

Fiscal Year 2026 Site-Based Financial Reporting

**Annual Reporting Guidance for Site-
Based Expenditure Reporting and the
School-Level Finance Survey**

May 2026

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Special thanks to the ISBE advisory group, working groups, and individuals whose thoughtfulness and dedication have greatly influenced this work, both in its original development and in its subsequent iterations. In total, more than 50 organizations reflecting the diversity of the state preK-12 education system contributed to this effort. These ranged from superintendents of small rural districts to school business officials of large suburban and urban districts to statewide advocacy groups for administrators, principals, teachers, parents, and students. ISBE thanks them for making Site-Based Expenditure Reporting a more valuable and less burdensome requirement than any of us originally envisioned.

Introduction – Site-Based Financial Reporting

Starting in fiscal year 2024, all Local Education Agencies (LEAs) began submitting two school-level financial reports — the Site-Based Expenditure Report (SBER) and the School-Level Finance Survey (SLFS). SBER is a requirement of the Every Student Succeeds Act (ESSA); Illinois’ school districts have completed this report since FY 2019. The National Center for Education Statistics has administered SLFS as an optional survey since 2014. The U.S. Office of Management and Budget made SLFS mandatory for all states on April 18, 2023.

Both SBER and SLFS are required for the same population of “reporting entities” (as defined later in this document) and make use of the same unaudited, year-end expenditure data. Although the figures reported at each school are expressed differently in these reports – most notably, SBER represents expenditures in per-pupil terms while SLFS reports school-level total expenditures – LEAs have enhanced their school-level expenditure accounting practices since FY 2019. ISBE also has expanded its capacity to offer support for school-level financial reporting during that period. In FY 2021, ISBE launched an online tool in the ISBE Web Application Security (IWAS) system to facilitate site-based financial reporting. Districts that use this online tool upload actual expenditure data from their general ledgers and calculate the per-pupil expenditures entirely within IWAS. ISBE continues to improve this reporting approach each year. The tool now automates the identification of accounts for exclusion, streamlines allocation for single-site districts, and offers advantages for school-level financial reporting. Specifically, ISBE is able to complete the SLFS for most districts that use the online tool to calculate site-based expenditures for the Illinois Report Card.

Analyzing school finance data can be a powerful catalyst for local dialogue about resource allocation patterns. LEAs and local communities can review school-level expenditures to assess resource equity and examine the connections between student outcomes and financial investments. Both SBER and SLFS are federally required, but they are not used for accountability purposes; rather, this data can be examined

at the local level to inform decision-making. Clearer financial information that is coupled with a strong understanding of other data, such as student need and student demographics, will allow leaders to make more data-driven decisions.

Other ESSA provisions encourage the use of school-level expenditure data when examining resources. Schools identified for improvement via the state’s accountability framework must identify and address resource inequities within School Improvement Plans. States must periodically review resource allocation patterns with districts that operate a significant number of schools identified for improvement. Accordingly, ISBE integrates SBER and SLFS data into its Resource Allocation Review (RAR) program. Our program materials are available to all districts on the [ISBE Resource Reallocation Reviews webpage](#), including a unique data dashboard and a toolkit to support self-guided reviews.

SBER data will continue to appear on the annual Report Card as required by ESSA. ISBE also will continue to include SBER data within the Equity Journey Continuum (EJC) calculations. The EJC was developed to assist districts in identifying areas where they can close gaps in access to opportunities, supports, and resources so students can meet high expectations. Districts may use the EJC to inform system-level improvements and change. Site-based expenditures are included within the Learning Conditions goal area of the continuum. ISBE does not produce the site-based expenditure metric in the EJC for certain districts where spending comparisons cannot be made, such as those with single sites or with fewer than 1,000 students. Districts can learn more about the Equity Journey Continuum by visiting the [ISBE Equity Information and Resources webpage](#).

The central purpose of this document is to provide reporting entities with guidelines for fulfilling the SBER and SLFS reporting requirements for FY 2026. The SBER guidance comes first and will be familiar to those who have reviewed it in the past. SLFS guidance follows and is intended to provide additional insight into how ISBE calculates SLFS data for each district. This information will support districts in calculating the SLFS data independently if they choose to do so. Questions not answered by the guidance may be sent to ISBE’s site-based team at site-based@isbe.net.

Highlights for FY 2026 Guidance

The FY 2026 reporting guidance includes an important update on omissions and exclusions. Beyond these updates, the guidance for SBER remains largely unchanged from FY 2025.

Guidance Highlights

- Maintains without change the list of [Site-Based Reporting Entities](#) required to complete Site-Based Expenditure Reporting.
- Provides updated information regarding enhanced procedures to ensure [Data Quality and Accuracy](#), including certain conditions that will require users to provide brief explanatory text. Emphasizes that expenditures excluded from per-pupil calculations must still be included in the final report totals.
- Maintains the list of [Exclusions](#) from FY 2025. Indicates that all Object 500 expenditures, including in Fund 10, should be excluded from the per-pupil calculations.

- Updates the list of [Omissions](#) from FY 2025.

Key Reporting Dates

- The SBER window opens on July 1 and closes on August 17; edits to submissions may be made until August 31.
- The SLFS window opens on July 1 and closes on November 2. Districts that must independently complete SLFS are encouraged to submit SLFS data alongside SBER data.

Site-Based Expenditure Reporting

Site-Based Expenditure Reports are typically submitted to ISBE beginning on July 1 of each year; the reporting window closes mid-August and final edits are excepted through the last business day of August. ISBE posts the submitted expenditure data to the Illinois Report Card to meet ESSA reporting requirements. All data is posted to the [Interactive Illinois Report Card](#) released in the fall following the end of the fiscal year, typically on or around October 30. This guidance document supports district implementation of Site-Based Expenditure Reporting to yield data for the Report Card, which, in turn, may inspire internal and external discussions pertaining to the data. The [ISBE SBER webpage](#) highlights multiple resources, including two-pagers — [Site-Based Expenditure Reporting: Overview](#) and [Site-Based Expenditure Reporting: Exploring the Visualizations on the Illinois](#) — that further explain the Report Card displays and outline potential use for the data.

ISBE recognizes that the Report Card timeline requires expenditure reporting to be completed using interim, unaudited, year-end financial data. Furthermore, ISBE recognizes that reporting entities will need to report using the accounting basis in each LEA's internal accounting system. Reports are collected via the Site-Based Expenditure Reporting System in IWAS. ISBE also understands that there is other reporting that districts provide to ISBE and the federal government (Annual Financial Reports, supplement not supplant, comparability, and Maintenance of Effort, among others). This reporting is separate and is for a different purpose than those reporting requirements. Every effort was made to first utilize existing data, if possible. Training opportunities are provided on an annual basis. Please review the available resources; questions can be directed to site-based@isbe.net.

Site-Based Reporting Entities

For the purposes of site-based per-pupil expenditure reporting, the following definitions apply:

- *Student*: Any child of age 3 through 21 in grades prekindergarten through 12 served by an Illinois public education institution or placed in a private facility by a public education institution.¹
- *School/Site*: Any public education institution within an Illinois LEA or school district that serves students in grades prekindergarten through 12. (This includes different kinds of schools within an LEA, such as charter schools.)
- As a general rule, a "site" typically has a unique Region County District Type School (RCDTS) code.

¹ Prekindergarten refers broadly to students ages 3-5 for whom a district incurs costs for educational services, including prekindergarten and early childhood education, that are provided.

For example, if an LEA has only one building but two schools with RCDTS codes within that building, the LEA must report two “sites.” Likewise, if one school with a single RCDTS code is housed in multiple buildings, there is only one “site.”

- *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.

An entity is considered a reporting entity for this reporting if it is a Local Education Agency that serves or places at least one student during the school year for which the expenditure data is collected and reported. This criterion includes single-site LEAs and deactivated LEAs. Other institutions that are considered reporting entities include School District 428, which is operated by the Illinois Department of Juvenile Justice, and charter schools originally authorized by the Illinois State Charter School Commission (*aka* state-authorized charter schools). Note that charter schools authorized under a district LEA will be reported by the district LEA.

