Special Education Reimbursement for Separate Public Day Schools
Reporting
Frequently Asked Questions

1. How do I determine what a program is? (*Added March 5, 2025*.)

   All programs must be approved by the ISBE Special Education Department. Programs are identified by building based upon a Region, County, District, Type, and School (RCDTS) code. Program costs should be reported together on an RCDTS basis.

   If your entity has multiple approved programs (each with a distinct RCDTS code), the costs of each program/RCDTS should be reported in a separate column of the expenditure report.

   Intensive programs are separate from the approved base program and reported in a separate column. Intensive programs are programs with a dedicated one-to-one aide for the entire duration of the school day. Such programs also must be approved by the ISBE Special Education Department in addition to the base program.

2. Are programs run in general education school buildings included in Senate Bill 3606 reporting? (*Added March 5, 2025*.)

   No, programs within a general education school building are not considered separate special education day schools under SB 3606.

3. Can I include the costs of 1-1 aides who provide services in general education classrooms? (*Added March 12, 2025*.)

   No, only costs of intensive services provided in separate education facilities can be included.

4. How do we report the intensive costs? (*Added March 12, 2025*.)

   First, your intensive program must be approved by the ISBE Special Education Department. A separate RCDTS will be created for the intensive program.

   Intensive programs have the same name as the base program with "-INT" added.

   Intensive programs are separate from the approved base program and reported in a separate column in the expenditure report.

5. If our Annual Financial Report (AFR) is prepared on an accrual basis, should this report be prepared on an accrual basis? (*Added March 12, 2025*.)

   Yes. Your method of accounting in the expenditure report must match the method of accounting used to prepare your AFR.

6. When do we need to switch student fund codes to "S"? (*Added* March 12, 2025.)

   The deadline is August 15, 2025, for fiscal year 2025.

7. How would we report revenue offsets if we can't associate them with a particular program? (*Added March 12, 2025*.)

   If a revenue offset can't be readily identified with a particular program, then an allocation process (such as allocating the revenues by student count) may be used to assign revenues to each program. The revenue offset for Medicaid should include both fee-for-service Medicaid revenues and the Medicaid Administrative Claiming revenues.

8. How do I report costs for a program that is operated at multiple locations? (*Added March 19, 2025*.)

   See the answer to Question 1. The costs for each location must be reported in separate columns based upon each approved RCDTS. Shared direct costs of multiple programs may need to be proportionately allocated (such as on a per student basis), but direct costs attributable to each location should be reported at the location at which they are incurred.

9. How should I report enrollment if students come and go during the year? (*Added March 19, 2025*.)

   Report actual enrollment for every student during the fiscal year, so if Student A attended three days, Student B attended 50 days, and Student C attended 40 days, then actual enrollment would be 93 (3+50+40) days.

10. Do I record Medicaid revenue as an offset if the money is sent directly to the districts? (*Added March 26, 2025.*)

    Revenues should be included as an offset if they are generated through the operation of the program, regardless of how those revenues are treated upon receipt by the cooperative (or district).

11. Do I have to wait to submit a Special Education application for an intensive program until I have an RCDTS for the program? (*Added March 26, 2025.*)

   Yes, new RCDTS code requests should be made in writing and submitted to EPSchange@isbe.net. Once created, the new code will be communicated to the requestor so an application can be submitted for the intensive program.

12. How do I account for the salaries of managerial staff who do not work solely in support of the program? (*Added March 26, 2025.*)

   The percentage of time managerial staff spend working on the program should be used to allocate managerial staff salaries to the program.

13. Should Student FTE Days Provided exclude days students are absent? (*Added March 26, 2025.*)

   Yes, Student FTE Days Provided should exclude student absences when calculating the number of days provided.