**Section 130.40 Expenditures Not Allowed in the Per Capita Cost**

a) Food service expenditures may not be claimed for reimbursement under Section 14-7.02b or 14-7.03 of the School Code, unless they are directly related to instructional methodology or techniques, for example in homemaking, cooking, or consumer education courses. However, food service expenditures may be billed to the district of residence of a pupil served.

b) Amounts for employee salary and benefit costs charged to State or federal grants, or special education personnel revenue computed in the Base Funding Minimum for fiscal year 2017 as part of the Evidence-Based Funding for Student Success Act under Section 18-8.15 of the School Code and allocated to full-time licensed personnel, paraprofessionals endorsed pursuant to 23 Ill. Adm. Code 25.510 and other nonlicensed personnel during the current school year.

c) Expenditures that are reimbursed from federal sources, except for health care services as provided in Section 14-7.04 of the School Code; the amount of federal reimbursement for those services need not be deducted.

d) Expenditures for life-safety building improvements or asbestos abatement.

e) Expenditures classified (see Table F of the accounting rules) as Capital Outlay (the 500 series of object codes), except specialized equipment purchased for the specific special education program, which may be included based upon a depreciation schedule of five years.

f) Expenditures for purchased services (the 300 series of object codes) other than those recorded in accounts 1201-1220 (Instruction), 2113 (Social Work Services), 2130 (Health Services), 2140 (Psychological Services), 2150 (Speech Pathology and Audiology Services), 2210 (Improvement of Instruction), 2220 (Educational Media Services), and 2540 (Operation and Maintenance).

g) Expenditures applicable to one student only.

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