



ESSA Site-Based Expenditure Reporting: Data Calculation Template Instructions

Spring 2019



Table of Contents

- Summary sheet (PPS 3-12)
- Enrollments (Allocations) (PPS 13-18)
- Allocation Codes (PPS 19)
- General Ledger (PPS 20-47)
- Scrubbing Data (PPS 48-55)
- Exclusions (PPS 56-60)
- Allocation (PPS 61-73)
- Summary of Allocations (PPS 74)
- Summary and Reconciliation (PPS 75)
- Internal Notes for Future Reference (PPS 76)
- Site-Level Costs (PPS 77-78)
- Centralized Costs (PPS 79-80)
- Submitting Data to ISBE (PPS 81-82)
- Contact Information (PPS 83-84)



Template Overview

- 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.
 - You can find the template on [IWAS](#), under the System Listing for Site-Based Expenditure Reporting.
- 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.
- Below are links to the guidance document and other Site-based reporting resources to reference while completing the workbook:
 - <https://www.isbe.net/Documents/ISBE-Site-Based-Expenditure-Reporting-Guidance.pdf>
 - <https://www.isbe.net/site-based>

During this presentation, it will be helpful to have the template open to follow along.



Whole Child • Whole School • Whole Community



Summary Sheet

This sheet includes:

- The site-level per-pupil and district centralized per-pupil expenditures broken down by state + local and federal expenses
- Total site-level expenditures, centralized expenditures, and total allocated expenditures
- Information presented on the Summary Sheet will be used to complete the IWAS submission form



Completion of Summary sheet

- Step 1: Link site codes, create a site to call-out outplaced students (optional), and/or to create sub-group within a site for PK (optional)
- Step 2: Enter each fund's total expenditures for the entire fiscal year
- Step 3: Check to make sure the worksheet is balanced and all expenses have an allocation method



Summary sheet – Step 1

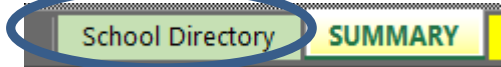
Select Cell B13, to highlight, then hit = on your keyboard.

	A	B	C	D
1	OTHER REPORTING METHODS (A bigger workbook may be required to include the additional sites created)			
2	<i>To treat Out-Placed Students as separate site (optional) or if you have a deactivated school (required):</i>			
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	<i>To separate PK costs from a site:</i>			
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			




Summary sheet – Step 1

Then click on the ***School Directory sheet*** that is located to the left of the ***Summary sheet*** in the workbook.



- Locate the district's sites. The directory is sorted by RCDT code.
- Scroll through and find it that way, or you can hit CTRL + F and search for your district's name.
- Once you have found this, select your district's site code and hit ENTER on your keyboard.

	A	B	C	D	E	F	K
1	DIRECTIONS: LINK TO LIGHT GREEN CELL IN "COLUMN A" FOR DESIRED DISTRICT.						
2	Step 1: Go to Summary sheet B13						
3	Step 2: Type = sign, then click on School Directory sheet tab						
4	Step 3: Scroll down to the desired district number in Column A (Light Green). Click on that cell, then press Enter.						
5	Step 4: On the SUMMARY sheet, highlight Cell B13, copy the formulas down for as many sites for the sites in the district. Once another district RCDT# appears, all sites have been included. Clear out any information for other districts on the SUMMARY sheet (<u>do not delete rows</u>). Add Sub-Group Codes, if desired.						
6							
7				All Students Column Q, Less PK, Less OutPlaced	Column S	All Students Column R	All Students Column D
8	Site Code	FacilityName	# of Sites	Housed Enrollment	PK Enrollment	Outplaced Enrollment	2018 (Beta) Total Enrollment
9							
10	00-000-0000-00-0000	Any School CUSD # 0	3	557.25	36.75	8.50	602.50
11	00-000-0000-00-0001	Any High School	-	165.75	-	4.50	170.25
12	00-000-0000-00-1001	Any Junior High School	-	131.50	-	1.00	132.50
13	00-000-0000-00-2003	Any Elementary Grade School	-	260.00	36.75	3.00	299.75
14	01-001-0010-26-0000	Payson CUSD 1	2	516.05	34.03	4.44	554.52



A	B	C	D	E	F	K
Site Code	FacilityName	# of Sites	Housed Enrollment	PK Enrollment	Outplaced Enrollment	2018 (Beta) Total Enrollment
00-000-0000-00-0000	Any School CUSD # 0	3	557.25	36.75	8.50	602.50



Summary sheet – Step 1

- The workbook will automatically return to the ***Summary sheet*** where you will see the district's RCDT code populate.
 - Once this is completed, select the RCDT# in B13 . Copy and paste the formula down for each one of your sites.
 - Example: If the district has three sites, drag this down three rows (a snapshot of this is located on the next slide).
- Enrollment numbers will be pre-populated. These numbers are from the EBF enrollment figures that have been submitted from all districts, which is the average of the October 1 and March 1 enrollment figures.
 - **Enrollment should be verified and corrected as necessary** (*later step*).
- Deactivated schools will show as a site using same RCDT# as B13. If applicable, choose “DP” from the drop box in column C. (*example is shown on the next slide*)



Summary sheet - Step 1

- **Optional: Creating sub-codes** (may have to use larger workbook)
 - To call-out outplaced students, on the line below the district's last site, from the drop box in column C choose "OP". The site code in Column B should be showing same as B13 (fix if necessary).
 - To create a sub-group for PK that is contained within a site, on the line below the district's last site, enter the site code for the site with PK in column B, and from drop box in column C choose "PK". Move up to the site with PK, and choose "NP" in column C.
- If a call-out site is created for out-placed students or to create a sub-group within as site for PK, enrollments for affected sites should be adjusted, and create enrollment number for the call-out site or PK sub-group (*later step*).

	A	B	C	D	E
10				TOTALS	603
11					
12	Enr %	Site Code	Sub-Group Code	Sites	Enrollment
13		00-000-0000-00-0000		Any School CUSD # 0	
14	28%	00-000-0000-00-0001		Any High School	170
15	22%	00-000-0000-00-1001		Any Junior High School	133
16	50%	00-000-0000-00-2003	NP	Any Elementary Grade School - (No PK)	300
17		00-000-0000-00-0000	OP	Any School CUSD # 0 - (Out-Placed)	
18		00-000-0000-00-2003	PK	Any Elementary Grade School - (PK)	



Summary sheet - Step 2

Enter in all of your expenditures for the entire fiscal year:

- In the right section of the **Summary sheet**, you will see a list of all funds in column O and yellow cells next to each fund in Column P.

	O	P	Q	R	S
13		Total Expenditures			
14	Education Fund				
15	O&M Fund				
16	Debt Services Fund				
17	Transportation Fund				
18	IMRF/FICA Fund				
19	Capital Projects Fund				
20	Working Cash Fund				
21	Tort Fund				
22	Fire Prevention Fund				
23	Ledger Total	\$ -			
24	Add: Charter School**			**IF APPLICABLE	
25	Total Expenditures	\$ -			
26	Exclusions	\$ -			
27	Net Costs to Allocate	\$ -			
28					
29					
30		Total Expenditures			
31	SITE-LEVEL	\$ -			
32	CENTRALIZED	\$ -			
33	TOTAL ALLOCATED	\$ -			
34					
35	Amount Unallocated	\$ -			
36		BALANCED			
37					
38					
39					
40					
41					
42					
43					
44					

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



Summary sheet – Step 2

- Run a report from the district's accounting system that shows the June 30 year-to-date expenditures by fund.
- Use those totals and enter them into the yellow cells.

O	P	Q	R
	<u>Total Expenditures</u>		
Education Fund	\$ 3,352,301		
O&M Fund	\$ 201,268		
Debt Services Fund	\$ 501,404		
Transportation Fund	\$ 330,704		
IMRF/FICA Fund	\$ 136,303		
Capital Projects Fund	\$ -		
Working Cash Fund			
Tort Fund	\$ 530,179		
Fire Prevention Fund	\$ 126,729		
Ledger Total	\$ 5,178,889		
Add: Charter School**			
Total Expenditures	\$ 5,178,889		
Exclusions	\$ (790,850)		
Net Costs to Allocate	\$ 4,388,039		
	<u>Total Expenditures</u>		
SITE-LEVEL	#N/A		
CENTRALIZED	#N/A		
TOTAL ALLOCATED	#N/A		
Amount Unallocated	#N/A		

****IF APPLICABLE**

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

A gray cell indicates you will not enter data into the cell

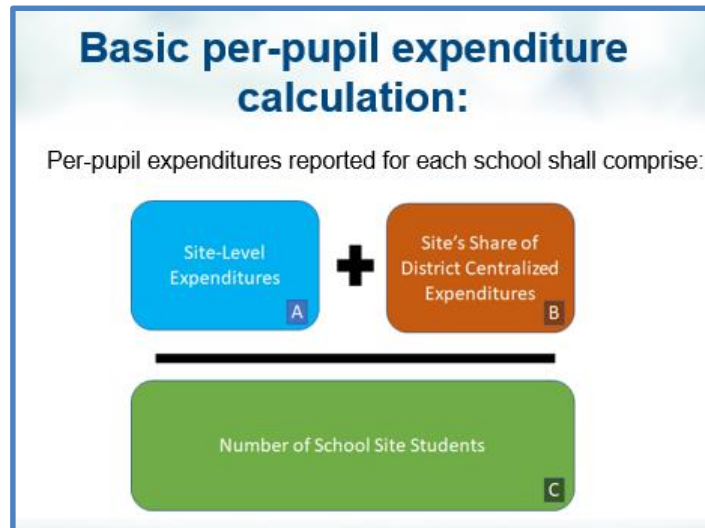
After completing the workbook, return to the summary sheet and double check your figures to ensure all expenses have been allocated.



Enrollments

- Reporting Entities must include every student the school/site serves.
 - *Exception – Do not include students being served from outside the District. These students are reported at their Home LEA*
- Students receiving services for only part of day shall be counted as proportional students based on percentage of day (PDA) listed in SIS.
- Average of Enrolled Student Count as of October 1 and March 1.