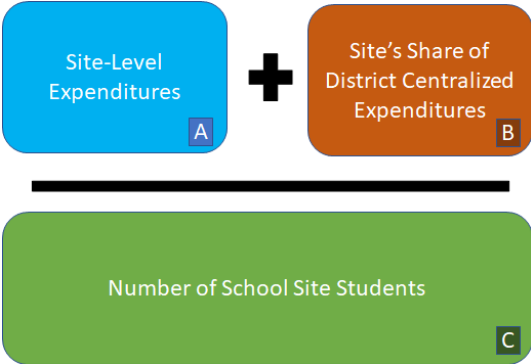
The following entities are not required to provide Site-Based Expenditure Reporting for FY 2025:

- Cooperatives (These students shall be reported by their Home LEA. Refer to [Students Served Outside the District \[Outplacements\]](#). This exclusion applies to special education cooperatives, vocational education cooperatives, and any other similar cooperative arrangement except cooperative high 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
- Regional Safe Schools (RSS)
- Alternative Learning Opportunities Programs (ALOPs)
- Truants’ Alternative and Optional Education Programs (TAOEPs)

Although RSS, ALOPs, and TAOEPs are not reporting entities, students participating in these programs should be included in reporting, along with the associated expenditures incurred by those students’ Home LEAs, according to the same rules laid out elsewhere in this guidance. These students will likely be reported as outplacements, but the Home LEA may use professional judgment on the appropriate reporting based on local program context.

Site-Based Expenditure Reporting Framework

Per-pupil expenditures reported for each school shall be composed of:



The numbers in Sections A and B are expenditures, not revenues; they indicate how much money was actually spent by an LEA. Importantly, per ESSA, Sections A and B must be disaggregated by source of funds – federal vs. state/local (with state and local combined). Privately funded expenditures, such as those related to philanthropy) should be included in the state/local category. The format for Site-Based Expenditure Reporting and the basis for the IWAS data collection table is as follows:

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

Note that Site-Level Per-Pupil Expenditures (A/C), District-Centralized Per-Pupil Expenditures (B/C), and Total Per-Pupil Expenditures ((A+B)/C) are all expressed as per-pupil amounts, not as total gross expenditure amounts. Student FTE Enrollment (C), Exclusions (D), and Total Expenditures (D), on the other hand, are all total amounts and are not divided up on any per-pupil basis.

IWAS Reporting Enhancements

Consistent with prior years, reporting entities will find three available approaches to reporting site-based expenditures in IWAS:

1. **ISBE IWAS Online Tool:** Users upload an expense template and use advanced filtering to allocate expenditures. Site-level expenditures are calculated entirely within IWAS. *More than 80% of districts use this tool to submit the Site-Based Expenditure Report. ISBE will produce SLFS data on behalf of most districts that use the online tool for SBER.*

2. **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. Districts that use this approach for SBER will need to separately complete and report SLFS data to ISBE. (Refer to the [Appendix](#) for more information.)
3. **Off-Sheet Calculations:** Reporting entities may conduct independent calculation to determine per-pupil expenditures at each site. As with figures derived from vendor reports, users may submit their data in IWAS through an Excel template or manually through the Add/Edit screen. Districts that use this approach for SBER will need to separately complete and report SLFS data to ISBE. (Refer to the [Appendix](#) for more information.)

The FY 2026 IWAS system includes the following supports:

For All Users

1. **Early Notification of SLFS Reporting Responsibility:** After viewing the welcome screen, users will be asked a series of questions designed to recommend a reporting approach and to assist with uploading the required documentation. Districts that use vendor or off-sheet calculations will be informed of their responsibility to complete SLFS separately. Online tool users will be provided with additional information throughout the reporting process to confirm whether ISBE can complete SLFS on their behalf.
2. **Minimal Interruption to the Existing SBER Submission Process:** Outside of the above, the SBER process will be unchanged from prior years. Districts that must independently submit SLFS will be able to do so after submitting SBER data.
3. **Enhanced Help Functionality:** A floating help button will appear on all pages in the reporting process. Once selected, districts will be able to send questions and/or files directly to ISBE.

For ISBE Online Tool Users

1. **Wizard:** Single-site districts will see an expanded “Wizard” that assists them in identifying exclusions, allocating costs, and determining the source of funds when source codes are present in expenditure accounts.
2. **Expenditure Upload:** Users will be able to delete uploaded files, when needed. ISBE will automatically remove accounts with \$0 in the ledger total.
3. **Add/Edit Screen:** IWAS will prevent edits to enrollment or per-pupil calculations on the Add/Edit screen that appears prior to final SBER submission. Enrollment edits may be made on the Methods screen. Other edits must be made through allocation decisions on the Allocate screen.
4. **SBER Submission:** Upon submission of SBER, IWAS will analyze expenditure data to determine whether ISBE can complete SLFS on behalf of the district. The Submit screen will inform users of ISBE’s decision. (Refer to [ISBE Reporting Capacity](#) for criteria.)
5. Users will be able to view and export draft SLFS calculations after ISBE review.

Data Quality and Accuracy

Embedded within the IWAS reporting system are certain data quality checks that flag known reporting errors and prevent LEAs from submitting final expenditures with errors. Data quality errors that will

prevent submission include, but are not limited to, the following:

- No federally sourced expenditures reported at any site.
- Expenditures from federal sources are greater than expenditures from state and local sources.
- The district has students whose home schools are deactivated but does not report those students under a separate [Deactivated Placement](#) site as required.
- Expenditures for [Deactivated](#) or [Outplaced](#) students are uploaded without the appropriate subgroup code (DP or OP). This applies to districts that do not use ISBE's online tool.

Importantly, ISBE's site-based team distinguishes between true reporting errors and expenditure data that may fall outside of a normal range but are otherwise accurate. In these cases, IWAS will flag potentially concerning data, but the district will still be allowed to submit the report. In other cases, more information will be required to proceed to submission. IWAS now includes a User Explanation warning, which requires districts to input brief text to explain certain reporting changes. Explanations are required in the following scenarios:

- The district adds a site that does not appear in the SBER Enrollment Report.
- The district removes a site that appears in the SBER Enrollment Report.
- Expenditures vary from the prior year by more than 75% on a per-pupil basis.

In these scenarios, users will be prompted to enter a brief explanation before proceeding to submission. IWAS provides sample text and additional guidance. In future years, IWAS will remember text from prior years so that districts will not need to re-enter context that was previously provided for the same issue. For instance, a district may choose to remove a site that appears on the SBER Enrollment Report. When prompted, it explains that enrollments and expenditures for this site are reported at each student's home school. This explanation will be available to reuse in subsequent reporting years.

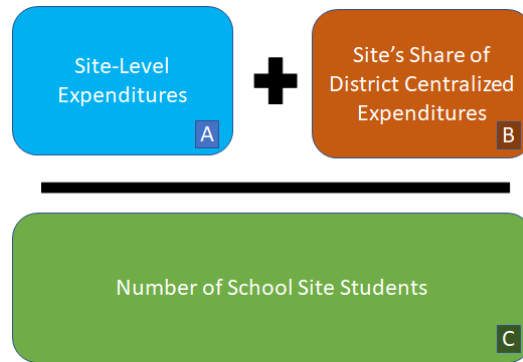
If a district is prevented from submitting the report due to a data quality check — yet it believes that it is reporting accurately — the district may contact the site-based team at site-based@isbe.net.

As noted previously, the Site-Based Expenditure Report can be completed using unaudited financial data. Nevertheless, total expenditures within the report should be approximately consistent with the total expenditures that are included in the Annual Financial Report. An acceptable level of variance will depend on local context, but in general the formula below can be used to evaluate the accuracy of the Site-Based Expenditure Report:

$(\text{District Enrollment} * \text{District Per-Pupil Expenditure}) + \text{Exclusions} = \text{Total AFR Expenditures}$

ISBE may notify districts if prior submissions vary substantially in this regard.

The following guidance is meant to clarify what should be included in each part of the per-pupil expenditure calculation.



Expenditures in the Per-Pupil Numerator (A+B)

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, designated below, should be excluded from the per-pupil expenditures reported and will instead be reported as a lump sum in the category of “exclusions.” (Refer to Section D in the [Site-Based Expenditure Reporting Framework](#). Certain other accounts, such as those related to transfers or working cash, should be omitted entirely from reporting. The intent behind these exclusions and omissions is to:

- Reflect expenditures for pre-K through 12th-grade students being served or placed by the reporting entity (thereby excluding costs for adult education and community services, for example).
- Reflect expenditures that are largely ongoing, normal course resource allocations (thereby excluding non-education fund capital expenditures and debt service, for example).
- Avoid overstating total system expenditures (thereby omitting Fund 70 from reporting, for example).

