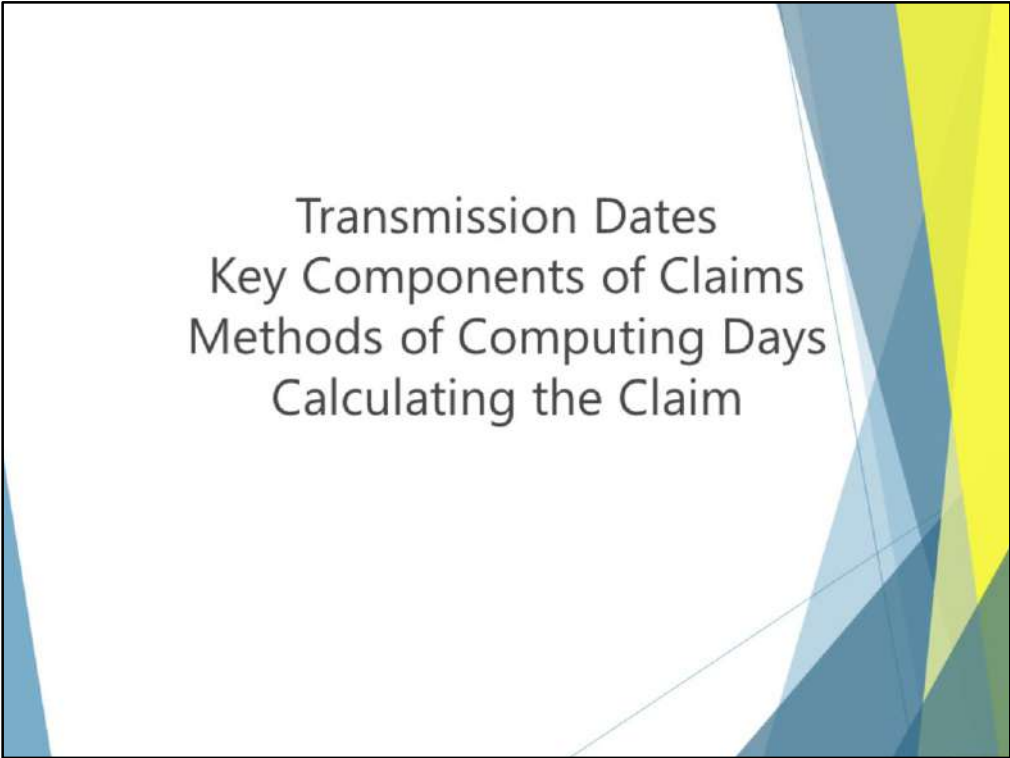




Lindsey Atkins & Sarah Noelle – Harrisburg Project



Transmission Dates  
Key Components of Claims  
Methods of Computing Days  
Calculating the Claim

Today we will discuss:

## **Reimbursement Transmission Dates Student and Personnel**

**July 17<sup>th</sup>** - E and F (Orphanage/Orphanage Priv Fac)

**August 15<sup>th</sup>** –  
B (Private Facility), X and J (Excess Cost)  
Personnel

**November 1<sup>st</sup>** - E & F (Summer)

Transmission Dates are for the 2016 – 2017 school year only.

The ISBE transmission date schedule should always be consulted for confirmation.

Reimbursement for Fund Codes E and F Regular Term is due July 17<sup>th</sup>, 2017.

Reimbursement for Fund Codes B, X, and J and Personnel is due August 15<sup>th</sup>, 2017.

Reimbursement for Fund Codes E and F Summer Term is due November 1<sup>st</sup>, 2017.

## Key Components of Claims

- **ISBE 50-66A – Tuition Cost Sheet**
- **ISBE S50-66B – Pupil Documentation**
- **ISBE P50-66B – Personnel Documentation**
- **ISBE 50-66C – Claims Computation and Tuition Cost**
- **ISBE 50-66D – Depreciation Schedule**

[https://www.isbe.net/Documents/50-66D\\_depreciation.pdf](https://www.isbe.net/Documents/50-66D_depreciation.pdf)

Regardless of how you compute the claims(s) for special education students, outside of I-Star or inside of I-Star, these documents are key to the process.

50-66D is available on ISBE's website under Funding and Disbursements.  
[https://www.isbe.net/Documents/50-66D\\_depreciation.pdf](https://www.isbe.net/Documents/50-66D_depreciation.pdf)

## 3 Methods of Computing Days

**Program Method**  
**Manual Method**  
**Calendar Method**

The next several slides will discuss the Methods of Computing Days in I-Star. I want to talk about the different methods of calculating the claim. There are 3 methods of computing the claim. The methods vary from all of the claims calculations done outside of I-Star to almost all of the calculations done using I-Star. Regardless of which method is used, data entry will be required in I-Star to complete the claim. The next several slides will demonstrate how to use the Program Method of Computing Days in I-Star.

## **Program Method of Computing Days**

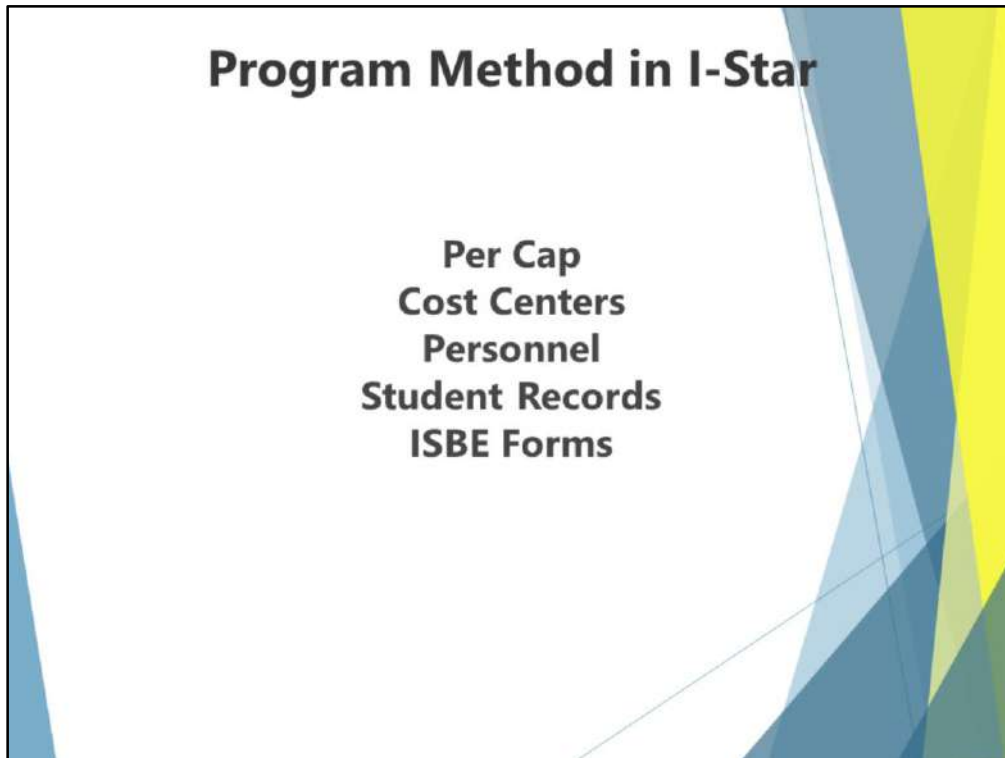
- **50-66B/C(s) generated in I-Star**
- **Majority of claims calculations are done in I-Star**
- **Fields auto fill on student record based on calculations**
- **Cost Sheets at your fingertips**

Using the Program Method of Computing Days in I-Star allows users to generate the S50-66B and the P50-66B to assist with cost calculations.

The 50-66A for each cost center can be printed. Each document contains the name of the cost center.

Reimbursement calculations are done in I-Star for all students attached to a cost center after entering the 1.0 ADE for each.

50-66Cs (Individual Cost Sheets) may be printed at anytime.



There are basically 6 steps in completing the claims using the Program Method. Harrisburg Project highly recommends that the Special Education Director, Business Manager and the Data entry person work together to complete the process. Once these steps are completed, the 1.0 ADE for the Program will be calculated for each cost center (line 37 of 50-66A) and the claim will be ready to transmit electronically to ISBE. Remember, the 1.0 ADE for a cost center is what it costs to educate 1 student who is in a cost center 100 % of the time for the entire year with an FTE of 1.0.

The steps that must be completed are:

- Per Cap
- Personnel
- Cost Center
- Student Records
- ISBE Forms (50-66A, S50-66B, P50-66B and 50-66C)

When these steps are completed, you should have the 1.0 ADE for a cost center. The 1.0 ADE is entered into the cost center and I-Star will do the rest of the work! The data entry person will more than likely complete many or all of the steps in the Program Method to work. As discussed earlier, there are two reports (S50-66B and P50-66B) that need to be generated. From these two reports, five numbers are generated that are needed to complete the 50-66A. What follows are the steps that the data entry person needs to follow to properly generate the S50-66B and P50-66B using the Program Method of Computing Days. It is important to remember that some of these steps may be done at any time throughout the year.

**Calculating the Claim**

**What is a Cost Center?**  
**Programs = Cost Center**

**Students in a Cost Center must have common educational needs**

**Which students are included in a cost center?**

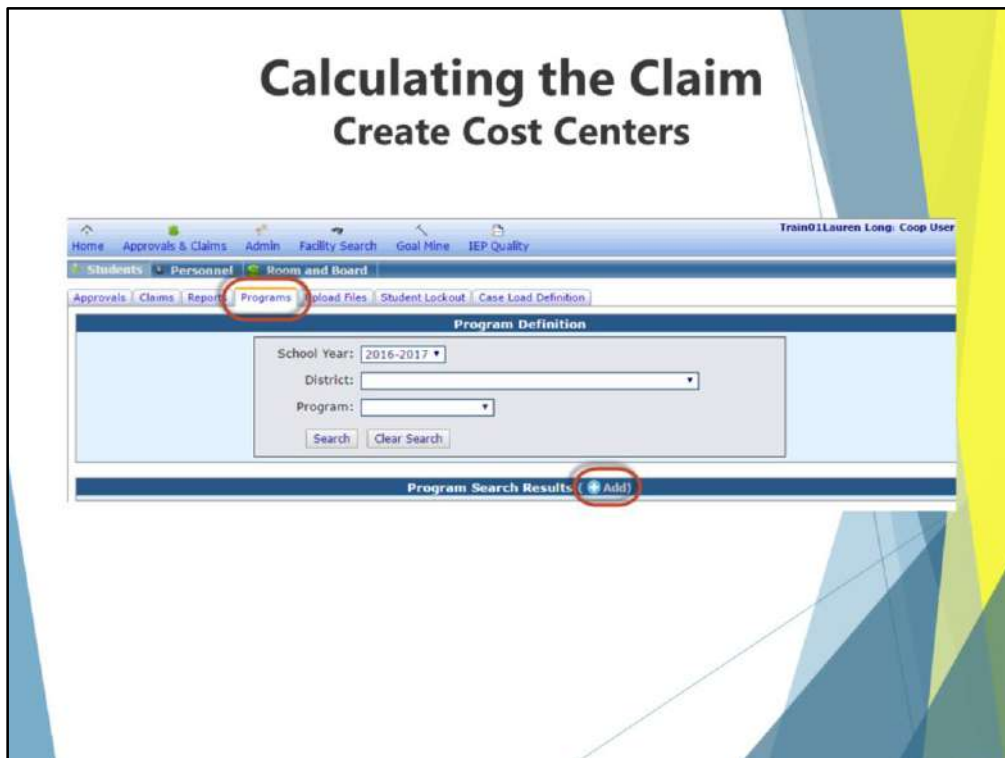
(see Reimbursement Procedures for Students with Disabilities manual for guidance)

According to the *Reimbursement Procedures for Students with Disabilities* manual: “program per Section 130.10 is defined as a combination of special education instructional services, supportive services, supplies, materials, physical plant adjustments, and other special educational facilities designated by a local education agency as meeting the common educational needs of a group of students with disabilities.”

One question to ask is: Are this year’s cost centers the same or close to last year’s? If the answer is “Yes”, one option is to edit those existing cost centers. When editing existing cost centers, those used in previous years stay in tact. Another option, of course, is to create new cost centers for the current year.

Which students are included in a cost center?  
Cost Centers are specifically created for student whose Fund Codes are E and/or X or if you have an out of district student that you are creating a bill to send to the resident district. All students receiving services with the student being claimed must be included in the cost center.  
This is the only way to accurately reflect the 1.0 ADE.





- For the Data Entry person to be able to accurately create the cost centers, he/she will need:
- Access to the Program Definition
  - A list of the cost centers
  - A list of personnel involved with each cost center
  - A list of students involved with each cost center

As soon as the list of programs has been obtained, the Data Entry person will be able to begin creating the programs.

The Program Definition may be found in I-Star by going to the Programs tab under the Student section.

To search for programs already created, use the filters to choose or click *Search* to see all programs.

To add a new program, click the Add button beside *Program Search Results*.

## Calculating the Claim Create Cost Centers

**Program Data**
Step 1 of 1

You are setting up this program.

School Year:

Term:

Program Name:

Preparing District:

Calendar:

From Date:  MM/DD/YYYY

To Date:  MM/DD/YYYY

2016 Per Cap To Use:  Preparing District   
 Other  
 Resident District

Per Cap Amount:

Contact Last Name:

Contact First Name:

Contact Phone:

Save - Please save the changes to this program.

Cancel - Please exit the wizard.

Cancel
Save

It is important to give the cost center a name that is recognizable.

If a cost center is being edited for this year's use, the information will be filled in already. Confirm that the information is still correct.

### Term

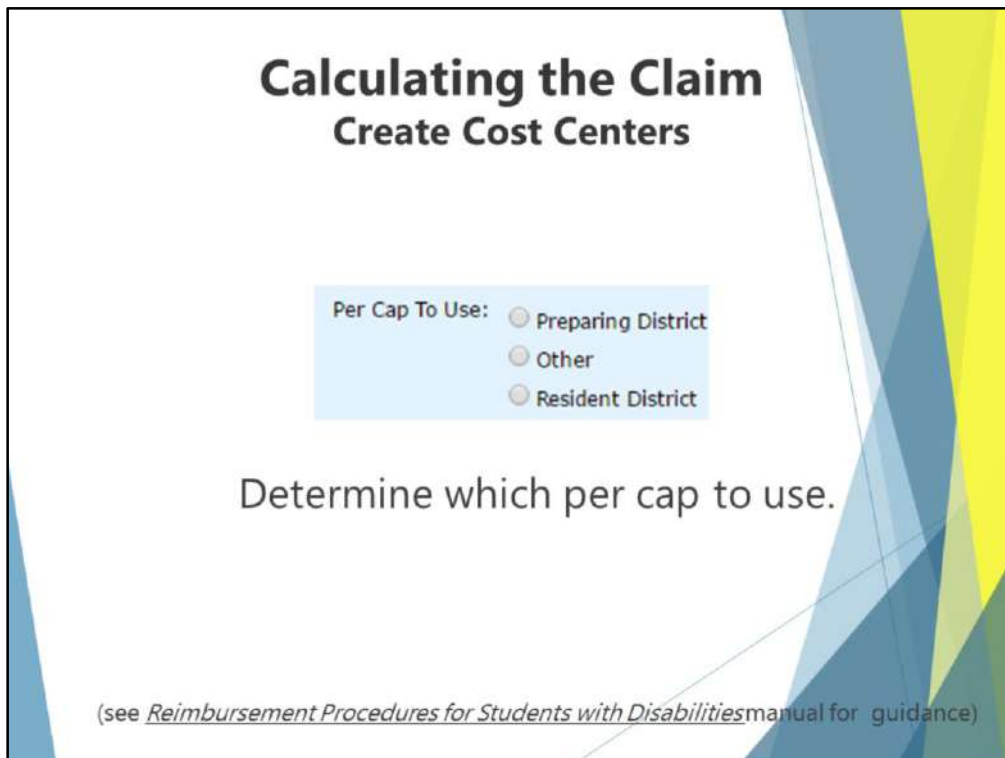
Choose the term. This will almost always be *Regular*.

