

# Site-Based Expenditure Reporting Supplementary Resource

## *Reporting for State-Authorized Charters*

Originally published spring 2019

Updated March 2024

# Guidance Focus: Reporting for Charter Schools Authorized by the State

Objective:

- Understand specific requirements associated with state-authorized charter schools.

# Special Note – School-Level Finance Survey

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

# Site-Based Expenditure Reporting Overview

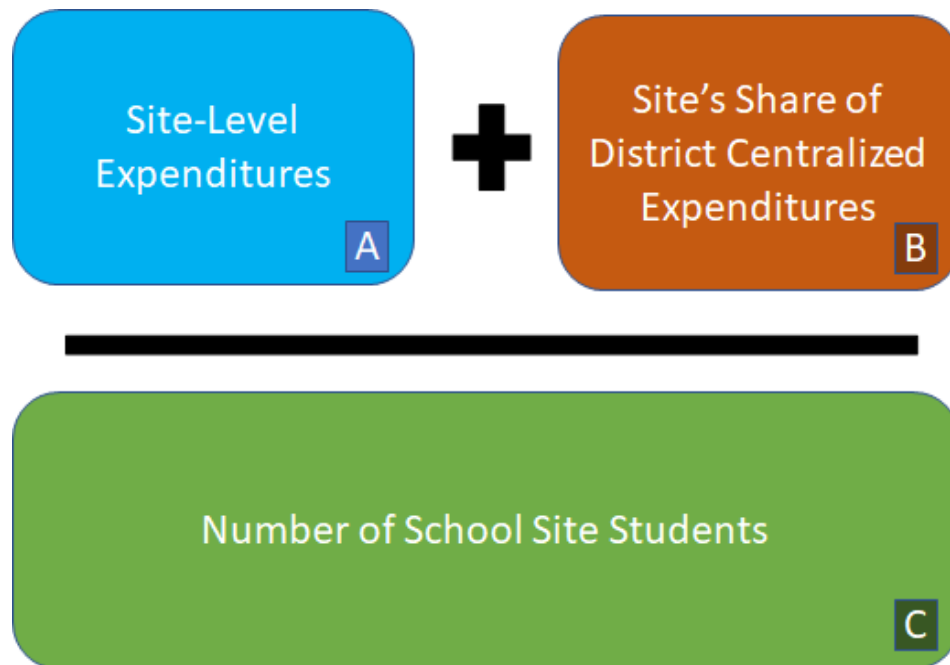
# The ESSA Site-Based Expenditure Reporting Requirement

ESSA requires that SEAs report on their Report Card:

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

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

Per-pupil expenditures reported for each school shall comprise:



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

# Guidance Focus: Reporting for Charter Schools Authorized by the State

Sites	Student Count	Site-Level Per-Pupil Expenditures			Site's 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		
Charter 1	300	\$344	\$5,148	<b>\$5,493</b>	\$216	\$1,925	<b>\$2,141</b>	\$560	\$7,073	<b>\$7,634</b>	<b>\$1,024,946</b>	<b>\$5,988,820</b>
Charter 2	250	\$634	\$7,563	<b>\$8,197</b>	\$495	\$2,003	<b>\$2,498</b>	\$1,129	\$9,566	<b>\$10,695</b>		
<b>Total</b>	550	\$476	\$6,246	<b>\$6,722</b>	\$343	\$1,960	<b>\$2,303</b>	\$819	\$8,206	<b>\$9,025</b>		

C

A / C

B / C

(A+B) / C

D

State-authorized charters are their own LEA and will have one row for each state-authorized site. Each site must have its own line as an individual school, not grouped into the whole network.

If you have one charter that is state-authorized, then you will just have one school site row directly submitted to ISBE.

# State-Authorized Charter School Reporting Requirements



# Calculating State-Authorized Charter School Expenditures

State-authorized charter schools report *as their own LEA*.

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

Note that we are referring today to charters authorized by the state; district-authorized charters are part of their district LEA's reporting.

# Calculating State-Authorized Charter School Expenditures

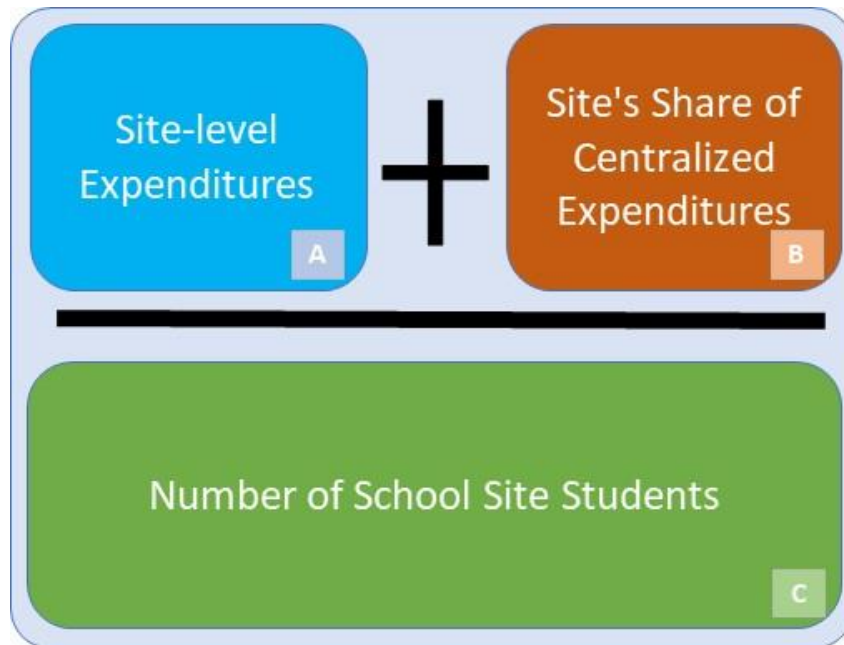
Any costs incurred due to the fact that these sites act as LEAs will be included in the centralized expenditures portion of the numerator.

Any network costs benefiting the school will be included in the centralized costs.

The state authorizer fee will be included as a centralized cost.

All other charter expenditures will be included in the school site-level costs.

# Calculating Per-Pupil Expenditures: State-Authorized Charters



**A** Actual personnel and non-personnel expenditures assigned to the school.

**B** State authorizer fee as well as any costs incurred as a network or from overseeing and supporting the charter school that the charter considers a centralized expenditure.

**C** Follows reporting guidance methodology.

*Remember, A and B must be disaggregated by source of funding (federal vs. state/local).*

# Exclusions

Sites	Student Count	Site-Level Per-Pupil Expenditures			Site's Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			Total Exclusions Expenditures	
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"Exclusions" follow reporting guidance and reflect most expenditures made by the state-authorized charter that are not captured in the per-pupil calculations.

Guidance is issued annually and can be found at [www.isbe.net/site-based](http://www.isbe.net/site-based).

## For Further Information

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

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