

ESSA SITE-BASED EXPENDITURE REPORTING

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

ESSA requires that State Education Agencies 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.”*

ESSA SITE-BASED EXPENDITURE REPORTING

BY FOLLOWING THE GUIDANCE, DISTRICTS CAN CALCULATE TOTAL PER-PUPIL EXPENDITURES FOR ANY SCHOOL SITE

Per-pupil expenditures reported for each school shall comprise:

Contains:

1. Actual personnel assigned exclusively to a particular site
2. Actual non-personnel expenditures specifically attributable to a particular site



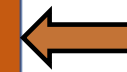
Site-Level
Expenditures

A



Site's Share of
District Centralized
Expenditures

B



Contains:

Everything else!
Likely, most
central office and
shared services
costs

Number of School Site Students

C

ESSA SITE-BASED EXPENDITURE REPORTING

BY FOLLOWING THE GUIDANCE, DISTRICTS WILL BE ABLE TO PRODUCE AND SUBMIT THIS DATA TABLE TO ISBE

		Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures				
Sites	Enrollment	State and			State and			State and			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	

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