The fund, function, and object exclusions and omissions below track to current statewide reporting procedures. In cases where LEAs do not follow these procedures precisely, they should apply exclusions according to the intent reflected above and in statewide accounting definitions. As a reminder, refer to the [Illinois Administrative Code Part 100 Rules for Accounting, Budgeting, Financial Reporting, and Auditing](#).

Exclusions from Per-Pupil Expenditure Calculations

1. Fund 30: Debt Service Fund
2. Fund 60: Capital Projects 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. Object 500: Capital Outlay and/or Depreciation – All Object 500 expenditures, **including in Fund 10**, should be **excluded**. Previously, Object 500 expenditures within Fund 10 were included in the

per-pupil calculations. This guidance change brings ISBE’s reporting process into greater alignment with the concept of “[Current Expenditures](#)” as defined by the U.S. Department of Education.

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. (Refer to [Students Placed in County Juvenile Detention Centers](#) for further instructions.)
10. Legacy Pension Obligations: Any school district with its own pension system outside of the Teachers’ Retirement System (TRS) shall treat legacy pension obligations within such system as an exclusion.

Omissions from Site-Based Expenditure Reporting

1. Fund 70: Working Cash Fund – Transfers and working cash are not expenditures and therefore should be omitted from Site-Based Expenditure Reporting (e.g., they are not included in per-pupil calculation or in the district total exclusions). Once the working cash and/or transferred dollars get used (i.e., once they are expended), they become subject to SBER and must be reported either within the per-pupil expenditure calculations or as an exclusion.
2. Function 1115: Tuition Payments to Charter Schools – This tuition payment cost should be omitted from district reporting if site-level expenditures at charter schools include expenditures made from the tuition payment. Charter tuition payments should not be considered a centralized district cost allocated to district-run schools since a district-authorized charter school’s incurred expenditures are most likely reported in the charter school’s site-based expenditure section. This tuition payment to charters should therefore be omitted from the grand total of district exclusions to avoid overstatement of total system expenditures. (Refer to [Special Circumstances](#) for further instructions on how to report charter school costs.)
3. Funds 11 and 99 and Function 1999: Student Activity Fund Expenditures or Fiduciary Funds – Expenditures from student activity or fiduciary funds should be omitted from Site-Based Expenditure Reporting. These expenditures are not directed by the LEA; the LEA instead acts as the custodial agent of these funds, which are expended by student clubs, extracurricular activities, and the like.
4. Accounts 7000 - 9000: Sources of Funds, Uses of Funds, and Other Economic Resources – Districts rarely upload accounts in the 7000 through 9000 range. When present, these account numbers are typically located within the account string in the same place as the function. ISBE will recommend these accounts for omission, as they typically record transfers or other uses of funds that should not be included in Site-Based reporting. As always, districts can override ISBE’s recommendation if the account is used for expenditures that align with ISBE rules for inclusion.
5. Payments for Annual Insurance Claims in Self-Insured Districts – A small number of districts collect employee and employer insurance premiums through 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.

Reimbursable expenditures, in some cases, should be omitted when a reimbursement comes from or goes to an LEA that is reporting the expenditure as part of its own Site-Based Expenditure Reporting. In such cases, if both LEAs were to report the expenditure, total system expenditures would be overstated.

- Example 1: District A runs a drivers education program and enrolls students from District B. District A charges District B for services provided to District B's students. District B is responsible for reporting these expenditures; District A should omit them.
- Example 2: District A manages a grant that is awarded to several districts. These districts submit expenditures to District A for reimbursement from the grant. District A likely records these reimbursements in the account 4000-662. The reimbursements should be omitted from District A's report but included in the site-based reports for the other districts.

Payments that are not paid by the LEA but are rather paid by outside entities on behalf of the LEA (such as the TRS payments made by the state of Illinois on behalf of LEAs) should be omitted from Site-Based Expenditure Reporting. These funds are reflected in the LEA's Annual Financial Report on the Account Summary, but they are not contained within the LEA's ledger since the district does not receive the revenue nor pay the expenditures. These on-behalf payments will not be represented in the per-pupil expenditure calculations nor as an exclusion. All LEA-paid benefits, on the other hand, must be included in Site-Based Expenditure Reporting.

Site-Level Expenditures (A)

The site-level expenditures (A) in the numerator 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 in central books, their costs must be allocated to the site at which they perform their daily duties for reporting purposes. ISBE recognizes that non-personnel costs reported at the site level may vary from district to district based on a district's accounting and funding allocation methods. ISBE recommends, but does not require, that each school district adjust its accounting procedures to ensure that school-level expenditures, especially personnel exclusive to a site, are accounted for at the location that they serve.

Site's Proportional Share of District's Centralized Expenditures (B)

The proportional share of a district's centralized expenditures (B) in the numerator should represent an allocation of centralized expenditures as a proxy for dollars spent on district-centralized services provided for 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 example, a

district may choose to allocate transportation costs to its schools on a per-pupil basis or, alternatively, it may choose to calculate the 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. A district 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, reporting entities have the opportunity but no mandate to identify the methodology employed for centralized expenditure allocations via internal-facing or external-facing notes. The Appendix of this document provides suggestions for reporting entities seeking assistance or suggestions on allocation methodologies.

ISBE recognizes that the distinction between centralized expenditures and site-level expenditures may seem arbitrary for single-site LEAs. Beginning with the FY 2022 report, ISBE modified the IWAS online tool for single-site LEAs to support the automatic classification of certain functions as site-level, district-centralized, or district choice. LEAs that use the tool upload their expenditure information. An IWAS “wizard” reviews the information and makes recommendations about expenditures to exclude or omit, designate as state/local or federally sourced, and allocate as site-level or centralized. Users have the option to reclassify expenditures as needed. This enhancement for single-site districts supports consistency in reporting and therefore increases the quality of the data.

Disaggregation of Source of Funds

As the [SBER Reporting Framework](#) displays, *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 that each position serves. 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.

LEAs may report 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), as federally funded, when viable. Reporting the expenditures as state/locally funded is also acceptable if such reporting would necessitate overly burdensome retroactive federal coding. It is recommended that LEAs seeking to report these expenditures as federally funded calculate their claims for the year and use the estimated amount of reimbursement as the amount of federal expenditures to be reported. This calculation may be used as an estimate of the proportion of the expenditure that is federally funded. For example, if a district estimates that it will receive \$1 million in Medicaid funding, it can report \$1 million as equivalent federal expenditures, while the remaining balance will be reported as state/locally funded. As is the case with other instances within this guidance, the best rule of thumb is to allocate the dollars as best represents the district’s actual service delivery. It may be appropriate for a district that has changed its service delivery model from one year to another to change its allocation methodology as well. In general, though, it is recommended that an LEA use the same method year over year to estimate or

record actual federal expenditures to ensure longitudinal consistency within the LEA.

Student Enrollment in the School Expenditure Per-Pupil Denominator (C)

For the purposes of determining site-level per-pupil expenditures, reporting entities must account for every student the school serves in the denominator, except for students being served in the school from outside the district. Students served outside the district should be included in the denominator of a site at the Home LEA, dependent on the allocation methodology chosen by the reporting entity for student outplacement costs. (Refer to [Students Served Outside the District \(Outplacements\)](#) for clarification.) The actual number in the denominator will reflect students' proportionate enrollment status, logged in the Student Information System (SIS) as "percent of day attended" (PDA). The IWAS Site-Based Expenditure Reporting System offers prepopulated student enrollment numbers for every LEA and school based on the LEA's own entries into SIS. Users may access an SBER Enrollment Report on the Welcome page within the Site-Based Financial Reporting application.

In most cases, reporting entities are encouraged to use the enrollment counts and sites provided in the SBER Enrollment Report, regardless of the approach to calculating per-pupil expenditures. Minor edits are permitted; however, total district enrollment must be within 5% of enrollments indicated in the SBER Enrollment Report for acceptance.

Students receiving services for only part of the day shall be counted as proportional students, based on the PDA listed in SIS. Note that this direction is different from the enrollment counts used for Evidence-Based Funding calculations. All students whose PDA is reported as 1.0 within SIS, indicating that they attend school on a full-day basis, are counted as 1.0 student enrollment full-time equivalent (FTE) for Site-Based Expenditure Reporting. Any student whose PDA is reported as less than 1.0 within SIS, indicating that he/she attends school on a less-than-full-day basis, is counted as an equivalent student enrollment FTE. For example, a student reported with 0.25 PDA in SIS attends school on a quarter-day basis and will be counted as 0.25 student enrollment FTE for Site-Based Expenditure Reporting. Also note that PDA refers to the percent of day "attended" but is an enrollment count, not an attendance count.

