Illinois State Board of Education

ESSA Site-Based Expenditure Reporting

Single-Site LEAs

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Today's Discussion on Site-Based Expenditure Reporting for Single-Site LEAs

- Apply the ESSA requirement for site-based expenditure reporting to all LEAs in the state
- Walk through the basic process for reporting site-based expenditures with specific guidance for single-site LEAs
  1. Pull in all accounts
  2. Identify exclusions
  3. Identify site vs. centralized expenditures
  4. Submit

The ESSA Site-Based Expenditure Reporting requirement

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."

This requirement applies to single-site LEAs as well as every other LEA in the country

District's data collection produces this data table

		Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures				
Sites	Student FTE Enrollment	State and Federal	Local	Subtotal	State and Federal	Local	Subtotal	State and Federal	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**		
Charter ES	250	$634	$7,563	$8,197	$127	$986	$1,113	$761	$8,549	**$9,310**		
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*	*$439*	*$6,313*	*$6,752*	*$370*	*$2,620*	*$2,990*	*$809*	*$8,933*	***$9,742***	***$2,330,361***	***$13,728,071***
		C	A / C		B / C			(A+B)/ C			D	

This level of reporting detail are the only mandated collection. Visualizations are limited to these data and contextual data. LEAs may also optionally submit narratives and notation of allocation methodologies.

Data table to be submitted by single-site LEAs

		Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures				
Sites	Student FTE Enrollment	State and Federal	Local	Subtotal	State and Federal	Local	Subtotal	State and Federal	Local	Total	*Exclusions*	*Total Expenditures*
ES1	300	$344	$5,148	$5,493	$529	$2,781	$3,310	$874	$7,929	**$8,803**		
LEA	**300**	**$344**	**$5,148**	**$5,493**	**$529**	**$2,781**	**$3,310**	**$874**	**$7,929**	**$8,803**	*$535,400*	*$3,176,300*
	C		A / C			B / C			(A+B)/ C			D

Based on input from the Advisory Group, this level of reporting detail is the only mandated collection for Year 1

Reporting Timeline

Reporting Action	Date
IWAS System for SBER opens for reporting	Early July
All LEA submissions due in IWAS System	Mid-August
IWAS System for SBER still open for any submission edits as necessary	Mid-August through late August
IWAS System for SBER closes	Late August
Illinois Report Card published with SBER data	Late October

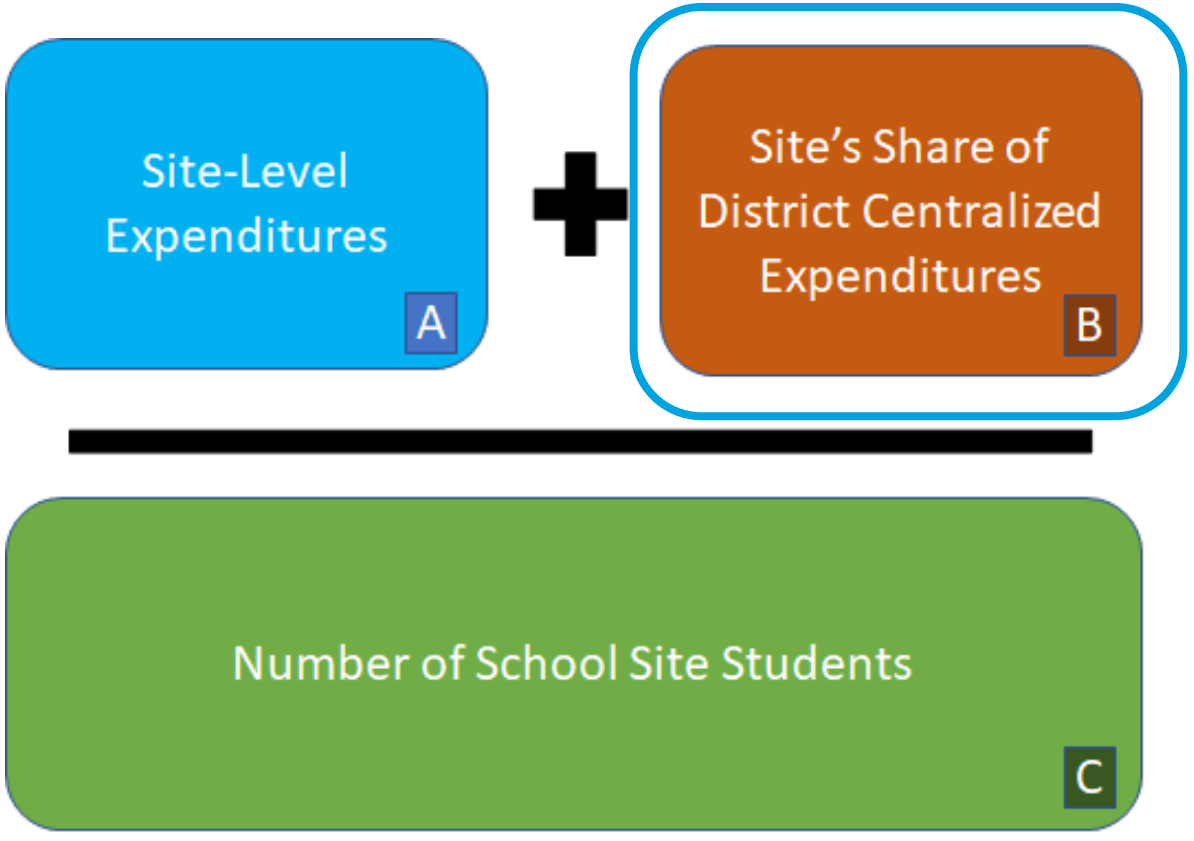
Single-site LEAs and centralized expenditures

Sites	Student FTE Enrollment	Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures				
		Federal	State and Local	Subtotal	Federal	State and Local	Subtotal	Federal	State and Local	Total	*Exclusions*	*Total Expenditures*
ES1	300	$344	$5,148	$5,493	$529	$2,781	$3,310	$874	$7,929	**$8,803**		
LEA	**300**	**$314**	**$5,148**	**$5,493**	**$529**	**$2,781**	**$3,310**	**$874**	**$7,929**	**$8,803**	***$535,400***	***$3,176,300***
		C	A / C		B / C			(A+B)/ C			D	

For discussion together:
Is it possible for a single-site LEA to have $0 in centralized expenditures?

