STUDENTS WITH DISABILITIES

Claim and Reimbursement Instructions

--- 2017-18 School Year ---
(April 2018)

For use with I-Star

This is a compilation of procedures and instructions,

supported by rules and regulations, to assist Local

Education agencies in reporting and claiming

students with disabilities for reimbursement

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OVERVIEW

The IEP Student Tracking and Reporting System (I-Star) is a web-based system used by the Illinois State Board of Education (ISBE) that allows districts/special education cooperatives to input, manage, and approve special education student data. The student data collected in I-Star serves as the approval process for students with disabilities who are claimed for reimbursement under Sections 14-7.02 (Private Tuition), 14-7.02b (Students with Excess Cost), 14-7.03 (Orphanage), and 14-13.01b (Special Transportation) of the School Code [105 ILCS 5].

The name of each student eligible for state reimbursement, even if only for part of the school year, must be entered and approved in I-Star before funding can be claimed. The level of payment is dependent upon the annual appropriations enacted each year.

DATA COLLECTION TIMELINES

ISBE will collect all eligible student claims for the following programs and dates via I-Star.

July 16, 2018	Individual Orphanage Student Reimbursement claim (Section 14-7.03) 2017-18 Regular Term
August 15, 2018	Students with Excess Cost Reimbursement claim (Section 14-7.02b) 2017-18 Regular Term
August 15, 2018	Private Tuition Reimbursement claim (Section 14-7.02) 2017-18 Regular term and 2018 Summer Term
November 1, 2018	Individual Orphanage Student Reimbursements claim (Section 14-7.03) 2018 Summer Term

Note: The final dates for entering a student reimbursement claim are statutory according to appropriate sections stated in the School Code [105 ILCS 5]. When a statutory date falls on a weekend, the due date will be the end of the next business day.

QUESTIONS AND TECHNICAL SUPPORT

Questions pertaining to student reimbursement should be directed to:

> Illinois State Board of Education
> Jodi Whitlow
> Phone: (217) 782-5256
> Fax: (217) 782-3910
> Email: jwhitlow@isbe.net

Questions pertaining to the operation of I-Star should be directed to:
> Harrisburg Project
> 512 North Main
> Harrisburg, Illinois 62946
> Phone: (800) 635-5274
> Fax: (618) 252-0704
> Email: support@hbug.k12.il.us

GENERAL INSTRUCTIONS

All special education students billed to another Local Education Agency (LEA) or claimed for reimbursement under Section 14-7.02b (Excess Cost) and Section 14-7.03 (Individual Orphanage) must have their costs computed in accordance with the Part 130 Special Education Per Capita Tuition administrative rules. The ISBE documents that support eligible costs are the Special Education Tuition Cost Sheet (ISBE Form 50-66A), Special Education Documentation Sheet (ISBE Form 50-66B), Special Education Tuition Bill and Claim Computation (ISBE Form 50-66C), and Special Education Depreciation Schedule (ISBE Form 50-66D). The supporting documentation must be retained at the district/special education cooperative for audit verification.

All special education students must have an approval record in I-Star before reimbursement can be computed. Any changes to the I-Star student approval record must be made by July 16 for Individual Orphanage and August 15 for Excess Cost and/or Private Tuition. Summer-only records can be added in I-Star for appropriate fund codes after the stated regular term deadlines.

Fund Code	Program and School Code Section
B	Private Tuition (Section 14-7.02)
X or J	Excess Cost (Section 14-7.02b)
E	Individual Orphanage (Section 14-7.03) Public Facility Placement
F	Individual/Private Orphanage (Section 14-7.03) Private Facility Placement

Students Not Claimed

Uncheck the "Include in Claim File" box if a student is not going to be claimed for reimbursement. The student will still be eligible for the December 1 child count as long as they are enrolled in a program on December 1.

SPECIFIC INSTRUCTIONS – ALL CLAIMS

All student approval information entered in I-Star, such as begin and end dates, fund code changes (e.g., A to X), term codes, addition of a related service (e.g., special transportation) and private facility entity ID codes, must match the claim information provided for each student. If an error in the student record is identified, it must be corrected no later than July 16 for Orphanage and August 15 for Excess Cost and/or Private Facility.

Approval and claim records will be locked in I-Star after the deadline dates have passed and will not be reopened. The only acceptable changes are new summer school additions that occurred after July 16 for Orphanage and August 15 for Private Facility.

Days Enrolled – Regular Term

All claims should reflect the number of days the student was <u>enrolled</u> (not necessarily attended) in the approved program during the regular school term as approved in I-Star. Students enrolled in less than full-day programs who are <u>not</u> in regular education programs the remainder of the school day must have the number of enrolled days adjusted to reflect their partial day enrollment. This situation typically occurs with the preschool/early childhood students who are in a half-day program and then return home. In order to adjust the days enrolled correctly, the percentage of the school day that the program is operated must be multiplied by the actual number of school days the student was enrolled in the program. All calculations must be truncated (i.e., decimal portion ignored). The following are examples of this calculation.

Example 1
Student is enrolled in a half-day early childhood class the entire school year.

$$.5 \times 176 = 88$$
88 days should be entered in Days Enrolled field.

Example 2
Student is enrolled in a half-day early childhood class for 88 days in second semester.

$$.5 \times 88 = 44$$
44 days should be entered in Days Enrolled field.