The average of the enrolled proportional student count (as defined in this section relating to students from or served outside the district) on October 1 and March 1 of the reporting year shall be used. Users should contact ISBE's site-based team with any questions related to the SBER enrollment report.

Special Circumstances

LEAs with Charter Schools within the LEA

Charter schools authorized within an LEA (excluding state-authorized charters, which are their own LEAs) should be reported as LEA school sites. Therefore, LEAs will need to collect expenditure reporting from charter schools in a manner that allows the LEAs to report for those schools according to this document's guidance. If the LEA has authorized charter schools that are part of a charter school network, each individual charter school's expenditures must be reported as a separate school site within

the LEA. ISBE's guidance for LEAs with charters is:

- Function 1115 (Tuition Payments to Charter Schools) should be omitted from Site-Based Expenditure Reporting if site-level expenditures at charter schools include expenditures made from the tuition payment. These expenditures should not be included in the summation of excluded costs in the reporting table shown in the "exclusions" column. (Refer to [Total Exclusions and Total Expenditures \(D\)](#). Doing so would result in an overstatement of total systemwide expenditures since the charter sites will be reporting their own expenditures, including those made from tuition revenue.
- Any other costs that the school district incurs on behalf of or for charter schools (including in-kind) should be excluded from centralized expenditure allocations to district-run schools and included in the district-centralized portion of the charter sites' expenditure reporting. For example, if a school district incurs costs for special education services that it provides to a charter school, the school district should allocate those costs to the charter school's district's centralized expenditure allocation. (Refer to numerator portion "B" in the [Reporting Framework](#).)
- Charter schools authorized by a district LEA should exclude any authorizer/administrative fees in their reported site-level costs to their districts, as the cost of LEA support services should be included in the district's centralized expenditure allocation (B) to the charter(s).
- It is envisioned that all expenditures reported by a charter school will be reported by the school district in the school site-level portion (A) of the numerator, which would include any network office costs that a charter school operator incurs on behalf of its campus(es).

State-Authorized Charter Schools

State-authorized charter schools are their own LEAs and therefore must submit their Site-Based Expenditure Reporting directly to ISBE. The following guidance applies to state-authorized charters:

- Any costs incurred due to the fact that these sites act as LEAs will be included in the centralized expenditures portion (B) of the numerator.
- Any network costs benefiting the school will be included in the centralized costs (B).
- The state authorizer fee will be included as a centralized cost (B).
- All other charter expenditures will be included in the school site-level portion (A) of the numerator.

Students Served Outside the District (Outplacements)

Students placed and/or served outside of the Home LEA, regardless of reason (e.g., special education, career tech/vocational education, Regional Safe Schools, Alternative Learning Opportunities Programs, deactivated schools, etc.), shall be included in the Home LEA student count according to their proportional enrollment status, along with associated expenditures, so long as the Home LEA incurs expenditures for those students (e.g., tuition, transportation). Districts must include students from [deactivated schools](#) at a separate reporting site.

For all other students served outside of the district, LEAs may choose between two reporting approaches. Whichever option is selected, it should be applied consistently for all outplacements within the LEA.

1. *Separate reporting site*: An LEA may create a separate reporting site for outplacement, which includes the total proportional 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:* An LEA may choose to include the proportional count of students served outside the district within 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’s proportional count of students placed outside the district is 10 or fewer, the LEA must utilize Option 2 above so as not to provide any potentially identifiable student-specific costs (such as tuition or transportation payments). LEAs serving students placed from other districts should not report student count or expenditures associated with these students, since the Home LEAs (not the Serving LEAs) are the reporting entities.

ISBE recognizes that removing expenditures associated with students placed from another district may be challenging. To accomplish the removal, it is suggested that the Serving LEA exclude expenditures equivalent to the revenue received (tuition) for such students from school-level expenditures (A) and exclude these students’ proportional enrollment from the student count (C).

Tuition-in students for Grades 1 and above, whose families or other private entities pay tuition, may be excluded from reporting entirely. These students are not included in their Home LEA’s reporting (i.e., they are not considered to meet the definition of “outplaced”). These students also do not need to be reported by the serving school. If the Serving LEA excludes the proportional student enrollment, expenditures associated with these students must also be excluded by the Serving LEA. Pre-K and kindergarten students whose families pay tuition for all or part of the day, however, should be included, per guidance on [prekindergarten](#).

Cooperative and Partnership Schools

Students attending a cooperative high school or a partnership school (i.e., Paris Cooperative High School or Bismarck-Henning Rossville-Alvin High School) will be reported along with their associated expenditures by their placing Home LEAs, per the general outplacement guidance. Rather than lump together these students and their associated expenditures with all other outplacements, however, the reporting Home LEAs shall report them at a separate site named for the serving school in question. This separate reporting site will be set up similarly but shown as distinct from Option 1 in [Students Served Outside the District \(Outplacements\)](#). Reporting entities are not responsible for reporting the whole of the cooperative or partnership school’s enrollment or expenditures but rather will only report the specific students and expenditures on their individual books.

Students Placed from Deactivated Schools

Students whose home schools have been deactivated and are now served outside of the Home LEA must be reported by the Home LEA at a separate reporting site. All students placed out of deactivated schools will be reported together for FY 2026 reporting, regardless of whether they attend the same serving school or different serving schools outside the Home LEA. For example, if LEA X sent half of its students

from a deactivated school to LEA Y and half of its students from a deactivated school to LEA Z, LEA X would report both sets of students and their associated expenditures at a single “deactivated placements” reporting site. This separate reporting site would be set up similarly but shown as distinct from Option 1 in [Students Served Outside the District \(Outplacements\)](#). Any LEA in which all schools have been deactivated and all students are placed into serving schools outside of the Home LEA will follow a similar protocol.

Students Attending Nonpublic Schools

In some cases, an LEA may provide services for one or more students attending nonpublic schools – for example, the LEA’s music teacher teaches one class of band that is composed of nonpublic students, or the LEA furnishes a teacher to provide one unit of instruction at the nonpublic school. In these cases, if the LEA includes the nonpublic students within its proportional student enrollment count, then its associated expenditures should be reported in Site-Based Expenditure Reporting as part of the per-pupil expenditure calculation. If the students are not within the proportional student enrollment count, the associated expenditures should be reported as an exclusion. In other cases, dollars may flow through the LEA to nonpublic schools for Individuals with Disabilities Education Act (IDEA) or Title I allowable services without the LEA claiming any nonpublic students within their LEA enrollment. In these cases, these dollars should be reported as an exclusion. Any expenditures on behalf of nonpublic students that fall within the categories identified for exclusion from per-pupil calculations should be reported within the total exclusions amount. (Refer to [Exclusions from Per-Pupil Expenditure Calculations](#).) As a general rule here and elsewhere, if students are reported, so should their associated expenditures be; if students are not reported, then the associated expenditures should be excluded.

Students Placed in County Juvenile Detention Centers

For the purposes of ESSA Site-Based Expenditure Reporting only, students placed in county juvenile detention centers will not be reported by the LEA in which the detention facility is located due to the short-term nature of students’ typical stay. For SBER only, county juvenile detention centers will not be reported as sites for any LEA. Any expenditures incurred by the LEA for direct or outsourced administration of a county juvenile detention center should be excluded from site-based expenditure reporting, in accordance with the general rule to report only expenditures associated with reported students. If an LEA knows its total dollar amount expended for the detention center, these expenditures should be excluded from Site-Based Expenditure Reporting. If obtaining the actual expenditure amount for this specific report is overly burdensome, LEAs receiving reimbursement for Section 18-3 Regular Orphanage claims for county juvenile students should report the amount of the reimbursement as equivalent to the expenditures to be excluded.

Sites With Fewer Than 10 Students

Some LEAs report expenditures at sites that enroll fewer than 10 students. In most cases, these are specialized programs for students with unique needs. Including expenditures for these schools on the public Report Card risks providing potentially identifiable student-specific costs. Therefore, ISBE will redact

expenditures for these sites from the public Report Card.

This change does not require any adjustment to current accounting practices. Districts may continue to report expenditures at these sites in IWAS, and IWAS will continue to produce a PDF report containing expenditures at all district sites. The per-pupil expenditures will simply be redacted from the Illinois Report Card.

