# Allowable Expenditures for IDEA VI-B and IDEA VI-B ARRA Grants

For a particular expenditure to be allowed, it must be an excess cost of providing special education and related services. "Excess costs" are the expenditures incurred to provide special education and related services that exceed the amount necessary to provide a basic education to all students. Only allowable expenditures may be charged to the federal flow-through or preschool IDEA VI-B Grants (including IDEA ARRA funds). In expending VI-B federal IDEA VI-B grant monies, costs must be allowable, necessary, and reasonable.

When determining whether an expenditure is an excess cost, consider these guiding questions:

"*In the absence of special education and related services, would this cost exist?*"
*If the answer is…*

- No, it is an excess cost.
- Yes, it is not considered an excess cost and is not allowed.

*"Is this expenditure also generated by students without disabilities?"*
*If the answer is…*

- No, then the expenditure is an excess cost.
- Yes, then the expenditure is not an excess cost and is not allowed.

*"If it is a child specific service, is the service documented in the student's IEP?"*
*If the answer is…*

- Yes, then the expenditure is an excess cost.
- No, then the expenditure is not an excess cost and is not allowed.

In addition, allowable costs must also be *necessary* and *reasonable* for proper and efficient performance and administration of the grant. A cost is reasonable if it does not exceed what a district would normally incur in the absence of federal funds. Additional guidance about standards for determining costs for federal grants is available from Office of Management and Budget (OMB) Circular A-87 (http://www.whitehouse.gov/omb/circulars/a087/a087-all.html#attb).

The following chart lists budget items for IDEA Part B flow-through or preschool entitlement grants. The items that are allowed may not be charged to funds budgeted for coordinated early intervening services (CEIS).

# Allowable Expenditures for Part B IDEA VI-B and IDEA ARRA Grants

☑☑ = Allowable or Allowable with Stipulation ⓘⓘ = Allowable with KSDE prior approval ☒☒ = Not Allowed

| Allowed | Never Allowed | Expenditure | Special Requirements or Additional Information |
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| | | **Equipment Purchases** | |
| ☑☑ | | **ADMINISTRATIVE CASE MANAGEMENT** | An LEA may use funds received under Part B of the Act to purchase appropriate technology for recordkeeping, data collection, and related case management activities of teachers and related services personnel providing services described in the IEP of children with disabilities that is needed for the implementation of those case management activities. §300.208(b) |
| ☑☑ | | **ASSISTIVE TECHNOLOGY DEVICES:** Used to increase, maintain or improve the functional capabilities of a child with a disability. | The assistive technology is an excess cost when related to the needs of a child with a disability in accordance with the IEP. It may be provided in a regular education class or other education-related setting, even if one or more nondisabled children benefit. When the equipment is no longer needed to meet the IEP needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations. http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf |
| ⓘⓘ | | **BUS PURCHASE, LEASE or RENTAL:** Vehicle purchase or lease, insurance, repair, and maintenance. See also "Transportation Costs – Special Education" | Vehicles must be used ONLY to transport children with disabilities who require special assistance in transportation (special transportation or additional transportation), including children with disabilities attending regular classes. Over $5,000 requires prior KSDE approval. |
| | ☒☒ | **COMPUTER NETWORKS:** Costs associated with a LEA's computer networks. | LEA computer networking costs are not excess costs of special education. |

| Allowed | Never Allowed | Expenditure | Special Requirements or Additional Information |
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| ☑ ☑ | | **COMPUTERS FOR STUDENTS** | The equipment is considered an excess cost when related to the unique needs of a child with a disability. It may be provided in a regular education class or other education-related setting, even if one or more children without a disability benefit. When the equipment is no longer needed to meet the unique needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations. http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf<br><br>However it would not be allowable for the LEA to equip all classrooms in a school with computers and then charge the IDEA grant a prorated amount based upon the number of children with disabilities in the school. |
| ☑ ☑ | | **COMMUNICATION DEVICES FOR STAFF:** Costs associated with lease or purchase and charges for use of desk phones**,** cell phones, pagers and radios. | Communication devices are allowed ONLY for special education activities. If a device also is used for other non-special education activities, documentation is required of the extent to which it is used for special education and the other activities. Costs for personal use are not allowed. |
| ☑ ☑ | | **EQUIPMENT - SECURITY:** Cameras and other devices. | The equipment is an excess cost when related to the needs of a child with a disability in accordance with the IEP of the child. It may be provided in a regular education environment or other education-related setting, even if one or more children without disabilities benefit. When the equipment is no longer needed to meet the IEP needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations. http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf<br><br>However, it would not be allowable for an LEA to purchase security equipment for a school that provides regular education services and then charge the IDEA grant a prorated amount based upon the number of children with disabilities in the school. |

