

Chart of Allowable Special Education Costs

Special Education Expenditures

Educational institutions are allowed to expend special education funds within the parameters of federal and state rules and regulations. LEAs and AEAs may use the information provided to support the provision of special education programming and qualified financial expenditures. Information provided in the tables identify a variety of expenditures and if each one is an allowable special education expenditure from weighted funds, is a general purpose expenditure – not special education, or is an unallowed expenditure. Quick links to each table provided below.

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Special Education Expenditures – Salaries

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Classroom teacher, base salary, special education endorsement required	To the extent providing instructional services as written into the IEPs	Time not providing instructional services on IEPs, such as teaching regular education to students with IEPs, but specialized instruction in that course is not included on the student's IEP	
Extended contract days	Same as base salary above	Same as base salary above	
Additional duty pay	No	Yes	
Coaching or sponsors	No	Yes	
Bonuses	No	If allowed by master contract or balances in market factor state funding	
Any other work outside of classroom teaching	No	If allowed by master contract or separate contract for non-teaching	

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Teacher Salary Supplement (TSS) salary	No	Paid from TSS funding from the state	
Special education teacher mentoring another special education teacher	No	Paid from mentoring and induction funding from the state.	
Paraprofessional wages	To the extent required on the student's IEP and providing services within the classroom as written into the IEP	Any other paraprofessionals or other paraprofessional's time	
Salaries to student employees	No, unless the work is on the IEP and that is the same student who is being paid	Yes, as negotiated or authorized by the school board	
Regular education teachers, even if co teaching students with IEPs	No	Yes	
Substitute teachers, special education endorsement required	To the extent the substitute teacher is providing the instructional services as written into IEPs	Time not providing instructional services on IEPs, such as teaching regular education students	
Salaries to professional employees other than teachers such as counselors, librarians, media specialists, curriculum specialists, remedial specialists, educational diagnosticians, behavioral management specialists, etc.	To the extent the employee is providing student support services as written into IEPs	Time not providing student support services on IEPs, such as supporting regular education students	
Salaries to administrators and supervisors such as superintendents, deputies, principals, deans, department chairs, special education administrators, board officers, and school business officials	Principals or special education directors to the extent approved by the SBRC and then only to the extent providing direct, exclusive supervision of special education instructional staff or students; no to any other administrative/fiscal staff	Yes, as negotiated or authorized by the school board	

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Salaries to other professional employees such as registered nurse (RN)/associate degree in nursing (ADN), social workers, psychologists, physical and occupational therapists, dentists, audiologists, dieticians, optometrists, dental hygienist, interpreter/translator, nurse practitioner, ophthalmologist, recreational therapist, rehabilitation counselor, respiratory therapist, speech therapist, transition coordinator, intervention specialist, work study coordinator	To the extent the employee is providing student support services as written into IEPs	Yes, as negotiated or authorized by the school board	
Salaries to other professional employees such as staff accountants, staff lawyers, internal auditors, analysts, programmers and network administrators, architect, engineer, negotiator, benefits specialist, personnel specialist, public information officer, planning specialist, registrar, research and development specialist, staff developer, statistician, volunteer coordinator, editor, grant writer, mediator	No	Yes, as negotiated or authorized by the school board	
Salaries to technical employees such as licensed practical nurse (LPN), audiometrist, psychometrist, speech language technician	To the extent the employee is providing student support services as written into IEPs	Yes, as negotiated or authorized by the school board	