Prekindergarten Sites and Classrooms

Any prekindergarten program for which an LEA incurs costs is included in Site-Based Expenditure Reporting. ISBE anticipates two primary forms by which a reporting entity incurs costs – pre-K centers run by school districts and pre-K classrooms within elementary (or other grade level) school sites. Pre-K centers are considered sites and therefore must be included in SBER as their own school sites. Expenditures and enrollment associated with pre-K classrooms within school sites also serving other grade levels should be included like any other school expenditure. LEAs will have the **option**, but no mandate, to call out their embedded pre-K students and costs as a specific line item within these sites in reporting.

Remember that half-day students (including pre-K and kindergarten) should be counted as proportional students based on their PDA in SIS. Note that full-day pre-K and kindergarten students listed as 1.0 in SIS should be counted as 1.0 enrollment count, even if tuition is paid for part of the day. LEAs should distinguish between pre-K and child care programs. On the one hand, pre-K students and expenditures must be included in reporting; on the other hand, child care expenditures are likely excluded, as these typically fall under the Function 3000: Community Services exclusion. LEAs are reminded that students in birth to 3 programs are excluded from this reporting, as are their associated expenditures.

Federal Stimulus Funding as a Result of COVID-19²

For the purposes of Site-Based Expenditure Reporting, any LEA expending funds received through COVID-19-related federal funding streams must *include the expenditures in reporting*, either within per-pupil calculations or as a reported exclusion. Any federal stimulus funding included within per-pupil calculations should be reported as *federally funded*.

In determining whether a federal stimulus-funded expenditure should be reported within per-pupil calculations or as a reported exclusion, LEAs should apply the usual guidance on expenditures excluded from per-pupil calculations. ISBE recommends that LEAs treat all federal stimulus-funded expenditures as possible expenditures to be included and then apply the specific Fund/Function/Object exclusions to determine how any individual expenditure should be counted – as part of the per-pupil calculations or within the lump sum of exclusions. LEAs are reminded that here, as in most instances, they are afforded the flexibility to make the reporting decision that most accurately reflects their actual service delivery without incurring an undue reporting burden.

For federal stimulus-funded expenditures determined to be included in per-pupil calculations, LEAs will determine whether to categorize individual expenditures as site-level or district-centralized. LEAs should attempt to categorize these expenditures in a similar manner as their typical expenditures. For example, usual expenditures on teachers assigned to specific schools are considered site-level expenditures. Therefore, any federal stimulus-funded expenditure directly supporting site-specific teachers should be reported as a site-level expenditure. Conversely, transportation expenditures are typically categorized as district-centralized expenditures. Therefore, any federal stimulus-funded expenditure on transportation – even if the transportation is for food, not for students – should be reported as a district-centralized expenditure and allocated across sites as the LEA sees fit. Please keep in mind that all federal stimulus-funded expenditures included in per-pupil calculations should be reported as federally funded, regardless of whether they are site-level or district-centralized.

The primary federal stimulus funding stream for public school districts has been the Elementary and Secondary School Emergency Relief (ESSER) fund. Any ESSER dollars received in FY 2026 for the reimbursement of state/local expenditures made in a prior fiscal year will not be captured in the FY 2026 Site-Based Expenditure Report due to their being reimbursements rather than expenditures in FY 2026. (The original expenditures should have been captured in a prior reporting year.) All FY 2026 *expenditures* funded by ESSER will be captured in this FY 2026 report and should be reported as federally funded.

Some charter schools may receive federally guaranteed loans for small businesses through federal stimulus funds related to COVID-19. Per usual guidance, any repayment of those loans should be counted within the lump sum of exclusions (Function 5000: Debt Services). Any expenditures paid with the loan proceeds should be reported according to usual reporting guidance.

² All information in this section is current as of May 2026. Guidance will be updated with any new information as received by ISBE.

Total Exclusions and Total Expenditures (D)

Reporting entities' submissions will include two final data points to complete the data reporting table:

1. Sum of total expenditures excluded: This line shall include the sum of all expenditures excluded per this guidance document. Expenditures do not need to be disaggregated by exclusionary reason.
2. Sum of total expenditures: This line includes the total dollars included in reporting (allocated to sites) plus total exclusions. In most cases, this amount should tie out to the reporting entity's total year-end expenditures for LEAs without charter schools and student activity expenditures.

School-Level Finance Survey

On April 18, 2023, the U.S. Office of Management and Budget (OMB) approved a new school-level financial reporting requirement known as the School-Level Finance Survey (SLFS). The SLFS is a collection of expenditure data at each school, disaggregated by certain functions and objects and by source of funds (federal or state/local). The National Center for Education Statistics (NCES) has administered the SLFS as an optional survey since 2014. OMB's approval makes the SLFS mandatory for all states. [Access a copy of the full School-Level Finance Survey](#). Consistent with the FY 2025 collection, districts must report current expenditures at each school broken out by four functions. The SLFS reporting window will open on July 1 and close on November 2.

ISBE has aligned the SLFS requirement with its only other school-level financial report – the Site-Based Expenditure Report. Most districts in the state use ISBE's online tool to upload general ledger data and complete SBER within the IWAS. These districts generally provide ISBE with sufficient data to complete SLFS on their behalf. Regardless of the reporting approach, SLFS is required for all districts. **Any district that does not use the ISBE online tool will be required to report SLFS separately.**

SLFS Reporting Entities

The SLFS reporting universe is consistent with the [reporting entities](#) for Site-Based Expenditure Reporting. All reporting entities for SBER are also reporting entities for SLFS. Similarly, entities not required to submit SBER, such as cooperatives or laboratory schools, are not required to submit SLFS. Districts must report the required SLFS data for the same population of schools included in their site-based report.

Current Expenditures

As 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. ISBE's guidance for accounts to include in the SBER per-pupil calculations is substantially aligned with the definition for current expenditures. As a result, the accounts that a district includes in its per-pupil calculations for SBER are the same accounts that must be included in the SLFS; accounts that are excluded or omitted from SBER will be omitted from SLFS.

SLFS Reporting Framework and Data Quality

The SLFS reporting framework differs from the [site-based reporting framework](#) in four important ways. First, school-level financial data is expressed as a total rather than a per-pupil figure. Second, there is no requirement in FY 2026 to disaggregate expenditures by source of funds. (Please note that this may become a requirement in future years.) Third, school-level totals for each function include the expenditures directly allocated to that school and the school's proportional share of district centralized expenditures within that function (e.g., SLFS does not require expenditures to be disaggregated as site-level or centralized). Finally, expenditures captured in the district's exclusions are omitted entirely. SLFS is only concerned with current expenditures at each school. As such, accounts that were included in the district's per-pupil calculations for each school in the Site-Based Expenditure Report are included in SLFS; accounts that were omitted or reported as lump sum under exclusions are entirely omitted from SLFS. The

format for SLFS reporting is as follows:

Site	1000	2100	2200	2400	Remaining Current Exp.	Exhibit
PK Ctr	\$342,738.00	\$12,694.00	\$25,388.00	\$31,735.00	\$222,145.00	\$190.41
ES1	\$1,425,924.00	\$52,812.00	\$105,624.00	\$132,030.00	\$924,210.00	\$792.18
ES2	\$1,355,130.00	\$50,190.00	\$100,380.00	\$125,475.00	\$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
	A	B	C	D	E	Included w/in A-E

The table above summarizes the same current expenditure data included in the [Site-Based Expenditure Reporting Framework](#). For SLSF reporting, districts must calculate six figures for each school. Function totals for each school (A-D) will be the sum of the expenditures directly allocated to that school and the school’s share of district centralized expenditures within that function. The Remaining Current Expenditures figure (E) will capture all current expenditures not already reported within the four functions. As a result, current expenditures for each school will be the sum of A-E above. Finally, districts must report expenditures for books and periodicals as a special exhibit for each school. These expenditures are included within A-E. They must also be reported as an isolated variable for SLFS.

SBER requires expenditure reporting to be completed using unaudited, year-end financial data. Except in cases when material errors have been identified, LEAs should use the same unaudited financial data for SLFS. Accordingly, the total *included* expenditures reported in SBER for the district will be equal to the total expenditures reported for the district in SLFS. The formula below further demonstrates the equivalence between these two reports.

Level	SBER	SLFS
District Total Expenditure (Less exclusions)	District Enrollment * Total Per-Pupil Exp.	Sum of SLFS School Total Expenditure for All Schools

For districts that independently calculate and submit SLFS data, IWAS will assess total expenditure variance against SBER data. IWAS will accept a total expenditure variance of 5% or less. Additionally, IWAS will check to ensure that data is submitted for all schools included in the district’s SBER submission.

