

Every Student Succeeds Act (ESSA) School Building Level Report/Parents Frequently Asked Questions

The following information is meant to assist parents and other interested parties in understanding ESSA School Building Level Expenditure Snapshots that are being released by the Indiana Department of Education (IDOE) on its INview site. The site can be found at: <https://www.doe.in.gov/link/inview>. IDOE also released a detailed ESSA School Level-Financial Report which can be found at www.in.gov/doe/finance.

Number	Question	Answer
1	What is ESSA?	In 2015, the Every Student Succeeds Act (ESSA) was signed into federal law, and with it came a requirement that all states report per-pupil expenditures down to the school level on district and school report cards. In Indiana, spending has been typically tracked and reported statewide at the <i>corporation</i> -level. The new federal financial transparency clause calls on states to publicly report spending <i>by school</i> , which results in financial data reporting changes for Indiana school corporations and charter schools.
2	What does it mean for me, as a parent?	The federal, and now a state requirement, allows parents and other interested parties an opportunity to view never-before-available school-level financial reports easily accessible to communities and school systems.
3	How often do school corporations and charter schools report financial data to IDOE?	School corporations and charter schools are required to upload revenue, expenditure and other financial data to IDOE every six months for the previous six month period.
4	When can I see the financial data for my school corporation?	On December 31, 2019, IDOE released financial data for every school corporation and school building that is a part of that school corporation. The data reflects a per pupil expenditure amount at the corporation and school building level. That per pupil expenditure amount provides parents and others the opportunity to see the total amount of state, local, and federal revenue spent on your child and other children in each school corporation and charter school in the state.
5	What if I don't know how to analyze school building level data?	IDOE is making available data in the form of abbreviated snapshots that provide limited detail at the school corporation and school building level. Snapshots reflect graphical points related to the data that can be viewed from a cell phone or other electronic device. A snapshot provides valuable condensed information of interest to everyone and is more easily understood than a detailed level report. Snapshots will be housed in INview and will be released in January. The link to INview is https://inview.doe.in.gov . If someone wants to do a deeper dive into the data, a detailed ESSA Report of Total Expenditures and Per Student Expenditures is available on IDOE's website at www.doe.in.gov/finance .

6	What if I want to look at more than one school corporation's snapshot?	In January, INview will allow for up to three comparisons within like school buildings or school. This will allow users the opportunity to see comparative analysis between and within school corporations.
7	When is the first per-pupil expenditure report going to be released?	IDOE released the first school building level report on December 31, 2019.
8	How frequently will the school building level report be released?	IDOE plans to update the report each year. The data reflected in the report will be based on previous fiscal year (July 1 to June 30) expenditures.
9	Will I be able to see an ESSA Report of Total Expenditures and Per Student Expenditures for every school corporation in the State?	IDOE will create a report for every school corporation and charter school that receives a federal accountability grade. This includes the following type of schools: traditional school corporation, charter school, virtual charter school, adult learner charter school, innovation network charter school and turnaround academy.
10	Can I also see a report for a nonpublic and/or a Choice school?	No. Reports are not available for nonpublic and/or Choice schools.
11	Will the format of the report change in the future or is this it?	At this time, IDOE does not anticipate the detailed level report will change. However, snapshots will likely be expanded to include trend and other analysis after the first year.
12	If I have a question on a report, do I contact IDOE or the school to resolve it?	Although IDOE is happy to assist parents with better understanding a particular report, each school corporation or charter school can share its "story" and how the history, demographics, financial picture, inputs and outputs of their district assist them with meeting corporation goals and objectives. They can best answer questions concerning their individual data.
13	Did school corporations and charter schools have any input into the report or the data used in the report?	Yes. IDOE staff spent a large amount of time reaching out to school corporations and charter schools regarding report requirements. While the final format of the report was set by IDOE, schools recorded and submitted all of the expenditure data needed for the report using a common chart of accounts.

