



Illinois State Board of Education

ESSA Site-Based Expenditure Reporting

*FY 2023 Reporting Guidance: Overview and
Highlights*

June 22, 2023

This recorded webinar is posted at www.isbe.net/site-based, where you can also find the reporting guidance.

ISBE's Site-Based Team

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- Kevin Scheufele, Software Solutions
- Luke Corry, Finance
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The full ISBE Site-Based Expenditure Reporting team is available at **site-based@isbe.net** for questions not answered by the guidance or supporting materials.

Agenda

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- Remind me: What is Site-Based Expenditure Reporting?
- Highlights of FY 2023 Reporting Guidance
 - Consistent guidance
 - IWAS enhancements
 - Addressing data quality and accuracy
 - School Level Finance Survey (SLFS)
- Supports Available for FY 2023 Reporting

Remind me: What is Site-Based Expenditure Reporting?



ESSA Site-Based Expenditure Reporting was implemented in FY 2019 for the first time

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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.”*

FY 2022 Reporting Window: July 3 – August 17
(Editing continues through August 31.)



Additional Reminders



ILLINOIS REPORT CARD

TELL YOUR STORY ABOUT INVESTMENTS & STUDENT OUTCOMES

EXPLORING Site-Based Expenditure Reporting

Districts and communities can see school-by-school spending data on the Illinois Report Card with multiple years of data displayed.

The data visualizations invite inquiry and dialogue about the relationships between spending, student outcomes, and student characteristics within a district. When exploring the data, remember that differences in spending between schools can arise from many factors, including positive ones. For example, a commitment to equity may result in tailoring resources based on student needs. The Questions to Consider listed below give examples of where dialogue may go as stakeholders in your community have productive conversations about the Report Card visualizations. When facilitating conversations in your community, also consider more open-ended inquiries with sentence starters like:

- I notice...
- I wonder...
- So, what do we do?



You may also encourage stakeholders to contact key district leaders as they share their observations and seek deeper understanding.

Report Card Visualizations

- The District and School Report Cards display the spending per student at each school in the district in a bar graph. The data can be disaggregated by source of funds and by expenditure type: site-level vs. centralized. The display includes Evidence-Based Funding information for additional context. View multiple years of data side-by-side on the School Report Card.

Questions to Consider

- Might schools be funded the same or differently, based on the school's local context?
- Could any of these typical drivers of school-by-school spending differences be affecting the data?
 - Additional resources for special student populations
 - Curriculum, schedule, or school improvement decisions
 - Programs at certain schools
 - School size variances
 - Strategic plan/priority investments
 - Teacher salary schedule differentiated by longevity or other factors in accordance with collective bargaining agreements
- How has spending changed over time?

Visit // www.isbe.net/site-based
May 2022



ILLINOIS REPORT CARD

TELL YOUR STORY ABOUT INVESTMENTS & STUDENT OUTCOMES

SCHOOL FINANCES: Site-Based Expenditure Reporting

Each year, the Illinois Report Card displays school-by-school spending for every district in the state.

Why

Site-based expenditure reporting offers a yearly look at where dollars go. Since these school-by-school spending data have been reported for several years, school communities can examine patterns and changes to resource allocation over time. Additionally, spending data can deepen local dialogue about how dollars can best serve students, acknowledging that the financial data alone rarely tell the whole story. Exploring the spending data in context can support greater understanding of the relationship between financial investments and student outcomes. It may also inform discussions of equity within a district. Site-based expenditure reporting is required by the federal Every Student Succeeds Act.

Who is included?

All districts - including School District 428, operated by the Illinois Department of Juvenile Justice - and charter schools authorized by the Illinois State Board of Education are required to report per-pupil expenditures at the school level.

What is reported?

District reports include the school's share of centralized expenditures, broken down by the expenditure's source of funds: federal vs. state and local. The local category includes any privately or philanthropically funded expenditures, such as donations from a parent group or grants from a foundation. The per-pupil expenditures reflect regular and ongoing K-12 educational expenses; other expenses are reported separately as exclusions. Districts also have the opportunity to submit a written narrative to provide context for the data.

