

## General State Aid - Frequently Asked Questions

The General State Aid (GSA) entitlement program is the largest state funding source for school districts. It is critical that the data reported on the GSA claim is accurate. This document was prepared and will be updated as needed to assist local education agencies with some of the frequently asked questions regarding General State Aid.

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## **A. GENERAL GSA ATTENDANCE ISSUES**

### **What constitutes a full-day of student attendance?**

A full-day of attendance for students in grades 2<sup>nd</sup> through 12, must be a minimum of five clock hours (300 minutes) of instruction under the direct supervision of:

- (i) a certified teacher, or
- (ii) non-teaching/volunteer personnel when engaging in non-teaching duties and supervising those instances specified in Section 10-22.34(a) and Section 34-18.

A full-day of attendance for students in full-day Kindergarten or 1st grade must be four clock hours (240 minutes) of instruction or more.

Days of attendance may be less than 300 minutes on the opening and closing day of the school term, and upon the first or last day of student attendance, if preceded by a day or days utilized as an institute or teachers' workshop.

Adverse weather conditions causing an interrupted day or delayed start to the day as well as a condition which occurs beyond the control of the school which poses a hazardous threat to health and safety of students does not prevent a school from recording a full-day of attendance for students that were present; however, the school must provide at least 60 minutes of instruction.

Statutory Citations: 105 ILCS 5/18-8.05(F)(1), (F)(2)(b), 5/18-12 and 5/10-22.34

Administrative Rule: 23 Ill. Admin. Code Part 1.420(f)(4)(B)

### **What constitutes a half-day of student attendance?**

On a regular school day, students in grades 2<sup>nd</sup> through 12 that receive less than 300 minutes of instruction but at least 150 minutes of instruction can be claimed for a half-day of attendance. Students in grades 2<sup>nd</sup> through 12 that are not in attendance for at least 150 minutes of instruction cannot be claimed.

On a regular school day, students in full-day Kindergarten or 1<sup>st</sup> grade that receive less than 240 minutes of instruction but at least 120 minutes of instruction can be claimed for a half-day of attendance. Students who are in Kindergarten or 1<sup>st</sup> grade and are not in attendance for at least 120 minutes of instruction cannot be claimed.

This rule also applies to students with disabilities who are below the age of six years and who cannot attend 120 minutes of instruction due to their disability or immaturity in which case they can be claimed for a half-day of attendance for a session of not less than 60 minutes.

A recognized Kindergarten which provides for only half-day of attendance for each student shall not have more than a half-day of attendance counted in any one day.

Statutory Citations: 105 ILCS 5/18-8.05(F)(2)(f),(g) and (h)

Administrative Rule: 23 Ill. Admin. Code Part 1.420(f)(4)(A)

**Can students be counted present if they are in attendance for a portion of the class period?**

Yes, for schools that offer a regular schedule (i.e. class periods of 40-60 minutes in length). Students in a block schedule format must accumulate minutes of actual instruction to determine a half or full-day attendance.

**REGULAR SCHEDULE EXAMPLE**

<b>Period-Minutes</b>	<b>1-60</b>	<b>2-60</b>	<b>3-60</b>	<b>4-60</b>	<b>5-60</b>	<b>300</b>
Student Attendance Minutes	60	60	60	60	<u>10</u>	<b>250</b>
Attendance Minutes Allowed	60	60	60	60	60	<b>Full-Day</b>

**BLOCK SCHEDULE EXAMPLE**

<b>Period-Minutes</b>	<b>1-80</b>	<b>2-80</b>	<b>3-80</b>	<b>4-80</b>	<b>320</b>
Student Attendance Minutes	<u>Absent</u>	<u>60</u>	80	80	<b>220</b>
Attendance Minutes Allowed	0	60	80	80	<b>Half-Day</b>

Statutory Citation: 105 ILCS 5/18-8.05 (F)(1) and (2)(a)

**Is it necessary to record hourly attendance?**

Yes, for students that move from classroom to classroom, attendance should be recorded at the beginning of each class period. Students that arrive late or leave early should utilize "sign-in/sign-out" reports in the attendance office.

It is not necessary to report hourly attendance each period for students that are in a self-contained classroom. Attendance/absences should be reported by teachers at the beginning of the instruction day. Teachers should record late arrivals or students who leave and/or return using "sign-in/sign-out" reports.

**Can study halls count toward the 300 minute requirement?**

Yes. The study hall must be supervised by a certified or non-certified personnel in order to be counted toward the required 300 minutes.

Statutory Citations: 105 ILCS 5/10-22.34(a)(2) and 5/34-18(10)(ii)

**Can lunch hours count toward the 300 minute requirement?**

No. Lunch hours are considered non-instructional time.

Statutory Citations: 105 ILCS 5/18-8.05 (F)(1)

**Can recess count toward the 300 minute requirement?**

For purposes of yearly school recognition, recess is not considered instruction and cannot be counted to meet the requirement of a five clock hour day (300 minutes). However, for *GSA attendance purposes*, separate morning or afternoon recess can be included towards a student's instruction for either a half-day (150 minutes) or full-day (300 minutes) of attendance. Recess that is linked to lunch cannot be counted.

Statutory Citations: 105 ILCS 5/18-8.05 (F)(1) and 5/10-22.34(a)

**Can students be claimed for attendance if on a field trip?**

Yes. Provided the field trip is supervised and conducted by a teacher or non-teaching personnel and taken during school hours, the field trip site is considered the instructional classroom for the day and attendance can be claimed.

Statutory Citations: 105 ILCS 5/10-22.34a, 5/18-8.05(F)(1) and 5/34-18(10)

**If a student is in the nurse's office, sick room, guidance counselor's or dean's office can he or she be marked as in attendance?**

Yes. The student is still present in the school building. The time is claimable towards the required 300 minutes.

Statutory Citation: 105 ILCS 5/18-8.05(F)(1)

**How is attendance reported for Half-day Kindergarten students that are not required to attend in the morning or the afternoon on calendar coded half-days such as Half-day In-Service (XHI), Half-day School Improvement (XHS), or Half-day Parent/Teacher Conference Day (XHPT)?**

**Half-day** Kindergarten students that do not attend on calendar coded half-days (i.e. XHI, XHS and XHPT) cannot be counted for attendance on those days.