Additional information on Enrollment found on pages 10 - 12 of the Guidance document





Enrollments

Example of *Enrollments (Allocations) Sheet*

	A	B	C	D	I	J	K	L	M
1	NOTE: Enrollments auto-populate from the School Directory sheet. If you feel that number is incorrect, simply type in correct figure in Column B, C, or D. If sub-group(s) were created, adjust enrollments to reflect the sub-group(s) created both for the site and the sub-group by changing figures in Column C and/or Column D.					OTHER ALLOCATION IDEAS (Can			
2						ECE			
3	CLEAR ANY #N/A THAT SHOW IN COLUMNS B, C, OR D								
4	Any School CUSD # 0								
5	00-000-0000-00								
6	FISCAL YEAR 2018 (Beta)								
7	Enrollments and Other Allocation Options								
8	ENROLLMENTS (Average of October 1 and March 1)								
9						DEFAULT ALLOCATION MET			
10	SITE	Housed Less PK	Pre-K	Out- Placed	Total Enrollment	Pre-K	Total Pupils, Less Pre-K	1st Allocation Method, Enter Name From Above or Type Your Own	
11	Any High School	166	-	5	170.25		170.25	65.21	
12	Any Junior High School	132	-	1	132.50		132.50	59.63	
13	Any Elementary Grade School	260	37	3	299.75	36.75	263.00	127.69	
14					-		-		
15					-		-		
16	CLEAR ANY #N/A THAT SHOW IN COLUMNS B, C, OR D								

Allocation
Suggestions or
Create Your Own.
Enter First
Method Column
M, Row 10

Allocation
Suggestions or
Create Your Own.
Enter First
Method Column
M, Row 10



Enrollments

- In the Data Collection Template, as soon as the District name and sites are selected on the **Summary sheet**, the enrollment figures will pre-populate on the **Enrollments (Allocations) Sheet**.

	A	B	C	D	I	J	K	L
9					DEFAULT ALLOCATION METHODS			
10	SITE	Housed Less PK	Pre-K	Out- Placed	Total Enrollment		Pre-K	Total Pupils, Less Pre-K
11	Any High School	166	-	5	170.25			170.25
12	Any Junior High School	132	-	1	132.50			132.50
13	Any Elementary Grade School	260	37	3	299.75		36.75	263.00
14					-			-
15					-			-
16	CLEAR ANY #N/A THAT SHOW IN COLUMNS B, C, OR D							

- Please verify that the District's enrollment by site is correct (reflective of the average from October 1 and March 1).
 - If there are any discrepancies in Total Enrollment - Simply type in the correct enrollment figure in Columns B, C, or D (yellow cells).



Enrollments (Allocations)

- Worksheet automatically creates four allocation methodologies:
 - Actual for each site
 - Percentage for each site based on total enrollment Column I
 - If Pre-K in Column C, then a Pre-K allocation in Column K
 - Total Pupils, less Pre-K reported in Column L
- Besides per-pupil, Districts may choose other methodologies including: Total Special Education, Building Square footage, Low Income Students, etc. (worksheet allows up to 19 different allocation methods – with an additional 11 at the bottom of the **Allocation Codes sheet** if needed)
 - Allocation ideas – Row 2, Columns M - Y.

	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1													
2	ECE	In-District SpEd (Coop)	Out-of-Dist SpEd	Total SpEd	Low Income Students	English Learners	Free / Reduced Lunch Counts	Vocational Students	Building Square Footage	# of Bus Riders	FTE	Case Load	Percentage

- Different allocation methods may be entered in cells M10 – AE10. Then enter enrollment or amount beginning in Rows 11 and downward.

	A	M	N	O	P
		Low Income Students	IEP Students	Free / Reduced Lunch Counts	# of Bus Riders
10	SITE				
11	Any High School	65.21	17.03	65.21	144.71
12	Any Junior High School	59.63	6.63	59.63	112.63
13	Any Elementary Grade School	127.69	47.96	105.20	254.79

For percentages: (Example 20%, 30%, 50%) make sure your column adds up to 1.00 (.20, .30, .50) or make sure column adds up to 100 (20.00, 30.00, 50.00)



Enrollments

Additional Items to Consider

Outplacement Enrollment can be handled two different ways – (pages 10 and 11 of the Guidance document.) LEA's have two options for reporting student count and expenditures associated with students served outside the district.

1. Separate Reporting Site: The LEA may create a separate reporting site for outplacement, which includes the count of students educated outside the district and the expenditures incurred for them to calculate a per-pupil expenditure for this outplacement "site."
2. Student Count included in home sites; expenditures allocated across all sites or to respective home sites: The LEA may choose to include the count of students served outside the district in those students' home sites. The expenditures incurred for them will be considered centralized expenditures. The LEA may choose how to allocate the now-centralized cost of outplacements, whether across all sites or to the students' respective home sites.

LEAs may select either methodology with one exception: If an LEA has ten or fewer students placed outside the district, the LEA MUST utilize option 2 above, so as not to provide any potentially identifiable student-specific costs (such as tuition or transportation payments).

Note: LEAs serving students placed from other districts should not report student count or expenditures associated with these students since the Home LEA (not the Serving LEAs) are the reporting entities.

Tuition-in students for grades 1 and above, whose families or other private entity pays tuition, may be excluded from reporting entirely (students are not included in their Home LEA's reporting (i.e. don't meet definition of outplaced). If enrollment is excluded, then exclude the related expenditures.

Additional information included in the Guidance Document



Enrollments

- OPTIONAL:** If call-out for outplaced students or a sub-group for PK students were created on the *Summary sheet*, adjust enrollments accordingly.

NO CALL-OUTS:

	A	B	C	D	I	J	K	L
10	SITE	Housed Less PK	Pre-K	Out- Placed	Total Enrollment		Pre-K	Total Pupils, Less Pre-K
11	Any High School	166	-	7	172.75			172.75
12	Any Junior High School	132	-	4	135.50			135.50
13	Any Elementary Grade School	260	37	3	299.75		36.75	263.00

CALL-OUTS: Notice how Pre-K and Outplaced columns were adjusted for the call-out.

	A	B	C	D	I	J	K	L
10	SITE	Housed Less PK	Pre-K	Out- Placed	Total Enrollment		Pre-K	Total Pupils, Less Pre-K
11	Any High School	166	-		165.75			165.75
12	Any Junior High School	132	-		131.50			131.50
13	Any Elementary Grade School - (No PK)	260	-		260.00			260.00
14	Any School CUSD # 0 - (Out-Placed)			14	14.00			14.00
15	Any Elementary Grade School - (PK)		37		36.75		36.75	-



Allocation Codes

All allocation methodologies created on the **Enrollments (Allocations) sheet** are summarized on the **Allocation Codes sheet**

(If additional allocation methodologies are needed, there is room to create ten additional methods at the bottom (yellow cells)).

	A	B	C	D	E	F	G	H
13			Any High School	Any Junior High School	Any Elementary Grade School			
14								
15								
16	Allocation Code	Description	Allocation #	Allocation #	Allocation #	Allocation #	Allocation #	Total # Served
17	1	Actual - Any High School	170					170
18	2	Actual - Any Junior High School		133				133
19	3	Actual - Any Elementary Grade School			300			300
20	4	Actual -				-		-
21	5	Actual -					-	-
22	2013 (Beta)	All Pupils	170	133	300	-	-	603
23		Pre-K			37			37
24		Total Pupils, Less Pre-K	170	133	263	-	-	566
25		Low Income Students	65	60	128	-	-	253
26		IEP Students	17	7	48	-	-	72
27		Free / Reduced Lunch Counts	65	60	105	-	-	230
28		# of Bus Riders	145	113	255	-	-	512
29		Junior High / High School	170	133	-	-	-	303

Use of the Allocation Code column is **optional**. It may be useful to use the same site code that is utilized in the district's accounting system when doing allocations (later step).



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.

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

Copy this row
down for as
many rows as
needed



General Ledger

Before you begin:

- Export the District's Financial Report to Excel (next slide), and save that file on your computer
- Leave the Financial Report file open
- Open the Site-Based Expenditure Reporting workbook that is the appropriate size for your district



General Ledger

Financial Report

Page: 1

Group by Fund; Order by Account; No Range;

Date: Jul 01, 2017 - Jun 30, 2018;

Account	Description	Budget 17/18	Activity 07/01-06/30	End Bal 30/Jun/18	Bud Bal 30/Jun/18	Outstand PO's	Unencum Balance	% Used
Revenue Accounts								
EDUCATION FUND								
Revenue Subtotal 1 10-1								
10-1110	1 CURRENT YR LEVY-EDUCATION	1,013,305.00		1,010,750.76	1,010,750.76	2,554.24	0.00	2,554.24
10-1130	37 LEASE/PURCH/RENT LEVY	25,718.00		25,652.41	25,652.41	65.59	0.00	65.59
10-1140	8 CURRENT YR LEVY-SP ED	20,574.00		20,521.94	20,521.94	52.06	0.00	52.06
10-1190	1 OTHER TAX LEVIES	0.00		0.00	0.00	0.00	0.00	0.00
10-1191	1 DO NOT USE-OTHER TAX LEVIES	0.00		0.00	0.00	0.00	0.00	0.00
10-1210	1 MOBILE HOME PRIVLGE TAX	0.00		46.48	46.48	46.48-	0.00	46.48-
10-1220	1 ADAMS COUNTY HOUSING	0.00		1,345.40	1,345.40	1,345.40-	0.00	1,345.40-
10-1230	1 CORP. PERS. PROP. REP.TX	35,000.00		35,720.09	35,720.09	720.09-	0.00	720.09-
10-1311	1 REGULAR TUITION	6,900.00		6,848.92	6,848.92	51.08	0.00	51.08
Total for Revenue Subtotal 1 90-7		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total for FIRE PREVENTION/SAFETY		29,718.00	34,936.75	34,936.75	5,218.75-	0.00	5,218.75-	117.56%
Total for Revenue Accounts		5,063,413.00	5,940,152.53	5,940,152.53	876,739.53-	0.00	876,739.53-	117.32%
Expense Accounts								
EDUCATION FUND								
Expense Subtotal 1 10-1103								
10-1103-1000	99 REAP GR SALARIES	0.00		255.00	255.00	255.00-	0.00	255.00-
10-1103-1000	1 HS TEACHER SALARIES	259,391.00		265,775.80	265,775.80	6,384.80-	0.00	6,384.80-
10-1103-1100	1 HS TEACHER AID SALARIES	0.00		0.00	0.00	0.00	0.00	0.00
10-1103-1200	1 HS SUB SALARIES-TEACHERS	10,500.00		11,112.12	11,112.12	612.12-	0.00	612.12-
10-1103-2110	1 HS BD SHARE TRS	26,350.00		27,212.09	27,212.09	862.09-	0.00	862.09-
10-1103-2110	99 REAP GR TRS BD SHARE	0.00		0.00	0.00	0.00	0.00	0.00
10-1103-2111	1 TRS FED	0.00		0.00	0.00	0.00	0.00	0.00
10-1103-2115	1 TRS NEC	1,759.00		1,778.89	1,778.89	19.89-	0.00	19.89-
10-1103-2115	18 ADA DETENTION TRS-NEC	0.00		0.00	0.00	0.00	0.00	0.00
10-1103-2115	99 REAP GR TRS NEC	0.00		0.49	0.49	0.49-	0.00	0.49-
10-1103-2200	1 THIS, ETHIS BENEFIT	4,126.00		4,209.77	4,209.77	83.77-	0.00	83.77-
10-1103-2200	18 ADA DETENTION THIS, ETHIS BENEFIT	0.00		0.00	0.00	0.00	0.00	0.00
10-1103-2200	99 REAP GR THIS, ETHIS	0.00		0.75	0.75	0.75-	0.00	0.75-
10-1103-2220	1 HS INS BENEFITS	33,670.00		24,911.40	24,911.40	8,758.60	0.00	8,758.60



General Ledger – Step 1

Bring in Account Number

Move to Cell G26

Note: To sort, highlight the whole row.