| Allowed | Never Allowed | Expenditure | Special Requirements or Additional Information |
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| ☑ ☑ | | **EXTENDED SCHOOL YEAR (ESY):** Personnel, supplies, **equipment**, transportation, and any other services identified in the student's IEP. | The need for ESY must be documented in the student's IEP. Participation in regular summer school programs are not considered extended school year services. |
| ☑ ☑ | | **FURNITURE:** Desks, tables, chairs, file cabinets. | LEAs may purchase student or staff desks, tables, and chairs, file cabinets, and other furniture for use in spaces dedicated to special education programs, such as resource rooms. LEAs may only purchase student furniture for use in a regular education classroom if the furniture is adapted to the specific needs of a child with disability. Examples of such furniture are wheelchair accessible desks and adjustable tables or workstations. When furniture purchased with IDEA funds is no longer needed for the special education program or for a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations. http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf |
| ☑ ☑ | | **MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT:** Assistive technology devices; copying machines, printers, elevators, etc. | If the equipment is used for special education only, the cost of maintaining the equipment may be charged to the IDEA grant. |
| ☑ ☑ | | **OFFICE EQUIPMENT:** Equipment used by special education staff. | Allowed only if the equipment is exclusively used by special education staff. |
| ☑ ☑ | | **SMART BOARDS and SIMILAR DEVICES** | The equipment is an excess cost when related to the needs of a child with a disability in accordance with the IEP of the child. It may be provided in a regular education class or other education-related setting, even if one or more children without disabilities benefit. When the equipment is no longer needed to meet the IEP needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations. http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf<br><br>It is not allowable however, if the LEA purchases SMART Boards or similar equipment for all classrooms within a school and charges the IDEA grant a prorated amount based upon the number of children with disabilities in the school. |

| Allowed | Never Allowed | Expenditure | Special Requirements or Additional Information |
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| ☑ ☑ | | **TIME AND EFFORT – COSTS OF RECORD KEEPING:** | Costs incurred to maintain and implement Time and Effort requirements.<br>Any individual whose salary and/or benefits are paid for using federal funds must keep time and effort reporting whether or not it is a semi-annual certification or monthly personnel activity reports (PAR). Semi-annual certification is completed by those individuals who are assigned 100% to special education; monthly personnel activity reports are completed by individuals who are not assigned 100% of to special education. Time and effort reporting are a part of the allowable costs as defined by the Office of Management and Budget. |
| **Personnel Salaries & Benefits** | | | |
| ☑ ☑ | | **BUS DRIVER:** Salaries and fringe benefits. | The salary and fringe benefits of a bus driver are allowed ONLY for the time the driver transports children with disabilities whose IEPs require transportation services. |
| ☑ ☑ | | **CLERICAL SUPPORT:** Salaries and fringe benefits. | Only the actual time spent in meeting IDEA requirements is allowed. If the position is not dedicated 100% to special education, clerical work must be documented by personnel activity reports as required by OMB Circular A-87. |
| | ☒ ☒ | **DISTRICT ADMINISTRATORS:** Salaries and fringe benefits. | The salary and fringe benefits of a district administrator (other than special education administration) cannot be charged to federal grants even if the administrator is providing special education support and is appropriately licensed. (OMB Circular A-87, Attachment B, #19) |
| ☑ ☑ | | **EXTENDED SCHOOL YEAR (ESY): Personnel**, supplies, equipment, transportation, and any other services identified in the student's IEP. | The need for ESY must be documented in the student's IEP. Participation in regular summer school programs are not considered extended school year services. |
| ☑ ☑ | | **FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS:** Salaries and fringe benefits or contracted costs. | LEAs may contract with a private vendor for interpreter services for IEP meetings. Expenditures related to IEP meetings are considered an excess cost of special education. |