Example 3
Student is enrolled in a half-day early childhood class operating four days a week
      (.8 of a week) for the entire school year.

$$.4 \times 176 = 70.4 \quad \underline{\textbf{or}} \quad .5 \times 176 \times .8 = 70.4$$
70 days should be entered in Days Enrolled field.

The following sections of the instructions explain the completion of the claim for each funding program/fund code. Refer to the appropriate sections as you complete the claim.

Private Tuition – Section 14-7.02 (Fund Code B)

Only students approved in I-Star with private facility entity ID codes for facilities with tuition days and per diem rates approved by the Illinois Purchased Care Review Board (IPCRB) can be claimed. Students who are approved in I-Star with private facility entity ID codes for room and board only cannot be claimed for reimbursement in this process. Please verify that the private facility entity ID code is correct for both the student's placement and tuition program for reimbursement.

Days Enrolled – Regular   See Specific Instructions --All Claims on page 3.

Days Enrolled – Summer   Enter the number of days the student was enrolled (not necessarily attended) and approved in I-Star in the program during the 2018 summer term. Truncate to a whole number.

Days in Session – Regular   This number is populated in I-Star and is not editable.

Days in Session – Summer   This number is populated in I-Star and is not editable.

ADE   The student's Average Daily Enrollment (ADE) will be computed automatically as the claim is processed at ISBE. It is computed by dividing the total days enrolled for regular and/or summer by the total days in session for regular and, if applicable, summer. The ADE is truncated to three decimal places.

Ed Cost/ADE   Do not complete. Not applicable for Private Tuition claims.

Ed Cost/Student   Enter the tuition the district paid to the private facility for the regular and 2018 summer term. This amount is usually Days Enrolled for Regular and Summer terms multiplied by the approved per diem rate for the school program. The per diem rate cannot exceed the amount approved by the IPCRB. Truncate to a whole dollar amount.

Trans Cost   Do not complete. Not applicable for Private Tuition claims. Transportation costs are claimed via the Pupil Transportation Claim Reimbursement System.

Per Capita Tuition   The latest available per capita tuition charge has been entered for each district based on information supplied from the School District Annual Financial Report. **Do not change this number.** If this number is missing, it will be available at the time claims are processed and reimbursement is calculated. The data is available on the School Finance website at https://www.isbe.net/Pages/Operating-Expense-Per-Pupil.aspx. Choose the FY Excel link, scroll down to find the Region-County-District-Type (RCDT) Number, District Name, and Per Capita Tuition Charge amount.

Estimated Reimbursement   I-Star will compute the estimated reimbursement automatically.

Example - District Per Capita Charge Greater Than $4,500

The Private Tuition reimbursement formula in Section 14-7.02 is defined by two tiers of funding determined by each district's per capita tuition amount in relation to the statutory tier amount of $4,500. Currently, there are no districts with a per capita charge under the statutory tier amount so the formula for reimbursement should be computed as follows:

1. Multiply the district per capita tuition charge by the student's ADE.
2. Multiply the result of step 1 above by two.
3. Subtract the result of step 2 from the Ed Cost/Student. If the result is a positive amount, this represents the eligible amount the district is entitled to receive in reimbursement.

Calculation

Per Capita Tuition = $5,000; ADE = .500;
Education Cost This Student = $11,500

1. $5,000 x .500 = $2,500
2. $2,500 x 2 = $5,000
3. $11,500 – $5,000 = $6,500 total reimbursement

Excess Cost Reimbursement – Section 14-7.02b (Fund Codes X and J)

Days Enrolled – Regular

See Specific Instructions --All Claims on page 3.

Days Enrolled – Summer

Do not complete. Not applicable for Excess Cost claims.

Days in Session – Regular

Enter the number of days in session (Total Attendance Days) for the regular term from the Public School Calendar. Go to Public School Calendar Inquiry. Make sure the Annual District Calendar button under Reports is clicked, verify the current school year, ensure the correct 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.

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

Days in Session – Summer

Do not complete. Not applicable for Excess Cost claims.

ADE

The ADE will be computed automatically as the claim is processed in I-Star. It is computed by dividing Days Enrolled for the regular term by the Days in Session. The ADE is truncated to three decimal places.

Ed Cost/ADE

Enter the 1.0 Education Cost for each student from Line 5C of the Special Education Tuition Bill and Claim Computation (ISBE Form 50-66C). Truncate to a whole dollar amount.

Note: The costs from multiple cost sheets must be prorated and added together if a student is being claimed for participation in more than one program for which separate Special Education Tuition Bill and Claim Computation forms apply and separate student entries by program have not been entered in I-Star. Compute the percentage of total days enrolled for each program in which the student was enrolled to prorate costs. See the following examples.

Example 1

A student was enrolled in one program with a 1.0 ADE cost of $10,000 for 20 days. The same student was enrolled in another program with a 1.0 ADE cost of $8,000 for 156 days.

$$20 + 156 = 176 \text{ enrollment days}$$
$$20/176 = .11$$
$$156/176 = .89$$

$$\$10,000 \times .11 = \$1,100$$
$$\$8,000 \times .89 = \underline{\$7,120}$$
$$\$8,220$$

$8,220 should be listed as the 1.0 ADE cost.