Statutory Citation: 105 ILCS 5/18-8.05(F)(2)(d)

**How is attendance reported for students enrolled full-time for calendar coded half-days such as Half-day In-Service (XHI), Half-day School Improvement (XHS), or Half-day Parent/Teacher Conference Day (XHPT)?**

Calendar coded half-day student attendance days require that students receive a minimum of 180 minutes of instruction (3 clock hours). Attendance for students enrolled full-time on calendar coded half-days (i.e. XHI, XHS and XHPT) is reported as a full-day of attendance for students that receive a minimum of 180 instructional minutes. Students enrolled full-time that receive less than 180 minutes of instruction can be reported for a half-day of attendance provided they have received at least 150 minutes of instruction on calendar coded half-days for 2<sup>nd</sup> through 12<sup>th</sup> grade and at least 120 minutes of instruction for Kindergarten and 1<sup>st</sup> grade.

Statutory Citation: 105 ILCS 5/18-8.05(F)(2)(d)

**If a student's absence is excused, can he or she be counted for attendance?**

No. Although the school has discretion to excuse a student's absence, if a student is not present in the school building he or she cannot be counted for attendance on the General State Aid claim.

Exceptions to this answer would be for students that are participating in a school sponsored activity that requires their attendance (e.g. sporting event, band concert etc.)

Statutory Citation: 105 ILCS 5/18-8.05(F)(1)

**If a student is suspended, can he or she be counted for attendance?**

Yes. If a student has an "**in-house**" suspension, the 300 minute rule would apply and attendance would be claimable.

No. If a student has an "**out-of-school**" suspension, the student cannot be claimed for attendance.

Statutory Citation: 105 ILCS 5/10-22.34, 5/18-8.05(F)(1) and 5/34-18(10)

**Can a student be claimed for attendance if he or she is excused from class for an in-school meeting or other school sponsored activity?**

Yes. Attendance can be counted for a student that is participating in a school sponsored activity provided that the activity occurs during the normal instructional day, is overseen by a teacher or non-teaching personnel and the student's attendance is a requirement for participation in such activity. This does not include the general student population that chooses to attend an event such as the State tournament to support their school.

Statutory Citation: 105 ILCS 5/18-8.05(F)(1)

**Can students be claimed for attendance when they attend the State tournament in support of their school?**

No. The general student population that chooses to attend the State tournament cannot be claimed for attendance; however, students that participate on the team are not penalized for attending the State tournament. Attendance for team participants can be recorded on the GSA claim provided the activity occurs during the normal instructional day, is overseen by a teacher or non-teaching personnel and the student's attendance is a requirement for participation in such activity.

Statutory Citation: 105 ILCS 5/18-8.05 (F)(1)

**If a student is "excused" for a doctors' or dentists' appointment, can attendance be claimed for the period of time he or she is at the appointment?**

No. Although such students are "excused", they are not in attendance in the school building; therefore, attendance cannot be claimed for that time. Attendance for a student that has an appointment during instruction time must be determined by the instructional minutes received by the student that day, (i.e. 300 minutes or more instruction can be counted as a full-day; at least 150 minutes but less than 300 minutes of instruction can be counted as a half-day; less than 150 minutes of instruction, no attendance can be claimed). A student on a regular schedule (i.e. class periods of 40-60 minutes) can be counted for attendance as long as they are present for any portion of a class period.

Statutory Citation: 105 ILCS 5/18-8.05(F)(1)

**How is attendance reported for a student educated outside of their resident district and the tuition is paid by his or her resident district?**

This is considered a "tuition-out" student for the resident district and a "tuition-in" student for the non-resident district. For attendance purposes, the tuition-out student's attendance is provided by the non-resident district to the resident district and is recorded as claimable attendance on the resident district's General State Aid (GSA) claim. The non-resident district includes the tuition-in student's attendance on its GSA Claim as non-claimable attendance.

Example: School A pays tuition to School B to educate "John", who is a resident of School A.

To correctly report attendance:

School B reports to School A the attendance for John. School B records John's attendance as non-claimable attendance on School B's GSA claim since School A reimbursed School B for John's tuition costs.

School A records attendance for John as claimable attendance on their GSA claim.

Statutory Citation: 105 ILCS 5/10-20.12a

**B. STUDENTS ENROLLED PART-TIME**

**What constitutes a part-time student?**

A part-time student is defined as a student "enrolled in a public school for only a part of the school day and may be counted on the basis of 1/6 day for every class hour of instruction of 40 minutes or more . . ."

Examples of part-time students:

- Non-public students attending the public school for part of the day (e.g. band, driver's education, etc.)
- Public school students who pay their own tuition and are dually enrolled in high school and a community college or vocational education course.

Statutory Citation: 105 ILCS 5/18-8.05(F)(2)(a)

### **How are part-time students counted for attendance at a school providing a Block Schedule?**

Students enrolled in a Block Schedule format of 80 minutes or more can be counted on the basis of the proportion of minutes of instruction received each day to 300 minutes.

**Example-Block Schedule.** The school provides a block schedule and a class is taught on Tuesday and Thursday for 87 minutes each day. The student's claimable attendance each day would be calculated as  $87/300 = .290$ .

Statutory Citation: 105 ILCS 5/18-8.05 (F)(2)(a)

### **How is attendance reported for a student who is dually enrolled in a community college or vocational center course and the district is paying tuition?**

If the district is paying tuition for a student who takes a community college or vocational course in addition to their regular high school coursework which collectively exceeds the required 300 minutes of instruction per day, the student is still considered full-time and attendance should be reported accordingly. No student can be claimed in excess of a full-day of attendance on a given day.

Statutory Citation: 105 ILCS 5/18-8.05(F)(1)

### **How is attendance reported for a student who is dually enrolled in a community college or vocational center course and the district is not paying tuition?**

If the district is not paying tuition for a student who takes a college or vocational course in addition to their regular high school coursework, the student should be enrolled part-time and attendance should be recorded based on 1/6 of a day for the number of periods of instruction which are 40 minutes or more in length.

