



Illinois State Board of Education

Every Student Succeeds Act Site-Based Expenditure Reporting Guidance

Updated for FY 2021 Reporting

Released June 2021

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Acknowledgments

The original version of this product was supported in part by the U.S. Department of Education through a State Longitudinal Data Systems (SLDS) grant. Thanks to the Department's generous support, this guidance draws upon expertise from across Illinois and the nation, especially the SLDS State Support Network, Afton Partners, the Edunomics Lab at Georgetown University, and the Financial Transparency Working Group collaboration between the Department, Edunomics, and the Building State Capacity and Productivity Center.

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 PK-12 education system contributed to this effort, ranging 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

The Every Student Succeeds Act (ESSA) required all states to implement site-based expenditure reporting, beginning with fiscal year 2019 data. Illinois, with its equity-based ESSA State Plan and Evidence-Based Funding formula, was uniquely positioned to take advantage of the opportunity that the ESSA requirement represented. All Local Education Agencies (LEAs) and other "Reporting Entities" as defined later in this guidance are required to report per-pupil expenditure data at the school level, including allocations of central expenditures to schools, disaggregated by source of funds, on an annual basis. Statewide implementation of this requirement for FY 2019 focused on the potential of the data for LEAs and local communities to assist in assessing, affirming, and advocating for improved equity within school districts and in better understanding the relationship between student outcomes and financial investments. ISBE also recognized that, prior to FY 2019, Illinois LEAs had never been asked to publicly report school spending numbers. Therefore, FY 2019 implementation did not ask for further data beyond the law's requirement and instead prioritized support to ease the new reporting burden.

Much of the FY 2019 approach remains the same for FY 2021 site-based expenditure reporting. This reporting is still 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 and student outcomes, will allow leaders to make more data-driven decisions for the benefit of children. Little of the actual reporting process has changed for FY 2021, allowing the focus to remain on this opportunity to use the data and increase its longitudinal value. The minor changes for FY 2021 do not deviate from the initiative's original value proposition or guiding principles. Instead, they seek to reflect lessons learned from the field, honoring where implementation was difficult for LEAs and providing further clarity for future reporting.

Note: This planned stability for FY 2020 and FY 2021 was determined by ISBE and its advisory group to be the best approach for this initiative. Given that this guidance does not supersede

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state or federal law or policy, however, it is possible that changes in law or policy would require ISBE to change this guidance. No such changes were required for FY 2020 reporting. As of the publication of this document, ISBE does not anticipate any such changes for FY 2021 reporting either.

