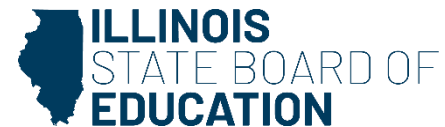


# **Special Education Reimbursement for Separate Public Day Schools (Senate Bill 3606/Public Act 103-0644) February 27, 2025**

Andy Krupin – Director, Funding and  
Disbursements

Eileen Turanchik – Supervisor, School  
Business Services



# What is SB 3606/PA 103-0644?

- Senate Bill 3606 was passed by both houses of the Illinois General Assembly last spring and became Public Act 103-0644 when it was signed by the Governor on July 1, 2024.
- The bill amended Section 14-7.02 of the School Code to make it so that ISBE will reimburse districts for the placement of children in a “separate public special education day school”, in addition to non-public special education facilities.

# What is a Separate Public Special Education Day School?

(105 ILCS 5/14-1.08a new)

Sec. 14-1.08a. Separate public special education day school. "Separate public special education day school" means a separate special education program or facility that is established by a school district, public school, regional office of education, or special education cooperative exclusively to meet the needs of special education students who cannot be educated in the general school environment and that provides services comparable to a private special education school.

# Purchased Care Review Board Approval

- The bill requires that the costs of separate public special education day schools be reviewed by the Illinois Purchased Care Review Board (PCRB), just like costs are reviewed for non-public schools.
- The calculation results in a daily (per diem) tuition rate.
- Expenditure data will be collected by ISBE to facilitate rate calculation and approval by the PCRB.

# SY 24-25 Rate Calculation Process (1 of 2)

## Program Approval

- Program is approved by ISBE Special Education Department
- Application due April 15, 2025

## SY 24-25 Expenditure Data Collection

- Expenditure data (Special Education Report) is collected by ISBE Funding and Disbursements Department
- Submission due April 15, 2025

## SY 24-25 Rate Calculation and Approval

- Daily rate for school year 2024-25 is presented to, and approved by, PCRБ
- Early Summer 2025

# SY 24-25 Rate Calculation Process (2 of 2)

## Claim Submission for SY 24-25

- Districts assign children in eligible programs as **Fund S** in ISTAR
- Districts submit for reimbursement based upon individual student enrollment and calculated per diem rate
- Statutory claim submission deadline is August 15, 2025

## SY 24-25 Reimbursement

- ISBE starts making quarterly reimbursements to districts in September 2025
- **Proration of reimbursement will depend upon action taken by the General Assembly this spring**

## SY 25-26 Rate Setting

- Expenditure Data for FY 24 is due to ISBE in October 2025 for SY 25-26 rate calculation

# Program Approval

- <https://www.isbe.net/specialeducation>



## Important Announcements

### PUBLIC ACT 103-0644 INFORMATION

PA 103-0644 stipulates that a "Separate public special education day school" means a separate special education program or facility that is established by a school district, public school, regional office of education, or cooperative exclusively to meet the needs of special education students who cannot be educated in the general school environment and that provides services comparable to a private special education school.

- All programs or facilities seeking qualification for reimbursement need to apply by submitting a completed application for the 2024-25 school year as soon as possible, but absolutely no later than **April 15, 2025**, to [publicsped@isbe.net](mailto:publicsped@isbe.net)
- Please note, to qualify as a separate public program, the program or facility must be located in a separate building completely apart from the regular school building
- All questions related to PA 103.0644 can be sent to [publicsped@isbe.net](mailto:publicsped@isbe.net)

A potential list of programs used for informational purposes only is included below. Please note, inclusion on the list does not necessarily mean that a program meets the requirements and exclusion from the list does not mean a program will not meet the requirements. Facilities and associated programs ARE NOT considered as included in the new reimbursement stream until a completed application has been submitted to ISBE and approved.

- Application 
- List of programs 



555 West Monroe Street, Suite 900  
Chicago, IL 60661

**APPLICATION FOR ELIGIBILITY  
OF PUBLIC PROGRAMS TO SERVE  
STUDENTS WITH DISABILITIES  
under Public Act 103-0644**

**SPECIAL EDUCATION DEPARTMENT**

Per Public Act 103-0644, "separate public special education day school" means a separate special education program or facility that is established by a school district, public school, Regional Office of Education, or special education cooperative exclusively to meet the needs of special education students who cannot be educated in the general school environment and that provides services comparable to a private special education school.

