

Chart of Allowable Special Education Costs

Expenditure	Allowable SE Expenditures from Wtgs	General Purpose Expenditure, not SE	Unallowed Expenditure
Salaries			
Classroom teacher, base salary, special education (sp ed) endorsement required	To the extent providing instructional services as written into IEPs.	Time not providing instructional services on IEPs, such as teaching regular education to students with IEP's, but specialized instruction in that course is not included on the student's IEP (such as math).	
Extended contract days	Same as base salary above.	Same as base salary above.	
Additional duty pay	No	Yes	
Coaching/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.	
TSS salary	No	Paid from Teacher Salary Supplement (TSS) funding from the state.	
Sp Ed teachers mentoring other sp ed teachers	No	Paid from Mentoring and Induction (M & I) funding from the state.	
Paraprofessional wages	To the extent required on the student's IEP and providing services within the classroom as written into IEPs.	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, SE endorsement required	To the extent providing instructional services as written into IEPs.	Time not providing instructional services on IEPs, such as teaching regular education students.	
Teachers, SE endorsement required, paid sabbatical leave	To the extent the purpose of the sabbatical leave is for activities directly related to providing instructional services that would be on IEPs.	Per school board policy.	
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 providing student support services as written into IEPs.	Time not providing instructional services on IEPs, such as teaching regular education students.	

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Salaries to administrators and supervisors, such as superintendents, deputies, principals, deans, department chairs, special education administrators, board officers, SBO	Principals or special education directors to the extent approved by the 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.	Yes, as negotiated or authorized by the school board.	
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 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 & network administrators, architect, engineer, negotiator, benefits specialist, personnel specialist, public information officer, planning specialist, registrar, R & D 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 LPN, audiometrist, psychometrist, speech language technician	To the extent providing student support services as written into IEPs.	Yes, as negotiated or authorized by the school board.	
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.	

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Salaries paid to office and clerical employees (secretary)	Secretary to the principals or 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 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) <u>even if the person is called a paraeducator</u> , 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.	
Salaries paid to service worker employees such as bus monitors	To the extent 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.	
Benefits			
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 TSS salary is paid from TSS state funding.	

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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 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.	
Worker's Compensation	No	Yes, but Management Fund.	
Early Retirement Package	No	Yes, General Fund (GF) or Management Fund as appropriate.	
Non-medical <u>group</u> 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.	
Employee physicals paid by district	If required of district employees, then to the same extent that the salaries were allowable.	Yes, pursuant to school board policy.	
Employee wellness benefits paid by district	If a <u>group</u> rather than individual benefit, then to the same extent that the salaries were allowed.	Yes, pursuant to school board policy or negotiated by the school board.	
Medical <u>group</u> 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.	
Purchased Services			
Purchased professional and technical services for official/administrative services not from an AEA/LEA	Principals or 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.	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. So 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.

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Purchased professional educational services not from an AEA/LEA	To the extent providing instructional services as written into IEPs. Teachers must have SE endorsement.	Time not providing instructional services on IEPs, such as teaching regular education students.	Any costs related to the facility's licensure and client care plan. So 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. 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/rehab as is providing education; detailed contemporaneous time records are required to separate those activities. No costs that are not exclusively related to instruction may be included in any billing. No costs that are eligible for Medicaid reimbursement may be billed to districts or AEAs.
Purchased Employee Training and Development Services not from an AEA/LEA such as staff workshop fees, conference registration fees, or contracted trainer	To the extent that the professional development (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. So 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. So 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. So 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.

Expenditure	Allowable SE Expenditures from Wtgs	General Purpose Expenditure, not SE	Unallowed Expenditure
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. So 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 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.	Any costs related to the facility's licensure and client care plan. So 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 personnel services not from an AEA/LEA for office and clerical (secretary)	Secretary to the principals or 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.	Any costs related to the facility's licensure and client care plan. So 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.
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 GF instead of using special education weighted funding. This would not flow into the SES.	
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.	Any costs related to the facility's licensure and client care plan. So 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 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.	Any costs related to the facility's licensure and client care plan. So 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 repair and maintenance services for assistive technology, 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.	Any costs related to the facility's licensure and client care plan. So 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.

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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.	Any costs related to the facility's licensure and client care plan. So 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 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.	Any costs related to the facility's licensure and client care plan. So 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.
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 GF.	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. Rentals related to any instructional program that has not been initiated and established by the district/AEA must be approved by the DE. Costs for remodeling, custodial, utilities, would be included in the approved rental agreement and shall not be separately paid. Rental agreements are costs of capital projects funds, not GF.
Rental of equipment, vehicles, computers, 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.	Any costs related to the facility's licensure and client care plan. So 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 construction services	No	Yes, but only for district facilities and only from capital project funds (not GF).	No costs of facilities are permitted.