The usual calculation of total per-pupil expenditures for any given school site

Per-pupil expenditures reported for each school shall comprise:



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

1. Confirm what is definitely a site-level expenditure (not centralized)

Under ESSA, these expenditures must be reported as site-level:

- Actual expenditures associated with personnel assigned exclusively to a particular site
- Actual non-personnel expenditures specifically attributable to a particular site

This step is often trickier for multiple-site LEAs, which may have site-level expenditures coded as centralized expenditures.

2. Determine whether you will report any centralized expenditures

From ISBE Reporting Guidance:

ISBE recognizes that the distinction between centralized expenditures and site-level expenditures may seem arbitrary **for single-site LEAs**. For single-site LEAs seeking clarity on when expenditures should be considered centralized vs. site-level, ISBE recommends that they consider **under what auspices an expenditure is incurred**. If an LEA incurs an expenditure because it is acting in the capacity of an LEA, then the expenditure could be considered a centralized expenditure. For example, providing board services is a responsibility borne by an LEA rather than by a school, and so board services costs likely belong in the centralized expenditure column.

Typical centralized expenditures for multiple-site LEAs: transportation, food services, board services, fiscal services, operations and maintenance, superintendent's salary and benefits

FAQ on site-level vs. centralized for single-site LEAs

- How do I allocate the superintendent who also acts as building principal for our single site?
  - Recommendation: if reasonable, divide up what % of the time the employee performs duties solely related to running the school as principal. Allocate the remaining portion of the employee's time as a centralized expenditure to represent district superintendent duties.

In determining if/how to report centralized expenditures, consider what best represents your LEA's reality.
For this topic, ISBE issues recommendations and guidance, not mandates.

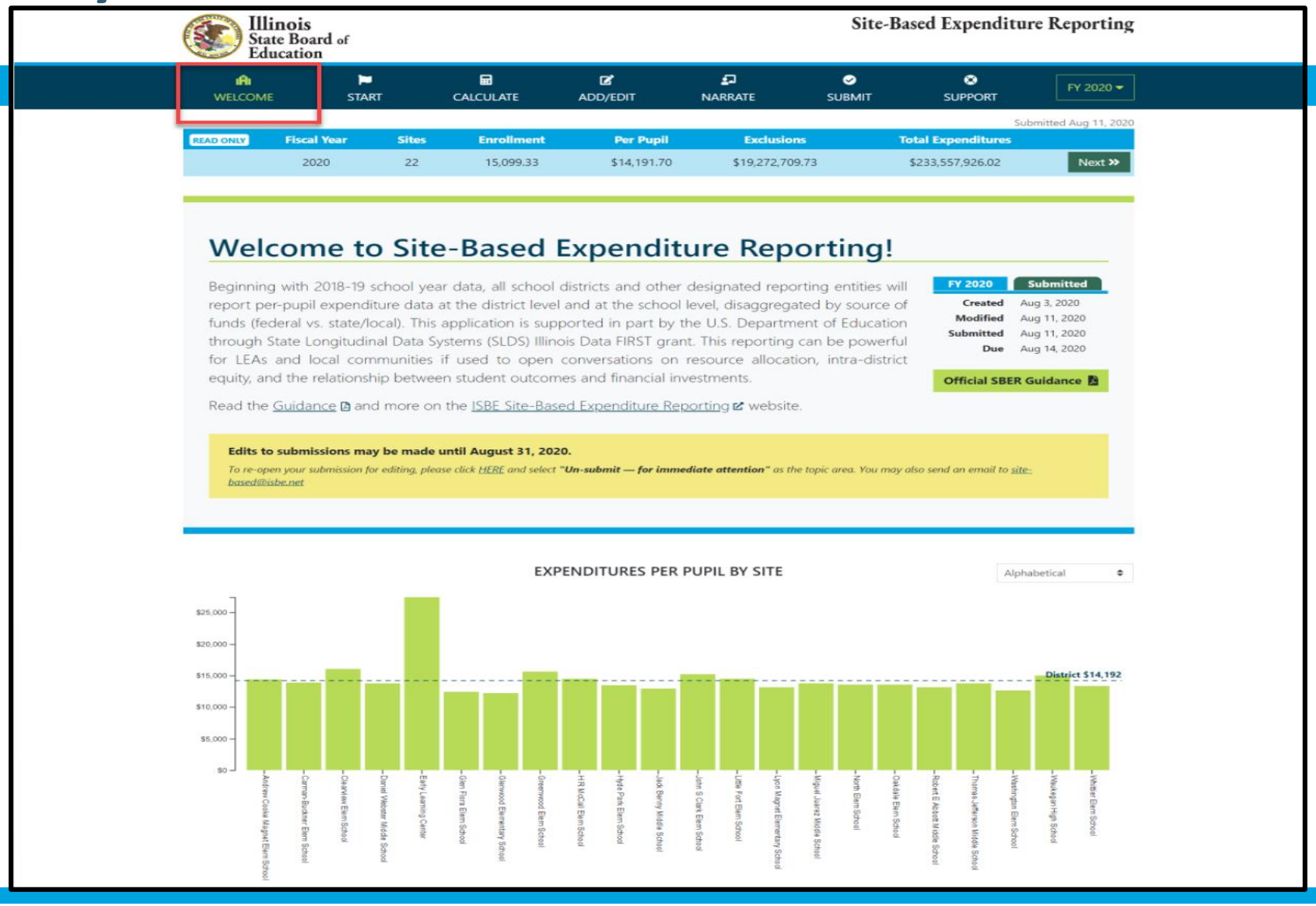
After I report my data and I have a basic sense of site-level vs. Centralized, then what?

1. Pull in all of your accounts
2. Pull out excluded expenditures
3. Identify site-level vs. centralized expenditures
4. Submit your final data set through IWAS

Optional ISBE tools available in IWAS to support your calculation and collection:

- *In-app data calculation process*
- *Data calculation template*
- *Data collection template*

