

Site-Based Expenditure Reporting Supplementary Resource

Students Educated Outside the District

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Guidance Focus: Reporting for Students Educated Outside the District

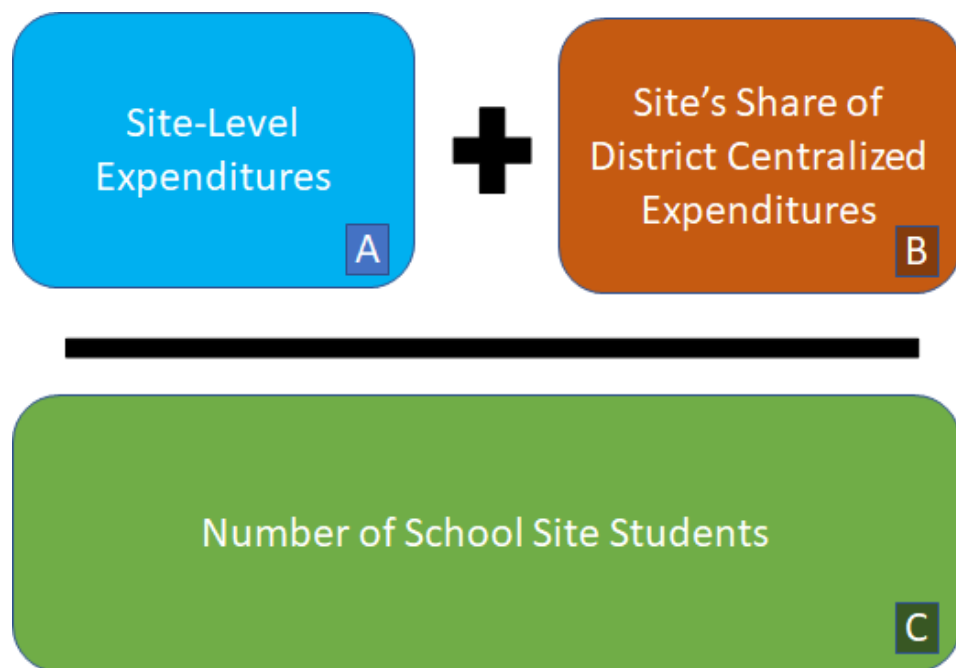
- **Overview** of Site-Based Expenditure Reporting.
- **Specific requirements** associated with students placed outside the district.
- **Implications** for district reporting.

Special Note – School-Level Finance Survey

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

Formula: Calculating Total Per-Pupil Expenditures for Each School

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



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

Privately-funded expenditures, such as philanthropically funded expenditures, should be included in the state/local category.

Site-Based Expenditure Reporting Tables

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

C

A / C

B / C

(A+B)/ C

D

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

Reporting Requirements for Students Educated Outside the District

Reporting Responsibility for Students Educated Outside the District

Students placed and/or served outside of the Home LEA, regardless of reason, shall be ***included in the Home LEA student count, along with associated expenses.*** Examples include (but are not limited to):

- Students receiving special education services at either public or private centers
- Students attending vocational centers

Expenses typically include:

- Tuition (Part 100 Expenditure Codes 1910 – 1922 for Private Tuition; 4100, 4200, 4300, or 4400, which is used all for other tuition payments outside of Private Tuition)
- Transportation (Part 100 Expenditure Code 2550, as it pertains to students placed outside the district)

Reporting Options

LEAs have two options for reporting *students* educated outside the district and their associated expenditures.*

Option 1: Create a *separate reporting site* that captures students and their outplacement costs.

Option 2: Embed students *in their home school sites*.

If utilizing Option 2, LEAs have two options for allocation of *expenditures* to sites.

A. Allocate \$ directly to these home sites (select schools, on a per-pupil basis, using outplaced students).

B. Allocate \$ across all sites (all schools, on a per-pupil basis, using all pupils).

*If an LEA has 10 or fewer students placed outside the district, the LEA ***must utilize Option 2.***

Reporting Options: Considerations

If an LEA has 10 or fewer students placed outside the district, the LEA must utilize **Option 2** (embed within home sites). Otherwise, LEAs should select the methodology that best suits their district's reporting goals.

