



# Illinois State Board of Education

## Every Student Succeeds Act Site-Based Expenditure Reporting Guidance

January 2018

**Whole Child • Whole School • Whole Community**

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**Introduction**

Every Student Succeeds Act (ESSA) requires all states to begin site-based expenditure reporting. Illinois, with its equity-based ESSA plan and evidence-based school funding formula, is uniquely positioned to take advantage of the opportunity that the requirement represents to better coordinate our funding and school support systems, treating schools and students holistically.

All Local Education Agencies (LEAs) and other “Reporting Entities” as defined later in this guidance will report per-pupil expenditure data at the school level, including allocations of central expenditures to schools, disaggregated by source of funds, beginning with 2018-19 school year data. This reporting will give LEAs and local communities an unprecedented opportunity to assess, affirm, and advocate for improved equity within school districts and to better understand the relationship between student outcomes and financial investments. This reporting is not intended to be used for state accountability purposes; rather, ISBE expects the resulting data to be used at the local level to inform decision-making, while also meeting federal requirements. Clearer financial data, coupled with a strong understanding of other data like school demographics, student outcomes, and staffing, will allow leaders to make more data-driven decisions for the benefit of children.

The Illinois State Board of Education (ISBE) recognizes that this new requirement and the timeline for implementation will present both opportunities and challenges for different LEAs and schools. The purpose of this document is to provide LEAs and other Reporting Entities with **guidelines** for fulfilling this site-based expenditure reporting requirement. Undergirding these guidelines is a core belief that districts themselves are in the best position to know their own district data. This belief is most notably present in the guidance regarding centralized expenditures. As will be noted later in this document, most district centralized expenditures must be allocated to school per-pupil expenditure totals. ISBE chooses to limit mandates about centralized expenditure allocation for site-based expenditure reporting and instead positions districts to make their own expenditure allocation decisions, which will ultimately reflect each district’s resource allocation more accurately. At the same time, ISBE recognizes that districts may want state support in guiding them through the possible allocation decisions. For those Reporting Entities seeking recommended practices on allocating centralized expenditures to schools, this guidance document includes suggestions in the Appendix.

Site-based expenditure reporting will be submitted to ISBE, which in turn will post data to the Illinois Report Card to meet ESSA reporting requirements. All data will be posted to the Report Card released in the fall following the fiscal year end, beginning with 2018-19 expenditure data reporting on the Report Card (or in an update to the Report Card) released in or around October 2019. ISBE recognizes that this 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. Further information about the submission process will be available in the spring of 2018; however, for planning purposes, we anticipate collection will be completed through ISBE Web Application Security (IWAS). ISBE understands that there is other reporting that districts provide to ISBE (Annual Financial Reports, comparability, and Maintenance of Effort,

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among others). This reporting is separate and is for a different purpose than those reporting requirements. Every effort has been made to first utilize existing data if possible.

Additionally, this guidance pertains to the methodology required to account for and calculate site-based expenditures. ISBE recognizes that LEAs and other Reporting Entities will also require support in interpreting, communicating, and acting upon the reporting outputs. Training opportunities will be available beginning in the spring of 2018. Updates can be found at [www.isbe.net/essa](http://www.isbe.net/essa) under the Site-Based Expenditure Reporting header.

**Site-Based Reporting Entities**

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

- *Student*: Any child age 3 through 21 in grades Pre-Kindergarten\* through 12 served by an Illinois public education institution or placed in a private facility by a public education institution
- *School / Site*: Any public education institution within an Illinois LEA that serves students in grades Pre-Kindergarten\* through 12 (this includes different kinds of schools within an LEA, such as charter schools and alternative schools)
- Home LEA: The LEA responsible for a student's education based on his/her residence
- Serving LEA: The LEA providing education services to a student; services may be provided to both resident and non-resident students

*\*Refers to Pre-Kindergarten students for whom a district incurs costs*

A school district is considered a Reporting Entity for this reporting if it is a Local Education Agency that serves or places at least 1 student during the school year for which the expenditure data is collected and reported. Other institutions that are considered Reporting Entities include charter schools authorized by the State Commission (note: all charter schools authorized under a district LEA will be reported under the district LEA).<sup>1</sup>

For Year 1, the following entities will not be required to provide site-based expenditure reporting:

- Cooperatives (these students shall be reported by their home LEA; see section titled *Students Educated Outside the District (Outplacements)*); this exclusion applies to not only special education cooperatives but also Paris Cooperative High School, John C. Dunham STEM Partnership School, and any other similar cooperative arrangement
- Regional Safe Schools
- Laboratory Schools
- Illinois Department of Juvenile Justice Schools
- Illinois School for the Deaf
- Illinois School for the Visually Impaired
- Illinois Math & Science Academy
- Philip J. Rock Center and School

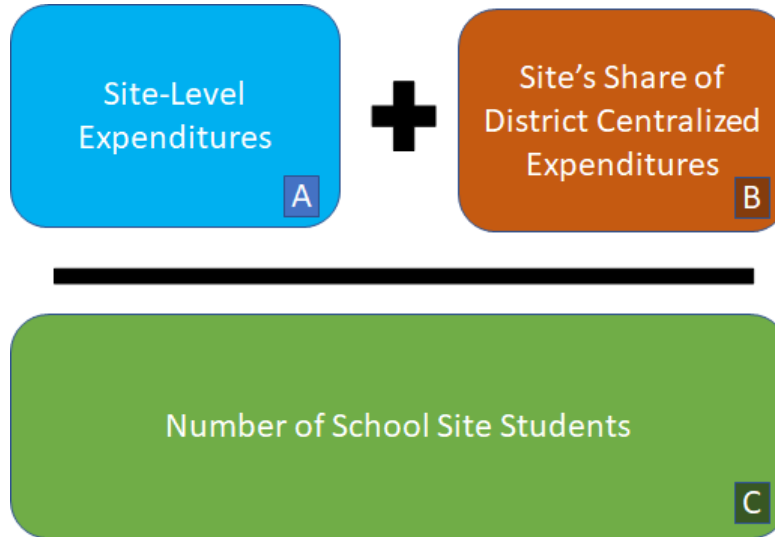
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<sup>1</sup> The State Superintendent has called for a study of charter school funding given the changes to the landscape occasioned by the passage of both ESSA and Evidence-Based Funding. Year 1 reporting will include reporting from charter schools authorized by the State Commission and from the LEAs containing district-authorized charter schools. How or if a charter school funding study shifts this reporting will be addressed in future years.

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**Site-Based Expenditure Reporting Framework**

Per-pupil expenditures reported for each School shall comprise:



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 philanthropically funded expenditures, should be included in the state/local category. An example format for site-based expenditure reporting and the anticipated data collection table through IWAS is as follows:

Sites	Enrollment	Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			Exclusions	Total Expenditures
		Federal	Local	Subtotal	Federal	Local	Subtotal	Federal	Local	Total		
<b>PK Ctr</b>	50	\$500	\$8,020	\$8,520	\$660	\$3,514	\$4,175	\$1,160	\$11,534	<b>\$12,695</b>		
<b>ES1</b>	300	\$344	\$5,148	\$5,493	\$529	\$2,781	\$3,310	\$874	\$7,929	<b>\$8,803</b>		
<b>ES2</b>	250	\$231	\$5,445	\$5,677	\$457	\$3,095	\$3,552	\$688	\$8,540	<b>\$9,229</b>		
<b>MS1</b>	250	\$320	\$5,356	\$5,676	\$361	\$3,499	\$3,861	\$681	\$8,855	<b>\$9,536</b>		
<b>HS1</b>	320	\$458	\$6,910	\$7,368	\$371	\$2,919	\$3,290	\$829	\$9,829	<b>\$10,658</b>		
<b>Total</b>	1,170	\$353	\$5,861	\$6,213	\$440	\$3,071	\$3,511	\$793	\$8,931	<b>\$9,724</b>	<b>\$2,330,361</b>	<b>\$13,707,753</b>



The following guidance is meant to clarify what should be included in each part of the site-level 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) site's proportional share of district's centralized expenditures. Certain

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expenditures should be excluded from the total expenditures reported, as designated below. The intent behind these exclusions is to:

- Reflect only expenditures for Pre-K through 12<sup>th</sup> grade students being served or placed by the Reporting Entity (which therefore excludes costs for adult education and community services)
- Reflect expenditures that are largely ongoing, normal course resource allocations (thereby excluding non-education fund capital expenditures and debt service)

The fund, function, and object exclusions 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, the ISBE Illinois Administrative Code Part 100 Rules for Accounting, Budgeting, Financial Reporting and Auditing can be found here: <https://www.isbe.net/Documents/100ARK.pdf>. Note that total excluded expenditures must be noted in reporting, along with total expenditures for the LEA (see Section D of the sample data table above).

