

# Site-Based Financial Reporting

## *FY 2025 SBER & SLFS Reporting Guidance: Overview and Updates*

June 5, 2025

This recorded webinar will be posted at [ISBE Site-Based Financial Reporting webpage](#), where you can also find the reporting guidance.

# Site-Based Team

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ISBE's RFCs are  
trained in Site-  
Based Financial  
Reporting and are  
available to assist.

# Agenda

- Overview of Site-Based Financial Reporting
- Review of Site-Based Expenditure Reporting
- Review of School-Level Finance Survey (SLFS) Reporting
- Completing SLFS
- Additional Resources

# Overview of Site-Based Financial Reporting

# Site-Based Financial Reporting

The Site-Based Expenditure Reporting (SBER) process in IWAS expanded in fiscal year 2024 to include the School-Level Finance Survey (SLFS). The IWAS system for these two collections is the **Site-Based Financial Reporting** application. Note that SBER and SLFS are **federally** required financial reports.

SBER and SLFS are both data collections of the same expenditure data. Therefore, if your district uses the ISBE Online Tool to complete SBER in FY 2025, ISBE will most likely be able to complete SLFS on your behalf. Nearly 80% of districts used the Online Tool in FY 2024.

# Reporting Approaches

## ISBE IWAS Online Tool

- Users upload an expense template and use advanced filtering to allocate expenditures.
- Increasing automation leads to more efficient and accurate reporting
- ***In most cases, ISBE will use the data uploaded to complete the SLFS report on the district's behalf.***

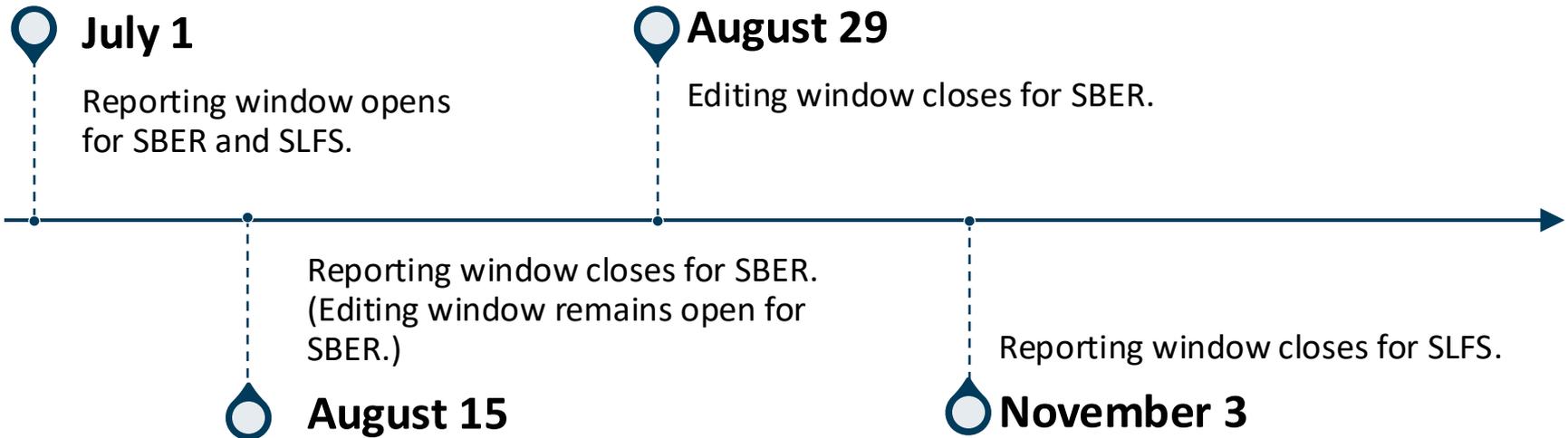
## Vendor Reports

- Some accounting systems produce site-level spending figures on behalf of districts.
- Users may enter the required data from these reports either through an Excel template or manually through an Add/Edit screen.
- ***Users provide SLFS data separately.***

## Off-Sheet Calculations

- Reporting entities may conduct independent calculation to determine per-pupil expenditures at each site.
- Users may submit their data in IWAS through an Excel template or manually through the Add/Edit screen.
- ***Users provide SLFS data separately.***

# FY 2025 Reporting Timeline



*Note that while the reporting window opens for both data collections on July 1, SBER is due by August 15 while the SLFS submission deadline is November 3.*

# SLFS Technical Guidance

- This webinar discusses key information about SBER and SLFS, with a focus on yearly guidance updates. We are not providing detailed technical information about *how* to calculate SLFS data in this webinar, if you choose to do so independently (e.g., vendor or off-sheet districts).
- For more technical information, please review previous webinars on the SBER [webpage](#) and review the [guidance document](#). You also may contact us with questions not addressed in the guidance.

