

October, 2019

ILLINOIS STATE BOARD OF EDUCATION FUNDING AND DISBURSEMENT SERVICES

REGULAR ORPHANAGE TUITION SECTION 18-3 SUMMER COST CLAIM INSTRUCTIONS

GENERAL INFORMATION

Section 18-3 of the School Code [105 ILCS 5/18-3] provides reimbursement to school districts for the actual cost of operating a summer term program for pupils housed in Orphanages and Children's Homes admitting pupils from the State in general or wherein the State maintains or operates any welfare or penal institution on property owned by the State which contains houses, housing units or accommodations within a school district and attend grades K-12 of the public schools maintained by the school district. Summer term claims are reimbursed based on the actual costs for providing services to eligible students who attend summer programs. Reimbursement is provided at 100%.

Students who are **not** eligible for this claim include:

- Children who are placed by the Department of Children and Family Services (DCFS) or the State in general with a licensed foster family. These children will be included in the district's enrollment for the Evidence Based Funding program if they are actively enrolled on the statutory pick-up dates of October 1 and March 1.
- Students with disabilities identified as youth-in-care under DCFS guardianship. These students are claimed and reimbursed separately in the Illinois State Board of Education's I-Star system.
- Students who live in a residential alcohol or drug treatment facilities. These children will be included in the district's enrollment for the Evidence Based Funding program if they are actively enrolled on the statutory pick-up dates of October 1 and March 1.

DEADLINES

All summer term claims must be received at the Illinois State Board of Education on or before November 1 of each year unless the statutory deadline falls on a weekend. In that instance claims must be received by Monday. No exceptions can be granted for late claims.

After the summer term claims are reviewed for accuracy, a single payment for the full amount of the summer term expenditures will be vouchered and sent to the Office of the Comptroller no later than December 15 each year.

These instructions must be followed to complete a summer term cost claim for students who are served in a program that is provided solely on the premises of the facility where they reside or is otherwise physically separate (i.e. detention or correctional center) or for students who receive services not provided to other students in a regular school attendance center.

SPECIFIC INSTRUCTIONS
(ISBE Form 54-37 AS)

SUMMER TERM COST REPORT

1. Enter the Region-County-District-Type Code for the district.
2. Enter the District Name.
3. Enter the Contact Person who can answer questions regarding the summer cost claim.
4. Enter the Telephone Number where the Contact Person can be reached.
5. Enter the total amount requested for each function/object code on Lines 1 – 27. Enter the total on Line 30. Each amount must foot to the detail expenditure breakdown. Expenditure amounts should be in whole dollar amounts only, no decimal points.

SUMMER TERM COST REPORT – EXPENDITURE BREAKDOWN

All expenditures must be sufficiently and adequately described for each function and object. Please refer to the “**DETAILED FUNCTION DESCRIPTORS AND SUB-CATEGORIES**” located at the end of these instructions that will assist you in properly classifying expenditures in their correct functions and objects.

IMPORTANT: *All expenditures reported must be easily identifiable and properly allocated for the summer term program only.* Supporting documentation must be retained locally and made available to Illinois State Board of Education auditors upon request to support the allocation of salary and benefit cost for district staff involved with the summer term program including:

- official time and effort worksheets for summer term employees,
- salary rates that match to personnel records for summer term employees; and,
- verification that salaries and benefits of employees chargeable to more than one program are correctly allocated and supported by appropriate time distribution records with no overlap of reimbursement between programs.

Approved expenditures may relate to the following:

1. Salaries, benefits and other fixed costs for approved full and part-time certified personnel necessary for performing summer term activities.
2. Administrative and clerical staff costs that are reasonable based upon the scope of the project. As with teacher salaries and benefits, costs must be properly allocated to the summer term program and may be claimed as a direct cost (e.g. Functions 2300 and 2400). However, if an indirect cost rate and amount are utilized then general or school administrative costs should not be claimed.
3. Equipment, materials, and supplies necessary for program activities. (Note: *All materials and supplies exceeding \$1,000 in total and all capitalized equipment that equals or exceeds the district’s capitalization threshold.*)
4. Operations and Maintenance expenditures such as custodial services and utilities that are directly attributable to the summer term program.

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5. Subcontracts for services that cannot be provided by the continuing staff.
6. Travel expenses for personnel to carry out program functions (expenses must be paid in accordance with local policies).
7. Maintenance and repair of equipment purchased with program funds.
8. Other items properly chargeable to the operation of the program. If in doubt, please contact Funding and Disbursement Services for clarification.