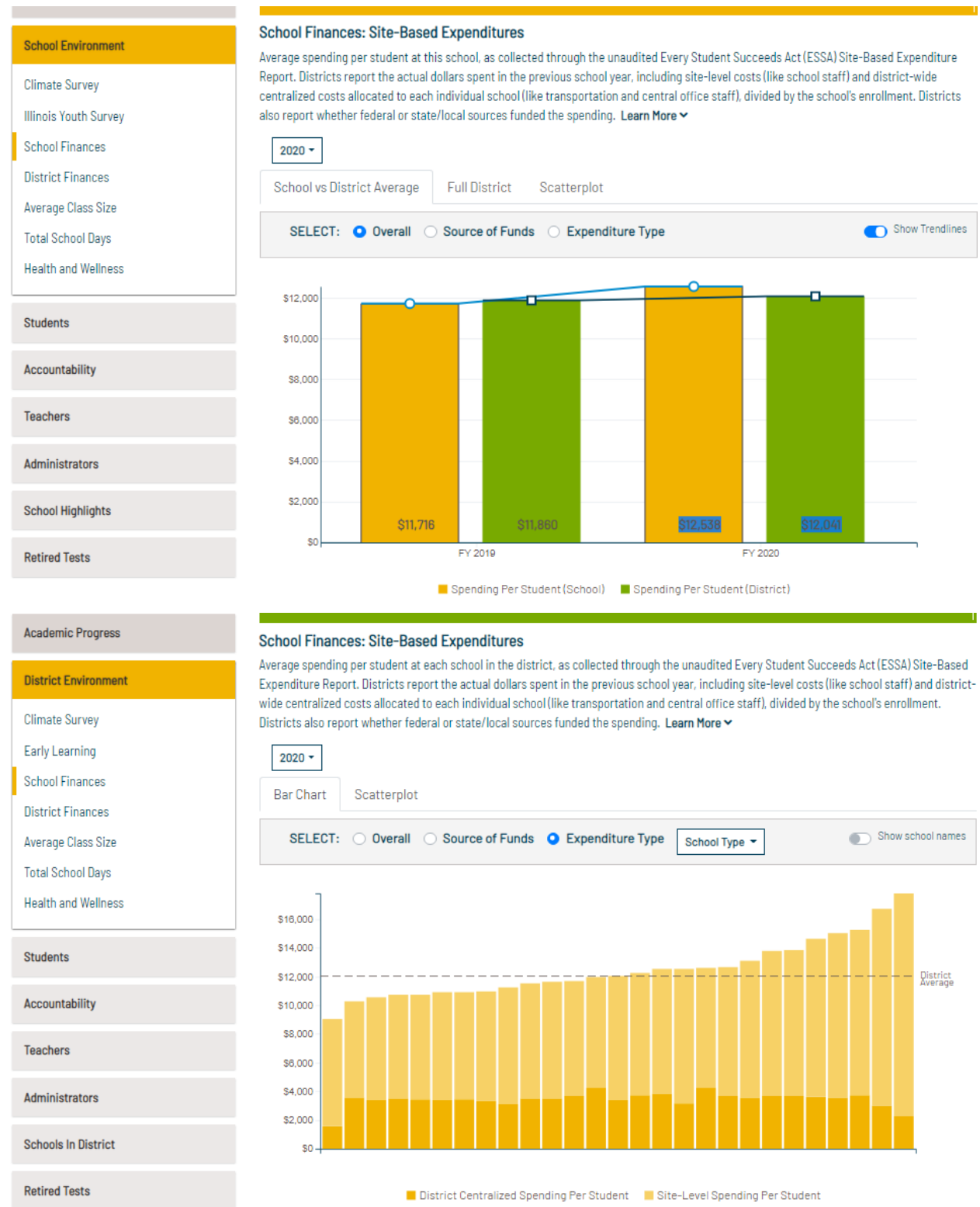
Therefore, the purpose of this document is to provide LEAs and other Reporting Entities with **guidelines** for fulfilling this site-based expenditure reporting requirement. As the title of this document indicates, **the guidelines are applicable to FY 2021 reporting**. While it is possible that amended versions of the guidance may be posted over time, ISBE committed to its advisory and working groups that the fundamentals of reporting in FY 2021 would remain the same as they were in FY 2019, the first year of site-based expenditure reporting. Undergirding these guidelines is a core belief that districts themselves are in the best position to know their own data. As a result, Reporting Entities have certain defined flexibilities to represent their spending in the way that best reflects their actual service delivery model and mode of operating. This belief in district ownership and therefore district flexibility is most notably present in the guidance regarding centralized expenditures. Most district centralized expenditures must be allocated to school per-pupil expenditure totals, as will be further explained later in this document. For decisions about *how* to allocate centralized expenditures, however, ISBE limits mandates and instead positions districts to make their own expenditure allocation decisions, which will ultimately reflect each district's resource allocation more accurately and meaningfully. At the same time, ISBE recognizes that districts may want state support to guide them through the possible allocation decisions. This guidance document includes suggestions in the Appendix for LEAs that seek recommended practices on allocating centralized expenditures to schools. Critically, regardless of the choices that districts make, each district's reporting should be generally longitudinally consistent; that is, a district reporting in FY 2020 on a certain basis with a certain centralized allocation methodological approach and a certain treatment of federal reimbursements will want to apply similar choices in FY 2021 and beyond, so that the district's year-over-year data can be validly analyzed – unless the district has changed its service delivery model in such a way that the district wants to, appropriately, change its reporting choices for the year.

Site-based expenditure reports are typically submitted to ISBE beginning on July 1 of each year. ISBE posts the submitted expenditure data to the Illinois Report Card to meet ESSA reporting requirements. All data will be 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 document acts to guide district implementation of site-based expenditure reporting so as to yield data for the Report Card, which, in turn, may inspire internal and external discussions of the data. See sample Report Card displays for site-based expenditure data on the following pages.

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School Finances: Site-Based Expenditures

Average spending per student at each school in the district, as collected through the unaudited Every Student Succeeds Act (ESSA) Site-Based Expenditure Report. Districts report the actual dollars spent in the previous school year, including site-level costs (like school staff) and district-wide centralized costs allocated to each individual school (like transportation and central office staff), divided by the school's enrollment. Districts also report whether federal or state/local sources funded the spending. [Learn More](#)

2020

Bar Chart
Scatterplot

SELECT: ☐ Overall ☐ Source of Funds ☒ Expenditure Type
School Type
Show school names