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Salaries to technical employees such as computer technicians, drafters, graphic artists, inspectors, media technologist, photographer, purchasing agent, crew leader/supervisor	No	Yes, as negotiated or authorized by the school board	
Salaries paid to office and clerical employees (secretary)	Secretary to the special education director to the extent approved by SBRC and then only to the extent providing work exclusively for the special education program	Yes, as negotiated or authorized by the school board	
Salaries paid to other office and clerical employees (clerk, bookkeeper, data entry, computer operator, cashier dispatcher, office manager, receptionist, stenographer) even if the person is called a paraeducator, but does not provide IEP services directly in the classroom or is a bus monitor on a student transportation vehicle	No	Yes, as negotiated or authorized by the school board	
Salaries paid to crafts and trades employees (carpenters, masons, electricians, painters, plumbers, mechanics, printers)	No	Yes, as negotiated or authorized by the school board	
Salaries paid to operative employees (bus drivers, vehicle operators)	Not separately listed for bus drivers- salaries and benefits are in the mileage rates; only allowed for car/van drivers to the extent that the transportation was specialized, exclusive, and required on the IEP	Yes, as negotiated or authorized by the school board	
Salaries paid to laborer employees such as groundskeepers, construction workers, freight handlers, garbage collectors, gardeners, parking lot attendants, vehicle washers	No	Yes, as negotiated or authorized by the school board	

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Salaries paid to service worker employees such as bus monitors	To the extent the employee is providing services as written into IEPs	Yes, as negotiated or authorized by the school board	
Salaries paid to service worker employees such as custodians, food service workers, child care workers, warehouse workers, crossing guards, security guards, police officers, facilities maintenance workers, extended day-care providers	No	Yes, as negotiated or authorized by the school board	

Special Education Expenditures – Benefits

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Employer portion of social security and Medicare tax	To the same extent that the applicable salaries were allowable	Yes, be sure that the portion applicable to teacher salary supplement (TSS) salary is paid from TSS state funding	
Employer portion of IPERS or local equivalent	To the same extent that the applicable salaries were allowable	Yes, be sure that the portion applicable to TSS salary is paid from TSS state funding	
Employer provided tax sheltered annuity (TSA)	If TSA is a negotiated benefit for all employees in the same classification, then to the same extent that the applicable salaries were allowable	Yes, as negotiated or authorized by the school board	
Unemployment Compensation	No	Yes, but management fund	
Workers' Compensation	No	Yes, but management fund	
Early Retirement Package	No	Yes, general fund or management fund as appropriate	

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Non-medical group insurance plans paid by employer, such as life insurance or disability insurance	To the same extent that the applicable salaries were allowable	Yes	
Employer reimbursement to employee for tuition	To the extent that the course was exclusively related to special education and appropriate to the employee's job duties.	Yes, pursuant to school board policy	
Medical group insurances paid by employer such as medical, dental, prescription, vision	To the same extent that the applicable salaries were allowable	Yes	
TSA allowed in lieu of medical insurance	If it is a group option negotiated by the school board, then to the same extent that the salaries were allowable	Yes, as negotiated or authorized by the school board	
Other employee benefits such as automobile allowance, housing allowance, moving expenses, paid parking, CDL, clothing allowances	No; note that automobile allowances are not actual costs but an allowance	Yes, as negotiated or authorized by the school board	
Other employee benefits such as individual dues paid on behalf of employee	To the extent that the dues are exclusively related to special education and appropriate to the employee's job duties	Yes, as negotiated or authorized by the school board	
Salary in lieu of benefits	To the same extent that the base salaries were allowable	Yes, as negotiated or authorized by the school board	

Special Education Expenditures – Purchased Services

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
<p>Purchased professional and technical services for official/administrative services not from an AEA/LEA</p>	<p>Special education directors to the extent approved by SBRC and then only to the extent providing direct/exclusive supervision of the special education instructional staff or students; no to any other administrative or fiscal staff</p>	<p>Yes, as contracted or authorized by the school board and exclusively applicable to the district's instructional program</p>	<p>Any costs related to the facility's licensure and client care plan</p> <p>No costs related to treatment, custodial, rehabilitation or any other activities for which the entity is licensed or has an agreement with its oversight agency</p> <p>No costs that are eligible for Medicaid reimbursement may be billed to districts or AEAs</p>
<p>Purchased professional educational services not from an AEA/LEA</p>	<p>To the extent providing instructional services as written into student IEPs and the teachers must have a special education endorsement</p>	<p>Time not providing instructional services on IEPs, such as teaching regular education students</p>	<p>Any costs related to the facility's licensure and client care plan.</p> <p>No costs related to treatment, custodial, rehabilitation or any other activities for which the entity is licensed or has an agreement with its oversight agency</p> <p>If the district has contracted with the facility to provide the instructional program on behalf of the district, and the same staff is providing treatment/rehabilitation as is providing education; detailed contemporaneous time records are required to separate those activities</p> <p>No costs that are not exclusively related to instruction may be included in any billing</p> <p>No costs that are eligible for Medicaid reimbursement may be billed to districts or AEAs</p>

