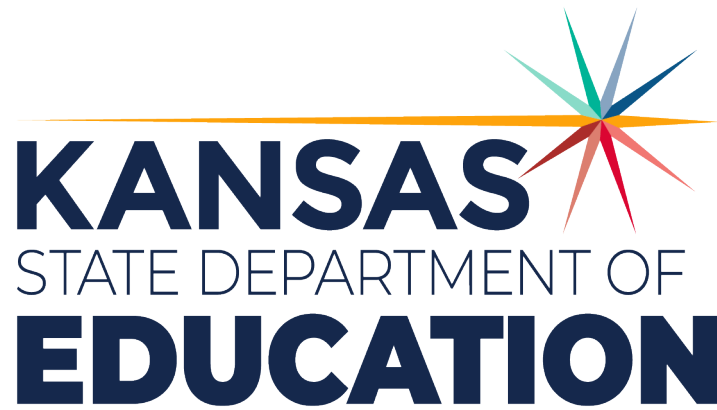




Special Education Reimbursement Guide

State Categorical Aid

Contains	Catastrophic Aid
	Medicaid Replacement
	Transportation Reimbursement
	Special Teacher Reimbursement

*FOR SCHOOL YEAR 2026-27
(State Fiscal Year 2027)
and Extended School Year 2026
TO BE AUDITED IN 2027-2028*

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Reimbursement Guide: Summary of Changes

Change	Reason	Pages
Corrected text citations to Appendices	Text didn't reflect current Appendices order	multiple
Corrected text from K.S.A. 72-3422(f)	Outdated language	14
Removed Tiny K from Infant Toddler description	Outdated terminology	19
Added that area descriptions are not binding definitions	Area descriptions are intended to guide districts and others as to the purpose of the area for reimbursement. It is not meant for any other purpose.	20
Modified wording about claiming substitutes	Clarification	23
SLPa added to SLP paraeducator description	HB 2761 added licensed SLP assistants	30
Updated links to KSDE webpages and documents	KSDE website change, all links changed	multiple
Minor wording changes throughout	Clarity	

Glossary

FTE: Full Time Equivalent. One FTE = One full time position (186 days or 1116 hours minimum). Part time, partial year, and full-time employee positions are added together to create the total FTE in a district. Paraeducators are reimbursed as 2/5 a *special teacher* (40%).

Infant Toddler: Children Ages 0-2

Early Childhood: Children Ages 3-5

Individualized Education Program (IEP): Education document for children ages 3 to 21.

Individualized Family Service Plan (IFSP): Education document for children from infancy through age 2. Services for preschool children (ages 3 through 5) may be on an IEP or IFSP.

LEA: Local Educational Agency. General term encompassing school districts, interlocals and special education cooperatives.

Non-Professional: Non-professionals are referred to throughout this guide as paraeducators. The term as used in this guide generally means someone who is not licensed in a particular area as a professional or who is required to be supervised by a professional.

Professional: For each area a special teacher is assigned, there are licensing or certification requirements that must be met to claim the special teacher to be claimed as a professional. Please refer to the licensure chart in the Appendices.

Qualified personnel: Federal (34 CFR 300.23) "personnel who have met SEA-approved or SEA-recognized certification, licensing, registration, or other comparable requirements that apply to the area in which the individuals are providing special education or related services". State (KAR 91-40-1(zz)) "qualified means being certified, licensed, registered or otherwise authorized by the state to render services in a particular profession or occupation".

Special teacher: (K.S.A. 72-3404(j)) "a person, employed by or under contract with a school district or a state institution to provide special education or related services, who is: (1) Qualified to provide special education or related services to exceptional children as determined pursuant to standards established by the state board; or (2) Qualified to assist in the provision of special education or related services to exceptional children as determined pursuant to standards established by the state board".