IWAS System for SBER



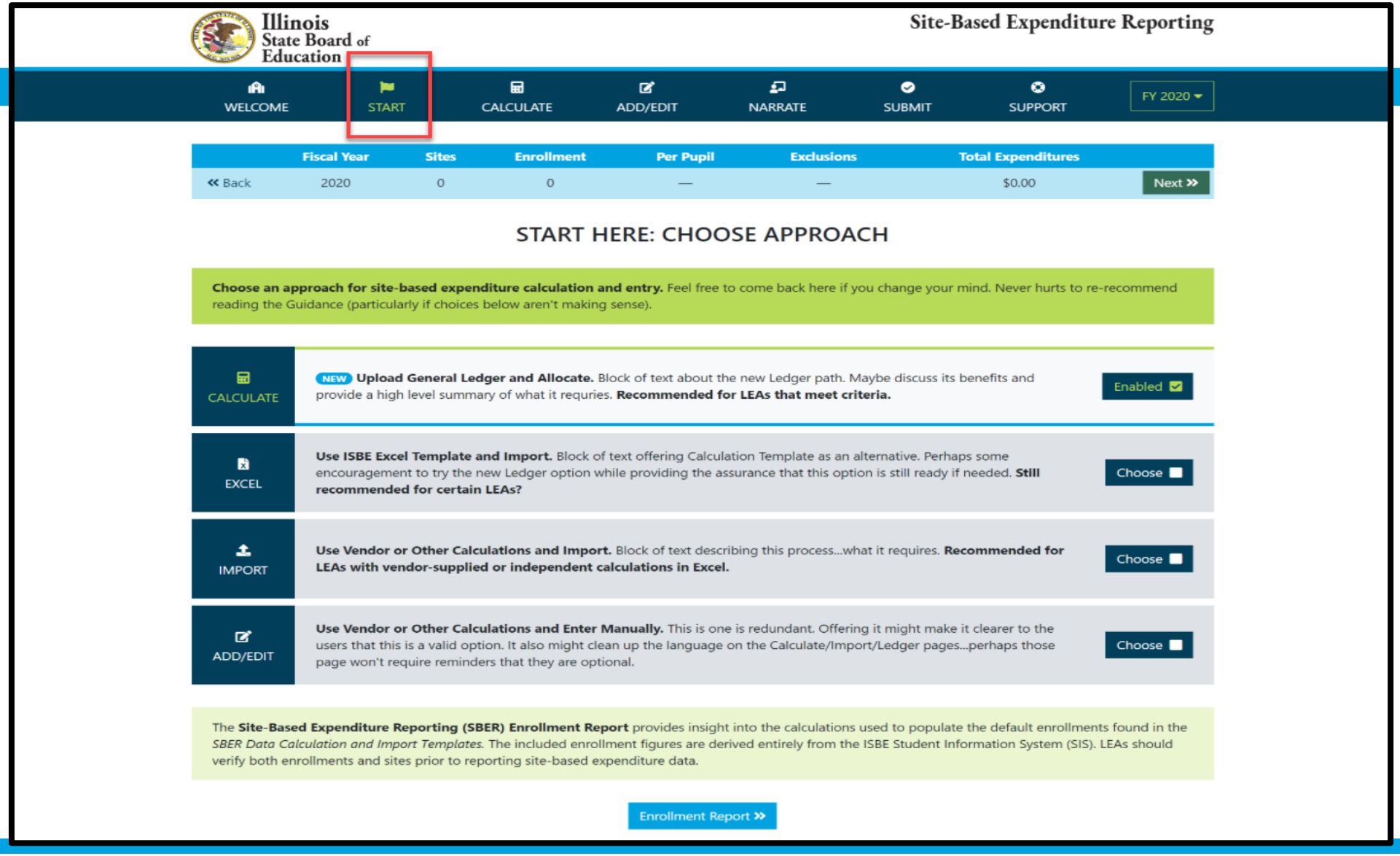
Accessing IWAS System for SBER

LEA superintendents have automatic access to the IWAS application for site-based expenditure reporting. ISBE encourages superintendents to grant access to anyone else in the district who will be responsible for compiling the LEA's site-based expenditure data submission.

To complete IWAS authentication,

1. Sign into IWAS via System Quick Links from the ISBE home page.
2. Select "IWAS: ISBE Web Application Security."
3. Log in using IWAS login name and password.
4. Upon login, click on "System Listings."
5. Under the Annual section of Reporting Category, click the system description "Site-Based Expenditure Reporting System" to access the System home page.
6. **District administrators** will be automatically authorized to access the IWAS system
7. **Other district users** will click on "Sign Up Now" button associated with the Site-Based Expenditure Reporting System to proceed to request authorization. This request sends an electronic request to the district superintendent for authorization. After authorization, district users will receive an email confirmation from the district superintendent or their designee.
8. For assistance in signing up to use systems listed within IWAS, refer to the IWAS User Guide and Training video under the IWAS Help section.

Start page within SBER system



In-app data calculation process available on IWAS

- What is In-app Data Calculation option?

  The In-app calculation process is a new option available for FY 2021 reporting that allows LEAs to upload their Expense Report directly into IWAS. This new feature will enable users to follow step–by–step instructions in alignment with ISBE reporting guidance to calculate expenditures per-pupil by site.

- How will this template help?
  - Minimal or No Excel familiarity required to use the in-app calculation option.
  - Final Calculated Per-Pupil Expenditures are automatically populated into IWAS
  - No dependency on vendor support
  - Offers future customization opportunities

    E.g., the in-app Calculation process offer every LEA the opportunity to memorialize the process for future years.

- The guidance document and other site-based reporting resources will be useful to have on hand while completing the workbook:
  - https://www.isbe.net/Documents/ISBE-Site-Based-Expenditure-Reporting-Guidance.pdf
  - https://www.isbe.net/site-based
  - https://attendee.gotowebinar.com/recording/6853089248863089923
  - https://www.isbe.net/Documents/ESSA-Site-Based-Reporting-Data-Calc-Temp-Instructions.pdf