### Calendar

Choose the district calendar from which you would like the days to calculate.

### Begin Dates, End Dates, Pupil Attend Days, and Total Days

These fields auto fill based on the Calendar selected.



#### Per Cap to Use

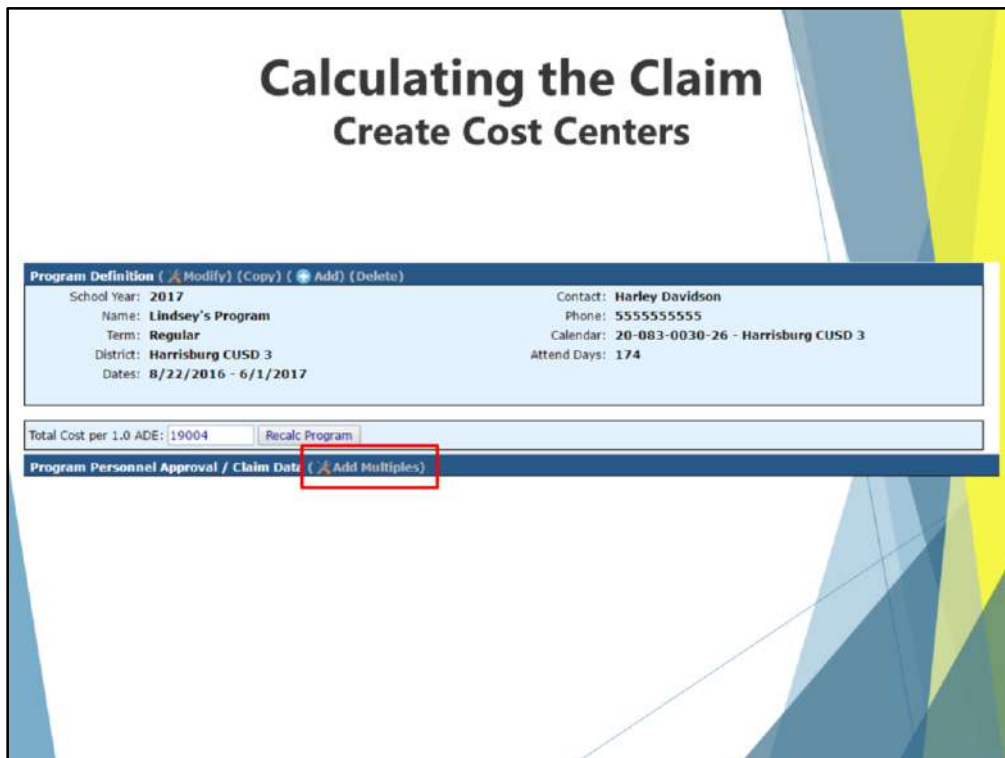
The Resident District Per Cap is always used by ISBE when calculating reimbursement. The Special Education Director should be consulted if there are questions as to which Per Cap to use.

#### Use Resident District from Student's FACTS record

The Resident District Per Cap is used by ISBE to calculate reimbursement for students. The Resident District Per Cap should be selected if the Preparing District is the Resident District.

Use the "Preparing District" field if you are billing another district for services you have provided. Use "Other" field if you are wanting to run projections or estimated reimbursement calculations. If using "Other", it is acceptable to add 10% to last year's district per cap.

Even though a tuition student is not reported by the Serving District, a 50-66C – Claims Computation and Tuition Cost must still be provided to the Resident District for billing and claiming purposes. The Per Cap used on the Program Method affects the education cost for this student.



### Personnel for Cost Center

Attach the Personnel to the cost center.

This information should have been provided by the Special Education Director when receiving the list of cost centers.

Click *Add Multiples* to add personnel to the cost center.

# Calculating the Claim

## Create Cost Centers

**Personnel Search**

Multiple OR Single

District:  IEIN:

Last Name:

First Name:

Gender:

Include Retired

Note: Including a district will search EIS with the entered filters. Leaving the district out will perform a name search on EIS.

---

**Personnel Search Results**

Use Selected

Select	Multi Select All / None	IEIN	Name	Gender	Ethnicity	District	Spec Ed Id	Work
<input checked="" type="checkbox"/>	<input type="checkbox"/>	9000029	DemoRoxana J Adams	Female	White	Wabash & Ohio Valley Sp Ed Dist	1	ECT
<input checked="" type="checkbox"/>	<input type="checkbox"/>	9000081	DemoPaloma F Allen	Female	White, Non-Hispanic	Wabash & Ohio Valley Sp Ed Dist	1	SLD
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	9000028	DemoAngie D Baker	Female	White, Non-Hispanic	Wabash & Ohio Valley Sp Ed Dist	3	PA
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	9000034	DemoMarisa Bell	Female	Hispanic or Latino	Wabash & Ohio Valley Sp Ed Dist	1	SL
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	9000013	DemoGabriel E Clark	Male	White	Wabash & Ohio Valley Sp Ed Dist	1	SLD
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	9000011	DemoLidia L Fisher	Female	Black or African America	Wabash & Ohio Valley Sp Ed Dist	3	PA

Choose from any of the search filters to limit your results and click *Search*.

Then either click the check mark to select one staff member or click the check box in as many personnel as you want and click *Use Selected*.

# Calculating the Claim

## Create Cost Centers

**Program Definition** (Modify) (Copy) (Add) (Delete)

School Year: <b>2017</b>	Contact: <b>Harley Davidson</b>
Name: <b>Lindsey's Program</b>	Phone: <b>5555555555</b>
Term: <b>Regular</b>	Calendar: <b>20-083-0030-26 - Harrisburg CUSD 3</b>
District: <b>Harrisburg CUSD 3</b>	Attend Days: <b>174</b>
Dates: <b>8/22/2016 - 6/1/2017</b>	

Total Cost per 1.0 ADE: 19004

Recalc Program

**Program Personnel Approval / Claim Data** (Add Multiples)

Delete	Personnel	Spec Id.	Term	Function	Salary	Benefits	Inc \$?	Alloc. Ratio	Salary Allocation	State Reimb Prev Year	Reimb Allocation	Total Fed Funds	Fed Funds Alloc.
X	DemoAngie Baker	3	Regular	1200	\$15,500	\$0	✓	1.000	\$15,500	\$3,500	\$3,500	\$0	\$0
X	DemoMarisa Bell	1	Regular	1200	\$65,000	\$4,350	✓	1.000	\$69,350	\$9,000	\$9,000	\$3,000	\$3,000
X	DemoGabriel Clark	1	Regular	1200	\$46,650	\$4,550	✓	1.000	\$51,200	\$9,000	\$9,000	\$5,500	\$5,500
X	DemoLidia Fisher	3	Regular	1200	\$19,850	\$0	✓	1.000	\$19,850	\$3,500	\$3,500	\$0	\$0

### Personnel for Cost Center

The Special Ed ID, Term, and Salary pulls from the personnel record.

The Function, Inc \$, Allocation Ratio, State Reimbursement for the Previous Year, and Total Federal Funds are entered by clicking on the personnel name in this grid.

# Calculating the Claim

## Create Cost Centers

**Program Personnel Data** Step 1

You are updating the Program Personnel record

**Personnel Information**

Name: DemoMarisa Bell SpecEd Id: 1

**Program Data**

Function Value: 1200

Include Salary?:

Salary Amount: 65000.00

Benefit Amount: 4350.00

Salary + Benefits: 69350.00

Allocation Ratio: 1.0000

Salary Allocation: 69350.00

State Reimbursement Previous Year: 9000.00

Reimbursement Allocation: 9000.00

Total Federal Funds: 3000.00

Federal Allocation: 3000.00

Save - Please save the changes to this program personnel data.  
 Cancel - Please exit the wizard.

Cancel Save

### Personnel for Cost Center

There are 6 editable fields.

### Function Value

The function numbers can be found on the 50-66A and are used in conjunction with the Annual Financial Report.

### Include Salary?

The checkbox may be unchecked if the State Reimbursement Previous Year is the only amount you want to show up for that specific personnel for this program. All fields, except for the 'Allocation Ratio', the 'State Reimb Prev Year', and the 'Reimb Allocation' will zero out.

An example of this would be if you had a teacher in this cost center last year and they retired. The monies received would need to be included in the cost center this year. However, no salary or benefits would be included since the staff member has retired.

### Benefit Amount

This is only to be entered for staff you are attaching to programs. Benefits are never used to calculate the personnel claim. Only Benefits for those teachers being included in a cost center need to be entered. This is no longer on the personnel record. It is only entered on this screen.

Remember, this may be done at any time during the year. Check with the Business Manager to find out when final numbers for Benefits will be available.

### Allocation Ratio

The Allocation Ratio is the amount of time that the staff member spends with this cost center.

As per the *Reimbursement Procedures for Students with Disabilities* manual, "The ratio shall be determined by dividing the number of students served by this employee in this program by the total number of students served by the employee the entire year."

The Salary Allocation field will adjust based on the Allocation Ratio entered if salary has been entered on the Personnel record.

If the staff member spends all of his/her time with students in this program:

Allocation Ratio = 1.0.

However, if he/she sees other students that are not in this program:

Allocation Ratio is **NOT** equal to 1.0 (a portion of his/her salary is being used when working with other students)

### State Reimbursement Previous Year and Total Federal Funds

State - Enter the actual reimbursement received during the current school year for the employee.

Federal - Enter the amount of the employee salary that was reported in *Special Education Personnel Reimbursement* for the current year. Include only the portion of salary listed as "Other" that is federal funding.

# Calculating the Claim Personnel

The screenshot shows a web application interface for calculating personnel claims. At the top, there is a navigation menu with tabs for 'Students', 'Personnel', and 'Room and Board'. Below this, there are sub-tabs for 'Approvals', 'Approvals/Claims Reports', 'Claims', 'Uploaded Files', and 'Logout'. The main content area is titled 'Personnel Claims Filter' and contains several input fields: 'IEIN', 'School Year' (set to 2016-2017), 'Last Name', 'Approval Status', 'Work Assign', 'Entity' (set to Wabash & Ohio Valley Sp Ed Dist), 'Errors Only', 'First Name', 'Term', and 'Spec Ed Type'. There are also checkboxes for 'Excl' and buttons for 'Search', 'Clear Search', 'Recheck Edits', and 'Export to Excel'. Below the filter section is a table titled 'Personnel Claims' with the following columns: 'Actions', 'Full Name', 'IEIN', 'Work Assignments', 'Spec Ed Type', 'Term', 'Status', 'Cross Category', 'Summer Days', 'Regular Days', 'FTE', 'Claim?', 'Salary', 'Est. Reimb', and 'Errors'. The table contains five rows of data for different personnel members. A red box highlights the 'Search' button and the first column of the table.

Actions	Full Name	IEIN	Work Assignments	Spec Ed Type	Term	Status	Cross Category	Summer Days	Regular Days	FTE	Claim?	Salary	Est. Reimb	Errors
✖	Adams, DemoRoxana	9000029	ECT	1	R	D		0	180	1.000	✓	\$54,500	\$0	0
✖	Allen, DemoPaloma	9000081	SLD	1	R	D		0	0	0.000	✓	\$0	\$0	0
✖	Baker, DemoAngle	9000028	PA	3	R	A		0	180	1.000	✓	\$15,500	\$0	0
✖	Bell, DemoMarisa	9000034	SL	1	R	D		0	180	1.000	✓	\$68,000	\$0	0
✖	Clark, DemoGabriel	9000013	SLD	1	R	D		0	180	1.000	✓	\$52,150	\$0	0
✖	Fisher, DemoLidia	9000011	PA	3	R	A		0	180	1.000	✓	\$19,850	\$0	0

There are certain things that need to be done for all personnel that you are claiming.

When in the personnel section, click the *Claims* tab. Search for personnel by using the filters in the above section and click *Search*.

Then choose the staff member that you want to edit by clicking their name or the pencil icon in the *Actions* column.





# Calculating the Claim Personnel

**Personnel Approval Information**

Year: 2016-2017  
 Entity: Wabash & Ohio Valley Sp Ed Dist  
 Special Ed Type: 1-Certified Professional Employee (Claimed)  
 Term: Regular  
 Cross Category:   
 Include Approval:   
 Include Claim:

**Work Assignment(s)** (Add)

Edit	Delete	Move Up	Move Down	Code	Assignment	Work Assignment Status	Regular Preschool FTE	Regular FTE	Summer Preschool FTE	Summer FTE
				ECT	Early Childhood Teacher	Disapproved	0.000	0.000	0.000	0.000

The 2016-2017 Personnel Claims Data is Open.

FTE Information		Salary Information	
Regular		Regular	Total
FTE:	1.000	Local Salary:	\$52,500
Days Employed:	180	IDEA Disc / FT Salary:	\$0
FTE Days:	180.000	IDEA Preschool Salary:	\$0
		Other Salary:	\$2,000
			\$52,500

## Personnel Salary

The personnel salary must be entered for the personnel claim as well as the student claim, if the personnel is attached to a cost center.

The information is used on the Program Definition personnel for cost center. If a staff member has been attached to the cost center, the numbers entered on the Personnel record will auto fill in the applicable field when attached.

If any type of funds are used to pay the salary other than local, enter amounts on the appropriate lines.

**Benefits should not be included in the 'Salary' fields. Benefits are not entered in this section.** The 'Other' fields are to be used for other monies being paid for this specific personnel. It is NOT to include any monies used to pay substitute personnel.

# Calculating the Claim Student Records

Students Personnel Room and Board

Approvals Claims Reports Programs Upload Files Student Lockout Case Load Definition

Reported Un-Reported

### Student Approvals Filter

Student SIS Id:

Last Name:

First Name:

School Year:

Status:

Grade:

Term:

Tuition Status:

Show only Out of District:

Resident District:

Resident School:

Serving District:

Serving School:

Disability:

Fund:

Class Teacher:

Class Name:

Event:

### Student Approvals (Add)

Actions	Ind	Student Name	SIS Id	Resident RCDT	Fund	Priv Fac	Disab	Rel Svc	Ed Env	% in	Term	Begin Date	End Date	Incl on Appr	Status	Errors
	11 13	Adams, DemoSabine Isa	999999010	20-083-0030-26	E		D	03 25	03 35	R	8/22/2016	11/27/2016	✓	D	3	
	11 13	Adams, DemoSabine Isa	999999010	20-083-0030-26	E		D,I	03 25	03 35	R	11/28/2016	1/9/2017	✓	D	3	
	11 13	Adams, DemoSabine Isa	999999010	20-083-0030-26	E		D	03 25	02 46	R	1/10/2017		✓	D	3	
	11 13	Bennett, DemoThalia Adrienne	999999006	20-083-0030-26	A		D,E	05 11 12 23	02 65	R	9/30/2016	12/6/2016	✓	D	2	
	11 13	Bennett, DemoThalia Adrienne	999999006	20-083-0030-26	A		D,E	05 11 12 23	02 65	R	12/7/2016		✓	D	2	

To access the student approval record, click the *Approval* tab while in the student section.

Search for students using the search filters above and click *Search*.

Click the student's name to edit their approval record.

## Calculating the Claim Student Records

**FACTS Approval:**  
The 2016-2017 Student Approvals Data is Open.

Approval Status: Disapproved  
School Year: 2016-2017  
Include on Approval:   
Dually Enrolled:   
Fund: E  
% Special Ed: 91  
Resident District: Harrisburg CUSD 3 - 20-083-0030-26  
Resident School: East Side Intermediate School - 20-083-0030  
Serving District: Harrisburg CUSD 3 - 20-083-0030-26 (2)  
Serving School: Harrisburg Middle School - 20-083-0030-26-1  
Disabilities: D-Specific Learn  
Related Service: 03  
Education Environment: 03-Inside regular classroom less than 40% of the day  
% Time inside Reg Classroom: 39  
Residence Type:  
Placing Agency: A-Department of Children and Family Services  
Guardian Type: B - Court-appointed individual guardian  
Term: Regular  
Begin Date: 08/22/2016  
End Date:  
Exit Code:  
Local District Id:

**Regular Term Claim**

**Method of Computing Days**

Manual   
Calendar   
Program: Lindsey's Program

**Participation Rates**

% Regular Ed: 39  
FTE: 1.0  
ADE: 1.000

**Participation Days**

	Enrolled	In Session
Regular	174	174
Total	174	174

Attach student records to the cost center.