Where is it reported?

Visitors to the Report Card will find the site-based expenditure data under the School Finances tab on both the District Report Card and the School Report Card.

Site-Level Expenditures
A

+

Site's Share of District Centralized Expenditures
B

Number of School Site Students
C

Visit // www.isbe.net/site-based
May 2022

Available at isbe.net/site-based!



Highlights of FY 2023 Reporting Guidance

Guidance available at
www.isbe.net/site-based.

Questions Addressed in Annual SBER Guidance

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No Changes
to Guidance

1. What entities must report? For what students?
2. What student count should be used? Are there any exceptions?
3. What reporting approaches are available?
4. What expenditures must be included/should be excluded or omitted?

Minor Change

5. How do we handle special circumstances, such as students educated outside the district or charter schools?

Updates

6. What enhancements have been made to the IWAS collection system?
7. How can reporting entities ensure accurate data?

1. What entities must report? For what students?

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Reporting Entities Included

Local Education Agencies that serve or place at least one student in the 2022-23 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 FY 2023, the following sites will not be required to provide site-based expenditure 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



1. What entities must report? For what students?

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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.*

2. What student count should be used? Are there any exceptions?

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Reporting Entities must include every student served by the school in the per-pupil calculations, with the following notes and exceptions:

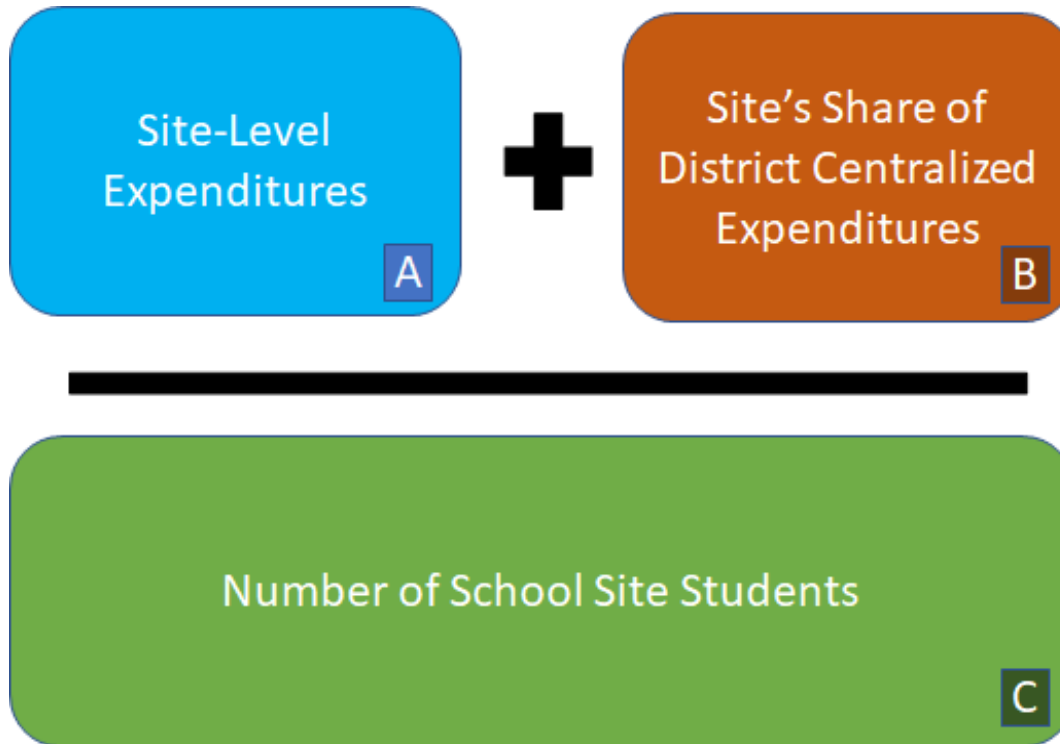
- **Students will be reported according to their SIS enrollment status (Percent of Day Attended or Full-Time Equivalent).** For example, a half-day kindergarten student shall be counted as 0.5.
- The average of the **proportional** student count on October 1 and March 1 of the reporting year will be used.
- If a student is educated **outside** the district (whether placed at a private institution, another LEA, or any other entity), that student shall be included in the count of the Home LEA
- **IWAS will provide enrollment reports for every site based on SIS records. Reporting Entities can use these pre-prepared enrollment counts or adjust them as necessary.**