For Sorting Purposes					Enter Acct#
Fund	Function	Object	Location/Res Insibility #	Fund Source	Acct. #
			00	0000	

Enter =

Note: To sort, highlight the whole row.

For Sorting Purposes					Enter Acct#
Fund	Function	Object	Location/Res Insibility #	Fund Source	Acct. #
			00	0000	=



General Ledger – Step 1

Activate the Financial Report Excel File and simply click on cell with the account number and press enter.

LINK # 1 ACCOUNT NUMBER ↓	Total for Revenue Subtotal 1 90-7						
		0.00	0.00	0.00	0.00	0.00	0.00
	Total for FIRE PREVENTION/SAFETY						
		29,718.00	34,936.75	34,936.75	5,218.75-	0.00	5,218.75- 1
Expense Subtotal 1 10-1103		5,063,413.00	5,940,152.53	5,940,152.53	876,739.53-	0.00	876,739.53- 1
Expense Subtotal 1 10-1103							
10-1103-1000	99	REAP GR SALARIES	0.00	255.00	255.00	255.00-	0.00
10-1103-1000	1	HS TEACHER SALARIES	259,391.00	265,775.80	265,775.80	6,384.80-	0.00
10-1103-1100	1	HS TEACHER AID SALARIES	0.00	0.00	0.00	0.00	0.00

	A	B	C	D	E	F	G	H	I	J
21	WARNING: Do ALL sorting of data BEFORE moving to the Allocation Sheet.									
22	Note: To sort, highlight the whole row.									
23										
24	For Sorting Purposes					Enter Acct#		Enter Account Description		
	Fund	Function	Object	Location/Res Insibility #	Fund Source		Location/Res Insibility #	Fund Source		
25	▼	▼	▼	▼	▼		▼	▼	Account Description	
26	BY VALUE!	BY VALUE!	BY VALUE!	00	0000		=[Link #1.xlsx]Sheet1'!\$A\$334:\$E\$334			
27										
28										
29										



General Ledger – Step 1

After using the Enter key, it may return an error message.

Note: To sort, highlight the whole row.

For Sorting Purposes					Enter Acct#		
Fund	Function	Object	Location/Res Insibility #	Fund Source		Location/Res Insibility #	Fund Source
#VALUE!	#VALUE!	#VALUE!	00	0000	Acct. #		
					#VALUE!		

DO NOT delete rows



General Ledger – Step 1

To fix that Error:

- Remove the : and everything behind

='[Link #1.xlsx]Sheet1'!\$A\$334:\$E\$334

	A	B	C	D	E	F	G	H	I
20									
21	WARNING: Do ALL sorting of data BEFORE moving to the Allocation Sh								
22	Note: To sort, highlight the whole row.								
23									
24	For Sorting Purposes					Enter Acct#			
25	Fund	Function	Object	Location/Res	Insibility #	Fund Source			
26	#REF!	#REF!	#REF!	00	0000		Acct. #	Location/Res	Fund Source
27									
28									

- Remove : \$ signs.

	A	B	C	D	E	F	G	H	I
20									
21	WARNING: Do ALL sorting of data BEFORE moving to the Allocation								
22	Note: To sort, highlight the whole row.								
23									
24	For Sorting Purposes					Enter Acct#			
25	Fund	Function	Object	Location/Res	Insibility #	Fund Source			
26	#REF!	#REF!	#REF!	00	0000		Acct. #	Location/Res	Fund Source
27									
28									

If \$ signs are not removed, when copying later on, it will keep bringing the value for the first line in the district's books rather than the value for each line.



General Ledger – Step 1

It should return the account number

F	G	H	I	J	K
whole row.					TOTAL \$ -
Enter Acct#				Enter Account Description	ENTER LEDGER TOTAL
		Location/Res Insibility #	Fund Source		Ledger Total + Charter School (if applicable)
	Acct. #			Account Description	
	10-1103-1000				



General Ledger – Step 2

Bring in Location Code(s)

Move to Cell H26

Enter Acct#	
Acct. #	Location/Res isibility #
10-1103-1000	

Enter =

Enter Acct#	
Acct. #	Location/Res isibility #
10-1103-1000	=

(Repeat same steps for Fund Source in Column I if the district utilizes Fund Source in the account numbers).

If the account structure has location codes and/or fund sources already included in the account number, skip these steps and just leave blank.



General Ledger – Step 2

Activate the Financial Report Excel File and simply click on cell with the Location Code and press enter.

90-7210	1	PRINCIPAL ON BONDS SOLD	0.00	0.00	0.00	0.00	0.00	0.00
Total for Revenue Subtotal 1 90-7			0.00	0.00	0.00	0.00	0.00	0.00
Expense Accounts	LINK # 2 LOCATION/RESPONSIBILITY CODE	ON/SAFETY	29,718.00	34,936.75	34,936.75	5,218.75-	0.00	5
		Accounts	5,063,413.00	5,940,152.53	5,940,152.53	876,739.53-	0.00	876
Expense Subtotal 1 10-1103								
10-1103-1000	99	REAP GR SALARIES	0.00	255.00	255.00	255.00-	0.00	
10-1103-1000		HS TEACHER SALARIES	259,391.00	265,775.80	265,775.80	6,384.80-	0.00	

	A	B	C	D	E	F	G	H	I	J	
21	WARNING: Do <u>ALL</u> sorting of data <u>BEFORE</u> moving to the Allocation Sheet.										
22	Note: To sort, highlight the whole row.										
23											
24	For Sorting Purposes						Enter Acct#			Enter Account Description	
	Fund	Function	Object	Location/Res Insibility #	Fund Source		Acct. #	Location/Res Insibility #	Fund Source	Account Description	
25	10	1103	100	9999	0000		10-1103-1000				
26							=[Link #2.xlsx]Sheet1!\$F\$334				
27											
28											



General Ledger – Step 2

After using the Enter key, it should return the location code.

F	G	H
---	---	---

ple row.

Enter Acct#	
Acct. #	Location/Res ponsibility #
10-1103-1000	99



General Ledger – Step 2

Remove the \$ signs in the formula.

='[Link #2.xlsx]Sheet1'!\$F\$334

	A	B	C	D	E	F	G	H	I	J					
21	WARNING: Do <u>ALL</u> sorting of data <u>BEFORE</u> moving to the Allocation Sheet.														
22	Note: To sort, highlight the whole row.														
23															
24	For Sorting Purposes					Enter Acct#					Enter Account Descript				
	Fund	Function	Object	Location/Res Insibility #	Fund Source		Location/Res Insibility #	Fund Source							
25	10	1103	100	0000		Acct. #					Account Description				
26	10	1103	100	0000		10-1103-100					='[Link #2.xlsx]Sheet1'!F334				
27															
28															

If \$ signs are not removed, when copying later on, it will keep bringing the value for the first line in the district's books rather than the value for each line.



General Ledger – Step 2

It should now show the account number and location code.

='[Link #2.xlsx]Sheet1'!F334

F	G	H	I	J
hole row.				
				TOTAL
Enter Acct#				Enter Account Description
Acct. #		Location/Res ponsibility #	Fund Source	Account Description
10-1103-10		99		



General Ledger – Step 3

Bring in Account Description

Move to Cell J26

G			H	I	J
e row.					TOTAL
Enter Acct#			Enter Account Description		
Acct. #	Location/Res insibility #	Fund Source	Account Description		
10-1103-1000	99				

Enter =

G			H	I	J
row.					TOTAL
Enter Acct#			Enter Account Description		
Acct. #	Location/Res insibility #	Fund Source	Account Description		
10-1103-1000	99		=		



General Ledger – Step 3

Activate the Financial Report Excel File and simply click on cell with the Account Description and press enter.

Total for		0.00	0.00	0.00	0.00	0.00
Total for		29,718.00	34,936.75	34,936.75	5,218.75-	0.00
Total		5,063,413.00	5,940,152.53	5,940,152.53	876,739.53-	0.00
Expense Accounts						
EDUCATION FUND						
Expense Subtotal 1 10-1103						
10-1103-1000	99	REAP GR SALARIES	0.00	255.00	255.00	255.00-
10-1103-1000	1	HS TEACHER SALARIES	259,391.00	265,775.80	265,775.80	6,384.80-

='[Link #3.xlsx]Sheet1'!\$G\$334:\$J\$334						
F	G	H	I	J		

Whole row.

Enter Acct#			Enter Account Description			TOTAL
Acct. #	Location/Res insibility #	Fund Source	Account Description			
10-1103-1000	99		='[Link #3.xlsx]Sheet1'!\$G\$334:\$J\$334			



General Ledger – Step 3

After using the Enter key, it may return an error message or 0.

G		H	I	J	
row.					TOTAL \$
Enter Acct#			Enter Account Description	ENT	
	Location/Res nsibility #	Fund Source		Le Ch Gi	
Acct. #			Account Description		
10-1103-1000	99			0	



General Ledger – Step 3

To fix that Error:

- Remove the : and everything behind that.

='[Link #3.xlsx]Sheet1'!\$G\$334:\$J\$334

='[Link #3.xlsx]Sheet1'!\$G\$334

F	G	H	I	J

whole row.

Enter Acct#			Enter Account Description		TOTAL
Acct. #	Location/Res Insibility #	Fund Source	Account Description		
10-1103-1000	99		='[Link #3.xlsx]Sheet1'!\$G\$334		

- Remove : \$ signs.

='[Link #3.xlsx]Sheet1'!G334

F	G	H	I	J

whole row.

Enter Acct#			Enter Account Description		TOTAL
Acct. #	Location/Res Insibility #	Fund Source	Account Description		
10-1103-1000	99		='[Link #3.xlsx]Sheet1'!G334		

If \$ signs are not removed, when copying later on, it will keep bringing the value for the first line in the district's books rather than the value for each line.



