

ISBE 5066A  
Special Education Tuition Cost Sheet

Presented by Harrisburg Project

## *Things to Remember*

“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.” – *Reimbursement Procedures for Students with Disabilities*

Please reference the *Reimbursement Procedures for Students with Disabilities* for more information.

## *Things to Remember*

“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.) – *Reimbursement Procedures for Students with Disabilities*

Please reference the *Reimbursement Procedures for Students with Disabilities* for more information.

## *Things to Remember*

“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.” – *Reimbursement Procedures for Students with Disabilities*

Please reference the *Reimbursement Procedures for Students with Disabilities* for more information.

EXPENDITURES				TOTALS	
Functions	COLUMN A Special Education	COLUMN B Regular Education	COLUMN C Enrollment of Cost Programs		
7. 1200 Instruction (specify)	72,985.00			= \$	72,985.00
8. 2112 Attendance		0.00		Line 1 = \$	0.00
9. 2113 Social Work Services	660.00			Line 1 = \$	660.00
10. 2120 Guidance Services	275.00			Line 1 = \$	275.00
11. 2130 Health Services		107,823.00	2204	Line 1 = \$	100.10
12. 2140 Psychological Services		0.00		Line 1 = \$	0.00
13. 2150 Speech Pathology and Audiology Services	2598.00			Line 1 = \$	2598.00
14. 2210 Imprv. of Instruction		460,596.00	2204	Line 1 = \$	427.58
15. 2220 Educational Media Serv.		587,592.00	2204	Line 1 = \$	545.42
16. 2310 Board of Education Serv.		73,203.00	2204	Line 1 = \$	67.96
17. 2320 Executive Administration		198,859.00	2204	Line 1 = \$	184.60
18. 2330 Special Area Admin.	3000.00			Line 1 = \$	3000.00
19. 2410 Office of Principal		897,284.00	2204	Line 1 = \$	832.96
20. 2510 Direction of Business		97,815.00	2204	Line 1 = \$	90.80
21. 2520 Fiscal Services		0.00		Line 1 = \$	0.00
22. 2570 Internal Services		0.00		Line 1 = \$	0.00
23. 2600 Support Serv.-Central		0.00		Line 1 = \$	0.00
24. Other (specify function)		0.00		Line 1 = \$	0.00
25. Equipment Depreciation	0.00			= \$	0.00

Line 1: Enter the A.D.E. 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 ISBE S5066B.

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

Line 3: Enter the total number of special educations students. This is included on the Tuition Cost Sheet Data.

Line 4: Enter the total enrollment of the district preparing the Cost sheet as reported on the Fall Housing Report.

Line 5: Enter the Total Attendance Days in session from the public school calendar of the district/cooperative preparing the Cost Sheet.