Specially Designed Instruction (Special Education): Special education means specially designed instruction (KAR 91-40-1(kkk); 34 CFR 300.39(a)(1)), and specially designed instruction means adapting the content, methodology, or delivery of instruction to address the unique needs of a child that result from the child's exceptionality to ensure access of the child to the general education curriculum in order to meet the educational standards that apply to all children (KAR 91-40-1 (lll); 34 CFR 300.39(b)(3)(i)-(ii)).

Purpose of the Reimbursement Guide:

This guide is intended to help users understand and prepare claims for state special education funds known as Categorical Aid. Text in red indicates a difference from the previous year.

Overview of Categorical Aid:

Categorical Aid consists of several components.

1. Catastrophic Aid
2. Medicaid Replacement
3. Transportation Reimbursement
4. Special Teacher Reimbursement

These components are also the order of precedence in which state special education funds are distributed. First is catastrophic aid, then Medicaid replacement, next transportation, and finally the remaining funds are distributed proportionally based on the amount of Full Time Equivalency (FTE) reported for special teachers.

General Requirements for all categorical aid special education reimbursement:

Categorical aid helps with the cost of implementing Individualized Education Program (IEP) services over and above the regular education that all students are entitled to receive.

All expenditures claimed for reimbursement under categorical aid must have been paid from the Local Education Agency (LEA)'s special education funds.

All categorical aid money requested by the LEA must be deposited in its special education fund.

Purpose of state categorical aid funding

The purpose of state special education funding (K.S.A 72-3422) is to supplement 92% of the excess cost incurred by local education agencies (LEA) for the provision of special education and related services to eligible students. However, the Kansas Legislature has not provided sufficient funding to meet this requirement. LEA's must transfer additional amounts, as necessary, from the General Funds in order to cover remaining costs of special education.

This guide has been developed through collaboration between the Fiscal Auditing, School Finance, and the Special Education and Title Services teams of the Kansas State Department of Education with input every year from the public. Federal and state laws and regulations form the foundation for the guidance, procedures, and processes described in this document.

Verification

KSDE audits district, cooperative and interlocal special education budgets yearly. This audit includes verification of accuracy in reimbursements for transportation, catastrophic aid, special teacher reimbursement, and special teacher reimbursement accessed through contracts. Throughout this guide, reference is made to documents needed for review during these audits.

Questions on specific topics:

Catastrophic Aid/ Non-Public Equivalency (NPE) contracts – Mason Vosburgh 785-296-4945

Medicaid Replacement/Transportation Reimbursement – Sara McCullah 785-296-4972

Special Teacher Reimbursement – Evelyn Alden 785-296-3868

Catastrophic Aid (K.S.A. 72-3425)

General Requirements

- Students are only eligible for catastrophic aid if the costs of providing services exceed twice the per teacher entitlement for categorical aid from the prior school year after deducting all other state and/or federal aid for the student.
- Reimbursement is 75% of the costs exceeding the amount of twice the prior year's teacher entitlement. Example: after deducting all other state and/or federal aid, a student requires \$50,000 of services. Last year's teacher entitlement was \$20,000. The student is eligible for catastrophic aid because services exceed twice the amount of last year's teacher entitlement. The district can claim catastrophic aid reimbursement on the excessive amount (\$10,000) which would be reimbursed at 75% (\$7500).
- Amounts requested under this act can be used only to reimburse costs for the excessive expenditures in providing special education services for students qualifying for catastrophic aid and must be documented in the student's IEP or supporting IEP documentation.
- Districts are required to provide financial information to KSDE upon request.
- Based on actual unduplicated (un-reimbursed) costs for the provision of special education and related services as documented in the IEP. Expenditures may be estimated only if solely based on anticipated services as stated in the IEP, Categorical Aid Personnel System, or MIS Database.
- Separate claims are made for each student within the MIS Database.
- Valid information is required for all providers to assure proper licensure and payment of aid.