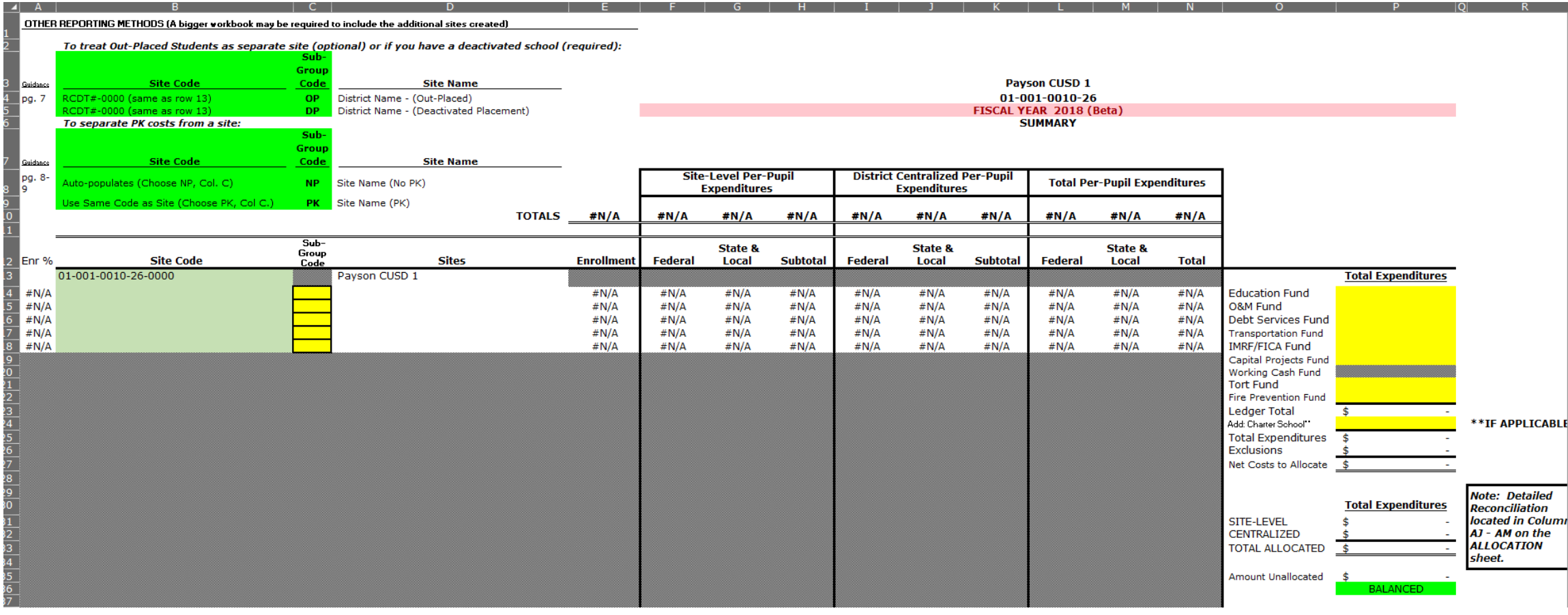
Data Calculation Template available on IWAS

- What is this?
  - The data calculation template is an **optional** tool to aid in the completion of the Site-Based Expenditure Reporting required by ESSA.
  - Some LEAs will use the data calculation template; others may use a vendor product; still others may prepare their Site-Based Expenditure data by hand on their own.

- How will this template help?
  - This tool will help districts organize their financial data and give districts the ability to allocate their expenditures accurately by site.

- The guidance document and other site-based reporting resources will be useful to have on hand while completing the workbook:
  - https://www.isbe.net/Documents/ISBE-Site-Based-Expenditure-Reporting-Guidance.pdf
  - https://www.isbe.net/site-based
  - https://attendee.gotowebinar.com/recording/6853089248863089923
  - https://www.isbe.net/Documents/ESSA-Site-Based-Reporting-Data-Calc-Temp-Instructions.pdf

Summary Sheet



OTHER REPORTING METHODS (A bigger workbook may be required to include the additional sites created)

To treat Out-Placed Students as separate site (optional) or if you have a deactivated school (required):

Guidance	Site Code	Sub-Group Code	Site Name
pg. 7	RCDT#-0000 (same as row 13)	OP	District Name - (Out-Placed)
	RCDT#-0000 (same as row 13)	DP	District Name - (Deactivated Placement)

To separate PK costs from a site:

Guidance	Site Code	Sub-Group Code	Site Name
pg. 8-9	Auto-populates (Choose NP, Col. C)	NP	Site Name (No PK)
	Use Same Code as Site (Choose PK, Col C.)	PK	Site Name (PK)

Payson CUSD 1
01-001-0010-26
FISCAL YEAR 2018 (Beta)
SUMMARY

					Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures		
			TOTALS	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Enr %	Site Code	Sub-Group Code	Sites	Enrollment	Federal	State & Local	Subtotal	Federal	State & Local	Subtotal	Federal	State & Local	Total
	01-001-0010-26-0000		Payson CUSD 1										
#N/A				#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
#N/A				#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
#N/A				#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
#N/A				#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
#N/A				#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A

	Total Expenditures
Education Fund	
O&M Fund	
Debt Services Fund	
Transportation Fund	
IMRF/FICA Fund	
Capital Projects Fund	
Working Cash Fund	
Tort Fund	
Fire Prevention Fund	
Ledger Total	$ -
Add: Charter School**	
Total Expenditures	$ -
Exclusions	$ -
Net Costs to Allocate	$ -

**IF APPLICABLE

	Total Expenditures
SITE-LEVEL	$ -
CENTRALIZED	$ -
TOTAL ALLOCATED	$ -
Amount Unallocated	$ -
	BALANCED

Note: Detailed Reconciliation located in Columns AJ - AM on the ALLOCATION sheet.

