

ARP IDEA BASIC AND PRESCHOOL FUNDING MATRIX

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022

**SALARIES -
SCHOOL
EMPLOYEE**

0110	Certified Services - (Contract)	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with Maintenance of Fiscal Effort (MoFE), Non-Supplanting and Excess Cost requirements.
0111	Extended Days - (Contract)	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0112	Extra Duty - (Contract)	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0113	Other Certified - (Not part of Contract)	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0114	National Teacher Certification	No
0115	Certified Undertermined Pay	No
0120	Certified Substitute	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0130	Classified Salaries	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0131	Other Classified Pay	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0132	Classified Salaries Extra Pay	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0140	Overtime	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022
0150	Classified Substitute	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0160	Licensed	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0170	Paraprofessional	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0190	Board Per Diem	No

**EMPLOYEE
BENEFITS**

021x	Group Insurance-Employer's share of any insurance plan	No, must use appropriate object codes as specified below.
0211	Life Insurance	Yes, only on IDEA-B paid personnel who have been approved in the district's CDIP and consistent with benefits paid to all district employees.
0212	Health Insurance	Yes, only on IDEA-B paid personnel who have been approved in the district's CDIP and consistent with benefits paid to all district employees.
0213	Liability Insurance	Yes, only on IDEA-B paid personnel who have been approved in the district's CDIP and consistent with benefits paid to all district employees.
0214	Dental Insurance	Yes, only on IDEA-B paid personnel who have been approved in the district's CDIP and consistent with benefits paid to all district employees.
0215	Disability Insurance	Yes, only on IDEA-B paid personnel who have been approved in the district's CDIP and consistent with benefits paid to all district employees.
0216	Retired Health/Life Insurance	Yes, only on IDEA-B paid personnel who have been approved in the district's CDIP and consistent with benefits paid to all district employees.
0219	Other Group Insurance	Yes, only on IDEA-B paid personnel who have been approved in the district's CDIP and consistent with benefits paid to all district employees.

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022
022x	Employer Social Security- Employer's share of Social Security paid by the school district	No, must use appropriate object codes as specified below for FICA and Medicare.
0221	Employer FICA Contribution	Yes, only on IDEA-B paid personnel who have been approved in the district's CDIP and consistent with benefits paid to all district employees.
0222	Employer Medicare Contributions	Yes, only on IDEA-B paid personnel who have been approved in the district's CDIP and consistent with benefits paid to all district employees.
0231	KY Teacher's Retirement System (KTRS) Employer Contribution	Yes, only on IDEA-B paid personnel who have been approved in the district's CDIP and consistent with benefits paid to all district employees.
0232	County Employee Retirement System (CERS) Employer Retirement Contributions	Yes, only on IDEA-B paid personnel who have been approved in the district's CDIP and consistent with benefits paid to all district employees.
0233	Other Employee Retirement	Yes, only on IDEA-B paid personnel who have been approved in the district's CDIP and consistent with benefits paid to all district employees.
0240	Tuition Reimbursement	Yes, only on IDEA-B paid personnel who have been approved in the district's CDIP and consistent with benefits paid to all district employees. Tuition may not be paid for non-certified staff to achieve certification.
0250	Unemployment Insurance	No, must use appropriate unemployment codes specified below.
0251	State Unemployment Insurance	Yes, only on IDEA-B paid personnel who have been approved in the district's CDIP and consistent with benefits paid to all district employees.
0253	KSBA Unemployment Insurance	Yes, only on IDEA-B paid personnel who have been approved in the district's CDIP and consistent with benefits paid to all district employees.
0260	Workmen's Compensation Insurance	Yes, only on IDEA-B paid personnel who have been approved in the district's CDIP and consistent with benefits paid to all district employees.