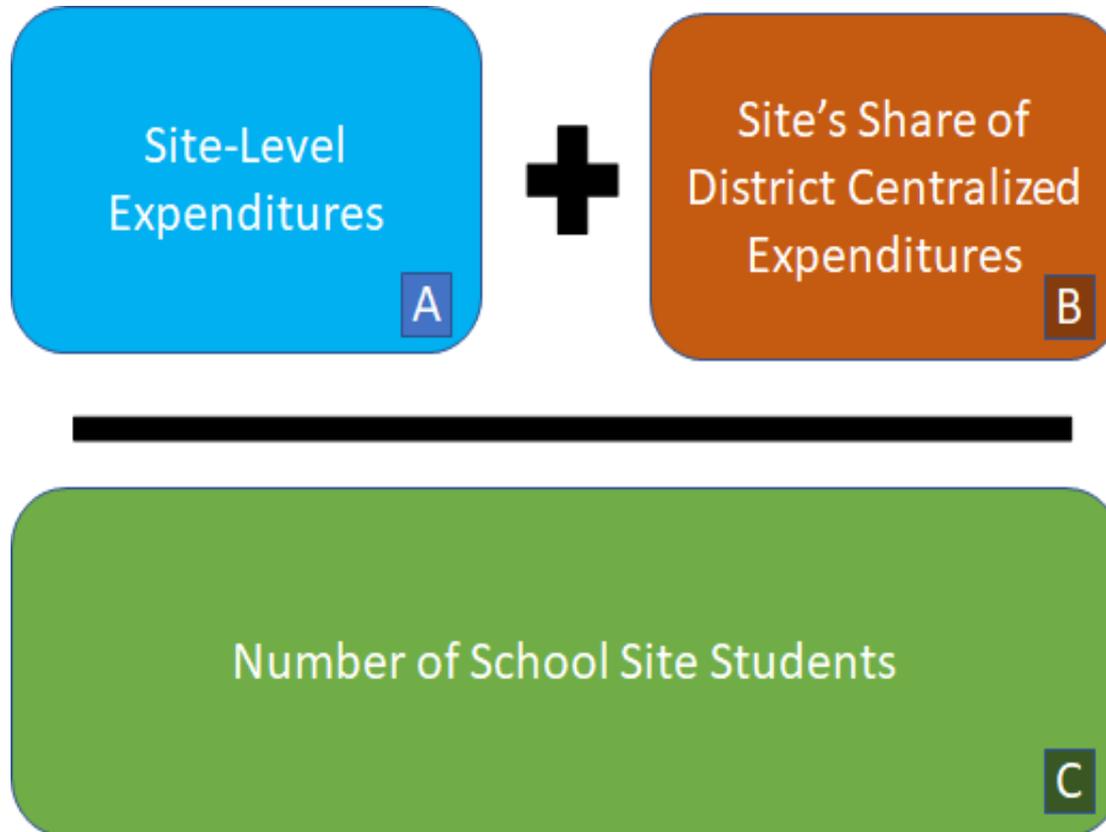
# Review of Site-Based Expenditure Reporting

# ESSA-Required Site-Based Expenditure Reporting

The Every Student Succeeds Act (ESSA) requires that State Education Agencies report:

*“The per-pupil expenditures of Federal, State, and local funds, including **actual personnel expenditures** and actual non-personnel expenditures of Federal, State, and local funds, **disaggregated by source of funds**, for each local educational agency and **each school** in the State for the preceding fiscal year.”*

# Site-Based Per-Pupil Expenditure Formula



Per ESSA, Sections A and B must be disaggregated by sources of funds – federal vs. state/local (with state and local combined).