DETAILED FUNCTION DESCRIPTORS AND SUB-CATEGORIES

From [Title 23 Illinois Administrative Code-Part 100](#)

Function: The action or purpose for which a person or thing is used or exists. This includes activities or actions which are performed to accomplish the objectives of the project.

FUNCTION	DESCRIPTORS & SUB-CATEGORIES
1000	<u>Instruction</u> : The teaching of pupils or the interaction between teacher and pupils. Included are activities of aides or assistants who assist in the instructional process. Teaching may occur in classrooms or other learning situations such as those involving co-curricular activities, and may be conducted through a medium such as television, radio, telephone or correspondence.
2110	<u>Attendance & Social Work Services</u> : The activities for the improvement of pupils' attendance at school and the performance of school social work activities dealing with the problems of pupils which involve the home, school and community.
2120	<u>Guidance Services</u> : Counseling with pupils or parents, consultation with staff members on learning problems, evaluating abilities of pupils, assisting pupils in making educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance and working with other staff members in planning and conducting guidance programs for pupils.
2130	<u>Health Services</u> : Physical and mental health services that do not constitute direct instruction. Included are activities that provide pupils with appropriate medical, dental and nursing services.
2140	<u>Psychological Services</u> : Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about pupil behavior, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for pupils, staff and parents.
2150	<u>Speech Pathology and Audiology Services</u> : Activities involving the identification, assessment and treatment of children with impairments in speech, hearing and language.
2210	<u>Improvement of Instruction Services</u> : Activities for assisting instructional staff in planning, developing and evaluating the instructional process.
2220	<u>Educational Media Services</u> : Activities concerned with the use of all teaching and learning resources, including hardware and content material. (example: services/items housed in a central location: library/lab/media center).
2230	<u>Assessment and Testing</u> : Activities for the purpose of measuring individual student achievement.
2300	<u>General Administration</u> : Activities concerned with establishing and administering policy in connection with operating the LEA (local education agency).
2400	<u>School Administration</u> : Activities concerned with overall administrative responsibility for a single school or a group of schools.
2510	<u>Direction of Business Support Services</u> : Activities concerned with directing and managing the business services area, such as those usually performed by the office of the chief school business official or business manager.
2520	<u>Fiscal Services</u> : Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, bookkeeping, financial accounting, payroll, inventory control and internal auditing.
2530	<u>Facilities Acquisition and Construction Services</u> : Activities concerned with acquisition of land and buildings, remodeling buildings, construction of buildings and additions to buildings, initial installation or extension of services systems and other build-in equipment and improvements to sites.

FUNCTION	DESCRIPTORS & SUB-CATEGORIES
2540	<u>Operation and Maintenance of Plant Services:</u> Activities concerned with keeping the physical plant (i.e., grounds, buildings and equipment) in an effective and safe working condition. This includes activities of maintaining safety in building, on the grounds and in the vicinity of the schools.
2550	<u>Pupil Transportation Services:</u> Activities concerned with conveying pupils to and from school as provided by Article 29 of The School Code [105 ILCS 5/Art. 29]. It includes trips between home and school and trips to school activities.
2560	<u>Food Services:</u> Activities concerned with providing food to pupils and staff in a school or LEA. This services area includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food.
2570	<u>Internal Services:</u> Activities concerned with buying, storing and distributing supplies, furniture and equipment; those activities concerned with internal duplicating and printing for the school system; and the pickup and transporting of cash from schools facilities to the central administrative office or bank for control and/or deposit.
2610	<u>Direction of Central Support Services:</u> Activities concerned with directing and managing the central support services as a group.
2620	<u>Planning, Research, Development & Evaluation Services:</u> Activities associated with conducting and managing programs of planning, research, development and evaluation for a school system or a system-wide basis.
2630	<u>Information Services:</u> Those activities concerned with writing, editing and other preparation necessary to disseminate education and administrative information to pupils, staff, managers or the general public through direct mailing, the various news media or personal contact.
2640	<u>Staff Services:</u> Activities generally performed by the LEA's personnel office, such as recruiting and placement, staff transfers, in-service training (example: non-instructional training), health services, and staff accounting.
2660	<u>Data Processing Services:</u> Activities concerned with preparing data for storage, sorting data and retrieving them for reproduction as information for management and reporting.
2900	<u>Other Support Services:</u> Activities of any support service or classification of services, general in nature that cannot be classified elsewhere in the 2000 series of accounts. (Describe and itemize).
3000	<u>Community Services:</u> Services provided by the LEA for the community as a whole or some segment of the community, such as community recreation programs, civic organization activities, public libraries, programs of custody and child care, welfare services, services to nonpublic schools, and home/school services.
3700*	<u>Nonpublic School Pupils' Services:</u> Services to pupils attending a school established by an agency other than the State, a subdivision of the State, or the federal government, which usually is supported primarily by non-public funds. The services include providing instructional services, attendance and social work services, health services, and transportation services for nonpublic school pupils
4000	<u>Payments to Other Districts and Governmental Units:</u> Payments to other public LEAs. In-state and out-of-state public entities. (examples: payments to public university/college, payments to public community colleges, payments to Regional Offices of Education/Intermediate Service Centers, payments to Special Education Cooperatives/Education for Employment Centers)
5000	<u>Debt Services:</u> Servicing of the LEA's debts.