Reporting Options	Underlying Principle	Considerations
Option 1 (separate "site")	Educating these students is a significant investment and may be something the LEA wants to <i>highlight</i> for the community.	<ul style="list-style-type: none">• How does seeing these variable costs interact with the LEA's and community's understanding of equity?
Option 2 (embed within home sites)	This cost represents a service <i>available</i> to all sites and all students (like other centralized costs), and investments in those of highest need benefit <i>all</i> sites and students.	<ul style="list-style-type: none">• What effect does embedding these costs within sites have on equity conversations within an LEA and its community?• If selected, should costs be allocated only to home sites or across all sites?

Sample District Data: Comparison of Options and Reporting Impact

Sites	Total Per Pupil Expenditures								
	Option 1			Option 2a			Option 2b		
	Federal	State and Local	Subtotal	Federal	State and Local	Subtotal	Federal	State and Local	Total
PK Ctr	\$1,160	\$11,534	\$12,695	\$1,160	\$11,534	\$12,695	\$1,169	\$11,887	\$13,056
ES1	\$874	\$7,929	\$8,803	\$862	\$8,351	\$9,213	\$854	\$8,026	\$8,803
ES2	\$7618	\$9,549	\$10,310	\$751	\$9,989	\$10,740	\$740	\$9,535	\$10,275
MS1	\$681	\$8,855	\$9,536	\$681	\$8,855	\$9,536	\$690	\$9,208	\$9,898
HS1	\$829	\$9,829	\$10,658	\$829	\$9,829	\$10,658	\$837	\$9,208	\$11,019
Outplaced*	\$500	\$21,000	\$21,500	N/A	N/A	N/A	N/A	N/A	N/A
LEA..	\$803	\$9,346	\$10,149	\$803	\$9,346	\$10,149	\$803	\$9,346	\$10,149


- Three options:
 - Option 1: A separate “site” is created, which includes student count and expenditures associated with students placed outside the district.
 - Option 2a: Student count is embedded in the home sites (ES1 and ES2 in this example); associated expenditures are allocated to these sites.
 - Option 2b: Student count is embedded in the home sites (ES1 and ES2); associated expenditures are allocated to *all* sites, per pupil.

Sample District Data: Comparison of Options and Reporting Impact

Sites	Total Per Pupil Expenditures								
	Option 1			Option 2a			Option 2b		
	Federal	State and Local	Subtotal	Federal	State and Local	Subtotal	Federal	State and Local	Total
PK Ctr	\$1,160	\$11,534	\$12,695	\$1,160	\$11,534	\$12,695	\$1,169	\$11,887	\$13,056
ES1	\$874	\$7,929	\$8,803	\$862	\$8,351	\$9,213	\$854	\$8,026	\$8,803
ES2	\$7618	\$9,549	\$10,310	\$751	\$9,989	\$10,740	\$740	\$9,535	\$10,275
MS1	\$681	\$8,855	\$9,536	\$681	\$8,855	\$9,536	\$690	\$9,208	\$9,898
HS1	\$829	\$9,829	\$10,658	\$829	\$9,829	\$10,658	\$837	\$9,208	\$11,019
Outplaced*	\$500	\$21,000	\$21,500	N/A	N/A	N/A	N/A	N/A	N/A
LEA..	\$803	\$9,346	\$10,149	\$803	\$9,346	\$10,149	\$803	\$9,346	\$10,149

- Only Option 1 has a separate reporting row for outplaced students. Options 2a and 2b have outplaced students embedded in their home sites (ES1 and ES2 in this example). Outplacement costs stand out as higher than other schools, which is likely typical for this option.
- In Option 2a, ES1 and ES2 have higher total per-pupil costs than in Option 1, since costs of outplacements are assigned to those sites.
- In Option 2b, all schools have somewhat higher total per-pupil costs than Option 1, since costs of outplacements are distributed across all sites.
- Note that the Total Per-Pupil Expenditures (bottom row) are the same for all three options.