Example 2

A student was enrolled in one program with a 1.0 ADE cost of $10,000 for 20 days. The same student was enrolled in another program with a 1.0 ADE cost of $15,000 for 100 days. The student left the school district after 100 days in the second program.

$$20/176 = .11$$
$$100/176 = \underline{.57}$$
$$.68$$

$$\$10,000 \times .11 = \$1,100$$
$$\$15,000 \times .57 = \underline{\$8,550}$$
$$\$9,650$$

The $9,650 does not represent 1.0 ADE cost since the student only was enrolled in the district for .68 of the school year (20/176 + 100/176). The cost must be adjusted to represent a full year or 1.0 ADE cost.

$$\$9,650/.68 = \$14,191.17$$
$$\$14,191 \text{ should be listed as the 1.0 ADE cost.}$$

Ed Cost/Student	OPTIONAL. ISBE will compute the Education Cost for the student automatically by multiplying their ADE by Ed Cost/ADE.
Trans Cost	Enter 20 percent of the net transportation expenditures for each student as computed according to the instructions for Line 2, Section II, of the Special Education Tuition Bill and Claim Computation (ISBE Form 50-66C). This cost is **not** adjusted for ADE in the calculation of reimbursement, so the

cost of transportation should only reflect the time in the program being claimed. Truncate to a whole dollar amount. Transportation expenditures can only be included in the claim computation for Excess Cost reimbursement if the student is approved in I-Star <u>and</u> transportation listed as a related service (Code 25).

Per Capita Tuition

The latest available per capita tuition charge has been entered for each district based on information supplied from the School District Annual Financial Report. **<u>Do not change this number.</u>** If this number is missing, it will be available at the time claims are processed and reimbursement is calculated. The data is available via on the School Finance website at https://www.isbe.net/Pages/Operating-Expense-Per-Pupil.aspx. Choose the FY Excel link, scroll down to find the RCDT Number, District Name, and Per Capita Tuition Charge amount.

Estimated Reimbursement

I-Star will compute the estimated reimbursement automatically.

The Excess Cost reimbursement formula in Section 14-7.02b is computed by subtracting four district per capita tuition charge amounts from the student's Education Cost plus 20 percent transportation if approved as a related service.

If (Ed Cost-Student + Trans Cost) - (Student ADE x Per Capita Tuition) x 4 is greater than 0, <u>then</u> the threshold for reimbursement has been met and reimbursement will be calculated as follows: Ed Cost-Student + Transportation Cost – (Student ADE x Per Capita Tuition) x 4 = reimbursement.

<u>Example</u>

Student 1.0 ADE Cost =	$50,000
20 Percent Transportation =	$ 5,000
Total Student Cost =	$55,000

District Per Capita Tuition =	$10,000
Student ADE =	1.0 (176 enrolled days divided by 176 days in session)
Student Education Cost =	$50,000 (1.0 ADE Cost X 1.0 Student ADE)

Calculation

Eligibility Threshold	$40,000 ($10,000 district per capita X 4)
Total Cost Less Per Cap	$55,000 - $40,000
Eligible Reimbursement	$15,000

In this example, if total student cost was $40,000 or less, there would be no reimbursement.

Individual Orphanage Reimbursement – Section 14-7.03
(Fund Codes E and F)

Days Enrolled – Regular
Regular Term: See Specific Instructions --All Claims on page 3.
Summer Term: <u>Do not complete</u>. Not applicable.

Days Enrolled – Summer
Regular Term: <u>Do not complete</u>. Not applicable.
Summer Term: Enter the number of days the student was <u>enrolled</u> (not necessarily attended) in the summer term.

Days in Session – Regular
Enter the number of days in session (Total Attendance Days) for the regular term from the Public School Calendar. Go to Public School Calendar Inquiry. Make sure the Annual District Calendar button under Reports is clicked, verify the current school year, ensure the correct 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.

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

Fund Code F: This number is populated in I-Star and is not editable.

Summer Term: <u>Do not complete</u>. Not applicable.

Days in Session – Summer
Regular Term: <u>Do not complete</u>. Not applicable.
Summer Term: For **Fund Code E**, enter the number of days in session (Total Attendance Days) for the summer term.

Fund Code F: This number is populated in I-Star and is not editable.

ADE
The ADE will be computed automatically as the claim is processed at ISBE. It is computed by dividing Days Enrolled by Days in Session. The ADE is truncated to three decimal places.

Ed Cost/ADE
Fund Code E: Applicable for this fund code only. Enter the 1.0 Education Cost for each student from Line 5c of the Special Education Tuition Bill and Claim Computation (ISBE Form 50-66C). Truncate to a whole dollar amount.

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Note: The costs from multiple cost sheets must be prorated and added together if a student is being claimed for participation in more than one program for which separate Special Education Tuition Bill and Claim Computation forms apply and separate student entries by program have not been entered in I-Star. Proration of the costs is accomplished by computing the percentage of the total days enrolled for each of the programs in which the student was enrolled. See page 7 for an example.

Ed Cost/Student

Fund Code E: ISBE will compute the Education Cost for the student automatically by multiplying ADE by Ed Cost/ADE.

