

## **NON-REIMBURSABLE EXPENDITURES (APPENDIX D)**

---

All transportation operating costs incurred for transporting students to and from school and school-sponsored activities must be paid from the Transportation Fund (Section 17-8 of the School Code). Not all expenditures recorded in the Transportation Fund are claimable. **Ask yourself, “Are these expenditures transportation related and are they for the safety of the students?”** The following expenditures are not claimable and should be reported under the non-reimbursable column on the claim:

1. Expenditures for student transportation services provided under Section 29-3.1 of the School Code [105 ILCS 5/29-3.1] to take participants or spectators to and from athletic contests, academic contests, field trips that do not meet the criteria for reimbursable field trips (see Appendix B), and extracurricular and/or co-curricular activities (**e.g., expenditures related to miles traveled using a Multifunction School Activity Bus**).
2. Expenditures for student transportation services funded by other local, state or federal programs or for which parents/guardians pay a portion or all of the costs.
3. Expenditures for summer school transportation services for any student in any curriculum **except special education where the IEP states transportation is a related service**.
4. Expenditures incurred for the rental of buses to clubs and/or nonprofit organizations.
5. Expenditures paid by the employer for premiums for the Illinois Municipal Retirement Fund (**except for transportation supervisory staff**), Medicare, Social Security, unemployment insurance, or workers' compensation insurance, and the portion of the teacher's retirement paid by the employee.
6. Expenditures for special education student transportation when the school district or cooperative/joint agreement does not have approval from the state for providing special transportation.
7. Expenditures for regular education prekindergarten children who are transported on an exclusive prekindergarten route.
8. Expenditures incurred for interest and financing charges.
9. Expenditures for federal motor-fuel excise tax.
10. Expenditures incurred for legal fees. (Legal fees should be charged to the Education Fund as a Board of Education expense; therefore, they are not claimable.)
11. Expenditures incurred for office computers and/or any office equipment. These expenditures should be charged to the Education Fund. However, office supplies that are

paid out of the transportation fund and that are directly attributable to the transportation department are claimable.

12. Expenditures related to purchases for the student bus drivers (including field trips), i.e. drinks, food, coolers, etc...Expenditures for bottle water coolers and water for the garage. Doughnuts and coffee for meetings. Holiday and any employee luncheons where food is served.
13. Expenditures for transportation services provided for pupils at times other than those encompassed by the regularly scheduled routes of the school district, including transportation for educational tours as defined in Section 10-22.29b of the School Code.
14. Expenditures for a CDL or any type of driver's license.
15. Expenditures for crossing guards. These expenditures should be charged to the Education Fund.
16. Expenditures for field trips for which any part of the transportation cost is paid for by students, parents, or any other entity or expenditures for non-curriculum related field trips.
17. Payment of aides, attendants, or monitors on transportation routes, other than personnel stipulated in the IEP of students with disabilities for transit time only.
18. Consultants, except pre-approved training consultants.
19. Snow removal equipment or services. Snow removal should be charged to the Operations and Maintenance Fund.
20. Transportation services provided for regular public and nonpublic pupils residing less than 1.5 miles from their assigned attendance center for which there is no serious vehicular safety hazard approval by the Department of Transportation and or criminal gang activity safety hazard approved by ISBE.
21. Magazine subscriptions.
22. Association membership fees or dues.
23. Costs for removing fuel storage tanks unless they are being replaced as well.
24. Lease payments (should be listed on the Depreciation Schedule).
25. Surveillance systems and or security cameras other than used for the security in the school bus, transportation building/garage and bus parking lot.