# What does the reporting process look like and what approaches are available?

Sites	Student FTE Enrollment	Site-Level Expenditures per Pupil			District Centralized Expenditures per Pupil			Total Expenditures per Pupil			Exclusions	Total Expenditures
		Federal	State/Local	SubTotal	Federal	State/Local	Subtotal	Federal	State/Local	Subtotal		
PK Ctr	50	\$500.00	\$8,020.00	\$8,520.00	\$660.00	\$3,514.00	\$4,174.00	\$1,160.00	\$11,534.00	\$12,694.00		
ES1	300	\$344.00	\$5,148.00	\$5,492.00	\$529.00	\$2,781.00	\$3,310.00	\$873.00	\$7,929.00	\$8,802.00		
ES2	250	\$231.00	\$5,445.00	\$5,676.00	\$457.00	\$3,905.00	\$4,362.00	\$688.00	\$9,350.00	\$10,038.00		
MS1	250	\$320.00	\$5,356.00	\$5,676.00	\$361.00	\$3,499.00	\$3,860.00	\$681.00	\$8,855.00	\$9,536.00		
HS1	320	\$458.00	\$6,910.00	\$7,368.00	\$371.00	\$2,919.00	\$3,290.00	\$829.00	\$9,829.00	\$10,658.00		
LEA	1,170	\$352.57	\$5,860.56	\$6,213.13	\$440.10	\$3,243.66	\$3,683.76	\$792.68	\$9,104.21	\$9,896.89	\$2,330,361.00	\$13,909,721.00

C

A/C

B/C

(A + B) / C

D

# SBER – Key Guidance Questions

1. What entities must report? For what students?
2. What student count should be used? Are there any exceptions?
3. What expenditures must be included/should be excluded or omitted?
4. How do we handle special circumstances, such as students educated outside the district or charter schools?
5. How can reporting entities ensure accurate data?

# What entities must report? For what students?

## Reporting Entities Included

Local Education Agencies (LEAs) that served or placed at least one student in the 2024-25 school year.

Includes state-authorized charter schools.

Note: All charter schools authorized under a district LEA will be reported as individual school sites under the district LEA.

## Exempt Entities

For FY 2025, the following sites will not be required to provide site-based expenditure data:

- Cooperatives, including special education cooperatives (These students will be reported by their Home LEA.)
- Regional Safe Schools
- Laboratory Schools
- Illinois School for the Deaf
- Illinois School for the Visually Impaired
- Illinois Math and Science Academy
- Philip J. Rock Center and School
- Illinois Center for Rehabilitation and Education

**No change from FY 2024.**

# What entities must report? For what students?

## Student:

- Any child age 3 through 21 in grades pre-K\* through 12 served by an Illinois public education institution or placed to a private facility by a public education institution.

## School/Site:

- Any public education institution within an Illinois LEA that serves students in grades pre-K\* through 12.

## Home LEA:

- The LEA responsible for a student's education based on his/her residence.

## Serving LEA:

- The LEA providing education services to a student; services may be provided to both resident and non-resident students.

*\*Refers to prekindergarten students for whom a district incurs costs.*

**No change from FY 2024.**

# What student counts should be used? Are there any exceptions?

Reporting entities must include every student served by the school in the per-pupil calculations, with the following notes and exceptions:

- **Students will be reported according to their SIS enrollment status (Percentage of Day Attended or Full-Time Equivalent).** For example, a half-day kindergarten student shall be counted as 0.5.
- The average of the **proportional** student count on October 1 and March 1 of the reporting year will be used.
- If a student is educated **outside** the district (whether placed at a private institution, another LEA, or any other entity), that student shall be included in the count of the **Home LEA**.
- IWAS will provide enrollment reports for every site based on SIS records. Most Reporting Entities use these prepopulated enrollment.
  - **\*NEW\* Edits are allowed; however, district enrollment must be within 5% of the Enrollment Report for submission.**

Minor change from FY 2024.

# IWAS Online Tool for Single Sites

The relative simplicity of reporting for single-site LEAs enables the IWAS Online Tool to automate key elements of the reporting process for single-site districts.

We have prepared a short tutorial video for single-site LEAs to support use of this tool. The link is available at the end of this presentation.

No change since FY 2024.

# What expenditures must be included/should be excluded or omitted?

*All district expenditures, including, but not limited to, personnel costs, transportation, security, administration, and those that are funded privately, should be included in the numerator within either (A) site-level expenditures or (B) the site's proportional share of the district's centralized expenditures. Certain expenditures should be excluded from the per-pupil expenditures reported and will instead be reported as a lump sum in the category of "exclusions." **Certain other accounts, such as those related to transfers or working cash, should be omitted entirely from reporting.***