Fund Code F: Enter the tuition the district is obligated to pay the private facility for the term involved. This amount would usually be Days Enrolled (regular or summer) times the approved per diem rate for the school program. The per diem rate cannot exceed the amount approved by the Illinois Purchased Care Review Board. Truncate to a whole dollar amount.

Trans Cost

Fund Code E: Enter 100 percent of the transportation expenditures for each student as indicated in Section III of the Special Education Tuition Bill and Claim Computation (ISBE Form 50-66C).

Fund Code F: Enter the amount expended and documented for transportation for this student. Truncate to a whole dollar amount.

Note: Transportation expenditures can only be included in the claim computation for Orphanage Reimbursement when the student is approved in I-Star with transportation (Code 25) listed as a related service. Transportation expenditures included in this claim must be reported as offsetting revenue on Line 19b of the student transportation reimbursement claim in the Pupil Transportation Claim Reimbursement System.

Per Capita Tuition

Not applicable for Individual Orphanage Claims.

Estimated Reimbursement

OPTIONAL. ISBE will compute the claim. If your district wishes to compute the claim in order to determine the reimbursement it will receive, calculate the sum of Ed Cost/Student and Trans Cost.

SPECIAL EDUCATION DOCUMENTATION SHEET
COMPLETION INSTRUCTIONS
(ISBE FORM 50-66B)
Schedule A & Schedule B

These are instructions for calculating the cost of Special Education Programs based upon 23 Ill. Adm. Code Part 130 - Determining Special Education Per Capita Tuition Charge.

Complete the Personnel (Schedule A) and Student (Schedule B) Documentation forms for Special Education Programs for students claimed for Excess Cost as well as those students living in Orphanages, Foster Family Homes, or State Housing Units as supporting documentation for claims for reimbursement filed under Sections 14-7.02b and 14-7.03 of the School Code.

SCHEDULE A - PERSONNEL DOCUMENTATION

Enter the expenditures and receipts on the Special Education Tuition Cost Sheet (ISBE Form 50-66A) for personnel employed during the current school year in the program specified on Schedule A, Personnel Documentation. Personnel who are not qualified cannot be included on the Cost Sheet (ISBE Form 50-66A).

Column	Instructions
1	Enter the Illinois Educator Identification Number of the employee as it appears on the Special Education Personnel Approval file.
2	Enter the name of the employee as it appears on the Special Education Personnel Approval file.
3	Enter appropriate code identifying the classification of the Personnel, this should match the Special Education Personnel Approval File.
4	Enter the work assignment for the employee as it appears on the Special Education Personnel Approval file.
5	Enter the ratio of the employee's salary and benefits allocated for this program. The ratio shall be determined by dividing the number of students served by the employee in this program by the total number of students served by the employee the entire year.

Example
Students served by the employee in this program = 5
Total students served by this employee = 25
Ratio Calculation 5 / 25 = .20
The salary and benefits credited to the five students would be reported on
Lines 7-24 of the Cost Sheet (ISBE Form 50-66A).

6	Enter the employee's total salary and benefits for the current year.
7	Enter the product of Column 5 multiplied by Column 6.
8	Enter the amount of revenue from the Special Education Personnel claim computed for each district/cooperative's FY 2017 Base Funding Minimum (BFM). An amount of $9,000 should be entered for each full-time licensed employee and $3,500 for each paraprofessional and unlicensed employee who are employed 180 days. The total BFM revenue entered for all personnel who are allocated on a district/cooperative Cost Sheet cannot exceed the total Special Education Personnel BFM.
9	Enter the product of Column 5 multiplied by Column 8. The total of Column 9 represents the total state Evidence-Based Funding for all employees directly charged to the program. Enter this amount plus any additional proportional state funds for employees reflected in Lines 8-24 on Line 33 of the Cost Sheet (ISBE Form 50-66A).
10	Enter the portion of the salary and benefits charged to a Federal IDEA Part B grant. Medicaid reimbursement used to supplement employee salaries should not be included in this column, per Section 130.40(c) of the regulations.
11	Enter the product of Column 5 multiplied by Column 10. The total of Column 11 represents total federal funds for all employees directly charged to the program. Enter this amount plus any additional proportional federal funds for employees reflected in Lines 8-24 on Line 34 of the Cost Sheet (ISBE Form 50-66A).
12	Enter any other salary and benefits paid from other state of federal funds, (e.g., ESSA Title Grants, Orphanage, Early Childhood, Regional Safe Schools, etc.) if they have not been reported in other salary fields.
13	Enter the product of Column 5 multiplied by Column 12. The total of Column 13 represents total other state and federal funds for all employees directly charged to the program. Enter this amount plus any additional proportional other state and federal funds for employees reflected in Lines 8-24 on Line 34a of the Cost Sheet (ISBE Form 50-66A).

SCHEDULE B - STUDENT DOCUMENTATION

All students, regardless of whether they are claimable for state reimbursement under the Special Education Orphanage or Excess Cost reimbursement programs, who were served in the program identified on the Cost Sheet (ISBE Form 50-66A) **must** be included on Schedule B.

Column	Instructions
1	Enter the name of the student in last, first, and middle name format and the Student Information System ID.