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022
0270	Other Health Care Benefits and COBRA	Yes, only on IDEA-B paid personnel who have been approved in the district's consolidated improvement and consistent with benefits paid to all district employees.
0280	On Behalf payments	No
0291	Sick Leave Payments	Yes, only on IDEA-B paid personnel who have been approved in the district's consolidated improvement and consistent with benefits paid to all district employees. (Lump sum payments for accumulated sick leave upon separation of employment such as retirement, resignation, or dismissal are not allowed and must be paid from other sources.)
0292	Retirement Plan Incentive Payments	No
0293	Meal Reimbursements Taxable Portion	Yes, if such reimbursements are allowed generally by the Board and the person or persons being reimbursed are participating in a special education activity or is a staff paid by IDEA participating in an activity where other participants receive similar benefit from other sources.
0294	Federally Funded Health Care Benefits	Yes, only on IDEA-B paid personnel who have been approved in district's consolidated plan and consistent with benefits paid to all district employees.
0295	Federally Funded Life Insurance Benefits	Yes, only on IDEA-B paid personnel who have been approved in district's consolidated plan and consistent with benefits paid to all district employees.
0296	Federally Funded State Administration	Yes, only on IDEA-B paid personnel who have been approved in district's consolidated plan and consistent with benefits paid to all district employees.
0297	Federally Funded Flexible Spending Benefits	Yes, only on IDEA-B paid personnel who have been approved in district's consolidated plan and consistent with benefits paid to all district employees.
0298	Other Employee Paid Benefits	No
0299	Other Employee Benefits	No, must be paid from appropriate benefit codes listed above.

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022

**PURCHAED
PROFESSIONAL
and TECHNICAL
SERVICES – NON
SCHOOL
EMPLOYEE**

0311	Tax Collection Service	No
0312	KSBA Policy Service	Yes, if for purchasing services that result in developing district policies specific to the education of children with disabilities as directed by the IDEA.
0319	Other Administrative Services - Other services that can be performed only by persons or firms with specialized skills and knowledge	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements. Requires additional clarification information and must be approved by KDE, Office of Special Education and Early Learning (OSEEL).
0321	Workshop Consultant	No
0322	Education Consultant	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements. Must be for professional development activities related to meeting the needs of students with disabilities or for child find, evaluation, or early intervening services.
033x	Professional Training & Development Services	
0335	Professional Consultant	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0338	Registration Fees	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities and Non-Supplanting requirements.

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022
0339	Other Professional Training and Development Services	No, must be paid from appropriate benefit codes listed above.
0341	Drug Testing	No
0342	Auditing Services	Yes, for the cost associated with auditing the IDEA-B program only.
0343	Legal Services	Yes, for the costs of a due process hearing, but not attorney fees or imposed fines.
0344	Financial Services	No
0345	Medical Services	Yes, costs of medical services by a doctor for diagnostic and evaluation purposes only or services as specifically described on a child's IEP.
0346	Architectural/Engineering Services	No
0347	Security Services	No
0349	Other Professional Services	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0351	Data Processing and Coding Services	No
0352	Other Technical Services	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.

**PURCHASED
PROPERTY
SERVICES**

0411	Water/Sewage	No
0413	Sewage (if separate from Water)	No
0419	Other Utilities	No
0421	Sanitation Service	No
0422	Snow Removal	No

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022
0423	Contracted Custodial Services	No
0424	Contracted Grounds Services	No
0425	Pest Control Services	No
0426	Laundry/Dry Cleaning Services	No
0429	Other Cleaning Services	No
0431	Non-Technology repairs and maintenance	No
0432	Technology related repairs and maintenance	Yes, to repair or maintain a technology device required for use by a student with a disability to implement his or her individual education program (IEP) or devices used by service providers to implement IEPs.
0433	Equipment/Machinery/Furniture Repairs and Maintenance	Yes, only to maintain and operate specialized equipment and assistive devices required for use by a student with a disability to implement his or her IEP or devices used by service providers to implement IEPs.
0434	Building Repairs and Maintenance	Yes, only to maintain and repair buildings required for use by children with disabilities or by personnel to operate appropriate programs for these children.
0435	Vehicle Repairs and Maintenance	Yes, only to repair and maintain vehicles used specifically to meet the needs of children with disabilities.
0436	Electronics Repairs and Maintenance	No, must use code for technology or equipment repair and maintenance above.
0437	Plumbing Repairs and Maintenance	No, must use code for building repair and maintenance above.
0438	Roof Repairs and Maintenance	No, must use code for building repair and maintenance above.

