

# Site-Based Expenditure Reporting Supplementary Resource

*Reporting for Charters  
Authorized by LEAs*

Originally published spring 2019

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# Guidance Focus: Reporting for Charter Schools Authorized by LEAs

Objective:

- Understand specific requirements associated with charter schools and implications on district reporting.

# Special Note – School-Level Finance Survey

- Beginning in FY 2024, all reporting entities are responsible for two site-based financial reports: SBER and SLFS
- This Supplementary Resources relates to SBER only. Please see the annual Site-Based Financial Reporting guidance document on ISBE's [webpage](#) for more information about SLFS.

# Site-Based Expenditure Reporting Overview

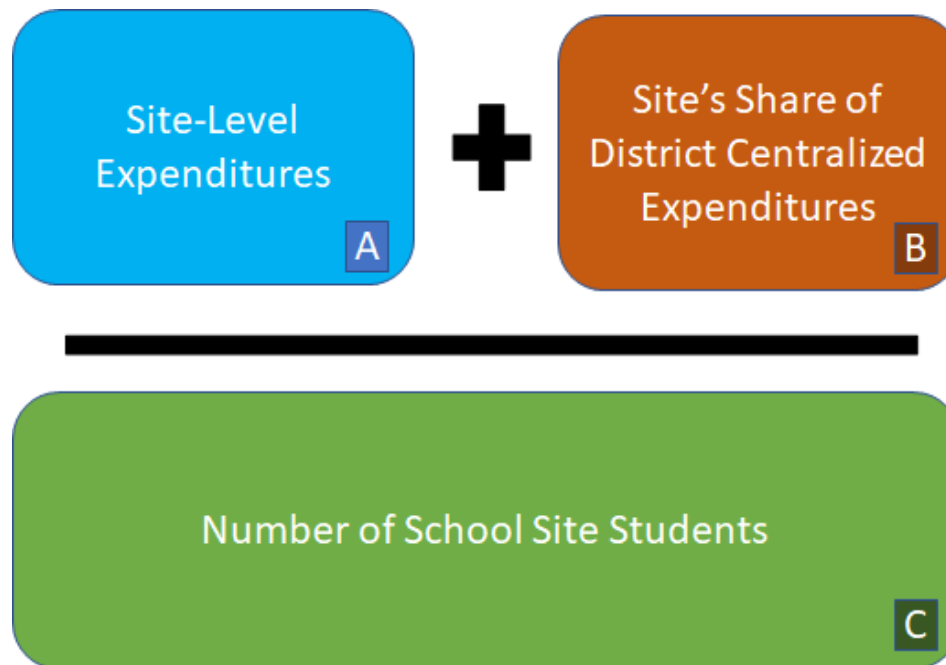
# The ESSA Site-Based Expenditure Reporting Requirement

ESSA requires that SEAs report on their Report Card:

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

# Formula: Calculating Total Per-Pupil Expenditures for Each School

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



*Importantly, per ESSA, Sections A and B must be disaggregated by source of funds – federal vs. state/local (with state and local combined).*

# Guidance Focus: Reporting for Charter Schools Authorized by LEAs

Sites	Student FTE Enrollment	Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			Exclusions	Total Expenditures
		Federal	Local	Subtotal	Federal	Local	Subtotal	Federal	Local	Total		
PK Ctr	50	\$500	\$8,020	\$8,520	\$660	\$3,514	\$4,175	\$1,160	\$11,534	\$12,695		
ES1	300	\$344	\$5,148	\$5,493	\$529	\$2,781	\$3,310	\$874	\$7,929	\$8,803		
Charter ES	250	\$634	\$7,563	\$8,197	\$127	\$986	\$1,113	\$761	\$8,549	\$9,310		
MS1	250	\$320	\$5,356	\$5,676	\$361	\$3,499	\$3,861	\$681	\$8,855	\$9,536		
HS1	320	\$458	\$6,910	\$7,368	\$371	\$2,919	\$3,290	\$829	\$9,829	\$10,658		
LEA	1,170	\$439	\$6,313	\$6,752	\$370	\$2,620	\$2,990	\$809	\$8,933	\$9,742	\$2,330,361	\$13,728,071

C

A / C

B / C

(A+B) / C

D

Illinois Report Card visualizations are limited to these data and contextual data. LEAs may also optionally submit narratives and notation of allocation methodologies.

# LEA-Authorized Charter School Reporting Requirements



# Reporting Charter Schools

Charter schools should be reported as a site within a district, just like every other school in a district.

Charter school operators that operate multiple sites must have each charter school site reported individually.

Note that we are referring today to charters authorized by the district LEA; state-authorized charters are their own entity for this reporting.

# Reporting Charter Schools

Sites	Student Count	Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			Exclusions	Total Expenditures
		Federal	State and Local	Subtotal	Federal	State and Local	Subtotal	Federal	State and Local	Total		
PK Ctr	50	\$500	\$8,020	\$8,520	\$660	\$3,514	\$4,175	\$1,160	\$11,534	\$12,695		
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<b>Total</b>	1,170	\$439	\$6,313	\$6,752	\$370	\$2,620	\$2,990	\$809	\$8,933	\$9,742	\$2,330,361	\$13,728,071



As shown in the reporting table above, charters are their own site(s) within district reporting. Charter schools must be reported as individual schools, not as a network.