**ALL programs or facilities must submit a completed application even if identified on the preliminary list. Applications should be completed AS SOON AS POSSIBLE, but no later than April 15, 2025. Completed applications can be submitted to [publicsped@isbe.net](mailto:publicsped@isbe.net).**

OFFICIAL NAME OF THE PUBLIC SPECIAL EDUCATION PROGRAM	PHONE (Include Area Code)
ADDRESS (Include City, State, and ZIP Code)	FAX (Include Area Code)
SITE ADMINISTRATOR	SITE ADMINISTRATOR EMAIL ADDRESS
RCDTS CODE	COUNTY

EDUCATIONAL PROGRAMS		ACCEPTED AGE RANGE	CURRENT YEAR ENROLLMENT	EDUCATIONAL PROGRAMS		ACCEPTED AGE RANGE	CURRENT YEAR ENROLLMENT
A.	INTELLECTUAL DISABILITY			H.	SPEECH OR LANGUAGE IMPAIRMENT		
B.	ORTHOPEDIC IMPAIRMENT			I.	EMOTIONAL DISABILITY		
C.	SPECIFIC LEARNING DISABILITY			J.	OTHER HEALTH IMPAIRMENT		
D.	VISUAL IMPAIRMENT			K.	MULTIPLE DISABILITIES		
E.	HEARING IMPAIRMENT			L.	DEVELOPMENTAL DELAY (3 THROUGH 9 YEARS OLD)		
F.	DEAFNESS			M.	AUTISM		
G.	DEAF-BLINDNESS			N.	TRAUMATIC BRAIN INJURY		

# SY 24-25 Expenditure Data Collection

- After the program has been approved, the entity administrator will be sent an Excel template as well as a Word document instruction manual.
- ISBE has partnered with external consultants (MGT) to design and facilitate the rate calculation process.
- Expenditure data collection template and methodology generally match the template and methodology for non-public facilities.

# Assignment of Costs to Programs

- Costs reported in the expenditure report will need to be allocated if the costs represent only a share of district/cooperative or building-wide costs.
- The method used to allocate costs is at the discretion of the entity filling out the report but should result in an equitable distribution.
  - Example: Per student cost multiplied by program enrollment
- **Entities must maintain appropriate supporting documentation identifying how individual costs are allocated to each program.**

# What is the Per Diem Rate?

$$\text{Rate} = \frac{\text{Net Costs}}{\text{Census}}$$

# Net Costs and Census

- Net Costs =
  - Reported costs in expenditure report
    - Non-allowable costs (per 89 Il Admin Code 900)
    - Revenue offsets
    - Costs over 125% median caps
  - + Inflation add-on
- Census is not necessarily the same as the enrollment days reported in the expenditure report.