3. What does the reporting process look like and what approaches are available?

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Per-pupil expenditures reported for each school shall be composed of:



Importantly, per ESSA, Sections A and B must be disaggregated by source of funds – federal vs. state/local (with state and local combined).



3. What does the reporting process look like and what approaches are available?

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Sites	Enrollment	Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			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	\$5,677	\$457	\$3,095	\$3,552	\$688	\$8,540	\$9,229		
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		
Total	1,170	\$353	\$5,861	\$6,213	\$440	\$3,071	\$3,511	\$793	\$8,931	\$9,724	\$2,330,361	\$13,707,753

C

A / C

B / C

(A+B) / C

D

3. What does the reporting process look like and what approaches are available?

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ISBE IWAS Online Tool

- Users upload an expense template and use advanced filtering to allocate expenditures.
- Site-level expenditures are calculated entirely within IWAS.
- Increasing automation leads to more efficient and accurate reporting

Vendor Reports

- Some accounting systems produce site-level spending figures on behalf of districts.
- Users may enter the required data from these reports either through an Excel template or manually through an Add/Edit screen.

Off-Sheet Calculations

- Reporting entities may conduct independent calculation to determine per-pupil expenditures at each site.
- As with figures derived from vendor reports, users may submit their data in IWAS through an Excel template or manually through the Add/Edit screen.



IWAS Online Tool for Single Sites *Reminder*

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Due to the relative simplicity of reporting for single-site LEAs, ISBE has enhanced the IWAS Online Tool to automate key elements of the reporting process for single-site districts.

We will release short tutorial videos for single-site LEAs to support use of this tool

4. What expenditures must be included/should be excluded or omitted?

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All district expenditures, including, but not limited to, personnel costs, transportation, security, administration, and those that are funded privately, should be included in the numerator within either (A) site-level expenditures or (B) the site's proportional share of the district's centralized expenditures. Certain expenditures should be excluded from the per-pupil expenditures reported and will instead be reported as a lump sum in the category of "exclusions." Certain other accounts, such as those related to transfers or working cash, should be omitted entirely from reporting.



Why are some expenditures excluded and others omitted from reporting?

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The intent behind these exclusions and omissions is to reflect expenses that are:

Pre-K through
12

- Reflect only expenditures for pre-K through 12th-grade students being served or placed by the LEA (thereby excluding costs for adult education, for example).

Ongoing

- Reflect expenditures that are largely ongoing, normal course resource allocations (thereby excluding non-education fund capital expenditures and debt service, for example).

Actually
Expended

- Avoid overstating total system expenditures (thereby omitting transfers and working cash from reporting, for example).

Exclusions from Per-Pupil Calculations

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1. **Fund 30:** Bond and Interest Fund (Debt Service Fund)
2. **Fund 60:** Site and Construction/Capital Improvements Fund
3. **Fund 90:** Fire Prevention and Safety Fund
4. **Function 1300:** Adult/Continuing Education Programs
5. **Function 3000:** Community Services
6. **Functions 4130, 4230, and 4330:** Payments to Other Governmental Agencies for Adult/Continuing Education Programs
7. **Function 5000:** Debt Services
8. **Object 500:** Capital Outlay except for those in Fund 10 (Education), which should be included
9. **County Juvenile Detention Center Expenditures:** The costs incurred by any school district to administer or outsource services for a county juvenile detention center within its geographic boundaries shall be excluded for site-based expenditure reporting
10. **Legacy Pension Obligations**