Updates for FY 2025

# Exclusions from Per-Pupil Calculations

1. **Fund 30:** Bond and Interest Fund (Debt Service Fund)
2. **Fund 60:** Site and Construction/Capital Improvements Fund
3. **Fund 90:** Fire Prevention and Safety Fund
4. **Function 1300:** Adult/Continuing Education Programs
5. **Function 3000:** Community Services
6. **Functions 4130, 4230, and 4330:** Payments to Other Governmental Agencies for Adult/Continuing Education Programs
7. **Function 5000:** Debt Services
8. **NEW -- Object 500:** All Capital Outlay, including in Fund 10, should be excluded.
9. **County Juvenile Detention Center Expenditures:** The costs incurred by any school district to administer or outsource services for a county juvenile detention center within its geographic boundaries shall be excluded for site-based expenditure reporting.
10. **Legacy Pension Obligations**

Updated in FY 2025.

# Omissions from Site-Based Expenditure Reporting

1. **Fund 70: Working Cash Fund** -- Transfers and working cash are not expenditures and therefore should be omitted. Once the working cash and/or transferred dollars are expended, they become subject to site-based expenditure reporting.
2. **Function 1115: Tuition Payments to Charter Schools** -- District-authorized charter school expenditures will be reported in the charter school's site-based expenditure section. This tuition payment to charters should be omitted to avoid overstating total system expenditures.
3. **Function 1999: Student Activity Fund Expenditures** -- These expenditures are not directed by the LEA and therefore should be omitted from reporting.
4. **\*NEW\* Payments for Annual Insurance Claims in Self-Insured Districts** -- A small number of districts collect employee and employer insurance premiums via payroll. These premiums are transferred to a sub fund and recorded as revenue; insurance claims are then paid out of this sub fund. If this procedure is not considered during the reporting process, insurance costs are counted twice -- first in payroll and again in expenditures when paying out claims from the sub fund. For the purposes of site-based financial reporting, these sub-fund expenditures should be omitted entirely (e.g., neither captured in school allocations nor in total exclusions). The particular account details vary from district to district, so ISBE is unable to automate the identification of these accounts.
5. **Reimbursable Expenditures (in some cases):** Reimbursable expenditures should be omitted only in cases in which the reimbursement comes from an LEA that is reporting the expenditure as part of its own site-based expenditure reporting. In these cases, if both LEAs were to report the expenditure, total system expenditures would be overstated.
6. **Expenditures Paid On Behalf of LEA:** Payments that are not paid by the LEA but are rather paid by outside entities on behalf of the LEA (such as Teachers' Retirement System payments made by the state of Illinois on behalf of LEAs) should be omitted from Site-Based Expenditure Reporting.

Updates in FY 2025.

# How do we handle certain special circumstances?

Charters  
Authorized within  
an LEA

Cooperative High  
Schools

Reporting  
Expenditures from  
Federal Stimulus

Prekindergarten  
Sites

Students Attending  
Nonpublic Schools

Outplaced  
Students

County Juvenile  
Detention Centers

Default Sites with  
 $\leq 10$  Students

No change since FY 2024.

# How can reporting entities ensure data accuracy?

## A Formula for Data Accuracy

SBER Total Expenditures  
*(District Per-Pupil \$ \* Enrollment + Exclusions)*



(Approx)

AFR Total Expenditures  
*(Sum of Expenditures in Funds 10, 20, 30, 40,  
50,60 80, 90)*

Although SBER uses unaudited data, total spending should be approximately consistent with what you report in the Annual Financial Report (AFR).

No change since FY 2024.

# Online Tool and Accuracy

- Districts that use our Online Tool upload actual expenditures from their general ledger.
- ISBE applies business rules, based on the state chart of accounts, to automatically identify omissions, exclusions, and, when possible, source of funds. It also can distinguish between many site-level and centralized expenditures for single-site districts.
- As a result, the Online Tool tends to produce the most accurate data. However:

***ISBE cannot account for variation from the state chart of accounts – it is important that local context is considered when completing the report.***

# Example: Object 216 (State On-Behalf)

Would you like to *Omit* the records recommended below?

- Yes, please omit the records as recommended.
- Yes, please omit the recommended records **unless** already Excluded or cleared.
- No thanks, I will do this myself on the *Allocate* tab.

**Note:** All recommendations are based on the [SBER Guidance](#) and documented in this [determination spreadsheet](#). **Please remember that recommendations made here assume** your accounting codes are used as described in the [Illinois Administrative Code Part 100A](#) or [Illinois Program Accounting Manual \(IPAM\)](#).

*Tip:* After choosing **any** answer above, you can toggle individual records by clicking the switches below.

