

Private vs. Public Cost Comparisons, Reimbursements December 2, 2015

D101				
<u>Giant Steps</u>				
Annual Cost	54,114			
X2 per cap	DISTRICT PAYS	23,136		D101 per capita 11,568
Difference-Reimbursement Amount		30,978		D301 per capita 10,940
<u>New Pathways--Mid-Valley</u>				D302 per capita 12,147
Annual Cost	32,278			D303 per capita 12,657
DIFFERENCE IN DISTRICT PAY	9,142			D304 per capita 13,779
(No reimbursement due to X4 reimbursement formula)				
D301				
<u>Giant Steps</u>				
Annual Cost	54,114			54,114
X2 per cap	DISTRICT PAYS	21,880		DISTRICT PAYS
Difference-Reimbursement Amount		32,234		Difference-Reimbursement Amount
				28,800
<u>New Pathways--Mid-Valley</u>				
Annual Cost	32,278			32,278
DIFFERENCE IN DISTRICT PAY	10,398			DIFFERENCE IN DISTRICT PAY
(No reimbursement due to X4 reimbursement formula)				(No reimbursement due to X4 reimbursement formula)
D302				
<u>Giant Steps</u>				
Annual Cost	54,114			54,114
X2 per cap	DISTRICT PAYS	24,294		DISTRICT PAYS
Difference-Reimbursement Amount		29,820		Difference-Reimbursement Amount
				26,556
<u>New Pathways--Mid-Valley</u>				
Annual Cost	32,278			32,278
DIFFERENCE IN DISTRICT PAY	7,984			DIFFERENCE IN DISTRICT PAY
(No reimbursement due to X4 reimbursement formula)				(No reimbursement due to X4 reimbursement formula)

Private School Cost Comparisons, FY15

Program	Annual Cost (174 days)
Giant Steps	54,114
Little Friends	30,624
Brehm Prep	48,198
Elim Christian	50,634
Parkland Prep	66,642
Camelot	52,722
Camelot NW	27,144
Clair Woods	29,754
Glen Oaks	30,972
Soaring Eagle	66,990
Innovations	30,972
Core	30,624
Northern Illinois Academy	59,160
School of Exp. Arts	37,584

RCDT	County	District Type	District Name	Total Expenditures	Total Operating Expenses (Reg - K12)	Net Operating Expense for PCTC Computation	Total Allowance For Tuition Computation	Per Capita Tuition Charge (PCTC)	PCTC Rank	Operating Expense Per Pupil (OEPP)	OEPP Rank	9 Month Average Daily Attendance (ADA)
31045101022	Kane	Unit K-12	Batavia USD 101	82,541,913	72,600,266	62,050,384	66,274,730	11,568.05	24	12,672.15	38	5,729.12
31045301026	Kane	Unit K-12	Central CUSD 301	48,386,426	41,395,816	34,171,279	36,626,365	10,940.10	38	12,364.71	49	3,347.90
31045302026	Kane	Unit K-12	Kaneland CUSD 302	60,489,649	51,703,905	42,581,293	47,712,854	11,210.09	29	12,147.79	53	4,256.24
31045303026	Kane	Unit K-12	St Charles CUSD 303	185,296,898	152,832,880	131,949,715	137,348,490	11,375.01	25	12,657.41	39	12,074.58
31045304026	Kane	Unit K-12	Geneva CUSD 304	90,934,973	76,356,102	68,136,616	73,363,489	13,779.15	7	14,341.22	13	5,324.24

Per Capita Tuition Charge

The amount a local school district charges as tuition to nonresident students as defined by Sections 18-03 and 10-20.12a of the School Code. The per capita tuition charge is determined by totaling all expenses of a school district in its Educational, Operations and Maintenance, Debt Service, Transportation, Municipal Retirement / Social Security, and Tort Funds for the preceding school year less expenditures not applicable to the regular K-12 program (such as adult education and summer school), less offsetting revenues from state sources, except those from the Common School Fund, less offsetting revenues from federal sources except those from federal Impact Aid, less revenues from student and community services, plus a depreciation allowance and dividing this amount by the nine-month ADA for the year.

Operating Expense per Pupil

The gross operating cost of a school district (excepting summer school, adult education, bond principal retired, and capital expenditures) divided by the nine-month ADA for the regular school term.

Private Tuition Reimbursement - 14-7.02 (Fund Code B)

Only students approved on FACTS with private facility codes for facilities with approved tuition days and tuition rates can be claimed. Students who are approved on FACTS with private facility codes for room and board only are not claimed on this claim. Please verify that the private facility code is correct for both the student's placement and for tuition reimbursement.