Omissions from Site-Based Expenditure Reporting

- 1. Fund 70: Working Cash Fund** -- Transfers and working cash are not expenditures and therefore should be omitted. Once the working cash and/or transferred dollars are expended, they become subject to site-based expenditure reporting.
- 2. Function 1115: Tuition Payments to Charter Schools** -- District-authorized charter school expenditures will be reported in the charter school's site-based expenditure section. This tuition payment to charters should be omitted to avoid overstating total system expenditures.
- 3. Function 1999: Student Activity Fund Expenditures** -- These expenditures are not directed by the LEA and therefore should be omitted from reporting.
- 4. Reimbursable Expenditures (in some cases):** Reimbursable expenditures should be omitted only in cases in which the reimbursement comes from an LEA that is reporting the expenditure as part of its own site-based expenditure reporting. In these cases, if both LEAs were to report the expenditure, total system expenditures would be overstated.
- 5. Expenditures Paid On Behalf of LEA:** Payments that are not paid by the LEA but are rather paid by outside entities on behalf of the LEA (such as Teachers' Retirement System payments made by the state of Illinois on behalf of LEAs) should be omitted from Site-Based Expenditure Reporting.

Identifying Exclusions and Omissions

- LEA accounting may differ from the ISBE Part 100 Chart of Accounts; in this case, ***LEAs should exclude or omit expenditures meeting the intent of exclusions and omissions*** on the previous slides.
 - For example, if adult/continuing education programs are accounted for in a different function than Function 1300, expenditures for these programs should still be excluded.



5. How do we handle certain special circumstances?

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Charters Authorized
Within an LEA

Cooperative High
Schools

Reporting
Expenditures from
Federal Stimulus

Prekindergarten Sites

Students Attending
Nonpublic Schools

Outplaced Students

County Juvenile
Detention Centers



5. How do we handle certain special circumstances?

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Default Sites
with ≤ 10 Students

Some LEAs report expenditures at sites that enroll ten or fewer students. In most cases, these are specialized programs for students with unique needs. Including expenditures for these schools on the public report card risks providing potentially identifiable student-specific costs. Therefore, beginning with the FY 2023 report, ISBE will redact expenditures for these sites from the public report card. These sites will be labeled with a † and will include a note that the expenditures are redacted for privacy.

This change does not require any adjustment to current accounting practices. Districts may continue to report expenditures at these sites in the IWAS system, and IWAS will continue to produce a pdf report containing expenditures at all district sites. The per-pupil expenditures will simply be redacted from the IL Report Card.

Reporting guidance flexibilities are designed for LEAs to best reflect their actual service delivery

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If your LEA's actual service delivery has changed little since FY 2022:

- Consider making the same or very similar reporting decisions in FY 2023 as you did in FY 2022.
- **Consistent longitudinal data** will be more valuable for you and your community.

If your LEA's actual service delivery has changed significantly since FY 2022 and/or you realized better ways to reflect it:

- You may change your reporting decisions to more accurately reflect FY 2023 reality.
- Consider providing **optional narrative** to give context on why the data may look different in FY 2023 than in FY 2022.

6. What enhancements have been made to the IWAS collection system?

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For All Users

IWAS Start Page: After viewing the welcome screen, users will be asked a series of questions designed to recommend a reporting approach and to assist with uploading the required documentation.

Administrator Notification: The Site-Based Expenditure Reporting System within IWAS will notify the District Administrator when the District Entry user (i.e., Secretary, Bookkeeper, Business Officials) completes reporting the expenditures. The District Administrator is responsible for reviewing and submitting site-level expenses to ISBE.

Targeted Support Requests: Users who need additional support will find help request forms embedded at key stages within the reporting process. For example, if a user is struggling to transfer data from an expenditure report into the IWAS expense template for upload, the user may use the form to describe the issue and to attach supporting documentation. ISBE's site-based team will monitor help requests to provide timely support.