Total FY 2023 enrollment days

---

Total FY 2023 school days

\* Current School Year Days

# Template & Instruction Manual

AutoSave ☐ SpecEd Template Locked - Read-Only No Label - Saved to this PC

File Home Insert Page Layout Formulas Data Review View Automate Help Acrobat

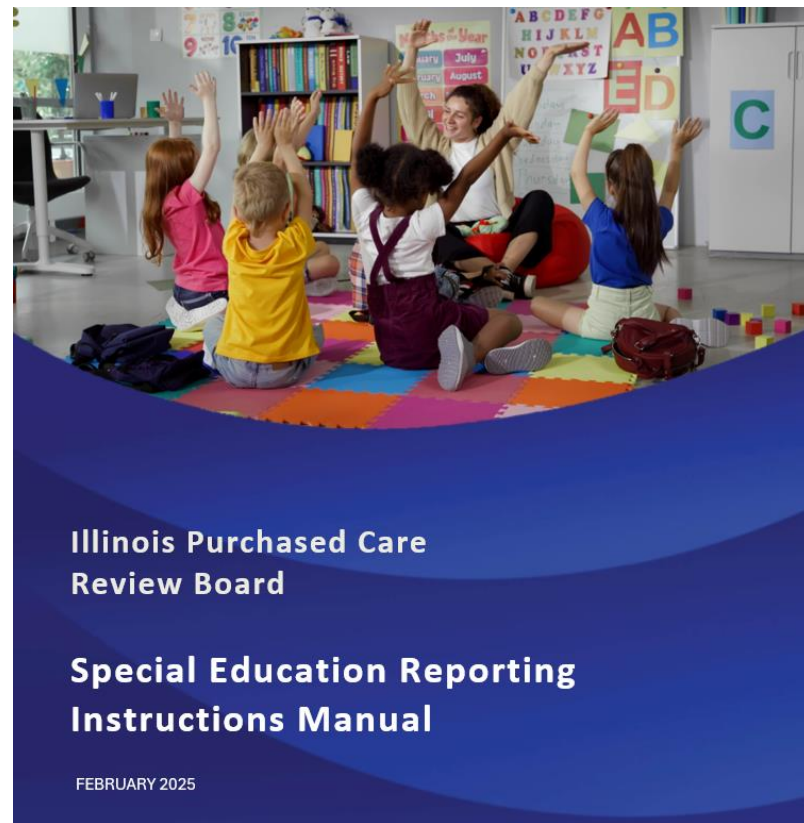
Clipboard Font Alignment Number Styles

B6

	A	B	C	D	E	F	G	H	I	J
1	<b>Due to ISBE on 04/15/25</b>									
2										
3	<b>Special Education Programs</b>									
4	<b>Annual Report</b>									
5	<b>For the Fiscal Year Ended June 30, 2023</b>									
6	Entity Number (RCDT) and Name: <input type="text"/>									
7	Entity Type: <input type="text"/>									
8										
9										
10	Mailing Address:									
11	Street									
12	City									
13	State									
14	Zip Code									
15										
16	Certification:									
17	I hereby certify that, to the best of my knowledge and belief, the financial information presented in this report fairly and accurately represents the financial position of the identified Special Education facility or facilities. The information contained in this report is free from any material misstatements or omissions and has been prepared in accordance with applicable accounting standards and regulations.									
18										
19	District Superintendent/Administrator Name (Type or Print):									
20										
21	Email Address:									
22										
23	Telephone:									
24										
25	Signature & Date:									
26										
27										

Special Education Reports should be submitted through the Illinois State Board of Education - Send ISBE a file ([www.isbe.net](http://www.isbe.net)).

Questions should be submitted to: [isbeserquestions@mgt.us](mailto:isbeserquestions@mgt.us)



**Illinois Purchased Care  
Review Board**

**Special Education Reporting  
Instructions Manual**

FEBRUARY 2025

# Enrollment Data

	A	B	C	D	E	F	G	H	I	J	K
1	Schedule of Enrollment										
2	Entity		0		Students x Days Enrolled		Students x Days Attended				
3			July 1, 2022 through June 30, 2023		Current School Year (FY 2024-25)						
4		Facility/Program	Days Counted Towards Pupil Attendance (a)	Student FTE Days of Enrollment	Student FTE Days Provided	Regular Term Days Program Operated Equal Days on Submitted Calendar? (c)	If No, number of Days Counted Towards Pupil Attendance	If No, explain the difference.	Summer 2025 Operations? (b)	Summer 2025 Planned Number of Days of Operation	
5	1	-									
6	2	-									
7	3	-									
8	4	-									
9	5	-									
10	6	-									
11	7	-									
12	8	-									
13	9	-									
14											
15	(a) Days Program Operated - Pupil Attendance Days + Half-Day School Improvement Days + Full-Day Parent/Teacher Conference Days										
16	(b) Indicate whether the entity plans on operating the program in Summer 2025. If the program is planning on operating, enter the number of days the program is planned to operate.										
17	(c) Verify that the days included in the Days Program Operated column match the days identified on the calendar submitted to the "Pupil School Calendar" system										
18											

- Report enrollment and attendance from July 1, 2022 through June 30, 2023 (NOT SY 2022-2023)
- Entities are expected to have a current year calendar on file. They must identify if they plan to operate a summer term.

# SY 24-25 Expenditure Data Collection

- Qualifying entities will report all costs associated with each program that has been approved.
- Expenditure data is collected two fiscal years in arrears. Costs reported will be those that were either obligated or expended during Fiscal Year 2023 (from July 1, 2022 through June 30, 2023).
  - Costs must be reported on the same basis that the entity submitted the FY 2023 Annual Financial Report (AFR).
  - If the entity submitted an AFR on a cash basis, costs reported would be those expenditures that occurred from July 1, 2022 through June 30, 2023.
  - If the entity submitted an AFR on an accrual basis, costs reported would be those obligations that were made from July 1, 2022 through June 30, 2023.
- Costs will be categorized in four cost centers.