Specific Considerations

Data Necessary for Completing Claim

- Allowable expenses and necessary deductions used in the catastrophic aid claim are outlined in the catastrophic aid worksheet on the [Categorical Aid Reimbursement page: https://www.ksde.gov/policy-and-funding/special-education/categorical-aid-reimbursement](https://www.ksde.gov/policy-and-funding/special-education/categorical-aid-reimbursement) under the Catastrophic Aid header.
- This worksheet is intended to assist with the calculations and should not be submitted to KSDE, however, the district will need to retain a completed worksheet for auditing purposes.

Prorating Shared Services

Expenditures for services that benefit more than one child must be prorated among all the children receiving services to delineate the cost for the catastrophic aid eligible student.

Such proration may occur for: (See the examples section below for illustration)

- Special teacher services
- Transportation for the catastrophic aid eligible student
- Mileage incurred by a special teacher or paraeducator in delivering services

Paraeducator Time And Catastrophic Aid

Paraeducator time may be claimed for catastrophic aid if:

- Assigned and supervised in providing direct support to the catastrophic aid eligible child as documented in the child's IEP
- Providing dedicated instructional support services
- Providing attendant care services
- Providing interpreter services
- Providing support services during extracurricular before and/or after school activities
- Providing bus services
- Providing support services during lunch or other non-instructional time during the regular school day
- Paraeducator time is prorated in the same manner as special teacher time

Expenses Not Reimbursed Through Catastrophic Aid

- Professional or paraeducator activities claimed through special teacher reimbursement such as:
 - General education intervention (GEI)
 - Screenings
 - Preparation
 - Attending IEP meeting
 - Maintaining IEP files
 - Preparation time to deliver specially designed instruction
 - Communication with parents and teachers not included as part of the delivery
- Due process and administrative costs
- Staff development and in-services

Submission Procedures

Enter the catastrophic aid information into the MIS application and submit to KSDE.

Approval Process

All applications will be reviewed by the KSDE administrators for payment approval. Those applications with sufficient expenditures, valid justification and complete data will be approved for payment. Conversely those applications with insufficient expenditures, inadequate justification or incomplete data will be denied. Districts will be notified of a rejected application, the basis of the rejection and may reapply for funds if time allows.

Examples of prorating time and transportation:

- Teacher A provides services to four children all day in the same classroom. Teacher A's salary and benefits total \$60,000. On the catastrophic aid claim for student B, include \$15,000 ($60,000 \div 4$) for teacher salary and benefits.
- A special teacher is contracted for .90 special education FTE and .10 general education FTE. The LEA pays the special teacher \$55,555 per year in salary and benefits. The special teacher has five students on her caseload with the following amounts of service (see table below) documented in the student's IEPs. As two students receive instruction at the same time, these services are prorated accordingly. Student 1 is eligible for catastrophic aid. How should the district calculate the amount of instructional time received by that student?

First, before the special teacher's time can be prorated among the students, the teacher's salary must first be prorated by the amount of time dedicated to special education. In this case, 90% (.90 FTE) is dedicated to special education. The special teacher's salary is multiplied by the FTE amount dedicated to special education to produce a proportionate salary for special education - \$50,000 for this example.

Next, a proportionate amount of time is calculated by multiplying the special teacher's contracted days by the special education FTE amount.

$186 \text{ contracted days} \times .90 \text{ FTE} = 167.4 \text{ days assigned to special education activities.}$

$167.4 \text{ days} \times 450 \text{ minutes per contracted day} = 75,330 \text{ minutes per year.}$

Student	Service Time	Total Minutes	Calculation	Percent of Time
Student 1	100 minutes 5 times a week 36 weeks	18,000	$18,000 / 75,330$	.238%
Student 2	20 minutes 3 times a week 36 weeks / 2*	1,080	$1,080 / 75,330$	.014%
Student 3	15 minutes 5 times a week 18 weeks	1,350	$1,350 / 75,330$	.017%
Student 4	20 minutes 3 times a week 36 weeks / 2*	1,080	$1,080 / 75,330$	.014%
Student 5	150 minutes 3 times a week 36 weeks	16,200	$16,200 / 75,330$	.215%

**Teacher time is prorated because the special teacher provides services to 2 students at the same time.*

Note: All service times are based on actual services and the remaining forecasted services to be provided in the school year.