**Example-Regular Schedule.** A public school student is enrolled in the district for 2 class periods for 50 minutes of instruction each day and attends a community college the rest of the day at his or her own expense. The student would be enrolled part-time and claimable attendance time would be calculated as  $2/6 = .333$  attendance each day.

Statutory Citation: 105 ILCS 5/18-8.05(F)(2)(a)

## **C. HOMEBOUND/HOSPITAL ATTENDANCE ISSUES**

### **How is homebound or hospitalized instruction attendance counted?**

A homebound or hospitalized student is unable to attend school due to a condition certified by a medical physician's statement that indicates that the student will be out of school for a minimum of two consecutive weeks of school (10 days) or more. The amount of instructional or related service time provided through the home or hospital program shall be determined in relation to the student's educational needs and physical and mental health needs. The amount of instructional time shall not be less than five hours per week unless the physician has certified in writing that the student should not receive as many as five hours of instruction in a school week. Instruction must be provided on days school is in session. For each day that a student receives homebound instruction for at least **one hour but less than four hours**, and that day is a day in the normal school calendar, the school can claim a **half-day** of attendance.

For each day that a student receives homebound instruction for **four or more hours**, and that day is a day in the normal school calendar, the school can claim a **full-day** of attendance. Homebound instruction received on weekends, holidays, or days in which school is not in session cannot be claimed for attendance on the General State Aid claim.

Statutory Citations: 105 ILCS 5/18-8.05(F)(2)(e) and 5/14-13.01(a)

Administrative Rule: 23 Ill. Admin. Code Part 226.300(d)

### **If a student has met the homebound criteria and is instructed by listening on a speakerphone, how is attendance counted?**

This is considered a telephone hook-up. The same attendance parameters apply to the telephone hook-up as applies to home/hospital tutoring. If a student is on the telephone for at least **1 hour but less than 4 hours**, a **half-day** of attendance can be claimed. If the student is on the telephone for **4 or more hours**, a **full-day** of attendance can be claimed.

Statutory Citation: 105 ILCS 5/18-8.05(F)(2)(e)

### **How should a school claim attendance for a student who has a chronic illness and can only attend school for a limited part of the day and receives additional homebound instruction?**

Provided the school has a medical physician's statement on file explaining that it is necessary for the student to only attend school for a specified amount of time and that this condition is in effect for at least 10 days making it necessary that the student must also receive instruction at home, both attendance at school and home are claimable. The student must be enrolled as a part-time student to receive reimbursement for the instructional attendance time at school. Part-time attendance allows the school to claim 1/6 of a day for every period of 40 minutes or more. The homebound instruction must be provided for a minimum of one hour each day in order to qualify for half-day of attendance. Combined part-time and homebound attendance cannot be reported in excess of a full-day of attendance on a given day.

Statutory Citations: 105 ILCS 5/18-8.05(F)(1)(a) and (F)(2)(a), (e)

Administrative Rule: 23 Ill. Admin. Code Part 226 Section 226.300(d)

**D. SCHOOL CALENDAR ATTENDANCE ISSUES**

**If a district has multiple schools that do not follow the official district calendar, can individual school calendars be entered in IWAS?**

No. Public school districts can only enter one official calendar in IWAS for approval by their respective Regional Office of Education (ROE). The official calendar should represent the majority of schools in the district with regard to normal school day start and end time, and length of the instructional school day. Calendars for schools within the district that differ from the ROE approved calendar must be maintained locally.

**Must student attendance be converted for schools within a district that do not use the official calendar and if so, how is it reported on the district’s GSA claim?**

Yes. The differing attendance days must be converted to the approved Public School Calendar henceforth referred to as the “official calendar”. The conversion is necessary to report accurate monthly attendance on the GSA claim.

The conversion is accomplished by doing the following:

1. Determine the average daily attendance for each school that does not use the official calendar by totaling the daily attendance for the month and dividing by the days in session for that school.
2. Multiply that figure by the days in attendance on the official calendar for the month being converted. This represents the converted attendance.
3. Add the converted attendance to the total attendance for the schools using the official calendar. This combined attendance is entered on the GSA claim.

**Example 1**

The following example explains how attendance is converted for a single month when attendance days are different for a school that is not using the official calendar.

A district has 3 schools: School A – enrollment 100, School B – enrollment 100 and School C – enrollment 100.

Schools A and B operate using the official calendar.  
School C operates using a different calendar.

**Calendar for Schools A and B  
Official ROE approved calendar**

October						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
					29	30
1X	2X	3X	4X	5TI	6	7
8HOL	9X	10X	11X	12X	13	14
15X	16X	17X	18X	19XHS	20	21
22X	23X	24X	25X	26X	27	28
29X	30X	31X			3	4

Oct. Attendance Days: **21**

**Calendar for School C**

October						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
					29	30
1NIA	2NIA	3NIA	4NIA	5NIA	6	7
8HOL	9NIA	10NIA	11NIA	12NIA	13	14
15X	16X	17X	18X	19X	20	21
22X	23X	24X	25X	26X	27	28
29X	30X	31X			3	4

Oct Attendance Days: **13**

To convert School C's attendance figure, for the month of October:

1. Calculate the total attendance for the month of October for Building C.
2. Determine the average daily attendance for School C by dividing this sum by the number of attendance days.
3. Take this quotient and multiply it by the official calendar's attendance days for the month of October.
4. This product represents the converted attendance for School C.
5. The converted attendance for School C is added to the total attendance of Schools A and B and entered on the GSA claim for the month of October.

Total October attendance for School C	1,245
October Days in attendance for School C	13
Average Daily Attendance for School C	$1,245/13 = 95.77$
October Days in attendance for Schools A & B	21
Converted Attendance for School C	$95.77 \times 21 = 2,011$
Total October attendance for Schools A & B	3,802
Total October attendance for District (entered on GSA Claim)	5,813

**EXAMPLE 2**

The following example explains how attendance is converted for multiple months, at the beginning of the school year, for a school using a different calendar than the official calendar.

A district has 3 buildings: School A – enrollment 100, School B – enrollment 100 and School C – enrollment 100.

Schools A and B operate using the official calendar.

