



# Ways ISBE Data and Tools Can Assist Your Business Office

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# Introductions

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# Good Morning!



Please use your phone to wake up and warm up by joining at


## menti.com


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# 1. Adequacy Gap Calculator

 Are we over or understaffed?

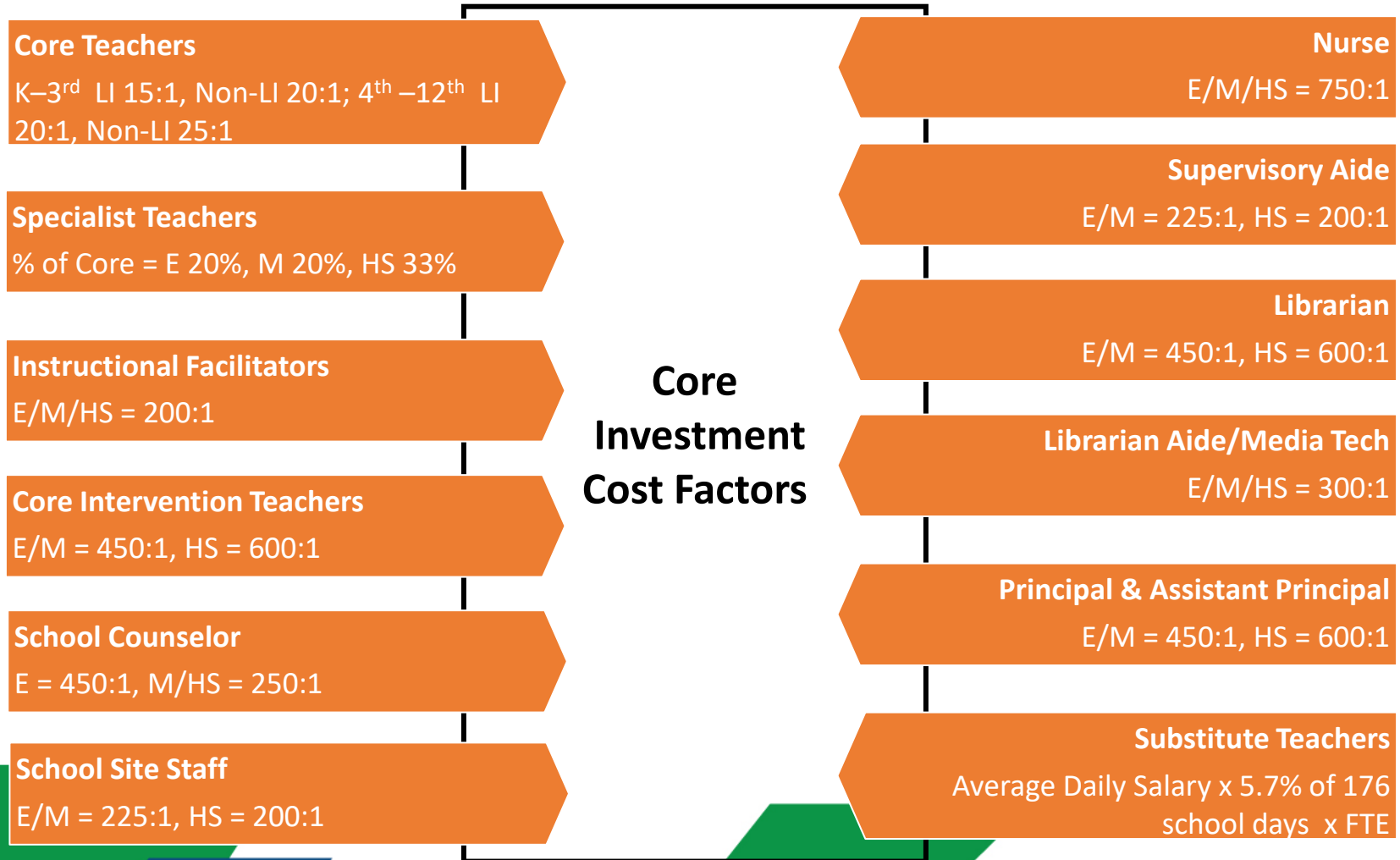
 Based on enrollment and school type, EBF determines prototypical staffing FTEs using ratios set in statute (105 ILCS 5/18-8.15)

 Avg. state salaries used for costs of prototypical staffing

 Adjustment to costs based on location

 Investments described in EBF's Core Investments and Additional Investments.