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022
0439	Other Repairs and Maintenance	Not an appropriate code unless defined more clearly. Requires specific approval from KDE, OSEEL.
0441	Land or Building Rental	Yes, but MUST be approved on a case-by-case basis. Requires specific approval from KDE, OSEEL.
0442	Equipment or Vehicle Rental	Generally not allowed but may be approved on a case by case basis by the Director of the Office of Special Education and Early Learning. Must demonstrate specific special education and related services need and benefit and unique circumstances.
0443	Rentals of Computers and related Equipment	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0444	Copier Rental	Yes, if the copier is used primarily for documentation of procedural safeguards of children with disabilities including copies of student IEPs, conference summaries, etc. as maintained in the due process folders and provided to parents of children with disabilities.
0445	Portable Classroom Rental	No
0446	Storage Container Rental	No
0447	Machinery Rental	No
0449	Other Rentals	Not an appropriate code unless defined more clearly. Requires specific approval from KDE, OSEEL.
0450	Construction Services	Generally not allowed but may be approved on a case by case basis by the Director of the Office of Special Education and Early Learning. Must demonstrate specific special education and related services need and benefit and unique circumstances.
0452	Construction - Masonry	No
0453	Construction - Carpentry	No
0455	Construction - Mechanical	No
0456	Construction - Electrical	No
0457	Construction - Plumbing	No
0459	Construction - Other	No

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022
0490	Other Purchased Property Services	Not an appropriate code unless defined more clearly. Requires specific approval from KDE, OSEEL.
0491	Asphalt Resurfacing/Stripping	No
0492	Asbestos Removal	No
0498	Fencing Repair/Maintenance	No

**OTHER
PURCHASED
SERVICES**

0511	Transportation - Purchased from another KY school district	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0512	Transportation - Purchased from an out of state school district	Not an appropriate code unless defined more clearly. Requires specific approval from KDE, OSEEL.
0513	Bus Token-Public Conveyance	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities and Non-supplanting requirements. May only be for transportation of students with disabilities and not staff unless staff are assisting a child on the public conveyance due to the student's disability.
0514	Contracted Bus Services	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0515	Contracted Bus Maintenance Service	No
0519	Student Transportation Purchased Other Services	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022
0521	Pupil Transportation Insurance	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0522	Property Insurance	No
0523	Fidelity Insurance	No
0524	Fleet Insurance	Yes, but only a prorated share to cover the insurance of vehicles/buses purchased with IDEA funds to meet the special transportation needs of students with disabilities.
0525	General Liability Insurance	No
0526	Legal Liability Insurance	No
0527	Student Liability Insurance	No
0529	Other Insurance	No
0531	Postage	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0532	Telephone	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0533	On-Line Network	No
0534	Cell Phone Services	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0535	Pager Services	No
0536	Radio Services	No
0537	Cable TV	No
0538	Shipping/Delivery/ Freight Services	No
0539	Other communications	Not an appropriate code unless defined more clearly. Requires specific approval from KDE, OSEEL.
0541	Radio and Television Advertising	Yes, if advertisement is for the purpose of child identification, location and evaluation purposes or to advertise the district's IDEA application is available for public review and comment.