6. What enhancements have been made to the IWAS collection system?

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For ISBE Online Tool Users


Upload Wizard: A new wizard will assist LEAs in uploading complete expenditure records. The upload wizard will analyze district accounts, identify potentially missing transactions, and provide enhanced recommendations for processing. For example, the wizard will apply SBER business rules to classify expenditure types (e.g., accounts for omission, exclusion, or inclusion) and automatically identify expenditures from federal sources. Users will have the ability to override ISBE recommendations.

Vendor-Specific Recommendations: Depending on the district's accounting software, IWAS may allow an upload of a vendor-specific report instead of transferring the GL into the IWAS upload template.

Reproduce User-Created Methods: The ISBE Online Tool allows users to set up unique allocation methods. If you created unique methods in FY22, the ISBE Online Tool will make those same methods available to you. Enrollment FTE methods (created using the enrolment query function) and non-enrollment FTE methods (e.g., using mileage or sq ft values) from the previous fiscal year will be reproduced for the current year. However, methods created using enrollments that were manually entered may require additional enrollment entry from the district.

Upload Wizard

Upload Expense Report



UPLOAD EXPENSE REPORT

File: SBER-ExpenseTemplate-FY23 - GL for Presentation .xlsx Sheet: Expense Template Records: 9,711

Site-Based Expenditure Reporting

Records	Omitted	Total Expenses	Excluded	Federal	State/Local	Site-Level	Centralized	
9,711	-	\$621,613,529.24	-	-	-	-	-	Upload

STEP 3

Review the expense records pulled from your template. The pill-shaped buttons below can be used to show or hide all rows found. *Initially*, those buttons are toggled to show rows *you might consider removing* using the trash buttons to the right. However, their *removal is not required*, and your data may be uploaded as-is. The blue summary bar above will reflect any changes made. When satisfied, click the *Upload* button above to continue.

3 short Account Numbers

243 with \$0 Ledger Total

9,467 with no issues

Row	Account Number	Fund	Function	Object	Location	Source	Description	Ledger Total	
7045	0	0	0	0	0	0	0	\$0.00	
7046	0	0	0	0	0	0	0	\$0.00	
9717	Total						Total	\$310,806,764.62	

3 (of 9,711) rows
0 (of 0) deleted rows
SUM \$310,806,764.62

Upload Wizard

Upload Expense Report

UPLOAD EXPENSE REPORT
File: SBER-ExpenseTemplate-FY23 - GL for Presentation .xlsx | Sheet: Expense Template | Records: 9,711

Records	Omitted	Total Expenses	Excluded	Federal	State/Local	Site-Level	Centralized	
9,711	-	\$621,613,529.24	-	-	-	-	-	Upload

STEP 3

Review the expense records pulled from your template. The pill-shaped buttons below can be used to show or hide all rows found. *Initially*, those buttons are toggled to show rows **you might consider removing** using the trash buttons to the right. However, their **removal is not required**, and your data may be uploaded as-is. The blue summary bar above will reflect any changes made. When satisfied, **click the Upload button above to continue**.

3 short Account Numbers

243 with \$0 Ledger Total


9,467 with no issues

Row	Account Number	Fund	Function	Object	Location	Source	Description	Ledger Total	
7	10.1102.3.01.113.	10	1102	100	1	0	Certified Teachers	\$278,628.88	
8	10.1102.3.01.149.	10	1102	100	1	0	Extra Pay-Certified	\$3,494.00	
9	10.1102.3.01.211.	10	1102	200	1	0	Teachers Retirement (TRS)	\$16,431.34	
10	10.1102.3.01.218.	10	1102	200	1	0	THIS Fund Employer Contribution	\$2,734.96	
11	10.1102.3.01.221.	10	1102	200	1	0	Life Insurance	\$127.43	
12	10.1102.3.01.222.	10	1102	200	1	0	Medical Insurance	\$23,999.04	
13	10.1102.3.01.223.	10	1102	200	1	0	Dental Insurance	\$1,357.36	
14	10.1102.3.01.224.	10	1102	200	1	0	Vision Insurance	\$286.32	
15	10.1102.3.01.411.	10	1102	400	1	0	Supplies-General	\$15,870.81	
16	10.1102.3.01.415.	10	1102	400	1	0	Supplies-Computer	\$494.04	
17	10.1102.3.01.481.	10	1102	400	1	0	Equipment < \$500	\$3,588.00	
18	10.1103.3.01.113.	10	1103	100	1	0	Certified Teachers	\$402,848.88	
9,467 (of 9,711) rows				0 (of 0) deleted rows				SUM \$310,806,764.62	