*Exclusions from Total Expenditure Reporting*

1. Fund 30: Bond and Interest Fund (Debt Service Fund)
2. Fund 60: Site and Construction/Capital Improvements Fund
3. Fund 70: Working Cash Fund
4. Fund 90: Fire Prevention and Safety Fund
5. Function 1115: Tuition Payments to Charter Schools (all district centralized expenditures incurred for its charter schools should be reported for the charter school site in the same format as all other schools within the local education agency; this tuition payment cost should NOT be considered a centralized district cost allocated to district-run schools)\*
6. Function 1300: Adult/Continuing Education Programs
7. Function 3000: Community Services
8. Functions 4130, 4230, and 4330: Payments to Other Governmental Agencies for Adult/Continuing Education Programs
9. Function 5000: Debt Services
10. Object 500: Capital Outlay except for those in Fund 10 (Education), which should be included
11. Legacy Pension Obligations: For any school district with its own pension system outside of the Teachers' Retirement System, legacy pension obligations within such system shall be treated as an exclusion

*\* For further instructions on how to report charter school costs, see the designated section below.*

*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 on central books, their costs must be allocated to the site at which they perform their daily duties for reporting purposes. ISBE recognizes that

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non-personnel costs reported at the site level may vary from district to district based on the district's accounting and funding allocation methods. ISBE recommends that, heading into the 2018-19 reporting year, each school district adjust its accounting procedures to ensure school-level expenditures, especially personnel exclusive to a site, are accounted for at the location at which they are utilized.

*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 for district centralized services serving each school. For the 2018-19 reporting year, the allocation method utilized by Reporting Entities to assign centralized expenditures to their schools shall be determined by the Reporting Entities 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 a cost per route and allocate costs to schools based on the routes utilized by each school. As another example, a district with centrally-managed special education services (speech, 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. As part of this reporting, ISBE will ask that Reporting Entities identify the method employed for all centralized expenditure allocations. For those Reporting Entities seeking assistance or suggestions on allocation methodologies, the appendix of this document provides suggestions.

As the data table notes above, ***expenditures must be separated between federal and state/local sources of funds***. For example, Title-funded teaching positions must be included as a federal expenditure at the school site at which each position is utilized. ESSA requires this separation; ISBE recognizes that this requirement may prove challenging for LEAs under existing accounting practices. ISBE recommends that, heading into the 2018-19 reporting year, each school district adjust its accounting procedures to designate source of funding for expenditures, especially all personnel expenditures, and especially for federally funded expenditures, to enable disaggregation of funding source in expenditure reporting.

**Student Count in the School Expenditure Per Pupil Denominator (C)**

For the purposes of determining site-level per-pupil expenditures, Reporting Entities must include every student the school serves in the denominator, except for students being served in the school coming 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 Home LEA for student outplacement costs. See section titled *Students Served outside the District (Outplacements)* for clarification.

Half-day students shall be counted as 0.5, and all other students shall be counted as 1.0. "Half-day student" is defined as any student in a scheduled school day of less than four hours.

The average of the student count (as defined above relating to students from or served outside the district) on October 1 and March 1 of the reporting year shall be used.

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**Special Circumstances:**

*LEAs with Charter Schools within the LEA*

For those LEAs that have charter schools authorized within the LEA (this excludes State Commission-authorized charters, which are their own LEA), charter schools within the LEA should be reported as LEA school sites. Therefore, LEAs will need to collect expenditure reporting from charter schools in a manner that allows the LEA 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 is:

- Function 1115 (Tuition Payments to Charter Schools) should be excluded entirely
- 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-level portion of a charter school site's expenditure reporting. For example, if a school district incurs costs for special education services that it provides to the charter school(s), the school district should allocate those costs to the charter school's numerator (B).
- 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).

