



# ILLINOIS REPORT CARD

TELL YOUR STORY ABOUT INVESTMENTS & STUDENT OUTCOMES

## SCHOOL FINANCES: Site-Based Expenditure Reporting

Each year, the Illinois Report Card displays school-by-school spending for every district in the state.

### Why

Site-based expenditure reporting offers a yearly look at where dollars go. Since these school-by-school spending data have been reported for several years, school communities can examine patterns and changes to resource allocation over time. Additionally, spending data can deepen local dialogue about how dollars can best serve students, acknowledging that the financial data alone rarely tell the whole story. Exploring the spending data in context can support greater understanding of the relationship between financial investments and student outcomes. It may also inform discussions of equity within a district. Site-based expenditure reporting is required by the federal Every Student Succeeds Act.

### Who is included?

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

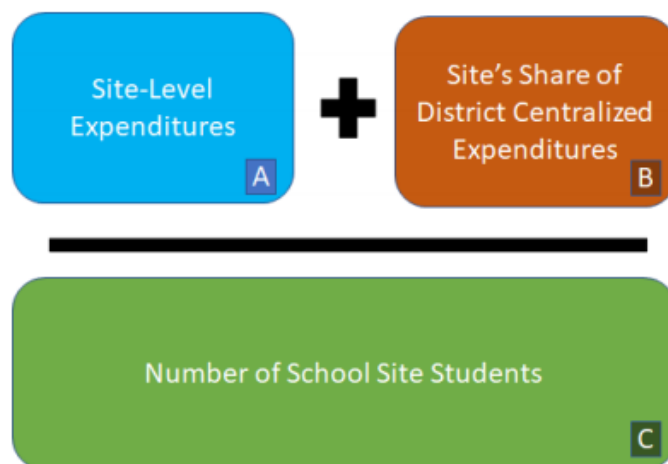
### What is reported?

District reports include the school's share of centralized expenditures, broken down by the expenditures' source of funds: federal vs. state and local. The local category includes any privately

or philanthropically funded expenditures, such as donations from a parent group or grants from a foundation. The per-pupil expenditures reflect regular and ongoing K-12 educational expenses; other expenses are reported separately as exclusions. Districts also have the opportunity to submit a written narrative to provide context for the data.

### Where is it reported?

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





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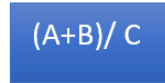
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## School Finances: Site-Based Expenditure Reporting

### What is included, and what is excluded?

The Illinois Report Card displays unaudited, year-end financial data for site-based expenditures in each fiscal year data back to 2019. Districts report their data using a format like this:

Sites	Student Count	Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			Exclusions	Total Expenditures
		Federal	Local	Subtotal	Federal	Local	Subtotal	Federal	Local	Total		
PK Ctr	50	\$500	\$8,020	\$8,520	\$660	\$3,514	\$4,175	\$1,160	\$11,534	\$12,695		
ES1	300	\$344	\$5,148	\$5,493	\$529	\$2,781	\$3,310	\$874	\$7,929	\$8,803		
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



#### Site-Level Expenditures (A)

Site-level expenditures include any personnel salaries, benefits, and related costs and any non-personnel costs assigned exclusively to a school.

#### Site's Share of District's Centralized Expenditures (B)

A site's proportional share of district centralized expenditures is an allocation of dollars spent for district centralized services that benefit the school. Typical examples of centralized services include transportation, fiscal services, food services, and central office administration.

#### Student Count (C)

Students reported include any child age 3 through 21 in prekindergarten through Grade 12 served by the district or placed in another educational setting by the district. Students attending only part of each day are counted proportionally.

#### Exclusions from Per-Pupil Expenditure Reporting (D)

Certain expenditures are excluded from the per-pupil calculations, including:

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

These details and more are also available in the [ISBE Guidance for Site-Based Expenditure Reporting](#).