2	Enter the resident district claiming reimbursement.

3   Enter the number of days the student was enrolled in the program. See Specific Instructions -- All Claims on page 3.

4   Enter the total number of days the program identified on the Cost Sheet (ISBE Form 50-66A) was in session during the **regular or summer school term.**

Regular Term - The number of days in session for the regular term are the same as Total Attendance Days on the public school calendar. Go to Public School Calendar Inquiry. Make sure the Annual District Calendar button under Reports is clicked, verify the current school year, ensure 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.

Note: The final Public School Calendar must be approved and transmitted before a student reimbursement claim can be processed.

Summer Term – The number of days in session for the summer term would be the total number of days the summer program operated.

5   The ADE is computed by dividing Days Enrolled by Days in Session. The ADE is calculated to three decimal places without rounding.

6   Enter the percent that reflects the amount of time for which a student receives special education services under their Individualized Education Program (IEP) at the time of entry into the Special Education Program as compared to the total amount of time in the student's regular instructional day. The instructional school day is **NOT** "bell to bell" and should omit passing periods, lunch, and recess unless the student's IEP requires support during those times. (See 23 Ill. Adm. Code 130.10.)

> **Example**
> Johnny receives 950 special education minutes per week.
> Total instructional minutes per week 1680.
> $(950 / 1680 = .565)*100 = 56.5$ or 57%
> 57% special education

This percent time in special education must be calculated individually for each student in the program. Half-day preschool students who only attend the Special Education Program should have 100% entered in Column 6.

7   Enter the product of Column 5 multiplied by Column 6. See Section 130.10 for definition of ADE. The total of Column 7 for the program must match Line 1 of the Cost Sheet (ISBE Form 50-66A).

SPECIAL EDUCATION TUITION COST SHEET
COMPLETION INSTRUCTIONS
ISBE FORM 50-66A

These are instructions for calculating the cost of Special Education Programs based upon 23 Ill. Adm. Code 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 23 Ill. Adm. Code 130.10 "Local Education Agency" and 130.20 of the cost rules.) The Special Education Per Capita cost rules are used to compute educational costs for students who are claimed for Excess Cost per Section 14-7.02b or claimed for Orphanage per Section14-7.03 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 COMPLETION (ISBE FORM 50-66A)

Note: It is recommended that the Special Education Documentation Sheet (ISBE Form 50-66B) be completed prior to entering data on the Cost Sheet.

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, speech, etc.). Please note that a program is defined as "a combination of special education instructional services, supportive services, supplies, materials, physical plant adjustments, and other special educational facilities designated by an LEA as meeting the common educational needs of a group of students with disabilities."

Line	Instructions
1	Enter the ADE of students in the specified program for whom the costs to be recorded are incurred. This figure is the total ADE for all students enrolled in the program as listed in Column 7 of the Special Education Documentation Sheet, Schedule B (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 Special Education Documentation Sheet, Schedule B (ISBE Form 50-66B) in Column 4.
3	Enter the total number of special education students (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 Data for Use on the Special Education Tuition Cost Sheet. 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 prorations will be calculated. (See 23 Ill. Adm. Code 130.10 "Total Number of Special Education Students Enrolled.")

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

Regular Education Data

Line	Instructions
4	Enter the total enrollment of the district preparing the Cost Sheet as reported through September 30. This is included on the Data for Use on the Special Education Tuition Cost Sheet. Use the data supplied since the ISBE auditors will use this data when auditing claims under Section 14-7.02b and 14-7.03. (See 23 Ill. Adm. Code 130.10, "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.

Note: Line 4 is not required to be completed for summer term programs.

Line	Instructions
5	Enter the Total Attendance Days in session from the public school calendar of the district/cooperative preparing the Cost Sheet. Go to Public School Calendar Inquiry. Make sure the Annual District Calendar button under Reports is clicked,

verify the current school year, ensure 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.

Note: The final Public School Calendar must be approved and transmitted before a student reimbursement claim can be processed.

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 [105 ILCS 5], 10 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 10 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 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 23 Ill. Adm. Code 130.30(a) and (b).)

Costs incurred for "full inclusion" programs (i.e., providing a student with disabilities their education within the general education classroom, with the supports and accommodations needed for that student provided by an aide with appropriate oversight by a licensed 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

The following procedures are recommended in order to accurately report expenditures in the functions listed on the Cost Sheet:

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 1200-1220 (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 are recorded on Line 25, Equipment Depreciation.

3. In Lines 8–24, 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), depending on the cost accounting specificity of the LEA. 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 in I-Star. 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.

    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 salary and benefit expenditures are reported under Column A must be approved in I-Star.

    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.

Line	Instructions

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 1200-1220 as defined in 23 Ill. Adm. Code Part 100 Accounting, Budgeting, Financial Reporting, and Auditing administrative rules. 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 23 Ill. Adm. Code 130.30 (d).)

     Equipment purchased for the <u>Special Education Program</u> designated on this Cost Sheet that costs less than $5,000 per unit may be included in Line 7. Equipment purchased for the <u>Special Education Program</u> designated on this Cost Sheet that costs $5,000 or more per unit should be entered on Line 25, Equipment Depreciation.

8-23   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 Special Education Tuition Bill and/or Claim Computation (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 in I-Star.</u>

     Note: Summer term expenditures are only recorded in Column A and are direct student service and related support costs.

24   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.

Equipment Depreciation

Line	Instructions

25   Determine the expenditures for equipment utilized for the program. Equipment that 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 $5,000 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 $5,000, 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. Equipment is defined as tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by a district or joint agreement for financial statement purposes, or $5,000. (See 23 Ill. Adm. Code 130.10.)