# Adequacy Target – Core Investments



# Additional Investment Cost Factors

## Low-Income

- Intervention Teacher (125:1)
- Pupil Support (125:1)
- Extended Day Teacher (120:1)
- Summer School Teacher (120:1)

Uses Low-Income Count

## English Learner

- Intervention Teacher (125:1)
- Pupil Support (125:1)
- Extended Day Teacher (120:1)
- Summer School Teacher (120:1)
- English Learner Core Teacher (100:1)

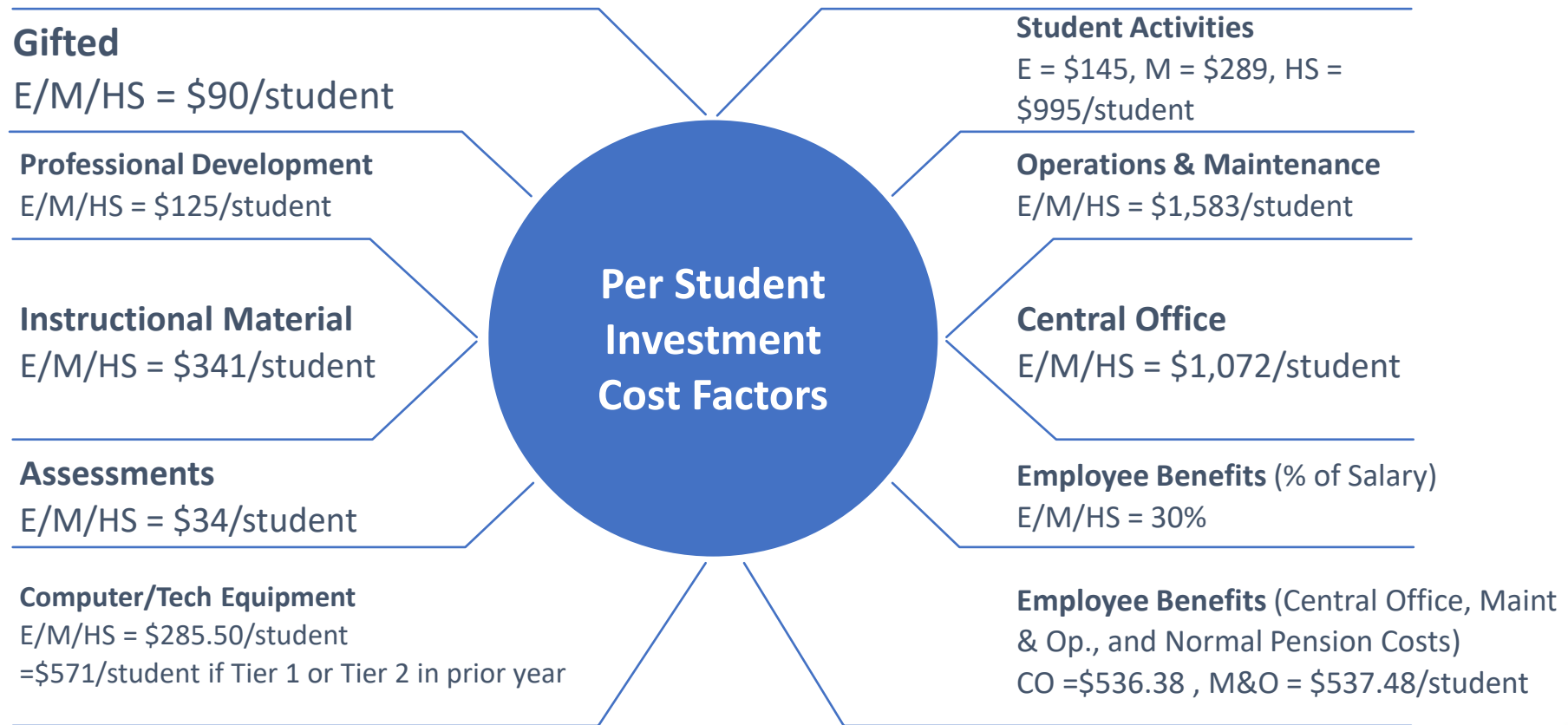
Uses English Learner Count

## Special Education

- Special Education Teacher (141:1)
- Instructional Assistant (141:1)
- Psychologist (1000:1)

Uses Average Student Enrollment

# Adequacy Target – Per Student Investments



Updated for FY 26

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# Notes on Adequacy Target

While a dollar amount is associated with each cost factor, this does NOT equate to the funding a district will receive.