*Beginning in project year 2014.

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DETAILED OBJECT DESCRIPTORS AND SUB-CATEGORIES

From [Title 23 Illinois Administrative Code-Part 100](#)

Object: Service or commodity obtained as a result of a specific purpose.

OBJECT	DESCRIPTORS & SUB-CATEGORIES
100	<p><u>Salaries</u>: Amounts paid to permanent, temporary or substitute employees on the LEA’s payroll. This includes gross salary for personal services rendered while on the payroll of the LEA.</p>
200	<p><u>Employee Benefits</u>: Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above it. Payments such as fringe benefits, while not paid directly to the employees, nevertheless are a part of the cost (to the applicable functional areas). These types of costs are not considered a cost to the board of education function and should not all be charged to one area. These costs apply to the same function number as the cost of the applicable salary.</p> <ul style="list-style-type: none"> -Retirement -Teachers’ Retirement (TRS) -Municipal Retirement (IMRF) -FICA (Federal Insurance Contributions Act for Social Security) -Insurance (examples: Health, Life, Medical, Dental) -Medicare only -Tuition reimbursement -“On-behalf” payments
300	<p><u>Purchased Services</u>: Amounts paid for personal services rendered by personnel who are not on the LEA’s payroll, and others services the LEA may purchase. While a produce may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results.</p> <ul style="list-style-type: none"> -Professional & Technical Services -Audit/Financial Services -Legal Services -Professional Services-Administrative -Professional Services-Instructional -Professional Employee Training & Development Services -Property Services (examples: services to operate, repair, maintain and rent property owned or used by the LEA). -Transportation Service -Travel (examples: transportation meals, hotel, and other expenses associated with traveling or business for the LEA) Employer Insurance (examples: Workers Compensation/Unemployment Compensation/Liability Insurance) to protect the employer -Communication Services -Printing/Binding Services -On-Line Services -Water/Sewer Services -Software (example: license fee)
400	<p><u>Supplies & Materials</u>: amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.</p> <ul style="list-style-type: none"> -Consumable Supplies -Library Books -Software Package -Energy (examples: Bottled Gas, Oil, Coal, Gasoline, Natural Gas, Electricity) -Textbooks -Periodicals (printed or electronic) -Equipment costing < \$500/unit

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OBJECT	DESCRIPTORS & SUB-CATEGORIES
500	<u>Capital Outlay</u> : Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment and replacement of equipment. (example: any instrument, machine, apparatus, or set of articles that equals or exceeds the LEA's capitalization threshold).
600	<u>Other Objects</u> : Amounts paid for goods and services not otherwise classified in the 300, 400, or 500 series of accounts. Describe and itemize. -Dues and Fees (example: membership in professional or other organizations or associations) -Transfers (example: disbursements of flow-through funds) -Student Tuition
700	<u>Non-Capitalized Equipment</u> : Items that would be classified as capital assets except that they cost less than the capitalization threshold adopted by the school board but more than the \$500 minimum value established for purposes of calculating per capita costs pursuant to Section 18-3 of the School Code [105 ILCS 5/18-3].
800	<u>Termination Benefits</u> : Payments made to terminated or retiring employees as compensation for unused sick or vacation days. NOT AN ALLOWABLE COST ON GRANT BUDGETS - can be included in the indirect cost amount only.