Line 6: Enter the district per capita tuition charge

SPECIAL EDUCATION DATA					
Name of Program <u>LD</u>					
1.	Total ADE this program .....	<u>2.046</u>			
2.	Days in session this program .....	<u>174</u>			
3.	Total Number of Sp. Ed. Pupils Enrolled .....	<u>419</u>			
REGULAR EDUCATION DATA					
4.	Total number of pupils enrolled .....	<u>2204</u>			
5.	Days in session .....	<u>174</u>			
6.	District per capita tuition charge .....	\$ <u>6603.90</u>			
EXPENDITURES					
	Functions	COLUMN A Special Education	COLUMN B Regular Education	COLUMN C Enrollment of Cost Programs	TOTALS
7.	1200 Instruction (specify)	<u>72,985.00</u>			= \$ <u>72,985.00</u>
8.	2112 Attendance		<u>0.00</u>	× Line 1	= \$ <u>0.00</u>
9.	2113 Social Work Services	<u>660.00</u>		× Line 1	= \$ <u>660.00</u>
10.	2120 Guidance Services	<u>275.00</u>		× Line 1	= \$ <u>275.00</u>
11.	2130 Health Services		<u>107,823.00</u>	× Line 1	= \$ <u>100.10</u>
12.	2140 Psychological Services		<u>0.00</u>	× Line 1	= \$ <u>0.00</u>
13.	2150 Speech Pathology and Audiology Services	<u>2598.00</u>		× Line 1	= \$ <u>2598.00</u>
14.	2210 Imprv. of Instruction		<u>460,596.00</u>	× Line 1	= \$ <u>427.58</u>
15.	2220 Educational Media Serv.		<u>587,592.00</u>	× Line 1	= \$ <u>545.42</u>
16.	2310 Board of Education Ser.		<u>73,203.00</u>	× Line 1	= \$ <u>67.96</u>
17.	2320 Executive Administration		<u>198,859.00</u>	× Line 1	= \$ <u>184.60</u>
18.	2330 Special Area Admin.	<u>3000.00</u>		× Line 1	= \$ <u>3000.00</u>
19.	2410 Office of Principal		<u>897,284.00</u>	× Line 1	= \$ <u>832.96</u>
20.	2510 Direction of Business		<u>97,815.00</u>	× Line 1	= \$ <u>90.80</u>
21.	2520 Fiscal Services		<u>0.00</u>	× Line 1	= \$ <u>0.00</u>
22.	2570 Internal Services		<u>0.00</u>	× Line 1	= \$ <u>0.00</u>
23.	2600 Support Serv.-Central		<u>0.00</u>	× Line 1	= \$ <u>0.00</u>
24.	Other (specify function)		<u>0.00</u>	× Line 1	= \$ <u>0.00</u>
25.	Equipment Depreciation	<u>0.00</u>			= \$ <u>0.00</u>

The Function numbers are used in conjunction with the Annual Financial Report (AFR)

SPECIAL EDUCATION DATA					
Name of Program <u>LD</u>					
1. Total ADE this program .....	<u>2,046</u>				
2. Days in session this program .....	<u>174</u>				
3. Total Number of Sp. Ed. Pupils Enrolled .....	<u>419</u>				
REGULAR EDUCATION DATA					
4. Total number of pupils enrolled .....	<u>2204</u>				
5. Days in session .....	<u>174</u>				
6. District per capita tuition charge .....	<u>\$ 6603.90</u>				
EXPENDITURES					
Functions	COLUMN A Special Education	COLUMN B Regular Education	COLUMN C Enrollment of Cost Programs		TOTALS
7. 1200 Instruction (specify)	<u>72,985.00</u>				= \$ <u>72,985.00</u>
8. 2112 Attendance		<u>0.00</u>	+	Line 1	= \$ <u>0.00</u>
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18. 2330 Special Area Admin.	<u>3000.00</u>		+	Line 1	= \$ <u>3000.00</u>
19. 2410 Office of Principal		<u>897,284.00</u>	+	Line 1	= \$ <u>832.96</u>
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21. 2520 Fiscal Services		<u>0.00</u>	+	Line 1	= \$ <u>0.00</u>
22. 2570 Internal Services		<u>0.00</u>	+	Line 1	= \$ <u>0.00</u>
23. 2600 Support Serv.-Central		<u>0.00</u>	+	Line 1	= \$ <u>0.00</u>
24. _____ Other (specify function)		<u>0.00</u>	+	Line 1	= \$ <u>0.00</u>
25. Equipment Depreciation	<u>0.00</u>				= \$ <u>0.00</u>

Column A: All personnel whose salaries and benefits are included in expenditures reported under Column A must be approved on the *Special Education Personnel Approval File*.

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.

SPECIAL EDUCATION DATA					
Name of Program <u>LD</u>					
1. Total ADE this program .....	<u>2,046</u>				
2. Days in session this program .....	<u>174</u>				
3. Total Number of Sp. Ed. Pupils Enrolled .....	<u>419</u>				
REGULAR EDUCATION DATA					
4. Total number of pupils enrolled .....	<u>2204</u>				
5. Days in session .....	<u>174</u>				
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EXPENDITURES					
Functions	COLUMN A Special Education	COLUMN B Regular Education	COLUMN C Enrollment of Cost Programs		TOTALS
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11. 2130 Health Services		<u>107,823.00</u>	+	Line 1	= \$ <u>100.10</u>
12. 2140 Psychological Services		<u>0.00</u>	+	Line 1	= \$ <u>0.00</u>
13. 2150 Speech Pathology and Audiology Services	<u>2598.00</u>		+	Line 1	= \$ <u>2598.00</u>
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22. 2570 Internal Services		<u>0.00</u>	+	Line 1	= \$ <u>0.00</u>
23. 2600 Support Serv.-Central		<u>0.00</u>	+	Line 1	= \$ <u>0.00</u>
24. Other (specify function)		<u>0.00</u>	+	Line 1	= \$ <u>0.00</u>
25. Equipment Depreciation	<u>0.00</u>				= \$ <u>0.00</u>