# Cost Centers

- Program
  - Program costs are those personnel and object expenses directly related to the operation of the program.
  - They do not include associated administration.
  - **Program costs do not include child transportation costs, which are reimbursed through ISBE's Pupil Transportation Claim.**
- Support
  - Support costs are all costs associated with security, housekeeping, or similar support services.
  - A median cap of 125% is applied to this cost center.
  - **Support costs do not include dietary costs, which are reimbursed through ISBE's Nutrition programs.**

# Cost Centers (Continued)

- Occupancy and Capital
  - Occupancy costs are all costs arising from a program's occupancy and use of land, buildings and offices. This includes depreciation on buildings, interest, and lease costs.
  - A median cap of 125% is applied to these cost centers.
- Administrative
  - Administrative costs are those direct program administration costs (such as clerical staff salaries).
  - A median cap of 125% is applied to this cost center.
  - **Ensure that costs reported are not included in the indirect cost base.**

# Summary Page

	A	B	C	D	E	F	G	H	I	J
1	<b>Summary of Program Costs</b>									
2	<b>Entity</b>			0						
3		<b>Facility/Program</b>	<b>Object Code</b>	-	-	-	-	-	-	-
4	<b>Line</b>	<b>Program Costs</b>								
5	1	Program Staff Salaries	100	-	-	-	-	-	-	
6	2	Program Staff Payroll Taxes and Employee Benefits	200	-	-	-	-	-	-	
7	3	Program External Consultants and Substitutes	300	-	-	-	-	-	-	
8	4	Program Supplies	400							
9	5	Staff Transportation	300							
10	6	Improvement of Instructional Services (Professional Development)	300							
11	7	Program Insurance	300							
12	8	Direct Student Specific Assistance	400							
13	9	Telecommunication Costs Assigned to Program	300							
14	10	Other		-	-	-	-	-	-	
15	11	<b>Total Program Costs</b>		-	-	-	-	-	-	
16		<b>Support Costs</b>								
17	12	Support Salaries	100							
18	13	Support Payroll Taxes and Employee Benefits	200							
19	14	Support Supplies	400							
20	15	Other		-	-	-	-	-	-	
21	16	<b>Total Support Costs</b>		-	-	-	-	-	-	
22		<b>Occupancy Costs</b>								
23	17	Building and Equipment Operations and Maintenance	600							
24	18	Building Depreciation	500							
25	19	Equipment Depreciation	500							
26	20	Equipment Under \$10,000	700							
27	21	Leasing Costs	300							
28	22	Interest on Long-Term Debt (Mortgage and Installment Interest)	600							
29	23	Interest on Short-Term Debt (Operating Interest)	600							
30	24	Other:	600							
31	25	<b>Total Occupancy Costs</b>		-	-	-	-	-	-	
32		<b>Administrative Costs</b>								
33	26	Managerial Staff Salaries	100							
34	27	Managerial Payroll Taxes and Employee Benefits	200							
35	28	Clerical Staff Salaries	100							

# Salary Detail

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Schedule of Salary Costs													
2	Entity	0												
3														
4	Number of Hours (excluding overtime) in a standard work week:													
5	Facility													
6	Line	Program Staff Salaries	FTE	Total Hours	Total Salary Costs	Payroll Taxes and Benefits	Employee Benefit Rate	Total Salary and Benefits	FTE	Total Hours	Total Salary Costs	Payroll Taxes and Benefits	Employee Benefit Rate	Total Salary and Benefits
7	S1	Teacher					0.00%	-					0.00%	-
8	S2	Paraprofessional					0.00%	-					0.00%	-
9	S3	Audiologist					0.00%	-					0.00%	-
10	S4	Speech-Language Pathologist					0.00%	-					0.00%	-
11	S5	Interpreters					0.00%	-					0.00%	-
12	S6	Psychologists					0.00%	-					0.00%	-
13	S7	Occupational Therapist					0.00%	-					0.00%	-
14	S8	Physical Therapist					0.00%	-					0.00%	-
15	S9	Physical Education Teachers, Recreation Specialists, Therapeutic Recreation Specialists					0.00%	-					0.00%	-
16	S10	Social Workers					0.00%	-					0.00%	-
17	S11	Medical/Nursing Service Staff					0.00%	-					0.00%	-
18	S12	Counselors and Rehabilitation Counselors					0.00%	-					0.00%	-
19	S13	Orientation and Mobility Specialists					0.00%	-					0.00%	-
20	S14	All Other Program Staff					0.00%	-					0.00%	-
21	S15	Total All Positions	-	-	-	-		-	-	-	-	-		-
22														

