

## **Illinois Purchased Care Review Board Annual Financial Reporting Requirements**

For any given school year rate calculations, the completed online Consolidated Financial Report (CFR) and a copy of the corresponding audit must be submitted no later than the following January 15, or 90 days after the end of the provider's fiscal year, whichever is later.

The on-line CFR can be found at <https://apps.isbe.net/cfr/>. Paper copies of the CFR will not be accepted. The Supplemental Schedule to the CFR is part of the on-line CFR. Please be sure to complete this form for each program where the IPCRB calculates a rate.

The audit and any supporting documentation should be mailed to:

Illinois State Board of Education  
Illinois Purchased Care Review Board  
100 North First Street (E-320)  
Springfield, Illinois 62777-0001

PDFs of the audit and supporting documentation may also be sent electronically to the IPCRB's general e-mail address: [ILPCRB@isbe.net](mailto:ILPCRB@isbe.net).

Carefully review the "Financial Reporting Instructions for the Consolidated Financial Report." Be sure to either have an auditor's unqualified opinion on the CFR or a crosswalk of costs and revenues from the CFR to the audit. Supporting documentation (e.g., crosswalk) can be sent to the IPCRB staff separately as the web application is not capable of accepting attachments. Please use the IPCRB general e-mail address to send supporting documentation, unless contacted by staff directly to do so.

**Exception:**

If a prior year rate has been calculated using budgeted costs and no audit has been completed for the entire prior fiscal year due to the program having started after the beginning of the prior fiscal year, please contact the IPCRB staff with the actual start-up date for the program. No other documentation is required until the first full fiscal year of operation is complete.

The placement of children and the reimbursement of any costs are contingent upon the eligibility status of your facility and program(s) as recognized by the Special Education Services Division of the Illinois State Board of Education. Illinois school districts may only place students in programs approved for the current school year.

If you have any questions regarding cost reporting requirements, please contact Becky Bailey ([rebailey@isbe.net](mailto:rebailey@isbe.net)) or Larry Smith ([ismith@isbe.net](mailto:ismith@isbe.net)) via e-mail or phone (217-782-5256).