Costs for delivering special education services: Multiply salary by % of time calculated in the above table.

Student	Calculation	Total Expenditure Per Child
Student 1	\$50,000 X .238	\$11,900
Student 2	\$50,000 X .014	\$700
Student 3	\$50,000 X .017	\$850
Student 4	\$50,000 X .014	\$700
Student 5	\$50,000 X .215	\$10,750

The district will claim \$11,900 on the catastrophic aid application for student 1.

3. District C operates a special education transportation route for five students including Student B, who is eligible for catastrophic aid and has this transportation identified in the IEP. The cost of the route (driver, gas, repairs, etc.) is \$15,000. On the catastrophic aid claim for Student B, include \$3,000 ($15,000 \div 5$) for transportation.

Medicaid Replacement State Aid (K.S.A. 72-3440)

A portion of state special education state aid, not to exceed \$9,000,000 in any school year, is designated as Medicaid replacement state aid. Allocations are based upon the number of special education children that have been approved for Medicaid reimbursement on March 1, allowing a window of one week prior and one week after. Medicaid claims are submitted to the Kansas Department of Health and Environment (KDHE), Division of Health Care Finance (HCF), through the MMIS billing portal for Medicaid eligible students. KDHE will provide to Kansas Department of Education - School Finance, no later than May 15 in any school year, the student counts of paid Medicaid claims for each organization. The Medicaid replacement state aid is included in the final June 1 special education state aid payment.

Transportation (K.S.A. 72-3422(c)(1)-(3))

General Requirements:

Special education transportation, whether involving a special teacher as defined in the glossary or pupil travel, is only reimbursable if it is specified as a related service in the student's IEP. All transportation costs are reimbursed at 80% of the actual travel expenses incurred.

All transportation reimbursement is claimed on Form 308, which is an online form accessed through Authenticated Applications (LEA Forms) and must be submitted **in early May** each year. This filing deadline requires LEAs to make estimates of May and June expenses. Specific instructions will be sent out to school administrators each year and may be found at: <https://www.ksde.gov/policy-and-funding/funding/school-finance/guidelines-and-manuals>. LEAs should not include identified students riding a special education bus as students riding a regular bus in the Kansas Individual Data on Students (KIDS).

Costs not allowable for Transportation Reimbursement include:

- Student tuition
- Expenditures of a regular bus at the time it is serving a regular route
- Special teacher travel, including administrative travel, to:
 - Attend meetings not associated with the provision of services to students
 - Travel to attend meetings, inservice workshops, Special institutes, and other professional meetings (Kansas Attorney General Opinion number 81- 13)
- Special teacher salaries
- Cost of special teacher lodging, meals, and conference registration fees
- Cost of travel associated with the delivery of supplies or equipment, and performance of maintenance
- Cost of travel in recruiting special teachers
- Cost of travel outside the LEA's boundaries unless required by a student's IEP or IFSP
- Cost of travel incurred by an agency/company under a Non-Public Equivalency (NPE) contract
- Travel from a special teacher's home to official station, where the employee regularly performs his or her duties. If the employee's work involves recurring travel or varies on a recurring basis, the official station is where the work activities of the employee's position of record are based or where more than one-half of the work time is spent for three or more months.(K.A.R. 1-16-3)

Specific Requirements:

A. Special Teacher Mileage, K.S.A. 72-3422(c)(1).

Actual travel allowances of special teachers in connection with duties in providing special education or related services for exceptional children (limited to rate specified in K.S.A. 75-3203). If a special teacher resides outside the city designated as their official station, travel from the residence to an activity may be reimbursed for the lesser of: the distance between the official station and the activity OR, the distance between the residence and the activity. (K.A.R. 1-16-3c)

Allowable costs include:

- Mileage expenditures directly related to providing special education and related services to exceptional children as outlined in the student's IEP or IFSP
- Out-of-district mileage if specified in the student's IEP or IFSP
- Cost of travel by Special Education Administrators if associated with the administration of special education such as attending IEP or IFSP meetings, meeting with special education staff, ensuring quality of special education services, etc.
- Expenditures incurred for a paraeducator to accompany an exceptional student on the special education bus during or outside the school day. These expenditures should only be claimed on Form 308 and not on the special teacher claim
- Infant Toddler special teacher mileage must be paid by the LEA to be claimed on Form 308.

