

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; amended at 42 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

**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~~~~Average Daily Enrollment~~ is the total of the ~~average daily enrollment~~~~Average Daily Enrollment~~ figures for all students enrolled in it.

"Building" – For purposes of Section 130.30(i)(1), a building is a fixed or portable structure owned by a school district or joint agreement that is necessary and used for the delivery of student instruction and related services on a regular basis. A building does not include warehouses; out buildings for vehicles, equipment or storage; or any other structure not used for student instruction.

"Classroom" – A defined physical space in a building where student instruction occurs on a regular basis. For purposes of Section 130.30(i)(1), 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.

"Contractual Services" - Amounts paid for personal services rendered by personnel who are not on the school district or joint agreement's payroll, and other services the school 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.

"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.

"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.

"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).

"Individualized Education Program" or "IEP" – Has the same meaning as ascribed in 23 Ill. Adm. Code 266.85A 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]~~, and charter schools authorized by the State Charter School Commission pursuant to Section 27A-7.5 of the School Code.

"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.

"School Code" – 105 ILCS 5.

"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 or State agency exclusively to meet the needs of students with disabilities ~~exceptional pupils~~.

~~"The School Code" – The School Code [105 ILCS 5].~~

"Supplies" - Amounts paid for material items of an expendable nature that are consumed, worn out or deteriorated in use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

"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 42 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

### **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 ~~\$5,000~~\$2500, or shall be depreciated on a five-year schedule, if the total cost is ~~\$5,000~~\$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 [14-7.02b or](#) 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 ~~thesuch~~ 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 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 42 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

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

- a) Food service expenditures may not be claimed for reimbursement under Section [14-7.02b](#) or 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) [Amounts for employee salary and benefit costs charged to State or federal grants, or special education personnel revenue computed in the Base Funding Minimum for fiscal year 2017 as part of the Evidence-Based Funding for Student Success Act under Section 18-8.15 of the School Code and allocated to full-time licensed personnel, paraprofessionals endorsed pursuant to 23 Ill. Adm. Code 25.510 and other nonlicensed personnel during the current school year.](#) ~~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 42 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

### 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)~~ **Individualized Education Program** 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 school district of residence, may not be claimed by the serving local education agency under Section 14-13.01(b) of the School Code. The school 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) 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;

- 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 [14-7.02b and](#) 14-7.03 of the School Code.

(Source: Amended at 42 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

### **Section 130.50 Tuition Billing**

- a) Each local education agency shall prepare tuition bills which shall include at least the following:
  - 1) The name [and Student Information System unique identification number](#) of the pupil for whom the bill is prepared;
  - 2) The name of the special education ~~programs~~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 42 Ill. Reg. \_\_\_\_\_, effective June \_\_\_\_\_)