Upload Wizard

Decode Account Numbers


DECODE ACCOUNT NUMBERS
File: SBExpenseTemplate-FY23 - GL for Presentation .xlsx
Sheet: Expense Template
Records: 9,467

This step may be used to extract missing **Fund** codes from your uploaded Account Numbers. The Account Number(s) below were sampled from those you uploaded. The table to the right shows all Account Number formats detected in your upload. It may help you predict how other Account Number formats (if any) will be decoded by your slider selection. The tables at the bottom provide a **live view of your Fund codes as currently uploaded and/or decoded**. They will update immediately as you make changes.

Do not use uploaded Fund codes

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

1 0 . 1 5 6 8 . 2 . 0 3 . 1 4 9 .

1 4 . 2 2 1 2 . 3 . 0 6 . 1 3 8 . 4 7 4 5

9 9 9 . 6 1 4 2 7 - 0 5 - 0

8,455 records
100% uploaded with Fund

863 records
100% uploaded with Fund

149 records
100% uploaded with Fund

Skip decoding

 Skip decoding

 Skip decoding

100% of your records have Fund codes. Would you like to decode more? Decode more +

Coverage	Fund	Fund	Records	%	Dollars	%
Records with codes	100% 9,467	10 ✓	7,116	75.17%	\$215,939,521.74	69.48%
Dollars with codes	100% \$310,806,764.62	20 ✓	581	6.14%	\$19,520,628.99	6.28%
Records with recognized codes ✓	98.43% 9,318	30 ✓	5	0.05%	\$30,122,633.54	9.69%
Dollars with recognized codes ✓	97.65% \$303,491,414.21	40 ✓	118	1.25%	\$15,164,029.79	4.88%
		50 ✓	1,456	15.38%	\$5,967,152.39	1.92%
		60 ✓	39	0.41%	\$15,015,664.76	4.83%
		80 ✓	3	0.03%	\$1,761,783.00	0.57%
Records: 9,467	Dollars: \$310,806,764.62	8 codes				

Upload Wizard

Allocate – Identify Exclusions, Omissions, and Inclusions

The screenshot shows the 'Allocation Wizard' interface for the Illinois State Board of Education. The top navigation bar includes 'WELCOME', 'START', 'CALCULATE', 'ADD/EDIT', 'NARRATE', 'SUBMIT', and 'SUPPORT', along with a fiscal year dropdown set to 'FY 2023'. The main content area is titled 'ALLOCATION WIZARD' and displays 'Exclusions and Omissions' results. A light green box provides guidance based on ISBE guidance, listing categories: Omitted, Excluded, and Included. Below this, a white box shows the analysis of uploaded expenses: 79 records omitted, 59 records excluded, and 3,782 records included. A 'Next' button is visible at the bottom right of the wizard, and a 'Begin Allocation Wizard' button is at the bottom center.

Illinois State Board of Education Site-Based Expenditure Reporting
Any School District 123

WELCOME START CALCULATE ADD/EDIT NARRATE SUBMIT SUPPORT FY 2023

ALLOCATION WIZARD

Exclusions and Omissions

Based on ISBE Guidance for Site-Based Expenditure Reporting (SBER) Calculations, accounting codes may be identified as follows:

- **Omitted** from Site-Based expenditure reporting entirely.
- **Excluded** from Site-Based Per-Pupil expenditure calculations but still reported.
- **Included** in Site-Based Per-Pupil expenditure calculations.

Refer to pages 11-12 in the [Site-Based Expenditure Reporting Guidance](#) for a detailed explanation. See also the accounting codes found in the [determination spreadsheet](#) for the rules used by this wizard.