Column B: 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.

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.



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1.	Total ADE this program .....	<u>2,046</u>							
2.	Days in session this program .....	<u>174</u>							
3.	Total Number of Sp. Ed. Pupils Enrolled .....	<u>419</u>							
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4.	Total number of pupils enrolled .....	<u>2204</u>							
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EXPENDITURES									
Functions		COLUMN A Special Education	COLUMN B Regular Education	COLUMN C Enrollment of Cost Programs					TOTALS
7.	1200 Instruction (specify)	<u>72,985.00</u>							= \$ <u>72,985.00</u>
8.	2112 Attendance		<u>0.00</u>		x	Line 1	= \$	<u>0.00</u>	
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24.	Other (specify function)		<u>0.00</u>		x	Line 1	= \$	<u>0.00</u>	
25.	Equipment Depreciation	<u>0.00</u>					= \$	<u>0.00</u>	

Column C: Enrollment of Cost Programs is determined by the column, A or B, that monies have been entered in.

If monies are entered in to Column A then Column C: Enrollment of Cost Programs will match Line 3 – Total Number of Sp. Ed. Pupils Enrolled.

If monies are entered in to Column B then Column C: Enrollment of Cost Programs will match Line 4 - Total Number of Pupils Enrolled.

**SPECIAL EDUCATION DATA**

Name of Program LD

1. Total ADE this program ..... 2,046

2. Days in session this program ..... 174

3. Total Number of Sp. Ed. Pupils Enrolled ..... 419

**REGULAR EDUCATION DATA**

4. Total number of pupils enrolled ..... 2204

5. Days in session ..... 174

6. District per capita tuition charge ..... \$ 6603.90

<b>EXPENDITURES</b>		<b>COLUMN A</b>	<b>COLUMN B</b>	<b>COLUMN C</b>		<b>TOTALS</b>
<b>Functions</b>		<b>Special Education</b>	<b>Regular Education</b>	<b>Enrollment of Cost Programs</b>		
7. 1200	Instruction (specify)	<u>72,985.00</u>				= \$ <u>72,985.00</u>
8. 2112	Attendance		<u>0.00</u>	×	Line 1	= \$ <u>0.00</u>
9. 2113	Social Work Services	<u>660.00</u>		×	Line 1	= \$ <u>660.00</u>
10. 2120	Guidance Services	<u>275.00</u>		×	Line 1	= \$ <u>275.00</u>
11. 2130	Health Services		<u>107,823.00</u>	×	Line 1	= \$ <u>100.10</u>
12. 2140	Psychological Services		<u>0.00</u>	×	Line 1	= \$ <u>0.00</u>
13. 2150	Speech Pathology and Audiology Services	<u>2598.00</u>		×	Line 1	= \$ <u>2598.00</u>
14. 2210	Imprv. of Instruction		<u>460,596.00</u>	×	Line 1	= \$ <u>427.58</u>
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21. 2520	Fiscal Services		<u>0.00</u>	×	Line 1	= \$ <u>0.00</u>
22. 2570	Internal Services		<u>0.00</u>	×	Line 1	= \$ <u>0.00</u>
23. 2600	Support Serv.-Central		<u>0.00</u>	×	Line 1	= \$ <u>0.00</u>
24. _____	Other (specify function)		<u>0.00</u>	×	Line 1	= \$ <u>0.00</u>
25. _____	Equipment Depreciation	<u>0.00</u>				= \$ <u>0.00</u>

P5066B					5066A																																																																																																																																																																									
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Lines 7 – 24 costs – includes the P50-66 B Personnel Documentation ‘Instruction cost with allocation’ in the calculation.