B. Pupil Transportation, K.S.A. 72-3422(c)(2).

Actual travel expenses incurred in providing transportation for exceptional children to special education or related services as outlined in the student's IEP. Transportation not required in an IEP may not be claimed. Expenses not incurred by the LEA are not reimbursable.

Auditing note: Reimbursement will not be paid if a student has been counted in determining the regular route transportation weighting of the district under the provisions of the School District Finance and Quality Performance Act. This is intended to prohibit reimbursing the same mileage twice.

Pro-Rating Special Education Reimbursement:

If a vehicle is used to transport both identified and regular education students, the special education ratio is determined by the number of identified students (with travel on the IEP) divided by total number of students riding the bus.

If a vehicle is used only part time for travel required in IEPs, the special education ratio is determined by the number of miles for special education divided by the total miles driven for the vehicle.

Allowable costs include:

- **Salary of Bus Drivers and Transportation Aides**
Salary, benefits and payroll taxes (social security, unemployment, worker's comp, insurance, etc.) for special education bus drivers for the purpose of transporting identified students are reimbursable. The cost incurred for paraeducators accompanying an exceptional student on the special education bus outside the school day should be claimed here. This time must NOT be included as time worked by the paraeducator on the LEA's personnel report.
- **Contracted Services**
Transportation costs incurred directly by districts that have contracted with a parent or other private party for the transportation of an exceptional child. Contracted services include payments made for contracted bus service and for mileage paid to parents who transport identified students. This would include taxi services, services supplied by another LEA and services provided by private bus companies, however, these costs can only be claimed if the LEA bears the financial responsibility for the transportation. The provision of these services must be the responsibility of the district.
- **Insurance**
Insurance payments covering vehicles used to transport identified students. The LEA MUST verify that insurance costs have not been duplicated on the Annual Statistic Report Form 18E on the regular route pupil transportation expense form.
- **Other Expenses**
Maintenance costs such as gasoline, oil, routine maintenance, tires, and repairs of special education vehicles. Maintenance costs claimed for special education reimbursement should not be entered on the Annual Statistic Report Form 18E on the regular route pupil transportation expense form. Administrative salaries are entered here but are not to exceed 10% of other expenses. Vehicle maintenance salaries are also allowed on this line.

- **Capital Outlay Fund**

Expenditures for equipment used in transporting students such as major modifications made to school district vehicles, which include ramps, lifts, bus safety lights, and other items needed to equip vehicles for special education. Do not include vehicle purchase. The LEA may opt to claim the total cost of the modification of special education vehicles in the year of the expense or may depreciate the cost over an eight-year period.

- **Depreciation**

The only method of depreciation allowed is straight-line depreciation over 8 years on vehicles used exclusively for the transportation of exceptional children or the pro-rated share for vehicles used for dual purposes. The vehicle must have been delivered on or before June 1 to be claimed in the current year. Depreciation claimed on Form 308 must not also be claimed on the Annual Statistic Report Form 18E on the regular route pupil transportation expense form.

- **Transportation Expenditure Reimbursements**

Any reimbursement received such as insurance recovery or payments from other LEAs or organizations for the use of special education.

C. Maintenance in Lieu of Transportation, K.S.A. 72-3422(c)(3).

Costs incurred in providing room and board or non-medical care (or both) while maintaining an exceptional student at some place other than the child's residence for the purpose of providing special education.