Option 1: Create a Separate Reporting Site that Captures All Outplacement Costs and Students

Sites	Student Count	Site-Level Per-Pupil Expenditures			District-Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			<i>Total Exclusions Expenditures</i>	
		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		
ES 2	250	\$634	\$7,563	\$8,197	\$127	\$1,986	\$2,113	\$761	\$9,549	\$10,310		
MS1	250	\$320	\$5,356	\$5,676	\$361	\$3,499	\$3,861	\$681	\$8,855	\$9,536		
HS1	320	\$458	\$6,910	\$7,368	\$371	\$2,919	\$3,290	\$829	\$9,829	\$10,658		
Outplaced*	20	\$300	\$20,000	\$20,300	\$200	\$1000	\$1200	\$500	\$21,000	\$21,500		
LEA	1,190	\$436	\$6,543	\$6,980	\$367	\$2,803	\$3,170	\$803	\$9,346	\$10,149	\$2,330,361	\$14,408,071

As shown in the reporting table above, Option 1 creates a separate reporting site to capture all students educated outside the district, their outplacement costs, and any central expenditures associated with supporting students that are outplaced.

Option 1: Student Count

Sites	Student Count	Site-Level Per-Pupil Expenditures			District-Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			<i>Total Exclusions Expenditures</i>	
		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		
ES 2	250	\$634	\$7,563	\$8,197	\$127	\$1,986	\$2,113	\$761	\$9,549	\$10,310		
MS1	250	\$320	\$5,356	\$5,676	\$361	\$3,499	\$3,861	\$681	\$8,855	\$9,536		
HS1	320	\$458	\$6,910	\$7,368	\$371	\$2,919	\$3,290	\$829	\$9,829	\$10,658		
Outplaced*	20	\$300	\$20,000	\$20,300	\$200	\$1000	\$1200	\$500	\$21,000	\$21,500		
LEA	1,190	\$436	\$6,543	\$6,980	\$367	\$2,803	\$3,170	\$803	\$9,346	\$10,149	\$2,330,361	\$14,408,071

*Students educated outside the district

Count of students educated outside the district is included in a separate "site" for reporting purposes.

Option 1: Site-Level Per-Pupil Expenditures

Sites	Student Count	Site-Level Per-Pupil Expenditures			District-Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			<i>Total Exclusions Expenditures</i>	
		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		
ES 2	250	\$634	\$7,563	\$8,197	\$127	\$1,986	\$2,113	\$761	\$9,549	\$10,310		
MS1	250	\$320	\$5,356	\$5,676	\$361	\$3,499	\$3,861	\$681	\$8,855	\$9,536		
HS1	320	\$458	\$6,910	\$7,368	\$371	\$2,919	\$3,290	\$829	\$9,829	\$10,658		
Outplaced*	20	\$300	\$20,000	\$20,300	\$200	\$1000	\$1200	\$500	\$21,000	\$21,500	\$2,330,361 \$14,408,071	
LEA	1,190	\$436	\$6,543	\$6,980	\$367	\$2,803	\$3,170	\$803	\$9,346	\$10,149		

*Students educated outside the district

Actual outplacement tuition expenditures are assigned to the outplaced "site."*

* ISBE's recommendation is to include **tuition** as a "site-level" expenditure, as it is most comparable to the expenditures included in other sites' site-level costs. See next slide for other expenditures.