ISBE Reporting Capacity

Districts that use ISBE’s online tool (launched in FY 2021 and located within the SBER application in IWAS) upload year-end general ledger data and complete the SBER entirely within IWAS. The online tool provides significant benefits to district users. Specifically, the tool automates certain aspects of reporting, such as the identification of accounts that match ISBE’s rules for exclusion or omission or for single-site districts the classification of certain accounts as site-level or district-centralized. In most cases, districts that use the online tool provide ISBE with sufficient data to be able to complete the SLFS on their behalf. Over 80% of

districts in the state used the online tool in FY 2025.

There are some instances in which ISBE will not be able to complete the SLFS for a district that uses the online tool:

- Minimally, districts must upload account information that includes the dimensions of fund, function, and object; these accounts must be in alignment with the state’s chart of accounts ([Title 23, Part 100](#)). Reporting entities that do not follow this account structure must complete the SLFS independently. IWAS will map uploaded data to the state chart of accounts. Errors in uploaded data, or an account structure that is not consistent with the state chart, may prevent ISBE from reporting SLFS data on behalf of the district.
- Districts that upload expenditure information may need to identify the location of their account dimensions using a tool in IWAS called a “decoder.” The decoder prompts users to highlight distinct account information, such as the placement of their object codes within the account string. When district users incorrectly identify the placement of their account dimensions, ISBE will not recognize their accounts. IWAS will prompt them to try again, and users may reach out to ISBE for support.

Additionally, districts that complete SBER using vendor reports or off-sheet calculations must complete the SLFS independently. The Site-Based Financial Reporting application in IWAS includes a screen to allow for the upload of calculated and final SLFS data for each school in the district. IWAS will support the upload process, but it will not support these districts in calculating the required data.

Reporting Guidelines

Crosswalk to the State Chart of Accounts

The table below provides a high-level crosswalk between Illinois’ chart of accounts and the SLFS variables required for FY 2026. This information guides the business rules ISBE uses to produce the SLFS report on behalf of districts that use the online tool, and it may be used by other districts to support SLFS reporting.

ISBE Expenditure Functions	ISBE Expenditure Objects	SLFS Variable	SLFS Description
1100-1999; excluding 1115, 1300, 1916, 1999	100-490, 640, 650, 670, 690, 700, 800	E13S	Current Expenditure – Instruction (1000 Function Total)
2100-2190	100-490, 640, 650, 670, 690, 700, 800	E17S	Current Expenditure – Pupil Support Services (2100 Function Total)
2200-2230	100-490, 640, 650, 670, 690, 700, 800	E07S	Current Expenditure – Instructional Staff Support Services (2200 Function Total)

ISBE Expenditure Functions	ISBE Expenditure Objects	SLFS Variable	SLFS Description
2400-2490	100-490, 640, 650, 670, 690, 700, 800	E09S	Current Expenditure – School Administration (2400 Function Total)
All Remaining Current Expenditures		CE4S	School Share of Remaining Districtwide Current Expenditures
1100-1999 (excluding 1115, 1300, 1916, 1999); 2220	420-440	V93S	Special Exhibit – Books and Periodicals

ISBE has developed a procedure to summarize general ledger data to produce the required SLFS data. At a high level, the procedure involves two steps:

1. For each function, isolating the accounts that are *included* and excluding all others. For instance, to identify instructional spending, ISBE will first limit the account range to all expenditures in function 1000; within that range, it will exclude specific functions and objects in alignment with SBER exclusions.
2. To identify *total* instructional spending at each school, ISBE will first identify the accounts that are directly allocated to each district school, using the allocation data provided by the district within the site-based report. For all centralized accounts, ISBE will proportionally allocate expenditures based on each school's enrollment. If a district created a unique allocation methodology, ISBE will apply that method to apportion expenditures.

We will apply this procedure to the uploaded [general](#) ledger data in cases where ISBE can complete the SLFS on behalf of a district. (Refer to ISBE Reporting Capacity.) All other districts should develop a similar procedure to complete the SLFS.

Disaggregation by Source of Funds

Per ESSA, the Site-Based Expenditure Report requires that per-pupil expenditures be disaggregated by the revenue source (either state and local or federal). The full SLFS includes a similar requirement to disaggregate expenditures, but this is not currently required for FY 2026. At this time, ISBE does not have guidance about requirements beyond FY 2026. It is reasonable to expect that the U.S. Department of Education will require SLFS expenditures to be disaggregated by the source of funds in the near future.

Special Circumstances

ISBE’s annual SBER guidance document includes information about a variety of [special circumstances](#) that may apply to districts in Illinois. The guidance provides reporting information on topics such as outplaced

students, district- or state-authorized charter schools, students attending nonpublic schools, etc. In most cases, SLFS reporting rules for these special circumstances are consistent with SBER rules. There are some circumstances that require a different approach. We include these below:

Students Served Outside the District (Outplacements)

Expenditures for outplaced students must be integrated into reporting sites. Districts have the choice to allocate these expenditures across all sites or to respective home sites. When ISBE completes the SLFS on behalf of a district, it will allocate expenditures for outplaced students proportionally across all sites.

Students Placed from Deactivated School

Home LEAs will continue to be responsible for reporting expenditures for students whose home schools have been deactivated and are now served outside of the Home LEA. Consistent with SBER, all students placed out of deactivated schools must be reported together at a separate reporting site for SLFS. All expenditures for these students should be reported under “Remaining Current Expenditures” at the reporting site for deactivated placements.

Clarifying questions about these or other special circumstances may be sent to site-based@isbe.net.

Submitting SLFS Data

ISBE-Calculated Districts

After submitting SBER, IWAS will display a message confirming ISBE’s ability to complete SLFS on behalf of the district. No further action will be required. However, if a district unsubmitted SBER, the ISBE online tool will recalculate SLFS data. Any errors introduced at this time may impact ISBE’s ability to report SLFS on behalf of a district.

Self-Calculated Districts

After submitting SBER, districts will have the option to submit SLFS data or to return at a later date. (SLFS must be submitted by November 2.) SBER must be submitted prior to uploading SLFS data. The Site-Based Financial Reporting application in IWAS includes a page for SLFS submissions. Districts can access a customized upload template and other instructions on this screen. Districts are strongly encouraged to submit final SBER data before uploading SLFS data. If a district chooses to revise SBER data after having submitted SLFS, the SLFS must also be resubmitted.

Data Validation

SLFS submissions will be validated according to pre-defined criteria. Key validations include, but are not limited to:

1. High Variance from SBER: The variance between the district total current expenditures in your SBER submission and the sum of total school expenditures in the SLFS submission cannot exceed 5%.
2. District as a Site: The SLFS submission should not include a row for the district; IWAS will provide an upload template that is prepopulated with all schools included in the district’s SBER submission.
3. Missing or Extra Sites: IWAS will provide an upload template that is prepopulated with all schools in the district’s SBER submission. The SLFS submission must only include these sites.

IWAS will reject submissions that do not meet validation criteria. Consistent with the Site-Based

Expenditure Report, IWAS may also display warnings if reported figures diverge from expected ranges. Warnings are intended to alert users to potential errors, but the district will still be allowed to submit the report. Districts may reach out to site-based@isbe.net for assistance.

Appendix: District-Centralized Expenditures – Allocation Suggestions

Introduction

Unlike SBER, SLFS does not require that districts disaggregate site-level and centralized expenditures. Expenditures in SLFS are instead summarized by function and expressed as a total figure that includes both the expenditures directly allocated to each school as well as the school's share of any centralized expenditures. Reporting entities should use a consistent approach to allocating centralized expenditures to their schools in SBER and SLFS.

The specific allocation method(s) utilized by reporting entities to assign centralized expenditures to their schools shall continue to be determined by the reporting entities themselves. School districts know their centralized costs best. They are most qualified to determine how to allocate those expenditures across the district's schools to generate data that will allow leaders to make data-driven decisions for the benefit of children. It should also be noted that many of these expenditures may be considered site-level expenditures instead of centralized expenditures, depending on the district's services and service delivery models.

There are multiple different approaches and methodologies that school districts can use to allocate centralized expenditures to schools. For example, a district may choose to allocate transportation costs to its schools on a per-pupil basis (using the proportional enrollment pupil count) 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-related services (speech, psychologists, etc.) may choose to allocate those costs to schools on a per-IEP student basis, or it may 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. This Appendix is meant for school districts looking for some ideas or suggestions on how to implement these expenditure allocations. It is recommended that districts allocate expenditures in a manner that most appropriately reflects the true benefit of those expenditures, but it should be noted that these guidelines also give LEAs the option of allocating all central expenditures on a per-pupil basis.