14	Do school corporations and charter schools have the ability to comment on the INview data?	Staff in the Office of School Finance provided leaders of school corporations and charter schools the ability to write corporation and school-level explanations of their expenditure data to provide additional context at the top of the Finance page just above the per pupil spending figure. This functionality was optional and, if no additional context was provided, the first piece of information on the INview Finance page will be the per pupil spending amount.
15	How were per pupil expenditures determined?	The per pupil expenditure amount was based on the total amount of federal, state and local expenditures (numerator) at each school building divided by the October first pupil enrollment count (denominator) for each school building.
16	What do you mean by pupil enrollment count?	For federal purposes, school corporations and charter schools report the number of students attending a school on October first of each school year. When calculating a per pupil expenditure amount, IDOE used the same October first count as the denominator in the formula.
17	What accounts are reflected in the numerator?	School corporations reported actual expenditures in the numerator that were classified using a standard Chart of Accounts. The Chart of Accounts is maintained by the State Board of Accounts and provides a uniform method of accounting for revenues, expenditures and other financial data at the local level. Using the expenditure data provided, IDOE classifies the expenditures as instructional, other instructional, instructional shared, operational, operational shared or excluded in a similar manner as the Dollars to Classroom Report annually released by the Office of Management and Budget.
18	What financial data will be used to populate the first ESSA school building level report?	IDOE used the financial data uploaded by each school corporation and charter school for fiscal year 2019 to populate the report.
19	I noticed the report has an “Excluded Expenditures” section. What does that mean?	Excluded expenditures are those items that might distort a per pupil expenditure amount or are difficult to allocate at the school building level. Excluded expenditures also include capital items that are large and vary across school buildings and/or school corporations and would inflate the per pupil amount. Other examples include community services, other community services, facilities acquisition and construction, debt service, food service, lease rentals, advancements, and interest on debt.
20	Is the data reported on an accrual or cash basis?	The financial data is reported on a cash basis and reflects actual expenditures as reported to IDOE. The expenditures are reported in the period that funds were expended not the year in which the funds were received.

21	Where can I obtain a list of expenditures that are reflected in the report?	IDOE's Office of School Finance uses Moodle Finance to share updates to school personnel related to ESSA and other financial reporting requirements. The guidance can also be found on the IDOE Finance public site at www.doe.in.gov/finance .
22	Is there just one report for each school corporation or charter school?	Yes, there is only one detailed report for each school corporation and charter school. There are multiple snapshots that provide data in an abbreviated manner at the school corporation and school building level. The school building level report reflects building and corporation level data for all school buildings under the corporation number. The INview finance tab reflects additional data in the form of snapshots to display parent friendly summaries for one or more school corporations, school buildings, or comparison to like school corporations and school buildings.
23	What is the format of the report?	The report is divided into three distinct sections. The top of the report reflects state, local and federal per pupil expenditure amounts for each school building and at the school corporation level. The middle portion of the report reflects state, local, and federal expenditure amounts for each school building and at the school corporation level. The lower left section of the report reflects expenditures that are excluded from the report. Exclusions were outlined in question 19.
24	What other data can I find on the INview site for my school corporation or charter school?	Other data housed on the site and used for comparative purpose includes Performance, Educators, Environment, and School Lists. Each data point provides additional data associated with the school corporation. All posted data supports ESSA requirements. Financial snapshots will be available as part of INview with a link to the location of the public detailed reports on the School Finance public site at www.doe.in.gov/finance .
25	How do I know if there is a problem with the per pupil spending amount reflected on the school corporation snapshot?	A quick review of the per pupil spending amount at like school buildings in the school district or at the school corporation level should provide an initial comparison to district wide expenditures. It would not be unreasonable that two elementary schools do not match to the dollar, within a few hundred or even a thousand dollars. Per pupil spending amounts will vary according to factors within each school building. The note at the top of the school building page may provide additional context related to the expenditures per pupil for the building.
26	What factors would cause a difference in per pupil spending amount in each school corporation?	A school corporation's expenditure per pupil amounts are a function of the programs and services being offered in each school building within the corporation. Variables include maintenance and utility costs, salaries, student demographics, the amount of state, local and federal funding allocated to each school building, and environmental factors within each school building.
27	What if I want to look at what is going on in a couple of school buildings?	The INview site will allow for up to three comparisons between school buildings of a comparable size. This affords users the opportunity to look at the financial data in a different way as well as to determine differences between similar school buildings. After reviewing the financial data, other components within INview should provide users with a well-rounded understanding of the composition of school corporations and charter schools around the state.

28	What federal funds are provided to school corporations?	Federal funds include Title I, School Improvement Grants, Food and Community Nutrition, Perkins, School Health, Title IIA, Homeless Children and Youth, and Homeland Security to name a few. Federal programs are established for specific purposes and availability of funds may be competitive in nature.
29	Do federal funds impact the expenditure per pupil report?	Yes, federal funds vary by school according to the demographics within each school building. Some school corporations or charter schools may receive and expend a larger amount of federal dollars thus impacting the per pupil expenditure amount at the school building.
30	Where can I find INview?	The link to INview is https://inview.doe.in.gov/ .

For additional information, please email Form9@doe.in.gov.

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