**Section 130.10 Definitions**

"Accounting Rules" − 23 Ill. Adm. Code 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

"Average Daily Attendance" – The number of full-time equivalent days a pupil is in attendance in a program divided by the number of days school is in session.

"Average Daily Enrollment" – For an individual pupil, the number of days a pupil is enrolled in a program divided by the number of days a program is in session, multiplied by the percentage of the school day the pupil participates in the program. For a program, the average daily enrollment is the total of the average daily enrollment figures for all students enrolled in it.

"Building" – For purposes of Section 130.30(i)(1), a building is a fixed or portable structure owned by a school district or joint agreement that is necessary and used for the delivery of student instruction and related services on a regular basis. A building does not include warehouses; out buildings for vehicles, equipment or storage; or any other structure not used for student instruction.

"Classroom" – A defined physical space in a building where student instruction occurs on a regular basis. For purposes of Section 130.30(i)(1), the number of classrooms cannot be increased due to a movable wall or partition. Classrooms shall not include offices, hallways, libraries, common areas or multipurpose rooms.

"Contractual Services" − Amounts paid for personal services rendered by personnel who are not on the school district's or joint agreement's payroll, and other services the school district or joint agreement may purchase. While a product 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.

"Days in Session" – The number of actual pupil attendance days reported on the final calendar for the school year.

"District Per Capita Tuition Charge" – District expenditures (including allowable depreciation) associated with providing education during the regular school term from local taxes and common school fund monies, calculated by deducting revenues for various State categorical programs as shown on the district's annual financial statement filed in accordance with Section 3-15.1 of the School Code, local user fees, and federal receipts, other than federal impaction aid, from the operating expense; then dividing the result by the annual average daily attendance of the district.

"Eligible Pupils" – All children with disabilities as defined in Sections 14-1.02 and 14-1.03a of the School Code and in 23 Ill. Adm. Code 226 (Special Education).

"Equipment" − Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by a district or joint agreement for financial statement purposes, or $5,000.

"Individualized Education Program" or "IEP" – Has the meaning ascribed in 23 Ill. Adm. Code 266.85.

"Local Education Agency" – A public educational agency at the local level that operates schools or contracts for educational services. This includes school districts, school districts providing services under a joint agreement pursuant to Section 10-22.31a of the School Code, educational service regions pursuant to Section 3A-1 of the School Code, educational (intermediate) service centers pursuant to Section 2-3.62 of the School Code and 23 Ill. Adm. Code 525 (Regional Offices of Education and Intermediate Services), public university laboratory schools pursuant to Section 18-8.05(K) of the School Code, governing boards formed pursuant to Section 10-22.31 or Section 3-15.14 of the School Code, and charter schools authorized by the State Charter School Commission pursuant to Section 27A-7.5 of the School Code.

"Local Educational Facilities" – Buildings, including sites and site improvements, operated by a local education agency.

"Program" – For purposes of the reimbursement of claims under Sections 14-7.02b and 14-7.03 of the School Code, a combination of special education instructional services, supportive services, supplies, materials, physical plant adjustments, and other special educational facilities designated by a local education agency as meeting the common educational needs of a group of students with disabilities.

"School Code" – 105 ILCS 5.

"Special Education" – Those instructional programs, supportive services, supplies, materials, physical plant adjustments and other special educational facilities described in Article 14 of the School Code and 23 Ill. Adm. Code 226 that modify, supplement, support or are in place of the standard educational program of the public school, and that are needed to meet the needs of eligible pupils.

"Special Educational Facility and Services" – See Section 14-1.08 of the School Code.

"Special Education Per Capita Cost" – The average expenditure per eligible pupil incurred by a local education agency in the implementation and maintenance of each special education program, computed by dividing the allowable program expenditures by the average daily enrollment of all eligible participating pupils in the manner prescribed in this Part.

"Special Education Pupil Transportation" – Those transportation services that are in addition to the regular pupil transportation services provided by the local education agency, and that are required and provided in accordance with the provisions of 23 Ill. Adm. Code 226.

"Special School" – An educational setting that is established by the local education agency or State agency exclusively to meet the needs of students with disabilities.

"Supplies" − 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.

"Time in Special Education" – For purposes of the reimbursement of claims under Sections 14-7.02b and 14-7.03 of the School Code, the percentage that reflects the amount of time for which a pupil receives special education services under his or her IEP at the time of entry into the special education program as compared to the total amount of time in the pupil's regular instructional day. The instructional school day is not "bell to bell" and should omit passing periods, lunch and recess unless the pupil's IEP requires support during those times.

"Total Number of Pupils Enrolled" – The total enrollment of the local education agency for the school year, as reported to the State Board of Education as of the last school day in September.

"Total Number of Special Education Pupils Enrolled" – The total number of pupils reported to the State Board of Education as being enrolled in special education programs on December 1 of a particular year. For special education joint agreements and regional programs, this is the sum of all member districts' enrolled special education pupils as of December 1.

(Source: Amended at 43 Ill. Reg. 3840, effective February 28, 2019)