Students can be attached to Cost Centers here on the Approval record or on the Claim record.

A list of students in each cost center should have been provided when you were given the cost center names and the Personnel attached.

Confirm that Program Method of Computing Days has been selected.

Simply select the drop down and find the cost center name that was created under the Program Definition.

Remember, all students receiving services from Personnel assigned to a cost center should be attached. This is to accurately reflect what it costs to educate one student in that specific cost center. In a nutshell, all students that the teacher works with must be included when calculating costs or the teachers salary must be prorated.

# Calculating the Claim Student Records

Students Personnel Room and Board

Approvals Claims Reports Programs Upload Files Student Lockout Case Load Definition

### Student Claims Filter

Student SIS Id:

Last Name:

First Name:

School Year: 2016-2017 ▼

Status: ▼

Grade: ▼

Term: ▼

Tuition Status: ▼

Show only Out of District:

Resident District: Harrisburg CUSD 3 - 20-083-0030-26 ▼

Resident School: ▼

Serving District: ▼

Serving School: ▼

Disability: ▼

Fund: ▼

Program: ▼

Reimbursement Status: ▼

Class Teacher: ▼

Class Name: ▼

Event: ▼

Delete	Student Name	RCDT	Fund	Term	Begin Date	End Date	Program Name	Student ADE	Est. Reimb.	Reimb Status	Tuition Bill	Errors
<input type="checkbox"/>	Adams, DemoSabine Isa	R: 20-083-0030-26 S: 20-083-0030-26	E	R	8/22/2016	11/27/2016	Lindsey's Program	0.362	\$0	D		1

To access the student claim record, click the *Claims* tab while in the student section.

Search for students using the search filters above and click *Search*.

Click the student's name to edit their claim record.

## Calculating the Claim Student Records

**Claim Data**

The 2016-2017 Student Claims Data is Open.

Claim Term: Regular  Include Claim

Tuition

**Method of Computing Days**

Manual   
 Calendar    
 Program \* Lindsey's Program

**Participation Rates**

% Regular Ed: 39 FTE: 1  
 ADE: 1

**Participation Days**

	Enrolled	In Session
Regular	174	174
Total	174	174

**Costs**

	Regular	Total
Cost Per 1.0 ADE:	42310	
Cost Per Pupil:	42310	
Trans Cost:	6000	
Equip Cost:		0
Aide Cost:	20000	20000
Contract:		0

**Reimbursement**

Private Facility Reimbursement:	0,00	Resident District Per Cap:	5000,00
EO Reimbursement:	0,00	Reimbursement Status:	Disapproved
Orphanage Reimbursement:	0,00		
EC Reimbursement:	0,00		
Estimated Total:	0,00		

Attach student records to the cost center.

Students can be attached to Cost Centers on the Approval record or here on the Claim record.

Confirm that % SpEd (on the approval record), FTE, Trans Cost and all individual Costs have been entered on the record.

If a student has multiple FACTS records, Individual Costs must be prorated.

Continue this process for all students in a Cost Center.

When all students have been attached you can now run cost sheets.

## Calculating the Claim Student Records

Tuition
Tuition Bill: <input type="checkbox"/>

Don't forget to mark the *Print Tuition Bill* box if applicable! This check box is only available for "Out of district" students on their claim record.

# Calculating the Claim ISBE Forms

**Program Definition** (Modify) (Copy) (Add) (Delete)

School Year: **2017** Contact: **Harley Davidson**  
 Name: **Lindsey's Program** Phone: **5555555555**  
 Term: **Regular** Calendar: **20-083-0030-26 - Harrisburg CUSD 3**  
 District: **Harrisburg CUSD 3** Attend Days: **174**  
 Dates: **8/22/2016 - 6/1/2017**

Total Cost per 1.0 ADE: 19004

**Program Personnel Approval / Claim Data** (Add Multiples)

Delete	Personnel	Spec Id.	Term	Function	Salary	Benefits	Inc \$?	Alloc. Ratio	Salary Allocation	State Reimb Prev Year	Reimb Allocation	Total Fed Funds	Fed Funds Alloc.
✗	DemoAngie Baker	3	Regular	1200	\$15,500	\$0	✓	1.000	\$15,500	\$3,500	\$3,500	\$0	\$0
✗	DemoHarisa Bell	1	Regular	1200	\$65,000	\$4,350	✓	1.000	\$69,350	\$9,000	\$9,000	\$3,000	\$3,000
✗	DemoGabriel Clark	1	Regular	1200	\$46,650	\$4,550	✓	1.000	\$51,200	\$9,000	\$9,000	\$5,500	\$5,500
✗	DemoLida Fisher	3	Regular	1200	\$19,850	\$0	✓	1.000	\$19,850	\$3,500	\$3,500	\$0	\$0

Cost Sheet (S066A)

**Program Cost Sheet** (Print)

Edit	Term	Total Expenditures	Total Receipts	Net Cost per 1.0 ADE
<input type="button" value="✍"/>	Regular	\$196,708	\$33,500	\$19,004

Now that I-Star has been set up with the cost centers, the ISBE forms for each program can now be run.

These ISBE forms were referenced earlier when discussing the Key Components of the Claim.

Run the S50-66B, P50-66B, and 50-66A for each program.

The S and P 50-66Bs are auto filled in I-Star based on the information that is entered in for students and personnel.

Next, the 50-66A must be completed to get the Total Cost per 1.0 ADE for each program. This is Line 37 of the 50-66A.

Once the 5066A has been completed, the Total Cost per 1.0 ADE can be entered on the Program Definition for its respective cost center.



# Calculating the Claim ISBE Forms

[Cost Sheet \(S066A\)](#)
[Personnel Report \(P5066B\)](#)
[Student Report \(S5066B\)](#)
[Individual Student Reports](#)

**Personnel Data (Print)**

Personnel	IEIN	Spec Id.	Function	Salary	Benefits	Incl. Alloc. \$?	Alloc. Ratio	Salary Allocation	State Reimb. Prev Year	Reimb. Allocation	Total Fed Funds	Fed Funds Alloc.
Bell, DemoMarisa	9000034	1	1200	\$65,000	\$4,350	✓	1.000	\$69,350	\$9,000	\$9,000	\$3,000	\$3,000
Clark, DemoGabriel	9000013	1	1200	\$46,650	\$4,550	✓	1.000	\$51,200	\$9,000	\$9,000	\$5,500	\$5,500
Baker, DemoAngle	9000028	3	1200	\$15,500	\$0	✓	1.000	\$15,500	\$3,500	\$3,500	\$0	\$0
Fisher, DemoLidia	9000011	3	1200	\$19,850	\$0	✓	1.000	\$19,850	\$3,500	\$3,500	\$0	\$0

**P5066B Special Education Documentation Sheet** 4/10/2017

SCHEDULE A - PERSONNEL DOCUMENTATION

Program: **Lindsey's Program** Regular Term 2016 - 2017

Code	IEIN	Name	Work Assignment	Allocation Rate	Include Salary	Total Salary	Salary Allocation	State Reimb. Previous Year	Reimb. Allocation	Total Fed Funds	Fed Funds Allocation
1	9000034	Bell, DemoMarisa	SL	1.00	Y	69,350.00	69,350.00	9,000.00	9,000.00	3,000.00	3,000.00
1	9000013	Clark, DemoGabriel	SLD	1.00	Y	51,200.00	51,200.00	9,000.00	9,000.00	5,500.00	5,500.00
3	9000028	Baker, DemoAngle	PA	1.00	Y	15,500.00	15,500.00	3,500.00	3,500.00	0.00	0.00
3	9000011	Fisher, DemoLidia	PA	1.00	Y	19,850.00	19,850.00	3,500.00	3,500.00	0.00	0.00
<b>Subtotals for Function 1200</b>							155,900.00		25,000.00		8,500.00
<b>Grand Totals:</b>							155,900.00		25,000.00		8,500.00

P50-66B can be viewed by clicking the appropriate tab. You can print it by clicking the print button beside *Personnel Data*.

On the printed out version, you'll enter the Grand Total Salary Allocation on Line 7 of the 50-66A, the Grand Total Reimb Allocation on Line 33, and the Grand Total Federal Funds Allocation on Line 34 of the 50-66A.

# Calculating the Claim ISBE Forms

Cost Sheet (S066A) Personnel Report (PS066B) Student Report (S5066B) Individual Student Reports

**Student Data (Print) (Re-calc Days)**

Pupil	SIS Id	Resident District	Fund Code	Days Enrolled	Days Session	ADE	% Special Ed	Special Ed ADE	Aide Cost	Equip Cost	Contract Cost
DemoSabine Isa	999999010	20-083-0030-26	E	63	174	0.3620	13	0.0471	\$5,621	\$0	\$0

**S5066B Special Education Pupil Documentation**

SCHEDULE B - PUPIL DOCUMENTATION 4/3/2017

Program: **Lindsey's Program** Regular Term 2016-2017  
 Preparing District: **Harrisburg CUSD 3**

Pupil Name	Resident District	Fund Code	Days Enrolled	Days Session	ADE	% Sp Ed	Sp Ed ADE	Individual Costs		
								Aide	Equipment	Contract Services
DemoSabine Isa Adams	20-083-0030-26	E	63	174	0.3620	13	0.0471	\$5,621.00	\$0.00	\$0.00
DemoSabine Isa Adams	20-083-0030-26	E	23	174	0.1320	13	0.0172	\$2,052.00	\$0.00	\$0.00
DemoSabine Isa Adams	20-083-0030-26	E	88	174	0.5050	13	0.0957	\$7,851.00	\$0.00	\$0.00
DemoThalia Adrienne Bennett	20-083-0030-26	A	36	174	0.2060	94	0.1936	\$0.00	\$0.00	\$0.00
DemoThalia Adrienne Bennett	20-083-0030-26	A	104	174	0.5980	94	0.5621	\$0.00	\$0.00	\$0.00
DemoLyndon Hubert Butler	20-083-0030-26	X	174	174	1.0000	93	0.9300	\$0.00	\$0.00	\$0.00
DemoFranklyn Mohamed Cox	20-083-0030-26	A	174	174	1.0000	29	0.2900	\$0.00	\$0.00	\$0.00
DemoCash Grant Flores	20-083-0030-26	A	174	174	1.0000	100	1.0000	\$0.00	\$0.00	\$0.00
DemoNashka Dani King	20-083-0030-26	A	87	174	0.5000	86	0.4300	\$0.00	\$0.00	\$0.00
DemoMateo Angus Reyes	20-083-0030-26	X	174	174	1.0000	95	0.9500	\$15,000.00	\$0.00	\$0.00
DemoCorey Marly Rodriguez	20-083-0030-26	E	174	174	1.0000	91	0.9100	\$20,000.00	\$0.00	\$0.00
DemoOcean Teresa Rodriguez	20-083-0030-26	A	105	174	0.6030	91	0.5487	\$0.00	\$0.00	\$0.00
DemoOcean Teresa Rodriguez	20-083-0030-26	A	69	174	0.3970	91	0.3613	\$0.00	\$0.00	\$0.00
DemoMack Wade Smith	20-083-0030-26	A	174	174	1.0000	50	0.5000	\$0.00	\$0.00	\$0.00
DemoKaylen Brady Walker	20-083-0030-26	A	120	174	0.6900	80	0.5520	\$0.00	\$0.00	\$0.00
DemoKaylen Brady Walker	20-083-0030-26	A	54	174	0.3100	97	0.3007	\$0.00	\$0.00	\$0.00
DemoWilliam Roy Young	20-083-0030-26	A	174	174	1.0000	92	0.9200	\$0.00	\$0.00	\$0.00
<b>Totals Students</b>	12						<b>8.59</b>	\$50,524.00	\$0.00	\$0.00

S50-66B can be viewed by clicking the appropriate tab. You can print it by clicking the print button beside *Student Data*.


The *Re-calc Days* button can be clicked when claim data is updated in the program definition and needs to be recalculated to each student record.

The Totals this Program number will be entered on Line 1 of the 50-66A.

# Calculating the Claim

## ISBE Forms

Cost Sheet (5066A) | Personnel Report (P5066B) | Student Report (S5066B) | Individual Student Reports

Program Cost Sheet (Print)		Total Expenditures	Total Receipts	Net Cost per 1.0 ADE
	Regular	\$246,292	\$44,500	\$23,497



To edit the 50-66A, click the pencil under the edit column. To print, click Print beside Program Cost Sheet.

# Calculating the Claim

## ISBE Forms

Cost Sheet		
School Year	2017	
Program	Lindsey's Program	
Term	Regular	
Special Education Data		
1. Total ADE this program - from Student form	8,588	Reload
2. Days in session this program	174	
3. Total number Sp.Ed. Students enrolled in this district	418	Reload
Regular Education Data		
4. Total number Students enrolled in this district	2045	Reload
5. Days in Session - from district calendar	174	Reload
6. District per capita tuition charge	7222	Reload

Some fields are auto-filled, but can be edited if needed. To auto-fill a line, click the *Reload* button if it's available.

See specific instructions for completing the 50-66A Tuition Cost Sheet in the Student Reimbursement manual.

**Line 1:** Enter *Totals this Program* from S50-66B.

**Line 2:** Enter the number of days that the program is in session.

**Line 3:** Enter the total number of special ed students listed on the most recent Dec 1 child count. This is provided on the Data for use on the special education tuition cost sheet.

**Line 4:** Enter the total number of students enrolled as reported on the fall housing report.

**Line 5:** Enter the total attendance days in session from the public school calendar.

**Line 6:** Enter the district per cap. This is provided on the Data for use on the special education tuition cost sheet.

## Calculating the Claim ISBE Forms

Expenditures				Reload
Line #	Functions	Special Education	Regular Education	Total
7	1200 - Instruction	214,900		214,900
8	2112 - Attendance			0
9	2113 - Social work Services			0
10	2120 - Guidance Services		240,961	1,012
11	2130 - Health Services		75,729	318
12	2140 - Psychological Services	116,601		2,396
13	2150 - Speech Pathology and Audiology Services	211,224		4,340
14	2210 - Imprv. of Instruction		214,906	903
15	2220 - Educational Media Serv.		422,022	1,772
16	2310 - Board of Education Serv.		152,914	642
17	2320 - Executive Administration		208,541	876
18	2330 - Special Area Admin.			0
19	2410 - Office of Principal		1,089,459	4,575
20	2510 - Direction of Business		96,987	416
21	2520 - Fiscal Services		430,315	1,807
22	2570 - Internal Services			0
23	2600 - Support Serv. - Central			0

Other Function and Depreciation				
Line #	Functions	Special Education	Regular Education	Total
24	2110		160,747	675

Other Total: 675

24.  Enter other function

25. Equipment Depreciation (Special Education): 0

**Line 7:** Enter the amount that is found under Grand total salary allocation on the P50-66B.

**Lines 8-24:** Enter all expenditures in either Column A or Column B to designate the population to which expenditures directly pertain. Do not include expenditures incurred for an individual student. These costs are listed on the *Special Education Tuition Bill and/or Claim Computation* (ISBE Form 50-66C). Do not list expenditures in both Columns A and B.