Option 1: District-Centralized Expenditure Allocation

Sites	Student Count	Site-Level Per-Pupil Expenditures			District-Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			<i>Total Exclusions Expenditures</i>	
		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		
ES 2	250	\$634	\$7,563	\$8,197	\$127	\$1,986	\$2,113	\$761	\$9,549	\$10,310		
MS1	250	\$320	\$5,356	\$5,676	\$361	\$3,499	\$3,861	\$681	\$8,855	\$9,536		
HS1	320	\$458	\$6,910	\$7,368	\$371	\$2,919	\$3,290	\$829	\$9,829	\$10,658		
Outplaced*	20	\$300	\$20,000	\$20,300	\$200	\$1000	\$1200	\$500	\$21,000	\$21,500		
LEA	1,190	\$436	\$6,543	\$6,980	\$367	\$2,803	\$3,170	\$803	\$9,346	\$10,149	\$2,330,361	\$14,408,071

*Students educated outside the district



LEA costs incurred by overseeing and supporting outplacement, including transportation and central support, are also assigned to the outplacement “site.”
(Recommended to be included as *Centralized Expenditures*.)

Option 1: Implications and Considerations

- All students and the costs associated with outplacements are included in a separate site.
- Does the LEA feel comfortable separating these students and their associated costs in reporting? What is the value in that separation? Is there potential risk?
- How does seeing these variable costs interact with the LEA's understanding of equity? How could it influence the community's understanding of equity?

Option 2a: Embed Students and Expenditures in Home School Sites

Sites	Student Count	Site-Level Per-Pupil Expenditures			District-Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			Total	
		Federal	State and Local	Subtotal	Federal	State and Local	Subtotal	Federal	State and Local	Total	Exclusions	Expenditures
PK Ctr	50	\$500	\$8,020	\$8,520	\$660	\$3,514	\$4,175	\$1,160	\$11,534	\$12,695		
ES1	310	\$333	\$4,982	\$5,316	\$528	\$3,369	\$3,897	\$862	\$8,351	\$9,123		
ES 2	260	\$610	\$7,272	\$7,882	\$141	\$2,717	\$2,859	\$751	\$9,989	\$10,740		
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	1,190	\$431	\$6,207	\$6,638	\$372	\$3,139	\$3,511	\$803	\$9,346	\$10,149	\$2,330,361	\$14,408,071



As shown in the reporting table above, Option 2a embeds students educated outside the district and all outplacement costs within the home sites of the outplaced students.

In this example, students are originally from ES1 and ES2.

Option 2a: Student Count

Sites	Student Count	Site-Level Per-Pupil Expenditures			District-Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			<i>Total Exclusions Expenditures</i>	
		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	310	\$333	\$4,982	\$5,316	\$528	\$3,369	\$3,897	\$862	\$8,351	\$9,123		
ES 2	260	\$610	\$7,272	\$7,882	\$141	\$2,717	\$2,859	\$751	\$9,989	\$10,740		
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	1,190	\$431	\$6,207	\$6,638	\$372	\$3,139	\$3,511	\$803	\$9,346	\$10,149	\$2,330,361	\$14,408,071

Students educated outside the district are included in the home site(s) count.

Option 2a: Site-Level Per-Pupil Expenditures

Sites	Student Count	Site-Level Per-Pupil Expenditures			District-Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			<i>Total Exclusions Expenditures</i>	
		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	310	\$333	\$4,982	\$5,316	\$528	\$3,369	\$3,897	\$862	\$8,351	\$9,123		
ES 2	260	\$610	\$7,272	\$7,882	\$141	\$2,717	\$2,859	\$751	\$9,989	\$10,740		
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	1,190	\$431	\$6,207	\$6,638	\$372	\$3,139	\$3,511	\$803	\$9,346	\$10,149	\$2,330,361	\$14,408,071

Recommended: No outplacement costs are included in site-level per-pupil expenditures.*
All costs will be included as centralized expenditures, as they are not direct expenditures at the site. (See next slide.)

*Note that this recommendation is different than Option 1. For Option 1, we recommend recording tuition as *site-level*. Here, ES1 and ES2 are not incurring site-level costs for outplacement, so it makes more sense to show tuition and other expenditures as *centralized*.