Show records already Omitted

Account Number	Description	Ledger Total	Type
10 1110 216 01 0 10-1110-216-01-00	Elementary Employer TRS (TC)	\$15,595.50	Included <input type="checkbox"/>

Should the district follow ISBE's recommendation to omit this account?

# Example: Object 216 (State On-Behalf)

ISBE makes recommendations based on definitions in Illinois Administrative Code Part 100a. The account is flagged for *omission* based on object 216 as defined in Part 100a:

"On-Behalf" Payments	216	Payments made by the State or other government on behalf of the district that benefit active employees of the district.
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If this account is not aligned with the definition in the state chart of accounts, it should not be omitted.

# Review of School-Level Finance Survey Reporting

# What is the School-Level Finance Survey?

The U.S. Department of Education implements several financial data collections, including a school-level financial collection known as the School-Level Finance Survey or SLFS.

The SLFS is a collection of current expenditure data at each school, disaggregated by certain functions and objects as well as by source of funds (federal or state/local).

**The SLFS is a comprehensive survey, but only a subset of the survey is required in FY 2025.**

# Why is SLFS being integrated into SBER reporting?

Both SBER and SLFS are data collections of total current expenditures at the school level.

The following aspects of SLFS are consistent with SBER:

Reporting entities

Students included in reporting

Expenditures included in reporting

# SLFS vs. SBER

*Consistent with the Site-Based Expenditure Report, SLFS is a collection of current expenditure data at the school level. These expenditures support the ongoing operation of schools and districts for public education, and they include (but are not limited to) expenditures for staff salaries and benefits, administration, pupil transportation services, and supplies; expenditures for community services, capital outlay, and debt are excluded.*

# SLFS vs. SBER

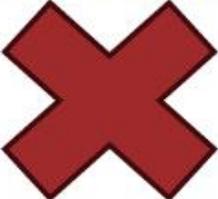
## School-Level Finance Survey

- Expenditures expressed as a total.
- No requirement to disaggregate expenditures by source of funds (in FY 2025).
- School-level Totals = School Exp. + Share of District Centralized Exp.
- District exclusions are omitted entirely.
- Unaudited expenditures.

## Site-Based Expenditure Report

- Expenditures expressed as a per-pupil figure.
- Disaggregated by source of funds.
- School-level totals separated from district centralized expenditures.
- Exclusions captured separately.
- Unaudited expenditures.

# SBER Reporting Framework

Sites	Student FTE Enrollment	Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			Exclusions	Total Expenditures
		Federal	Local	Subtotal	Federal	Local	Subtotal	Federal	Local	Total		
PK Ctr	50	\$500	\$8,020	\$8,520	\$660	\$3,514	\$4,175	\$1,160	\$11,534	\$12,695		
ES1	300	\$344	\$5,148	\$5,493	\$529	\$2,781	\$3,310	\$874	\$7,929	\$8,803		
ES2	250	\$231	\$5,445	\$5,676	\$457	\$3,905	\$4,362	\$688	\$9,350	\$10,038		
MS1	250	\$320	\$5,356	\$5,676	\$361	\$3,499	\$3,861	\$681	\$8,855	\$9,536		
HS1	320	\$458	\$6,910	\$7,368	\$371	\$2,919	\$3,290	\$829	\$9,829	\$10,658		
<b>LEA</b>	<b>1,170</b>	<b>\$353</b>	<b>\$5,860</b>	<b>\$6,213</b>	<b>\$440</b>	<b>\$3,244</b>	<b>\$3,684</b>	<b>\$793</b>	<b>\$9,104</b>	<b>\$9,897</b>	<b>2,330,361</b>	<b>\$13,910,071</b>

**Total Current Expenditures:  
\$11,579,490**

# SLFS Reporting Framework

Site	1000	2100	2200	2400	Remaining Current Exp.	Exhibit (Books and Periodicals)
PK Ctr	\$342,765.00	\$12,695.00	\$25,390.00	\$31,737.50	\$222,162.50	\$190.43
ES1	\$1,426,086.00	\$52,818.00	\$105,636.00	\$132,045.00	\$924,315.00	\$792.27
ES2	\$1,355,130.00	\$50,190.00	\$100,380.00	\$125,475.50	\$878,325.00	\$752.85
MS1	\$1,287,360.00	\$47,680.00	\$95,360.00	\$119,200.00	\$834,400.00	\$715.20
HS1	\$1,841,702.40	\$68,211.20	\$136,422.40	\$170,528.00	\$1,193,696.00	\$1,023.17
<b>Total</b>	<b>\$6,252,924.60</b>	<b>\$231,589.80</b>	<b>\$463,179.60</b>	<b>\$578,974.50</b>	<b>\$4,052,821.50</b>	<b>Included w/in other totals</b>

**Total Current Expenditures: \$11,579,490**



# How do we handle certain special circumstances?

Deactivated  
Schools

Outplaced  
Students

The [guidance document](#) addresses special circumstances for calculating SLFS data for deactivated schools and outplaced students. If you are calculating SLFS independently, please review the guidance because the requirements differ from the Site-Based Expenditure Report.