For Lines 8 – 24, depending on the cost accounting specificity of the local education agency, determine the expenditures that are to be reported under Column A (expenditure serves total number of special education students enrolled) or Column B (expenditure serves total number of students enrolled). Expenditures for a specific function CANNOT be listed in both Column A and Column B. All personnel whose salaries and benefits are included in expenditures reported under Column A must be approved on the *Special Education Personnel Approval File*. All personnel in Line 7 or any other function where costs are directly carried from Column A to the Totals column must be listed on the *Special Education Documentation Sheet*, Schedule A Personnel documentation (ISBE Form 50-66B)

#### 4 "Special" Lines: 9, 12, 13, 18

Note: Effective October 5, 2006, per capita expenditures recorded in Functions 2113 (Social Work Services), 2140 (Psychological Services), 2150 (Speech Pathology and Audiology Services) and 2330 (Special Area Administrative Services) are allowed to be calculated by dividing the allowable expenditures by the total number of special education students enrolled. All personnel whose salaries and benefits are included in expenditures reported under Column A must be approved on the *Special Education Personnel Approval file*.

**Line 24:** Click the check box and then enter the function number and any expenditure directly related to the provision of services for the students specified on Line 1 that are not listed elsewhere on the Cost Sheet. Only Functions 2110 (Attendance and Social Work Services), 2190 (Other Support Services – Students), 2490 (Other Support Services – School Administration), and 5100 (Debt Services – Interest) are permitted on this line. Function 5100 is restricted to exclude interest for capital expenditures per Section 130.30 (k) of the regulations. Function 2560 (Food Services) is not permitted for claim purposes.

**Line 25:** Equipment which is necessary for the operation of the special education program designated on the Cost Sheet must be depreciated on a five-year schedule if the per unit cost is \$2,500 or more. A *Special Education Depreciation Schedule* (ISBE Form 50-66D) must be attached to the Cost Sheet if depreciation is entered on Line 25. If the per unit cost of the equipment for the program is less than \$2,500 you may include the total cost in the year of purchase and include in the amount that is listed for line 7. This does not include individual equipment costs.

## Calculating the Claim ISBE Forms

Operation and Maintenance	
26. All 2540 expenditures	743,872
27. Number of district-owned classrooms	137
28. Cost / Classroom (line 26/27)	5,430
29. Number of district owned classrooms used in this program	2 x Line 28 = 10,860
30. <input checked="" type="radio"/> Depreciation (Line 1 * \$200) <input type="radio"/> Rent	1,718
31. Other (Description)	0
<b>Total</b>	
32. Total Expenditures	196,710
Receipts	
33. State of Illinois, Section 14-13.01, Personnel Reimbursement	25,000
34. Federal Funds	8,500
35. Total Offsetting Receipts	33,500
Net Expenditures	
36. Line 32 minus (-) line 35	163,210
37. Line 36 divided (/) by line 1 (Total cost per 1.0 ADE)	19,004
<input type="button" value="Calculate"/>	

**Line 26:** If the classroom space used in the program is owned by the district/cooperative, enter all operation and maintenance expenses EXCEPT capital outlay, life-safety building improvements or asbestos abatement. In instances where the program includes multi-site locations, separate computations may be necessary. Include a statement that off-sheet computations were made to support the expenses listed and maintain documentation of any such computations.

**Line 27:** Enter the aggregate number of all classrooms here. This information is provided on the *Data for Use on the Special Education Tuition Cost Sheet*.

**Line 28:** Divide Line 26 by Line 27 to determine the average operating cost for classrooms in the district/cooperative.

**Line 29:** Enter the number of district owned classrooms used in the program for which the Cost Sheet is being completed and multiply by the average operating cost for classrooms, Line 28. The number of classrooms should correlate to the number of teachers included in Line 7.

**Line 30:** If the classroom space used in this program is owned by the district, click the Depreciation radio button and the program will calculate the amount for line 30. If this space is rented, enter the rent paid on line 30.

**Line 31:** Include any special expense, not previously entered and described. Include a statement that off-sheet computations were made to support the expenses listed and maintain documentation of any such computations.

**Line 32:** Calculate the total for Lines 26 through 31 and enter the sum.

**Line 33:** Enter the amount listed under *Grand Total Reimb Allocation* from the P50-66B.

**Line 34:** Enter the amount listed under *Grand Total Fed Funds Allocation* from the P50-66B.

**Line 35:** Total of lines 33 and 34.

**Line 36:** Subtract line 35 from 32.

**Line 37:** Divide line 36 by line 1. This is the **Total Cost per 1.0 ADE for the program**. This amount reflect what is costs to educate one student who is 100% special ed, has a 1.0 FTE, and is in this program all year. This amount is used to then calculate the Ed Cost/Pupil.

# Calculating the Claim ISBE Forms

**Program Definition** (Modify) (Copy) (Add) (Delete)

School Year: **2017** Contact: **Harley Davidson**  
 Name: **Lindsey's Program** Phone: **5555555555**  
 Term: **Regular** Calendar: **20-083-0030-26 - Harrisburg CUSD 3**  
 District: **Harrisburg CUSD 3** Attend Days: **174**  
 Dates: **8/22/2016 - 6/1/2017**

Total Cost per 1.0 ADE:

**Program Personnel Approval / Claim Data** (Add Multiples)

Delete	Personnel	Spec Id.	Term	Function	Salary	Benefits	Inc \$?	Alloc. Ratio	Salary Allocation	State Reimb Prev Year	Reimb Allocation	Total Fed Funds	Fed Funds Alloc.
X	DemoAngie Baker	3	Regular	1200	\$15,500	\$0	✓	1,000	\$15,500	\$3,500	\$3,500	\$0	\$0
X	DemoMarisa Bell	1	Regular	1200	\$65,000	\$4,350	✓	1,000	\$69,350	\$9,000	\$9,000	\$3,000	\$3,000
X	DemoGabriel Clark	1	Regular	1200	\$46,650	\$4,550	✓	1,000	\$51,200	\$9,000	\$9,000	\$5,500	\$5,500
X	DemoLilia Fisher	3	Regular	1200	\$19,850	\$0	✓	1,000	\$19,850	\$3,500	\$3,500	\$0	\$0

Cost Sheet (S066A) Personnel Report (P5066B) Student Report (S5066B) Individual Student Reports

**Program Cost Sheet** (Print)

Edit	Term	Total Expenditures	Total Receipts	Net Cost per 1.0 ADE
<input type="button" value="Edit"/>	Regular	\$196,708	\$33,500	\$19,004

The amount from Line 37 will be auto-filled in the Total Cost per 1.0 ADE box on the program definition.



# Calculating the Claim ISBE Forms

Cost Sheet (5066A) Personnel Report (P5066B) Student Report (55065B) Individual Student Reports

(Print Student Worksheet 5066C)  
(Print Tuition Bills)



Run the 50-66Cs and the Tuition Bills needed for billing purposes by clicking the *Individual Student Reports* tab.

Tuition bills can be printed for those students who are *Out of District*. The box must be checked on the student's claim record in order for the bill to print. A 50-66C is printed for ALL students who are attached to this program.



# Program Method in I-Star

What Do You Get for All of Your Hard Work?

Individual Cost Sheets (50-66C)  
for audit purposes  
for hard copy files  
for billing purposes

Using the Program Method of Computing Days does have advantages.

The 50-66Cs - Claim Computation and Tuition Costs are stored in ***J-Star***. Harrisburg Project does recommend keeping a hard copy, but if for any reason one is ever needed, it is at your fingertips.

You can also go into previous years and see what was done with the cost centers and run reports.

## 3 Methods of Computing Days

Program Method  
Manual Method  
Calendar Method



The remaining two Method of Computing the claim in I-Star are the Manual and Calendar Methods.

## **Manual and Calendar Method of Computing Days**

**All claims calculations done outside of I-Star**

**Billed by another district or private facility**

**I-Star auto fills Enrolled/In Session**

**(Calendar Method only)**

When using these two Methods of Computing days, all calculations for the documentation discussed earlier (50-66A, S50-66B, P50-66B and 50-66C) are done outside of ***I-Star***. When all of the calculations have been completed, each student record being claimed must be opened and calculation results manually entered.

The only difference between the Manual and Calendar Methods of Computing Days is that the Calendar Method auto fills the days Enrolled/In Session based on the calendar selected.

There is no longer the ability to create custom calendars in I-Star. Calendars used in the calendar method are the public district calendars that are sent to and approved by ISBE.

# Calendar Method of Computing Days

**FACTS Approval:** The 2016-2017 Student Approvals Data is Open.

Regular Term Claim

Approval Status: Disapproved

School Year: 2016-2017

Include on Approval:

Dually Enrolled:

Fund: X

% Special Ed: 65

Resident District: Harrisburg CUSD 3 - 20-083-0030-26

Resident School: Harrisburg High School - 20-083-0030-26-001

Serving District: Eldorado CUSD 4 - 20-083-0040-26 (2)

Serving School: Eldorado High School - 20-083-0040-26-0001

Disabilities: D-Specific Learn

Related Service: 03 25

Education Environment: 02-Inside regular classroom 40%-79% of the day

% Time Inside Reg Classroom: 55

Term: Both

**Method of Computing Days**

Manual

Calendar  Harrisburg CUSD 3 - 20-083-

Program

**Participation Rates**

% Regular Ed: 55

FTE: 1

ADE: 1

**Participation Days**

	Enrolled	In Session
Regular	174	174
Total	174	174

Now let's look at a Fund Code X student record to see what fields are available for reimbursement purposes when using the Calendar Method of Computing Days.

You can choose the calendar from the student's FACTS approval record or on their claim record.

Days 'Enrolled' and 'In Session' will fill based on the District Calendars begin and end dates. This is the key difference between Manual and Calendar Method of Computing Days.

# Calendar Method of Computing Days



**Claim Data**  
The 2016-2017 Student Claims Data is Open.

Claim Term: Regular  Include Claim

**Tuition**  
Tuition Bill:

**Method of Computing Days**  
Manual   
Calendar  Harrisburg CUSD 3 - 20-083-  
Program

**Participation Rates**  
% Regular Ed: 55 FTE: 1  
ADE: 1

**Participation Days**

	Enrolled	In Session
Regular	174	174
Total	174	174

**Costs**  
Cost Per 1.0 ADE: 56520  
Cost Per Pupil: 56520  
Trans Cost: 4675

You can choose the calendar from the student's FACTS approval record or on their claim record.

Days 'Enrolled' and 'In Session' will auto-fill based on the District Calendar's begin and end dates. This is the key difference between Manual and Calendar Method of Computing Days.

Fields available for data entry are:

- % SpEd (on the approval record)
- FTE
- Ed Cost Per 1.0 ADE
- Trans Cost

Remember that a 5066C is required regardless of where the claiming process is done.

# Calendar Method of Computing Days

Reimbursement	
Private Facility Reimbursement:	0.00
EO Reimbursement:	0.00
Orphanage Reimbursement:	0.00
EC Reimbursement:	0.00
Estimated Total:	0.00

Resident District Per Cap:

Reimbursement Status: **Disapproved**



When per caps are released, the reimbursement fields will auto-fill with the estimated reimbursement.

## Calendar Method of Computing Days

Costs	
Cost Per 1.0 ADE:	<input type="text"/>
Cost Per Pupil:	<input type="text" value="0"/>

Ed Cost per Pupil = \$49,926, ADE = .902  
( $49,926 / .902 = \$55,350$ )

Participation Rates	
% Regular Ed:	<input type="text" value="54"/>
FTE:	<input type="text" value="1"/>
ADE:	<input type="text" value="0.902"/>

Costs	
Cost Per 1.0 ADE:	<input type="text" value="55350"/>
Cost Per Pupil:	<input type="text" value="49926"/>

Enter \$55,350 in the Ed Cost Per 1.0 ADE Field

Let's take a look at how data is entered when the claims calculations are done outside of I-Star.

When doing cost calculations outside of I-Star (Fund Codes E, X or for billing), the 5066C is needed to enter claiming information into I-Star for transmission.

Line 6c is the amount that it cost to educate the pupil (Ed Cost/Pupil field in I-Star).

In this example, we are using a student with a Fund Code of X.

Notice in I-Star the Ed Cost/Pupil field is not an editable field.

Because it's not editable, the Ed Cost Per 1.0 ADE must be determined.

Ed Cost Per 1.0 ADE can be done two ways:

1. If the 50-66C is NOT available, take the Ed Cost/Pupil divided by the ADE and insert in 'Ed Cost Per 1.0 ADE' in I-Star.

In our example the equation would be:  $49,926 / .902 = 55,350$

2. If the 50-66C is available, insert Line 5C in 'Ed Cost Per 1.0 ADE' in I-Star.

Remember that special transportation cost also needs to be entered on the record.

Fund Code E = 100%

Fund code X = 20%

# Manual Method of Computing Days

The 2016-2017 Student Claims Data is Open.

Claim Term:   Include Claim

Tuition

Method of Computing Days:

Calendar:

Program:

Participation Rates

% Regular Ed:  FTE:  ADE:

Participation Days

	Enrolled	In Session
Regular	<input type="text" value="176"/>	<input type="text" value="176"/>
Summer	<input type="text" value="20"/>	<input type="text" value="20"/>
Total	<input type="text" value="196"/>	<input type="text" value="196"/>

Costs

Cost Per Pupil:

Reimbursement

Private Facility Reimbursement:  Resident District Per Cap:

EO Reimbursement:  Reimbursement Status: **Disapproved**

Orphanage Reimbursement:

EC Reimbursement:

Estimated Total:

In this example, we are using a Fund Code B (Private Facility) student and Manual Method of Computing the Days is selected. In the reimbursement portion of the form, the fields available for manual data entry for editing are:

- % SpEd
- FTE
- Enrolled/In Session
- Ed Cost this Pupil

There is no Ed Cost Per 1.0 ADE field available when using Private Facility Fund Codes. Private Facilities have a per diem. Ed Cost/Pupil can not exceed per diem x days in session.

To see Private Facility information, including per diem, select the magnifying glass beside the Private Facility field.

Note: A Related Service of 25 (transportation) should be included on the FACTS approval. If districts provide transportation for a Private Facility student, the district may claim this amount on the *Student Transportation Claim Reimbursement System*.



## ISBE Reference Manuals

<http://www.hbug.k12.il.us/IStar>

Student Reimbursement Manual:

*Reimbursement Procedures for  
Students with Disabilities*

Personnel Reimbursement Manual:

*Reimbursement Procedures for  
Students with Disabilities*

Please refer to the ISBE Reimbursement Manuals on the Harrisburg Project website when completing the claim process.