School C operates using a different calendar (balanced (year round) calendar).

**Calendar for Schools A and B – Official ROE approved Calendar for District**

July							August							September																		
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun												
					30	1			1	2	3	4	5							1	2											
2	3	4	HOL	5	6	7	8	6	7	8	9	10	11	12	3	HOL	4	X	5	X	6	X	7	X	8	9						
9	10	11	12	13	14	15	13	14	15	16	17	TI	18	19	10	X	11	X	12	X	13	X	14	X	15	16						
16	17	18	19	20	21	22	20	X	HI	21	X	22	X	23	X	24	X	25	26	17	X	18	X	19	X	20	X	21	X	HS	22	23
23	24	25	26	27	28	29	27	X	28	X	29	X	30	X	31	X	1	2	24	X	25	X	26	X	27	X	28	X	29	30		
30	31				4	5							8	9									6	7								

July Attendance Days **0**

Aug. Attendance Days:**10**

Sept Attendance Days: **19**

**Calendar for School C**

July							August							September																				
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun														
					30	1			1	X	2	X	3	X	4	5							1	2										
2	3	4	HOL	5	6	7	8	6	X	7	X	8	X	9	TI	10	NIA	11	12	3	HOL	4	X	5	X	6	X	7	X	8	9			
9	10	11	12	13	14	15	13	X	14	X	15	X	16	X	17	X	18	19	10	X	11	X	12	X	13	X	14	WFPT	15	16				
16	17	18	19	20	21	22	20	X	21	X	22	X	23	X	24	X	25	26	17	X	18	X	19	X	20	X	21	X	22	23				
23	24	TI	25	X	26	X	27	X	28	29	27	X	28	X	29	X	30	X	31	X	1	2	24	X	25	X	26	X	27	X	28	X	29	30
30	X	31	X			4	5							8	9									6	7									

July Attendance Days **5**

Aug. Attendance Days:**21**

Sept Attendance Days: **18**

The steps below explain how to convert School C’s average daily attendance for the days in July, August and September to include with Schools A and B that operate using the official calendar. Days of attendance for July and August must be converted and added to the month of September. To convert School C’s attendance figure:

1. Calculate the total days of attendance for School C for July, August and September.
2. Determine the average daily attendance for School C by dividing this sum by the number of attendance days.
3. Take this quotient and multiply it by the attendance days of the official calendar.
4. This product represents the converted attendance for School C.
5. The converted attendance for School C is added to the total attendance of Schools A and B and is reported for the month of September on the GSA claim.

Total July, Aug & Sept attendance for School C	4,204
July, Aug & Sept days of attendance for School C	44
Average Daily Attendance for School C	$4,150/44 = 95.55$
Aug & Sept days of attendance for Schools A & B	29
Converted Attendance for Building C	$95.55 \times 29 = 2,771$
Total Aug & Sept attendance for Schools A & B	5,626
Total Sept attendance for District (entered on GSA Claim)	8,397

Statutory Citations: 105 ILCS 5/10-19.1 and 5/18-8.05(F)(1)(a),(b),(c)

### **How is attendance counted for an Interrupted Day?**

An Interrupted Day is one that allows a full-day of student attendance to be claimed even though, due to a condition beyond the control of the district, the district must close prior to providing 300 minutes of instruction. A full-day of attendance can be claimed for students that are enrolled full-time, are in attendance and have received at least 60 minutes of instruction. Students enrolled part-time can be claimed for the instructional time in attendance (e.g. 2 periods of 40 minutes or more would be claimed as 2/6 of the day).

Students enrolled in a recognized half-day Kindergarten program can be claimed for a half-day of attendance provided they are in attendance and have received at least 60 minutes of instruction. If the student enrolled in a recognize half-day Kindergarten program was not in attendance at all during an interrupted day they can **not** be claimed for any attendance, (i.e. the interrupted day caused the district to close before the afternoon Kindergarten session received at least 60 minutes of instruction).

When an Interrupted Day causes the entire district to be dismissed an amended public school calendar must be submitted via IWAS to the Regional Superintendent for forwarding on to the Illinois State Board of Education for approval within 30 days of the occurrence per statute.

Statutory Citations: 105 ILCS 5/18-8.05(F)(1) and 5/18-12

**A district has multiple schools. One school loses power and dismisses students to go home for the day. The other schools in the district complete the school day. How is attendance recorded and does this circumstance require an amended school calendar?**

If the district experiences a condition beyond the control of the district which poses a hazardous threat to the health and safety of its students to one or more recognized school buildings, the district can dismiss the affected schools and report a full-day of attendance for students that are enrolled full time and have received at least one hour of instruction. Students that are enrolled part-time can be claimed for the instructional time they were in attendance (e.g. 2 periods of at least 40 minutes would be claimed for 2/6 of the day).

Students enrolled in a recognized half-day Kindergarten program can be claimed for a half-day of attendance provided they are in attendance and have received at least 60 minutes of instruction. If the student enrolled in a recognized half-day Kindergarten program was not in attendance at all during an interrupted day they **cannot** be claimed for any attendance, (i.e. the interrupted day caused the district to close before the afternoon Kindergarten session received at least 60 minutes of instruction).

An Interrupted Day that affects only a portion of the district does **not** require an amended school calendar; however, formal notification via an on-line form in the Public School Calendar System in IWAS must be provided to the Regional Superintendent for forwarding on to the Illinois State Board of Education for approval within 30 days of the occurrence per statute.

Statutory Citations: 105 ILCS 5/18-8.05(F)(1) and 5/18-12

**How are Parent-Teacher Conference and/or Teacher In-Service Days counted for attendance?**

A district can take a maximum of five half-days of the combination Parent/Teacher Conference Days and/or Teacher In-Service provided that if the district does take all five half-days, one of the half-days must be a Teacher In-Service Day. Districts are entitled to take a maximum of four half-day Parent/Teacher Conference Days or a maximum of two Full-day Parent/Teacher Conference Days.