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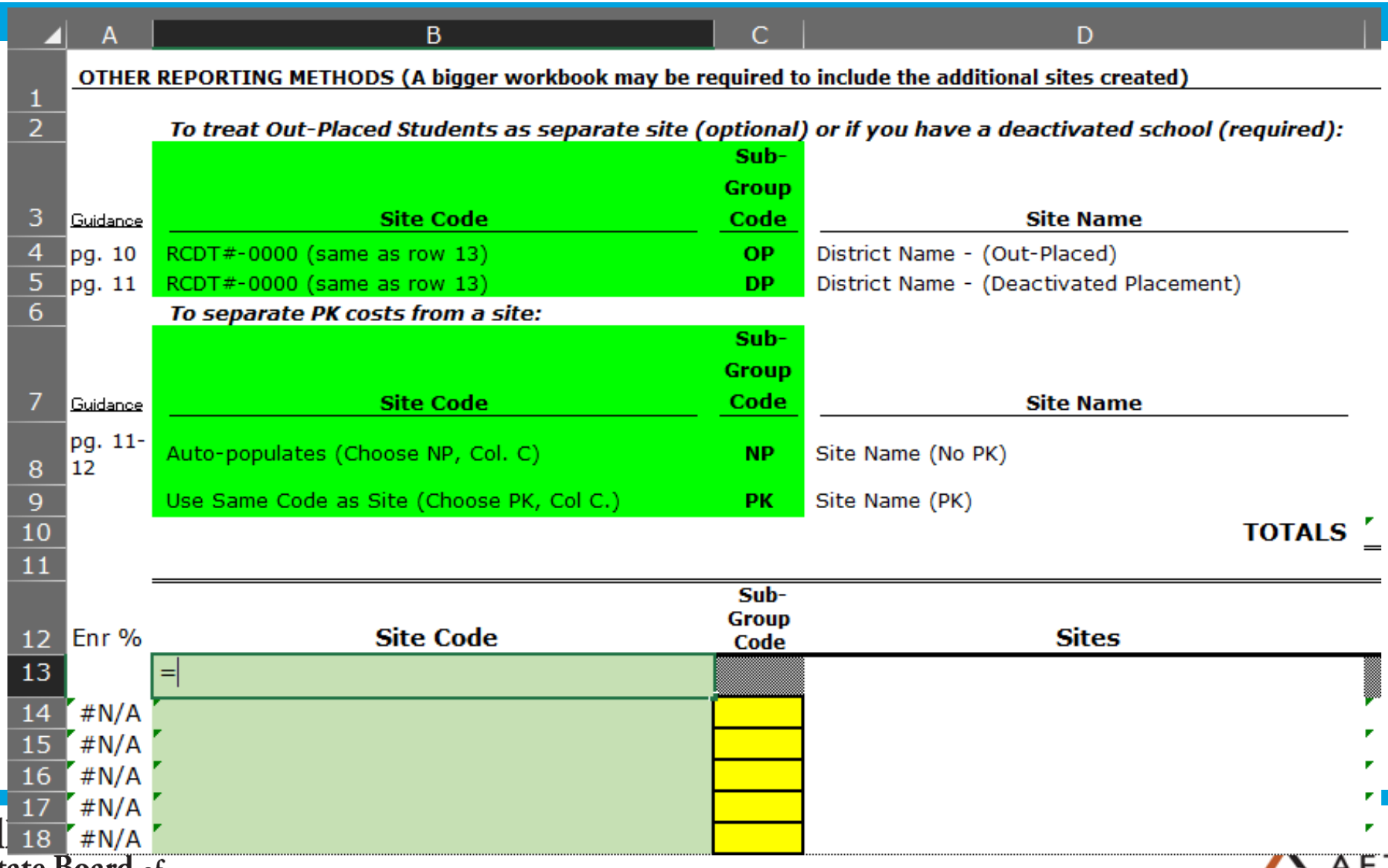
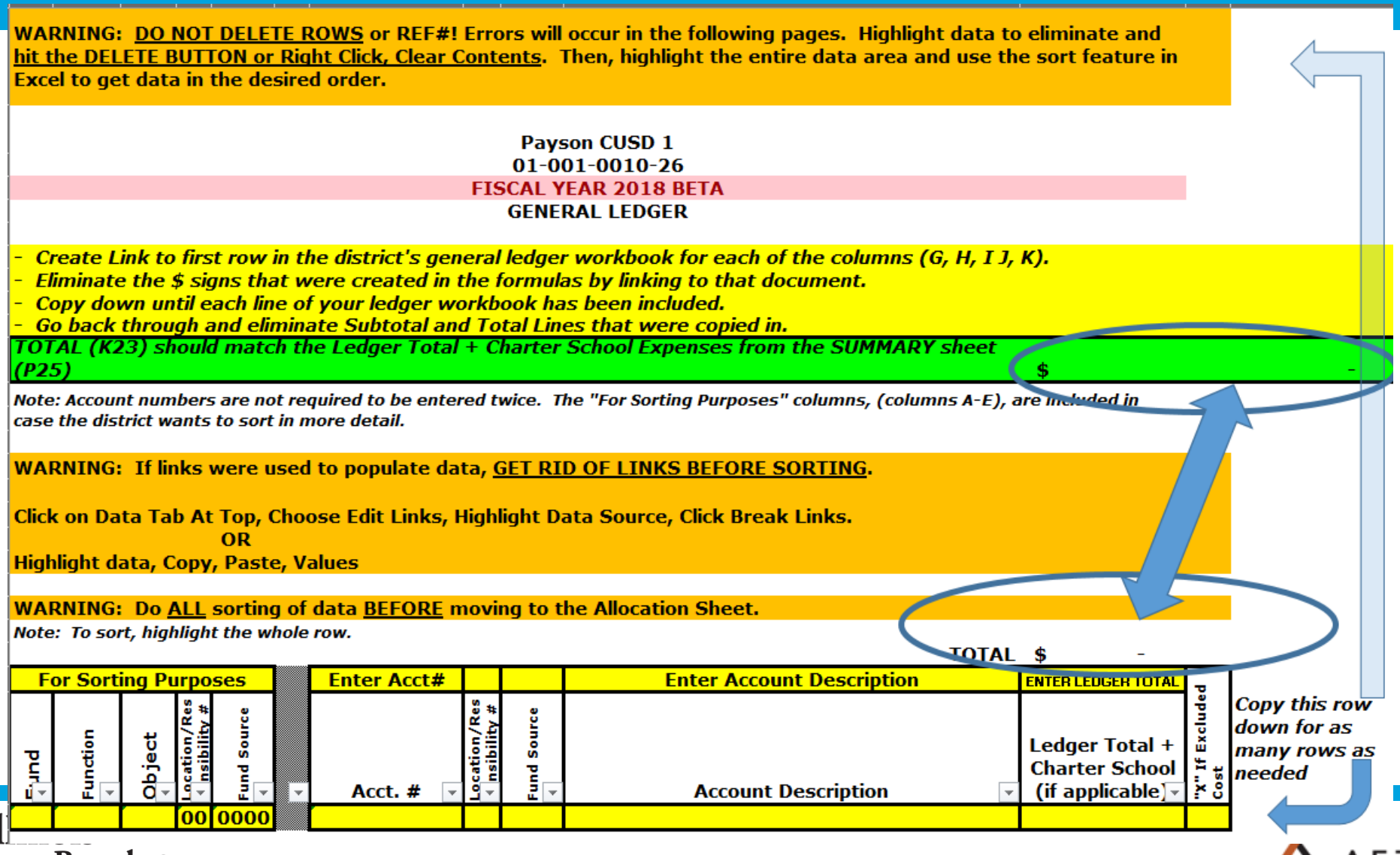
Summary Sheet



	A	B	C	D
1		**OTHER REPORTING METHODS (A bigger workbook may be required to include the additional sites created)**		
2		***To treat Out-Placed Students as separate site (optional) or if you have a deactivated school (required):***		
3	Guidance	**Site Code**	**Sub-Group Code**	**Site Name**
4	pg. 10	RCDT#-0000 (same as row 13)	**OP**	District Name - (Out-Placed)
5	pg. 11	RCDT#-0000 (same as row 13)	**DP**	District Name - (Deactivated Placement)
6		***To separate PK costs from a site:***		
7	Guidance	**Site Code**	**Sub-Group Code**	**Site Name**
8	pg. 11-12	Auto-populates (Choose NP, Col. C)	**NP**	Site Name (No PK)
9		Use Same Code as Site (Choose PK, Col C.)	**PK**	Site Name (PK)
10				**TOTALS**
11				
12	Enr %	**Site Code**	**Sub-Group Code**	**Sites**
13		=		
14	#N/A			
15	#N/A			
16	#N/A			
17	#N/A			
18	#N/A			

General Ledger

Bringing the District's Expenditures into the Workbook



WARNING: DO NOT DELETE ROWS or REF#! Errors will occur in the following pages. Highlight data to eliminate and hit the DELETE BUTTON or Right Click, Clear Contents. Then, highlight the entire data area and use the sort feature in Excel to get data in the desired order.