Days Enrolled – Regular	See Instruction for All Claims (page 3).
Days Enrolled – Summer	Insert the number of days the student was <u>enrolled</u> (not necessarily attended) and approved on FACTS in the approved program during the <u>2015 Summer Term</u> . Enter whole numbers only (truncate if necessary).
Days in Session – Regular	The number of days the program was in session during the Regular school term is entered as approved by ISBE for the private facility entered. <u>Do not change the entry.</u> In cases where the facility operated only for a partial term, the total days in session has been pre-entered as "176" for reimbursement calculation purposes. If zeros appear in this box, the private facility code listed is for a facility/program that is <u>not</u> approved for tuition.
Days in Session – Summer	The approved number of days the program was in session during the 2015 summer term is entered for students who were listed on FACTS for summer placement. If the student was not enrolled for summer term, this number should be changed to zero.
A.D.E.	The Average Daily Enrollment (A.D.E.) will automatically be computed as the claim is processed at ISBE. It is computed by dividing the total Days Enrolled for Regular and/or Summer by the total Days in Session for Regular and, if applicable, Summer. The A.D.E. is calculated to three decimal places <u>without</u> rounding.
Ed Cost/A.D.E.	<u>Do not complete.</u> Not applicable for Private Tuition claims.
Ed Cost/Student	Insert the tuition the district paid to the private facility for the regular and 2015 summer term. This amount would usually be Days Enrolled for Regular and Summer terms multiplied by the approved per diem rate for the school program. The per diem rate cannot exceed the amount approved by the Illinois Purchased Care Review Board (IPCRB). Round the number to the nearest whole dollar (If under 50 cents truncate; if over 50 cents round up).

Trans Cost

Do not complete. Not applicable for Private Tuition claims. Transportation costs for these students are claimed via the *Student Transportation Claim Reimbursement System (PTCRS)*.

Per Capita Tuition

The latest available per capita tuition charge has been entered for each district based on information supplied from the *Illinois School District Annual Financial Report* (ISBE Form 50-35). **Do not change this number.** If this number is missing, it will be available to the ISBE at the time claims are processed and reimbursement is calculated. This data is available via the Illinois Local Education Agency Retrieval Network (ILEARN). Enter the District Name or R-C-D-T (Region-County-District Type) Code; click on District Name; click on the Per Student Information tab; scroll down to per capita tuition charge.

Estimated Reimbursement

OPTIONAL. ISBE will automatically compute the estimated reimbursement.

If a district wishes to compute the claim in order to determine the reimbursement it will potentially receive, the computations are as follows.

Example 1

If the district per capita tuition charge is greater than \$4,500, calculate the private tuition reimbursement as follows:

1. Multiply the per capita tuition charge by the A.D.E.
2. Multiply the result of step 1 above by two.
3. Subtract the result of step 2 from the Ed Cost/Student. This is the amount that the district is eligible to receive in reimbursement.

Calculation

Per Capita Tuition = \$5,000; A.D.E. = .500;
Education Cost This Student = \$11,500

1. $\$5,000 \times .500 = \$2,500$
2. $\$2,500 \times 2 = \$5,000$
3. $\$11,500 - \$5,000 = \$6,500$ total reimbursement

Example 2

If the district per capita tuition charge is equal to or less than \$4,500, calculate the private tuition reimbursement as follows:

$$X = \$4,500 \times \text{A.D.E.}$$

$$Y = \text{Per Capita Tuition} \times \text{A.D.E.}$$

$$Z = X + Y$$

1. Calculate X, Y and Z
2. $X - Y$ = tier 1 reimbursement that the district is eligible to receive if Ed Cost/Student is equal to or greater than X.
3. $\text{Ed Cost/Student} - Z$ = tier 2 reimbursement that the district is eligible to receive if the result is a positive number.
4. Tier 1 reimbursement + Tier 2 reimbursement = Total Reimbursement

Calculation

$$\text{Per Capita Tuition} = \$4,000; \text{A.D.E.} = .500; \text{Ed. Cost} = \$11,500$$

$$1. X = \$4,500 \times .500 = \$2,250$$

$$Y = \$4,000 \times .500 = \$2,000$$

$$Z = \$2,250 + \$2,000 = \$4,250$$

$$2. \$2,250 - \$2,000 = \$250 \quad \text{tier 1 reimbursement}$$

$$3. \$11,500 - \$4,250 = \$7,250 \quad \text{tier 2 reimbursement}$$

$$4. \$250 + \$7,250 = \underline{\$7,500} \quad \text{total reimbursement}$$

Excess Cost Reimbursement - 14-7.02b (Fund Codes X and J)