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Purchased employee training and professional development (PD) services not from an AEA/LEA such as staff workshop fees, conference registration fees, or contracted trainer	To the extent that the PD was exclusively related to special education and appropriate to the employee's job duties	Yes, as contracted or authorized by the school board and exclusively applicable to the district's instructional program	Any costs related to the facility's licensure and client care plan No costs related to treatment, custodial, rehabilitation or any other activities for which the entity is licensed or has an agreement with its oversight agency
Purchased other professional services not from an AEA/LEA such as auditor, accountant, lawyer, negotiation specialist, architect, engineer, systems analyst, contest officials or judges, drug testing, election costs	No	Yes, as contracted or authorized by the school board and exclusively applicable to the district's instructional program	Any costs related to the facility's licensure and client care plan No costs related to treatment, custodial, rehabilitation or any other activities for which the entity is licensed or has an agreement with its oversight agency
Purchased other professional services not from an AEA/LEA such as doctor, RN/ADN, social workers, psychologists, physical and occupational therapists, dentists, audiologists, dieticians, optometrists, dental hygienist, interpreter/translator, nurse practitioner, ophthalmologist, recreational therapist, rehabilitation counselor, respiratory therapist, speech therapist, transition coordinator, intervention specialist, work study coordinator	To the extent providing student support services as written into IEPs	Yes, as contracted or authorized by the school board and exclusively applicable to the district's instructional program	Any costs related to the facility's licensure and client care plan No costs related to treatment, custodial, rehabilitation or any other activities for which the entity is licensed or has an agreement with its oversight agency No costs that are eligible for Medicaid reimbursement may be billed to districts or AEAs
Purchased technical services not from an AEA/LEA such as data processing, film processing, graphic arts, purchasing, warehousing services	No	Yes, as contracted or authorized by the school board and exclusively applicable to the district's instructional program	Any costs related to the facility's licensure and client care plan No costs related to treatment, custodial, rehabilitation or any other activities for which the entity is licensed or has an agreement with its oversight agency

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Purchased services not from an AEA/LEA of technical personnel such as LPN, audiometrist, psychometrist, speech language technician	To the extent providing student support services as written into IEPs	Yes, as contracted or authorized by the school board and exclusively applicable to the district's instructional program	<p>Any costs related to the facility's licensure and client care plan</p> <p>No costs related to treatment, custodial, rehabilitation or any other activities for which the entity is licensed or has an agreement with its oversight agency</p> <p>No costs that are eligible for Medicaid reimbursement may be billed to districts or AEAs</p>
Purchased personnel services not from an AEA/LEA for office and clerical (secretary)	Secretary to the special education directors to the extent approved by SBRC and then only to the extent providing work exclusively for the special education program.	Yes, as contracted or authorized by the school board and exclusively applicable to the district's instructional program	<p>Any costs related to the facility's licensure and client care plan</p> <p>No costs related to treatment, custodial, rehabilitation or any other activities for which the entity is licensed or has an agreement with its oversight agency</p>
Fee to vendor for Medicaid billing	Yes	A district could choose, but would not be required, to pay the fee with general purpose resources in the general fund instead of using special education weighted funding; this would not flow into the SES	
Fee paid to an AEA/LEA for completing documentation and filing Medicaid claims on behalf of your resident students	Yes	A district could choose, but would not be required, to pay the fee with general purpose resources in the general fund instead of using special education weighted funding	