# Support

## **ISBE Funding and Disbursement**

217-782-5256

[jwhitlow@isbe.net](mailto:jwhitlow@isbe.net)

[www.isbe.state.il.us/spec-ed/](http://www.isbe.state.il.us/spec-ed/)

## **Harrisburg Project**

800-635-5274

[support@hbug.k12.il.us](mailto:support@hbug.k12.il.us)

<https://www.hbug.k12.il.us/>

P5066B Special Education Documentation Sheet

4/10/2017

SCHEDULE A - PERSONNEL DOCUMENTATION

Program: **Lindsey's Program**

**Regular Term 2016 - 2017**

Code	IEIN	Name	Work Assignment	Allocation Ratio	Include Salary	Total Salary	Salary Allocation	State Reimb. PreviousYear	Reimb Allocation	Total Fed Funds	Fed Funds Allocation
1	9000034	Bell, DemoMarisa	SL	1.00	Y	69,350.00	69,350.00	9,000.00	9,000.00	3,000.00	3,000.00
1	9000013	Clark, DemoGabriel	SLD	1.00	Y	51,200.00	51,200.00	9,000.00	9,000.00	5,500.00	5,500.00
3	9000028	Baker, DemoAngie	PA	1.00	Y	15,500.00	15,500.00	3,500.00	3,500.00	0.00	0.00
3	9000011	Fisher, DemoLidia	PA	1.00	Y	19,850.00	19,850.00	3,500.00	3,500.00	0.00	0.00
<b>Subtotals for Function</b>				1200			155,900.00		25,000.00		8,500.00
<b>Grand Totals:</b>							155,900.00		25,000.00		8,500.00

**S5066B Special Education Pupil Documentation**

SCHEDULE B - PUPIL DOCUMENTATION

4/10/2017

Program: **Lindsey's Program**

Regular Term 2016-2017

Preparing District: **Harrisburg CUSD 3**

Pupil Name	Resident District	Fund Code	Days Enrolled	Days Session	ADE	% Sp Ed	Sp Ed ADE	Individual Costs				
								Aide	Equipment	Contract Services		
DemoSabine Isa Adams	20-083-0030-26	E	63	174	0.3620	13	0.0471	\$5,621.00	\$0.00	\$0.00		
DemoSabine Isa Adams	20-083-0030-26	E	23	174	0.1320	13	0.0172	\$2,052.00	\$0.00	\$0.00		
DemoSabine Isa Adams	20-083-0030-26	E	88	174	0.5050	13	0.0657	\$7,851.00	\$0.00	\$0.00		
DemoThalia Adrienne Bennett	20-083-0030-26	A	36	174	0.2060	94	0.1936	\$0.00	\$0.00	\$0.00		
DemoThalia Adrienne Bennett	20-083-0030-26	A	104	174	0.5980	94	0.5621	\$0.00	\$0.00	\$0.00		
DemoLyndon Hubert Butler	20-083-0030-26	X	174	174	1.0000	93	0.9300	\$0.00	\$0.00	\$0.00		
DemoFranklyn Mohamed Cox	20-083-0030-26	A	174	174	1.0000	29	0.2900	\$0.00	\$0.00	\$0.00		
DemoCash Grant Flores	20-083-0030-26	A	174	174	1.0000	100	1.0000	\$0.00	\$0.00	\$0.00		
DemoNishka Dani King	20-083-0030-26	A	87	174	0.5000	86	0.4300	\$0.00	\$0.00	\$0.00		
DemoMateo Angus Reyes	20-083-0030-26	X	174	174	1.0000	95	0.9500	\$15,000.00	\$0.00	\$0.00		
DemoCorey Marty Rodriguez	20-083-0030-26	E	174	174	1.0000	91	0.9100	\$20,000.00	\$0.00	\$0.00		
DemoOcean Teresa Rodriguez	20-083-0030-26	A	105	174	0.6030	91	0.5487	\$0.00	\$0.00	\$0.00		
DemoOcean Teresa Rodriguez	20-083-0030-26	A	69	174	0.3970	91	0.3613	\$0.00	\$0.00	\$0.00		
DemoMack Wade Smith	20-083-0020-26	A	174	174	1.0000	50	0.5000	\$0.00	\$0.00	\$0.00		
DemoKaylen Brady Walker	20-083-0030-26	A	120	174	0.6900	80	0.5520	\$0.00	\$0.00	\$0.00		
DemoKaylen Brady Walker	20-083-0030-26	A	54	174	0.3100	97	0.3007	\$0.00	\$0.00	\$0.00		
DemoWillam Roy Young	20-083-0030-26	A	174	174	1.0000	93	0.9300	\$0.00	\$0.00	\$0.00		
<b>Totals Students</b>	12							<b>Totals this Program</b>	8.59	\$50,524.00	\$0.00	\$0.00

School Year:  
2016-2017

**Illinois State Board of Education**  
Funding and Disbursements Services  
100 North First Street, Springfield, IL 62777-00001  
**Special Education Tuition Cost Sheet**  
(Sections 14-7.02a and 14-7.03 of the School Code)

District: Harrisburg CUSD 3

Program: Lindsey's Program

<b>Special Education Data</b>	
1. Total ADE this program - from Student form	8.59
2. Days in session this program	174
3. Total number Sp. Ed. Students enrolled in this district	418

<b>Regular Education Data</b>	
4. Total number of Students enrolled in this district	2,045
5. Days in Session - from district calendar	174
6. District per capita tuition charge	7,222.00

<b>Expenditures</b>						
Function	Special Ed	Regular Ed	Enrollment	ADE	Total	
7. 1200 - Instruction	164,400	0			164,400	
10. 2120 - Guidance Services	0	240,961	/	2045	8.59 =	1,012
11. 2130 - Health Services	0	75,729	/	2045	8.59 =	318
12. 2140 - Psychological Services	116,601	0	/	418	8.59 =	2,396
13. 2150 - Speech Pathology and Audiology Services	211,224	0	/	418	8.59 =	4,340
14. 2210 - Imprv. of Instruction	0	214,906	/	2045	8.59 =	903
15. 2220 - Educational Media Serv.	0	422,022	/	2045	8.59 =	1,772
16. 2310 - Board of Education Serv.	0	152,914	/	2045	8.59 =	642
17. 2320 - Executive Administration	0	208,541	/	2045	8.59 =	876
19. 2410 - Office of Principal	0	1,089,459	/	2045	8.59 =	4,575
20. 2510 - Direction of Business	0	98,987	/	2045	8.59 =	416
21. 2520 - Fiscal Services	0	430,315	/	2045	8.59 =	1,807
24. Other	0	160,747	/	2045	8.59 =	675
25. Equipment Depreciation						0

<b>Operation and Maintenance</b>	
26. All 2540 expenditures	743,872
27. Number of district - owned classrooms	137
28. Cost / Classroom (line 26/27)	5,430
29. Number of district owned classrooms used in this program	2 x Line 28 = 10,860
30. Depreciation (Line 1 * \$200) or Rent	
31. Other	0
32. Total Expenditures	196,708

<b>Receipts</b>	
33. State of Illinois, Section 14-13.01, Personnel Reimbursement	25,000
34. Federal Funds	8,500
35. Total Offsetting Receipts	33,500

<b>Net Expenditures</b>	
36. Line 32 minus (-) line 35	163,208
37. Line 36 divided (/) by line 1 (Total cost per 1.0 ADE)	19,004

## 5066C Claim Computation and Tuition Cost

Resident District: 20-083-0030-26

4/10/2017

**CLAIM COMPUTATION**

**PUPIL NAME: Cox, DemoFranklyn Mohamed**  
**PROGRAM: Lindsey's Program**

Regular Term 2016-2017  
 Days enrolled: **174**  
 Preparing District: **20-083-0030-26**

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.	
a. Line 37 from appropriate ISBE form 50-66a	\$19,004
b. Percentage of time this pupil spends in Special Education	29
c. 1a x 1b	\$5,511
d. Line 6 from appropriate ISBE form 50-66a	\$9,270
e. Percentage of time this pupil is in regular education	79
f. 1d x 1e	\$7,323
g. 1c + 1f	\$12,834
<hr/>	
2. This pupil's education cost	
a. Days Enrolled / Days in Session	1.0000
b. 1g x 2a	\$ 12,834
<hr/>	
3. Individual pupil costs (actual)	
a. Individual aide cost less offsetting revenue	\$0
b. Equipment	\$0
c. Individually contracted services for this pupil	\$0
d. 3a + 3b + 3c	\$0
<hr/>	
4. If this pupil's enrollment is less than 1.0, compute the full time equivalent of the individual pupil costs.	
a. line 3d / this pupil's enrollment (2a)	\$0
<hr/>	
5. Total cost for 1.0 enrolled pupil	
a. Line 1g	\$12,834
b. Line 4a	\$0
c. Line 5a + Line 5b	\$12,834
<hr/>	
6. Total cost for this pupil	
a. Line 2b	\$12,834
b. Line 3d	\$0
c. Line 6a + Line 6b	\$12,834

## 5066C Claim Computation and Tuition Cost

Resident District: 20-083-0030-26

4/10/2017

**CLAIM COMPUTATION**

**PUPIL NAME: Rodriguez, DemoCorey Marty**  
**PROGRAM: Lindsey's Program**

Regular Term 2016-2017  
 Days enrolled: **174**  
 Preparing District: **20-083-0030-26**

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.	
a. Line 37 from appropriate ISBE form 50-66a	\$19,004
b. Percentage of time this pupil spends in Special Education	91
c. 1a x 1b	\$17,294
d. Line 6 from appropriate ISBE form 50-66a	\$9,270
e. Percentage of time this pupil is in regular education	39
f. 1d x 1e	\$3,615
g. 1c + 1f	\$20,909
<hr/>	
2. This pupil's education cost	
a. Days Enrolled / Days in Session	1.0000
b. 1g x 2a	\$ 20,909
<hr/>	
3. Individual pupil costs (actual)	
a. Individual aide cost less offsetting revenue	\$20,000
b. Equipment	\$0
c. Individually contracted services for this pupil	\$0
d. 3a + 3b + 3c	\$20,000
<hr/>	
4. If this pupil's enrollment is less than 1.0, compute the full time equivalent of the individual pupil costs.	
a. line 3d / this pupil's enrollment (2a)	\$20,000
<hr/>	
5. Total cost for 1.0 enrolled pupil	
a. Line 1g	\$20,909
b. Line 4a	\$20,000
c. Line 5a + Line 5b	\$40,909
<hr/>	
6. Total cost for this pupil	
a. Line 2b	\$20,909
b. Line 3d	\$20,000
c. Line 6a + Line 6b	\$40,909

## 5066C Claim Computation and Tuition Cost

Resident District: 20-083-0030-26

4/10/2017

**CLAIM COMPUTATION**

**PUPIL NAME: Flores, DemoCash Grant**  
**PROGRAM: Lindsey's Program**

Regular Term 2016-2017  
 Days enrolled: **174**  
 Preparing District: **20-083-0030-26**

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.	
a. Line 37 from appropriate ISBE form 50-66a	\$19,004
b. Percentage of time this pupil spends in Special Education	100
c. 1a x 1b	\$19,004
d. Line 6 from appropriate ISBE form 50-66a	\$9,270
e. Percentage of time this pupil is in regular education	50
f. 1d x 1e	\$4,635
g. 1c + 1f	\$23,639
<hr/>	
2. This pupil's education cost	
a. Days Enrolled / Days in Session	1.0000
b. 1g x 2a	\$ 23,639
<hr/>	
3. Individual pupil costs (actual)	
a. Individual aide cost less offsetting revenue	\$0
b. Equipment	\$0
c. Individually contracted services for this pupil	\$0
d. 3a + 3b + 3c	\$0
<hr/>	
4. If this pupil's enrollment is less than 1.0, compute the full time equivalent of the individual pupil costs.	
a. line 3d / this pupil's enrollment (2a)	\$0
<hr/>	
5. Total cost for 1.0 enrolled pupil	
a. Line 1g	\$23,639
b. Line 4a	\$0
c. Line 5a + Line 5b	\$23,639
<hr/>	
6. Total cost for this pupil	
a. Line 2b	\$23,639
b. Line 3d	\$0
c. Line 6a + Line 6b	\$23,639



## 5066C Claim Computation and Tuition Cost

Resident District: 20-083-0030-26

4/10/2017

**CLAIM COMPUTATION**

PUPIL NAME: **Rodriguez, DemoOcean Teresa**  
 PROGRAM: **Lindsey's Program**

Regular Term 2016-2017  
 Days enrolled: **105**  
 Preparing District: **20-083-0030-26**

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.	
a. Line 37 from appropriate ISBE form 50-66a	\$19,004
b. Percentage of time this pupil spends in Special Education	91
c. 1a x 1b	\$17,294
d. Line 6 from appropriate ISBE form 50-66a	\$9,270
e. Percentage of time this pupil is in regular education	25
f. 1d x 1e	\$2,318
g. 1c + 1f	\$19,611
<hr/>	
2. This pupil's education cost	
a. Days Enrolled / Days in Session	0.6034
b. 1g x 2a	\$ 11,834
<hr/>	
3. Individual pupil costs (actual)	
a. Individual aide cost less offsetting revenue	\$0
b. Equipment	\$0
c. Individually contracted services for this pupil	\$0
d. 3a + 3b + 3c	\$0
<hr/>	
4. If this pupil's enrollment is less than 1.0, compute the full time equivalent of the individual pupil costs.	
a. line 3d / this pupil's enrollment (2a)	\$0
<hr/>	
5. Total cost for 1.0 enrolled pupil	
a. Line 1g	\$19,611
b. Line 4a	\$0
c. Line 5a + Line 5b	\$19,611
<hr/>	
6. Total cost for this pupil	
a. Line 2b	\$11,834
b. Line 3d	\$0
c. Line 6a + Line 6b	\$11,834

## 5066C Claim Computation and Tuition Cost

Resident District: 20-083-0030-26

4/10/2017

**CLAIM COMPUTATION**

PUPIL NAME: **Rodriguez, DemoOcean Teresa**  
 PROGRAM: **Lindsey's Program**

Regular Term 2016-2017  
 Days enrolled: **69**  
 Preparing District: **20-083-0030-26**

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.	
a. Line 37 from appropriate ISBE form 50-66a	\$19,004
b. Percentage of time this pupil spends in Special Education	91
c. 1a x 1b	\$17,294
d. Line 6 from appropriate ISBE form 50-66a	\$9,270
e. Percentage of time this pupil is in regular education	25
f. 1d x 1e	\$2,318
g. 1c + 1f	\$19,611
<hr/>	
2. This pupil's education cost	
a. Days Enrolled / Days in Session	0.3966
b. 1g x 2a	\$ 7,777
<hr/>	
3. Individual pupil costs (actual)	
a. Individual aide cost less offsetting revenue	\$0
b. Equipment	\$0
c. Individually contracted services for this pupil	\$0
d. 3a + 3b + 3c	\$0
<hr/>	
4. If this pupil's enrollment is less than 1.0, compute the full time equivalent of the individual pupil costs.	
a. line 3d / this pupil's enrollment (2a)	\$0
<hr/>	
5. Total cost for 1.0 enrolled pupil	
a. Line 1g	\$19,611
b. Line 4a	\$0
c. Line 5a + Line 5b	\$19,611
<hr/>	
6. Total cost for this pupil	
a. Line 2b	\$7,777
b. Line 3d	\$0
c. Line 6a + Line 6b	\$7,777

## 5066C Claim Computation and Tuition Cost

Resident District: 20-083-0030-26

4/10/2017

**CLAIM COMPUTATION**

**PUPIL NAME: Young, DemoWilliam Roy**  
**PROGRAM: Lindsey's Program**

Regular Term 2016-2017  
 Days enrolled: **174**  
 Preparing District: **20-083-0030-26**

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.	
a. Line 37 from appropriate ISBE form 50-66a	\$19,004
b. Percentage of time this pupil spends in Special Education	93
c. 1a x 1b	\$17,674
d. Line 6 from appropriate ISBE form 50-66a	\$9,270
e. Percentage of time this pupil is in regular education	66
f. 1d x 1e	\$6,118
g. 1c + 1f	\$23,792
<hr/>	
2. This pupil's education cost	
a. Days Enrolled / Days in Session	1.0000
b. 1g x 2a	\$ 23,792
<hr/>	
3. Individual pupil costs (actual)	
a. Individual aide cost less offsetting revenue	\$0
b. Equipment	\$0
c. Individually contracted services for this pupil	\$0
d. 3a + 3b + 3c	\$0
<hr/>	
4. If this pupil's enrollment is less than 1.0, compute the full time equivalent of the individual pupil costs.	
a. line 3d / this pupil's enrollment (2a)	\$0
<hr/>	
5. Total cost for 1.0 enrolled pupil	
a. Line 1g	\$23,792
b. Line 4a	\$0
c. Line 5a + Line 5b	\$23,792
<hr/>	
6. Total cost for this pupil	
a. Line 2b	\$23,792
b. Line 3d	\$0
c. Line 6a + Line 6b	\$23,792

## 5066C Claim Computation and Tuition Cost

Resident District: 20-083-0030-26

4/10/2017

**CLAIM COMPUTATION**

**PUPIL NAME: Butler, DemoLyndon Hubert**  
**PROGRAM: Lindsey's Program**

Regular Term 2016-2017  
 Days enrolled: **174**  
 Preparing District: **20-083-0030-26**