General Ledger – Step 3

It should return the Account Description

G		H	I	J	
row.					TOTAL \$
Enter Acct#			Enter Account Description		ENTER
Acct. #	Location/Res Insibility #	Fund Source	Account Description		Led Cha (if
10-1103-1000	99		REAP GR SALARIES		



General Ledger – Step 4

Bring in Account Balance

Move to Cell K26

TOTAL \$ -	
Enter Account Description	ENTER LEDGER TOTAL
Account Description	Ledger Total + Charter School (if applicable)
REAP GR SALARIES	

Enter =

TOTAL \$ -	
Enter Account Description	ENTER LEDGER TOTAL
Account Description	Ledger Total + Charter School (if applicable)
REAP GR SALARIES	=



General Ledger – Step 4

Activate the Financial Report Excel File and simply click on cell with the Account Balance and press enter.

90-7130	1	TRANSF MAINT GRANT MONEY FROM	0.00	0.00	0.00	0.00	0.00
90-7140	1	PERMANENT TRANSFER OF INTEREST	0.00	0.00	0.00	0.00	0.00
90-7210	1	PRINCIPAL ON BONDS SOLD	0.00	0.00	0.00	0.00	0.00
Total for Revenue Subtotal 1 90-7			0.00	0.00		0.00	
Total for FIRE PREVENTION/SAFETY			29,718.00	34,936.75		0.00	5,218.75
Total for Revenue Accounts			5,063,413.00	5,940,152.53		0.00	876,739.53
Expense Accounts							
EDUCATION FUND							
Expense Subtotal 1 10-1103							
10-1103-1000	99	REAP GR SALARIES	0.00	255.00	255.00	255.00	0.00
10-1103-1000	1	HS TEACHER SALARIES	259,391.00	265,775.80	265,775.80	6,384.80	0.00

**LINK # 4
ACCOUNT
ENDING
BALANCE**



255.00

J	K	L
the Allocation Sheet.		

TOTAL		#VALUE!
Enter Account Description	ENTER LEDGER TOTAL	
Account Description	Ledger Total + Charter School (if applicable)	Copy this row down for as many rows as needed
REAP GR SALARIES	=[Link #4.xlsx]Sheet1!\$O\$334:\$P\$334	



General Ledger – Step 4

After using the Enter key, it may return an error message.

G		H	I	J	K
row.					
				TOTAL	#VALUE!
Enter Acct#			Enter Account Description	ENTER LEDGER TOTAL	
	Location/Res Insibility #	Fund Source			Ledger Total + Charter School (if applicable)
Acct. #			Account Description		
10-1103-1000	99		REAP GR SALARIES		#VALUE!



General Ledger – Step 4

To fix that Error:

- Remove the : and everything behind that.

='[Link #4.xlsx]Sheet1'!\$O\$334:
\$P\$334

G H I J K L

data BEFORE moving to the Allocation Sheet.

row.

Enter Acct#			Enter Account Description	TOTAL	#REF!
Acct. #	Location/Res insibility #	Fund Source	Account Description	Ledger Total + Charter School (if applicable)	ENTER LEDGER TOTAL
10-1103-1000	99		REAP GR SALARIES		='[Link #4.xlsx]Sheet1'! \$O\$334

Copy this row down for as many rows as needed

- Remove : \$ signs.

G H I J K L

data BEFORE moving to the Allocation Sheet.

row.

Enter Acct#			Enter Account Description	TOTAL	#REF!
Acct. #	Location/Res insibility #	Fund Source	Account Description	Ledger Total + Charter School (if applicable)	ENTER LEDGER TOTAL
10-1103-1000	99		REAP GR SALARIES		='[Link #4.xlsx]Sheet1'!O334

Copy this row down for as many rows as needed

If \$ signs are not removed, when copying later on, it will keep bringing the value for the first line in the district's books rather than the value for each line.



General Ledger – Step 4

It should return the Account Balance

G		H	I	J	K
row.					TOTAL \$ 255.00
Enter Acct#			Enter Account Description	ENTER LEDGER TOTAL	
Acct. #	Location/Res nsibility #	Fund Source	Account Description	Ledger Total + Charter School (if applicable)	
10-1103-1000	99		REAP GR SALARIES	\$ 255	



General Ledger – Step 4

Columns A, B, C, D, & E are optional fields, but may aid in sorting your data.

A	B	C	D	E	F
Note: To sort, highlight the whole					
For Sorting Purposes					
Fund	Function	Object	Location/Res insibility #	Fund Source	
10	1103	100	99	0000	



General Ledger – Step 4

Utilize the mid function in Excel to dissect the district's account number structure in column G, to bring back the values you need.

(See next Slide)

**Since everyone uses different software and account number structures, districts may have to create formulas for Column A, B, & C, if it is not already bringing back correct values from your reports. Also, if Columns D & E are just a part of the district's account structure and are not separated, then use the mid function in Excel to pull those fields from the account number.*



MID FUNCTION

Acct. #												
10-1103-2115												
	1	0	-	1	1	0	3	-	2	1	1	5
# of Spaces	1	2	3	4	5	6	7	8	9	10	11	12

Acct. #																
10E097 1110 1200 00 000000																
	1	0	E	0	9	7		1	1	1	0		1	2	0	0
# of Spaces	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>

- Column A (Fund) `=MID($G26,1,2)`
(Starts with first text, and returns 2 values, left example)
- Column B (Function) `=MID($G26,4,4)`
(Starts with 4th text, and returns 4 values, left example)
- Column C (Object) `=MID($G26,9,3)`
(Starts with 9th text, and returns 3 values, left example)
- Column D (Responsibility Code)
(Does not apply to example on left since it is not part of account number)

- `=MID($G26,1,2)`
(Starts with first text, and returns 2 values, right example)
- `=MID($G26,8,4)`
(Starts with 8th text, and returns 4 values, right example)
- `=MID($G26,13,3)`
(Starts with 13th text, and returns 3 values, right example)
- `=MID($G26,5,2)`
(Starts with 5th text, and returns 2 values, right example)



General Ledger – Step 4

Once row 26 is complete, highlight the row and copy down one row. It should return the next line in the books.

- If it repeats the same data as Row 26, verify that the \$ signs have been removed from the links created.
- If it returns the next line in the books, simply copy that row down for as many rows needed to bring all the ledger accounts into the workbook.

24	For Sorting Purposes					Enter Acct#		Enter Account Description		ENTER LEDGER TOTAL	Copy this row down for as many rows as needed
	Fund	Function	Object	Location/Res Insibility #	Fund Source	Acct. #	Location/Res Insibility #	Fund Source	Account Description	Ledger Total + Charter School (if applicable)	
25											
26	10	1103	100	99	0000	10-1103-1000	99		REAP GR SALARIES	\$ 255	
27	<div>DO NOT delete rows when scrubbing your data. Clear the data, but DO NOT delete the row.</div>										
28											
29											
30											
31											



General Ledger – Step 4

10-7210	1	PRINCIPAL ON BONDS SOLD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Revenue Subtotal 1 00-7			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Accounts									
EDUCATION FUND									
Expense Subtotal 1 10-1103									
0-1103-1000	99	REAP GR SALARIES	0.00	255.00	255.00	255.00	0.00		
0-1103-1000	1	HS TEACHER SALARIES	259,391.00	265,775.00	265,775.80	6,384.80	0.00		6
0-1103-1100	1	HS TEACHER AID SALARIES	0.00	0.00	0.00	0.00	0.00		
0-1103-1200	1	HS SUB SALARIES-TEACHERS	10,500.00	11,112.00	11,112.12	612.12	0.00		
0-1103-2110	1	HS BD SHARE TRS	26,350.00	27,212.00	27,212.09	862.09	0.00		
10-2540-5403	1	LIFE SAFETY - LOCK REPLACEMENT	0.00	0.00	0.00	0.00	0.00		
10-2540-5403	54	FY13 MNT GR LOCK REPLC	0.00	0.00	0.00	0.00	0.00		
10-2540-5403	56	FY14 MNT GR HS ROOF REPLC	0.00	0.00	0.00	0.00	0.00		
10-2540-5404	1	LIFE SAFETY - SECURITY CAMERAS	0.00	0.00	0.00	0.00	0.00		
10-2540-5404	54	FY13 MNT GR SECRTY CAMER	0.00	0.00	0.00	0.00	0.00		
10-2540-6400	1	HLS CAPT OUTLAY-HS HVAC	0.00	0.00	0.00	0.00	0.00		
Total for Expense Subtotal 1 90-2540			86,980.00	126,729.32	126,729.32	39,749.32	0.00		39,749.32
Expense Subtotal 1 90-3925									
10-3925	52	DO NOT USE	0.00	0.00	0.00	0.00	0.00		
10-3925-5405	52	MAINT GRANT-FY12 JH ROOF/BATH	0.00	0.00	0.00	0.00	0.00		
Total for Expense Subtotal 1 90-3925			0.00	0.00	0.00	0.00	0.00		0.00
Expense Subtotal 1 90-4190									
10-4190-6900	52	REPAYMENTS TO OTHER INST	0.00	0.00	0.00	0.00	0.00		
Total for Expense Subtotal 1 90-4190			0.00	0.00	0.00	0.00	0.00		0.00
Expense Subtotal 1 90-5140									
10-5140-6400	1	LIFE SAFETY BOND DUES AND FEES	0.00	0.00	0.00	0.00	0.00		
Total for Expense Subtotal 1 90-5140			0.00	0.00	0.00	0.00	0.00		0.00
Total for FIRE PREVENTION/SAFETY			86,980.00	126,729.32	126,729.32	39,749.32	0.00		39,749.32
Total for Expense Accounts			5,183,595.00	5,178,889.08	5,178,889.08	4,705.92	396.01		4,309.91

11	TOTAL (K23) should match the Ledger Total + Charter School Expenses from the SUMMARY sheet (P25)							\$ 5,178,889.08
12	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.							
13								
14								
15	WARNING: If links were used to populate data, GET RID OF LINKS BEFORE SORTING.							
16								
17	Click on Data Tab At Top, Choose Edit Links, Highlight Data Source, Click Break Links.							
18	OR							
19	Highlight data, Copy, Paste, Values							
20								
21	WARNING: Do ALL sorting of data BEFORE moving to the Allocation Sheet.							
22	Note: To sort, highlight the whole row.							
23								
24	TOTAL \$ 5,178,889.08							
	For Sorting Purposes	Enter Acct#		Enter Account Description	ENTER LEDGER TOTAL			



Scrubbing Data

- Eliminate accounts that had no activity or zero balances.
- Eliminate any lines which are headings, subtotals, or totals (see slides 52-53).
- Sort the data in the order that you want to work with it in the workbook.