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Purchased utility services such as water, sewer	No	Yes, as contracted or authorized by the school board and exclusively applicable to the district's programs	<p>Any costs related to the facility's licensure and client care plan</p> <p>No costs related to treatment, custodial, rehabilitation or any other activities for which the entity is licensed or has an agreement with its oversight agency</p>
Purchased cleaning services such as disposal, snow removal, custodial, lawn care, pest control	No	Yes, as contracted or authorized by the school board and exclusively applicable to the district's programs	<p>Any costs related to the facility's licensure and client care plan</p> <p>No costs related to treatment, custodial, rehabilitation or any other activities for which the entity is licensed or has an agreement with its oversight agency</p>
Purchased repair and maintenance services for assistive technology and other equipment	Yes, if the equipment or assistive technology is on a student's IEP	Yes, as contracted or authorized by the school board and exclusively applicable to the district's programs; this would not flow into the SES	<p>Any costs related to the facility's licensure and client care plan</p> <p>No costs related to treatment, custodial, rehabilitation or any other activities for which the entity is licensed or has an agreement with its oversight agency</p>
Purchased repair and maintenance services for buildings, non-IEP equipment or technology, grounds, or non-IEP vehicle	No	Yes, as contracted or authorized by the school board and exclusively applicable to the district's programs	<p>Any costs related to the facility's licensure and client care plan</p> <p>No costs related to treatment, custodial, rehabilitation or any other activities for which the entity is licensed or has an agreement with its oversight agency</p>

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Purchased repair and maintenance services for lifts and other equipment attached to transportation vehicles, school buses or vans, bus inspection fees	Not shown separately because this is included in the mileage rates (buses, cars & vans).	Yes, as contracted or authorized by the school board and exclusively applicable to the district's programs	<p>Any costs related to the facility's licensure and client care plan</p> <p>No costs related to treatment, custodial, rehabilitation or any other activities for which the entity is licensed or has an agreement with its oversight agency</p>
Rental of land, buildings, rooms, offices	No	Yes, as contracted or authorized by the school board and exclusively applicable to the district's programs; this is a PPEL or SAVE expenditure, not general fund	<p>Because the responsibilities of facilities for students in their custody is continuous and does not stop or transfer while the educational program is provided, it would be nearly impossible for the facility to have any area that is specifically and exclusively used only by the school district or AEA</p> <p>Rentals related to any instructional program that has not been initiated and established by the district/AEA must be approved by the DE</p> <p>Costs for remodeling, custodial, utilities would be included in the approved rental agreement and shall not be separately paid</p> <p>Rental agreements are costs of capital projects funds; not general fund</p>
Rental of equipment, vehicles, computers, and assistive technology	To the extent required by a current student's IEP, is specialized, and is exclusively used for special education	Yes, as contracted or authorized by the school board and exclusively applicable to the district's programs; this will not flow into the SES	<p>Any costs related to the facility's licensure and client care plan</p> <p>No costs related to treatment, custodial, rehabilitation or any other activities for which the entity is licensed or has an agreement with its oversight agency</p>

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Purchased construction services	No	Yes, but only for district facilities and only from capital project funds; not general fund	No costs of facilities are permitted
Purchased student transportation services	To the extent required by a current student's IEP, is specialized, and is exclusively used for special education	Yes, as contracted or authorized by the school board and exclusively applicable to the district's programs	<p>Any costs related to the facility's licensure and client care plan</p> <p>No costs related to treatment, custodial, rehabilitation or any other activities for which the entity is licensed or has an agreement with its oversight agency</p> <p>Facilities exist primarily to provide treatment, rehab, custodial or whatever services are in the facilities license and agreement with its oversight agency</p> <p>Transportation of students to a day program is a cost of treatment and not a cost of instruction; therefore, it cannot be billed to any school district or AEA</p>
Insurances such as property, building, vehicle, fuel spill and cleanup, general liability, professional liability, errors and omissions (E & O), transportation facility insurance that are not employee benefit insurances	No	<p>Yes, as authorized by the school board</p> <p>These are management fund expenditures</p>	
Communications such as postage, couriers, telephone, FAX, data processing communication, internet, computer-based communications, video communications, satellite, cable	No	Yes, as authorized by the school board and exclusively applicable to the district's programs	
Advertising and publishing such as television, radio, newspaper, and periodicals	No	Yes, as authorized by the school board and exclusively applicable to the district's programs	