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022
0542	Newspaper Advertising	Yes, if advertisement is for the purpose of child identification, location and evaluation purposes or to advertise the district's IDEA application is available for public review and comment.
0549	Other Advertising	No
0552	Posters	Yes, if used for Child Find activities.
0553	Publications	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities and Non-supplanting requirements.
0559	Other Printing	Not an appropriate code unless defined more clearly. Requires specific approval from KDE, OSEEL.
0561	Tuition: Kentucky LEA	Yes, if an appropriate Admissions and Release Committee (ARC) places the child in another district for services.
0562	Tuition: Out-of-State LEA	Yes, if an appropriate ARC places the child in an out-of-state school or facility for services.
0563	Tuition: Private School	Yes, if an appropriate ARC places the child in a private school or facility for services.
0564	Tuition: Kentucky Intermediate Agency	Not an appropriate code unless defined more clearly. Requires specific approval from KDE, OSEEL.
0565	Tuition: Other Intermediate Agency	Not an appropriate code unless defined more clearly. Requires specific approval from KDE, OSEEL.
0569	Tuition: Other	Not an appropriate code unless defined more clearly. Requires specific approval from KDE, OSEEL.
0570	Food Service Management	No
0580	Travel	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities and Non-supplanting requirements.
0581	Travel: Mileage	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities and Non-supplanting requirements.
0583	Food Service - Hauling of Commodities	No

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022
0585	Travel:Meals	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities and Non-supplanting requirements.
0586	Travel: Lodging	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities and Non-supplanting requirements.
0589	Travel: Other	Not an appropriate code unless defined more clearly. Requires specific approval from KDE, OSEEL.
0591	Services Purchased from Another District or Educational Agency within the State	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities and Non-supplanting requirements.
0592	Services Purchased from Another District or Educational Agency outside the State	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities and Non-supplanting requirements.

**SUPPLIES AND
MATERIALS**

0610	General Supplies	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities and Non-supplanting requirements. IDEA may not be used to purchase supplies for general use by a special education student in a regular education setting unless the student requires specialized supplies because of his or her disability.
0616	Food Non-Instructional Non Food	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities and Non-supplanting requirements. This includes food/refreshments purchased to facilitate meetings of special education staff and parents when meetings require attendance outside normal working hours or during lunch.

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022
0617	Food Instructional Non-Food Service	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities and Non-supplanting requirements. This includes food purchased to implement IEP goals and objectives when working with students to develop home living skills but does not include food purchased specifically for consumption.
0621	Natural Gas	No
0622	Electricity	No
0623	Bottled Gas	No
0624	Fuel Oil	No
0625	Coal	No
0626	Gasoline - Data required for Federal reporting	Yes, for IDEA-B purchased vehicles or field trips and community based instruction programs specifically for students with disabilities.
0627	Diesel Fuel - Data required for Federal reporting	Yes, for IDEA-B purchased vehicles or field trips and community based instruction programs specifically for students with disabilities.
0629	Alternative fuels	Yes, for IDEA-B purchased vehicles or field trips and community based instruction programs specifically for students with disabilities.
0630	Food (for Food Services Fund only)	No
0631	Catering	No
0635	Milk	No
0636	In-Service	No
0637	Vending	No
0641	Library Books	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0642	Periodicals and Newspapers	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0643	Supplemental Books, Study Guides and Curriculum	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022
0644	Textbooks & other Instructional Materials Data required for State reporting	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0645	Audiovisual Materials	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0646	Tests - Data required for State reporting	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0647	Reference Materials	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0649	Binding and Repairs	Yes, only for items purchased with IDEA-B funds.
0650	Supplies - Technology related	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0651	Supplies - Technology related Devices	
0661	Lubricants	Yes, for IDEA-B purchased vehicles.
0662	Tires and Tubes	Yes, for IDEA-B purchased vehicles.
0663	Repair Parts	Yes, for IDEA-B purchased vehicles.
0669	Other Transportation Maintenance	Not an appropriate code unless defined more clearly. Requires specific approval from KDE, OSEEL.
0671	Merchandise for Resale	No
0672	Personal Services	No
0673	Fees and Registrations	No, registration for staff to attend conferences should be coded to budget code 0338.
0674	Awards	No
0675	Organizational Supplies	No
0676	Scholarships	No
0679	Other Student Activities	No

