2019 ILLINOIS REPORT CARD
TELL YOUR STORY ABOUT INVESTMENTS & STUDENT OUTCOMES

SCHOOL FINANCES:
Site-Based Expenditure Reporting

For the first time ever, the 2019 Illinois Report Card will display school-by-school spending for every district in the state.

Why
Site-based expenditure reporting offers a new look at where dollars go. Since this is the first year that school-by-school spending data are available to the state, districts, and the public, there may be many questions. These questions can deepen local dialogue about how dollars can best serve students, acknowledging that the financial data alone rarely tell the whole story. Exploring the new financial data in context can deepen understanding of the relationship between financial investments and student outcomes. It may also inform discussions of equity within a district. The new site-based expenditure reporting is required by the federal Every Student Succeeds Act (ESSA).

Who is included?
All districts – including School District 428, operated by the Illinois Department of Juvenile Justice – and charter schools authorized by the Illinois State Charter School Commission are required to report per-pupil expenditures at the school level.

What is reported?
Districts report per-pupil expenditures at the school level, including the school’s share of centralized expenditures, broken down by the expenditures’ source of funds: federal vs. state and local. The local category includes any privately or philanthropically funded expenditures, such as donations from a parent group or grants from a foundation. The per-pupil expenditures reflect regular and ongoing K-12 educational expenses; other expenses are reported separately as exclusions. Districts also had the opportunity to submit a written narrative to provide context for the data.

Where is it reported?
Visitors to the Report Card will find the site-based expenditure data under the School Finances tab on both the District Report Card and the School Report Card.

Site-Level Expenditures

Site’s Share of District Centralized Expenditures

Number of School Site Students

Visit // isbe.net/site-based
School Finances: Site-Based Expenditure Reporting, continued

What is included, and what is excluded?
The 2019 Illinois Report Card displays unaudited, year-end financial data for fiscal year 2019 site-based expenditures. Districts reported their data using a format like this:

### Exclusions from Per-Pupil Expenditure Reporting (D)
Certain expenditures are excluded from the per-pupil calculations, including:
- Fund 30: Debt Service Fund
- Fund 60: Capital Projects Fund
- Fund 70: Working Cash Fund
- Fund 90: Fire Prevention and Safety Fund
- Function 1115: Tuition Payment to Charter Schools, as charter school expenditures are reported at the individual charter sites
- Function 1300: Adult/Continuing Education Programs
- Function 3000: Community Services
- Functions 4130, 4230, and 4330: Payments to Other Governmental Agencies for Adult/Continuing Education Programs
- Function 5000: Debt Services
- Object 500: Capital Outlay and/or Depreciation, except for those in Fund 10 (Education)
- Legacy pension obligations for any district with its own pension system outside of the Teachers’ Retirement System
- Expenditures reimbursed by another district, in cases where the other district is reporting the expenditure

These details and more are also available in the ISBE Guidance for Site-Based Expenditure Reporting.