# Completing SLFS

# How do I complete SLFS reporting?

In FY 2025, the School-Level Financial Reporting System in IWAS will contain:

- Site-Based Expenditure Reporting
- The School-Level Finance Survey

Once a district has submitted its Site-Based Expenditure Report in the School-Level Financial Reporting System, it can move on to the School-Level Finance Survey. **The system will use reporting decisions and information from SBER to inform the SLFS workflow.**

# How do I complete SLFS reporting?

## ISBE IWAS Online Tool

[Recommended] I would like to use the ISBE Online Tool to calculate my site-based per-pupil expenditures. *In most cases, ISBE will use the data you upload to complete the SLFS report on your behalf.*

## Vendor Reports

My accounting software/vendor calculates site-based per-pupil expenditures. *I will provide SLFS data separately.*

## Off-Sheet Calculations

I use an off-sheet (custom) approach following ISBE reporting guidance. *I will provide SLFS data separately.*

# Who can ISBE report *SLFS* for?

## For ISBE Online Tool Users

- Districts must upload account information that includes the dimensions of fund, function, and object.
- Accounts must be in broad alignment with the state's chart of accounts.
- Districts that upload expenditure information may need to identify the location of their account dimensions using a tool called a “decoder.”

Submitted Aug 9, 2024

READ ONLY	Fiscal Year	Sites	Enrollment	Per Pupil	Exclusions ⓘ	Total Expenditures
« Back	2024	3	825.75	\$15,150.84	\$2,702,000.21	\$15,212,805.65
						Next »

### VERIFY & SUBMIT EXPENDITURE REPORT

**Important: Congratulations! Based on the data you provided, ISBE expects to report School Level Finance data on behalf of your district.** ISBE staff may reach out for additional information if needed. For more information on how the ISBE Online Tool uses your Site-Based Expenditure Report to complete SLFS, please see the [Guidance](#).

You are not required to take further action for the FY 2024 School Level Finance Survey at this time.

Your district *Site-Based Expenditure Report* has been submitted.

Reporting District: **District Name**  
 Fiscal Year: 2024  
 Submitted At: Aug 9, 2024 10:59:44 AM  
 Submitted By: **User**

Download Final Report 📄

Export to Excel 📄

Edits to submissions may be made until Aug 30, 2024.

You may request un-submission via email to [site-based@isbe.net](mailto:site-based@isbe.net). Please note that after un-submitting SBER, the ISBE Online Tool will recalculate your SLFS data as well.

# Who can ISBE not report SLFS for?

## For ISBE Online Tool Users

- Districts that do not upload account information that includes the dimensions of fund, function, and object.
- Accounts that do not align with the state's chart of accounts.
- Districts that do not use the “decoder” to accurately identify the location of their account dimensions.

# Who can ISBE not report SLFS for?

## Vendor Reports and Off-Sheet Calculations

- Districts using vendor reports to complete SBER will report FY 2025 SLFS independently.
- Districts using off-sheet calculations to complete SBER will report FY 2025 SLFS independently.

	Fiscal Year	Sites	Function 1000	Function 2100	Function 2200	Function 2400	Remaining Current	Total Current	
<< Back	2024	1							<span>Submit</span> <span>Next &gt;&gt;</span>

**IMPORTANT:** Based on analysis of the data you provided, ISBE is unable to report School-Level Finance Survey data on behalf of your district. Your district must submit data for the FY 2024 School Level Finance Survey separately. Questions can be directed to [site-based@isbe.net](mailto:site-based@isbe.net).

## SCHOOL LEVEL FINANCE SURVEY (SLFS)

This page allows you to **upload final school-level current expenditure data for the School-Level Finance Survey**. Data uploaded here must contain all required expenditure totals for each school. For further information on SLFS please reference the [Guidance](#).