Half-day Parent/Teacher Conference Days and Half-day Teacher In-Service Days **do** count as a full-day of student attendance for General State Aid Purposes for students that are enrolled full time and have received at least 180 minutes of instruction. Students enrolled full-time in all grades must receive at least 180 minutes of instruction on calendar coded half-days such as Half-day Parent/Teacher Conference Day or a Half-day Teacher In-Service Day to be claimed for a full-day of attendance.

Students enrolled full-time that do not receive at least 180 minutes of instruction on calendar coded half-days but do receive at least 150 minutes of instruction (grades 2<sup>nd</sup> through 12<sup>th</sup>) or 120 minutes of instruction (grades Kindergarten through 1<sup>st</sup>) can be claimed for a half-day of attendance.

Students enrolled part-time or in a half-day Kindergarten program can only be claimed for the time they were in attendance, (i.e. two 40 minutes periods, claim 2/6 of day; afternoon kindergarten did not meet, no attendance can be reported).

A Full-day Parent/Teacher Conference Day and a Full-day Teacher In-Service Day **do not** count as a student attendance day, but do count toward the required 180 minimum Total Calendar Days, therefore reducing the minimum 176 Total Attendance Days by the number of Full-day Parent/Teacher Conference Days or Full-day Teacher In-Service Days included in the calendar.

Statutory Citations: 105 ILCS 5/10-19 and 5/18-8.05(F)(2)(d)

### **How does a district qualify for a half-day School Improvement day and how are those days counted?**

In order to qualify for a half-day School Improvement day, the district on a regular school day must provide actual instruction time beyond the mandated minimum 300 minutes. Once the district has accumulated (banked) 120 additional instruction minutes, the district qualifies to utilize a half-day school improvement day, coupled with a minimum of 180 minutes of instruction. Once a half-day school improvement day has been taken, bank time goes back to zero. These half-days count as a full-day of attendance for General State Aid purposes for students that are enrolled full-time and have received at least 180 minutes of instruction.

Students enrolled full-time in **all grades** (K-12) must receive at least 180 minutes of instruction on calendar coded half-days to be claimed for a full-day of attendance. Students enrolled full-time that do not receive at least 180 minutes of instruction on calendar coded half-days but do receive at least 150 minutes of instruction (grades 2<sup>nd</sup> through 12<sup>th</sup>) or 120 minutes of instruction (grades Kindergarten through 1<sup>st</sup>) can be claimed for a half-day of attendance.

Students enrolled part-time or in a half-day Kindergarten program can only be claimed for the time they were in attendance, (i.e. student attended 2 – 40 minutes periods, claim 2/6 of day; afternoon kindergarten did not meet, no attendance can be reported).

Statutory Citation: 105 ILCS 5/18-8.05(F)(2)(d)

### **Days of attendance may be less than 300 minutes on the opening and closing of the school term, and upon the first day of student attendance, if preceded by a day or days utilized as an institute or teachers' workshop. Can a district use a Teacher In-service, Parent Teacher Day, or a School Improvement Day in place of an Institute Day in order to qualify under this provision?**

No. The School Code provides that if the opening day and the closing day are attendance days they may be less than 300 minutes. It further states that if the first day of student attendance is preceded by a teacher institute/workshop it may be less than 300 minutes. Teacher In-service, Parent/Teacher Conference and School Improvement days are not included in this provision.

Statutory Citation: 105 ILCS 5/18-8.05(F)(2)(b)

### **What is a Teacher Institute/Workshop Day?**

These days are described as any educational gathering, demonstration of methods of instruction, visitation of schools or other institutions or facilities, attending seminars on sexual abuse or sexual assault awareness, or training in First Aid. A Teacher Institute/Workshop day is only allowed as a full-day and counts toward the total calendar days on the official Public School Calendar. A district is entitled to a maximum of four Teacher Institute/Workshop days per school year. These days must be approved by the regional superintendent as an institute day.

Statutory Citation: 105 ILCS 3-11

### **What is a Teacher In-service Day?**

Teacher In-service activities would include a training program to identify suicidal behavior, instruction of appropriate intervention and referral techniques; Acquired Immunodeficiency Syndrome (AIDS) training with regard to the nature of the disease, causes and effects, detecting and preventing transmission, as well as other health topical training that is age and grade level appropriate.

A Teacher In-service day is allowed in half-day increments or can be a full-day. These days count toward the total calendar days on the Public School Calendar. Half-day Teacher In-service days count as a Pupil Attendance day and require students receive a minimum of 180 minutes of instruction.

Students enrolled full-time in **all grades** (K-12) must receive at least 180 minutes of instruction on calendar coded half-days to be claimed for a full-day of attendance. Students enrolled **full-time** that do not receive at least 180 minutes of instruction on calendar coded half-days but do receive at least 150 minutes of instruction (grades 2<sup>nd</sup> through 12<sup>th</sup>) or 120 minutes of instruction (grades Kindergarten through 1<sup>st</sup>) can be claimed for a half-day of attendance.

Students enrolled part-time or in a half-day Kindergarten program can only be claimed for the time they were in attendance, (i.e. student attended two 40 minutes periods, claim 2/6 of day; afternoon kindergarten did not meet, no attendance can be reported).

Statutory Citation: 105 ILCS 10-22.39

### **What is a Parent/Teacher Conference Day?**

Parent/Teacher Conference day activities involve communication between parents and teachers regarding student educational and social progress.

A Parent/Teacher Conference day is allowed in half-day increments or can be a full-day. These days do count toward the total calendar days on the Public School Calendar. Half-day Parent/Teacher Conference days count as a Pupil Attendance day and require students to receive a minimum of 180 minutes of instruction.

Students enrolled full-time in **all grades** (K-12) must receive at least 180 minutes of instruction on calendar coded half-days to be claimed for a full-day of attendance. Students enrolled full-time that do not receive at least 180 minutes of instruction on calendar coded half-days but do receive at least 150 minutes of instruction (grades 2<sup>nd</sup> through 12<sup>th</sup>) or 120 minutes of instruction (grades Kindergarten through 1<sup>st</sup>) can be claimed for a half-day of attendance.

Students enrolled part-time or in a half-day Kindergarten program can only be claimed for the time they were in attendance, (i.e. student attended two 40 minutes periods, claim 2/6 of day; afternoon kindergarten did not meet, no attendance can be reported).