*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, etc.), shall be included in the Home LEA student count, along with associated expenditures so long as the Home LEA incurs expenditures for those students (e.g., tuition, transportation).

LEAs have two options for reporting outplacement costs.

1. The LEA may create a separate reporting site, which includes students educated outside the district and the expenditures incurred for them, to calculate a per-pupil expenditure for this outplacement "site."
2. The LEA may include these expenditures in its central expenditure allocations and incorporate the corresponding student count into the students' original home / assigned sites. The LEA may choose how to allocate the now-centralized cost of outplacements, whether across all sites or to the assigned sites.

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

Accordingly, LEAs serving students placed from other districts should not report student count or expenditures associated with these students. ISBE recognizes that removing expenditures associated with students placed from another district may be challenging. To do this, it is suggested that the



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Serving LEA exclude expenditures equivalent to the revenue received (tuition) for such students from school-level expenditures (A) and exclude these students from the student count (C).

*Pre-Kindergarten (Pre-K) Sites and Classrooms*

For the 2018-19 reporting year, Pre-Kindergarten for which the Reporting Entity 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 site-based expenditure reporting as their own school sites. Expenditures and enrollment associated with Pre-K classrooms within school sites serving other grade levels should be included like any other school expenditure. Remember that half-day students (including Pre-K and kindergarten) should be counted as 0.5 in enrollment counts. In data collection and reporting, Reporting Entities will have the option but no mandate to call out their Pre-K students and costs as a specific line item.

**Total Exclusions and Total Expenditures (D)**

To complete the data reporting table, Reporting Entities must include two lines:

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

**Appendix: District Centralized Expenditures – Allocation Suggestions**

*Introduction*

For the 2018-19 reporting year, the allocation method utilized by Reporting Entities to assign centralized expenditures to its schools shall 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.

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, 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 those school districts looking for some ideas or suggestions on how to implement these expenditure allocations. While it is recommended that districts allocate expenditures in a manner that most appropriately reflects the true benefit of those expenditures, it should be noted that these guidelines also give LEAs the option of simply allocating all central expenditures on a per pupil basis.

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. We recommend 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.

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- 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 number of square footage served.

*Allocation Methodology Options*

1. *Per Pupil*

- a. To all schools, per pupil, using all students
  - i. As the most straightforward and simplest option, this methodology 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 where 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 the expenditure using this methodology (assuming the expenditure is not yet excluded, per the guidance in this document) 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. If the function or service exclusively serves a defined subset of schools, and the number of students is a logical driver of the magnitude of the expenditure, consider using this allocation methodology.
  - 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 (i.e. a central employee that 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. 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, consider using this allocation methodology.
  - ii. Examples of select student subgroups that might exclusively be served by a given expenditure include but are not limited to students with IEPs, EL students, Pre-K students, and students in CTE.

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- 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. 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, consider using this allocation methodology.
  - 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 PreK student basis.
- 2. *Other Methodologies (Not Per Pupil)*
  - a. To all or select schools per 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. For these expenditures, allocating to schools on a per-FTE basis using all or select FTE may be appropriate.
    - 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 case load
    - i. For employees that are spending their time at more than one school and for which the associated expenditures are not already allocated to schools, districts may consider allocating the associated expenditures to schools based on the employee's case load or estimated time spent at each school.
    - ii. For example, consider a Reading Specialist (either a FTE employee or contractor) that 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 case load.
  - 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

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- 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 (ED)***

- 1100 - Regular Programs: to all or select schools per pupil, using all or select students, depending on the program
  - This function will be mostly comprised of 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 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.
  - 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.
- 1125 - Pre-K Programs: to only schools with Pre-K Programs, per pupil, using Pre-K students
- 1200 - Special Education Programs (Functions 1200-1220): to all schools, per pupil, using SPED students or students with IEPs; or to all or select schools using FTE time or case load
  - For non-personnel costs, allocating to all schools, per pupil, using SPED students or students with IEPs is reasonable here.
  - For a district with centrally-managed special education related services (speech, psychologists, etc.), the district may choose to allocate these costs 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. Each of these methodologies is reasonable for attributing these types of central expenditures to schools.
- 1225 - Special Education Programs Pre-K: to select schools with SPED programs for Pre-K students, per pupil, using Pre-K SPED students