School	District Centralized Spending Per Student	Site-Level Spending Per Student	Total Spending Per Student
School 1	\$1,500	\$2,500	\$4,000
School 2	\$2,000	\$3,000	\$5,000
School 3	\$2,500	\$3,500	\$6,000
School 4	\$3,000	\$4,000	\$7,000
School 5	\$3,500	\$4,500	\$8,000
School 6	\$4,000	\$5,000	\$9,000
School 7	\$4,500	\$5,500	\$10,000
School 8	\$5,000	\$6,000	\$11,000
School 9	\$5,500	\$6,500	\$12,000
School 10	\$6,000	\$7,000	\$13,000
School 11	\$6,500	\$7,500	\$14,000
School 12	\$7,000	\$8,000	\$15,000
School 13	\$7,500	\$8,500	\$16,000
School 14	\$8,000	\$9,000	\$17,000
School 15	\$8,500	\$9,500	\$18,000
School 16	\$9,000	\$10,000	\$19,000
School 17	\$9,500	\$10,500	\$20,000
School 18	\$10,000	\$11,000	\$21,000
School 19	\$10,500	\$11,500	\$22,000
School 20	\$11,000	\$12,000	\$23,000

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District ▼	Spending Per Student	Enrollment	Low Income Students	English Learners	Students with IEPs
District Z	\$12,041	20,977.64	41.70%	16.80%	14.00%
CHANGE FROM PREVIOUS YEAR	+1.53%	-0.07%	-1.18%	-0.59%	-10.83%

School Name ▼	School Type	Spending Per Student	Enrollment	Low Income Students	English Learners	Students with IEPs	Summative Designation
School A	Elementary	\$11,637	1,326.25	26.70%	6.80%	15.70%	Commendable
CHANGE FROM PREVIOUS YEAR		+4.43%	-2.79%	+2.30%	+13.33%	-0.63%	
School B	Elementary	\$15,222	314.00	29.20%	14.00%	15.60%	Commendable
CHANGE FROM PREVIOUS YEAR		+7.82%	-1.72%	+5.80%	+6.06%	-24.64%	
School C	Elementary	\$13,804	435.00	88.50%	19.90%	11.10%	Commendable
CHANGE FROM PREVIOUS YEAR		+3.35%	-15.78%	-0.67%	-51.23%	-20.71%	

Academic Progress

District Environment

Climate Survey

Early Learning

School Finances

District Finances

Average Class Size

Total School Days

Health and Wellness

Students

Accountability

Teachers

Administrators

Schools In District

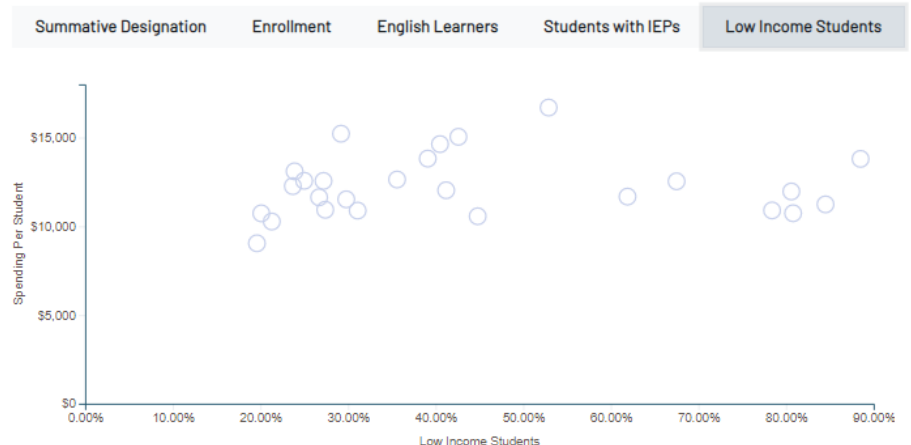
School Finances: Site-Based Expenditures

Average spending per student at each school in the district, as collected through the unaudited Every Student Succeeds Act (ESSA) Site-Based Expenditure Report. Districts report the actual dollars spent in the previous school year, including site-level costs (like school staff) and district-wide centralized costs allocated to each individual school (like transportation and central office staff), divided by the school's enrollment. Districts also report whether federal or state/local sources funded the spending. [Learn More](#)

2020 ▼

Bar Chart

Scatterplot



The www.isbe.net/site-based website highlights multiple resources for further understanding the Report Card displays and potential use for the data, including the two-pagers [Site-Based Expenditure Reporting: Overview](#) and [Site-Based Expenditure Reporting: Exploring the Visualizations on the Illinois Report Card](#). Both website and resources will be updated for FY 2021; core content will remain the same.

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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. Reporting collection is completed through the Site-Based Expenditure Reporting System in the ISBE Web Application Security (IWAS) system. Snapshots of this system are provided throughout this guidance document, and detailed information about the submission process is available and updated on a regular basis at

www.isbe.net/site-based. ISBE 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.