Statutory Citation: 105 ILCS 18-8.05 (F)(2)(d)

### **What is a School Improvement Day?**

School Improvement activities include staff working on activities to fulfill the local school improvement plan.

A School Improvement day is only allowed in half-day increments. These days do count as a Pupil Attendance day and require students receive a minimum of 180 minutes of instruction.

Students enrolled full-time in **all grades** (K-12) must receive at least 180 minutes of instruction on calendar coded half-days to be claimed for a full-day of attendance. Students enrolled full-time that do not receive at least 180 minutes of instruction on calendar coded half-days but do receive at least 150 minutes of instruction (grades 2<sup>nd</sup> through 12<sup>th</sup>) or 120 minutes of instruction (grades Kindergarten through 1<sup>st</sup>) can be claimed for a half-day of attendance.

Students enrolled part-time or in a half-day Kindergarten program can only be claimed for the time they were in attendance, (i.e. student attended two 40 minutes periods, claim 2/6 of day; afternoon kindergarten did not meet, no attendance can be reported).

Statutory Citation: 105 ILCS 18-8.05 (F)(2)(d)

### **Must a district use all emergency days built into the Proposed Public School Calendar (even if more than 5 emergency days are built-in) before requesting an Act of God Day?**

Yes. The School Code states "No exception to the requirement of providing a minimum school term can be approved by the State Superintendent of Education pursuant to this Section unless a school district has first used all emergency days provided for in its regular calendar." Therefore, if a district included ten emergency days in its proposed calendar, all ten emergency days must be used prior to requesting an Act of God Day.

Statutory Citation: 105 ILCS 5/18-12 and 5/10-19

## **E. ALTERNATIVE SCHOOL GSA ATTENDANCE ISSUES**

### **Is student attendance at a district operated alternative school claimable?**

Yes, under the following conditions:

1. The students are residents of the district;
2. The program is not funded by another local education agency, state or federal grant;
3. Teacher professional development plans include education in the instruction of at-risk students;
4. Facilities must meet health, life, and safety requirements; and
5. The program shall provide no fewer than 174 days of actual pupil attendance during the school term and a minimum of 300 minutes of instruction per day. The State Board may approve exceptions to the attendance and instruction requirements if the program meets all of the following conditions:
  - The district plan submitted under Section 13B-25.15 of the School Code establishes that a program that provides the required minimum number of days of attendance or daily hours of school work would not serve the needs of the program's students.
  - Each day of pupil attendance must be a minimum of 180 minutes of instruction with 120 minutes that may include supplementary services, including without limitation work-based learning, student assistance programs, counseling, case management, health and fitness programs, life-skills, conflict resolution or service learning that are equal to the required attendance.

Statutory Citations: 105 ILCS 5/13B-45, 13B-50

### **Is student attendance at an alternative education program not operated by the district claimable?**

The Illinois State Board of Education, Division of Accountability in collaboration with the appropriate Regional Office of Education must ensure that the following alternative education program requirements are met:

- Employs certified teachers for student instruction;
- Offers a 300 minute instructional school day, and;
- Abides by applicable health/life safety rules.

If these minimum requirements are met and approved then the attendance is claimable for General State Aid.

Statutory Citations: 105 ILCS 5/2-3.12, 5/2-3.25, 5/21-1, 5/21-28 and 5/18-8.05(F)(1)(c)

### **Is student attendance at a regional safe school program claimable?**

Districts cannot claim attendance once a student has been administratively transferred to a regional safe school program (RSSP) operated by a regional office of education (ROE). ROE's that operate a RSSP must be approved under the same criteria as public school district programs (i.e. official school calendar, properly certified staff, 300 minute instructional school day). Attendance is calculated per the provisions of Section 18-8.05(F). However, any time that a student who is enrolled in an alternative school program spends in work-based learning, community service, or a similar alternative educational setting shall be included in determining the student's minimum number of minutes of daily school work that constitute a day of attendance for purposes of calculating General State Aid. No student can be claimed in excess of a full-day of attendance on a given day.

Statutory Citations: 105 ILCS 5/13A-4, 5/13A-8(b) and 5/18-8.05(F)(1)(c)

### **Is night school student attendance claimable?**

Yes. However the student must meet all of the following criteria:

- The student is under 21 years of age;
- The student is a resident of the district;
- The student is receiving credit toward his diploma or GED;
- The district is not receiving tuition or using grant money (e.g. TAOEP or ALOP) to provide the basic education (i.e. the grant is funding pupil support services only); and
- The program is approved by the Illinois State Board of Education, Division of Accountability.

Please note, many of these students can be enrolled as part-time students, and their attendance, while claimable, must be calculated as part-time attendance. No student can be claimed in excess of full-day of attendance on a given day.

Statutory Citations: 105 ILCS 5/2-3.81, 5/3-15.12, 5/13A, 5/13B, 5/18-8.05(F)(1)(c) and (2)(a)

### **Is student attendance for work release programs claimable?**

Yes. Student's enrolled full-time can have their attendance at a work release program claimed provided the student is receiving credit toward his graduation requirements and the program is recognized by the student's district. In addition, the district must provide sufficient internal control by providing a supervisor or teacher to monitor and visit the place of employment. No student can be claimed in excess of a full-day of attendance on a given day.

Statutory Citations: 105 ILCS 5/2-3.81, 5/3-15.12, 5/13A-8 and 5/13B

**What is the difference between Regular Education Pre-Kindergarten, Children At-Risk, and Head Start and why is the student attendance non-claimable?**

Regular Education Pre-Kindergarten initiates students into a regular school setting in preparation for Kindergarten.

Children At-Risk is a state funded program designed to help children ages 3 to 5 who are identified by an approved screening process as being at risk of academic failure.

Head Start is a federally funded program designed for children ages 3 to 5.

By definition of claimable students, students enrolled in the above programs do not qualify for General State Aid since they are ages 3 to 5 and not enrolled in regular Kindergarten classes or their education is paid for by another grant.