# External Consultants

	A	B	C	D	E	F
1	Schedule of External Consultant Costs					
2	Entity	0				
3						
4	Facility		-		-	
5	Line	Program Consultants	Total Hours	Amount Paid	Total Hours	Amount Paid
6	S1	Teacher				
7	S2	Paraprofessional				
8	S3	Audiologist				
9	S4	Speech-Language Pathologist				
10	S5	Interpreters				
11	S6	Psychologists				
12	S7	Occupational Therapist				
13	S8	Physical Therapist				
14	S9	Physical Education Teachers, Recreation Specialists, Therapeutic Recreation Specialists				
15	S10	Social Workers				
16	S11	Medical/Nursing Service Staff				
17	S12	Counselors and Rehabilitation Counselors				
18	S13	Orientation and Mobility Specialists				
19	S14	All Other Program Consultants				
20	S15	Total All Positions	-	-	-	-
21						

# Other Program/Support/Admin

A		B	C	D	E	F	G	H	I	J
1	Schedule of Other Program Costs									
2	Entity			0						
3										
	Line	Cost Type	Object Code							
4	OP1	Dues/Licenses	600	-	-	-	-	-	-	-
5	OP2									
6	OP3									
7	OP4									
8	OP5									
9	OP6									
10	OP7	Contracts/Pass-Throughs for Direct Services	300							
11	OP8	<b>Total Other Program Costs</b>		-	-	-	-	-	-	-
12	OP9	Major Contracts and Pass-Throughs*	300							
13										
14										
15	*Major Contracts and Pass-Throughs are contracts or awards exceeding \$50,000 annually. Exclude the first \$50,000 of each contract or award when reporting this amount.									
16										

# Non-Reimbursable

	A	B	C	D	E	F
1	<b>Schedule of Non-reimbursable Costs</b>					
2	<b>Entity</b>			0		
3						
		<b>Facility</b>	<b>Line from Summary Schedule</b>			
4	<b>Line</b>	<b>Cost Type</b>		-	-	-
5	NR1	Medical Care (excluding School Health Services)				
6	NR2	Supplies				
7	NR3	Related Organizations Transactions				
8	NR4	Rent/Lease Payments (1)				
9	NR5	Interest Expense				
10	NR6	Goods and Services (2)				
11	NR7	Non-Straight-Line Depreciation				
12	NR8	Research Costs				
13	NR9	Discounts				
14	NR10	Rebates				
15	NR11	Allowances				
16	NR12	Charity Grants				
17	NR13	Entertainment Expenses				
18	NR14	Fundraising				
19	NR15	Costs of Production Related to the Sale of Goods and Services				
20	NR16	Interest Payments for Assets Unrelated to SE Program				
21	NR17	Printing Expenses for non-program activities				
22	NR18	Expenses for Conferences, Conventions, or Meetings related to Lobbying				
23	NR19	Dues to national, state, and parent organizations				
24	NR20	Scholarships or awards and grants to individuals				
25	NR21	Fees for professional, technical, social or other organizations not related to the program				
26	NR22	Nonclient Transportation, except for program-related staff transportation				
27	NR23	Nonstudent Meals				
28	NR24	Interest on loans among intra-organizational funds				
29	NR25	Fines and penalties				

# Revenue Offsets

- All federal and state funding that is passed through directly to the entity administering the program is offset from the expenses reported for each program.
- All local grant funding being used to cover the costs of the program must also be reported as “Other”.