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.	
a. Line 37 from appropriate ISBE form 50-66a	\$19,004
b. Percentage of time this pupil spends in Special Education	93
c. 1a x 1b	\$17,674
d. Line 6 from appropriate ISBE form 50-66a	\$9,270
e. Percentage of time this pupil is in regular education	50
f. 1d x 1e	\$4,635
g. 1c + 1f	\$22,309
<hr/>	
2. This pupil's education cost	
a. Days Enrolled / Days in Session	1.0000
b. 1g x 2a	\$ 22,309
<hr/>	
3. Individual pupil costs (actual)	
a. Individual aide cost less offsetting revenue	\$0
b. Equipment	\$0
c. Individually contracted services for this pupil	\$0
d. 3a + 3b + 3c	\$0
<hr/>	
4. If this pupil's enrollment is less than 1.0, compute the full time equivalent of the individual pupil costs.	
a. line 3d / this pupil's enrollment (2a)	\$0
<hr/>	
5. Total cost for 1.0 enrolled pupil	
a. Line 1g	\$22,309
b. Line 4a	\$0
c. Line 5a + Line 5b	\$22,309
<hr/>	
6. Total cost for this pupil	
a. Line 2b	\$22,309
b. Line 3d	\$0
c. Line 6a + Line 6b	\$22,309

## 5066C Claim Computation and Tuition Cost

Resident District: 20-083-0030-26

4/10/2017

**CLAIM COMPUTATION**

**PUPIL NAME: King, DemoNishka Dani**  
**PROGRAM: Lindsey's Program**

Regular Term 2016-2017  
 Days enrolled: **87**  
 Preparing District: **20-083-0030-26**

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.	
a. Line 37 from appropriate ISBE form 50-66a	\$19,004
b. Percentage of time this pupil spends in Special Education	86
c. 1a x 1b	\$16,343
d. Line 6 from appropriate ISBE form 50-66a	\$9,270
e. Percentage of time this pupil is in regular education	50
f. 1d x 1e	\$4,635
g. 1c + 1f	\$20,978
<hr/>	
2. This pupil's education cost	
a. Days Enrolled / Days in Session	0.5000
b. 1g x 2a	\$ 10,489
<hr/>	
3. Individual pupil costs (actual)	
a. Individual aide cost less offsetting revenue	\$0
b. Equipment	\$0
c. Individually contracted services for this pupil	\$0
d. 3a + 3b + 3c	\$0
<hr/>	
4. If this pupil's enrollment is less than 1.0, compute the full time equivalent of the individual pupil costs.	
a. line 3d / this pupil's enrollment (2a)	\$0
<hr/>	
5. Total cost for 1.0 enrolled pupil	
a. Line 1g	\$20,978
b. Line 4a	\$0
c. Line 5a + Line 5b	\$20,978
<hr/>	
6. Total cost for this pupil	
a. Line 2b	\$10,489
b. Line 3d	\$0
c. Line 6a + Line 6b	\$10,489

## 5066C Claim Computation and Tuition Cost

Resident District: 20-083-0030-26

4/10/2017

**CLAIM COMPUTATION**

PUPIL NAME: **Bennett, DemoThalia Adrienne**  
 PROGRAM: **Lindsey's Program**

Regular Term 2016-2017  
 Days enrolled: **36**  
 Preparing District: **20-083-0030-26**

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.	
a. Line 37 from appropriate ISBE form 50-66a	\$19,004
b. Percentage of time this pupil spends in Special Education	94
c. 1a x 1b	\$17,864
d. Line 6 from appropriate ISBE form 50-66a	\$9,270
e. Percentage of time this pupil is in regular education	65
f. 1d x 1e	\$6,026
g. 1c + 1f	\$23,889
<hr/>	
2. This pupil's education cost	
a. Days Enrolled / Days in Session	0.2069
b. 1g x 2a	\$ 4,943
<hr/>	
3. Individual pupil costs (actual)	
a. Individual aide cost less offsetting revenue	\$0
b. Equipment	\$0
c. Individually contracted services for this pupil	\$0
d. 3a + 3b + 3c	\$0
<hr/>	
4. If this pupil's enrollment is less than 1.0, compute the full time equivalent of the individual pupil costs.	
a. line 3d / this pupil's enrollment (2a)	\$0
<hr/>	
5. Total cost for 1.0 enrolled pupil	
a. Line 1g	\$23,889
b. Line 4a	\$0
c. Line 5a + Line 5b	\$23,889
<hr/>	
6. Total cost for this pupil	
a. Line 2b	\$4,943
b. Line 3d	\$0
c. Line 6a + Line 6b	\$4,943

## 5066C Claim Computation and Tuition Cost

Resident District: 20-083-0030-26

4/10/2017

**CLAIM COMPUTATION**

PUPIL NAME: **Bennett, DemoThalia Adrienne**  
 PROGRAM: **Lindsey's Program**

Regular Term 2016-2017  
 Days enrolled: **104**  
 Preparing District: **20-083-0030-26**

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.	
a. Line 37 from appropriate ISBE form 50-66a	\$19,004
b. Percentage of time this pupil spends in Special Education	94
c. 1a x 1b	\$17,864
d. Line 6 from appropriate ISBE form 50-66a	\$9,270
e. Percentage of time this pupil is in regular education	65
f. 1d x 1e	\$6,026
g. 1c + 1f	\$23,889
<hr/>	
2. This pupil's education cost	
a. Days Enrolled / Days in Session	0.5977
b. 1g x 2a	\$ 14,279
<hr/>	
3. Individual pupil costs (actual)	
a. Individual aide cost less offsetting revenue	\$0
b. Equipment	\$0
c. Individually contracted services for this pupil	\$0
d. 3a + 3b + 3c	\$0
<hr/>	
4. If this pupil's enrollment is less than 1.0, compute the full time equivalent of the individual pupil costs.	
a. line 3d / this pupil's enrollment (2a)	\$0
<hr/>	
5. Total cost for 1.0 enrolled pupil	
a. Line 1g	\$23,889
b. Line 4a	\$0
c. Line 5a + Line 5b	\$23,889
<hr/>	
6. Total cost for this pupil	
a. Line 2b	\$14,279
b. Line 3d	\$0
c. Line 6a + Line 6b	\$14,279

## 5066C Claim Computation and Tuition Cost

Resident District: 20-083-0020-26

4/10/2017

**CLAIM COMPUTATION**

**PUPIL NAME: Smith, DemoMack Wade**  
**PROGRAM: Lindsey's Program**

Regular Term 2016-2017  
 Days enrolled: **174**  
 Preparing District: **20-083-0030-26**

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.	
a. Line 37 from appropriate ISBE form 50-66a	\$19,004
b. Percentage of time this pupil spends in Special Education	50
c. 1a x 1b	\$9,502
d. Line 6 from appropriate ISBE form 50-66a	\$9,270
e. Percentage of time this pupil is in regular education	50
f. 1d x 1e	\$4,635
g. 1c + 1f	\$14,137
<hr/>	
2. This pupil's education cost	
a. Days Enrolled / Days in Session	1.0000
b. 1g x 2a	\$ 14,137
<hr/>	
3. Individual pupil costs (actual)	
a. Individual aide cost less offsetting revenue	\$0
b. Equipment	\$0
c. Individually contracted services for this pupil	\$0
d. 3a + 3b + 3c	\$0
<hr/>	
4. If this pupil's enrollment is less than 1.0, compute the full time equivalent of the individual pupil costs.	
a. line 3d / this pupil's enrollment (2a)	\$0
<hr/>	
5. Total cost for 1.0 enrolled pupil	
a. Line 1g	\$14,137
b. Line 4a	\$0
c. Line 5a + Line 5b	\$14,137
<hr/>	
6. Total cost for this pupil	
a. Line 2b	\$14,137
b. Line 3d	\$0
c. Line 6a + Line 6b	\$14,137



## 5066C Claim Computation and Tuition Cost

Resident District: 20-083-0030-26

4/10/2017

**CLAIM COMPUTATION**

**PUPIL NAME: Adams, DemoSabine Isa**  
**PROGRAM: Lindsey's Program**

Regular Term 2016-2017  
 Days enrolled: **63**  
 Preparing District: **20-083-0030-26**

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.	
a. Line 37 from appropriate ISBE form 50-66a	\$19,004
b. Percentage of time this pupil spends in Special Education	13
c. 1a x 1b	\$2,471
d. Line 6 from appropriate ISBE form 50-66a	\$9,270
e. Percentage of time this pupil is in regular education	35
f. 1d x 1e	\$3,245
g. 1c + 1f	\$5,715
<hr/>	
2. This pupil's education cost	
a. Days Enrolled / Days in Session	0.3621
b. 1g x 2a	\$ 2,069
<hr/>	
3. Individual pupil costs (actual)	
a. Individual aide cost less offsetting revenue	\$5,621
b. Equipment	\$0
c. Individually contracted services for this pupil	\$0
d. 3a + 3b + 3c	\$5,621
<hr/>	
4. If this pupil's enrollment is less than 1.0, compute the full time equivalent of the individual pupil costs.	
a. line 3d / this pupil's enrollment (2a)	\$15,525
<hr/>	
5. Total cost for 1.0 enrolled pupil	
a. Line 1g	\$5,715
b. Line 4a	\$15,525
c. Line 5a + Line 5b	\$21,240
<hr/>	
6. Total cost for this pupil	
a. Line 2b	\$2,069
b. Line 3d	\$5,621
c. Line 6a + Line 6b	\$7,690

## 5066C Claim Computation and Tuition Cost

Resident District: 20-083-0030-26

4/10/2017

**CLAIM COMPUTATION**

**PUPIL NAME: Adams, DemoSabine Isa**  
**PROGRAM: Lindsey's Program**

Regular Term 2016-2017  
 Days enrolled: **23**  
 Preparing District: **20-083-0030-26**

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.	
a. Line 37 from appropriate ISBE form 50-66a	\$19,004
b. Percentage of time this pupil spends in Special Education	13
c. 1a x 1b	\$2,471
d. Line 6 from appropriate ISBE form 50-66a	\$9,270
e. Percentage of time this pupil is in regular education	35
f. 1d x 1e	\$3,245
g. 1c + 1f	\$5,715
<hr/>	
2. This pupil's education cost	
a. Days Enrolled / Days in Session	0.1322
b. 1g x 2a	\$ 755
<hr/>	
3. Individual pupil costs (actual)	
a. Individual aide cost less offsetting revenue	\$2,052
b. Equipment	\$0
c. Individually contracted services for this pupil	\$0
d. 3a + 3b + 3c	\$2,052
<hr/>	
4. If this pupil's enrollment is less than 1.0, compute the full time equivalent of the individual pupil costs.	
a. line 3d / this pupil's enrollment (2a)	\$15,524
<hr/>	
5. Total cost for 1.0 enrolled pupil	
a. Line 1g	\$5,715
b. Line 4a	\$15,524
c. Line 5a + Line 5b	\$21,239
<hr/>	
6. Total cost for this pupil	
a. Line 2b	\$755
b. Line 3d	\$2,052
c. Line 6a + Line 6b	\$2,807

## 5066C Claim Computation and Tuition Cost

Resident District: 20-083-0030-26

4/10/2017

**CLAIM COMPUTATION**

**PUPIL NAME: Adams, DemoSabine Isa**  
**PROGRAM: Lindsey's Program**

Regular Term 2016-2017  
 Days enrolled: **88**  
 Preparing District: **20-083-0030-26**

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.	
a. Line 37 from appropriate ISBE form 50-66a	\$19,004
b. Percentage of time this pupil spends in Special Education	13
c. 1a x 1b	\$2,471
d. Line 6 from appropriate ISBE form 50-66a	\$9,270
e. Percentage of time this pupil is in regular education	46
f. 1d x 1e	\$4,264
g. 1c + 1f	\$6,735
<hr/>	
2. This pupil's education cost	
a. Days Enrolled / Days in Session	0.5057
b. 1g x 2a	\$ 3,406
<hr/>	
3. Individual pupil costs (actual)	
a. Individual aide cost less offsetting revenue	\$7,851
b. Equipment	\$0
c. Individually contracted services for this pupil	\$0
d. 3a + 3b + 3c	\$7,851
<hr/>	
4. If this pupil's enrollment is less than 1.0, compute the full time equivalent of the individual pupil costs.	
a. line 3d / this pupil's enrollment (2a)	\$15,524
<hr/>	
5. Total cost for 1.0 enrolled pupil	
a. Line 1g	\$6,735
b. Line 4a	\$15,524
c. Line 5a + Line 5b	\$22,258
<hr/>	
6. Total cost for this pupil	
a. Line 2b	\$3,406
b. Line 3d	\$7,851
c. Line 6a + Line 6b	\$11,257

## 5066C Claim Computation and Tuition Cost

Resident District: 20-083-0030-26

4/10/2017

**CLAIM COMPUTATION**

**PUPIL NAME: Walker, DemoKaylen Brady**  
**PROGRAM: Lindsey's Program**

Regular Term 2016-2017  
 Days enrolled: **120**  
 Preparing District: **20-083-0030-26**

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.	
a. Line 37 from appropriate ISBE form 50-66a	\$19,004
b. Percentage of time this pupil spends in Special Education	80
c. 1a x 1b	\$15,203
d. Line 6 from appropriate ISBE form 50-66a	\$9,270
e. Percentage of time this pupil is in regular education	20
f. 1d x 1e	\$1,854
g. 1c + 1f	\$17,057
<hr/>	
2. This pupil's education cost	
a. Days Enrolled / Days in Session	0.6897
b. 1g x 2a	\$ 11,764
<hr/>	
3. Individual pupil costs (actual)	
a. Individual aide cost less offsetting revenue	\$0
b. Equipment	\$0
c. Individually contracted services for this pupil	\$0
d. 3a + 3b + 3c	\$0
<hr/>	
4. If this pupil's enrollment is less than 1.0, compute the full time equivalent of the individual pupil costs.	
a. line 3d / this pupil's enrollment (2a)	\$0
<hr/>	
5. Total cost for 1.0 enrolled pupil	
a. Line 1g	\$17,057
b. Line 4a	\$0
c. Line 5a + Line 5b	\$17,057
<hr/>	
6. Total cost for this pupil	
a. Line 2b	\$11,764
b. Line 3d	\$0
c. Line 6a + Line 6b	\$11,764

## 5066C Claim Computation and Tuition Cost

Resident District: 20-083-0030-26

4/10/2017

**CLAIM COMPUTATION**

**PUPIL NAME: Walker, DemoKaylen Brady**  
**PROGRAM: Lindsey's Program**

Regular Term 2016-2017  
 Days enrolled: **54**  
 Preparing District: **20-083-0030-26**

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.	
a. Line 37 from appropriate ISBE form 50-66a	\$19,004
b. Percentage of time this pupil spends in Special Education	97
c. 1a x 1b	\$18,434
d. Line 6 from appropriate ISBE form 50-66a	\$9,270
e. Percentage of time this pupil is in regular education	13
f. 1d x 1e	\$1,205
g. 1c + 1f	\$19,639
<hr/>	
2. This pupil's education cost	
a. Days Enrolled / Days in Session	0.3103
b. 1g x 2a	\$ 6,095
<hr/>	
3. Individual pupil costs (actual)	
a. Individual aide cost less offsetting revenue	\$0
b. Equipment	\$0
c. Individually contracted services for this pupil	\$0
d. 3a + 3b + 3c	\$0
<hr/>	
4. If this pupil's enrollment is less than 1.0, compute the full time equivalent of the individual pupil costs.	
a. line 3d / this pupil's enrollment (2a)	\$0
<hr/>	
5. Total cost for 1.0 enrolled pupil	
a. Line 1g	\$19,639
b. Line 4a	\$0
c. Line 5a + Line 5b	\$19,639
<hr/>	
6. Total cost for this pupil	
a. Line 2b	\$6,095
b. Line 3d	\$0
c. Line 6a + Line 6b	\$6,095

## 5066C Claim Computation and Tuition Cost

Resident District: 20-083-0030-26

4/10/2017

**CLAIM COMPUTATION**

Regular Term 2016-2017

PUPIL NAME: **Reyes, DemoMateo Angus**

Days enrolled: **174**

PROGRAM: **Lindsey's Program**

Preparing District: **20-083-0030-26**

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.	
a. Line 37 from appropriate ISBE form 50-66a	\$19,004
b. Percentage of time this pupil spends in Special Education	95
c. 1a x 1b	\$18,054
d. Line 6 from appropriate ISBE form 50-66a	\$9,270
e. Percentage of time this pupil is in regular education	10
f. 1d x 1e	\$927
g. 1c + 1f	\$18,981
<hr/>	
2. This pupil's education cost	
a. Days Enrolled / Days in Session	1.0000
b. 1g x 2a	\$ 18,981
<hr/>	
3. Individual pupil costs (actual)	
a. Individual aide cost less offsetting revenue	\$15,000
b. Equipment	\$0
c. Individually contracted services for this pupil	\$0
d. 3a + 3b + 3c	\$15,000
<hr/>	
4. If this pupil's enrollment is less than 1.0, compute the full time equivalent of the individual pupil costs.	
a. line 3d / this pupil's enrollment (2a)	\$15,000
<hr/>	
5. Total cost for 1.0 enrolled pupil	
a. Line 1g	\$18,981
b. Line 4a	\$15,000
c. Line 5a + Line 5b	\$33,981
<hr/>	
6. Total cost for this pupil	
a. Line 2b	\$18,981
b. Line 3d	\$15,000
c. Line 6a + Line 6b	\$33,981

**INSTRUCTIONS FOR COMPLETING  
SPECIAL EDUCATION TUITION COST SHEET  
ISBE FORM 50-66A**

These instructions reflect the requirements for calculating the cost of Special Education programs based upon 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter c, Part 130 - [Determining Special Education Per Capita Tuition Charge](#)

The *Special Education Tuition Cost Sheet* (ISBE Form 50-66A), henceforth referred to as the "Cost Sheet", is used for tuition billing to programs independent of the special education cooperative of both the resident and serving district (See Section 130.10 "Local Education Agency" and Section 130.20 of the cost rules). The Special Education Per Capita cost rules are used to compute educational costs claimed under Sections 14-7.02b and 14-7.03 of the School Code.