Operation and Maintenance

Line   Instructions

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 Data for Use on the Special Education Tuition Cost Sheet. The information is derived from the most recent District-Owned Classrooms Inventory on file.

            Note: This file is not updated so any changes must be 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. (See 23 Ill. Adm. Code 130.30(i).)

            The number of classrooms cannot be increased due to a movable wall or partition. Classrooms shall not include offices, hallways, libraries, common areas, or multipurpose rooms. (See 23 Ill. Adm. Code 130.10.)

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   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.

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. (See 23 Ill. Adm. Code 130.30(j).)

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 must be returned to these respective funds in the same ratio as they were to the total cost billed or claimed (i.e., if 5 percent of billed costs are attributable to Social Security, then 5 percent of the receipts must be posted into the Social Security fund). (See 23 Ill. Adm. Code 130.30(n),(o).)

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 of revenue from Special Education Personnel funds received as part of the fiscal year 2017 Base Funding Minimum computed as a part of the Evidence-Based Funding program. The offset is supported by the total of Column 9 of the Special Education Documentation Sheet, Schedule A Personnel Documentation (ISBE Form 50-66B). This revenue will offset expenditures recorded on Lines 7 through 24 of this Cost Sheet.

    All full-time licensed or paraprofessionals and unlicensed staff previously reported and funded at the formula amounts of $9,000 and $3,500 must be apportioned at those same levels as they are included on the Special Education Documentation Sheet, Form 50-66B, Schedule A and Line 33 of the Program Tuition Cost Sheet (Form 50-66A). This is to maintain consistency of Special Education Program costs as the state implements Evidence-Based Funding.

    Districts/cooperatives are not required to align the statutory amounts by staff name or Special Education Program from year-to-year; however, the amount of Sp Ed Personnel BFM allocated to each district/cooperative must be allocated at the formula levels for each full-time licensed (i.e., $9,000) or paraprofessionals and unlicensed (i.e., $3,500) staff who may be included in a Special Education Program.

    Although staffing and their ratio of time to programs may vary year to year, the Sp Ed Personnel base funding amount prior to entering the staff allocation ratio will stay constant to their category (i.e., licensed or paraprofessionals and other unlicensed). The total BFM revenue offset entered for all staff who are allocated on a district/cooperative Cost Sheet cannot exceed the total Sp Ed Personnel BFM.

If total staffing decreases year-to-year, the static Sp Ed Personnel BFM amount may be decreased accordingly by the district/cooperative; if staffing increases, the Sp Ed Personnel BFM amount shall be spread proportionally across all existing and additional staff.

Example
District/Cooperative 2015-16 (FY 2017) Sp Ed Personnel = $97,000

This base amount is guaranteed as part of the district/coop Base Funding Minimum distributed in FY 2018 and thereafter. However, the apportionment of the Sp Ed Personnel base amount may change due to staffing changes.

FY 2018 – Staffing levels remain static by category (i.e., licensed and paraprofessionals/unlicensed)
 10 licensed and 2 paraprofessionals/unlicensed = $97,000
 Staff may be different or in a different program, but apportionment stays the same.

FY 2019 – Staffing levels increase: 12 licensed and 3 paraprofessionals/unlicensed
 (12 X $9,000) + (3 X $3,500) = $118,500
 Allocate $97,000 proportionally across these categories
 12 licensed = $88,500 + 3 paraprofessionals/unlicensed = $8,500

FY 2020 – Staffing levels decrease: 8 licensed and 2 paraprofessionals/unlicensed
 (8 X $9,000) + (2 X $3,500) = $79,000
 Allocate $79,000 of the $97,000 received under Sp Ed Personnel Base Funding Minimum.

In this example, overall staffing decreased; therefore, all of the Sp Ed Personnel BFM was not allocated. The residual amount of $18,000 may be expended for other eligible special education expenditures as defined in Section 14-1.08:

Special educational facilities and services. "Special educational facilities and services" includes special schools; special classes; special housing, including residential facilities; special instruction; special reader service; braillists and typists for children with visual disabilities; sign language interpreters; transportation; maintenance; instructional material; therapy, professional consultant services; medical services only for diagnostic and evaluation purposes provided by a physician licensed to practice medicine in all its branches to determine a child's need for special education and related services; psychological services; school social worker services; special administrative services; salaries of all required special personnel; and other special educational services, including special equipment for use in the classroom, required by the child because of his disability if such services or special equipment are approved by the State Superintendent of Education and the child is eligible therefore under this Article and the regulations of the State Board of Education.

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 Special Education Documentation Sheet, Schedule A Personnel Documentation (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.

            Note: Medicaid funds do not need to be offset on this line per 23 Ill. Adm. Code 130.40(c) of the regulations.

34a.   Enter any other salary or benefits paid from other state or federal funds, (e.g., ESSA Title Grants, Orphanage, Early Childhood, Regional Safe Schools, etc.) if they have not been reported in other salary fields.

35   Add Lines 33, 34, and 34a. and enter the total.

Net Expenditures

Line   Instructions

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.