	<b>Revenue Offsets:</b>				
	Federal Special Education Funding (84.027 IDEA Part B and				
38	84.173 Preschool)				
39	State Evidence Based Funding (EBF)		-	-	-
40	Title II				
41	Medicaid				
42	Other				
43	<b>Total Revenue Offsets</b>		-	-	-

# Evidence-Based Funding (EBF) Personnel

- Similar to the Special Education Orphanage Claim, there is an offset built into the claim for EBF Base Funding Minimum (BFM) dollars attributable to former Personnel categorical.
- If the entity would have received more funding in FY 2023 than what was incorporated into the Base Funding Minimum, based upon Personnel data in the IEP-Student Tracking and Reporting System (I-STAR), the offset is prorated.
- **Proration data has been precalculated by ISBE; data entered into the Salary Detail tab pulls through to calculate the offset. This sheet is only for entity review.**

# Example of EBF Offset Proration

- In FY 2023, District A had...
  - 10.0 FTE Special Ed ID A (Teacher) personnel
  - 20.0 FTE Special Ed ID C (Paraprofessional) personnel
  - 5.0 FTE Special Ed ID B (Related Services Staff) personnel

Category	SpEd ID	FTE	Cost Value	Total
Teacher	A	10	\$ 9,000	\$ 90,000
Paraprofessional	C	20	\$ 3,500	\$ 70,000
Related Services Staff	B	5	\$ 9,000	\$ 45,000
				\$ 205,000

# EBF Offset Example Continued

- District A received \$150,000 in Personnel funding in FY 2017, which was incorporated into that district's BFM.
- $\$150,000 / \$205,000 = 73\%$
- Personnel FTEs reported in Salary Detail spreadsheet are multiplied by either \$9,000 or \$3,500, depending upon Special Ed ID, and prorated by 73%.
- **Data is automatically calculated and pulled into the Summary tab.**

# Comparison to Annual Financial Report (AFR)

- Entities are required to input certain Function/Object combination data from their FY 2023 (AFR).
- Expenditure data is automatically compared to the AFR data. The expenditure data should not be MORE than the AFR data, since the AFR is all inclusive. If it is greater, further explanation or revision is required.

A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>Reasonableness Check for the Special Education Report to the Annual Financial Report</b>											
2			100	200	300	400	500	600	700	800	900	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
3	Amount per Annual Financial Report (Expenditures 16-24 Tab)	Func. #										
4	Special Education Programs (Functions 1200-1220)	1200										-
5	Special Education Programs Pre-K	1225										-
6	Improvement of Instruction Services	2210										-
7	Support Services	2300										-
8	Operation & Maintenance of Plant Services	2540										-
9	Depreciation	Depr Sch										-
10	Total Interest on Short-Term Debt	5100										-
11	Debt Services - Interest on Long-Term Debt	5200										-
12												
13	Total per Annual Financial Report		-	-	-	-	-	-	-	-	-	-
14												
15	Amount per Special Education Report		-	-	-	-	-	-	-	-	-	-
16												
17	Difference		-	-	-	-	-	-	-	-	-	-
18												
19	Annual Financial Report?		No	No	No	No	No	No	No	No	No	No
20	Any "No" answers on this line should be investigated and resolved. Special Education expenditures on this re											
21												
22												

# Submitting Fund S Claims

- In SY 2024-25 and 2025-26, the rate calculated and approved by the PCRБ will serve as the basis for reimbursement for districts placing children at separate public day schools. **For the first two school years, it is not required that districts or cooperatives bill the sending districts at the PCRБ calculated rate.**
- Districts will capture reimbursement by filing claims for children approved under Fund Code S (Separate Public Day School).
- Claim submission will be similar to Fund B (Private Facility). However, districts will be required to submit separate regular and summer term claims (if applicable).

# Resources

- ISBE Resources: Weekly office hours, slides and guidance documents posted on ISBE Funding and Disbursements/PCRB webpage, and Regional Financial Consultants.
- Technical Support: Contact information for help with the online submission portal or clarifications about the process.

# Questions

- About program review and approval
  - ISBE Special Education Department
  - Via email at: [publicsped@isbe.net](mailto:publicsped@isbe.net)
- About expenditure report template completion
  - MGT (contractors)
  - Via email at: [ISBESERQuestions@mgt.us](mailto:ISBESERQuestions@mgt.us)
- About submission of Fund S claims
  - Harrisburg Project (contractors)
  - Via email at: [support@hbug.k12.il.us](mailto:support@hbug.k12.il.us)
  - Via phone at: (800) 635-5274