**STEP 1**  
 Download the SLFS template using the button below. The template is prepopulated with your SBERS sites. Then copy or enter your expense data into the template.

Download SLFS template 

**STEP 2**  
 Click the **Upload** button below to open and select your completed SLFS template for upload, validation, and review. A district-level summary of the selected file should then appear. It may be followed by a table displaying errors preventing certain highlighted fields from being uploaded. Errors may be corrected in Excel and then re-uploaded. **Be sure to click Submit.**

Upload  no template selected (\*.xlsx) 



# SLFS Import Template

ISBE School-Level Finance Survey	RCDT Code			Site Count	Fiscal Year	District Total Current Expenditure	Download Date
Test District	12345678900			6	2024	\$ 11,579,490.00	June 12, 2024 12:00:00 AM
Site Name	RCDT Code	Instruction Function 1000	Support Services – Pupils Function 2100	Support Services – Instructional Staff Function 2200	Support Services – School Administration Function 2400	Remaining Current Expenditures	Exhibit – Books and Periodicals Object 420 - 440
PK CTR	123456789001234	342,765	12,695	25,390	31,737.5	222,162.5	190.43
ES1	123456789005678	1,426,086	52,818	105,636	132,045	924,315	792.27
ES2	123456789007812	1,355,130	50,190	100,380	125,475	878,325	752.85
MS1	123456789004567	1,287,360	47,680	95,360	119,200	834,400	715.2
HS1	123456789004545	1,841,702.4	68,211.2	136,422.4	170,528	1,193,696	1,023.17

Number of sites and site names will prepopulate based on SBER.

	Fiscal Year	Sites	Function 1000	Function 2100	Function 2200	Function 2400	Remaining Current	Total Current	
« Back	2024	2	\$2,000.00	\$4,200.00	\$4,400.00	\$4,800.00	\$5,000.00	\$20,400.00	Submit  Continue Anyway

### SCHOOL LEVEL FINANCE SURVEY (SLFS)

Your SLFS upload was unsuccessful. There are 3 errors that must be corrected before FY 2024 School Level Finance Survey submission. Please review the errors below and make any needed corrections to your file. When your corrected file is ready for upload, click **Try Again** and repeat Step 2. For assistance, please contact [site-based@isbe.net](mailto:site-based@isbe.net). Try Again

The following errors/warnings pertain to the district level current expenditures.

- The variance (99.77%) between the district Total Current expenditures in your SLFS import and your SBER Submission (\$8,818,809.16) exceeds 5%.

The table below shows **only** the sites with detected errors or warnings. Use checkbox to the right to see the rest.  Show all uploaded sites

Site	Function 1000	Function 2100	Function 2200	Function 2400	Remaining Current	Exhibit	
<b>District</b> RCDTS 34049901025	\$1,000.00	\$2,100.00	\$2,200.00	\$2,400.00	\$2,500.00	\$1.00	
Site is not recognized.							
<b>School Name &amp; Address</b>	\$1,000.00	\$2,100.00	\$2,200.00	\$2,400.00	\$2,500.00	\$1.00	

Variance (99.88%) between SLFS and SBER total expenditures (\$10,200.00 vs. \$8,818,809.16) exceeds 50%.



	Fiscal Year	Sites	Function 1000	Function 2100	Function 2200	Function 2400	Remaining Current	Total Current	
« Back	2024	1	\$3,643,440.00	\$910,860.00	\$1,821,720.00	\$728,688.00	\$2,003,892.00	\$9,108,600.00	Continue Anyway ✓

## SCHOOL LEVEL FINANCE SURVEY (SLFS)

There are 1 warning to be investigated before FY 2024 School Level Finance Survey submission. However, there may be nothing wrong! The data uploaded may indeed accurately reflect your expenditures. ISBE recommends double-checking the calculations to ensure that the data uploaded is the data intended for SLFS.

If these warnings do not indicate problems needing further resolution, click **Continue Anyway** above to review and submit your SLFS data. Otherwise, click **Try Again** when revisions are ready for upload.

Try Again ↻

The following errors/warnings pertain to the district level current expenditures.

⚠ The variance (3.29%) between the district Total Current expenditures in your SLFS import and your SBER Submission (\$8,818,809.16) exceeds 1%.

The table below shows **only** the sites with detected errors or warnings. Use checkbox to the right to see the rest.

Show all uploaded sites

Site	Function 1000	Function 2100	Function 2200	Function 2400	Remaining Current	Exhibit	✓
No uploaded Sites have errors or warnings.							