Analysis of the expenses uploaded by your LEA found the following:

- 79 record(s)** were identified as **Omitted**.
- 59 record(s)** were identified as **Excluded**.
- 3,782 record(s)** were identified as **Included**.

Click **Next** to continue with *Site-Level and District Centralized* expense identification.

Cancel X Next >

Begin Allocation Wizard

Upload Wizard

Allocate Expenses

Incomplete ⁹	Omitted ¹	Total Expenses	Excluded ¹	Federal	State/Local	Site-Level	Centralized	Save	Next >>
9,025	\$14,835,696.52	\$295,971,068.10	\$44,692,126.19	\$5,589,107.83	\$1,496,186.49	\$55,929,403.17	\$35,330,687.93		

[UPLOAD](#)
[DECODE](#)
[WIZARD](#)
[ALLOCATE](#)
[METHODS](#)
[PREVIEW](#)
...

ALLOCATE EXPENSES BY RECORD

All Records Excluded 9,408 hidden Filter ↻ ^

Account Number starts with	Fund starts with	Function starts with	Object starts with	Location starts with	Source starts with
Type (incl/excl/omit)	Federal & State/Local	Allocation	Allocation Method	Allocation Site	Allocation Category
Excluded					
Description includes	Ledger Total Range	Match All or Any		Inverse Results	
	to	All of the above		<input type="checkbox"/>	

Account Number	Description	Ledger Total	Type	Federal	State/Local	Allocation
<input type="checkbox"/> 20 2542 520 1 0 20.2542.3.01.521.	Buildings	\$69.70	Excluded		-	Choose...
<input type="checkbox"/> 20 2542 540 1 0 20.2542.3.01.541.	Equipment	\$963.23	Excluded		-	Choose...
<input type="checkbox"/> 60 2533 520 1 0 60.2533.3.01.521.	Buildings	\$3,852.50	Excluded		-	Choose...
<input type="checkbox"/> 60 2535 520 1 0 60.2535.3.01.521.	Buildings	\$87,406.67	Excluded		-	Choose...
<input type="checkbox"/> 20 2541 520 2 0 20.2541.2.02.521.	Buildings	-\$126.43	Excluded		-	Choose...
<input type="checkbox"/> 60 2533 520 2 0 60.2533.2.02.521.	Buildings	\$26,950.00	Excluded		-	Choose...
<input type="checkbox"/> 60 2535 520 2 0 60.2535.2.02.521.	Buildings	\$1,382,809.42	Excluded		-	Choose...
<input type="checkbox"/> 20 2541 520 3 0 20.2541.2.03.521.	Buildings	\$10,641.58	Excluded		-	Choose...
<input type="checkbox"/> 60 2533 520 3 0 60.2533.2.03.521.	Buildings	\$1,300.00	Excluded		-	Choose...
59 (of 9,467) records	TOTALS	\$44,692,126.19		\$0.00	\$0.00	



7. How can reporting entities ensure accurate data?

A Formula for Data Accuracy

SBER Total Expenditures
*(District Per-Pupil \$ * Enrollment + Exclusions)*



(Approx)

AFR Total Expenditures
*(Sum of Expenditures in Funds 10, 20, 30, 40,
50,60 80, 90)*

Although SBER uses unaudited data, total spending should be approximately consistent with what you report in the AFR.



7. How can reporting entities ensure accurate data?

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Errors Preventing Submission

Embedded within the IWAS reporting system are certain data quality checks that flag known reporting errors and prevent LEAs from submitting final expenditures with errors. For example, if a district reports no federally sourced expenditures at any site, IWAS will prevent submission of the report. Importantly, ISBE's site-based team distinguishes between true reporting errors and expenditure data that may fall outside of a normal range but are otherwise accurate. In these cases, IWAS will flag potentially concerning data, but the district will still be allowed to submit the report. For example, if a single site has per-pupil expenditures greater than \$40,000, IWAS will notify the district. Nevertheless, the district may submit the report.