Special aspects of the requirement:

- Reimbursement shall not exceed \$600 per exceptional child per year (allowable expenditures may not exceed \$750, because 80% of \$750 is \$600)
- These expenses are at no cost to the parents of the child if the district in which the child resides provides special education services to the child at a place outside the district (K.A.R. 91-40-21(j))

Examples of reimbursable and non-reimbursable special transportation events:

1. An identified student rides a regular bus, which is outlined in the student's IEP, to a pick-up point, then is shuttled to special services on a special education bus. Can the district claim reimbursement for the regular bus trip? *For the regular bus trip, the district can either choose to pro-rate the total cost of the bus and claim transportation reimbursement for that amount or count the student for regular route transportation weighting. The shuttle to special services would be included on the special transportation expenditure report for the 80% funding.*
2. A single bus transports five regular education students and five identified students (as outlined in their IEPs) who ride together throughout the year to school. The total yearly cost of operating the bus is \$10,000. What amount can the district claim for special transportation reimbursement? *The district pro-rates the entire cost by the number of identified students, which is calculated by dividing the number of identified students by the total number of students riding the bus. The first part of the calculation determines the percentage of identified students: $5/10 = .5$. The second part of the calculation determines the cost attributable to the percentage of identified students: $.5 \times \$10,000 = \$5,000$. The district can claim \$5,000 for special transportation reimbursement, of which the district will be reimbursed 80%.*
3. District A transports a student to Company/Agency C which provides special services for the student with District A. *District A will be reimbursed 80% of these transportation costs by KSDE because the district is directly responsible for the transportation of the student.*
4. Teacher X is employed by Company/Agency C. District A has a Non-Public Equivalency (NPE) contract with Company/Agency C to provide services to a student. Teacher X drives from C's office to the student's home to provide services. *Teacher X's mileage is not reimbursable by KSDE because travel cost is part of NPE rates.*

5. Company/Agency C staff drives to a student's home and transports the student to C's place of business, provides special education services under a Non-Public Equivalency (NPE) contract, and transports the student back home. *No transportation aid is available because District A incurs no separate cost for transportation. Any transportation costs incurred by Company C would be included in the contract amount with the district*
6. District A has an individual service provider contract with Provider Y to provide PT services to a student. Y incurs mileage in going to and from the student's home while providing services. *District A should list Y on the district's special teacher personnel report for the amount of time services were provided and may incur reimbursement as "teacher travel" on Form 308 because, a provider under an individual service provider contract is identified as a Special Teacher.*
7. Special Teacher Y lives in Moran, is employed by a Coop and provides OT services in Iola, Humboldt and Chanute. There is no school in Moran. Most services (65%) are provided in Iola. *Official station is Iola because that is where the majority of the work is, even though the Coop offices are in Chanute. Mileage between Iola and home may not be claimed. Mileage between Chanute and home may be claimed at 22 miles (the lesser of Chanute to Iola (22) and Chanute to Moran (32)).*
8. LEA contracts with an Infant Toddler program to provide special education services to infants and toddlers, including transportation for special teachers. The Infant Toddler program provides mileage logs to the LEA at year's end and LEA reimburses the Infant Toddler program for the entire cost. *The LEA's cost would be included on the special transportation expenditure report for the 80% funding.*

Special Teacher Reimbursement (K.S.A. 72-3422(c)(4))

The Special Education Administrator must review personnel submitted for reimbursement. There are five payments during the year; LEAs must ensure that data is accurate and complete before the deadline for each payment. The deadlines for updating the program used for reimbursement are the first of the month of each payment with the final deadline on May 1st.