Do Not Delete Rows When Scrubbing Data



Scrubbing Data – Step 1

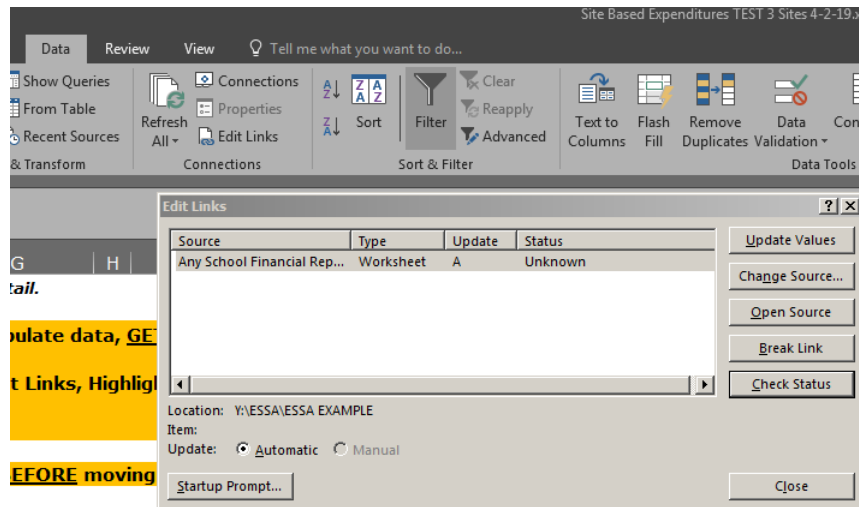
Eliminate Links to the Expenditures

Method 1:

From Data tool bar on top of Excel, choose Edit Links, highlight the file name, then choose break links.

Method 2:

Highlight all of the data rows, choose copy, paste values.



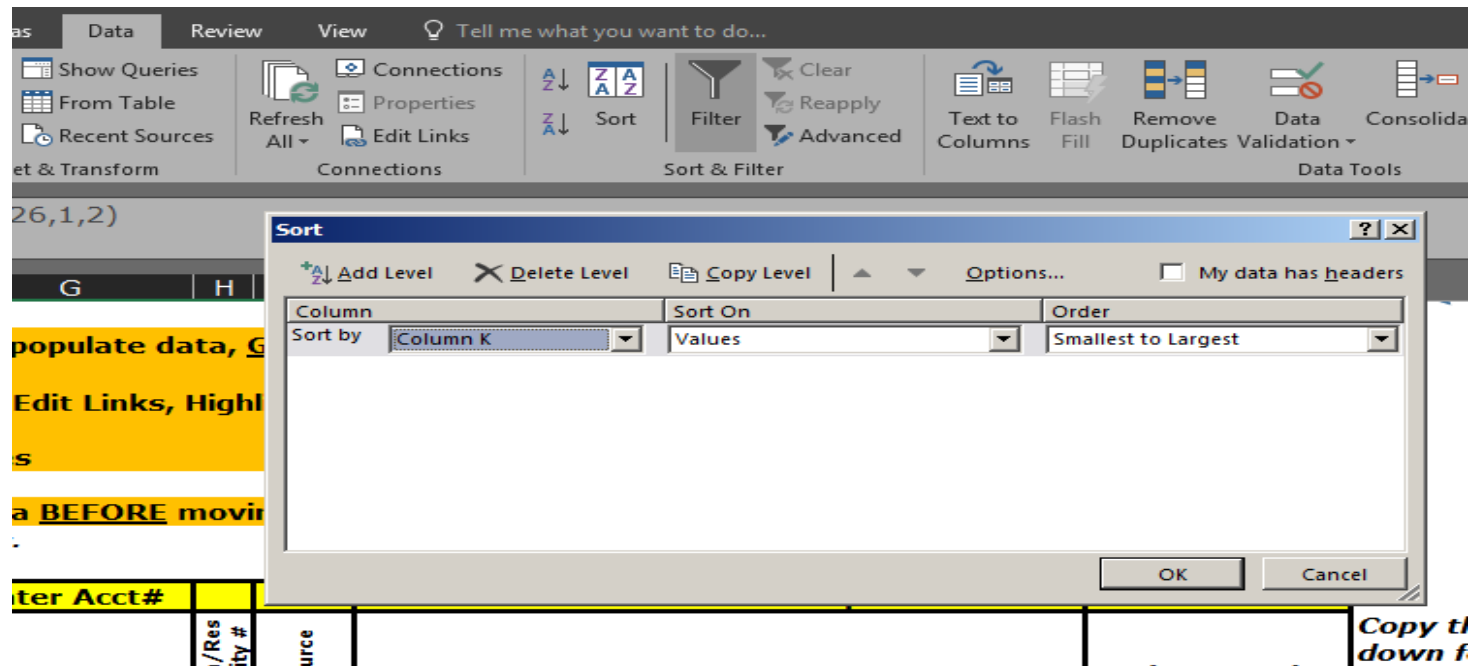
26	10	1103	100	99	0000	10-1103-1000	99	REAP GR SALARIES	\$	255
27	1			01	0000	10-1103-1000	1	HS TEACHER SALARIES	\$	265,776
1376	0			00	0000		0		0	
1377	9			01	0000	90-5140-6400	1	LIFE SAFETY BOND DUES AND FEES	\$	
1378	0			00	0000		0		0	
1379	0			00	0000		0		0	
1380	0			00	0000		0		0	
1381	To	al	f	r	F		00		0	
1382	0			00	0000		0		0	
1383	To	al	f	r	E		00		0	
1384	0			00	0000		0		0	
1385	0			00	0000		0		0	
1386	FA	IN	3	0	0000		0		0	



Scrubbing Data – Step 2

Eliminate Accounts with no Activity

Highlight all of the data rows then sort by Column K – Account Balance





Scrubbing Data – Step 2

Eliminate Accounts with no Activity

- Highlight all of the data rows showing \$- balance in Column K

Either right click and choose Clear Contents.

OR

Press the Delete Key to remove data.

DO NOT DELETE ROWS or the workbook will no longer function properly

26	0			00	0000		0	00			0	\$	-
27	0			00	0000		0	00			0	\$	-
28	10	1103	110	01	0000	10-1103-1100	1			HS TEACHER AID SALARIES		\$	-
29	10	1103	211	99	0000	10-1103-2110	99			REAP GR TRS BD SHARE		\$	-
30	10	1103	211	01	0000	10-1103-2111	1			TRS FED		\$	-
39	9			01	0000	90-5140-6400	1			LIFE SAFETY BOND DUES AND FEES		\$	-
40	F				0000	FAWIN 3.0.001: crfFinancial					0	\$	-
41	T			00	0000	Total for Expense Accounts	00				0	\$	-
42	T			00	0000	Total for the Department	00				0	\$	-

The only thing that should be remaining will be:

- 1) Accounts with balances less than \$0
- 2) \$0 Accounts, which just means it had cents for a balance
- 3) Accounts with balances greater than \$0



Scrubbing Data – Step 3

Eliminate Subtotal & Total Lines (if applicable)

Highlight Row 26 (even if blank) through last data row, sort by column G-Account #

24	For Sorting Purposes					Enter Acct#			Enter Account Description	ENTER LEDGER TOTAL
	Fund	Function	Object	Location/Res Insibility #	Fund Source	Acct. #	Location/Res Insibility #	Fund Source	Account Description	Ledger Total + Charter School (if applicable)
25										
26										
27										
28										
29										
30										
39										
40										
41										
42										
384	80	2365	100	02	0000	80-2365-1000	2		RISK MGMT SALARIES	\$ 233,051
385	10	1103	100	01	0000	10-1103-1000	1		HS TEACHER SALARIES	\$ 265,776
386	30	5300	610	01	0000	30-5300-6100	1		BOND PRINCIPAL	\$ 426,500
387	10	1110	100	01	0000	10-1110-1000	1		ELEM REGULAR SALARIES	\$ 588,424



Remove Subtotal & Total Lines (if applicable)

- DO NOT DELETE ROWS or the workbook will no longer function properly.**

Either right click and
choose Clear Contents.
OR
Press the Delete Key to
remove data.



Scrubbing Data – Step 4

Putting Data in Order

- Highlight row 26 through the last row of data, making sure to capture all rows and columns of data
- To aid in the allocation methodology in the later part of the workbook, utilize the data/sort function in Excel to put the accounts in order

*Hint: On the **Allocation sheet**, the district has the ability to copy allocation method to multiple expenditure accounts rather than having to choose each line individually. It may be helpful to sort so that expenditure lines that will be using the same allocation methodology are grouped together as much as possible.*



Scrubbing Data – Step 4

Workbook Fix: More than 4,000 Rows of Data

If there are more than 4,000 rows of data after everything has been scrubbed and it is in the order that you want it in, please contact the Regional Financial Consultant in your region. They can add additional rows on the ***Allocation, Site-Based, and Centralized*** worksheets to ensure that all of the accounts have been included.



Exclusion Sheet

Whole Child • Whole School • Whole Community



Exclusions as per SBER Guidance (page 7):

- 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. Functions 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. Legacy Pension Obligations*
- 12. Reimbursable Expenditures: These expenditures should be excluded only in cases in which the reimbursement is from the LEA this is reporting the expenditure as part of site-based reporting*



Exclusions – Step 1

- The exclusions by fund will pre-populate based on what has been entered on the ***Summary sheet*** (Total Expenditures cells P14-P22).
- As per SBER guidelines enter any specific exclusions that your district may have.

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.



- All of the specific exclusions will be added into the total and should match the ***Summary sheet***:
 - Check to see that Total Expenditures have been entered by fund on the ***Summary sheet*** correctly by reviewing cells P14-P22.
 - Then match the totals from the ***Summary sheet*** (cell P26) and ***Exclusions sheet*** (Cell M20, total exclusions)
- Once verified that these are correct, move to the next sheet.

K	L	M	N
(700) Non-Capitalized Equipment	(880) Termination Benefits	(900) Total	TOTAL EXCLUSIONS \$ 790,850



Exclusions – Step 3

- Once the **Exclusions sheet** has been completed:
 - Go to the **General Ledger sheet**, and identify the costs that are being excluded by marking column L with an “x” for the account being excluded.
 - This will make the account auto-populate in the Exclusions (column H) on the **Allocation sheet**.