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Printing and binding	No	Yes, as authorized by the school board and exclusively applicable to the district's programs	
Tuition paid to an educational institution for special education	Yes, to the extent the student was not parentally-placed (excluding PMIC placement) and the program is offered pursuant to the IEP	Any portion of educational program that is not pursuant to the IEP District not responsible for tuition when student is parentally-placed other than at a PMIC, which is not a state facility	
Tuition paid to an educational institution for regular education not on an IEP	No	Yes District is not responsible for tuition when student is parentally- placed other than at a PMIC, which is not a state facility	
Food service management	No	Yes, School Nutrition Fund expense; not general fund	
Staff travel whether in area, in state, or out of-state	To the extent that the travel was exclusively related to special education and appropriate to the employee's job duties.	Yes, as contracted or authorized by school board and exclusively applicable to the district's programs	

Special Education Expenditures – Supplies

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
General office supplies	No	Yes, as authorized by the school board and exclusively applicable to the district's instructional program	
Instructional supplies	To the extent the instructional supplies are necessary to implement the IEPs, could include anything that is exclusive or the special education program from pencil grips to very specialized supplies	Yes, as authorized by the school board and exclusively applicable to the district's instructional program	
Professional supplies	To the extent that the professional supplies are exclusively related to special education and appropriate to the employee's job duties	Yes, as authorized by the school board and exclusively applicable to the district's instructional program	
Data processing supplies	No	Yes, as authorized by the school board and exclusively applicable to the district's instructional program	
Building construction supplies	No	Yes, as authorized by the school board and exclusively applicable to the district's instructional program	
Resale inventory consumed	No	Yes, as authorized by the school board and exclusively applicable to the district's instructional program	
Energy supplies such as natural gas, electricity, bottle gas, oil, coal, gasoline, diesel, steam	No Note that costs related to special education vehicles have been included in mileage (buses, cars, and vans)	Yes, as authorized by the school board and exclusively applicable to the district's programs	
Purchased food or commodities consumed for the Food Service Program	No	Yes, as authorized by the school board and exclusively applicable to the district's programs; these would be expenses in the School Nutrition Fund, not general fund	

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Books and periodicals including textbooks, consumable workbooks, library books, periodicals, reference and research materials, textbook substitutes other than software	To the extent that the books are specialized or adapted as required by the IEP of the student (e.g., Braille or large print)	Textbooks or materials available to all students or used elsewhere in the district (such as a 2nd grade math book being used by a 5th grade student whether or not on his/her IEP)	
Technology-related supplies such as textbook substitutes, software, or technology related repair and maintenance supplies	To the extent that the technology-related supplies are specialized or adapted as required by the IEP of the student or are related to assistive technology on the IEP	Technology-related supplies available to all students or used elsewhere in the district	
Audio-visual media such as films, CD ROM, video discs, video tapes, slides, DVDs	To the extent that the audio-visual media is specialized or adapted as required by the IEP of the student or exclusive for the special education program	Audio-visual media available to all students or used elsewhere in the district	
Student transportation supplies such as grease, oil, lubricants, additives, coolants, tires, tubes, parts	No Note that costs related to special education vehicles have been included in mileage (buses, cars & vans)	Yes, as authorized by the school board and exclusively applicable to the district's programs	
Repair and maintenance supplies other than student transportation such as lubricants, parts, maintenance supplies, cleaning products	No	Yes, as authorized by the school board and exclusively applicable to the district's programs	
AEA media collections (only applies to AEAs) such as books, periodicals, reference and research materials, films, video tapes, CD ROM, video discs, software, DVD	To the extent that the media is specialized or adapted as required by the IEP of a student or exclusive for the special education program.	Media available for or appropriate to non-IEP students as well as students with IEPs	