| Allowed | Never Allowed | Expenditure | Special Requirements or Additional Information |
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| | ☒ ☒ | **FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS:** Salaries and fringe benefits or contracted costs. | Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and not considered an excess cost of special education. |
| ☑ ☑ | | **GUIDANCE COUNSELORS:** Salaries and fringe benefits. | Related services personnel must be appropriately and adequately trained and prepared, consistent with State-approved certification and licensing requirements applicable to the professional discipline in which those personnel are providing special education or related services; certification or licensure requirements may not be waived. 34 C.F.R. 300.156(b)<br><br>Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent providing special education services is allowed. If the position is not dedicated 100% to special education, guidance counselors must document their work with personnel activity reports as required by OMB Circular A-87. |
| ☑ ☑ | | **IEP COORDINATORS:** Salaries and fringe benefits. | Salaries and fringe benefits of staff that coordinate a LEA's IEP system, train staff, and review IEPs are allowed. Only the actual time spent coordinating IEPs is allowed. If the position is not dedicated 100% to special education, IEP coordinators must document time worked using the personnel activity reports as required by OMB Circular A-87. |
| | ☒ ☒ | **INTERNS:** Costs associated with interns or practicum students in the LEA. | Only the cost of special education services provided by licensed special education teachers or appropriately licensed related service providers are allowed. |
| | ☒ ☒ | **MEDICAID SCHOOL-BASED SERVICES PROGRAM:** Costs for claiming Medicaid funds, including third-party administrators. | Costs for administering the Medicaid Reimbursement program may not be charged to the IDEA grant. [OMB Circular A-87, Appendix items C.1a, C.2a, and F.3.b.] |
| ☑ ☑ | | **NURSE – SCHOOL-BASED:** Salaries and fringe benefits for LEA employees or costs for contracted nursing services. | Related services personnel must be appropriately and adequately trained and prepared, consistent with State-approved certification and licensing requirements applicable to the professional discipline in which those personnel are providing special education or related services; certification or licensure requirements may not be waived. 34 C.F.R. 300.156(b) |

| Allowed | Never Allowed | Expenditure | Special Requirements or Additional Information |
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| | | | Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of nursing services provided to all students are not allowed. Only the actual time providing related services required by IEPs or performing evaluations is allowed. If the position is not dedicated 100% to special education, school nurses must document their work using the personnel activity reports as required by OMB Circular A-87. |
| ☑ ☑ | | **OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS:** Salaries and fringe benefits for LEA employees or costs for contracted OT services. | Related services personnel must be appropriately and adequately trained and prepared, consistent with State-approved certification and licensing requirements applicable to the professional discipline in which those personnel are providing special education or related services; certification or licensure requirements may not be waived. 34 C.F.R. 300.156(b)<br><br>Costs must be IEP-driven or related to the evaluation of a child. Only the actual time providing related services required by IEPs or performing evaluations is allowed. If the position is not dedicated 100% to special education, occupational therapists must document time worked using the with personnel activity reports as required by OMB Circular A-87. |
| ☑ ☑ | | **PARAPROFESSIONALS:** Salaries and fringe benefits. | Paraprofessionals must be appropriately and adequately prepared and trained, consistent with State requirements applicable to special education paraprofessionals. 34 C.F.R. 300.156(b)<br><br>Paraprofessionals must work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of paraprofessional, while not assuming the role of a teacher. |
| ☑ ☑ | | **PARENT LIAISONS:** Salaries and fringe benefits or contracted services. | Salary and fringe benefits are allowed ONLY to the extent the parent liaison provides support to parents of children with disabilities. If the position is not dedicated 100% to special education, parent liaisons must document time worked using the personnel activity reports required by OMB Circular A-87. |
| ☑ ☑ | | **PARENTALLY-PLACED PRIVATE SCHOOL STUDENTS - SPECIAL EDUCATION AND RELATED SERVICES: Private School Proportionate Share**. | Federal law specifically permits provision of equitable services to parentally-placed private school students with disabilities through contract with an individual, agency, organization, or other entity. Per IDEA, evaluation and child find activities must not be paid for using the private school proportionate share. |