Payson CUSD 1
01-001-0010-26
FISCAL YEAR 2018 BETA
GENERAL LEDGER

- *Create Link to first row in the district's general ledger workbook for each of the columns (G, H, I J, K).*
- *Eliminate the $ signs that were created in the formulas by linking to that document.*
- *Copy down until each line of your ledger workbook has been included.*
- *Go back through and eliminate Subtotal and Total Lines that were copied in.*

TOTAL (K23) should match the Ledger Total + Charter School Expenses from the SUMMARY sheet (P25) $ -

Note: Account numbers are not required to be entered twice. The "For Sorting Purposes" columns, (columns A-E), are included in case the district wants to sort in more detail.

WARNING: If links were used to populate data, GET RID OF LINKS BEFORE SORTING.

Click on Data Tab At Top, Choose Edit Links, Highlight Data Source, Click Break Links.
OR
Highlight data, Copy, Paste, Values

WARNING: Do ALL sorting of data BEFORE moving to the Allocation Sheet.

Note: To sort, highlight the whole row.

TOTAL $ -

For Sorting Purposes						Enter Acct#			Enter Account Description	ENTER LEDGER TOTAL	
Fund	Function	Object	Location/Responsibility #	Fund Source		Acct. #	Location/Responsibility #	Fund Source	Account Description	Ledger Total + Charter School (if applicable)	"x" If Excluded Cost
			00	0000							

Copy this row down for as many rows as needed

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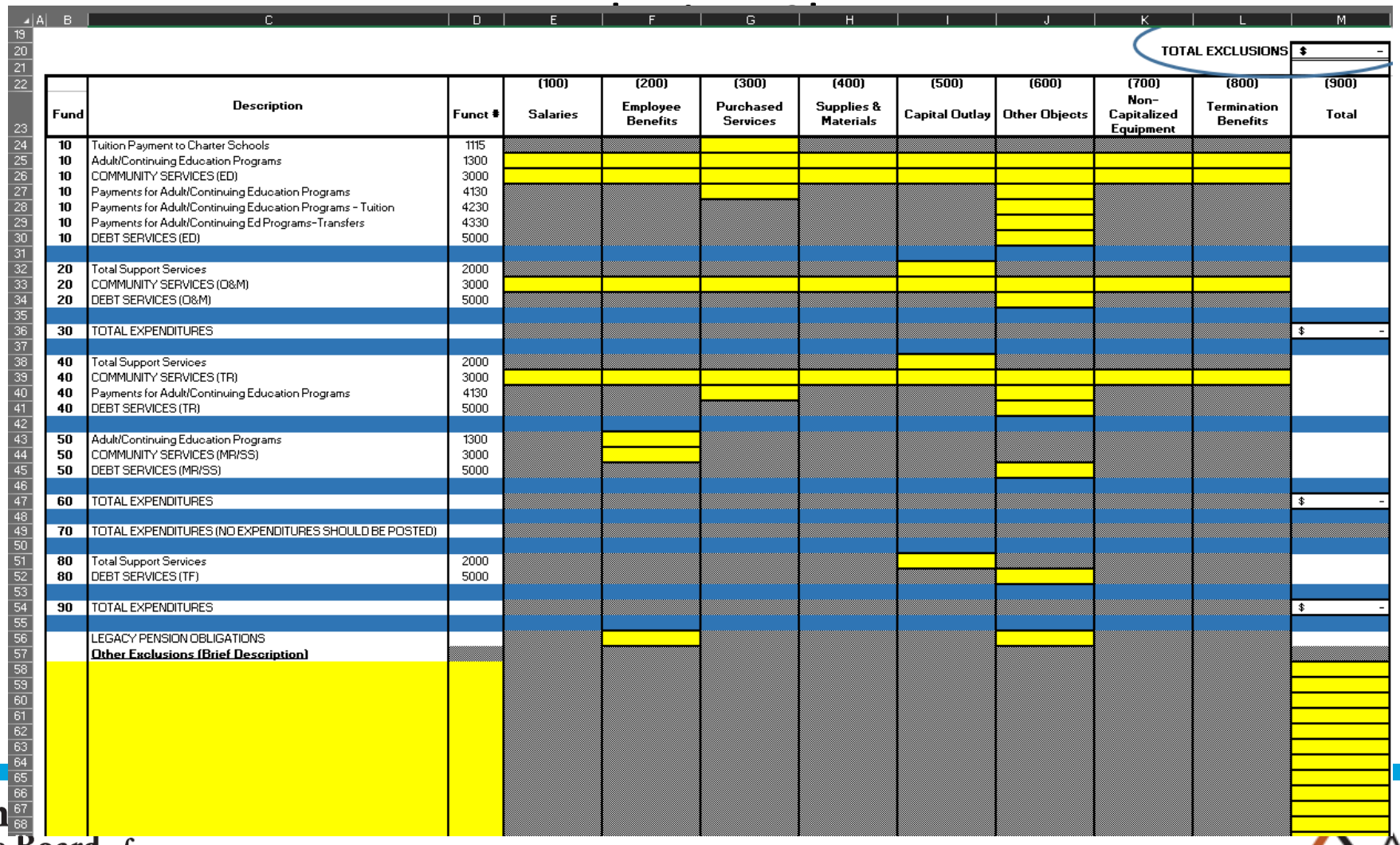
Exclusions



