

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

PART 140

CALCULATION OF EXCESS COST UNDER SECTION 18-3 OF THE SCHOOL CODE

Section

- 140.10 Purpose and Applicability
- 140.20 Allowable Costs
- 140.30 Requirements for Submission of Claims
- 140.40 Calculation of Reimbursement

AUTHORITY: Implementing and authorized by Section 18-3 of the School Code [105 ILCS 5/18-3].

SOURCE: Adopted at 23 Ill. Reg. 7882, effective July 1, 1999; amended at 25 Ill. Reg. 14122, effective October 22, 2001; amended at 26 Ill. Reg. 8100, effective May 20, 2002; amended at 33 Ill. Reg. 9418, effective June 22, 2009; amended at 36 Ill. Reg. 18908, effective December 17, 2012; amended at 37 Ill. Reg. 15948, effective September 27, 2013.

Section 140.10 Purpose and Applicability

Section 18-3 of the School Code [105 ILCS 5/18-3] provides for the reimbursement to school districts of the cost of the regular program provided to the students described in that Section during both the regular and summer terms. It also provides for the reimbursement of excess costs incurred by a district during the regular school term for services to those students. This Part establishes the requirements applicable to claims for reimbursement of such excess costs. For purposes of this Part:

- a) The “regular school term” is the time period reflected on the calendar prepared for the school year by the school board to meet the requirements of Sections 10-19 and 18-8.05 of the School Code [105 ILCS 5/10-19 and 18-8.05] and maintained in the main office of the school district.
- b) The basis for identifying and documenting excess cost will vary according to whether a student is served in one of a district’s attendance centers or on the premises of a facility where he or she resides or that is otherwise physically separate from district facilities. For purposes of this Part:
 - 1) a program provided in one of a district’s attendance centers is an “on-site program”; and
 - 2) a program provided elsewhere is an “off-site program”.
- c) “Regular program” means the normal configuration of services generally provided to students.
- d) “Individual cost” means the cost of any services provided to an individual student that are not included in the regular program or that are provided at a greater level of intensity than in the regular program, as recorded pursuant to Section 140.30(a)(4) of this Part.

(Source: Amended at 33 Ill. Reg. 9418, effective June 22, 2009)

Section 140.20 Allowable Costs

- a) The reimbursement that is the subject of this Part shall be available only with respect to individual students who are:
 - 1) enrolled full-time in a claiming district's general education program; and
 - 2) served at a cost that exceeds 120 percent of the district's per capita tuition charge calculated as specified in Section 18-3 of the School Code.

- b) Claims may be submitted pursuant to this Part only with respect to costs incurred in the provision of equipment, diagnostic and other services, or materials that are not part of or that exceed the regular program provided to other students who are served in the district's schools.
 - 1) Special equipment used for only one student may be claimed only if it will move with the student if he or she changes districts or programs.
 - 2) Specific, unique services provided for an individual student may be claimed only if they exceed or are not part of the normal configuration of services and if their costs are not already included in the cost of the regular program for which the district also claims reimbursement under Section 18-3 of the School Code.

(Source: Amended at 33 Ill. Reg. 9418, effective June 22, 2009)

Section 140.30 Requirements for Submission of Claims

Each school district shall certify to the State Superintendent of Education, using a format specified by the State Superintendent, its report of claims for tuition payments no later than July 15. (Section 18-3 of the School Code) Claims shall reflect the costs incurred by the school district for the regular school term.

- a) When a district files a claim for excess costs relative to individual students who are served in an off-site program, the claim must include:
 - 1) a description of the regular program for which the district also claims reimbursement under Section 18-3 of the School Code that includes:
 - A) The name and address of the off-site program;
 - B) The total number of students who received any services in the regular program;
 - C) The total days of attendance of all the students claimed;
 - D) The total number of days for which the program was in session;
 - E) The amount of instruction time offered daily;
 - F) The name, educator license number, and assignment of each professional staff member who served the students being claimed; and
 - G) A brief description of the curriculum and support services that are offered in the regular program;
 - 2) a report of the expenditures incurred by the district for the regular off-site program described pursuant to subsection (a)(1) of this Section, on forms supplied by the State Superintendent of Education;
 - 3) the number of students in average daily attendance in the regular off-site program described in subsection (a)(1) of this Section during the term to which the claim applies;
 - 4) a record for each student with respect to whom excess cost is being claimed, indicating:

- A) the student's name and date of birth;
 - B) the services provided to the student that are not included in or that exceed the level provided in the regular off-site program;
 - C) the amount, intensity, and/or frequency of the services;
 - D) the total hours of service provision; and
 - E) the total cost of the services.
- b) When a district files a claim for excess costs relative to students who are served in the district's on-site programs, the claim must include:
- 1) a description of the services provided that exceed those otherwise provided to students served in the regular program within the attendance center in question, e.g., services not provided to the other students in that attendance center or services provided for more time than to other students within that attendance center; and
 - 2) a record for each student containing the information specified in subsection (a)(4) of this Section.
- c) Each district shall submit any additional information the State Superintendent of Education may require for the purposes of clarifying the basis for its claim.

(Source: Amended at 37 Ill. Reg. 15948, effective September 27, 2013)

Section 140.40 Calculation of Reimbursement

- a) The cost per student in average daily attendance (ADA) in the regular off-site program provided to students pursuant to Section 18-3 of the School Code will be calculated by dividing the total cost of that program as reported under Section 140.30(a)(2) of this Part by the number of students in average daily attendance in the program.
- b) Reimbursable excess cost shall exist with respect to a given student only if the total costs attributable to that student exceed 120 percent of the district's per capita tuition charge. The total costs attributable to a student who is served in an off-site program consist of the cost per student in ADA in the program the student attends, derived from the information called for in Section 140.30(a)(1) through (3) of this Part, plus any individual cost for that student. The total costs attributable to a student who is served in an on-site program consist of the district's per capita tuition charge plus any individual cost for that student. In other words:

	Cost per student in ADA in the program or district's per capita tuition charge, as applicable
+	Individual cost for Student X
=	Subtotal
	Subtotal from above
-	120% of district's per capita charge
=	Excess cost for Student X

- c) If the remainder resulting from the calculation set forth in subsection (b) of this Section is a positive number, that number represents excess cost and shall be reimbursed. If the remainder is a negative number, the district's cost has been captured by the reimbursement at 120 percent of the per capita tuition charge provided under Section 18-3 of the School Code, and no reimbursable excess cost exists.
- d) The State Superintendent may decline to reimburse costs that are not adequately documented or are inappropriate to a particular student's placement.

(Source: Amended at 36 Ill. Reg. 18908, effective December 17, 2012)