Adequacy target is used in the ratio that determines the district's Percent of Adequacy.

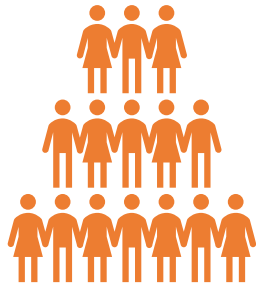
$$\frac{\textit{Final Resources}}{\textit{Adequacy Target}} = \% \textit{ of Adequacy}$$

% of adequacy is used in a calculation to determine additional tier funding (when funding is available)

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# Guiding Thoughts



How are we staffed, and is there intentionality to that staffing?



Are we understaffed, and do we have deficits in learning because of the staffing structure?



Is there a relationship between this gap analysis and our student achievement data?

# 2. ILEARN

District	I LEARN		County
Revenue+Expenditures	<h3>Illinois Local Education Agency Retrieval Network</h3> <p>The Illinois State Board of Education's mission is to provide each and every child with safe and healthy learning conditions, great educators, and equitable opportunities by practicing data-informed stewardship of resources and policy development, all done in partnership with educators, families, and stakeholders.</p> <p>The Illinois Local Education Agency Retrieval Network (ILEARN) is a resource to help you learn about the education system within Illinois. The network provides information on how school business is conducted. ILEARN allows you to access school district financial information about a specific <b>school district, county, region, or area</b> within the state or compare the data within each section.</p> <p>Click on "Revenue+Expenditures" or "Per Student/Tax Information" to learn more.</p> <p>Click the arrow to the right to:</p> <ul style="list-style-type: none"><li>View other resources</li><li>ILEARN definitions</li><li>Data details</li><li>ILEARN area map</li><li>Statewide revenue and expenditure graph</li><li>ISBE website links</li></ul> <p>Click Below for Links/Charts </p>	Revenue+Expenditures	
Per Student/Tax Information		Per Student/Tax Information	
Compare		Compare	
Revenue+Expenditures		Revenue+Expenditures	
Per Student/Tax Information		Per Student/Tax Information	
Region		Area	
Revenue+Expenditures		Revenue+Expenditures	
Per Student/Tax Information		Per Student/Tax Information	
Compare		Compare	
Revenue+Expenditures	Revenue+Expenditures		
Per Student/Tax Information	Per Student/Tax Information		

# Guiding Questions



How do per-pupil expenditures compare to similar districts (by size, region, or demographics)?



What percentage of budget is spent on instruction vs. administration vs. support services, and how does that compare statewide?



How efficiently are we using state and local revenues compared to peer districts?



Are there spending areas where we are outliers, and do those differences align with our strategic priorities?



Where do unusually high or low OEPP or taxes appear?

# *Where does our district rank?*

- Revenue
- Expenses
- EAV
- Tax Rates
- OEPP
- PCTC
- ADA



Last Tab (19/19)

# 3. Internal Control Handbook – Updated!

Network of ***checks and balances*** incorporated into an accounting system which ***detects errors*** and irregularities so they can be eliminated within a timely period.