Additionally, while this guidance pertains to the methodology required to calculate site-based expenditures, ISBE recognizes that LEAs and other Reporting Entities will continue to require support in interpreting, communicating, and acting upon the reporting outputs. Training opportunities are currently available and will be updated throughout the year. Current and future resources can be found at www.isbe.net/site-based. Questions still remaining after reviewing the available resources can be directed to site-based@isbe.net.

Highlights for FY 2021 Guidance

Readers familiar with the original guidance published for FY 2019 reporting will find little new material in FY 2021 guidance. The limited changes for FY 2021 guidance seek to clarify the original guidance, acknowledging lessons learned from FY 2019 implementation in the field. Specifically, FY 2021 guidance:

- Maintains without change the list of Reporting Entities required to complete site-based expenditure reporting (pages 8-9).
- Emphasizes in which cases expenditures must be reported as per-pupil amounts vs. as total amounts (page 12-13).
- Refers to a new optional data calculation support available through IWAS (pages 10-11).
- Clarifies that expenditures excluded from per-pupil calculations must still be included in the final report totals (page 12).
- Adds LEA expenditures related to county juvenile detention centers to the otherwise unchanged list of exclusions (page 12).
- Clarifies that expenditures funded by student activity fees should be excluded from this reporting (pages 13, 22).
- Clarifies that transfers and working cash are not expenditures and therefore are not subject to reporting until they are expended (page 13).
- Clarifies that payments made on behalf of the LEA by outside entities are not subject to site-based expenditure reporting (page 13).
- Stipulates that Reporting Entities have the option but no mandate to identify the specific allocation methodologies used for centralized expenditures (pages 14, 21).

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- Changes guidance for expenditures funded by federal reimbursements like Medicaid and National School Lunch Program to allow Reporting Entities to report these expenditures as funded by federal sources or as funded by state/local sources (page 15).
- Provides additional guidance on the role of IWAS with relation to student enrollment pre-population (page 15).
- Maintains that Reporting Entities have two different options for reporting outplacements. Stipulates that Reporting Entities should not select one option for a certain outplaced population and the other option for a different outplaced population (pages 17-18).
- Provides additional guidance for reporting students served by cooperative high schools or partnership schools (page 18).
- Provides additional guidance for reporting students attending nonpublic schools but receiving LEA services (pages 18-19).
- Changes guidance for county juvenile detention centers to remove them as sites within LEAs' site-based expenditure reporting (page 19).
- Emphasizes the exclusion of students in birth to 3 programs and the exclusion of their associated expenditures from per-pupil calculations (pages 19-20).
- Adds guidance for reporting expenditures funded through the CARES Act, CRSSA Act, and other federal stimulus actions taken as a result of COVID-19 (pages 20-21).
- Includes updated screenshots of the Illinois Report Card and IWAS Site-Based Expenditure Reporting System for reference (pages 5, 10-11, 15, 20, 23-24).

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.
- *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. 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.

**Refers broadly to students of age 3-5 for whom a district incurs costs for educational services provided, inclusive of prekindergarten (pre-K) and early childhood education.*

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

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considered Reporting Entities include School District 428, operated by the Illinois Department of Juvenile Justice, and charter schools originally authorized by the Illinois State Charter School Commission (“state-authorized charter schools”).

Note: All charter schools authorized under a district LEA will be reported by the district LEA.

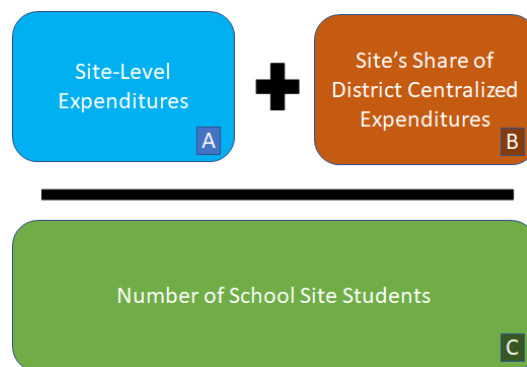
The following entities are not required to provide site-based expenditure reporting for FY 2021:

- Cooperatives (These students shall be reported by their Home LEA; see *Students Served Outside the District (Outplacements)* on page 17. This exclusion applies to special education cooperatives, vocational education cooperatives, and any other similar cooperative arrangement except cooperative high schools, which are described on page 18.)
- 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 (ALOP)
- Truants’ Alternative and Optional Education Programs (TAOEP)

Note: Although RSS, ALOP, and TAOEP 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 comprise:



The numbers in Sections A and B are expenditures, not revenues; they indicate how much money was actually spent by the LEA. Importantly, per ESSA, Sections A and B must be disaggregated by source of

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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. 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 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		
ES1	300	\$344	\$5,148	\$5,493	\$529	\$2,781	\$3,310	\$874	\$7,929	\$8,803		
ES2	250	\$231	\$5,445	\$5,676	\$457	\$3,905	\$4,362	\$688	\$9,350	\$10,038		
MS1	250	\$320	\$5,356	\$5,676	\$361	\$3,499	\$3,861	\$681	\$8,855	\$9,536		
HS1	320	\$458	\$6,910	\$7,368	\$371	\$2,919	\$3,290	\$829	\$9,829	\$10,658		
LEA	1,170	\$353	\$5,860	\$6,213	\$440	\$3,244	\$3,684	\$793	\$9,104	\$9,897	\$2,330,361	\$13,910,071

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.