| Allowed | Never Allowed | Expenditure | Special Requirements or Additional Information |
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| ☑ ☑ | | **PHYSICAL THERAPISTS (PT) and PT ASSISTANTS:** Salaries and fringe benefits for LEA employees or costs for contracted PT services. | Related services personnel must be appropriately and adequately trained and prepared, consistent with State-approved certification and licensing requirements applicable to the professional discipline in which those personnel are providing special education or related services; certification or licensure requirements may not be waived. 34 C.F.R. 300.156(b)<br><br>Costs must be IEP-driven or related to the evaluation of a child. Only the actual time providing related services required by IEPs or performing evaluations is allowed. If the position is not dedicated 100% to special education, physical therapists must document time worked using the personnel activity reports as required by OMB Circular A-87. |
| | ☒ ☒ | **PRINCIPALS OR ASSISTANT PRINCIPALS:** Salaries and fringe benefits. | Salaries for principals and assistant principals of general education buildings or programs may not be charged to the IDEA grant. If an individual is employed as a part-time principal and also as a part-time special education teacher or provider, the salary and fringe benefits for teaching special education or providing other special education services may be charged to the IDEA grant. The individual must document time worked using the personnel activity reports as required by OMB Circular A-87. |
| ☑ ☑ | | **PSYCHOLOGISTS - SCHOOL-BASED:** Salaries and fringe benefits. | Related services personnel must be appropriately and adequately trained and prepared, consistent with State-approved certification and licensing requirements applicable to the professional discipline in which those personnel are providing special education or related services; certification or licensure requirements may not be waived. 34 C.F.R. 300.156(b)<br><br>Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, school psychologists must document time worked using the personnel activity reports as required by OMB Circular A-87. |

| Allowed | Never Allowed | Expenditure | Special Requirements or Additional Information |
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| ☑ ☑ | | **SECRETARIAL STAFF:** Salaries and fringe benefits. | Only the actual time spent meeting the requirements of IDEA is allowed. If the position is not dedicated 100% to special education, secretarial staff must document time worked using the personnel activity reports required by OMB Circular A-87. |
| ☑ ☑ | | **SOCIAL WORKERS - SCHOOL BASED:** Salaries and fringe benefits. | Related services personnel must be appropriately and adequately trained and prepared, consistent with State-approved certification and licensing requirements applicable to the professional discipline in which those personnel are providing special education or related services; certification or licensure requirements may not be waived. 34 C.F.R. 300.156(b)<br><br>Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Social workers must be appropriately licensed to deliver services they are assigned. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, social workers must document their work time worked using the personnel activity reports as required by OMB Circular A-87. |
| | ☒ ☒ | **SUPERINTENDENTS (DISTRICT ADMINISTRATORS):** Salaries and fringe benefits. | The salary and fringe benefits of superintendents cannot be charged to federal grants, even if the superintendent is providing special education support and is appropriately licensed. (OMB Circular A-87, Attachment B, #19) |
| | ☒ ☒ | **TEACHERS – REGULAR EDUCATION:** Salaries and fringe benefits. | Regular education teachers may be paid to attend special education in-service activities that benefit special education students or assist in meeting IDEA requirements. Instructional costs of regular education teachers are not allowed. |
| ☑ ☑ | | **TEACHERS – SPECIAL EDUCATION:** Salaries and fringe benefits. | Special education teachers must be highly qualified as a special education teacher consistent with the requirements of ESEA and the IDEA implementing regulations. 34 C.F.R. 300.156(c) & 34 C.F.R. 300.18<br><br>If the position is not dedicated 100% to special education, then the individual must document time worked using the personnel activity reports as required by OMB Circular A-87. |