The Cost Sheet is to be used in conjunction with the *Special Education Documentation Sheet* (ISBE Form 50-66B schedules A and B); *Special Education Tuition Bill and/or Claim Computation* (ISBE Form 50-66C); and *Special Education Depreciation Schedule* (ISBE Form 50-66D). The Cost Sheet and ISBE Forms 50-66B, 50-66C and 50-66D must be completed before the *Special Education Student Reimbursement* claim is completed. Retain copies of the Cost Sheet and its related forms in the district's files attached to a copy of the claim, for audit verification purposes.

A separate cost sheet and accompanying schedules should be prepared for summer school programs. This is required for claiming under Section 14-7.03 and for billing other entities for services provided.

## **COST SHEET (ISBE FORM 50-66A) COMPLETION**

NOTE: It is recommended that the *Special Education Documentation Sheet*, (ISBE Form 50-66B) be completed prior to entering data on the Cost Sheet (See page 24).

### **Term**

Check either regular term or summer term, based upon the term to be billed or claimed. Under Section 14-7.02b, Excess Cost, only regular term costs are allowed to be claimed. Under Section 14-7.03, Orphanage, regular term and summer term costs are claimed separately.

### **District Information**

Enter the name of the school district, special education cooperative, or regional program whose costs are listed on this cost sheet. Enter the name and telephone number of the person who can be contacted regarding the data entered on this cost sheet.

## **Special Education Data**

**Name of Program** - Enter the name of the program for which the Cost Sheet is being completed, e.g., LD self-contained, TMH, etc. Note: Effective October 5, 2006 a program per Section 130.10 is defined as “a combination of special education instructional services, supportive services, supplies, materials, physical plant adjustments, and other special educational facilities designated by a local education agency as meeting the common educational needs of a group of students with disabilities.”

<b><u>Line</u></b>	<b><u>Instructions</u></b>
1	Enter the A.D.E. (Average Daily Enrollment) of students in the specified program for whom the costs to be recorded are incurred. This figure is the total of the A.D.E. for all students enrolled in the program as listed in Column 7 of the <i>Special Education Documentation Sheet, Schedule B</i> (ISBE Form 50-66B).
2	Enter the number of days that the program is in session. This is the same number as is entered on the <i>Special Education Documentation Sheet, Schedule B</i> (ISBE Form 50-66B) in Column 4.
3	Enter the <u>total number of special education students</u> i.e., the most recent December 1 child count of the district/cooperative preparing this cost sheet for the current school year. This is included on the <a href="#">Data for Use on the Special Education Tuition Cost Sheet</a> . Use the data supplied since ISBE auditors will use that data when auditing claims under Sections 14-7.02b and 14-7.03. This will be the base number upon which ancillary or supportive service pro-rations will be calculated. (Refer to Section 130.10 of the regulations “Total Number of Special Education Students Enrolled.”)

Note: Line 3 is not required to be completed for summer term programs.

## **Regular Education Data**

<b><u>Line</u></b>	<b><u>Instructions</u></b>
4	Enter the total enrollment of the district preparing the Cost Sheet as reported on the Fall Housing Report. This is included on the <a href="#">Data for Use on the Special Education Tuition Cost Sheet</a> . Use the data supplied since the ISBE auditors will use this data when auditing claims under Section 14-7.02b and 14-7.03. (Refer to Section 130.10 of the regulations, “Total Number of Students Enrolled.”) Special Education cooperatives preparing the Cost Sheet for cooperative-operated programs should use total students enrolled for all of the districts within the cooperative.
5	Enter the Total Attendance Days in session from the public school calendar of the district/cooperative preparing the Cost Sheet. Go to <a href="#">Public School Calendar Inquiry</a> . Under reports make sure Annual District Calendar button is clicked,



verify that the school year is 2014-15, make sure the district is defaulted in the drop down box, and click continue. The Total Attendance Days will be in the legend at the top of that report. If you utilize **iePoint** > go to [Calendars and Reimbursement](#) for more information.

NOTE: The final Public School Calendar must be approved and transmitted before you transmit the student reimbursement claim.

- 6 Enter the district per capita tuition charge. This is included on the [Data for Use on the Special Education Tuition Cost Sheet](#). Per Section 10-20.12a of the School Code, ten percent may be added to the published per capita tuition charge. This allows per capita rates to more reasonably reflect yearly cost increases when billing between districts. The additional ten percent can only be used when the preparing district is NOT the resident district

Note: Line 6 is not required to be completed for summer term programs.

## **Expenditures**

This section will be devoted to computing the total costs of the program to be billed or claimed. To accomplish this, an overview of the school curriculum should be done to determine the expenses that were mandatory to provide the comprehensive program as required by the Individualized Education Program (IEP) of students included in Line 1. Summer term cost sheets are to reflect only direct student service and related support costs. The indirect costs reported on Lines 8-24 that are calculated through division by either Lines 3 or 4 are included for the regular term only.

All expenditures listed on the Cost Sheet must be recorded in the accounting records of the serving district/cooperative in sufficient detail. (See Section 130.30 (a)(b) of the cost rules.)

Costs incurred for “full inclusion” programs, i.e., providing a student with disabilities with his or her education within the general education classroom, with the supports and accommodations needed for that student provided by an aide with appropriate oversight by a certified teacher should be itemized for that student and listed on Line 3a of the *Special Education Tuition Bill and Claim Computation* (ISBE Form 50-66C).

## **Functions**

To accurately report expenditures in the Functions listed on the Cost Sheet the following procedures are recommended:

1. Determine the student population for which the Function is intended to serve.
2. Determine the program expenditures that may be included for Objects 100, 200, 400 and 600 for each Function listed.

The only expenditures permitted for Object 300 - Purchased Services are for services under Functions 1201-1220 (Instruction), 2113 (Social Work Services), 2130 (Health Services), 2140 (Psychological Services), 2150 (Speech Pathology and Audiology Services), 2210 (Improvement of Instruction), 2220 (Educational Media Services) and 2540 (Operation and Maintenance) per Section 130.40(f). If the district does not cost

account to 2112 and 2113 but only uses 2110, then purchased services are not allowed; 2110 expenditures (Attendance and Social Work Services) must be listed on Line 24.

The only expenditures permitted for Object 500 - Capital Outlay expenditures permitted are recorded on Line 25, Equipment Depreciation.

3. For Lines 8 – 24, depending on the cost accounting specificity of the local education agency, determine the expenditures that are to be reported under Column A (expenditure serves total number of special education students enrolled) or Column B (expenditure serves total number of students enrolled). Expenditures for a specific function cannot be listed in both Column A and Column B. All personnel whose salaries and benefits are included in expenditures reported under Column A must be approved on the *Special Education Personnel Approval File*. All personnel in Line 7 or any other function where costs are directly carried from Column A to the Totals column must be listed on the *Special Education Documentation Sheet, Schedule A Personnel documentation (ISBE Form 50-66B)*

The prior year Annual Financial Report data can be used as long as it is used consistently from year to year (regular term only). If the district/cooperative segregates recorded expenditures by the specific program entered on Line 1, it can record those expenditures on Lines 7 - 24 under Column A - Special Education and carry that amount over to the Totals column, with no division or multiplication.

If the district/cooperative segregates recorded expenditures for the total special education student population, it can record those expenditures on Lines 8 through 24 under Column A and use Line 3 (total number of special education students enrolled) for the divisor listed under Column C.

Note: Effective October 5, 2006, per capita expenditures recorded in Functions 2113 (Social Work Services), 2140 (Psychological Services), 2150 (Speech Pathology and Audiology Services) and 2330 (Special Area Administrative Services) are allowed to be calculated by dividing the allowable expenditures by the total number of special education students enrolled. All personnel whose salaries and benefits are included in expenditures reported under Column A must be approved on the *Special Education Personnel Approval file*.

If the district/cooperative does not segregate recorded expenditures by the student population served, the total expenditures in the specified accounts must be entered on Lines 8 - 24 under Column B Regular Education and divided by Line 4 (Total Enrollment) in Column C. Remember that the reported costs are only applicable to the program specified at the top of the Cost Sheet. Documentation should be retained regarding the basis for the costs included on the Cost Sheet.

<u>Line</u>	<u>Instructions</u>
7	<p>Enter all expenditures recorded in the appropriate Function 1200 account for instruction applicable to the program. Normally, these expenditures will be recorded in Functions 1201-1220 as defined by the Illinois Program Accounting Manual (IPAM). The instructional costs entered on Line 7 are the costs related to providing instruction for the special education students whose ADE is entered on Line 1. Only teachers and aides directly involved in classroom instruction, and their related costs, may be charged to this line. Do not include expenditures for individual student aides or equipment purchased for that student. (See Section 130.30 (d) of the regulations).</p> <p>Equipment purchased for the <u>special education program</u> designated on this Cost Sheet which costs less than \$2,500 per unit may be included in Line 7. Equipment purchased for the <u>special education program</u> designated on this Cost Sheet which costs \$2,500 or more per unit should be entered on Line 25, Equipment Depreciation.</p>
8-23	<p>Enter all expenditures in <u>either</u> Column A or Column B to designate the population to which expenditures directly pertain. Do not include expenditures incurred for an individual student. These costs are listed on the <i>Special Education Tuition Bill and/or Claim Computation</i> (ISBE Form 50-66C). Do not list expenditures in both Columns A and B. <u>All personnel whose salaries and benefits are included in expenditures reported under Column A must be approved on the <i>Special Education Personnel Approval file</i>.</u></p> <p>Note: Summer term expenditures are only recorded in Column A and are direct student service and related support costs.</p>
24	<p>Enter the IPAM function number and any expenditure directly related to the provision of services for the students specified on Line 1 that are not listed elsewhere on the Cost Sheet. Only Functions 2110 (Attendance and Social Work Services), 2190 (Other Support Services – Students), 2490 (Other Support Services – School Administration), and 5100 (Debt Services – Interest) are permitted on this line. Function 5100 is restricted to exclude interest for capital expenditures per Section 130.30 (k) of the regulations. Function 2560 (Food Services) is not permitted for claim purposes.</p>

### **Equipment Depreciation**

<u>Line</u>	<u>Instructions</u>
25	<p>Determine the expenditures for equipment utilized for the program. Equipment which is necessary for the operation of the special education program designated on the Cost Sheet must be depreciated on a five-year schedule if the per unit cost is \$2,500 or more. A <i>Special Education Depreciation Schedule</i> (ISBE Form 50-66D) must be attached to the Cost Sheet if depreciation is entered on Line 25. If the per unit cost of the equipment for the program is less than \$2,500 you may include the total cost in the year of purchase. If equipment is purchased solely for the benefit of one student and billed in that manner, the district billed is the owner of the equipment.</p>

## Operation and Maintenance

<u>Line</u>	<u>Instructions</u>
26	If the classroom space used in the program is <u>owned</u> by the district/cooperative, enter all operation and maintenance expenses except capital outlay, life-safety building improvements or asbestos abatement. In instances where the program includes multi-site locations, separate computations may be necessary. Include a statement that off-sheet computations were made to support the expenses listed and maintain documentation of any such computations.
27	Enter the aggregate number of all classrooms here. This information is provided on the <a href="#"><u>Data for Use on the Special Education Tuition Cost Sheet</u></a> . The information is derived from the most recent District-Owned Classrooms Inventory on file at the time of printing. Note: this file was last updated March 2001, unless updated information was voluntarily provided. <u>Use the data supplied</u> since the ISBE auditors will use the printout data when auditing claims under Sections 14-7.02b and 14-7.03. (Refer to Section 130.30(i) of the regulations.)
28	Divide Line 26 by Line 27 to determine the average operating cost for classrooms in the district/cooperative.
29	Enter the number of district owned classrooms used in the program for which the Cost Sheet is being completed and multiply by the average operating cost for classrooms, Line 28. The number of classrooms should correlate to the number of teachers included in Line 7.
30	<p>If the classroom space used in the program is owned by the district/cooperative, check the box labeled "Depreciation," calculate the product, and enter it on the line provided. If the classroom space used in the program is leased/rented by the district/cooperative, check the box labeled "Rent" and enter the amount paid on the line provided.</p> <p>Note: Rent is restricted to payment for privately owned space or publicly owned space <u>not</u> owned by a district or the districts within a cooperative. Cooperatives charged "rent" by member districts can only claim operation and maintenance, and depreciation. (Refer to Section 130.30 (j) of the regulations.)</p>
31	Include any special expense, not previously entered and described. Include a statement that off-sheet computations were made to support the expenses listed and maintain documentation of any such computations.

Note: Social Security, Illinois Municipal Retirement, and Liability Insurance **may** be included, but funds recovered through bill payments or state reimbursement must be returned to these respective funds (refer to Section 130.30(n),(o) of the regulations) in the same ratio as they were to the total cost billed or claimed, i.e., if 5% of billed costs are attributable to Social Security, then 5% of the receipts must be posted into the Social Security fund.

32 Calculate the total for Lines 7 through 31 and enter the sum.

## **Receipts**

<u>Line</u>	<u>Instructions</u>
33	Enter the total amount received in Special Education Personnel Reimbursement for this year as supported by the total of Column 9 of the <i>Special Education Documentation Sheet, Schedule A Personnel Documentation</i> (ISBE Form 50-66B). This revenue will offset expenditures recorded on Lines 7 through 24 of this Cost Sheet.

Note: If the program is a summer term program, only enter reimbursement received for the prior summer term.

34	Enter the total amount of federal funds, <u>regardless of source</u> , that were used to pay the expenditures recorded on Lines 7 through 31 of this Cost Sheet. Attach an itemized listing of these federal funds for amounts in excess of Column 11 of the <i>Special Education Documentation Sheet, Schedule A Personnel Documentation</i> (ISBE Form 50-66B). The itemized list must include the source of funds, the function to which it is recorded as an expenditure on Lines 7 through 31, and the dollar amount allocated to this program based upon the allocation used on Lines 7 through 31.
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Note: Medicaid funds do not need to be offset on this line per Section 130.40(c) of the regulations.