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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.	Any costs related to the facility's licensure and client care plan. So 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. Facilities exist primarily to provide treatment, rehab, custodial or whatever services are in the facilities license and agreement with its oversight agency. Therefore, transportation of students to a day program is a cost of treatment and NOT a cost of instruction--therefore, cannot be billed to any school district or AEA.
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	Yes as authorized by the school board. These are management fund expenditures.	
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.	
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 IEP	No	Yes. District 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 GF.	
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.	

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Purchased professional and technical services for official/administrative services from an AEA/LEA	Principals or special education directors to the extent approved by the 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.	Yes, as contracted or authorized by the school board and exclusively applicable to the district's instructional program.	
Purchased professional educational services from an AEA/LEA	To the extent providing instructional services as written into IEPs. Teachers must have SE endorsement.	Time not providing instructional services on IEPs, such as teaching regular education students.	
Purchased Employee Training and Development Services from an AEA/LEA such as staff workshop fees, conference registration fees, or contracted trainer	To the extent that the professional development 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.	
Purchased other professional services 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.	
Purchased other professional services from an AEA/LEA such as doctor, RN/ADN, social worker, psychologist, physical and occupational therapist, dentist, audiologist, dietician, optometrist, 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.	
Purchased technical services 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.	
Purchased services 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.	

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Purchased personnel services from an AEA/LEA for office and clerical (secretary)	Secretary to the principals or 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.	
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 GF instead of using special education weighted funding.	
Supplies			
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 for 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 GF.	
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. For example, 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).	

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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 has 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.	
Equipment and other Property			
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	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 GF. The costs, if allowable, are recorded on the SES over a number of years and never all in one year.	Yes, as authorized by the school board and exclusively applicable to the district's programs. Any vehicle used or could be used by both regular and special education students or used to bring students to school when specialized transportation not required on the IEP. Vehicles purchased with PPEL or SAVE funds are not reported on the SES.	
Infrastructure and intangible assets	No	Capital projects only.	
Works of Art & Historical Treasures	No	No. Not appropriate investment.	

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Depreciation and amortization	No, not recorded in governmental funds. Note that depreciation on allowable student transportation cars and vans is already in the mileage rate; otherwise, handled on the SES.	Proprietary funds; not GF.	
Debt Service & Miscellaneous Objects			
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 GF.	
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.	
Other Items			
Interfund transfers out	No. Special education dollars may not be transferred out of the GF to any other fund.	Where authorized by both the school board and Iowa Code.	
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.	
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. 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.	

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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.	
Flow-through payments between LEAs and AEAs such as IDEA flowthrough	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)	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. 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.	Yes, for non-special education balances, liabilities or assets; same circumstances.	
Extraordinary items (contact the DE for proper handling of any extraordinary items)	Case by case.	Case by case.	
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.	
State or Private Facility Costs			
General administration costs of a state or private facility	No	No	State facilities are responsible for the entire cost of their programs within their own budgets and cannot bill school districts or AEAs. 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.

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Health service costs, including psychiatric and medical services in PMICS, for students in residential or day programs located at state or private facilities	Normally no. All students placed in state or residential facilities are Medicaid-eligible. State facilities are responsible for all the costs within their programs and cannot bill anything to districts. The district would be able to use sp ed 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.	No	State facilities are responsible for the entire cost of their programs within their own budgets and cannot bill school districts or AEAs. 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. Costs that are eligible for Medicaid reimbursement are billed to Medicaid by the facility.
Attendance officer for a state or private facility	No	No. The state or private facility is responsible for compulsory attendance, not the school district. This is not a school district cost.	State facilities are responsible for the entire cost of their programs within their own budgets and cannot bill school districts or AEAs. 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.
Plant operations and maintenance of a state or private facility	No	No	State facilities are responsible for the entire cost of their programs within their own budgets and cannot bill school districts or AEAs. 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.
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.	State facilities are responsible for the entire cost of their programs within their own budgets and cannot bill school districts or AEAs. 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.

Expenditure	Allowable SE Expenditures from Wtgs	General Purpose Expenditure, not SE	Unallowed Expenditure
Equipment purchased by a state or private facility that is not required by a student with an IEP	No	No	State facilities are responsible for the entire cost of their programs within their own budgets and cannot bill school districts or AEAs. 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.
Property, casualty, liability or similar insurances of the state or private facility	No	No	State facilities are responsible for the entire cost of their programs within their own budgets and cannot bill school districts or AEAs. 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.