Each function cost listed on the P50-66B is allocated and subtotaled for entering on Column A.

Line 7: 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.

If expenditures have been segregated on the P5066B, find the corresponding function number on the P5066B and insert the subtotal on the applicable function line of the 5066A. Then simply carry the number over to the Totals column. The proration has already been done on the P5066B (Grand Totals).

If expenditures have not been segregated on the P5066B, an off-sheet computation is required.

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 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. (ISBE 50-66D - Depreciation Schedule must be attached if depreciation is entered on line 25)  
Please reference the *Reimbursement Procedures for Students with Disabilities* for more information.

Equipment purchased for the special education program designated on this Cost Sheet which costs less than \$2,500 per unit may be included in Line 7.

P5066B					5066A				
<b>Work Assign 1-3</b>	<b>Allocation Ratio</b>	<b>Include All?</b>	<b>Salary (total salary + benefits)</b>	<b>Salary Allocation</b>					
SLD	1.000	Y	54,500	54,500					
PA	1.000	Y	18,485	18,485					
<b>Function 1200 Subtotals:</b>				<b>72,985</b>					
SSW	0.024	Y	27,500	660					
<b>Function 2113 Subtotals:</b>				<b>660</b>					
PGC	0.005	Y	55,000	275					
<b>Function 2120 Subtotals:</b>				<b>275</b>					
SL	0.024	Y	35,250	846					
SL	0.024	Y	73,000	1,752					
<b>Function 2150 Subtotals:</b>				<b>2,598</b>					
DIR	0.024	Y	125,000	3,000					
<b>Function 2330 Subtotals:</b>				<b>3,000</b>					

  

$$225,000 / 419 = 536.99$$

$$536.99 \times 2.046 = 1,099.68$$

SPECIAL EDUCATION DATA									
Name of Program LD									
1. Total ADE this program	2,046								
2. Days in session this program	174								
3. Total Number of Sp. Ed. Pupils Enrolled	419								

  

REGULAR EDUCATION DATA									
4. Total number of pupils enrolled	2204								
5. Days in session	174								
6. District per capita tuition charge	\$ 6603.90								

  

EXPENDITURES	COLUMN A Special Education	COLUMN B Regular Education	COLUMN C Enrollment of Cost Programs	TOTALS
7. 1200 Instruction (specify)	72,985.00			= \$ 72,985.00
8. 2112 Attendance		0.00	x	Line 1 = \$ 0.00
9. 2113 Social Work Services	660.00		x	Line 1 = \$ 660.00
10. 2120 Guidance Services	275.00		x	Line 1 = \$ 275.00
11. 2130 Health Services		107,823.00	x	Line 1 = \$ 100.10
12. 2140 Psychological Services	225,000.00		x	Line 1 = \$ 1,099.68
13. 2150 Speech Pathology and Audiology Services	2598.00		x	Line 1 = \$ 2598.00
14. 2210 Improv. of Instruction		460,596.00	x	Line 1 = \$ 427.58
15. 2220 Educational Media Serv.		587,592.00	x	Line 1 = \$ 545.42
16. 2310 Board of Education Serv.		73,203.00	x	Line 1 = \$ 67.96
17. 2320 Executive Administration		198,858.00	x	Line 1 = \$ 184.60
18. 2330 Special Area Admin.	3000.00		x	Line 1 = \$ 3000.00
19. 2410 Office of Principal		897,284.00	x	Line 1 = \$ 832.96
20. 2510 Direction of Business		97,815.00	x	Line 1 = \$ 90.80
21. 2520 Fiscal Services		0.00	x	Line 1 = \$ 0.00
22. 2570 Internal Services		0.00	x	Line 1 = \$ 0.00
23. 2600 Support Serv.-Central		0.00	x	Line 1 = \$ 0.00
24. Other (specify function)		0.00	x	Line 1 = \$ 0.00
25. Equipment Depreciation	0.00			= \$ 0.00

Let's look at how an expenditure line would work for lines 8-24, if they are not segregated on the P5066B. Remember that if the expenditures aren't segregated on the P5066B, an off-sheet computation is required. For this example, we will use line 12, Psychological Services. According to the State, we are allowed to put all costs for function 2140, 2113, 2150, and 2330 (lines 9.12.13 and 18) in Column A. These numbers come from the Annual Financial Report (AFR). So let's say that we did not segregate costs for these services on the P5066B. We would then get the amount from the AFR. We will say it's \$225,000.