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022
0680	Welfare Spending (Food, Utilities, Clothing)	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0692	Health/Supplies and Materials	Yes, if an excess cost of providing special education and related services. Must be for health issues that adversely impact a child's education such as use of a feeding tube or catheter.
0693	Flooring /Supplies and Materials	No
0694	Equipment/Supplies and Materials	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0695	Furniture and Fixtures/Supplies and Materials	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements, and pursuant to the use of this code relative to costs under the district's threshold.
0697	Other Supplies and Materials	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0698	Lawn and Landscaping/Supplies and Materials	No
0699	Reimbursement of current year expenditure	Not an appropriate code unless defined more clearly. Requires specific approval from KDE, OSEEL.

PROPERTY

0710	Land and Land Improvements	No
0720	Buildings	No
0731	Machinery	No
0732	Vehicles	Yes, if an excess cost of providing special education and related services and meets IDEA-B priorities and Non-supplanting requirements. Must be approved on case by case basis by KDE, OSEEL.

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022
0733	Furniture and Fixtures	Yes, if an excess cost of providing special education and related services and meets IDEA-B priorities and Non-supplanting requirements. Must be approved on case by case basis by KDE, OSEEL.
0734	Technology related Hardware	Yes, if not part of the Kentucky Educational Technology System (KETS).
0735	Technology Software	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0739	Other Equipment	Not an appropriate code unless defined more clearly. Requires specific approval from KDE, OSEEL.
0740	Depreciation	No
MISCELLANEOUS		
0750	Intangible Assets	No
0760	Infrastructure	No
0810	Dues and Fees	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities and Non-supplanting requirements. Dues and or memberships may not be paid to social groups, clubs, or entities that engage in lobbying.
0811	Permits	No
0820	Judgments against the School District	No
0831	Redemption of Principal	No
0832	Interest	No
0833	Amortization of Bonds Issuance and Other Debt Related Costs	No

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022
0834	Amortization of Premium & Discount on Issuance of Bonds	No
0838	KISTA Principal	No
0839	KISTA Debt Service	No
0891	Diplomas and Graduation Expenditures	No
0893	Uniforms	No
0894	Instructional Field Trips	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities and Non-supplanting requirements.
0895	Other Student Travel	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities and Non-supplanting requirements.
0896	Student Wages	Yes, but must be handled on a case-by-case basis; check with Office of Special Education and Early Learning.
0898	Field Trips - Non Instructional	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities and Non-supplanting requirements.
0899	Other Miscellaneous Expenditures	Yes, but must be defined more clearly as to the specific service related to IDEA-B.

OTHER USES OF FUNDS

0910	Fund Transfers out	Yes, if used for indirect cost or when used to fund the district's Private School Proportionate Amount or Coordinated Early Intervening Services (CEIS)
0913	Indirect Cost	Yes, districts may apply the restricted rate of indirect cost as determined annually to expenditures of the IDEA budget. Charge may only be made for actual expenditures and may not be charged against balances in the IDEA budget.

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool REVISED 10/6/2022
0914	Fund Transfers for Debt Service	No
0915	Reimbursable Fund Transfers	No
0920	Payments to Escrow Agents for Defeasance of Debt	No
0925	Bond Discount	No
0930	Net Decreases in the Fair Value of Investments	No
0931	Realized Losses on Investments	No
0932	Unrealized Losses on Investments	No
0940	Loss on the Sale of Capital Assets	No
0950	Special Items	No
0960	Extraordinary Items	No
0990	Other Uses of Funds	Not an appropriate code unless defined more clearly. Requires specific approval from KDE, OSEEL.