Statutory Citations: 105 ILCS 5/2-3.71 and 5/18-8.05(F)(1)

**F. SPECIAL EDUCATION GSA ATTENDANCE ISSUES**

**Is the attendance for a student with disabilities claimable?**

Attendance for a student with disabilities is claimable as long as:

- The student is a resident of the district;
- The resident district is paying tuition to a serving district; or
- The resident district is paying tuition to a special education private facility recognized and approved by the Illinois Purchased Care Review Board.

Orphan students with disabilities are not claimable because the district is reimbursed 100% of the education costs under the Special Education Individual Orphanage program.

Statutory Citations: 105 ILCS 5/10-20.12a, 5/14-7.01, 5/14-7.02, 5/14-7.03 and 5/18-8.05(F)

**At what age is a high school district required to report the attendance for a student with disabilities?**

This question assumes separate elementary and high school districts. The high school district is financially responsible for the education of students with disabilities who are residents in their district and can claim attendance for General State Aid when such students have reached age 15. A high school district can report attendance for a student with disabilities once the student has enrolled in the high school district at the 9<sup>th</sup> grade level regardless of age.

Statutory Citations: 105 ILCS 5/14-6.01 and 5/14-7.01

**A student with disabilities has been expelled from school. The district is still providing special education services as specified on the student's Individualized Education Program (IEP), but the student is not receiving 300 minutes of instruction. Is the student claimable for GSA?**

If a student with disabilities is expelled, under the Individuals with Disabilities Education Act (IDEA), the district must continue to fulfill the student's IEP. Therefore, if a student was receiving two special education classes prior to the expulsion, the district must still provide the two special education classes to the student after the expulsion. The district should change the student's enrollment status from full-time to part-time and, for this example, 2/6 of a day of attendance could be claimed for General State Aid. However, if the student was a full-time special education student prior to the expulsion, then the student must still be provided full-time special education services after the expulsion, and a full-day of attendance can be claimed.

Statutory Citations: 105 ILCS 5/14-8.02 and 5/18-8.05(F)(2)(a)  
Administrative Rule: 23 Ill. Admin. Code Part 226.400

**A student with disabilities has enrolled in the district, but the district has been unable to determine an appropriate education placement. The district has chosen to tutor the student at home until placement can be made. Can the district claim attendance for this student as well as homebound instruction?**

No. The district cannot claim this student for GSA or homebound instruction. Homebound instruction is for a student who has a medical physician statement notifying the district that the student will be unable to attend school due to a medical condition for a minimum of two consecutive weeks (10 days). GSA attendance cannot be claimed for a student that is not in attendance.

As soon as a student has been identified as eligible for special education services, those services must be provided as identified in the student's Individualized Education Program (IEP).

Statutory Citation: 105 ILCS 5/14-8.02, 5/18-8.05(F)(2)(e) and 5/14-13.01(a)  
Administrative Rule: 23 Ill. Admin. Code Part 226.300

**If a student with disabilities begins the school year at age 21 and turns 22 during the school year, can the district continue to claim the attendance for the student?**

Attendance for a student with disabilities can be claimed through the day before his or her 22nd birthday.

Statutory Citation: 105 ILCS 5/14-1.02 and 5/14-18.03(b) (Legislation signed into law July 16, 2007)  
Administrative Rule: 23 Ill Admin. Code Part 226.50(2)(c)(1)

**How is attendance claimed for a student with disabilities who is a ward of the State living with a foster family residing within the district boundaries? How does attendance reporting change if the student is adopted?**

The attendance for a student with disabilities who is a ward of the State is not claimable for General State Aid. Education and transportation costs for the student should be reported on a claim filed under Section 14-7.03 of the Illinois School Code by the district where the student is receiving his education. If the student is adopted, he or she no longer qualifies for 14-7.03 funding and attendance is reported by the district in which the adoptive parent(s) resides for General State Aid.

Statutory Citation: 105 ILCS 5/14-7.03

**G. OTHER GSA ATTENDANCE ISSUES**

**Can attendance be claimed for a homeless student? Is residency an issue?**

Yes. The district can claim attendance for General State Aid.

Homeless pupils include, but are not limited to, children or youth sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason (commonly referred to as being “doubled up”) and pupils who are otherwise not residing in a fixed, regular and adequate nighttime residence. A homeless pupil must be immediately enrolled in any of the following:

- (a) the school in which he or she was enrolled when permanently housed (also known as the “school of origin”);
- (b) the school in which he or she was last enrolled; or
- (c) any public school that a non-homeless student, living in the same vicinity as the homeless student, would be eligible to attend.

There is no specific time limit on how long a student can be considered homeless. Whether a student meets the definition of being homeless depends on their living situation and individual circumstances. As already noted, if a student is (or that student or his or her parent or guardian claim the student is) homeless, districts must immediately enroll the pupil and also arrange for transportation and other services as appropriate.

If a district disputes that a student is homeless, the district must not engage in residency proceedings, but in dispute resolution procedures as dictated by McKinney-Vento and the Illinois Education for Homeless Children Act. The Illinois State Board of Education Homelessness Policy is available online at: <http://www.isbe.net/homeless/pdf/policy.pdf>.

Statutory Citations: 105 ILCS 5/14-1.11a, 5/18-8.05(F)(1) and 45/1-20

**Can attendance be claimed for a student who participates by going to work with a parent/guardian on the “Take Your Child to Work Day”?**

No. The student is not receiving instruction or being supervised by a certified instructor.

Statutory Citation: 105 ILCS 5/18-8.05(F)(1)

**A student begins the school year at District A. During the school year, the parents move to District B, but they want their child to continue at District A. Can the student complete the year at District A and District A claim the attendance?**

Yes. The student, in this example, can continue to attend District A and be claimed by District A for GSA, as long as the parents did not enroll the student in District B. However, after completion of that school year, the student is no longer a resident of District A and the parent must enroll the student in District B or the student becomes non-claimable. If the parents choose to continue sending the student to the original school district after completion of the school year, they will be required to pay out-of-district tuition to District A.

Statutory Citation: 105 ILCS 5/10-20.12a

**If nonpublic students attend a district sponsored activity during the school day can their attendance be claimed as part-time?**

No. These students are not regularly enrolled in a public school. Part-time attendance is only claimable if they enroll in the public district part-time.