Insert that amount in Column A on line 12. Now we have to segregate costs for just this cost center before carrying anything over to the 'Totals' column.

According to the equation provided, we take the total in Column A/Column C x Line 1. The equation looks like this:  $(225,000/419) \times \text{Line 1 (Total ADE this program} = 2.046)$ .

Since we are segregating costs for Column A, we use the number for 'Total Number of Sp. Ed. Pupils Enrolled' from line 3 (419).

Lastly, we have to multiple the quotient by Line 1 giving us a total of 1,099.68.

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 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. (ISBE 50-66D - Depreciation Schedule must be attached if depreciation is entered on line 25)

Please reference the *Reimbursement Procedures for Students with Disabilities* for more information.

Equipment purchased for the special education program designated on this Cost Sheet which costs less than \$2,500 per unit may be included in Line 7.

## 5066A Operation and Maintenance

Operation and Maintenance	
26. All 2540 expenditures .....	679,353.00
27. Number of district-owned classrooms .....	137
28. Cost/classroom (Line 26/27) .....	4958.78
29. Number of district-owned classrooms used in this program <u>1</u> x Line 28 .....	\$ 4958.78
30. <input checked="" type="checkbox"/> Depreciation (Line 1 x \$200) or <input type="checkbox"/> Rent (Check the appropriate box) .....	\$ 409.20
31. Other (Specify) .....	\$ 0.00
32. TOTAL EXPENDITURES .....	\$ 87135.56

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. Off-sheet computations may be required.

Line 27: Enter the aggregate number of all classrooms. If this number is not accurately reflected on the Tuition Cost Sheet Data (TCSD), send an email using district letterhead to ISBE requesting the change.

Line 28: Divide line 26/27

Line 29: Enter the number of district owned classrooms used for this program and multiply by line 28.

Line 30: 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.

For more information see the *Reimbursement Procedures for Students with Disabilities*.

Line 31: Enter 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 may be returned to these respective funds (refer to Section 130.30(n),(o) of the regulations)

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

# 5066A - Receipts

5066A

## RECEIPTS

33. State of Illinois, Section 14-13.01, Personnel Reimbursement .....	\$ 13409.92
34. Federal Funds .....	\$ 6061.89
35. TOTAL OFFSETTING RECEIPTS .....	\$ 19471.81

P5066B

## P5066B Special Education Documentation Sheet Regular Term

SCHEDULE A - PERSONNEL DOCUMENTATION						School Year: 2009 - 2010 Generated by iePoint® on 05/24/2010 at 16:19:08			
Program: LD		Students Registered in Program:				For Reimbursement During Current Year for Previous Year Expenses		Current Year Federal Funds	
For Current Year Expenses in Calculating Per Capita Cost									
Code	SSN	Name	Work Assign 1.3	Allocation Ratio	Include All? (total salary + benefits)	Salary Allocation	State Reimb Sect. 14.13.01	Reimb Allocation	Total Fed Funds
1	808-86-7880	Tracey, Tina	SLD	1.000	Y	54,500	9,000	9,000	6,000
3	404-46-7441	Sutton, Diane	PA	1.000	Y	18,485	3,500	3,500	0
Function 1200 Subtotals:						72,985		12,500	6,000
1	404-46-7440	Duff, Mary	SSW	0.024	Y	27,500	660	216	0
Function 2113 Subtotals:						660		216	0
1	707-76-7770	Henshaw, Elmer	PGC	0.005	Y	55,000	275	45	10
Function 2120 Subtotals:						275		45	10
1	909-96-7990	Morton, Tella	SL	0.024	Y	35,250	846	216	0
1	101-16-7110	Rushing, Sally	SL	0.024	Y	73,000	1,752	216	48
Function 2150 Subtotals:						2,598		432	48
1	700-06-7000	Butler, Jim	DIR	0.024	Y	125,000	3,000	216	0
Function 2330 Subtotals:						3,000		216	0
Grand Total State Reimbursement Allocation:							13,409	Grand Total Federal Funds Allocation:	6,058