# Calculating Charter School Expenditures

Charters provide all site-level expenditures aligned with guidance document requirements.

Charters should not report any authorizer/administrative fees; these will be captured in the district's report of the charters' "centralized costs."

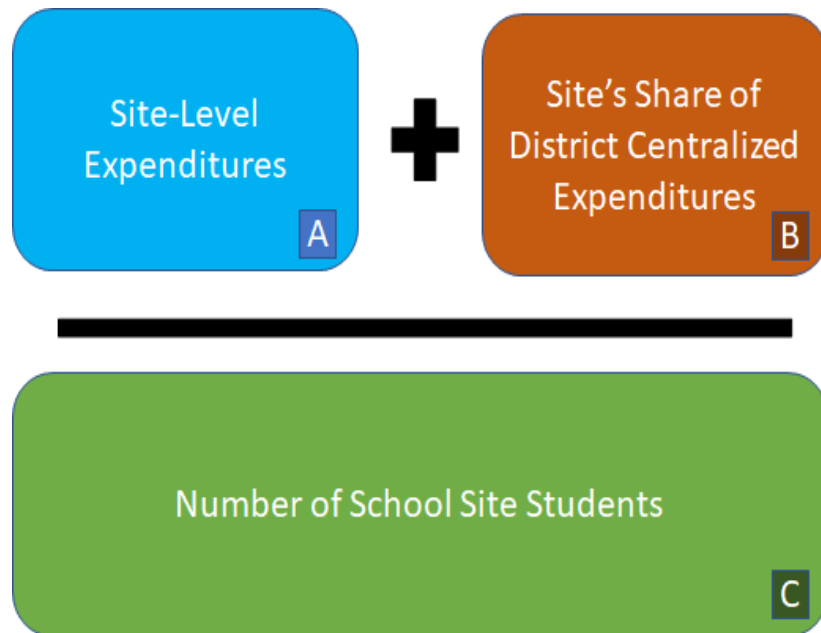
A multi-site charter network will have its own "centralized costs." Include them in the "site-level" costs of the district's report on the school.

Therefore, multi-site charter operators will have to allocate their own centralized costs to each of their sites.

District costs incurred for overseeing and supporting charters should be reported in the charter schools' "centralized costs."

LEAs will most likely omit Tuition Payments to Charter Schools from this reporting (see the annual guidance document), as well as any pass-through funding (e.g., Title funds, Medicaid).

# Calculating Charter School Expenditures



**A** Actual personnel and non-personnel expenditures assigned to the school, plus charter network costs (if applicable).

**B** Any LEA costs incurred from overseeing and supporting the charter school (e.g., administrative supports, in-kind services) that the LEA considers a centralized expenditure.

**C** Follows reporting guidance methodology.

Remember, A and B must be disaggregated by source of funding.

# Data Provided By Charters

Sites	Student Count	Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			Exclusions	Total Expenditures
		Federal	State and Local	Subtotal	Federal	State and Local	Subtotal	Federal	State and Local	Total		
PK Ctr	50	\$500	\$8,020	\$8,520	\$660	\$3,514	\$4,175	\$1,160	\$11,534	\$12,695		
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<b>Total</b>	1,170	\$439	\$6,752	\$6,752	\$370	\$2,620	\$2,990	\$809	\$8,933	\$9,742	\$2,330,361	\$13,728,071

The charter(s) provide(s) Site-Level Per-Pupil Expenditures, including school expenditures and network costs allocated to the site. These data should **exclude exclusions** per the reporting guidance and be **disaggregated by source of funds**.

# Data Provided by LEAs

Sites	Student Count	Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			Exclusions	Total Expenditures
		Federal	State and Local	Subtotal	Federal	State and Local	Subtotal	Federal	State and Local	Total		
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District-Centralized Per-Pupil Expenditures are determined by the LEA. In many cases, they likely are **LEA costs associated with oversight and support of the charter school**. These amounts are determined through the normal central cost allocation process. (For example, what schools benefit from which central costs?)

# Exclusions

Sites	Student Count	Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			Exclusions	Total Expenditures
		Federal	State and Local	Subtotal	Federal	State and Local	Subtotal	Federal	State and Local	Total		
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"Exclusions" follow reporting guidance and reflect most expenditures made by the LEA or the charter school that are not captured in the per-pupil calculations.

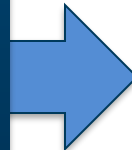
# What are the implications for district reporting?

Charters provide all expenditures aligned with guidance document requirements.



Districts therefore omit tuition payments from their expenditures, and, in place of that, report charter expenditures. *This is significantly different from the district's Annual Financial Report.*

A charter management organization's network costs will be in the "site-level" costs. LEA costs incurred for overseeing and supporting charters should be reported in the charter schools' "centralized" costs, following the guidance document.



1. Centralized expenditures for charters may appear smaller since charter administrative costs are reported at the site level.
2. Charter networks will need to do their own allocation of network expenditures to their sites.



## For Further Information

- See resources available at [www.isbe.net/site-based](http://www.isbe.net/site-based).
- Send questions to [site-based@isbe.net](mailto:site-based@isbe.net).

*ISBE thanks Afton Partners for their contributions to the original version of this guidance.*