Option 2a: District-Centralized Expenditure Allocation

Sites	Student Count	Site-Level Per-Pupil Expenditures			District-Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			<i>Total Exclusions Expenditures</i>	
		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	310	\$333	\$4,982	\$5,316	\$528	\$3,369	\$3,897	\$862	\$8,351	\$9,123		
ES 2	260	\$610	\$7,272	\$7,882	\$141	\$2,717	\$2,859	\$751	\$9,989	\$10,740		
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	1,190	\$431	\$6,207	\$6,638	\$372	\$3,139	\$3,511	\$803	\$9,346	\$10,149	\$2,330,361	\$14,408,071

All expenditures explicitly associated with outplacements, including tuition, transportation, and LEA costs incurred from overseeing and supporting outplacement activities, are **allocated to sites based on outplaced student count included in those sites.** Recommended: Assign these as centralized expenditures.

Option 2b: Embed Students in Home School Sites; Allocate Expenditures Across All Sites

Sites	Student Count	Site-Level Per-Pupil Expenditures			District-Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			<i>Total Exclusions Expenditures</i>	
		Federal	State and Local	Subtotal	Federal	State and Local	Subtotal	Federal	State and Local	Total		
PK Ctr	50	\$500	\$8,020	\$8,520	\$669	\$3,867	\$4,536	\$1,169	\$11,887	\$13,056		
ES1	310	\$333	\$4,982	\$5,316	\$521	\$3,044	\$3,565	\$854	\$8,026	\$8,880		
ES 2	260	\$610	\$7,272	\$7,882	\$131	\$2,263	\$2,393	\$740	\$9,535	\$10,275		
MS1	250	\$320	\$5,356	\$5,676	\$379	\$3,852	\$4,222	\$690	\$9,208	\$9,898		
HS1	320	\$458	\$6,910	\$7,368	\$371	\$2,919	\$3,290	\$829	\$9,829	\$11,019		
LEA	1,190	\$431	\$6,207	\$6,638	\$372	\$3,139	\$3,511	\$803	\$9,346	\$10,149	\$2,330,361	\$14,408,071

As shown in the reporting table above, Option 2b embeds students educated outside the district within the home sites of outplaced students. All outplacement costs are allocated per pupil across all sites.

Option 2b: Student Count

Sites	Student Count	Site-Level Per-Pupil Expenditures			District-Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			<i>Total Exclusions Expenditures</i>	
		Federal	State and Local	Subtotal	Federal	State and Local	Subtotal	Federal	State and Local	Total		
PK Ctr	50	\$500	\$8,020	\$8,520	\$669	\$3,867	\$4,536	\$1,169	\$11,887	\$13,056		
ES1	310	\$333	\$4,982	\$5,316	\$521	\$3,044	\$3,565	\$854	\$8,026	\$8,880		
ES 2	260	\$610	\$7,272	\$7,882	\$131	\$2,263	\$2,393	\$740	\$9,535	\$10,275		
MS1	250	\$320	\$5,356	\$5,676	\$379	\$3,852	\$4,222	\$690	\$9,208	\$9,898		
HS1	320	\$458	\$6,910	\$7,368	\$371	\$2,919	\$3,290	\$829	\$9,829	\$11,019		
LEA	1,190	\$431	\$6,207	\$6,638	\$372	\$3,139	\$3,511	\$803	\$9,346	\$10,149	\$2,330,361	\$14,408,071

Students educated outside the district are included in the home site(s) count.

Option 2b: Site-Level Per-Pupil Expenditures

Sites	Student Count	Site-Level Per-Pupil Expenditures			District-Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			<i>Exclusions</i> <i>Total Expenditures</i>	
		Federal	State and Local	Subtotal	Federal	State and Local	Subtotal	Federal	State and Local	Total		
PK Ctr	50	\$500	\$8,020	\$8,520	\$669	\$3,867	\$4,536	\$1,169	\$11,887	\$13,056		
ES1	310	\$333	\$4,982	\$5,316	\$521	\$3,044	\$3,565	\$854	\$8,026	\$8,880		
ES 2	260	\$610	\$7,272	\$7,882	\$131	\$2,263	\$2,393	\$740	\$9,535	\$10,275		
MS1	250	\$320	\$5,356	\$5,676	\$379	\$3,852	\$4,222	\$690	\$9,208	\$9,898		
HS1	320	\$458	\$6,910	\$7,368	\$371	\$2,919	\$3,290	\$829	\$9,829	\$11,019		
LEA	1,190	\$431	\$6,207	\$6,638	\$372	\$3,139	\$3,511	\$803	\$9,346	\$10,149	\$2,330,361	\$14,408,071