	A	B	C	D	E	F	G	H	I	J	K	L	M
19													
20												TOTAL EXCLUSIONS	$ -
21													
22		Fund	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
24		10	Tuition Payment to Charter Schools	1115									
25		10	Adult/Continuing Education Programs	1300									
26		10	COMMUNITY SERVICES (ED)	3000									
27		10	Payments for Adult/Continuing Education Programs	4130									
28		10	Payments for Adult/Continuing Education Programs - Tuition	4230									
29		10	Payments for Adult/Continuing Ed Programs-Transfers	4330									
30		10	DEBT SERVICES (ED)	5000									
31													
32		20	Total Support Services	2000									
33		20	COMMUNITY SERVICES (O&M)	3000									
34		20	DEBT SERVICES (O&M)	5000									
35													
36		30	TOTAL EXPENDITURES										$ -
37													
38		40	Total Support Services	2000									
39		40	COMMUNITY SERVICES (TR)	3000									
40		40	Payments for Adult/Continuing Education Programs	4130									
41		40	DEBT SERVICES (TR)	5000									
42													
43		50	Adult/Continuing Education Programs	1300									
44		50	COMMUNITY SERVICES (MR/SS)	3000									
45		50	DEBT SERVICES (MR/SS)	5000									
46													
47		60	TOTAL EXPENDITURES										$ -
48													
49		70	TOTAL EXPENDITURES (NO EXPENDITURES SHOULD BE POSTED)										
50													
51		80	Total Support Services	2000									
52		80	DEBT SERVICES (TF)	5000									
53													
54		90	TOTAL EXPENDITURES										$ -
55													
56			LEGACY PENSION OBLIGATIONS										
57			**Other Exclusions (Brief Description)**										
58													
59													
60													
61													
62													
63													
64													
65													
66													
67													
68													

Exclusions

- As per SBER guidelines, enter any specific exclusions that your district may have.
- The intent behind these exclusions 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

Ongoing

- Reflect expenditures that are largely ongoing, normal course resource allocations

Note: If the district's exclusions match the intent of the exclusion in guidance, but do not match the function code, the costs may still be excluded. Likewise, if the district is using a function code that does not meet the intent of the exclusion in guidance, those costs should be included.

Example: If a district has adult/continuing education programs but is not using the 1300 function code, the district is still allowed to exclude those costs.

Exclusions (see p. 11 of Reporting Guidance)

1. Fund 30: Bond and Interest Fund (Debt Service Fund)
2. Fund 60: Site and Construction/Capital Improvements Fund
3. Fund 70: Working Cash Fund
4. Fund 90: Fire Prevention and Safety Fund
5. Function 1115: Tuition Payments to Charter Schools
6. Function 1300: Adult/Continuing Education Programs
7. Function 3000: Community Services
8. 4130, 4230, and 4330: Payments to Other Governmental Agencies for Adult/Continuing Education Programs
9. Function 5000: Debt Services
10. Object 500: Capital Outlay except for those in Fund 10 (Education), which should be included
11. 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.
12. Legacy Pension Obligations
13. Reimbursable Expenditures: These expenditures should be excluded only in cases in which the reimbursement is from an LEA that is already reporting the expenditure on its own books

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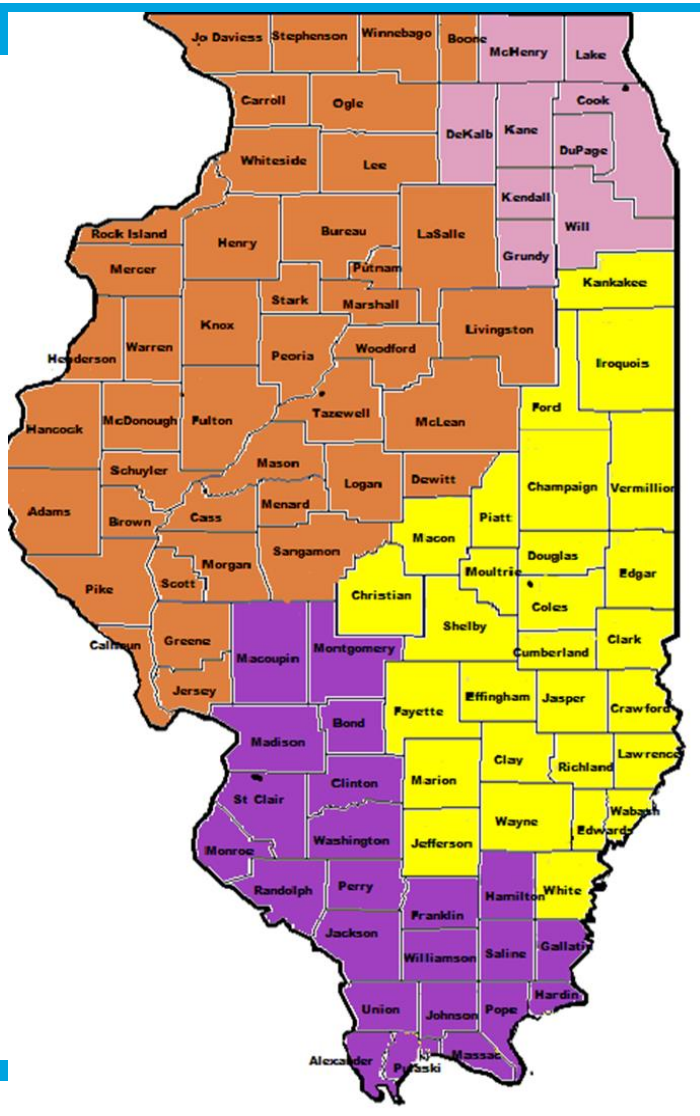