Line 33 – Enter the total amount received in Special Education Personnel Reimbursement for this year. This revenue will offset expenditures recorded on lines 7-24 of this Cost Sheet.

Line 34 – Enter the total amount of federal funds, regardless of source, that were used to pay the expenditures recorded on lines 7-31 of this Cost Sheet. Attach an itemized listing of these federal funds for amounts in excess of Column 11 of the P5066B. For more information see *Reimbursement Procedures for Students with Disabilities*.

Line 35 – Add lines 33 and 34 and enter the total.

### Calculating State and Federal Monies When Using AFR Numbers for Cost Centers

5066A

#### Column A

State Reim. Prev Year	Federal Funds
2113: \$36,000 (4)	\$0
2140: \$45,000 (5)	\$0
2150: \$36,000 (4)	\$0
2330: \$18,000 (2)	\$0
<b>Total: \$135,000</b>	
<b>Equation:</b>	
<b><math>135,000 / 419 = 322.20 \times 2.046 = 659.21</math></b>	

#### Column B

State Reim. Prev Year	Federal Funds
2130: \$0	\$20,000
2210: \$0	\$10,500
<b>Total:</b>	<b>\$ 30,500.00</b>
<b>Equation:</b>	
<b><math>30,500.00 / 2204 = 13.84 \times 2.046 = 28.32</math></b>	

#### SPECIAL EDUCATION DATA

Name of Program	LD
1. Total AFE this program	2,046
2. Days in session this program	174
3. Total Number of Sp. Ed. Pupils Enrolled	419

#### REGULAR EDUCATION DATA

4. Total number of pupils enrolled	2204
5. Days in session	174
6. District per capita tuition charge	\$ 6603.80

#### EXPENDITURES

Functions	COLUMN A Special Education	COLUMN B Regular Education	COLUMN C Enrollment of Cost Programs	TOTALS
7. 1200 Instruction (specify)	72,985.00			= \$ 72,985.00
8. 2112 Attendance	0.00		X Line 1	= \$ 0.00
9. 2113 Social Work Services	110,000.00		X Line 1	= \$ 660.00
10. 2120 Guidance Services	275.00		X Line 1	= \$ 275.00
11. 2130 Health Services		107,823.00	X Line 1	= \$ 100.10
12. 2140 Psychological Services	225,000.00		X Line 1	= \$ 0.00
13. 2150 Speech Pathology and Audiology Services	210,000.00		X Line 1	= \$ 2598.00
14. 2210 Improv. of Instruction		460,596.00	X Line 1	= \$ 427.58
15. 2220 Educational Media Serv.		587,592.00	X Line 1	= \$ 545.42
16. 2310 Board of Education Serv.		73,203.00	X Line 1	= \$ 67.96
17. 2320 Executive Administration		198,859.00	X Line 1	= \$ 184.60
18. 2000 Special Area Admin.	1845,000.00		X Line 1	= \$ 9000.00
19. 2410 Office of Principal		897,284.00	X Line 1	= \$ 832.96
20. 2510 Direction of Business		97,815.00	X Line 1	= \$ 90.80
21. 2520 Fiscal Services		0.00	X Line 1	= \$ 0.00
22. 2570 Internal Services		0.00	X Line 1	= \$ 0.00
23. 2600 Support Serv. Central		0.00	X Line 1	= \$ 0.00
24. Other (specify function)		0.00	X Line 1	= \$ 1.50
25. Equipment/Depreciation	0.00			= \$ 0.00

The next three slides are an example of what you will have to do if you have received money for personnel and did not show it in the program definition.