G		H	I	J	K	L
row.						
					TOTAL \$ 5,178,889.08	
Enter Acct#			Enter Account Description		ENTER LEDGER TOTAL	
20-2540-4125	1		USE 20-2540-4130		\$ 60	
20-2540-4130	1		MAINTENANCE SUPPLIES		\$ 6,944	
20-2540-4140	1		BUILDING LIGHT FIXTURES		\$ 87	
20-2540-4650	1		NATURAL GAS/G.S.		\$ 9,889	
20-2540-4655	1		NATURAL GAS/H.S.		\$ 4,815	
20-2540-4660	1		ELECTRICITY-G.S.		\$ 35,711	
20-2540-4665	1		ELECTRICITY/H.S.		\$ 45,308	
20-2540-5401	1		ELEM - CAPITAL OUTLAY		\$ 9,815	x
20-2540-5402	1		JR HIGH/HIGH SCHOOL - CAP OUTLAY		\$ 500	x
30-5200-6200	1		BOND INTEREST		\$ 74,300	x
30-5300-6100	1		BOND PRINCIPAL		\$ 426,500	x
30-5400-6400	1		OTHER BOND DUES & FEES		\$ 600	x



Allocating Expenditures

START on ROW 26. (Ctrl + Home to return to the top of sheet)

- Enter Amount of Account Paid by Federal Funds (Column G)
- Enter Excluded Costs (Column H)
- Choose Allocation Method (Column J)
- Determine whether cost is Site-Level or Centralized (Column K)
- Room for Internal Notes (Column AL)

Note: Detailed Reconciliation located in Columns AH - AK

<https://www.isbe.net/Documents/ISBE-Site-Based-Expenditure-Reporting-Guidance.pdf>

Site-Level Expenditures:

The site-level expenditures must include any personnel salaries, benefits, and related costs assigned exclusively to a school and any non-personnel costs specifically attributable to the school.

Site's Proportional Share of District's Centralized Expenditures:

The proportional share of a district's centralized expenditures should represent an allocation of centralized expenditures as a proxy for dollars spent for district centralized services serving each school. For the 2018-19 reporting year, the allocation method utilized by Reporting Entities to assign centralized expenditures to their schools shall be determined by the Reporting Entities.

BE SURE TO REFER TO EXCLUDED COSTS SHOWN ON EXCLUSIONS SHEET

IF MORE THAN 4000 LINES ARE REQUIRED, PLEASE CONTACT ISBE, School Business Services, 217-785-8779 so the workbook can be modified.

Excluded Costs

If you are excluding entire line item, make sure to include the ledger total, dollars and cents.

Central CUSD 3
01-001-0030-26

FISCAL YEAR 2018 (BETA) Version
ALLOCATION OF COSTS

Method Drop Box

- When clicking on drop box, if you see blanks, scroll up to see your allocation methods.
- Utilize Copy, Paste as much as you can to avoid having to choose from drop box for each line.

TOTALS FROM BELOW \$ - \$ 120.00 \$ -

Total From EXCLUSIONS Sheet, M20 \$ -

Note: The spreadsheet, by default, treats costs allocated to more than one site as centralized. If you want them to be site-level costs, simply put an "x" in Column K.

Central High School

248

Total Allocated	Acct. #	Location/Reporting Entity	Fund Source	Account Description and/or Employee Name	Ledger Total	ENTER FEDERAL FUNDS		Enter Exclusions		State & Local Costs	ALLOCATION			# Served	%
						Federal Expense	Excluded Costs	Excluded Costs	Excluded Costs		Method # (Choose from Drop Box)	"x" if Site-Level	Site or Centralized		
0%	--					\$ 120	\$ -			\$ (120)		x	Site		
										\$ -					



Allocation

Identify:

- Federal Expenditures (Column G)
- Exclusions (Column H)
- Local/State Expenditures (*auto-populates*) (Column I)
- Allocation Method to Sites (Column J)
- Reclassify Expenditures (Column K)
 - *Note: For a detailed description of the columns, please refer to the Site-Based Expenditure Reporting Data Calculation Template instructions. The top of the **Allocation sheet** includes directions, guidelines, and helpful hints.*



Allocation

- Accounts that were entered on the **General Ledger** sheet will pre-populate starting on A26 (Column A, Row 26) and will be broken down into account number, location, fund source, account description, and ledger total.

	A	B	C	D	E	F
25	Total Allocated	Acct. #	Location/Res ponsibility #	Fund Source	Account Description and/or Employee Name	Ledger Total
26	100%	10-1103-100	01		HS TEACHER SALARIES	\$ 265,775.80
27	100%	10-1103-120	01		HS SUB SALARIES-TEACHERS	\$ 11,112.12
28	100%	10-1103-211	01		HS BD SHARE TRS	\$ 27,212.09
29	100%	10-1103-211	01		TRS NEC	\$ 1,778.89
30	100%	10-1103-220	01		THIS, ETHIS BENEFIT	\$ 4,209.77
31	100%	10-1103-222	01		HS INS BENEFITS	\$ 24,911.40



Allocation – Step 1

Organization and Review

- Organization of accounts will mirror the ***General Ledger sheet***.
 - To rearrange your accounts or sort them, this must be completed on the ***General Ledger sheet***.

For example, accounts can be sorted or arranged by any of the individual account structure components (location, fund, funding source, etc...)



Allocation – Step 2

Federal Funds

Expenditures must be separated between federal and state/local sources of funds.

For example, Title-funded teaching positions must be included as a federal expenditure at the school site at which each position is utilized. ESSA requires this separation. ISBE recognizes that this requirement may prove challenging for LEAs under existing accounting practices. ISBE recommends, but does not require, that each school district adjust its accounting procedures to designate source of funding for expenditures, especially all personnel expenditures and especially federally funded expenditures, to enable disaggregation of funding source in expenditure reporting. For expenditures reimbursed by federal funding, where the total amount of reimbursement is not fully known during the reporting year (**such as Medicaid and food service reimbursements**), it is recommended that LEAs calculate their claims for the year and allocate such amount to the column for federal funds. This calculation may be used as an estimate of the proportion of the expenditure that is federally funded.



Allocation – Step 2

Allocation of Federal Funds

- Allocating Federal Expenditures will be completed on Column G for **each** of the accounts provided on this sheet.
 - Hint: If the District's account structure has a funding source attached for Federal Funds, this can help easily identify these expenditures quickly.*
- Identify each of the account numbers that are linked to Federal Expenditures and enter the full amount or partial amount in Column G.

	A	B	C	D	E	F	G	H
409	100%	10-2560-100	84		REG. SALARIES-COOKS	\$ 59,318.98	\$ 29,400	
410	100%	10-2560-120	84		TEMP SALARY/COOKS	\$ 4,989.62	\$ 2,473	
411	100%	10-2560-222	84		COOKS INS BENEFITS	\$ 13,297.20	\$ 6,590	
412	100%	10-2560-310	84		CONTRACT SERVICE/JR-SR-HYVEE	\$ 121,063.30	\$ 79,518	
413	100%	10-2560-321	84		TRASH REMOVAL	\$ 1,108.80	\$ 550	
414	100%	10-2560-323	84		REPAIR & MAINT OF EQUIP	\$ 4,536.14	\$ 2,248	
415	100%	10-2560-411	84		MEAT,POULTRY,FISH,EGGS	\$ 1,624.55	\$ 805	
416	100%	10-2560-412	84		FOOD--MILK	\$ 17,917.70	\$ 8,880	
417	100%	10-2560-413	84		DAIRY PRODUCTS(NOT MILK)	\$ 1,603.90	\$ 795	
418	100%	10-2560-414	84		FOOD-ALL OTHER ITEMS	\$ 23,286.51	\$ 11,541	
419	100%	10-2560-415	84		FOOD-HANDLE&FREIGHT	\$ 2,079.52	\$ 1,031	
420	100%	10-2560-416	84		LUNCHROOM SUPPLIES	\$ 2,494.77	\$ 1,236	
421	100%	10-2560-419	84		FOOD SERV OFFICE SUPPLY	\$ 81.18	\$ 40	
422	100%	50-2560-212	84		IMRF BENEFIT	\$ 5,472.29	\$ 2,712	
423	100%	50-2560-213	84		FICA/F-M BENEFIT	\$ 3,440.22	\$ 1,705	
424	100%	10-1110-100	87		TITLE II-TECHNICAL CLASS SIZE REDUC	\$ 14,306.47	\$ 14,306	



Allocation – Step 3

Entering in Exclusion Costs

- After all Federal Expenditures have been entered into Column G, go through each of the account numbers and decide which account should be excluded.
- Excluded costs will be entered into Column H
 - *This might include the entire amount to be excluded or a portion of the account number.*
- If column L was utilized on the **General Ledger sheet**, the exclusions should auto-populate on this sheet. Adjust figure if only excluding a portion of the account total.
- Refer to the ISBE guidance document or the exclusion sheet for reference of accounts that are to be excluded. [https://www.isbe.net/Documents/ISBE-Site-](https://www.isbe.net/Documents/ISBE-Site-Based-Expenditure-Reporting-Guidance.pdf)

[Based-Expenditure-Reporting-Guidance.pdf](https://www.isbe.net/Documents/ISBE-Site-Based-Expenditure-Reporting-Guidance.pdf)

	A	B	C	D	E	F	G	H	I
197		20-2540-540	01		ELEM - CAPITAL OUTLAY	\$ 9,815.00		\$ 9,815	\$ -
198		20-2540-540	01		JR HIGH/HIGH SCHOOL - CAP OUTLAY	\$ 500.00		\$ 500	\$ -
199		30-5200-620	01		BOND INTEREST	\$ 74,304.20		\$ 74,304	\$ -
200		30-5300-610	01		BOND PRINCIPAL	\$ 426,500.00		\$ 426,500	\$ -
201		30-5400-640	01		OTHER BOND DUES & FEES	\$ 600.00		\$ 600	\$ -
202	100%	40-2550-100	01		SALARIES-BUS DRIVERS	\$ 88,831.28			\$ 88,831
203	100%	40-2550-101	01		TRANSP SALARIES/ADMIN	\$ 4,421.41			\$ 4,421



Allocation – Step 3

Exclusions

The total of exclusions in column H should match the total on the **Exclusions sheet**.