Special Education Expenditures – Equipment and Other Property

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Land and purchased land improvements	No	Capital projects only	
Purchase of existing buildings	No	Capital projects only	
Non-bus machinery, furniture, fixtures, technology-related hardware	To the extent that the property is specialized or adapted as required by the IEP of a student or exclusive for the special education program and not appropriate in regular education program	Property available for or appropriate to non-IEP students as well as students with IEPs	
Two-way radios, bus video monitoring system	No, these are already included in the mileage rate and are not exclusive	Yes, as authorized by the school board and exclusively applicable to the district's programs	
Student transportation vehicle	<p>Bus, car, or van must be specialized, used exclusively for transportation of students with IEPs, and that transportation must be required by the IEP and purchased from the general fund</p> <p>The costs, if allowable, are recorded on the SES over a number of years and never all in one year</p>	<p>Yes, as authorized by the school board and exclusively applicable to the district's programs</p> <p>Any vehicle used or could be used by both regular and special education students or used to bring students to school when specialized transportation is not required on the IEP</p> <p>Vehicles purchased with PPEL or SAVE funds are not reported on the SES</p>	
Infrastructure and intangible assets	No	Capital projects only	
Depreciation and amortization	<p>No, not recorded in governmental funds</p> <p>Note that depreciation on allowable student transportation cars and vans is already in the mileage rate; otherwise, handled on the SES</p>	Proprietary funds; not general fund	

Special Education Expenditures – Debt Service and Miscellaneous Objects

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Dues and fees including staff dues, institution fees, student and staff admissions, student entry fees	To the extent that the dues or fees are exclusively related to special education and appropriate to the employee's job duties or student's IEP	Yes, as authorized by the school board	
Judgments against the LEA/AEA resulting from court decisions	No	Management fund expenditure; not general fund	
Debt-related expenditures such as redemption of principal, interest on long term debt, issuance costs and amortization of long-term debt, amortization of discounts on long-term debt, interest on short-term debt	No	Yes, as authorized by the school board and allowed by Iowa Code.	Another individual's or entities debt.
Fines and Penalties	No	Yes, if the fines and penalties are just claims against the school corporation	
Taxes and Assessments	No	Yes, if the taxes and assessments are just claims against the school corporation for its own property	
Miscellaneous expenditures such as refunds of prior year revenues	To the extent that the revenues in the prior year were included on the SES	Any refunds required that were not included on the SES	

Special Education Expenditures – Other Items

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Payments to escrow agents for defeasance of debt	No	Debt Service fund only	
Discounts on issuance of debt	No	Capital project or debt service funds only	
Decreases in the fair value of investments	No	Investments are very limited for school districts and AEAs	
Losses on the sale of capital assets	No	Proprietary and fiduciary funds only	
Interfund transfers out	No, special education dollars may not be transferred out of the general fund to any other fund	Where authorized by both the school board and Iowa Code	
Intrafund transfers, indirect costs	No, since special education costs are actual, direct costs, we should not see intrafund transfers of most costs not separately stated below	As appropriate and balanced within each fund separately	
Intrafund transfers, special education student transportation mileage amount	Yes It is necessary to report special education transportation The transportation for which mileage is charged must be specialized, exclusive, and required on the IEP of the student.	Not applicable to students without specialized transportation on their IEPs	
Intrafund transfers, Medicaid program transportation expenditures	Necessary to separate special education expenditures paid from Medicaid federal funding	Not applicable to students without IEPs, except the two pilot districts	
Flow-through payments between LEAs and AEAs such as AEA flow through	No	General Fund only; budgetary requirement	

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Flow-through payments between LEAs and AEAs such as IDEA flow-through	Yes, for the AEA.	Only to the extent that federal law allows IDEA funding to be used for students who do not have or do not yet have IEPs (such as Early Intervention Services [EIS])	
Special items such as reorganization settlements (contact the DE for proper handling of any other special items)	<p>Yes, to record any remaining special education balances, liabilities, or assets when the district ceases to exist as its former self and these moneys are paid to some district or AEA other than a reorganization partner</p> <p>In the case of the reorganization partner, balances, assets and liabilities are added together, and therefore, are not recorded as expenditures in the former districts at closing</p>	Yes, for non-special education balances, liabilities or assets; same circumstances	
Downward adjustments to beginning fund balance	Not applicable	Yes, but recorded as a current year adjustment in the accounting records; normally identified by auditors or the DE	
General administration costs of a state or private facility	No	No	<p>State facilities are responsible for the entire cost of their programs within their own budgets and cannot bill school districts or AEAs</p> <p>Private facilities that are not nonpublic schools cannot offer educational programs; they are created to provide treatment, rehabilitation, or custodial services and none of those services can be provided by or paid for by a public school district or AEA</p>