Any numbers used from the Annual Financial report have not been segregated specifically for the cost center. This means that the figures used include State Reimbursement and any Federal Funds used. Because of this, an off sheet computation must be used to segregate these funds specifically for each cost center. Keep in mind that this must be done based on whether the figures are in Column A or Column B. This is because the number in Column C is used in the equation and it varies depending on which column is used.



## Calculating State and Federal Monies When Using AFR Numbers for Cost Centers

<u>State Reim. Prev Year</u>	<u>Federal Funds</u>
Column A: \$659.21	\$0
Column B: \$ 0	<u>\$ 28.32</u>
\$659.21	\$ 28.32

Combined Total State Reimbursement from Columns A and B  
Combined Total Federal Funds from Columns A and B

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When figures have been segregated for State and Federal for both Columns A and B, add the State Reimbursement together and the Federal Funds together.



Segregated Costs from AFR									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">State Reim. Prev Year</th> <th style="text-align: left;">Federal Funds</th> </tr> </thead> <tbody> <tr> <td>Column A: \$659.21</td> <td>\$0</td> </tr> <tr> <td>Column B: \$0</td> <td>\$28.32</td> </tr> <tr> <td style="border: 2px solid red;">\$659.21</td> <td style="border: 2px solid red;">\$28.32</td> </tr> </tbody> </table>	State Reim. Prev Year	Federal Funds	Column A: \$659.21	\$0	Column B: \$0	\$28.32	\$659.21	\$28.32	
State Reim. Prev Year	Federal Funds								
Column A: \$659.21	\$0								
Column B: \$0	\$28.32								
\$659.21	\$28.32								
P5066B									
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;"><b>Grand Total State Reimbursement Allocation:</b></td> <td style="width: 10%; text-align: right;"><b>13,409</b></td> <td style="width: 40%;"><b>Grand Total Federal Funds Allocation:</b></td> <td style="width: 10%; text-align: right;"><b>6,058</b></td> </tr> </table>		<b>Grand Total State Reimbursement Allocation:</b>	<b>13,409</b>	<b>Grand Total Federal Funds Allocation:</b>	<b>6,058</b>				
<b>Grand Total State Reimbursement Allocation:</b>	<b>13,409</b>	<b>Grand Total Federal Funds Allocation:</b>	<b>6,058</b>						
<p>State Reimbursement Line 33: <math>\\$13,409 + \\$659.21 = \\$14,068.21</math></p> <p>Federal Funds Line 34: <math>\\$6,058 + \\$28.32 = \\$6,086.32</math></p>									
5066A									
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: left; padding-bottom: 5px;">RECEIPTS</th> </tr> </thead> <tbody> <tr> <td style="width: 80%;">33. State of Illinois, Section 14-13.01, Personnel Reimbursement .....</td> <td style="width: 20%; text-align: right;">\$ 14,068.21</td> </tr> <tr> <td>34. Federal Funds .....</td> <td style="text-align: right;">\$ 6,086.32</td> </tr> <tr> <td>35. TOTAL OFFSETTING RECEIPTS .....</td> <td style="text-align: right;">\$ 20,154.53</td> </tr> </tbody> </table>		RECEIPTS		33. State of Illinois, Section 14-13.01, Personnel Reimbursement .....	\$ 14,068.21	34. Federal Funds .....	\$ 6,086.32	35. TOTAL OFFSETTING RECEIPTS .....	\$ 20,154.53
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These numbers will then be added to the figures for State and Federal monies from the P5066B. You can see that we have added them in to lines 33 and 34 to show all the reimbursement money that was received for this cost center.

## 5066A – Net Expenditures

### NET EXPENDITURES

36. Line 32 minus ( - ) line 35 .....	\$	67663.75
37. Line 36 divided (÷) by line 1 (Total cost per 1.0 ADE) .....	\$	33071.24
ISBE 50-66A (1/06)		

So let's get back to our original program (without the off sheet computation).

Line 36: Subtract Line 35 from Line 32.

Line 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 cost center all day the entire year.

## Resources

*Reimbursement Procedures  
for  
Students with Disabilities*

## Questions

### **ISBE Funding and Disbursement**

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