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- 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
- 1275 - Remedial and Support Programs Pre-K: to select schools with these Pre-K programs, per pupil, using Pre-K students
- 1400 - CTE Programs: to select schools with CTE programs, per pupil, using students enrolled in CTE or using all students as a proxy
- 1500 - Interscholastic Programs: to select schools with interscholastic programs, per pupil, using students enrolled in these programs or using all students as a proxy
- 1600 - Summer School Programs: to all schools per pupil, using all students, assuming all students are potentially eligible for summer school
- 1650 - Gifted Programs: to select schools with gifted programs, per pupil, using gifted students or all students as a proxy
- 1700 - Driver's 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
- 1800 - Bilingual Programs: to select schools with bilingual programs, per pupil, using EL or Bilingual students or all students as a proxy
- 1900 - Truant Alternative & Optional Programs: to select schools with Truant Alternative & Optional Programs, per pupil, using students enrolled in these programs or all students as a proxy
- 1910 – Rentals: to all or select schools per pupil, using all or select students
  - Depending on the magnitude of this expenditure category, the district may want to allocate to all schools, per pupil, using all students. If there is a large rental charge coded centrally that is for the benefit of just one or a few individual schools, it may be more appropriate to allocate this expenditure only to those schools.

***SUPPORT SERVICES – PUPILS***

For a school district with centrally-managed pupil services (speech, psychologists, etc.), the district may choose to allocate these costs 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. Each of these methodologies is reasonable for attributing these types of central expenditure to schools.

For the methodology that uses employee or contractor time or case load, consider for example a Speech Pathologist that 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 can be 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.

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- 2110 - Attendance & 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 case load
- 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 case load
- 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
- 2140 - Psychological Services: to all schools, per pupil, using students with IEPs; or to all or select schools using FTE time or case load
- 2150 - Speech Pathology & Audiology Services: to all schools, per pupil, using students with IEPs; or to all or select schools using FTE time or case load
- 2190 – Other Support Services – Pupils: to all schools, per pupil, using all students

*School Level Allocation Examples:*

1. A psychologist that works in three buildings, 20% in school A, 30% in school B, and 50% in school C would have their salary, benefits, and other related expenditures allocated to the sites accordingly.

Salary =	\$80,000
Benefits =	\$16,000
<u>Supplies =</u>	<u>\$ 700</u>
Total costs =	\$96,700

Allocated to site A	\$19,340	(20% times \$96,700)
Allocated to site B	\$29,010	(30% times \$96,700)
<u>Allocated to site C</u>	<u>\$48,350</u>	<u>(50% times \$96,700)</u>
Total Psychologist Cost	\$96,700	

2. A speech teacher works in two buildings and has 70 cases in school A and 30 cases in school B for a total of 100 cases

Salary =	\$66,000
Benefits =	\$13,200
<u>Supplies =</u>	<u>\$ 400</u>
Total costs =	\$79,600

Allocated to site A	\$55,720	(70 divided by 100 =70% times \$79,600)
<u>Allocated to site B</u>	<u>\$23,880</u>	<u>(30 divided by 100 =30% times \$79,600)</u>
Total Psychologist Cost	\$79,600	

**SUPPORT SERVICES - INSTRUCTIONAL STAFF**

- 2210 - Improvement of Instruction Services: to all schools, per FTE, using instructional FTE; or to all schools, per pupil, using all students

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- 2220 - Educational Media Services: to all schools, per FTE, using instructional FTE; or to all schools, per pupil, using all students
- 2230 - Assessment & Testing: to all schools, per pupil, using all students

**SUPPORT SERVICES - GENERAL ADMINISTRATION**

- 2310 - Board of Education Services: to all schools, per pupil, using all students
- 2320 - Executive Administration Services: to all schools, per pupil, using all students
- 2330 - Special Area Administration Services: to all schools, per pupil, using all students
- 2360 - 2370 - Tort Immunity Services: to all schools, per pupil, using all students

*LEA Level Allocation Example:*

1. The district has three attendance centers: attendance center A with an enrollment of 1,000, attendance center B with an enrollment of 1,500, and attendance center C with an enrollment of 1,200 for a total district enrollment of 3,700:

- Attendance center A's enrollment is 27.0% of the total enrollment (1,000 / 3,700)
- Attendance center B's enrollment is 40.6% of the total enrollment (1,500 / 3,700)
- Attendance center C's enrollment is 32.4% of the total enrollment (1,200 / 3,700)

The Total Support Services – General Administration expenditures (functions within 2300) are \$700,000

Allocated to site A	\$189,000	(27.0% times \$700,000)
Allocated to site B	\$284,200	(40.6% times \$700,000)
<u>Allocated to site C</u>	<u>\$226,800</u>	<u>(32.4% times \$700,000)</u>
Total General Admin	\$700,000	

**SUPPORT SERVICES - SCHOOL ADMINISTRATION**

- 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
- 2490 - Other Support Services - School Admin: 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**

- 2510 - Direction of Business Support Services: to all schools, per pupil, using all students
- 2520 - Fiscal Services: to all schools, per pupil, using all students
- 2540 - Operation & 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



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- 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.
- For contracted services or for centrally-coded personnel costs for Maintenance, Custodial, and Security staff that are assigned to two or more schools but do not spend time equally at each, a per-square foot methodology for allocating these costs can still be considered appropriate. 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.
- 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.
  - If not all schools in the district benefit from transportation services, 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.
  - Consider calculating the costs in this category exclusively for transporting students being educated outside the district and allocating them along with tuition and other related costs depending on the methodology selected for outplacement reporting
- 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
- 2570 - Internal Services: to all schools, per pupil, using all students; or to all schools per school

***SUPPORT SERVICES - CENTRAL***

- 2610 - Direction of Central Support Services: to all schools, per pupil, using all students
- 2620 - Planning, Research, Development, & Evaluation Services: to all schools, per pupil, using all students
- 2630 - Information Services: to all schools, per pupil, using all students
- 2640 - Staff Services: to all schools, per pupil, using all students; or to all schools, per FTE, using all FTE
- 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 (described in this document): either a) including all students educated outside the home district at a hypothetical reporting site, or b) including students

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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.

- 4110 Payments for Regular Programs: to the theoretical outplaced student site; or to select schools (home schools of the outplaced students), per pupil, using the outplaced students the function serves; or to all schools, per pupil, using all pupils
- 4120 Payments for Special Education Programs: to the theoretical outplacement site; or to select schools (assigned 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
- 4140 Payments for CTE Programs: to the theoretical outplacement site; or to select schools (assigned 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
- 4170 Payments for Community College Programs: to the theoretical outplacement site; or to select schools (assigned 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
- 4180 Payments for Other Programs: to the theoretical outplacement site; or to select schools (assigned 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
- 4190 Other Payments to In-State Govt Units: to the theoretical outplacement site; or to select schools (assigned 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
- 4210 Payments for Regular Programs - Tuition: to the theoretical outplaced student site; or to select schools (home schools of the outplaced students), per pupil, using the outplaced students the function serves; or to all schools, per pupil, using all pupils
- 4220 Payments for Special Education Programs - Tuition: to the theoretical outplacement site; or to select schools (assigned 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
- 4240 Payments for CTE Programs - Tuition: to the theoretical outplacement site; or to select schools (assigned 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
- 4270 Payments for Community College Programs - Tuition: to the theoretical outplacement site; or to select schools (assigned 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
- 4280 Payments for Other Programs - Tuition: to the theoretical outplacement site; or to select schools (assigned 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
- 4290 Other Payments to In-State Govt Units - Tuition: to the theoretical outplacement site; or to select schools (assigned 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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- 4310 Payments for Regular Programs - Transfers: to the theoretical outplaced student site; or to select schools (home schools of the outplaced students), per pupil, using the outplaced students the function serves; or to all schools, per pupil, using all pupils
- 4320 Payments for Special Education Programs - Transfers: to the theoretical outplacement site; or to select schools (assigned 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
- 4340 Payments for CTE Programs - Transfers: to the theoretical outplacement site; or to select schools (assigned 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
- 4370 Payments for Community College Programs - Transfers: to the theoretical outplacement site; or to select schools (assigned 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
- 4380 Payments for Other Programs - Transfers: to the theoretical outplacement site; or to select schools (assigned 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
- 4390 Other Payments to In-State Govt Units - Transfers: to the theoretical outplacement site; or to select schools (assigned 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