	Fiscal Year	Sites	Function 1000	Function 2100	Function 2200	Function 2400	Remaining Current	Total Current	
◀ Back	2024	1	\$3,643,440.00	\$910,860.00	\$1,821,720.00	\$728,688.00	\$2,003,892.00	\$9,108,600.00	Submit 🗑️

### SCHOOL LEVEL FINANCE SURVEY (SLFS)

Your district **School Level Finance Survey** for **FY 2024** is ready for submission. Please review the table below.

When satisfied, click **Submit** above to send your data to ISBE and complete this process. *Note: Once submitted, no further changes may be made.*

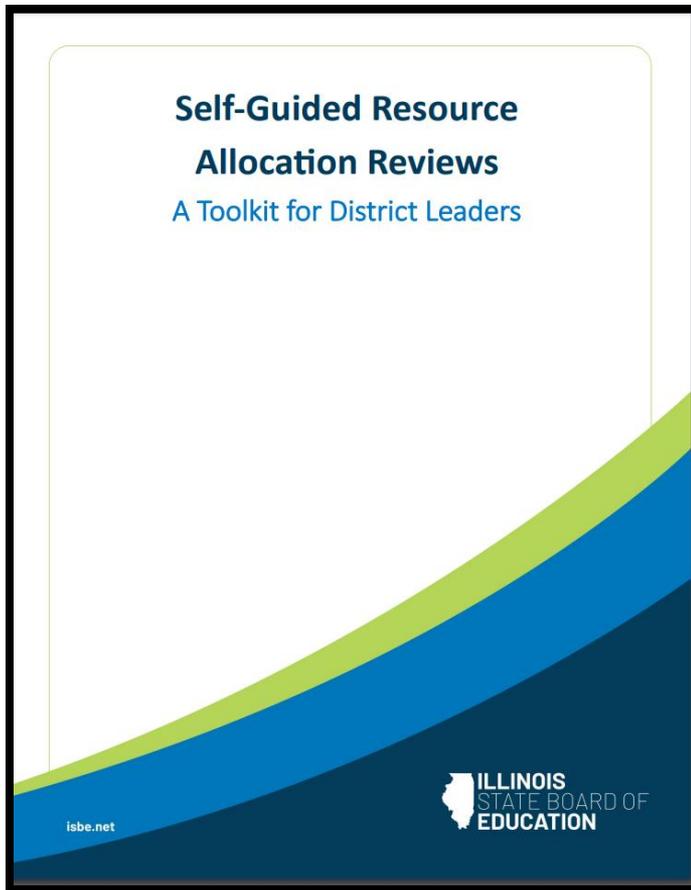
If not satisfied, click **Try Again** to upload a new SLFS file. Please note that uploading a new file will replace your existing data.

Show 1 warning

Site	Function 1000	Function 2100	Function 2200	Function 2400	Remaining Current	Exhibit
School Name & Address	\$3,643,440.00	\$910,860.00	\$1,821,720.00	\$728,688.00	\$2,003,892.00	\$0.00 ✓

# Additional Resources

# Resource Allocation Reviews (RAR) Toolkit



All districts have access to ISBE's RAR program materials, including:

- Facilitator's guide
- Discussion protocol
- Survey instruments
- Supporting Research
- Rubric
- Data dashboard:
  - Includes visualizations of SBER data.
  - **SLFS will be incorporated soon.**

Available at ISBE's Resource Allocation Review [Webpage](#)



# Site-Based Financial Reporting Office Hours – Available Now

ISBE's site-based team offers office hours for Site-Based Financial Reporting. Appointments are available now through August 29.

During office hours, we can demo the Online Tool or answer questions you may have about the Site-Based Financial Reporting process. Sign up on the [Site-Based Scheduling webpage](#).

# Tutorial Videos

Each year, we provide tutorial videos that show you how to use our Online Tool. Choose the video that aligns with your circumstances.

[Tutorial for Single-Site Districts](#)

[Tutorial for SDS Districts](#)

[Tutorial for Districts with Other Accounting Systems](#)

# Additional Resources

- [FY 2025 SBER/SLFS Guidance](#)
- [FY 2024 SLFS Webinar Recording](#)
- Site-Based Financial Reporting [webpage](#)
- Sign up for to receive the ISBE Weekly Message Newsletter on the [Subscribe to ISBE Emails webpage](#).

# Questions

All questions may be sent to [site-based@isbe.net](mailto:site-based@isbe.net)