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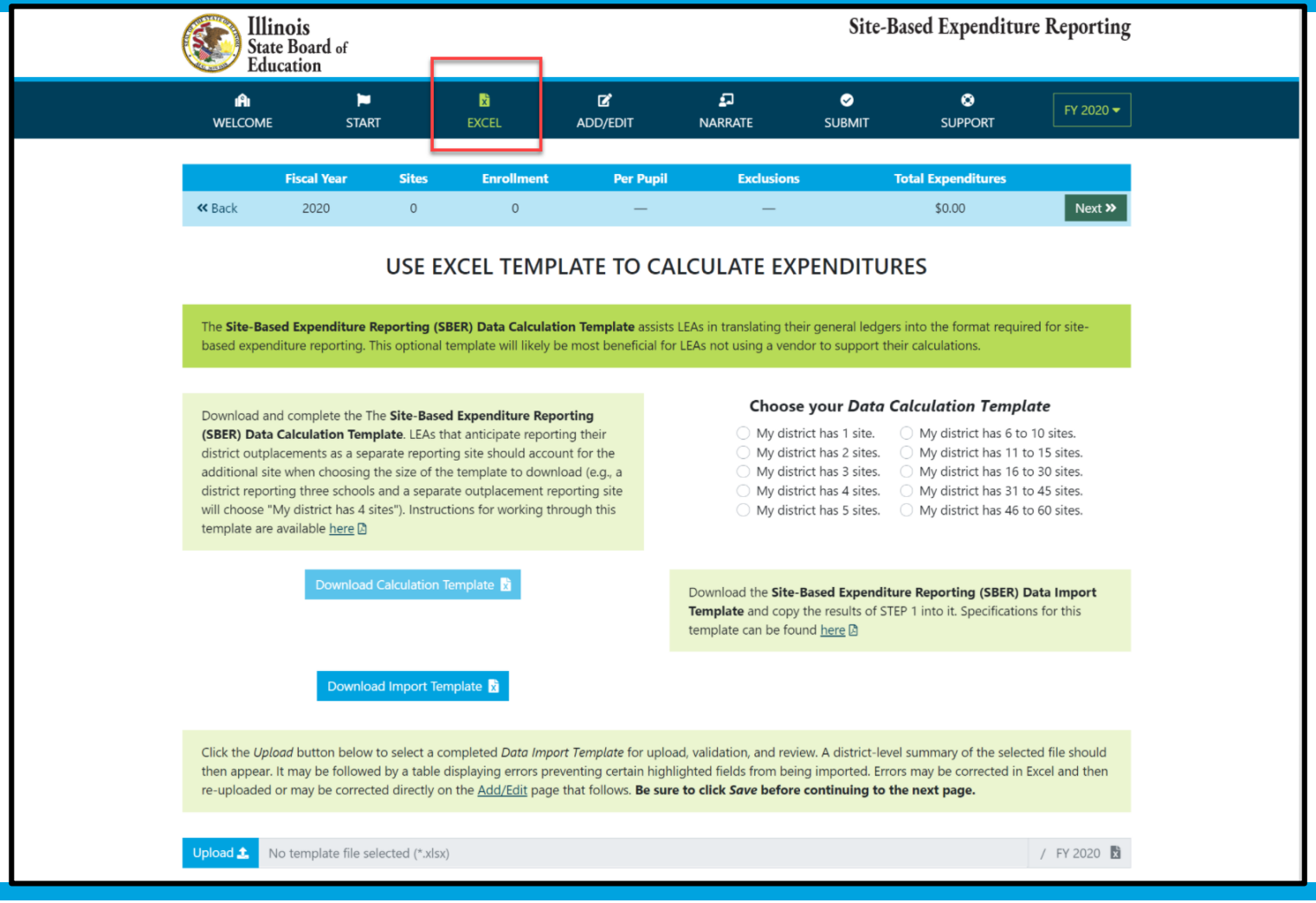
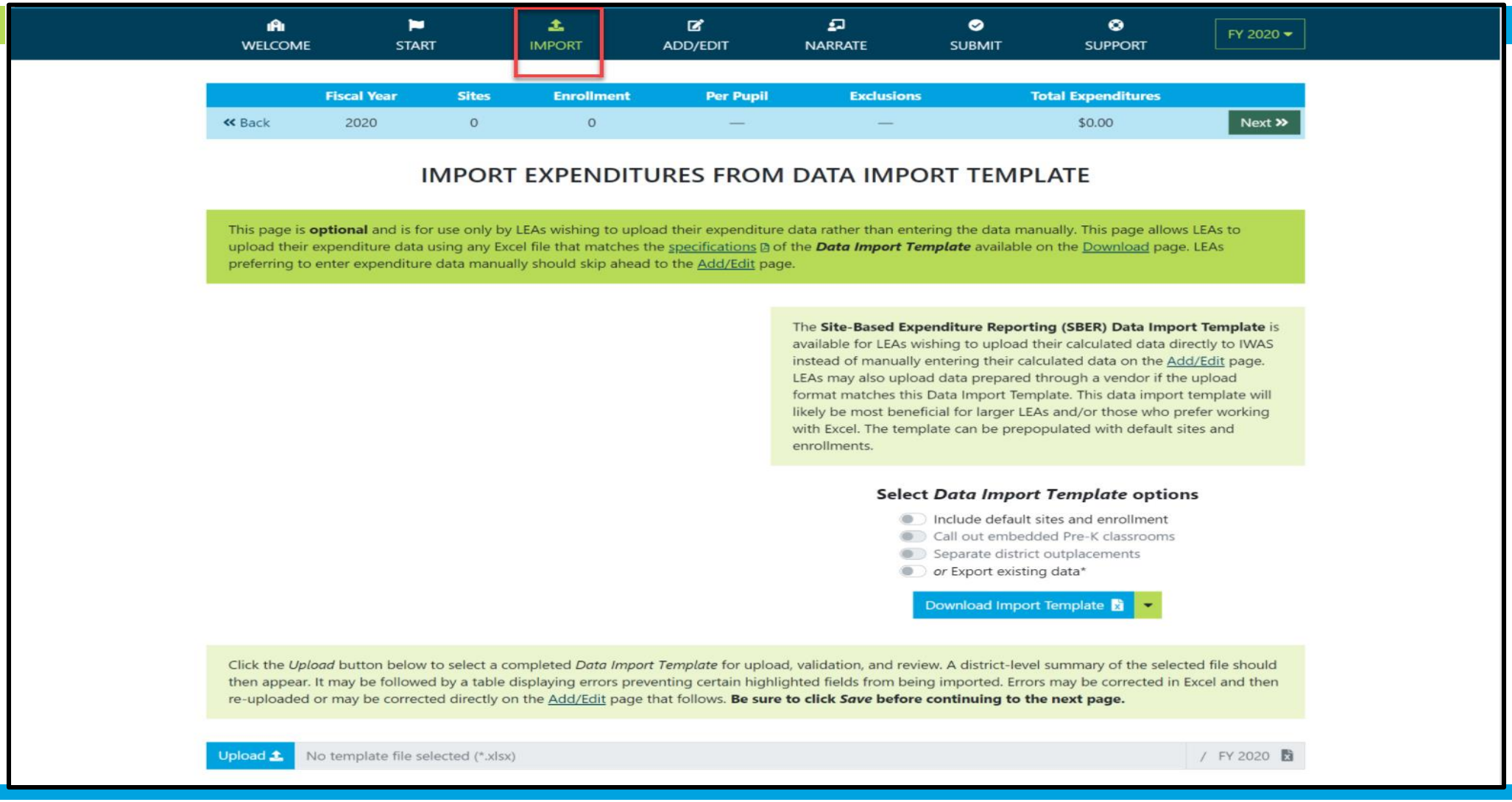
Data calculation template available on IWAS



Other supports available on IWAS



For further information

- See resources available at www.isbe.net/site-based
- Send any questions after reviewing resources to site-based@isbe.net
- Sign up for office hours at https://calendly.com/site-based. If no hours are available that work for you, email site-based@isbe.net to set up an alternative time.