**Section 140.40 Calculation of Reimbursement**

a) The cost per student in average daily attendance (ADA) in the regular off-site program provided to students pursuant to Section 18-3 of the School Code will be calculated by dividing the total cost of that program as reported under Section 140.30(a)(2) of this Part by the number of students in average daily attendance in the program.

b) Reimbursable excess cost shall exist with respect to a given student only if the total costs attributable to that student exceed 120 percent of the district's per capita tuition charge. The total costs attributable to a student who is served in an off-site program consist of the cost per student in ADA in the program the student attends, derived from the information called for in Section 140.30(a)(1) through (3) of this Part, plus any individual cost for that student. The total costs attributable to a student who is served in an on-site program consist of the district's per capita tuition charge plus any individual cost for that student. In other words:

 Cost per student in ADA in the program or district's per capita tuition charge, as applicable + Individual cost for Student X

= Subtotal

 Subtotal from above - 120% of district's per capita charge = Excess cost for Student X

c) If the remainder resulting from the calculation set forth in subsection (b) of this Section is a positive number, that number represents excess cost and shall be reimbursed. If the remainder is a negative number, the district's cost has been captured by the reimbursement at 120 percent of the per capita tuition charge provided under Section 18-3 of the School Code, and no reimbursable excess cost exists.

d) The State Superintendent may decline to reimburse costs that are not adequately documented or are inappropriate to a particular student's placement.

(Source: Amended at 36 Ill. Reg. 18908, effective December 17, 2012)