Within the IWAS Site-Based Expenditure Reporting System, LEAs have the option of including internal-facing and external-facing notes for a variety of purposes. Many LEAs may find it useful to make internal-facing notes about their centralized allocation methodology decisions so as to have the historical record easily available from year to year or in case their methodology is questioned by others.

When determining how to allocate a given centralized expenditure to schools, it is helpful to first consider how the associated centralized function or service might benefit various types of schools, students, and staff. ISBE recommends starting with the following questions:

1. Does the function or service and its associated expenditures serve all schools in the district or a select subset of schools (e.g., only high schools)?
 - a. If it serves all schools, use a methodology that allocates the expenditures proportionally to all schools.
 - b. If it serves select schools, determine the schools served and proportionally allocate to only those schools.
2. Does the function or service and its associated expenditures serve all types of students in the district or a select subset of students (e.g., only special education students)?
 - a. If it serves all students, use a methodology that allocates expenditures proportionally to all students.
 - b. If it serves select students, determine the types of students served and proportionally allocate to schools serving those types of students.
3. Does the function or service and its associated expenditures serve all staff in the district or a select subset of staff (e.g., only certificated teachers)?
 - a. If it serves all staff, use a methodology that allocates the expenditures proportionally to all staff.
 - b. If it serves select staff, determine the staff served and proportionally allocate to only those staff.
4. What is the primary driver of the magnitude of expenditure for which the expenditure might be proportionally allocated? Some functions and services increase as the count of students increases. Others are more driven by the number of schools being served, or number of staff being served, or the amount of square footage served.

Allocation Methodology Options

1. *Per Pupil*

a. *To all schools, per pupil, using all students*

- i. This methodology is the most straightforward and simplest option and will likely be used for most district-centralized expenditures for which there is no clear subset of students, schools, or staff that benefit from the expenditure.

- ii. For certain expenditures, it might seem as if the function or service does not directly “serve” a type of student or any students at all. A school district can consider allocating these certain expenditure using this methodology (assuming the expenditure is not yet excluded, per the guidance in this document) so as to avoid unfairly attributing the cost to a particular set of students or schools. For example, a district-level legal expenditure may not directly benefit students; however, it is a mandatory cost and part of the school district’s work as a school district. For the purposes of this exercise, these kinds of expenditures could be allocated on a per-pupil basis to all school sites.
- b. To select schools, per pupil, using all students at those select schools*
- i. Consider using this allocation methodology if the function or service exclusively serves a defined subset of schools and if the number of students is a logical driver of the magnitude of the expenditure.
 - ii. Examples of school type subgroups that might exclusively be served by a given expenditure include, but are not limited to, pre-K centers, elementary schools, middle schools, high schools, charter schools, non-charter or neighborhood schools, magnet schools, Title I schools, and individual schools for which the district intentionally allocates specific resources (e.g., a central employee who splits time between three schools).
 - iii. For example, a district with a central office Career and Technical Education (CTE) Department may choose to allocate those costs to only high schools, which are the sole beneficiaries of the CTE programming, on a per-pupil basis.
- c. To all schools, per pupil, using select students*
- i. Consider using this allocation methodology if the function or service exclusively serves a defined subset of students and the number of students is a logical driver of the magnitude of the expenditure.
 - ii. Examples of select student subgroups that might exclusively be served by a given expenditure include, but are not limited to, students with IEPs, English learners, pre-K students, and students in CTE.
 - iii. For example, a district with centrally managed special education-related services (speech, psychologists, etc.) may choose to allocate those costs to schools on a per-IEP student basis.
- d. To select schools, per pupil, using select students*
- i. Consider using this allocation methodology if the function or service exclusively serves a defined subset of students within a particular subset of schools and the number of students is a logical driver of the magnitude of the expenditure.
 - ii. For example, if the school district has centralized early childhood positions or services, the costs could be allocated to only those schools with early childhood programs on a per-pre-K student basis.

2. *Other Methodologies (Not Per Pupil)*

a. *To all or select schools per full-time equivalency (FTE)*

- i. The magnitude of expenditures for certain centralized functions and services may be driven by the number or type of employees, rather than by the number of students at those schools. Allocating to schools on a per-FTE basis using all or select FTE may be appropriate for these expenditures.
- ii. For example, the district's human resources and talent functions might fall into this category. The district can choose to allocate these costs to schools using the count of FTE at each school to determine each school's proportional share of the cost. When using this methodology, it is helpful to consider the type of employee that the given expenditure serves (all, only instructional, only administrative, etc.) and to use those types of employees in the calculation.

b. *To all or select schools using FTE (or contractor) time or caseload*

- i. Districts may consider allocating expenditures for employees who are spending their time at more than one school – and for which the associated expenditures are not already allocated to schools – to schools based on the employee's caseload or estimated time spent at each school.
- ii. For example, consider a reading specialist (either an FTE employee or contractor) who is assigned to two or more schools but does not spend time equally at each. The district could allocate expenditures to schools based on the specialist's caseload.

c. *To all or select schools per square foot*

- i. The magnitude of expenditures of some centralized functions and services are driven by the physical size of the district's facilities, such as janitorial and maintenance services. Assuming the district has accurate records of facility square footage for all schools, the district can choose to allocate centrally managed janitorial and maintenance services to schools on a per-square foot basis. As a reminder, however, personnel costs for personnel utilized explicitly at a school site must have their salaries, benefits, and related costs allocated to that site.

d. *To all or select schools per school*

- i. The magnitude of expenditures of certain centralized functions or services may be driven by the number of schools, regardless of size, rather than by the number of students at those schools. For simplicity, the district may choose to allocate a given expenditure equally (each school gets allocated \$X total dollars of the expenditure) to all schools that the associated operation serves.

Function-Level Centralized Expenditure Allocations

This section provides some suggestions for school districts to consider when choosing methodologies for the allocation of expenditures for centralized functions and services to schools. The focus of these suggestions are expenditure functions 1000 – Instruction and 2000 – Support Services. Keep in mind that actual school-level personnel expenditures and expenditures already coded specifically to school locations within these function categories should be coded to schools individually. These allocation methodologies are suggestions for allocating the remaining district-centralized expenditures to schools.

Instruction – Education

1. *1100 - Regular K-12 Programs: To all or select schools per pupil, using all or select students, depending on the program.*
 - a. This function will mostly concern school-based personnel costs (which will already be accounted for at the site level), but there are also costs for non-personnel items, such as supplies and materials and purchased services. For the non-personnel costs that are coded centrally, consider which schools and students are served and allocate them on a per-pupil basis. If the majority of these items serve all schools and students, we recommend allocating this expenditure to all schools, per pupil, using all students.
 - b. Often, school districts further classify this function into elementary school, middle school, and high school functions. If that is the case, expenditures coded to these categories can be allocated using per-pupil methodologies to the respective school types.
2. *1125 - Pre-K Programs: To only schools with pre-K programs, per pupil, using pre-K students.*
3. *1200 - Special Education Programs K-12 (Functions 1200-1220): To all schools, per pupil, using students with IEPs or to all or select schools using FTE time or caseload.*
 - a. Allocating non-personnel costs to all schools, per pupil, using students with IEPs, is reasonable here.
 - b. A district may choose to allocate costs for centrally managed special education-related services to schools on a per-IEP student basis, on a per-related service minute basis at each school, or by tracking the time each employee or contractor spends at each school. Any of these methodologies is reasonable for attributing these types of central expenditures to schools.
4. *1225 - Special Education Programs Pre-K: To select schools with special education programs for pre-K students, per pupil, using pre-K students with IEPs.*
5. *1250 - Remedial and Supplemental Programs K-12: To select schools with these remedial and supplemental programs, per pupil, using students in these programs or using all students as a proxy.*
6. *1275 - Remedial and Support Programs Pre-K: To select schools with these pre-K programs, per pupil, using pre-K students.*
7. *1400 - CTE Programs: To select schools with CTE programs, per pupil, using students enrolled in CTE or using all students as a proxy.*

8. *1500 - Interscholastic Programs: To select schools with interscholastic programs, per pupil, using students enrolled in these programs or using all students as a proxy.*
9. *1600 - Summer School Programs: To all schools per pupil, using all students, assuming all students are potentially eligible for summer school.*
10. *1650 - Gifted Programs: To select schools with gifted programs, per pupil, using gifted students or all students as a proxy.*
11. *1700 - Drivers Education Programs: To select schools with drivers education programs (or more generally to high schools), per pupil, using students enrolled in drivers education or using all students as a proxy.*
12. *1800 - Bilingual Programs: To select schools with bilingual programs, per pupil, using English learner or bilingual students or all students as a proxy.*
13. *1900 - Truants' Alternative and Optional Education Programs: To select schools with Truants' Alternative and Optional Education Programs, per pupil, using students enrolled in these programs or all students as a proxy*

Support Services – Pupils

A district may choose to allocate costs for centrally managed pupil services (speech, psychologists, etc.) to schools on a per-pupil basis, on a per-IEP student basis, on a per-related service minute basis, or by tracking the time each employee or contractor spends at each school. Any of these methodologies is reasonable for attributing these types of central expenditures to schools.