Statutory Citation: 105 ILCS 5/18-8.05(F)(2)(a)

**How is attendance claimed for a general education student who is a ward of the State living with a foster family residing within the district boundaries? How does attendance reporting change if the student is adopted?**

The attendance for a general education orphan student who does not have an Individualized Education Program (IEP) while living with a foster family is reported for General State Aid by the district in which the foster parent(s) resides. If the student is adopted, he or she will be reported by the district in which the adoptive parent(s) resides for General State Aid.

Statutory Citation: 105 ILCS 5/18-8.05(F)(1)

**How is attendance claimed for a general education student who is a ward of the State living in a home for orphans, welfare institution or placed in a penal institution within the district? How does attendance reporting change if the student is adopted?**

The attendance for a general education student that is a ward of the state, living in a home for orphans or welfare institution or placed in a penal institution operated by the State should be reported on a claim filed under Section 18-3 of the Illinois School Code by the district wherein the orphanage home or State operated program is located. If the student is

adopted, he or she no longer qualifies for 18-3 funding and attendance is reported by the district in which the adoptive parent(s) resides for General State Aid.

Statutory Citation: 105 ILCS 5/18-3

**If a parent enrolls a student but he or she does not attend the first few days of school, when can the school begin to claim attendance?**

General State Aid is calculated on actual attendance, not enrollment. In this example, the enrolled student cannot be claimed until he or she is in attendance.

Statutory Citation: 105 ILCS 5/18-8.05(F)(1)

**A student begins a school year and turns 17 years of age during the school year. The parent calls and informs the school that the student is going to quit school. Can the school drop the student at that time from its enrollment records?**

Yes. The student must be dropped from enrollment records. Effective January 1, 2005, the state compulsory attendance age was raised to 17 years of age. In this example, the student falls outside of the compulsory attendance age and is not considered truant.

Statutory Citations: 105 ILCS 5/26-1, 5/26-2 and 5/26-2a

**What resident district students are non-claimable for GSA purposes?**

Non-claimable students include:

- children below 3 years of age;
- children ages 3-5, who are not enrolled in special education or Kindergarten;
- students who are claimed under Sections 14-7.03 or 18-3 of the School Code;
- non-resident students where tuition is billed to the resident district;
- high school graduates;
- general education students who are 21 years of age or older;
- students with disabilities who are 22 years of age or older;
- district students which have been administratively transferred to a regional office of education (ROE) regional safe school program (these students are claimed by the ROE providing education);
- district students receiving their education through the Illinois State University or University of Illinois Laboratory Schools;
- students attending non-public or special education private schools who are unilaterally placed by their parent/guardian for personal reasons or special education services;
- students enrolled in any adult education program or other programs who cannot be expected to receive a district issued high school diploma from the district of residence by age 21; or
- students attending alternative education programs that do not meet the requirements of the Illinois School Code, such as certification of teachers, hours of instruction, or health life safety codes.

Statutory Citations: 105 ILCS 5/10-20.12, 5/13A-8, 5/14-7.02, 5/18-8.05, 5/26-16

## **H. REPORTING ISSUES**

### **What enrollment and attendance documentation is needed for an audit and how long must it be maintained?**

Retain all enrollment and attendance documentation until the State audit of the year to which the records pertain is finalized and the Local Records Commission has approved the disposal of the records under the Local Records Act (50 ILCS 205). The Division of External Assurance provides the following checklist of information that should be available for review by compliance auditors:

1. The district's work papers and other supporting documentation that show how the claim was prepared.
2. The detailed monthly enrollment/attendance reports (or registers) from all district attendance centers.
3. The final public school calendar for the year under audit.
4. The final public school calendar for year-round attendance centers (if applicable).
5. Monthly enrollment/attendance reports from all special education sites outside of district.
6. Monthly enrollment/attendance reports from other local education agencies.
7. A copy of the Special Education Student Claim (all fund codes) for the audit year.
8. A copy of the Orphanage Tuition Claim and supporting documentation for the audit year (if applicable).
9. Schedules and/or grade cards for all part-time students.
10. Time sheets and/or invoice billings for Homebound/Hospital Teachers.
11. The Annual Financial Report (AFR) for the year being audited.
12. The detailed general ledger for the year being audited with the Tuition Revenue accounts clearly labeled and identified.
13. Written residency policy.

For State funds, a grantee shall retain records for three years from the final date for filing any claim for reimbursement or until all outstanding claims have been resolved. The State may recompute and adjust claims within six years from the final date for filing claims for reimbursement when there has been an adverse court or administrative agency decision on the merits affecting the tax revenue of the school district (105 Illinois Compiled Statutes [ILCS] 5/2-3.33).

The responsibility for retention and destruction of records is shared between the Illinois State Board of Education and the Local Records Commission.

Prior to the destruction of any records following the **three**-year period, a fund recipient must contact the Local Records Commission, Illinois State Archives, Margaret Cross Norton Building, Illinois Secretary of State, Springfield, Illinois 62756 (217/782-7075).

**Is there a penalty if a district does not maintain its attendance?**

Districts are required to keep adequate documentation to substantiate claimed attendance. If records are not maintained or are inadequate, Illinois State Board of Education External Assurance auditors will review the current year records for internal control and will apply any variances found to the attendance claim under audit. This may result in lower average daily attendance and adversely affect a district's GSA claim.

**Are grade books good enough as a source document?**

No.

**Our school's attendance is taken in the classroom, via the district network. Is this acceptable?**

Yes. The district's attendance system should maintain good internal control. Computer reports should reflect hourly attendance. A daily report signed by the teacher certifying what was placed in the system should be maintained for audit purposes.

**Lines 11 and 12 of the GSA claim have no bearing on the money my district receives. Why do I have to submit this information?**

Line 11 represents the average daily attendance of students in instances where the district pays tuition. This figure is documented by the Illinois State Board of Education and used when calculating the Per-Capita Tuition for the district.

Line 12 represents the attendance of all non-claimable students in attendance at the district. This includes students attending Head Start, At-Risk, or Orphanage programs, or those paying tuition to the district. This figure is documented by the Illinois State Board of Education and used when calculating the Per-Capita Tuition for the district.