



Site-Based Expenditure Reporting

P-20 Council Meeting
September 4, 2018



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

- *ESSA State Plan: Whole child – whole school – whole community and IL-EMPOWER*
- *Evidence-Based Funding: new funds, mindsets of equity & adequacy, annual spending plans*
- *Illinois Data FIRST grant: includes site-based expenditure reporting and the educator dashboard Ed 360*
- *Fiscal and Academic Solvency*



ISBE's plan for SY2018-19 has been developed with the input of an Advisory Group

Reporting requirements and the timeline for implementation (SY18-19) will present challenges and opportunities

To ensure that challenges are appropriately considered in the transition process, ISBE convened a **Site-Based Expenditure Reporting Advisory Group** made up primarily of implementers

Together with ISBE and facilitators, this Advisory Group is building a **multi-year implementation plan, guidance, and training** to support LEAs in the transition to site-based expenditure reporting

Guidance was published at the end of January 2018, and **outreach** to districts and other **preparations** are underway



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

- **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 Reporting Framework

		Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures				
Sites	Enrollment	State and			State and			State and			<i>Total</i>	
		Federal	Local	Subtotal	Federal	Local	Subtotal	Federal	Local	Total	<i>Exclusions</i>	<i>Expenditures</i>
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

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



Guidance provides general instructions on how to meet the reporting requirement

This guidance answers the following questions:

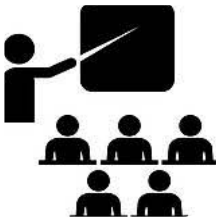
1. Which entities must report?
2. What does the reporting look like?
3. What expenditures must be included / should be excluded?
4. What student count should be used? Are there any exceptions?
5. How do we handle special circumstances, such as students educated outside the district or in charter schools?
6. What are alternatives and recommendations for handling centralized expenditures?

Guidance and other resources available at
www.isbe.net/site-based



Current Work and Working Groups

Value proposition, guiding principles,
guidance



Training



Data collection and calculation



Data visualization



Next steps

Milestone	Dates
Guidance released	January 30, 2018
Release webinars and video, in partnership with IASA & IASBO	February 2018
Training on calculations and data usage, in partnership with working group	March 2018 & ongoing
Data collection process determined, in partnership with working group	March 2018 & ongoing
Data visualization determined, in partnership with working group	May 2018 & ongoing
FY19 began with supports in place for site-based expenditure reporting	July 1, 2018
Pilot district data collection in IWAS	Jan-Mar 2019
Statewide data collection tool training	Apr-June 2019
Site-based expenditure reporting due to ISBE	Fall 2019



Recognition and feedback

- U.S. Department of Education invitation to speak at National ESEA Conference panel moderated by the department
- 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.”



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QUESTIONS/DISCUSSION