



River Forest
Public Schools

New Site-Based Reporting Requirements

Committee of the Whole Meeting
May 1, 2018

ESSA Site-Based Expenditure Reporting

ESSA requires that school districts 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

WHY?

- Empowers districts and communities to **assess and improve equity**
- Enables districts and communities to gain a better understanding of the **relationship between student outcomes and financial resources**
- Enables districts, individual schools, and the state to **identify evidence-based best practices and opportunities to foster innovation** between peers

WHEN?

- Account for site-based exp reporting – **7/1/18** (for fiscal year 2019)
- Site-based exp reporting due to ISBE – **Fall 2019** (for fiscal year 2019)

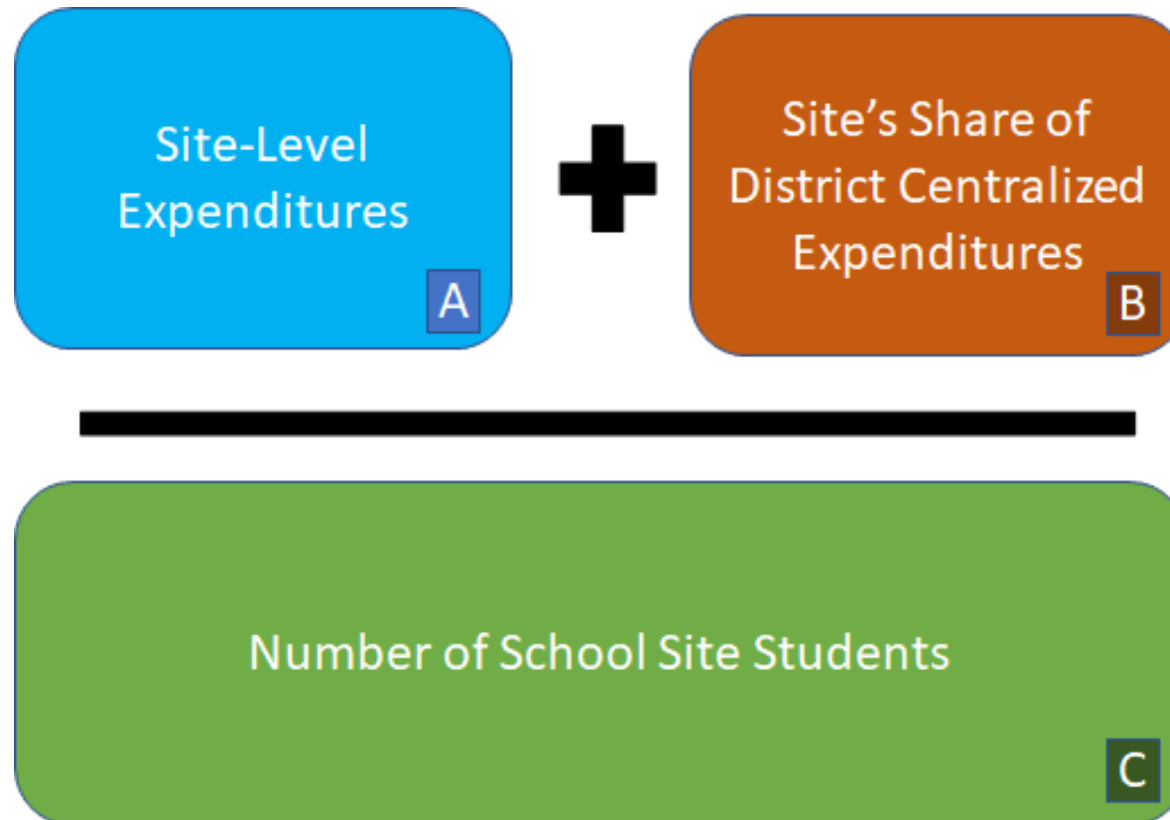
ESSA Site-Based Expenditure Reporting

ISBE has made a guidance document available providing instructions about the reporting requirement. Highlights for District 90 are:

- All expenditures for students PK – 8 (including those in an out-of-district private facility) will be included in their home school site's reporting; part time students are reported as 0.5.
- Per-pupil expenditures = (site-level expenditures + site's share of district centralized expenditures) / # of school site students
- Districts choose the allocation methodology for their district centralized expenditures

Site-Based Expenditure Reporting Framework

Per-Pupil expenditures reported for **each school** shall comprise:



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
C		A / C			B / C			(A+B)/ C			D	

Note: Expenditures must be disaggregated by source of fund (federal vs. state/local). Also note the Total Exclusions and Total Expenditures must be noted in reporting (Item D).

This level of reporting detail will be the only mandated collection for Year 1, along with notation of allocation methodologies

ESSA Site-Based Expenditure Reporting

What we are doing now? In order to begin accounting for expenditures on 7/1/18, we are:

- Expanding our general ledger chart of accounts to allocate **ALL** expenditures to sites.
- Determining appropriate allocation methodology for centralized expenditures.
- Ensuring that **ALL** personnel are assigned to a location code (or multiple location codes) for payroll.
- Ensure items **excluded** from reporting are easily identifiable.

ESSA Site-Based Expenditure Reporting

Questions?