E	F	G	H
	Excluded Costs		
	If you are excluding entire line item, make sure to include the ledger total, dollars and cents.		
			Any School CUSI 00-000-0000-00
			FISCAL YEAR 20
			ALLOCATION OF
TOTALS FROM BELOW	\$ 5,178,889.08	\$ -	\$ 790,850.11
	Total From EXCLUSIONS Sheet, M20		\$ 790,850



Allocation – Step 4

Allocation of State/Local Expenditures

- State and Local Costs (Column I) will automatically generate per account number based on the data entered in the Federal and Exclusion Columns.
- Local and State Expenditures is a formula that will take the Ledger Total data, subtract the Federal and/or Exclusions data, and the remainder will populate in Column I

	A	B	C	D	E	F	G	H	I	J
24							ENTER FEDERAL FUNDS	Enter Exclusions		ALLOC
25	Total Allocated	Acct. #	Location/Responsibility #	Fund Source	Account Description and/or Employee Name	Ledger Total	Federal Expense	Excluded Costs	State & Local Costs	Method # (Choose From Drop Box)
283	100%	80-2365-300	02		RISK MGMT PURCH SERV	\$ 12,038.78			\$ 12,038.78	2018 (Beta) - All Pup
284		80-2365-540	02		RISK MGMT-CAPT OUTLAY	\$138,221.02		\$ 138,221	\$ -	2018 (Beta) - All Pup
285	100%	80-2363-300	02		LEGAL SERVICES	\$ 5,646.32			\$ 5,646.32	2018 (Beta) - All Pup
286	100%	10-1221-100	08		ELEM SP ED SALARY	\$107,938.10	\$ 40,000		\$ 67,938.10	13 - Actual - Any Eleme
287	100%	10-1221-110	08		ELEM SP ED SALARY-AIDE	\$ 20,010.00			\$ 20,010.00	13 - Actual - Any Eleme

State and Local Expenditures = Ledger Total – Federal Expenditures – Excluded Costs

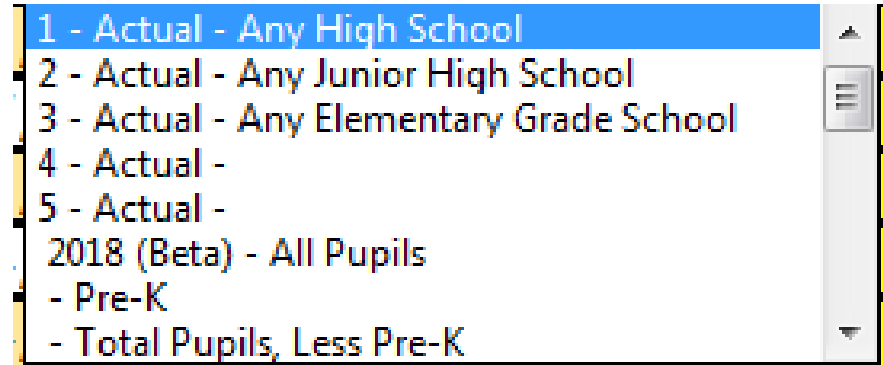


Allocation – Step 5

Selecting Methodology for Allocating

- Choose a methodology for allocating expenditures utilizing the drop-down box in Column J. There are four automatic allocations:

- 1) Actual for each site
- 2) Percentage for each site based on total enrollment
- 3) If Pre-K , then a Pre-K
- 4) Total Pupils, less Pre-K



- If additional allocation methodologies were created on the **Enrollments (Allocations) sheet**, these will also be shown in the drop-down box. (i.e. *Early Childhood, Total Special Education Students, Square Footage, etc...*)
 - If you don't initially see your methodologies in the drop-down menu, scroll up and you should see them.*



Allocation – Step 6

Site-Level Expenditures vs. Centralized Expenditures

- If the allocation is going to one site, it is classified as Site-Level.

Site-level expenditures must include any personnel salaries, benefits, and related costs assigned exclusively to a school and any non-personnel costs specifically attributable to the school. Including these costs at the site level is a federal requirement of ESSA for this reporting. If personnel assigned exclusively to a school are accounted for on central books, their costs must be allocated to the site at which they perform their daily duties for reporting purposes.

- If the allocation is going to more than one site, it is classified as Centralized (*by default*).

Centralized expenditures should represent an allocation of centralized expenditures as a proxy for dollars spent for district centralized services serving each school. The allocation method utilized by Reporting Entities to assign centralized expenditures to their schools shall be determined by the Reporting Entities themselves for reporting year 2018-19. For example, a district may choose to allocate transportation costs to its schools on a per-pupil basis or, alternatively, it may choose to calculate a cost per route and allocate costs to schools based on the routes utilized by each school. As another example, a district with centrally managed special education services (speech-language pathologists, psychologists, etc.) may choose to allocate those service costs to schools on a per-Individualized Education Program (IEP) student basis. It may equally choose to allocate the cost per related service minute at each school, or it may choose to allocate the cost by tracking the time each employee or contractor spends at each school. As part of this reporting, ISBE may ask that Reporting Entities identify the methodology employed for centralized expenditure allocations.



Allocation – Step 6

Site-Level Expenditures vs. Centralized Expenditures

- If a cost is classified as Centralized, but it is more appropriate to be a Site-Level cost, place an “X” in the Site-Level Column (Column K).

	I	J	K	L
	ALLOCATION			
s	State & Local Costs	Method # (Choose From Drop Box)	"x" if Site-Level	Site or Centralized
	\$ 4,421	- # of Bus Riders		Centralized
	\$ 7,559	- # of Bus Riders		Centralized
	\$ 20,538	- # of Bus Riders		Centralized
	\$ 20,020	- # of Bus Riders		Centralized
	\$ 10,971	- # of Bus Riders		Centralized
	\$ 126	- # of Bus Riders		Centralized
	\$ 1,104	- # of Bus Riders		Centralized

Cost shows as a Centralized Cost. Placing an “X” in Column K changes expense to Site-Level

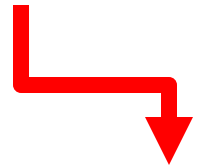
	I	J	K	L
	ALLOCATION			
	State & Local Costs	Method # (Choose From Drop Box)	"x" if Site-Level	Site or Centralized
	\$ 4,421	- # of Bus Riders		Centralized
	\$ 7,559	- # of Bus Riders		Centralized
	\$ 20,538	- # of Bus Riders		Centralized
	\$ 20,020	- # of Bus Riders		Centralized
	\$ 10,971	- # of Bus Riders	x	Site
	\$ 126	- # of Bus Riders		Centralized
	\$ 1,104	- # of Bus Riders		Centralized



Allocation – Step 6

Site-Level Expenditures vs. Centralized Expenditures

- Column L will display whether expense was classified as Site-Level or Centralized.



E	F	G	H	I	J	K	L
		ENTER FEDERAL FUNDS	Enter Exclusions	ALLOCATION			
Account Description and/or Employee Name	Ledger Total	Federal Expense	Excluded Costs	State & Local Costs	Method # (Choose From Drop Box)	"x" if Site-Level	Site or Centralized
WATER SERVICES	\$ 3,640.21			\$ 3,640	2018 (Beta) - All Pup		Centralized
SEWAGE SERVICES	\$ 3,536.51			\$ 3,537	2018 (Beta) - All Pup		Centralized
CUSTODIAL SUPPLY-G.S.	\$ 6,332.72			\$ 6,333	3 - Actual - Any Eleme	x	Site
CUSTODIAL SUPPLY-H.S.	\$ 9,652.12			\$ 9,652	- Junior High / High S	x	Site
GROUNDS SUPPLIES	\$ 1,483.41			\$ 1,483	2018 (Beta) - All Pup		Centralized
USE 20-2540-4130	\$ 60.29			\$ 60	2018 (Beta) - All Pup		Centralized
MAINTENANCE SUPPLIES	\$ 6,944.48			\$ 6,944	2018 (Beta) - All Pup		Centralized
BUILDING LIGHT FIXTURES	\$ 87.00			\$ 87	2018 (Beta) - All Pup		Centralized
NATURAL GAS/G.S.	\$ 9,888.73			\$ 9,889	3 - Actual - Any Eleme	x	Site
NATURAL GAS/H.S.	\$ 4,814.81			\$ 4,815	- Junior High / High S	x	Site



Summary of Allocations

Once the above steps have been completed, this sheet will calculate out the site-level and centralized-level expenditures for each site within the District (for each account number).

Note: The spreadsheet, by default, treats costs allocated to more than one site as centralized. If you want them to be site-level costs, simply put an "x" in Column K.			Any High School		Any Junior High School		Any Elementary Grade School	
ALLOCATION			170		133		300	
Method # <i>(Choose From Drop Box)</i>	"x" if Site-Level	Site or Centralized	# Served	%	# Served	%	# Served	%
3 - Actual - Any Eleme	x	Site	-	0%	-	0%	300	100%
- Junior High / High S		Centralized	170	56%	133	44%	-	0%
- Junior High / High S		Centralized	170	56%	133	44%	-	0%
- Junior High / High S		Centralized	170	56%	133	44%	-	0%
1 - Actual - Any High S	x	Site	170	100%	-	0%	-	0%
1 - Actual - Any High S	x	Site	170	100%	-	0%	-	0%
2018 (Beta) - All Pup		Centralized	170	28%	133	22%	300	50%
2018 (Beta) - All Pup		Centralized	170	28%	133	22%	300	50%
2018 (Beta) - All Pup		Centralized	170	28%	133	22%	300	50%
2018 (Beta) - All Pup		Centralized	170	28%	133	22%	300	50%



Summary and Reconciliation

- The far right columns on the **Allocation worksheet** display the reconciliation of the expenditures pulling in the ledger total minus (-) exclusions, all site-level costs, all centralized costs, and any difference between the Ledger Total and the sum of the site-level and centralized costs.
- A more detailed reconciliation is displayed in rows 7-15. This will help the district account for all expenditures. If there is a difference, please go back to review the allocation accounts and the General Ledger accounts to ensure that all expenditures have been accounted for.
- If there is a difference between the ledger totals and the totals entered within this workbook, the difference will be shown here.

AE	AF	AG	AH	AI
7	DETAILED RECONCILIATION			
8				
9	Ledger Total	\$ 5,178,889		
10	Exclusions	\$ (790,850)		
11	Costs To Allocate	\$ 4,388,039		
12				
13	Site Level	\$ 2,911,997		
14	Centralized	\$ 1,476,042		
15	Total Allocated	\$ 4,388,039		
16				
17				
18				
19				
20	Difference	\$ (0)		
21				
22				
23				
24	\$ 4,388,039	\$ 2,911,997	\$ 1,476,042	\$ (0.02)
25	Ledger Total			
26	Less Exclusions	Site-Level	Centralized	Difference
26	\$ 265,776	\$ 265,776	\$ -	\$ -
27	\$ 11,112	\$ 11,112	\$ -	\$ -
28	\$ 27,212	\$ 27,212	\$ -	\$ -
29	\$ 1,779	\$ 1,779	\$ -	\$ -
30	\$ 4,210	\$ 4,210	\$ -	\$ -



Internal Notes for Future Reference

- Enter, in the farthest column to the right, notes or reasons for the chosen methodology for each account for future reference
- While optional, this note will log why the chosen methodology was used for each individual account and will help for consistency from year to year reporting.