The IWAS Site-Based Expenditure Reporting System currently allows districts to enter the required data either through an Excel template or manually through an Add/Edit screen. Examples of the Add/Edit screen are below and on the next page.

IWAS system: manual Add/Edit screen data entry option, blank example

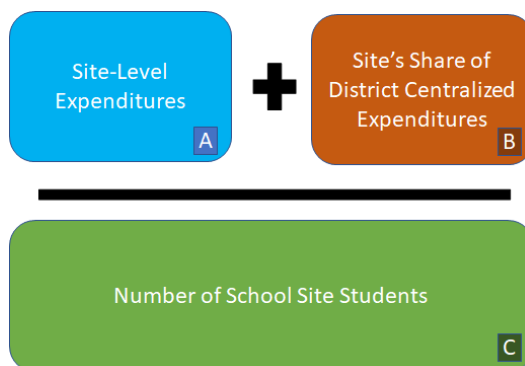
IWAS system: manual Add/Edit screen data entry option, sample

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READ ONLY	Fiscal Year	Sites	Enrollment	Per Pupil	Exclusions	Total Expenditures	
« Back	2019	5	1,995.78	\$11,319.27	\$4,016,899.47	\$26,607,620.95	Next »
filter sites by name							
Filter 5 sites							
All A B C D E F G H I J K L M N O P Q R S T U V W X Y Z							
		Expenditures per Pupil in Dollars					
Site	Enrollment FTE	Funding Source	Site-Level	District Centralized	Total		
Elementary School 1	442.5	Federal	\$479.98	\$249.77	\$729.75		
		State/Local	\$6,088.57	\$4,036.58	\$10,125.15		
		Subtotal	\$6,568.55	\$4,286.35	\$10,854.90		
Elementary School 2	574	Federal	\$734.29	\$249.77	\$984.06		
		State/Local	\$6,154.41	\$3,983.99	\$10,138.40		
		Subtotal	\$6,888.70	\$4,233.76	\$11,122.46		
Early Childhood Center	63.5	Federal	\$0.00	\$249.77	\$249.77		
		State/Local	\$9,590.79	\$3,733.23	\$13,324.02		
		Subtotal	\$9,590.79	\$3,983.00	\$13,573.79		
Middle School 1	293.5	Federal	\$37.46	\$249.77	\$287.23		
		State/Local	\$7,320.01	\$4,058.34	\$11,378.35		
		Subtotal	\$7,357.47	\$4,308.11	\$11,665.58		
High School 1	622.28	Federal	\$96.92	\$249.77	\$346.69		
		State/Local	\$7,136.81	\$3,954.14	\$11,090.95		
		Subtotal	\$7,233.73	\$4,203.91	\$11,437.63		
District Totals	1,995.78	Federal	\$353.34	\$249.77	\$603.10		
		State/Local	\$6,726.87	\$3,989.30	\$10,716.17		
		Total	\$7,080.21	\$4,239.07	\$11,319.27		

Reporting Entities may work with vendors or perform off-sheet calculations to calculate the site-based expenditure numbers for entry and data collection. Alternatively, the IWAS Site-Based Expenditure Reporting System also provides two optional data calculation supports for LEAs' use: one using Excel and one – new for FY 2021 reporting – that allows users to perform calculations within IWAS without any Excel expertise. Both data calculation supports are set up for LEA users to enter data according to the process described in this guidance.

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." (See Section D in the table on page 10.) The intent behind these exclusions 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).

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 Illinois Administrative Code Part 100 Rules for Accounting, Budgeting, Financial Reporting, and Auditing can be found at <https://www.isbe.net/Documents/100ARK.pdf>.

Exclusions from Per-Pupil Expenditure Calculations

1. Fund 30: Debt Service Fund
2. Fund 60: Capital Projects Fund
3. Fund 70: Working Cash Fund
4. Fund 90: Fire Prevention and Safety Fund
5. Function 1115: Tuition Payment to Charter Schools. This tuition payment cost should not be considered a centralized district cost allocated to district-run schools since a district-authorized charter school's incurred expenditures will be reported in the charter school's site-based expenditure section. This tuition payment to charters should also be excluded from the grand total of district exclusions to avoid overstatement of total system expenditures. See *Special Circumstances* on page 16 for further instructions on how to report charter school costs.
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 and/or Depreciation. The exception is expenditures in Fund 10 (Education), which should be included.
11. 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. See *Students Placed in County Juvenile Detention Centers* on page 19 for further instructions.