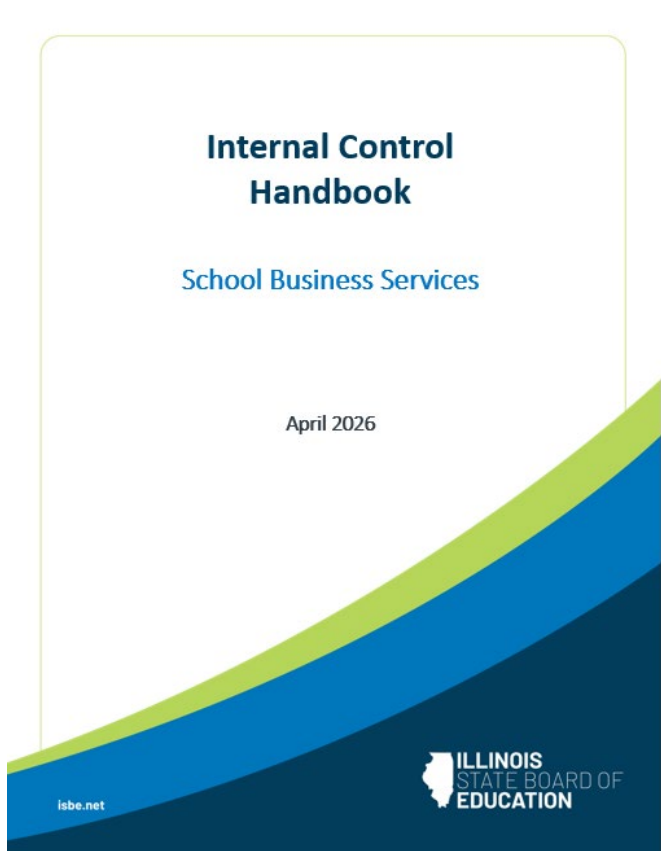


# ABC

- Authorization
- Bookkeeping
- Custody



- Separation of Duties** is critical in the transaction process. No single person should be responsible for all 3 pieces:
- Authorizing the execution of a transaction.
  - Recording the authorized transaction in the system.
  - Having custody (direct handling) of the related asset.



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Common problem - not all districts have capacity to fully segregate duties. Handbook has models for business offices with:

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**2 staff members**

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**3 staff members**

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**4 or more staff members**

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# 4. Historical Archives

The following reports are available via ISBE's [Cerberus Server](#). Click the link, enter "finread" in the username, and then click "Sign-in". This application **does not require a password**.

- Annual Financial Reports (1999–current)
- Annual Statements of Affairs (2006–2024)
- Charter School Audits (2009–current)
- Capital Needs Assessment Instruments (2008–current)
- Financial Profile Score Reports (2010–current)
- Operational Funds Reserve Reduction Plans (2025–current)
- Regional Superintendent's Annual Reports (2004–2019)
- School District Budgets (2007–current)

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# 5. Forecasting Tool



# Accessing the Forecasting Tool

- Illinois Report Card [Website](#)
- Forecasting Tool [Instructions](#)
- IRC My Data Dashboard - [How to Access](#) \*

**\* See Pages 15 & 18**

Use Position Codes 114 & 902 – District Administrator or District Financial User

Since it's a system-driven workbook, create a new file for each scenario and then:

- Compare the impact of each scenario,
- Print out the reports as needed,
- Provide/Assign the plan(s) to others for review.

FT updated each Jan. to include the current yr budget & prior yr AFR that are submitted to ISBE.

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# Tab Adjustments

## Revenue tab

Review each of these pages by Fund, Function, or Object code choosing the drop downs as shown.

Funds: All Funds

Account #

All Sources

1000 (Local)

2000 (F)

3000 (S)

4000 (F)

- All Funds ✓
- Operating Funds
- ED
- O&M
- DS
- TR
- MR/SS
- CP
- WC
- TF
- FP&S

Account #

All Sources

1000 (Local)

All

1100

- All
- 1110-1120
- 1130
- 1140
- 1150
- 1160
- 1170
- 1190

1200

1300

1400

1500

# Helpful Tips - Input data in yellow cells.

**Beginning Balances** - Manual Override includes estimated actual FY26 YE balance, if different than budgeted YE balance.

**Local Tax Extension Forecast** – Include the Prior Year (FY25) levies found on the County Tax Year 23 Final Extension Report

If an amount is added in one forecast year, then the following years will include that #.

To change to 0 or < the previous year, include difference in “Amount Change” cell and then add a negative sign (-) in front of the number, after adding the #.

