General Record Checklist for Special Education Pupil – Orphanage - Individual (3120) Audit

1. The district’s work papers and supporting documentation that shows how the claim was prepared.
2. ISBE Forms 50-66A (or the LEA’s equivalent) Special Education Tuition Cost Sheets
   - Cost Sheets needed for each Teacher/ Program
   - For Fund Codes C, E, and F
3. ISBE Forms 50-66B Schedule A (or the LEA’s equivalent) Personnel Documentation
   - Payroll support and lists of teacher work assignments.
4. ISBE Forms 50-66B Schedule B (or the LEA’s equivalent) Student Documentation
   - Class lists by teacher/program and enrollment/attendance reports
5. ISBE Forms 50-66C (or the LEA’s equivalent) Tuition Bill Computation
6. ISBE Forms 50-66D (or the LEA’s equivalent) Depreciation Schedule
7. The detailed general ledger expenditure accounts.
   - Year under audit or previous year depending on how Cost Sheets were derived
8. Pupil IEP’s must be available for inspection upon request.

Technical Assistance regarding the Special Education Pupil – Orphanage Claim should be directed to the Funding & Disbursements Division at 217/782-5256.