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12. 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.
13. Reimbursable Expenditures, in some cases: Reimbursable expenditures should be excluded only in cases in which the reimbursement comes from an LEA that is reporting the expenditure as part of its own site-based expenditure reporting. In these cases, if both LEAs were to report the expenditure, total system expenditures would be overstated.

Transfers and working cash are not expenditures, and therefore will not be included in this reporting, neither in the per-pupil expenditure calculations nor in the exclusions amount. Once the working cash and/or transferred dollars get used (i.e., once they are expended), they become subject to site-based expenditure reporting and must be reported either within the per-pupil expenditure calculations or as an exclusion.

Additionally, Function 1999: Student Activity Fund Expenditures, are not included in this report and should continue to be excluded from site-based expenditure reporting entirely. These expenditures are not directed by the LEA; the LEA rather acts as the custodial agent of these funds, which are expended by student clubs, extracurricular activities, and the like. Prior to the recent Governmental Accounting Standards Board (GASB) ruling, "GASB 84," these funds were not included within the district's revenue or expenditures and thus should not be included in site-based expenditure reporting.

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 disregarded for site-based expenditure reporting. These funds are reflected on the LEA's Annual Financial Report on the Account Summary (lines 9 and 18), 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.



The www.isbe.net/site-based website features a webinar that further explains the exclusions from this reporting: [Excluded Expenditures - Webinar for District Leaders, 01/07/2019](#) , [Excluded Expenditures - Webinar Slides, 06/04/2021](#) . Resources may be updated on the website for FY 2021; core content will remain the same.



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 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, 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 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-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.

The www.isbe.net/site-based website features a webinar that further explains the distinction between site-level and district centralized expenditures and their allocations: [Centralized Expenditure Allocation Methodologies - Webinar for District Leaders, 06/11/2019](#)  , [Centralized Expenditure Allocation Methodologies - Webinar Slides, 06/04/2021](#)  . Resources may be updated on the website for FY 2021; core content will remain the same.

ISBE recognizes that the distinction between centralized expenditures and site-level expenditures may seem arbitrary for single-site LEAs. ISBE recommends that single-site LEAs seeking clarity on when to label an expenditure as “district centralized” vs. as “site-level” consider under what auspices an expenditure is incurred. If an LEA incurs an expenditure because it is acting in the capacity of an LEA, then the expenditure could be considered a centralized expenditure. For example, providing board services is a responsibility borne by an LEA rather than by a school, and so board services costs likely belong in the centralized expenditure column. The www.isbe.net/site-based website features a webinar with further explanation: [Webinar for Single-Site LEAs, 07/22/2019](#)  , [Webinar for Single-Site LEAs - Slides, 06/04/2021](#)  . Resources may be updated on the website for FY 2021; core content will remain the same.

Disaggregation of Source of Funds

As the data table on page 10 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. The www.isbe.net/site-based website will feature updated deep-dive FY 2021 resources reflecting this guidance.

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. See section titled *Students Served Outside the District (Outplacements)* on page 17 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 pre-populated student enrollment numbers for every LEA and school based on the LEA's own entries into SIS. LEAs may choose to use this section of the reporting guidance to verify their pre-populated numbers or else to calculate and enter their own numbers. LEAs may also manually add any sites not listed; the IWAS system defaults to displaying only sites with a proportional student enrollment of >0.

The **Site-Based Expenditure (SBE) Enrollment Report** provides insight into the calculations used to populate the default enrollments found in the *SBE Data Calculation and Collection Templates*. The included enrollment figures are derived entirely from the ISBE Student Information System (SIS). LEAs should verify both enrollments and sites prior to use of the template when reporting SBE data.

[Enrollment Report >>](#)

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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.

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 excluded entirely. These expenditures should not be included in the summation of excluded costs in the reporting table shown in the “exclusions” column. (See *Total Exclusions and Total Expenditures (D)* on page 22.) Doing so would result in an overstatement of total systemwide expenditures since the charter sites will be reporting their own expenditures of revenue, including of the tuition payments.
- 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 (see numerator portion “B” in the data table on page 9).
- 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).

The www.isbe.net/site-based website will feature updated deep-dive FY 2021 resources reflecting this guidance.

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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.



The www.isbe.net/site-based website will feature updated deep-dive FY 2021 resources reflecting this guidance.

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 Program, 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).