**Save often!**



# 6. Regional Financial Consultants



**Mike Olson, CPA**  
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**Sarah Healy, MBA**  
[shealy@isbe.net](mailto:shealy@isbe.net)  
(217) 782-0507 desk  
(618) 384-7856 cell

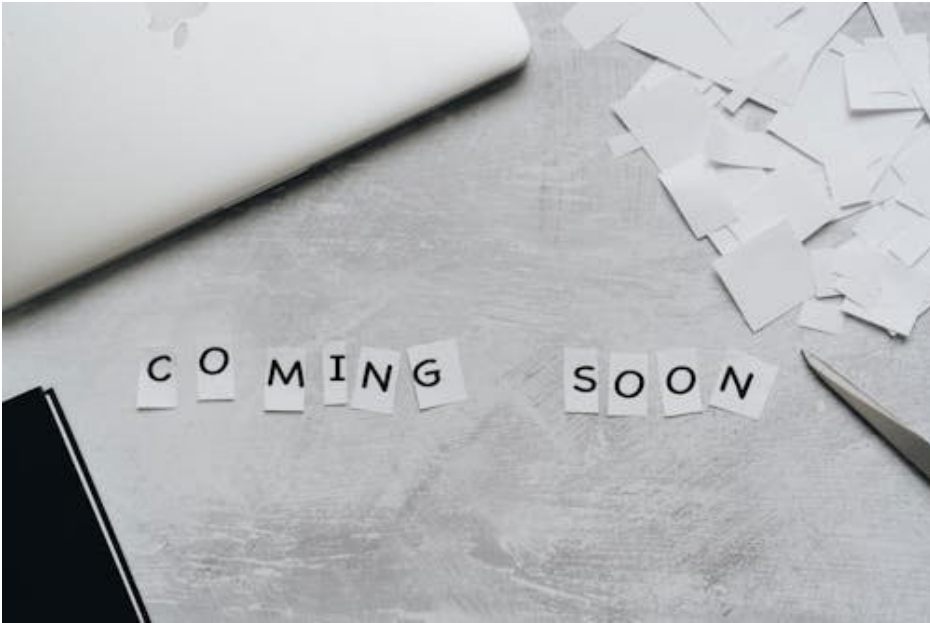
- Budget Development & Amendments
- Tax Levy
- Financial Projections
- Cash Flow & Budget Monitoring
- New Supt and Business Office Support
- Profile Score Assistance
- Trainings/Workshops
- Grant Management
- Part 100 Accounting Rules
- AND MORE!

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# Changes



Ed Flex Waivers

Public School Calendar

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# What is Ed-Flex?

The Ed-Flex waiver authority applies to the following sections of the ESEA—

1. Title I, Part A (Basic Programs Operated by LEAs, other than section 1111);
2. Title I, Part C (Education of Migratory Children)
3. Title I, Part D (Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At Risk)
4. Title II, Part A (Supporting Effective Instruction); and
5. Title IV, Part A (Student Support and Academic Enrichment Grants).

In addition, the Ed-Flex waiver authority applies to the Carl D. Perkins Career and Technical Education Act of 2006, as amended by the Strengthening Career and Technical Education for the 21<sup>st</sup> Century Act. (20 U.S.C. § 5891b(b)).

states approved this year.

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# SEAs (ISBE) May Not Waive:

- Standards, assessments, and accountability requirements (ESEA section 1111)
- Fiscal requirements: MOEffort, SNS, Comparability
- Equitable participation
- Parental participation and involvement
- Serving eligible school attendance areas in rank order in accordance with ESEA 1113(a)(3)
- The selection of a school attendance area or school under subsections (a) and (b) of ESEA 1113, except as identified in law
- Applicable civil rights requirements
- IDEA requirements
- Anything that would otherwise undermine the purpose of the underlying program for which the waiver is being sought

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# Most Common Waivers

- Title I, Part A carryover limitation: allow an LEA to carry over more than 15 percent of Title I funds across fiscal years
- Title IV, Part A Funding Flexibility: allow an LEA flexibility regarding the mandatory spending minimums for each of the statutorily required content areas.

ISBE is pursuing Ed-Flex authority. Public comment was collected March 24 – April 23. We expect to submit an application to ED in the coming weeks. If successful, waivers may be available beginning with the FY28 grant cycle.

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# Public School Calendar



Individual school level calendars are possible.



Proposed calendars are always at the district level. Individual schools can branch off from those district calendars.



Option to apply changes to all schools is always there.



Individual school building closures and interruptions are gone. If a school deviates from a district calendar, a new calendar will need to be submitted for that school.



Anticipated go live



Questions/Comments -  
Jim Luckey 217-557-6082  
or [jluckey@isbe.net](mailto:jluckey@isbe.net)

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# Questions and Answers

*We thank you for your time!*

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