	XX%	COM



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 CUSD 1

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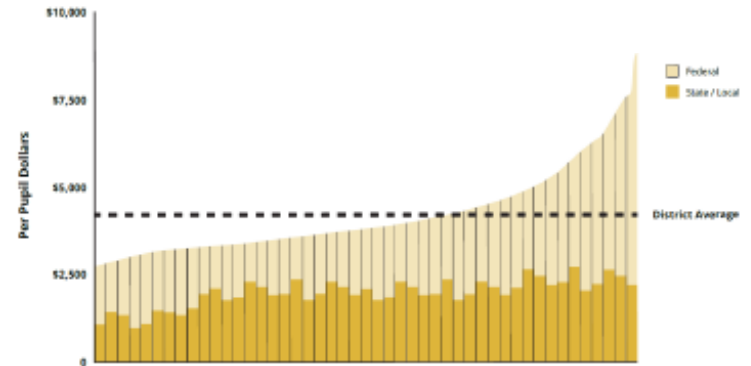
School Finances

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SCHOOL 7	\$X,XXX	XX	XX%	XX%	XX%	LP
SCHOOL 8	\$X,XXX	XX	XX%	XX%	XX%	UP
SCHOOL 9	\$X,XXX	XX	XX%	XX%	XX%	COM



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, summative designation, enrollment) and show against per-pupil expenditures.

Data listing remains on page.

DISTRICT CUSD 1

[View At-a-Glance PDF](#)

- District Snapshot
- Academic Progress
- District Environment**
- Essentials Survey
- District Finances
- School Finances
- Average Class Size
- Total School Days
- Health and Wellness
- Students
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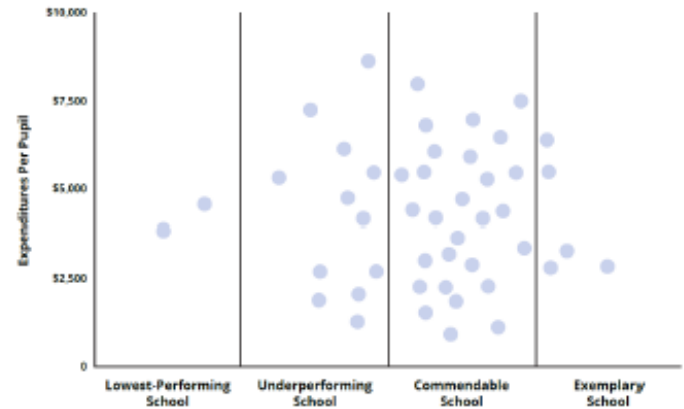
School Finances

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District Financial Capacity to Meet Expectations = **153%**

SELECT English Language Learners Special Education Low Income **Summative Designation** Enrollment

View Bar Chart | **View Scatterplot**



SUMMATIVE DESIGNATION KEY

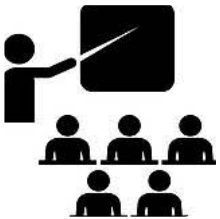
Lowest Performing = LP Underperforming = UP Commendable = COM Exemplary = EX

School Name	Per Pupil Expenditure	Enrollment	Low Income	English Learners	Students with IEPs	Summative Designation
SCHOOL 1	\$X,XXX	XX	XX%	XX%	XX%	LP
SCHOOL 2	\$X,XXX	XX	XX%	XX%	XX%	EX
SCHOOL 3	\$X,XXX	XX	XX%	XX%	XX%	COM
SCHOOL 4	\$X,XXX	XX	XX%	XX%	XX%	LP
SCHOOL 5	\$X,XXX	XX	XX%	XX%	XX%	COM
SCHOOL 6	\$X,XXX	XX	XX%	XX%	XX%	EX
SCHOOL 7	\$X,XXX	XX	XX%	XX%	XX%	LP
SCHOOL 8	\$X,XXX	XX	XX%	XX%	XX%	UP
SCHOOL 9	\$X,XXX	XX	XX%	XX%	XX%	COM



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”