	AJ
25	Internal Notes About Allocation Methodology
26	
27	
28	
29	
30	
31	
32	
33	
34	
35	
36	



Site-Level Costs

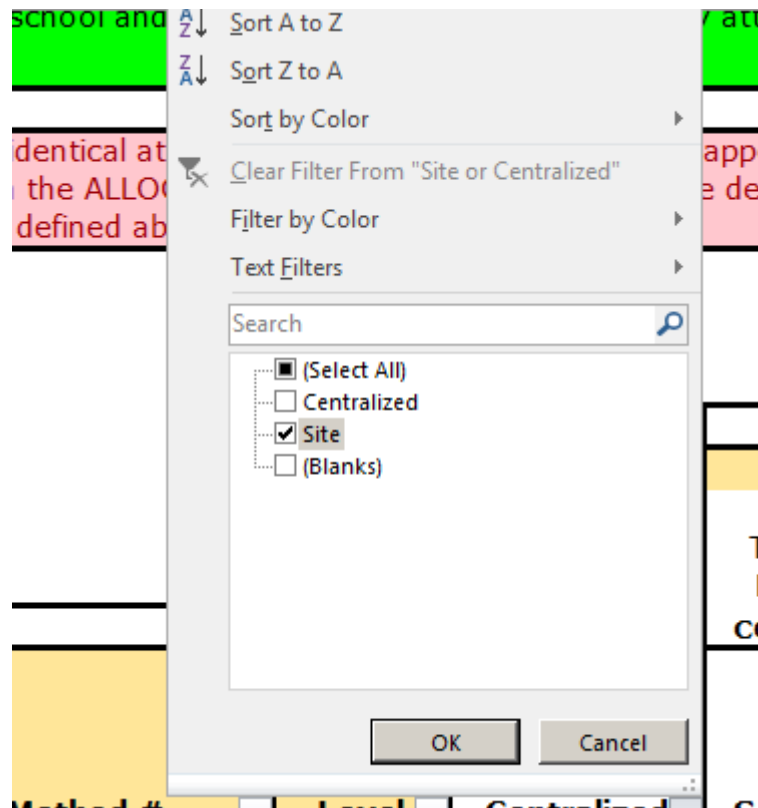
- There is nothing to do on this sheet. It just shows the calculation for each of the lines classified as site-level on the ***Allocation sheet***.
- At the top, there is a reconciliation box showing that all of the costs have been allocated.

RECONCILIATION	
Total Expenditures	\$ 5,178,889
Less: Exclusions	\$ (790,850)
Less: Site-Level Costs	\$ (2,911,997)
Less: Centralized Costs	\$ (1,476,042)
Costs that still need to be allocated	\$ (0)
	ROUNDING

Note: If #VALUE! error message appears, go back to the Allocation Sheet and ensure that all accounts have been allocated. (Column A will be rose colored for any accounts missed)



Filtering Site-Level Data



All ledger accounts are displayed, but it only shows the calculations for the accounts that were classified as Site-Level.

To Filter:

- Utilize the filter box in Cell K25
- Make sure just Site box is checked, and it will change to display only showing the Site-Level costs.



Centralized Costs

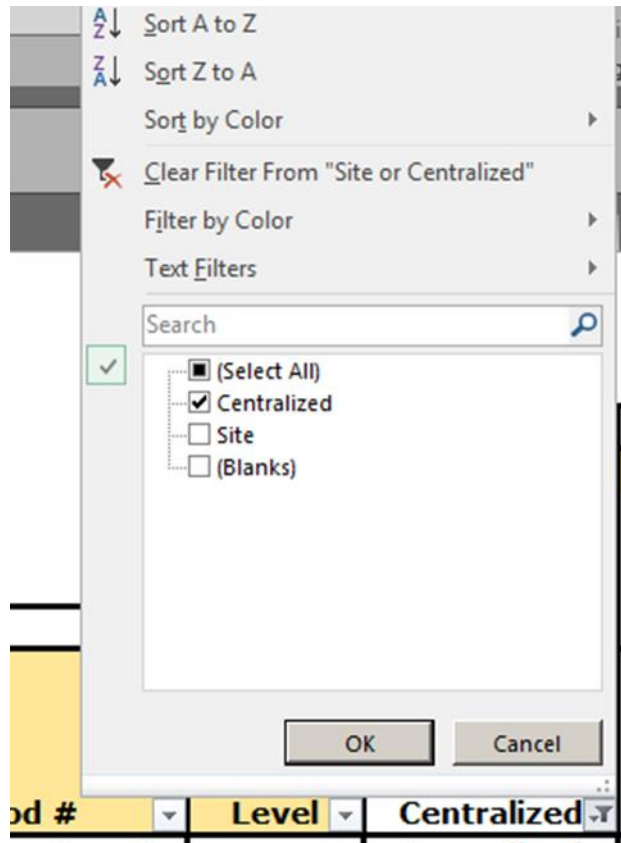
- There is nothing to do on this sheet. It just shows the calculation for each of the lines classified as centralized on the ***Allocation sheet***.
- At the top, there is a reconciliation box showing that all of the costs have been allocated.

RECONCILIATION	
Total Expenditures	\$ 5,178,889
Less: Exclusions	\$ (790,850)
Less: Centralized Costs	\$ (1,476,042)
Less: Site-Level Costs	\$ (2,911,997)
Costs that still need to be allocated	\$ (0)
ROUNDING	

Note: If #VALUE! error message appears, go back to the Allocation Sheet and ensure that all accounts have been allocated. (Column A will be rose colored for any accounts missed)



Filtering Centralized Data



All ledger accounts are displayed, but it only shows the calculations for the accounts that were classified as Centralized.

To Filter:

- Utilize the filter box in Cell K25
- Make sure just Centralized box is checked, and it will change to display only showing the centralized costs.



Submitting Data To ISBE

The following are **draft** instructions for the ***Submitting DATA to ISBE sheet***.

	A	B	C	D	E	F
1	SUBMITTING DATA TO ISBE					
2	Step 1:	Access the Site Based Expenditure Reporting (SBER) Data Calculation Template.				
3	Step 2:	Access the SBER Data Calculation Template for Data Transfer.				
4	Step 3:	Copy and Paste the Final Exclusions Value from Cell K15 to Cell G2 of the Data Collection Template.				
5	Step 4:	Copy and Paste the Fiscal Year from Cell L15 to Cell H2 of the Data Collection Template.				
6	Step 5:	Highlight <u>ALL</u> Site data (below) starting from cell C16 through J20. Copy the Highlighted data.				
7	Step 6:	On the Data Collection Template, place the cursor on Cell A4 and Right Click to access the menu with Paste Options.				
8	Step 7:	Utilize "Paste Values" Option to copy the data from Data Calculation Tool to Data Collection Template.				
9	Step 8:	On the Data Collection Template, if required, manually enter the Public Narrative or Internal Notes for each site. Columns I and J on the Data Collection Template are not mandatory columns. They can remain empty.				
10	Step 9:	The Data Collection Template is ready to Import.				



Submitting Data to ISBE

In the IWAS portal for Site Based Expenditure Reporting there is option to either manually enter the data into the system or copy and paste K15,L15, and Columns K16 – J Row of last site.

	A	B	C	D	E	F	G	H	I	J	K	L
11												
12	Fiscal Year		NOTE: YOU MAY CHOOSE TO MANUALLY INPUT YOUR DATA INTO THE SITE BASED EXPENDITURE REPORTING TEMPLATE.									
13	2018 (Beta)											
14			District Name / Site Name	RCDT#/RCDT#-Site Code	Sub-Group Code	2018 (Beta) Enrollment	Site-Level Per Pupil Expenditures Federal	Site-Level Per Pupil Expenditures State & Local	Centralized Per Pupil Expenditures Federal	Centralized Per Pupil Expenditures State & Local	Total Exclusion	Fiscal Year
15	Copy	K15, L15	Any School CUSD # 0	00-000-0000-00-0000		603	400	4,278	211	2,394	790,850	2018 (Beta)
16	Highlight		Any High School	00-000-0000-00-0001	-	170	\$ 263	\$ 5,249	\$ 180	\$ 2,436		
17	Rows That	(Col. C	Any Junior High School	00-000-0000-00-1001	-	133	\$ 263	\$ 2,536	\$ 98	\$ 2,346		
18	Have Sites	Col. J)	Any Elementary Grade School	00-000-0000-00-2003	-	300	\$ 539	\$ 4,497	\$ 278	\$ 2,391		
19	Listed											
20												
21												

Note: The cells in Column G show are rose colored only because they have the same site-level costs. It is possible, but it flags those costs in case you want to double check the allocation of figures as site-level costs may or may not be the same between sites.



Contact Information

BRENT APPELL

bappell@isbe.net

Regional Office of Education 53

Ph.# (309) 477-2290

CARL HOLMAN

cholman@isbe.net

Regional Office of Education 50

Ph.# (618) 825-3916

VINCE GALLO

vgallo@isbe.net

Regional Office of Education 11

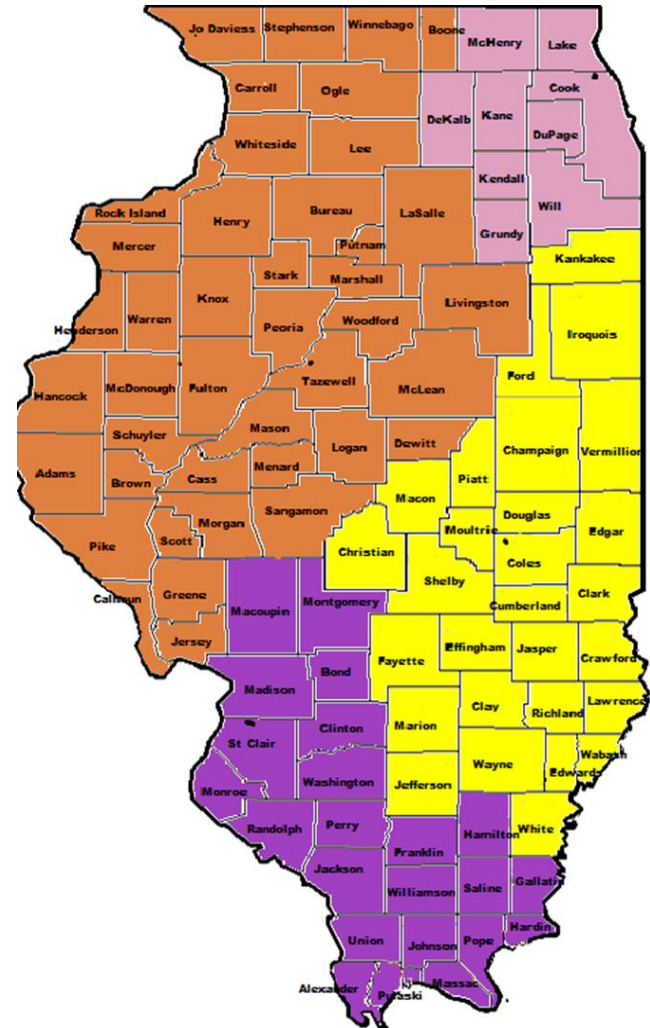
Ph.# (217) 348-1252

AARON SCHILLING

aschilli@isbe.net

North Cook ISC #1

Ph.# (847) 824-8300 Ext. 249





Contact Information

- Other questions on Site-based expenditure reporting please contact:
 - Sarah Shaw, Senior Manager, Fiscal & Academic Solvency at the State Board of Education at site-based@isbe.net