LEAs have two options for reporting student count and expenditures associated with students served outside the district. Whichever option is selected, it should be applied consistently for all outplacements within the LEA.

1. Separate reporting site: The 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: The 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). The www.isbe.net/site-based website features a webinar that further explains reporting outplacements: [Students Educated Outside the District - Webinar for District Leaders, 05/14/2019](#) , [Students Educated Outside the District - Webinar Slides, 06/04/2021](#) . Resources may be updated on the website for FY 2021; core content will remain the same.

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.

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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. (See page 19.)

Cooperative and Partnership Schools

Students attending a cooperative high school or a partnership school (Paris Cooperative High School, Bismarck-Henning Rossville-Alvin High School, Dunham STEM Partnership 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)* on page 17. 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 will be reported by the Home LEA at a separate reporting site. All students placed out of deactivated schools will be reported together for FY 2020 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)* on page 17. Any LEA in which all schools have been deactivated and all students are placed into serving schools outside of the Home LEA will follow 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

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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 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 (see *Exclusions from Per-Pupil Expenditure Calculations* on pages 12-13) should be reported within the total exclusions amount. 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 site-based expenditure reporting 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. This exclusion is a change from FY 2019 reporting. LEAs wishing to explain any significant change in their per-pupil numbers as a result of the change may choose to use the optional narrative field provided on the Illinois Report Card.

Prekindergarten Sites and Classrooms

Any prekindergarten program for which an LEA incurs costs is included in site-based expenditure reporting for FY 2020 and FY 2021. 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 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.

Example IWAS report for a district with a pre-K center and an elementary school serving pre-K:

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Site	Enrollment FTE	Expenditures per Pupil in Dollars			
		Funding Source	Site-Level	District Centralized	Total
Elementary School	1,970.82	Federal	\$397.06	\$421.49	\$818.55
		State/Local	\$7,865.87	\$1,275.35	\$9,141.22
		Subtotal	\$8,262.94	\$1,696.83	\$9,959.77
Early Childhood Center	63.5	Federal	\$0.00	\$249.77	\$249.77
		State/Local	\$9,590.79	\$3,733.23	\$13,324.02
		Subtotal	\$9,590.79	\$3,983.00	\$13,573.79

Example IWAS report for a district with a pre-K center and an elementary school serving pre-K, with an embedded pre-K callout:

		Site	Enrollment FTE	Expenditures per Pupil in Dollars			
				Funding Source	Site-Level	District Centralized	Total
Elementary School			1,970.82	Federal	\$397.06	\$421.49	\$818.55
				State/Local	\$7,865.87	\$1,275.35	\$9,141.22
				Subtotal	\$8,262.94	\$1,696.83	\$9,959.77
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		Enrolled	Funding	Site-Level	Centralized	Total	This site report includes 55.00 pre-kindergarten students with associated average per-pupil expenditures of \$7,487.
Pre-K	55	Federal	\$512.68	\$421.49	\$934.16		
		State/Local	\$5,887.84	\$665.16	\$6,553.00		
		Subtotal	\$6,400.52	\$1,086.65	\$7,487.16		
						👤 Public Narrative ⓘ	
Non-Pre-K	1,915.82	Federal	\$393.74	\$421.49	\$815.23		
		State/Local	\$7,922.66	\$1,292.86	\$9,215.52		
		Subtotal	\$8,316.40	\$1,714.35	\$10,030.75		
						📝 Internal Notes	
Early Childhood Center			63.5	Federal	\$0.00	\$249.77	\$249.77
				State/Local	\$9,590.79	\$3,733.23	\$13,324.02
				Subtotal	\$9,590.79	\$3,983.00	\$13,573.79
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This site report includes 55.00 pre-kindergarten students with associated average per-pupil expenditures of \$7,487.

Public Narrative

Any notes provided here are viewable only by the district and ISBE.

Internal Notes

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-19

Note: All information in this section is current as of May 2021. Guidance will be updated with any new information as received by ISBE.

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On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed and signed into law, establishing funds through which LEAs may apply for and receive federal dollars. Subsequent acts were passed and signed into law on December 27, 2020 and March 11, 2021, establishing similar funds through which LEAs may apply for and receive federal dollars. For the purposes of FY 2020 and FY 2021 site-based expenditure reporting, any LEA expending funds received through these 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. (See pages 12-13.) 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 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. (See pages 13-14.) 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 (acknowledging that these teachers may not currently be working within their assigned physical building) 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 2021 for the reimbursement of FY 2020 state/local expenditures will not be captured in the FY 2021 Site-Based Expenditure report due to their being reimbursements rather than expenditures in FY 2021. (The original expenditures should have been captured in the FY 2020 report.) All FY 2021 *expenditures* funded by ESSER will be captured in this FY 2021 report and should be reported as federally funded.