| Allowed | Never Allowed | Expenditure | Special Requirements or Additional Information |
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| ☑ ☑ | | **TECHNOLOGY STAFF:** Salaries and fringe benefits for LEA employees or costs for contracted IT services. | Technology staff expenses for programming or maintaining special education and related services databases and applications are allowed and may include coordination or administration of technology services.<br>Private contracts for special education database maintenance or programming are allowed.<br><br>If the position is not dedicated 100% to special education, then the individual must document time worked using the personnel activity reports as required by OMB Circular A-87. |
| ☑ ☑ | | **TIME AND EFFORT – COSTS OF RECORD KEEPING:** | Costs incurred to maintain and implement Time and Effort requirements.<br>Any individual whose salary and/or benefits are paid for using federal funds must keep time and effort reporting whether or not it is a semi-annual certification or monthly personnel activity reports (PAR). Semi-annual certification is completed by those individuals who are assigned 100% to special education; monthly personnel activity reports are completed by individuals who are not assigned 100% of to special education. Time and effort reporting are a part of the allowable costs as defined by the Office of Management and Budget. |
| ☑ ☑ | | **TUITION FOR SPECIAL EDUCATION STAFF** | Tuition is allowed as a fringe benefit for special education staff. |
| ☑ ☑ | | **UNEMPLOYMENT INSURANCE:** | Employer expenses for unemployment insurance granted as fringe benefits under established written policies are allowable. Unemployment insurance costs must be allocated to the grant in a manner consistent with the pattern of benefits for all LEA employees per OMB Circular A-87. |
| ☑ ☑ | | **WORKER'S COMPENSATION:** | Employer expenses for worker's compensation granted as fringe benefits under established written policies are allowable. Worker's compensation benefits must be allocated to the grant in a manner consistent with the pattern of benefits for all LEA employees per OMB Circular A-87. |

| Allowed | Never Allowed | Expenditure | Special Requirements or Additional Information |
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| | | **Contracted Services** | |
| ☑ ☑ | | **CONSULTANT SERVICES:** Costs associated with contracted services from a consultant. (Non Employee) | LEAs may contract with consultants to provide information about methods, techniques, and strategies to use for children with disabilities or advice to staff for a particular student. |
| ☑ ☑ | | **CONTRACTED SPECIAL EDUCATION or RELATED SERVICES** | LEAs may contract for special education or related services as direct services to children from private individuals or agencies other than the LEA if these persons are appropriately licensed to provide special education services and have not had licensure requirements waived. (34 C.F.R. 300.156(b)) |
| ☑ ☑ | | **CONTRACTED SERVICES - PARENTALLY-PLACED PRIVATE SCHOOL STUDENTS** | Federal law specifically authorizes provision of services for parentally-placed private school students through contract with an individual, agency, organization, or other entity if these persons are appropriately licensed. |
| ☑ ☑ | | **FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS:** Salaries and fringe benefits or contracted costs. | LEAs may contract with a private vendor for interpreter services for IEP meetings. Expenditures related to IEP meetings are considered an excess cost of special education. |
| | ☒ ☒ | **FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS:** Salaries and fringe benefits or contracted costs. | Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and not considered an excess cost of special education. |
| | ☒ ☒ | **LEGAL EXPENSES:** Attorney fees or expenses incurred by a party related to any action or proceeding (e.g. expert witness) | Attorney fees or expenditures incurred by a party related to any action or proceeding (e.g. expert witness) to include attendance at due process hearings, IEP team meetings, or mediation sessions. However, costs incurred for attendance at an IEP team meeting when ordered by a hearing officer is an allowable expenditure. §300.517 (c)(2)(C)(ii) |
| | ☒ ☒ | **MEDICAID SCHOOL-BASED SERVICES PROGRAM:** Costs for claiming Medicaid funds, including third-party administrators. | Costs for administering the Medicaid Reimbursement program may not be charged to the IDEA grant. [OMB Circular A-87, Appendix items C.1a, C.2a, and F.3.b.] |