SPECIAL EDUCATION TUITION BILL AND CLAIM COMPUTATION
COMPLETION INSTRUCTIONS
ISBE FORM 50-66C

These are instructions for calculating the cost of Special Education Programs based upon See 23 Ill. Adm. Code Part 130 - Determining Special Education Per Capita Tuition Charge

I. Tuition Bill Computation

Enter the name, SIS ID and the days enrolled for the student for whom this Special Education Tuition Bill and Claim Computation (ISBE Form 50-66C), henceforth referred to as the Bill/Claim Computation, is being prepared as indicated on the Special Education Documentation Sheet, Schedule B (ISBE Form 50-66B) in Column 3. Enter the name of the program identified on the Special Education Tuition Cost Sheet (ISBE Form 50-66A) being used to complete this Bill/Claim Computation. A copy of the Cost Sheet for the program this student is in should be attached to the Bill/Claim Computation for audit purposes. If this student is in multiple programs, multiple Cost Sheets should be attached.

1. **Total Education Cost for 1.0 ADE Enrolled Student Based upon This Student's Percentage of Time in Special Education and Regular Education**

   To determine the cost for a student who is enrolled the entire school year in both a regular and Special Education Program:

   a. Enter the amount from Line 37 of the Cost Sheet designated for this Bill/Claim Computation.

   b. Enter the percentage of time this student spends in special education. This figure appears in Column 6 of the Special Education Documentation Sheet, Schedule B (ISBE Form 50-66B).

   c. Enter the product of Line 1a multiplied by Line 1b. This represents the student's Special Education Program costs.

   d. Enter the district per capita tuition charge, Line 6 of the Cost Sheet designated for this Bill/Claim Computation. This figure represents the district's latest per capita tuition charge from the previous school year as calculated from the Illinois School District Annual Financial Report (ISBE Form 50-35).

   e. Enter the percentage of time the student is in regular education.

   Regular education costs that are reflected as a percentage of the resident district per capita tuition charge can only be claimed for students who are in grades kindergarten and above.

For students in kindergarten through grade 12, enter the percentage of the school day the student is INSIDE the regular education environment. To determine the percentage of time INSIDE the regular environment, divide the time (in minutes or hours) that the student is INSIDE the regular environment each week by the total time in the school week. Please note that the time spent outside the regular environment receiving services unrelated to the student's disability (e.g., time receiving LEP services) should be considered time inside the regular environment.

Example
Johnny is in a school that has a bell-to-bell week with 1,950 minutes.
He is outside the regular education environment for 200 minutes per week.
Bell-to-Bell Minutes per Week – Minutes Outside Regular Education Environment
(1,950 – 200 = 1,750)

Therefore, he is inside the regular education environment for 1,750 minutes per week.

(Minutes inside regular education environment / Minutes Bell-to-Bell week) * 100
(1,750 / 1,950 = .897) * 100 = 89.7 or 90%

90% Inside the regular education environment

f. Enter the product of line 1d multiplied by line 1e. This represents the student's regular education program costs.

g. Enter the sum of line 1c plus 1f. This represents 1.0 ADE cost for the student.

2. **This Student's Education Cost**

   a. Enter the figure for this student from Column 5 of the Special Education Documentation Sheet, Schedule B (ISBE Form 50-66B).

   b. Enter the product of Line 1g multiplied by Line 2a.

3. **Individual Student Costs (Actual)**

   The costs/expenditures entered on Lines a, b, and c are for services and equipment that are obtained solely for the student who is named at the top of the form. These expenditures/costs cannot be included in entries on any Special Education Tuition Cost Sheet (ISBE Form 50-66A).

   a. Enter total compensation, including benefits for an individual aide for one pupil or if the aide is assigned to serve other pupils. Eligible costs are limited to the total compensation, including benefits for the individual aide, divided by the total of all students assigned to the aide. This line should also be used for a teacher/aide's salary when the student is in a full-time regular education program with a special

education teacher/aide assigned solely to the student as part of a "full inclusion" program. From the total salary paid to this teacher/aide, subtract the amount of revenue from the Special Education Personnel claim computed for each district/cooperative's FY 2017 BFM. An amount of $3,500 should be entered for each full-time paraprofessional and unlicensed employee who are employed 180 days. In addition, any federal funds used to pay any part of the teacher/aide's salary should be offset, if applicable.

b. Enter the cost incurred for the term being billed/claimed of any equipment purchased for use solely by this student.

Note: Equipment billed to a district becomes the property of the district so billed.

c. Enter the cost incurred for contracted services dedicated solely to this student. Examples of contracted services include special diagnostic evaluations; physical, occupational, or speech therapy beyond what is provided in the program in which the student is enrolled; and specialized consultant services needed only by the student.

Note: Amounts paid for personal services rendered by personnel who are not on the district or joint agreement's payroll and other services the district or joint agreement may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results. (See 23 Ill. Adm. Code 130.10.)

d. Add the entries in a, b, and c and enter the sum here.

4. **Full-Time Equivalent (1.0 enrollment of individual student costs)**

a. If the student's ADE as indicated on Line 2a is equal to 1.0, enter Line 3d here. If the student's ADE as indicated on Line 2a is less than 1.0, divide Line 3d by Line 2a.

   Example
   Line 3d = $10,000.00
   Line 2a = .75
   $10,000.00/.75 = $13,333.33 is the entry for Line 4a.