For the methodology that uses employee or contractor time or caseload, consider, for example, a speech pathologist who is assigned to two or more schools but does not spend time equally at each. The district can review the employee or contractor's hours logged at each school (if tracked or easily approximated) to assign a proportional share of the associated expenditures to each school that the speech pathologist serves. Alternatively, the district can assign proportional share based on the position's job description and corresponding school assignment schedule.

1. *2110 - Attendance and Social Work Services: To select schools receiving social work services, per pupil, using all students (or students receiving these services) or to all or select schools using FTE time or caseload.*
2. *2120 - Guidance Services: To select schools receiving guidance services, per pupil, using all students at those schools (or students receiving these services); or to all high schools, per pupil, using all high school students; or to all or select schools, using FTE time or caseload.*
3. *2130 - Health Services: To select schools receiving health services, per pupil, using all students at those schools (or students receiving these services) or to all or select schools, using FTE time.*
4. *2140 - Psychological Services: To all schools, per pupil, using students with IEPs or to all or select schools using FTE time or caseload.*
5. *2150 - Speech Pathology and Audiology Services: To all schools, per pupil, using students with IEPs or to all or select schools using FTE time or caseload.*
6. *2190 - Other Support Services - Pupils: To all schools, per pupil, using all students.*

Support Services - Instructional Staff

1. *2210 - Improvement of Instruction Services: To all schools, per FTE, using instructional FTE or to all schools, per pupil, using all students.*
2. *2220 - Educational Media Services: To all schools, per FTE, using instructional FTE or to all schools, per pupil, using all students.*
3. *2230 - Assessment and Testing: To all schools, per pupil, using all students.*

Support Services - General Administration

1. *2310 - Board of Education Services: To all schools, per pupil, using all students.*
2. *2320 - Executive Administration Services: To all schools, per pupil, using all students.*
3. *2330 - Special Area Administration Services: To all schools, per pupil, using all students.*
4. *2340 - 2350 - Regional Office of Education Services: To all schools, per pupil, using all students.*
5. *2360 - 2370 - Tort Immunity Services: To all schools, per pupil, using all students.*

Support Services - School Administration

1. *2410 - Office of the Principal Services: It is rare that this function would have centralized expenditures; however, if so, to all schools, per FTE, using administrative FTE or to all schools, per pupil, using all students.*
2. *2490 - Other Support Services - School Administration: It is rare that this function would have centralized expenditures; however, if so, to all schools, per FTE, using administrative FTE or to all schools, per pupil, using all students.*

Support Services - Business

1. *2510 - Direction of Business Support Services: To all schools, per pupil, using all students.*
2. *2520 - Fiscal Services: To all schools, per pupil, using all students.*
3. *2540 - Operation and Maintenance of Plant Services: To all or select schools per square foot; or to all or select schools using FTE/contractor time; or to all or select schools, per pupil, using all students.*
 - a. *Assuming the district has accurate records of facility square footage for all schools, the district can choose to allocate centrally coded maintenance and custodial expenditures to schools on a per-square foot basis.*
 - b. *A per-square foot methodology for allocating costs can still be considered appropriate for contracted services or centrally coded personnel costs for maintenance, custodial, and security staff who are assigned to two or more schools but do not spend time equally at each. Alternatively, the district can review the employee or contractor's hours logged at each school (if tracked or can be easily approximated) to assign a proportional share of the associated expenditures to each school that the staff or contractors serve.*
4. *2550 - Pupil Transportation Services: To all or select schools, per pupil, using all or select students or to select schools per school; or to select schools using a cost per route methodology.*
 - a. *It is possible that not all schools in the district benefit from transportation services, so it is important to choose an allocation methodology that highlights the per-pupil cost differential between a school receiving transportation services and a school not receiving transportation services. A district may choose to allocate transportation costs to its schools on a per-pupil basis, with special consideration for which schools receive transportation services. Alternatively, the*

district may choose to calculate a cost per route and allocate costs to schools based on the routes utilized by each school.

- b. Consider calculating the costs in this category exclusively for transporting students being educated outside the district and allocating them along with outplacement tuition and other related costs depending on the methodology selected for outplacement reporting.
5. *2560 - Food Services: To all schools, per pupil, using all students (assuming all schools receive food services) or to all or select schools using FTE or contractor time.*
6. *2570 - Internal Services: To all schools, per pupil, using all students or to all schools per school.*

Support Services - Central

1. *2610 - Direction of Central Support Services: To all schools, per pupil, using all students.*
2. *2620 - Planning, Research, Development, and Evaluation Services: To all schools, per pupil, using all students.*
3. *2630 - Information Services: To all schools, per pupil, using all students.*
4. *2640 - Staff Services: To all schools, per pupil, using all students or to all schools, per FTE, using all FTE.*
5. *2660 - Data Processing Services: To all schools, per pupil, using all students.*

Payments to Other Districts and Governmental Units

Tuition payments and transfers of funds to other districts and governmental units for services rendered to pupils residing in the paying district are mostly associated with students educated outside the home district. These expenditures should be allocated in accordance with the outplacement guidance and the methodology that your district subscribes to (as described elsewhere in this document): either a) including all students educated outside the home district at a newly created reporting site, or b) including students educated outside the home district at their assigned "home schools." Generally speaking, and for this exercise, the cost may be allocated to the site where the student is being counted for enrollment purposes, or the cost may be spread across all sites.

1. *4110 Payments for Regular Programs: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the outplaced students the function serves; or to all schools, per pupil, using all pupils.*
2. *4120 Payments for Special Education Programs: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the students the function serves; or to all schools, per pupil, using all pupils.*
3. *4140 Payments for CTE Programs: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the students the function serves; or to all schools, per pupil, using all pupils.*
4. *4170 Payments for Community College Programs: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the students the function serves; or to all schools, per pupil, using all pupils.*
5. *4180 Payments for Other Programs: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the students the function serves; or to all schools, per pupil, using all pupils.*
6. *4190 Other Payments to In-State Government Units: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the students the function serves; or to all schools, per pupil, using all pupils.*
7. *4210 Payments for Regular Programs - Tuition: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the outplaced students the function serves; or to all schools, per pupil, using all pupils.*

8. *4220 Payments for Special Education Programs - Tuition: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the students the function serves; or to all schools, per pupil, using all pupils.*
9. *4240 Payments for CTE Programs - Tuition: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the students the function serves; or to all schools, per pupil, using all pupils.*
10. *4270 Payments for Community College Programs - Tuition: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the students the function serves; or to all schools, per pupil, using all pupils.*
11. *4280 Payments for Other Programs - Tuition: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the students the function serves; or to all schools, per pupil, using all pupils.*
12. *4290 Other Payments to In-State Government Units - Tuition: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the students the function serves; or to all schools, per pupil, using all pupils*
13. *4310 Payments for Regular Programs - Transfers: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the students the function serves; or to all schools, per pupil, using all pupils.*
14. *4320 Payments for Special Education Programs - Transfers: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the students the function serves; or to all schools, per pupil, using all pupils.*
15. *4340 Payments for CTE Programs - Transfers: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the students the function serves; or to all schools, per pupil, using all pupils.*
16. *4370 Payments for Community College Programs - Transfers: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the students the function serves; or to all schools, per pupil, using all pupils.*
17. *4380 Payments for Other Programs - Transfers: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the students the function serves; or to all schools, per pupil, using all pupils.*
18. *4390 Other Payments to In-State Government Units - Transfers: To the separate reporting site for outplacement; or to select schools (home schools of the students served outside the district), per pupil, using the students the function serves; or to all schools, per pupil, using all pupils.*



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