Recommended: No outplacement expenditures are included in “Site-Level Per-Pupil Expenditures” as they are all being treated as centralized expenditures, allocated across all sites (per pupil, using all pupils).*

* ISBE’s recommendation is to include all expenditures as centralized expenditure allocations because no costs are technically incurred at these sites for outplaced students. Note that this is different from Option 1.

Option 2b: District-Centralized Expenditure Allocation

		Site-Level Per-Pupil Expenditures			District-Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures				
Sites	Student Count	State and			State and			State and			Exclusions	Total Expenditures
		Federal	Local	Subtotal	Federal	Local	Subtotal	Federal	Local	Total		
PK Ctr	50	\$500	\$8,020	\$8,520	\$669	\$3,867	\$4,536	\$1,169	\$11,887	\$13,056		
ES1	310	\$333	\$4,982	\$5,316	\$521	\$3,044	\$3,565	\$854	\$8,026	\$8,880		
ES 2	260	\$610	\$7,272	\$7,882	\$131	\$2,263	\$2,393	\$740	\$9,535	\$10,275		
MS1	250	\$320	\$5,356	\$5,676	\$379	\$3,852	\$4,222	\$690	\$9,208	\$9,898		
HS1	320	\$458	\$6,910	\$7,368	\$371	\$2,919	\$3,290	\$829	\$9,829	\$11,019		
LEA	1,190	\$431	\$6,207	\$6,638	\$372	\$3,139	\$3,511	\$803	\$9,346	\$10,149	\$2,330,361	\$14,408,071

All expenditures explicitly associated with outplacements, including tuition, transportation, and LEA costs incurred overseeing and supporting outplacement activities, are allocated across sites (per pupil, using all pupils). Recommended: Assign these as centralized expenditures.

Option 2: Implications and Considerations

- Costs associated with outplacements are treated like centralized expenditures rather than attached to individual sites and students.
- Does the LEA feel comfortable integrating these students and their associated costs in reporting? What is the value in that integration? Is there potential risk?

Other implications to consider?

Summary of Allocation Recommendations

Option	Student Count	Tuition Costs	Other LEA Costs for Overseeing Outplacements
1 – Separate “site”	<u>Definitely</u> : Record students educated outside the district in the <i>separate “site.”</i>	<u>Definitely</u> : Record within the expenditures for the <i>separate “site.”</i> <u>Recommended</u> : Record as <i>site-level</i> expenditures.	<u>Definitely</u> : Record within the expenditures for the <i>separate “site.”</i> <u>Recommended</u> : Record as <i>centralized</i> expenditures.
2a – Students and costs at home site	<u>Definitely</u> : Record students educated outside the district in their <i>home</i> sites.	<u>Definitely</u> : Record within the expenditures for the <i>home</i> sites. <u>Recommended</u> : Record as <i>centralized</i> expenditures.	<u>Definitely</u> : Record within the expenditures for the <i>home</i> sites. <u>Recommended</u> : Record as <i>centralized</i> expenditures.
2b – Students at home site, costs spread across district	<u>Definitely</u> : Record students educated outside the district in their <i>home</i> sites.	<u>Definitely</u> : Record as expenditures spread across <i>all</i> sites. <u>Recommended</u> : Record as <i>centralized</i> expenditures.	<u>Definitely</u> : Record as expenditures spread across <i>all</i> sites. <u>Recommended</u> : Record as <i>centralized</i> expenditures.

For Further Information

- See resources available at www.isbe.net/site-based.
- Send questions to site-based@isbe.net.

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