5. **Total Cost of 1.0 Enrolled Student**

a. Enter the 1.0 enrollment education cost, Line 1g.

b. Enter the 1.0 enrollment individual student cost, Line 4a.

c. Add the 1.0 enrollment education cost and the 1.0 enrollment individual student cost and enter the sum here. (5a + 5b or 1g +4a)

6. **Total Cost for This Student**

   If you are not billing another district, do not complete Part 6.

   This line is used to calculate the student cost when the student is not enrolled for all of the days in session. This section is generally used for billing purposes.

   a. Enter this student's Education Cost, Line 2b.

   b. Enter the Actual Individual Student Costs, Line 3d.

   c. Add this student's Education Cost and the Actual Individual Student Costs and enter the sum here. (6a + 6b or 2b + 3d)

II. Section 14-7.02b, Excess Cost Claim Computation

This applies to students listed in I-Star and on the Special Education Student Reimbursement with Fund Codes X and J.

1. Enter Line 5c from the Bill/Claim Computation as the 1.0 ADE Education Cost in Ed Cost/ADE on the Special Education Student Reimbursement claim.

2. If the student has transportation approved in I-Star as a related service, compute the individual student's transportation cost per the following example below:

SPECIAL EDUCATION ROUTE A	
Route Cost	$51,000
Total Student Enrollment Days (5 students-all year)	880
Cost Per Day - Rounded ($51,000 / 880)	$58
Student Days Enrolled per I-Star	176
Student Trans Cost (Cost Per Day X Enrollment)	$10,200
20% of Student Transportation Cost (Rounded)	$2,040

III. Section 14-7.03, Individual Orphanage Claim Computation

This applies to students listed in I-Star and on the Special Education Student Reimbursement claim with Fund Code E.

1. Enter Line 5c from this form as the 1.0 Student Cost in Ed Cost/ADE on the Special Education Student Reimbursement claim.

2. If the student has transportation approved in I-Star as a related service, compute the individual student's transportation cost per the following example below. This expenditure should also be reported as other revenue on Line 19b of the electronic student transportation reimbursement claim in the Pupil Transportation Claim Reimbursement System.

SPECIAL EDUCATION ROUTE A

Route Cost	$51,000
Total Student Enrollment Days (5 students-all year)	880
Cost Per Day - Rounded ($51,000 / 880)	$58
Student Days Enrolled per I-Star	176
Student Cost Per Days Enrolled	$10,200
Student Transportation Cost (Rounded)	$10,200

SPECIAL EDUCATION DEPRECIATION SCHEDULE
COMPLETION INSTRUCTIONS
ISBE Form 50-66D

These are instructions for calculating the cost of Special Education Programs based upon 23 Ill. Adm. Code Part 130 - Determining Special Education Per Capita Tuition Charge.

23 Ill. Adm. Code 130.30(c) allows for depreciation over five years of equipment costing $5,000 or more per unit and purchased for the program for which the Cost Sheet is being prepared. The Special Education Depreciation Schedule (ISBE Form 50-66D), henceforth referred to as the Depreciation Schedule, should be used to substantiate equipment depreciation costs entered on the Cost Sheet. Upon audit, only depreciation supported by the proper documentation will be accepted for inclusion in the calculation of the Tuition Cost.

> Note: Equipment billed/claimed for an individual student is claimed in total in the year of purchase and listed on the Special Education Tuition Bill and Claim Computation (ISBE Form 50-66C).
>
> "Equipment" - Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by a district or joint agreement for financial statement purposes, or $5,000. (See 23 Ill. Adm. Code 130.10.)

A separate Depreciation Schedule should be completed each year a new equipment purchase to be depreciated is made.

Completion of Form

Program for which depreciation is incurred: Enter the name of the program for which the equipment was purchased. This must match the program name entered on the Special Education Tuition Cost Sheet (ISBE Form 50-66A).

Column   Instructions

1   Enter the next sequence number unused on the form. If starting a form for purchases made during the year for which the Cost Sheet is being completed, begin with sequence number "1."

2   Describe the item of equipment being depreciated. Serial numbers should be included, if available.

3   Enter the month and year of purchase.

4	Enter the cost of the equipment (at least $5,000), rounded to the nearest dollar. If this item is shared with another program, enter only the portion of the cost attributable to this program.
5	A figure of .20 or 20 percent should be entered in this column.
6-10	At the top of each column, enter the sequential school years beginning with the school year during which the equipment was purchased. Then enter 20 percent of the cost in each column. At the bottom of the Depreciation Schedule, calculate the total of all items for each year.
11	If this item is shared with another program, as defined in Section 130.10 of the regulations, then identify that program in Column 11. If it is used solely in the program identified at the top of the form, leave Column 11 blank.

Entry on Special Education Tuition Cost Sheet

Total all Depreciation Schedule columns for the year for which the Cost Sheet is being prepared and enter this total on Line 25 of the Cost Sheet.

New Depreciation Schedules are to be created based upon each year a new item(s) of equipment is/are purchased. As a result, multiple Depreciation Schedules will need to be aggregated to calculate the total depreciation cost for a specific school year. The total of the column of the Depreciation Schedule for the year for which the Cost Sheet is being completed must be added together from each Depreciation Schedule that pertains to the "program" as defined in 23 Ill. Adm. Code 130.10.