Days Enrolled – Regular	See Instruction for All Claims (page 3).
Days Enrolled – Summer	<u>Do not complete.</u> Not applicable for Excess Cost claims.
Days in Session – Regular	The number of days in session (Total Attendance Days) for the regular term should be entered from the Public School Calendar. Go to <u>Public School Calendar Inquiry</u> . Under reports make sure Annual District Calendar button is clicked, verify that the school year is 2014-15, make sure the district is defaulted in the drop down box, and click continue. The Total Attendance Days will be in the legend at the top of that report. If you utilize iePoint> go to <u>Calendars and Reimbursement</u> for more information. NOTE: The final Public School Calendar must be approved and transmitted before you transmit the student reimbursement claim.
Days in Session – Summer	<u>Do not complete.</u> Not applicable for Excess Cost claims.
A.D.E.	The Average Daily Enrollment (A.D.E.) will automatically be computed as the claim is processed at ISBE. It is computed by dividing Days Enrolled for Regular term by the Days in Session. The A. D. E. is calculated to three decimal places <u>without</u> rounding.
Ed Cost/A.D.E.	Insert the 1.0 Education Cost for each student from Line 5C of the <i>Special Education Tuition Bill and Claim Computation</i> (ISBE Form 50-66C). <u>Round</u> the number to the nearest whole dollar.
Note:	If a student is being claimed for participation in more than one program for which separate <i>Special Education Tuition Bill and Claim Computation</i> forms apply and separate student entries by program have not been entered on FACTS, the costs from the multiple cost sheets must be pro-rated and added together. To pro-rate costs compute the percentage of total days enrolled for each program in which the student was enrolled. See the following examples.

Example 1

A student was enrolled in one program with a 1.0 A.D.E. cost of \$10,000 for 20 days. For 156 days the same student was enrolled in another program with a 1.0 A.D.E. cost of \$8,000.

$$\begin{aligned}20 + 156 &= 176 \text{ enrollment days} \\20/176 &= .11 \\156/176 &= .89 \\ \\ \$10,000 \times .11 &= \$1,100 \\8,000 \times .89 &= \underline{7,120} \\ &= \$8,220\end{aligned}$$

\$8,220 should be listed as the 1.0 A.D.E. cost.

Example 2

A student was enrolled in one program with a 1.0 A.D.E. cost of \$10,000 for 20 days. For 100 days the same student was enrolled in another program with a 1.0 A.D.E. cost of \$15,000. After 100 days in the second program, the student left the school district.

$$\begin{aligned}20/176 &= .11 \\100/176 &= \underline{.57} \\ &= .68 \\ \\ \$10,000 \times .11 &= \$1,100 \\15,000 \times .57 &= \underline{8,550} \\ &= \$9,650\end{aligned}$$

The \$9,650 does not represent 1.0 A.D.E. cost since the student was only enrolled in the district for .68 of the school year (20/176 + 100/176). The cost must be adjusted to represent a full year or 1.0 ADE cost.

$$\begin{aligned}\$9,650/.68 &= \$14,191.17 \\ \$14,191 &\text{ should be listed as the 1.0 A.D.E. cost.}\end{aligned}$$

Ed Cost/Student

OPTIONAL. ISBE will automatically compute the Education Cost for the student by multiplying A.D.E. by Ed Cost/A.D.E.

Trans Cost

Insert 20 percent of the net transportation expenditures for each student as computed according to the instructions for Line 2, Section II, of the *Special Education Tuition Bill and Claim Computation* (ISBE Form 50-66C) for this student. This cost is **not** adjusted for average daily enrollment in the calculation of reimbursement, so the cost of transportation should only reflect the time in the program being claimed. Round the number to the nearest dollar. Transportation expenditures can only be included in the claim computation for Excess Cost Reimbursement when

the student is approved on FACTS with transportation listed as a related service.

Per Capita Tuition

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Estimated Reimbursement

OPTIONAL. ISBE will compute the claim.

If a district wishes to compute the claim in order to determine the reimbursement it will potentially receive, the computation is as follows:

If (Ed Cost/Student + Trans Cost) - (A.D.E. x Per Capita Tuition) x 4 is greater than 0, then the threshold for reimbursement has been met and reimbursement will be calculated as follows: Ed Cost/Student + Transportation Cost – (A.D.E. x Per Capita Tuition) x 4 = reimbursement:

Example 1:

A student was enrolled in a program with a 1.0 A.D.E. cost of \$18,720 for 130 days out of 176 days (A.D.E. = $130/176 = .738$). Education Cost/ Student = \$13,815 ($\$18,270 \times .738 = \$13,815$). The student was approved for transportation and that cost was \$5,500. The district's per capita tuition charge is \$6,250. The threshold for qualifying for reimbursement is $(\$6,250 \times .738) \times 4$ or \$18,450.

Ed Cost/Student + Transportation must exceed \$18,450

$\$13,815 + \$5,500 = \$19,315$ (greater than threshold)

Reimbursement = $\$19,315 - \$18,450 = \$865$

Example 2:

A student was enrolled in a program with a 1.0 A.D.E. cost of \$12,000 for 176 days out of 176 days (A.D.E. = $176/176 = 1.00$). The student was approved for transportation and that cost was \$1,000. The district's per capita tuition charge is \$6,250. The threshold for qualifying for reimbursement is $(\$6,250 \times 1.00) \times 4$ or \$25,000.

Ed Cost/Student + Transportation must exceed \$25,000

$\$12,000 + \$1,000 = \$13,000$ (less than threshold)

No Reimbursement