If a district is prevented from submitting the report due to a data quality check, yet it believes that it is reporting accurately, the district may contact the site-based team at site-based@isbe.net.

Intent:

1. Reduce post-submission outreach to districts to correct known errors.
2. Improve data quality and accuracy.

Embedded in IWAS since 2019.



Errors Prevention Submission (Examples)

- FY23 Total Expenditure = FY22 Total Expenditure
- Federal expenditure per-pupil > state/local expenditure per-pupil
- \$0 Federal expenditures at any site
- Identical expenditures at more than one site



Data Quality Flags

Warning – No Required Input

- Figure falls outside of standard range
 - Ex. Per-pupil expenditures > \$40,000 at elementary school

IWAS will provide a warning flag, but no action is required if the figure is accurate.

Verification – Input Required

- Variance from prior year is highly unusual
 - Ex. Per-pupil expenditures are > +/- 50% of prior year

IWAS will request verification from user. A simple sentence with context will suffice.

School Level Finance Survey (SLFS)

ISBE is aware that ED has received authorization to implement a new school-level financial collection known as SLFS.

The SLFS requires additional levels of expenditure disaggregation at the school level. For example, for each school, states must report salary and benefit expenditures for Instruction (1000), Pupil Support Services (2100), etc.

School Level Finance Survey (SLFS)

ISBE is actively assessing this new required report and meeting with ED to develop a state-specific plan.

In the interim, states that do not currently participate in SLFS will be required to supply SBER data from the FY 2022 collection.

Reporting entities with significant data quality issues in FY 2022 will be contacted by ISBE to determine steps for addressing errors.



SLFS – Incremental Action Plan from ED

ED has provided time for states that do not currently complete the SLFS report to ramp up reporting capacity. Some additional flexibility is provided for states when circumstances warrant.

Fiscal Year	Required Data
2022	Total current expenditures at each site; states may provide a data dump of FY 2022 SBER data.
2023 & 2024	Total current expenditures at each site; and expenditures by 4 functions and 3 exhibits. -Instruction (1000), Pupil Support Services (2100), Instructional Support Services (2200), School Administration (2400); Teacher Salaries, Instructional Aide Salaries, Books and Periodicals

Illinois Reporting Capacity

- The 2022 SBER report is complete; ISBE can provide total current expenditures for each school in the state, using SBER data.
- The SBER report is the only statewide financial report that provides school-level expenditure data. Districts that use the ISBE Online Tool already provide sufficient data for ISBE to use for SLFS reporting.



Illinois Incremental Action Plan

- FY 2022 – supply the SBER data dump of total current expenditures for each school
- FY 2023 – In addition to the above, provide additional data for SLFS variables for the population of districts that use the ISBE Online Tool
- FY 2024 – Include a new submission screen in the IWAS SBER application; districts that do not use the ISBE Online Tool would need to upload the required SLFS data for each school.

Put differently, Illinois must provide SLFS data for each school in the state. ISBE intends to complete the SLFS report on behalf of all districts that use the ISBE Online tool. All other districts would need to supply this data beginning FY 2024. We will provide additional training and information.



Supports Available for FY 2023 Reporting



FY 2023 Site-Based Expenditure Reporting Key Milestones

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Key Dates	Dates
FY 2023 enrollment reports available in IWAS	July 3, 2023
IWAS reporting window opens	July 3, 2023
FY 2023 reporting due; IWAS editing window open	August 17, 2023
FY 2023 editing due; no further submissions to IWAS	August 31, 2023
Report Card publishes FY 2023 site-based data	October 2023



FY 2023 Site-Based Expenditure Reporting Supports

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Office Hours - ISBE's Site-Based team is available for on-demand office hours. Please sign up at <https://calendly.com/site-based>.

Short Tutorial Videos – By mid-July, we will publish short demonstration videos to assist you in completing the report and using specific features within IWAS.

For Further Information

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- See resources available at www.isbe.net/site-based.
- Send questions to site-based@isbe.net.

Thank you!