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Health service costs, including psychiatric and medical services in PMICs, for students in residential or day programs located at state or private facilities	<p>Normally no; all students placed in state or residential facilities are Medicaid-eligible</p> <p>State facilities are responsible for all the costs within their programs and cannot bill anything to districts</p> <p>The district would be able to use special education weighted funding for health services (net of the amount covered by state and federal Medicaid) IF those services are required by, and provided pursuant to, the IEP, and were not included in the care/treatment plan</p>	No	<p>State facilities are responsible for the entire cost of their programs within their own budgets and cannot bill school districts or AEAs</p> <p>Private facilities that are not nonpublic schools cannot offer educational programs; they are created to provide treatment, rehabilitation, or custodial services and none of those services can be provided by or paid for by a public school district or AEA</p> <p>Costs that are eligible for Medicaid reimbursement are billed to Medicaid by the facility</p>
Attendance officer for a state or private facility	No	<p>No, the state or private facility is responsible for compulsory attendance, not the school district</p> <p>This is not a school district cost</p>	<p>State facilities are responsible for the entire cost of their programs within their own budgets and cannot bill school districts or AEAs</p> <p>Private facilities that are not nonpublic schools cannot offer educational programs; they are created to provide treatment, rehabilitation, or custodial services and none of those services can be provided by or paid for by a public school district or AEA</p>
Plant operations and maintenance of a state or private facility	No	No	<p>State facilities are responsible for the entire cost of their programs within their own budgets and cannot bill school districts or AEAs</p> <p>Private facilities that are not nonpublic schools cannot offer educational programs; they are created to provide treatment, rehabilitation, or custodial services and none of those services can be provided by or paid for by a public school district or AEA</p>

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Regular education instructional costs the state or private agency incurs in excess of the district cost per pupil (DCPP) for general education students or in excess of the general purpose percentage (GPP) for a student with an IEP	No	No	<p>State facilities are responsible for the entire cost of their programs within their own budgets and cannot bill school districts or AEAs</p> <p>Private facilities that are not nonpublic schools cannot offer educational programs; they are created to provide treatment, rehabilitation, or custodial services and none of those services can be provided by or paid for by a public school district or AEA</p>
Equipment purchased by a state or private facility that is not required by a student with an IEP	No	No	<p>State facilities are responsible for the entire cost of their programs within their own budgets and cannot bill school districts or AEAs</p> <p>Private facilities that are not nonpublic schools cannot offer educational programs; they are created to provide treatment, rehabilitation, or custodial services and none of those services can be provided by or paid for by a public school district or AEA</p>
Property, casualty, liability or similar insurances of the state or private facility	No	No	<p>State facilities are responsible for the entire cost of their programs within their own budgets and cannot bill school districts or AEAs</p> <p>Private facilities that are not nonpublic schools cannot offer educational programs; they are created to provide treatment, rehabilitation, or custodial services and none of those services can be provided by or paid for by a public school district or AEA</p>

Expenditure	Allowable SE Expenditures from General Fund Weightings	General Purpose Expenditure, Not Special Education	Unallowed Expenditure
Equipment purchased by a state or private facility that is not required by a student with an IEP	No	No	<p>State facilities are responsible for the entire cost of their programs within their own budgets and cannot bill school districts or AEAs</p> <p>Private facilities that are not nonpublic schools cannot offer educational programs; they are created to provide treatment, rehabilitation, or custodial services and none of those services can be provided by or paid for by a public school district or AEA</p>
Property, casualty, liability or similar insurances of the state or private facility	No	No	<p>State facilities are responsible for the entire cost of their programs within their own budgets and cannot bill school districts or AEAs</p> <p>Private facilities that are not nonpublic schools cannot offer educational programs; they are created to provide treatment, rehabilitation, or custodial services and none of those services can be provided by or paid for by a public school district or AEA</p>