| Allowed | Never Allowed | Expenditure | Special Requirements or Additional Information |
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| ☑ ☑ | | **PRESCHOOL TUITION:** Tuition paid to non-LEA preschool programs. | Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a child with FAPE. Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in the preschool setting. If the parent enrolls the child in the non-LEA preschool program for additional time, the parent is responsible for the tuition, and the cost of the additional time is not allowed. |
| ☑ ☑ | | **TRANSITION – EMPLOYMENT SKILLS:** Costs associated with work experiences, job coaches, acquisition of employment skills. | LEAs may contract with agencies to facilitate the acquisition of employment skills for students with disabilities typically ages 18-21. The transition services must be identified in students' IEPs. The costs also may be incurred when school is not in session. Contracted transition services must be provided under the supervision of appropriately licensed special education teachers. |
| ☑ ☑ | | **TRANSPORTATION COSTS – CONTRACTED FOR SPECIAL EDUCATION:** Costs associated with private agencies, other LEAs, or parents | A contract with parents is allowed if the transportation is to transport a children with a disability who requires special assistance in transportation (special transportation or additional transportation), including a child with a disability attending regular classes. |
| ☑ ☑ | | **TUITION FOR PLACEMENT BY AN LEA:** To provide a student with FAPE. | Tuition is allowed if charged for a placement made by an LEA to provide a child with FAPE. However, only the excess cost of providing special education services is allowed. The teachers must hold proper licensure. The services must be provided consistent with an IEP; at no cost to parents; and under the supervision of the local educational agency. Tuition charged for placement in Kansas or an out-of-state facility is allowed.<br>Tuition is allowed for education in a day or residential treatment facility. However, as with all other placements, the conditions cited above, e.g., properly licensed teachers, no cost to parents, must be met.<br><br>Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a child with FAPE. Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in a private preschool setting. |
| ☑ ☑ | | **TUITION – TECHNICAL/VOCATIONAL CLASSES FOR STUDENTS WITH DISABILITIES:** Tuition to participate in a local technical/vocational class for students with disabilities. | These expenses are allowed if the classes are required by the IEP and the student receives high school credit. |

| Allowed | Never Allowed | Expenditure | Special Requirements or Additional Information |
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| **Professional Development** | | | |
| ☑ ☑ | | **PROFESSIONAL DEVELOPMENT:** Costs associated with registration fees, travel, conference expenses, and providers. | Registration fees, travel, conference, expenses associated with special education in-service training of regular education and special education staff are allowed. Expenditures for professional development may also be combined with other funding sources. The professional development must benefit students with disabilities and/or assist the LEA in meeting the requirements of IDEA. §300.207 states: "The LEA must ensure that all personnel necessary to carry out Part B of the Act are appropriately and adequately prepared, subject to the requirements of §300.156 (related to personnel qualifications) and section 2122 of the ESEA." |
| ☑ ☑ | | **TUITION FOR SPECIAL EDUCATION STAFF** | Tuition is an allowable expenditure as a means of professional development for special education staff. |
| **Indirect Costs** | | | |
| ☑ ☑ | | **INDIRECT COSTS:** Administration and other costs reported on 2300 and 2900. | The indirect cost rate is calculated by KSDE School Finance and is available on the www.ksde.org School Finance webpage. See the Kansas Accounting Handbook for more information also located on the School Finance webpage. |
| ☑ ☑ | | **AUDIT EXPENDITURES**: as required by OMB Circular A-133 | The costs of audits required by, and performed in accordance with, the Single Audit Act, as implemented by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" are allowable. Other audit costs are not allowed as direct costs. These are included in the indirect cost rate. |
| **Other Special Education Expenditures** | | | |

| Allowed | Never Allowed | Expenditure | Special Requirements or Additional Information |
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| ☑ ☑ | | **ALTERNATIVE SCHOOLS or EDUCATION PROGRAMS:** Alternative or adaptive school structures and teaching techniques. | The costs of special education services for students participating in such programs are allowable costs. IDEA funding may ONLY be used for the excess costs of special education. Expenditures to attend alternative schools/education programs that are considered regular education schools or programs for students at risk of school failure is not considered an allowable expenditure unless determined as the appropriate placement by the IEP team. |
| | ☒ ☒ | **CLASSROOM SPACE RENTAL:** Costs associated with renting extra classroom space for special education students due to overcrowding. | LEAs may not use federal funds to rent extra classroom space to alleviate overcrowding, e.g., paying rent for a trailer used as a portable special education classroom. |
| | ☒ ☒ | **CONSTRUCTION:** Of either new facilities or altering of existing facilities. | LEAs may not use IDEA federal funds for construction or alteration of existing facilities. |
| ☑ ☑ | | **TRANSPORTATION COSTS - SPECIAL EDUCATION:** Costs incurred by the LEA for transporting children with disabilities. | Allowable special education transportation costs include repair or servicing of special education vehicles, insurance, mileage, and bus driver and bus aide costs. Transportation must be included in the IEP as a service necessary to receive FAPE. The Time and Effort Reporting is required for any transportation personnel paid for using IDEA federal funds. |