35	Add Lines 33 and 34 and enter the total.
----	--

## **Net Expenditures**

<u>Line</u>	<u>Instructions</u>
36	Subtract Line 35 from Line 32.
37	Divide Line 36 by Line 1. This amount represents the 1.0 ADE special education cost for one student if they were in the program all day the entire year.

TITLE 23: EDUCATION AND CULTURAL RESOURCES  
SUBTITLE A: EDUCATION  
CHAPTER I: STATE BOARD OF EDUCATION  
SUBCHAPTER c: FINANCE

PART 130  
DETERMINING SPECIAL EDUCATION PER CAPITA TUITION CHARGE

Section

130.10	Definitions
130.20	Applicability
130.30	Allowable Expenditures for Determining Per Capita Cost
130.40	Expenditures Not Allowed in the Per Capita Cost
130.45	Calculation of Individual Cost
130.50	Tuition Billing

**AUTHORITY:** Implementing and authorized by Sections 14-7.01, 14-7.02b, and 14-7.03 of the School Code [105 ILCS 5/14-7.01, 14-7.02b, and 14-7.03].

**SOURCE:** Adopted at 11 Ill. Reg. 5942, effective March 23, 1987; amended at 16 Ill. Reg. 9475, effective June 9, 1992; amended at 24 Ill. Reg. 4936, effective March 10, 2000; amended at 30 Ill. Reg. 16614, effective October 5, 2006; amended at 33 Ill. Reg. 2838, effective January 21, 2009.

**Section 130.10 Definitions**

“Accounting Rules” – 23 Ill. Adm. Code 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

"Average Daily Attendance" - The number of full-time equivalent days a pupil is in attendance in a program divided by the number of days school is in session.

"Average Daily Enrollment" - For an individual pupil, the number of days a pupil is enrolled in a program divided by the number of days a program is in session, multiplied by the percentage of the school day the pupil participates in the program. For a program, the Average Daily Enrollment is the total of the Average Daily Enrollment figures for all students enrolled in it.

“Days in Session” – The number of actual pupil attendance days reported on the final calendar for the school year.

"District Per Capita Tuition Charge" - District expenditures (including allowable depreciation) associated with providing education during the regular school term from local taxes and common school fund monies, calculated by deducting revenues for various state categorical programs as shown on the district's annual financial statement filed in accordance with Section 3-15.1 of the School Code [105 ILCS 5/3-15.1], local user fees, and federal receipts, other than federal impaction aid, from the operating expense; then dividing the result by the annual average daily attendance of the district.

Eligible Pupils" - All children with disabilities as defined in Sections 14-1.02 and 14-1.03a of the School Code [105 ILCS 5/14-1.02 and 14-1.03a] and in 23 Ill. Adm. Code 226 (Special Education).

“IEP” – A pupil’s individualized education program (see 23 Ill. Adm. Code 226).

"Local Education Agency" - A public educational agency at the local level that operates schools or contracts for educational services. This includes school districts, school districts providing services under a joint agreement pursuant to Section 10-22.31a of the School Code [105 ILCS 5/10-22.31a], educational service regions pursuant to Section 3A-1 of the School Code [105 ILCS 5/3A-1], educational (intermediate) service centers pursuant to Section 2-3.62 of the School Code [105 ILCS 5/2-3.62] and 23 Ill. Adm. Code 525 (Regional Offices of Education and Intermediate Services), public university laboratory schools pursuant to Section 18-8.05(K) of the School Code [105 ILCS 5/18-8.05(K)], and

governing boards formed pursuant to Section 10-22.31 or Section 3-15.14 of the School Code [105 ILCS 5/10-22.31 or 3-15.14].

"Local Educational Facilities" - Buildings, including sites and site improvements, operated by a local education agency.

"Program" – For purposes of the reimbursement of claims under Sections 14-7.02b and 14-7.03 of the School Code [105 ILCS 5/14-7.02b and 14-7.03], a combination of special education instructional services, supportive services, supplies, materials, physical plant adjustments, and other special educational facilities designated by a local education agency as meeting the common educational needs of a group of students with disabilities.

"Special Education" - Those instructional programs, supportive services, supplies, materials, physical plant adjustments, and other special educational facilities described in Article 14 of the School Code [105 ILCS 5/Art. 14] and 23 Ill. Adm. Code 226 that modify, supplement, support, or are in place of the standard educational program of the public school, and that are needed to meet the needs of eligible pupils.

"Special Educational Facility and Services" – See Section 14-1.08 of the School Code [105 ILCS 5/14-1.08].

"Special Education Per Capita Cost" - The average expenditure per eligible pupil incurred by a local education agency in the implementation and maintenance of each special education program, computed by dividing the allowable program expenditures by the average daily enrollment of all eligible participating pupils in the manner prescribed in this Part.

"Special Education Pupil Transportation" - Those transportation services that are in addition to the regular pupil transportation services provided by the local education agency, and that are required and provided in accordance with the provisions of 23 Ill. Adm. Code 226.

"Special School" - An educational setting that is established by the local education agency exclusively to meet the needs of exceptional pupils.

"The School Code" - The School Code [105 ILCS 5].

"Time in Special Education" – For purposes of the reimbursement of claims under Sections 14-7.02b and 14-7.03 of the School Code, the percentage that reflects the amount of time for which a pupil receives special education services



under his or her IEP at the time of entry into the special education program as compared to the total amount of time in the pupil's regular instructional day. The instructional school day is not "bell to bell" and should omit passing periods, lunch, and recess unless the pupil's IEP requires support during those times.

"Total Number of Pupils Enrolled" - The total enrollment of the local education agency for the school year, as reported to the State Board of Education as of the last school day in September.

"Total Number of Special Education Pupils Enrolled" - The total number of pupils reported to the State Board of Education as being enrolled in special education programs on December 1 of a particular year. For special education joint agreements and regional programs, this is the sum of all member districts' enrolled special education pupils as of December 1.

(Source: Amended at 33 Ill. Reg. 2838, effective January 21, 2009)

**Section 130.20 Applicability**

This Part applies to:

- a) any local education agency whose special educational facilities and services are attended by pupils with disabilities from another local education agency and that does not bill using the District Per Capita Tuition Charge and instead enters into a contractual agreement that provides for tuition charges as authorized under Section 14-7.01 of the School Code [105 ILCS 5/14-7.01]; and
- b) the calculation of claims under Section 14-7.02b or 14-7.03 of the School Code.

(Source: Amended at 30 Ill. Reg. 16614, effective October 5, 2006)

**Section 130.30 Allowable Expenditures for Determining Per Capita Cost**

- a) All local education agencies operating special educational facilities shall maintain evidence of their accountability for funds as prescribed in the accounting rules.
- b) Accounting dimensions used to record expenditures used in calculating per capita costs shall include at least the fund, fiscal year, four-digit function number, and object. Functions and objects must correspond to and be traceable to the official budget and annual financial report of the local education agency.
- c) Expenditures for equipment necessary for the operation of a special educational facility either shall be included in the expenditures in the year of purchase, if the total cost is less than \$2500, or shall be depreciated on a five-year schedule, if the total cost is \$2500 or more. If equipment is purchased solely for the benefit of one pupil and billed in that manner, the district billed is the owner of the equipment.
- d) Per capita instructional costs recorded in functions 1201-1220 of the accounting rules shall be calculated by dividing the allowable expenditures, minus individual student costs such as individual aides, by the average daily enrollment of the pupils served in the specific special education program.
- e) Per capita expenditures recorded in the functional accounts 2120 (Guidance Services), 2130 (Health Services), 2210 (Improvement of Instruction), and 2220 (Educational Media Services) as specified in the accounting rules shall be calculated as provided in this subsection (e).
  - 1) Expenditures in each functional area shall be allocated as follows:
    - A) All expenditures for specific special education programs;
    - B) All expenditures that are incurred in support of all eligible pupils and that cannot be directly allocated to a specific special education program as required in subsection (e)(1)(A) of this Section; and
    - C) All expenditures that are incurred in support of the general pupil population, including eligible pupils.
  - 2) Per capita pupil support services costs for a specific special education program shall be calculated by dividing the allowable expenditures by the average daily enrollment of the pupils served in the program.

- 3) Per capita pupil support services costs incurred in support of all eligible children shall be calculated by dividing the allowable expenditures by the total number of special education pupils enrolled.
  - 4) Per capita pupil support services costs incurred in support of the general pupil population shall be calculated by dividing the allowable expenditures by the total number of pupils enrolled.
- f) Per capita expenditures recorded in the functional accounts 2113 (Social Work Services), 2140 (Psychological Services), and 2150 (Speech Pathology and Audiology Services) as specified in the accounting rules shall be calculated by dividing the allowable expenditures by the total number of special education pupils enrolled.
- g) Per capita expenditures for general administrative services recorded in the functional accounts 2310 (Board of Education Services), 2320 (Executive Administrative Services), 2330 (Special Area Administrative Services), 2410 (Office of the Principal Services), 2510 (Direction of Business Support Services), 2520 (Fiscal Services), 2570 (Internal Services), and 2600 (Support Services Central) as specified in the accounting rules shall be calculated by dividing the allowable expenditures by the total number of pupils enrolled.
- h) Per capita special education administration costs recorded in the functional account 2330 (Special Area Administrative Services) shall be calculated by dividing the allowable expenditures by the total number of special education pupils enrolled.
- i) Operation and Maintenance
- 1) Expenditures for the operation and maintenance of buildings owned by a local education agency shall be allocated to each program according to the number of classrooms used and the average cost per classroom. The average cost per classroom shall be identified by dividing the total amount of expenditures for operations and maintenance, excluding capital outlay, by the total number of classrooms.
  - 2) If a privately owned building is used, the portion of the operation and maintenance costs attributable to a specific program shall be determined by dividing the square footage of the portion of the building so used by the square footage of the building or buildings for which operation and maintenance costs are incurred.

- j) Depreciation and Rent
- 1) Depreciation of physical facilities owned by the local education agency shall be calculated using the rate provided in Section 14-7.01 of the School Code. The local education agency may not rent facilities from itself. The depreciation rate specified in Section 14-7.01(f) of the School Code must be applied to all owned facilities. Operations and maintenance costs for owned facilities may be claimed as provided in subsection (i) of this Section.
  - 2) If the local educational facility is rented by the local education agency, the actual rent paid for the physical facilities is to be divided by the average daily enrollment of the pupils served within the facility. If the rented facility is used for both instructional and administrative functions, the square footage used for instruction shall be divided by the total square footage rented. The result of this division shall be multiplied by the rental fee paid to determine the portion of rent applicable to the program.
- k) Interest paid for costs of operating a program approved pursuant to Section 14-7.03 of the School Code shall be segregated in the accounts of the local agency and claimed in total. Per capita interest costs shall be computed by dividing the other interest expenditures recorded in the 5000 series of functions, less interest for capital expenditures, by either:
- 1) the total number of pupils enrolled, if the local education agency serves both special and regular education students; or
  - 2) the total number of special education pupils enrolled, if the local education agency serves only special education students.
- l) Twenty percent of the total cost incurred for special education pupil transportation, or such total cost minus reimbursement received during the current year from the State of Illinois under Section 14-13.01(b) of the School Code [105 ILCS 5/14-13.01(b)], whichever is less, may be included in the computation of the per capita cost. However, for pupils claimed under Section 14-7.03 of the School Code, one hundred percent of the transportation costs shall be included in the computation and not claimed for special education pupil transportation reimbursement.
- m) Non-special education (i.e., regular) program costs charged to other districts must be calculated in accordance with Section 10-20.12a of the School Code [105

ILCS 5/10-20.12a] and billed to the district of residence based on a percentage of the student's time spent in non-special education classes.

- n) Social Security and Illinois Municipal Retirement Fund contributions by the employer; the amounts ~~so~~ recovered shall be returned to the funds from which the expenditures were made.
- o) Expenditures for liability insurance; the amounts recovered shall be returned to the funds from which the expenditures were made.

(Source: Amended at 33 Ill. Reg. 2838, effective January 21, 2009)

**Section 130.40 Expenditures Not Allowed in the Per Capita Cost**

- a) Food service expenditures may not be claimed for reimbursement under Section 14-7.03 of the School Code, unless they are directly related to instructional methodology or techniques, for example in homemaking, cooking, or consumer education courses. However, food service expenditures may be billed to the district of residence of a pupil served.
- b) Expenditures from revenue received from state reimbursement during the current year for special education personnel under Section 14-13.01 of the School Code, allocated to each program based on the number of positions in the program divided by the number of positions claimed for special education personnel reimbursement.
- c) Expenditures that are reimbursed from federal sources, except for health care services as provided in Section 14-7.04 of the School Code [105 ILCS 5/14-7.04]; the amount of federal reimbursement for such services need not be deducted.
- d) Expenditures for life-safety building improvements or asbestos abatement.
- e) Expenditures classified (see Table F of the accounting rules) as Capital Outlay (the 500 series of object codes), except specialized equipment purchased for the specific special education program, which may be included based upon a depreciation schedule of five years.
- f) Expenditures for purchased services (the 300 series of object codes) other than those recorded in accounts 1201-1220 (Instruction), 2113 (Social Work Services), 2130 (Health Services), 2140 (Psychological Services), 2150 (Speech Pathology and Audiology Services), 2210 (Improvement of Instruction), 2220 (Educational Media Services), and 2540 (Operation and Maintenance).
- g) Expenditures applicable to one student only.

(Source: Amended at 33 Ill. Reg. 2838, effective January 21, 2009)

**Section 130.45 Calculation of Individual Cost**

- a) The individual cost for a specific special education pupil is the per capita cost of the specific special education program in which the pupil is enrolled plus the result of multiplying:
  - 1) the serving district's per capita tuition rate as computed per Section 10-20.12a of the School Code, by
  - 2) the percentage of the school week the pupil spends in the regular education program, as stated in the pupil's Individualized Education Program (IEP) at the time the pupil entered the specific special education program for the school year being billed or claimed, by
  - 3) the average daily enrollment of the pupil.
- b) When the local education agency providing educational services also provides special transportation services to the pupil, the serving local education agency may calculate the pupil's transportation cost and add this transportation cost to the tuition bill. These transportation costs, paid by the district of residence, may not be claimed by the serving local education agency under Section 14-13.01(b) of the School Code. The district of residence may claim 20 percent of the transportation cost for the pupil when the pupil's educational costs are claimed for reimbursement under Section 14-7.02b of the School Code. However, if the pupil is claimed for reimbursement under Section 14-7.03 of the School Code, 100 percent of the transportation cost may be claimed.
- c) The individual costs not included in the per capita cost for the program may be included in the individual cost. These costs are limited to:
  - 1) an individual aide for one pupil;
  - 2) special equipment for one pupil;
  - 3) specific, unique related services provided for a pupil that are not provided to other pupils in the program, that are not a part of the normal program service configuration, and whose costs are not included in the special education per capita cost for the program; and
  - 4) legal costs associated with students eligible, served, and claimed under Section 14-7.03 of the School Code.

(Source: Amended at 30 Ill. Reg. 16614, effective October 5, 2006)



**Section 130.50 Tuition Billing**

- a) Each local education agency shall prepare tuition bills which shall include at least the following:
  - 1) The name of the pupil for whom the bill is prepared;
  - 2) The name of the special education program(s) in which the pupil participated;
  - 3) The number of days the pupil was enrolled in the program;
  - 4) The number of days each program was in session;
  - 5) The per capita cost for each program in which the pupil participated, including the regular education program;
  - 6) The percentage of the school week the pupil participated in the regular education program and the percentages for special education programs, respectively, according to the pupil's current IEP; and
  - 7) The individual service costs.
- b) Each final bill must include a copy of the Special Education Tuition Cost Sheet for the programs in which the pupil participated. Each bill must be calculated in accordance with this Part.

(Source: Amended at 16 Ill. Reg. 9475, effective June 9, 1992)