Some charter schools may receive federally guaranteed loans for small businesses through the CARES Act or other 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.



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 total 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 to the Reporting Entity's total year-end expenditures for LEAs without charter schools and student activity expenditures.

Appendix: District Centralized Expenditures – Allocation Suggestions

Introduction

The allocation method(s) utilized by Reporting Entities to assign centralized expenditures to their schools shall be determined by the Reporting Entities themselves for FY 2020 and FY 2021 reporting. 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. The www.isbe.net/site-based website features a webinar that further explains the distinction between site-level and district centralized expenditures and their allocations: [Centralized Expenditure Allocation Methodologies - Webinar for District Leaders, 06/11/2019](#) , [Centralized Expenditure Allocation Methodologies - Webinar Slides, 06/04/2021](#) . Resources may be updated on the website for FY 2021; core content will remain the same.

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.

DISTRICT NOTES - INTERNAL

Any notes entered into this space will only be visible to ISBE and to your district. ISBE is happy to offer every district the opportunity to make notes regarding this year's reporting process in order to memorialize the process for future years. All information submitted through this application is subject to the Freedom of Information Act (FOIA).

When determining what to note in this optional space, consider the following possible topics to address.

- What was difficult in this year's reporting? How did you address the difficulty?
- What allocation methodologies did you use for individual district centralized expenditures that you most want to remember/log? (Line items capturing large quantities of funds or for which you made a particularly deliberate allocation methodology choice may be most worthy of noting here.)
- What will ensure that these data are comparable year over year?

Please enter your optional, internal notes here (in 4000 characters or less)...

ALLOCATION OF DISTRICT CENTRALIZED EXPENDITURES - INTERNAL

In addition to the required data table, every LEA has the option to report the allocation methodology or methodologies used to allocate centralized district expenditures down to the site level. The allocation methodology or methodologies (including any notes) entered within this optional section will only be visible to ISBE and your LEA. ISBE will NOT be evaluating these internal notes. ISBE is happy to offer every LEA the opportunity to make notes regarding this year's reporting process to memorialize the process for future years. All information submitted through this application is subject to the Freedom of Information Act (FOIA). Follow the instructions below to check off the methodologies utilized by your LEA for each significant cost category.

1. Please select any-and-all methodologies used by your LEA to allocate *Regular Education Programs (Function 1100)* to school sites.

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 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. 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.

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Instruction – Education

- 1100 - Regular K-12 Programs: To all or select schools per pupil, using all or select students, depending on the program
 - 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.
 - 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 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
 - Allocating non-personnel costs to all schools, per pupil, using students with IEPs, is reasonable here.
 - 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.
- 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
- 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

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- 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
- 1800 - Bilingual Programs: To select schools with bilingual programs, per pupil, using English Learner or bilingual students or all students as a proxy
- 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 case load, 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.

- 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
- 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
- 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 caseload
- 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
- 2190 – Other Support Services – Pupils: To all schools, per pupil, using all students

School-Level Allocation Examples:

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

Salary =	\$80,000
Benefits =	\$16,000
Supplies =	\$ 700

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Total costs = \$96,700

Allocated to site A \$19,340 (20% times \$96,700)

Allocated to site B \$29,010 (30% times \$96,700)

Allocated to site C \$48,350 (50% times \$96,700)

Total Psychologist Cost \$96,700

2. A speech teacher who works in two buildings and has 70 cases in school A and 30 cases in school B, for a total of 100 cases, would have their salary, benefits, and other related expenditures allocated to the sites accordingly:

Salary = \$66,000

Benefits = \$13,200

Supplies = \$ 400

Total costs = \$79,600

Allocated to site A \$55,720 (70 divided by 100 = 70% times \$79,600)

Allocated to site B \$23,880 (30 divided by 100 = 30% times \$79,600)

Total Speech Teacher 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
- 2220 - Educational Media Services: To all schools, per FTE, using instructional FTE; or to all schools, per pupil, using all students
- 2230 - Assessment and 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
- 2340 – 2350 – Regional Office of Education 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:

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 divided by 3,700)
- Attendance center B's enrollment is 40.6% of the total enrollment (1,500 divided by 3,700)
- Attendance center C's enrollment is 32.4% of the total enrollment (1,200 divided by 3,700)

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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)
Allocated to site C	\$226,800	(32.4% times \$700,000)
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 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

- 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 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
 - 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.
 - 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.
- 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
 - 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.

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- 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.
- 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, and 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 (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.

- 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
- 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
- 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
- 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
- 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

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- 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
- 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
- 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
- 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
- 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
- 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
- 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
- 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
- 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
- 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
- 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
- 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
- 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