Payment Date	Content of Payment
October 15	25% of the claimed Regular Special Teacher FTE. 100% of ESY Special Teacher FTE for the prior summer term.
December 15	50% of the claimed Regular Special Teacher FTE. 100% of ESY Special Teacher FTE. Minus the October payment.
March 15	67% of the eligible Regular Special Teacher FTE. 100% of ESY Special Teacher FTE. Minus the October and December payments.
April 15	84% of the eligible Regular Special Teacher FTE. 100% of ESY Special Teacher FTE. Minus the October, December, and March payments.
June 01	Total eligible entitlement including Transportation Aid, Medicaid Replacement Aid and Catastrophic Aid MINUS previous payments

FTE for the year (including ESY services provided during the period before the current school year) should be entered by the first payment deadline (October first) and all staff claimed for reimbursement must be included in the June (due May 1) report. Reports must be checked through the year to ensure that appropriate FTE is being paid. Data should be updated through the year to reflect changes in personnel/positions. The total special education categorical aid special teacher reimbursement for the year will be based on the May report. No supplemental payments will be issued.

Calculation of Special Teacher Categorical Aid

The Special Teacher portion of categorical aid distribution is based on the amount of qualified FTE (full-time equivalent) submitted for professionals (teachers and related services) and nonprofessionals (paraeducators and licensed/certified assistants) by LEAs. Reimbursement is based on the ratio of the LEA's total *special teacher* FTE to the state total *special teacher* FTE. The resulting percentage is applied to the total categorical aid funds available (after Medicaid Replacement, Catastrophic Aid, and Transportation costs have been subtracted) to determine the amount of funds available for distribution for each FTE.

Reimbursement is by either days or hours worked. The employment contract will determine if hours or days should be claimed. FTE is based on a 186 day or 1116-hour school year. Start and end dates should reflect the first and last day of work for an individual. 1.0 FTE is based on the local Board approved standard number of days for a full contract year, then by the percentage of the employment contract paid. See Appendix E.

Reimbursement will be based on the lesser of the contracted special education FTE or Time and Effort documentation of special education time. If the contract(s) indicates that a certain percentage of the *special teacher's* time is to be allocated to special education, then at least that amount of time must be documented, however if the Time & Effort documentation reflect percentages over the amount in the contract(s), the amount reimbursed will be consistent with the percentage in the contract.

Example:

Contract states that the *special teacher* will work 80% of the time on special education and 20% in regular education duties

- Time and Effort shows the *special teacher* worked 50 hours/week, 35/special education (70%), 15/regular education (30%). Reimbursement would be 70% based on the percentage of special education work.
- Time and Effort shows *special teacher* worked 90% of time on special education, reimbursement would be 80% based on the contract maximum

The only exception to this calculation method is categorical aid accessed through Non-Public Equivalency (NPE) contracts. See Contracted Services (page 40)

Dual Roles, Both Special Education

LEAs may employ *special teachers* to fulfill more than one role. For example, a *special teacher* who provides specially designed instruction for 3 hours per day may work as a transition specialist the other half of the day. Both roles are reimbursable and should be claimed separately, as long as the *special teacher* is appropriately certified/licensed/endorsed. In addition, the *special teacher's* contract must delineate the special teacher's dual roles.

Dual Roles, Part General Education

Reimbursement will be pro-rated for special education personnel who are assigned part-time to general education duties, unless those duties (such as an extracurricular activity) take place outside the regular work day. The mere presence of students with exceptionalities in a general education class does not qualify special teachers for categorical aid reimbursement.

Incomplete/Partial Year Assignments

Categorical aid reimbursement for special teachers and paraeducators who terminate their contracts before the end of the school year or who begin after the start of the year, will be pro-rated based upon the terms of the contract. For example, contracts may be for a certain number of days, or may specify a certain number of hours. If *special teachers* and paraeducators are paid for a certain number of days, the 1.0 FTE will be the number of days in the local school board approved school year. If *special teachers* and paraeducators are paid by the hour, the 1.0 FTE will be 1116 hours. LEAs will not be reimbursed for more than 1.0 FTE for multiple people in the same position.

Special Services in General Education Settings

Reimbursement is not allowed for the time a *special teacher* teaches a general education class.

Collaborative Co-Teaching

Reimbursement is authorized for co-teaching in which one or more identified students with exceptionality receive IEP services. Two teachers, working together to teach a course with equal responsibility in the course outcomes and student success. Both teachers should be assigned to the same district and building. Planning and instruction are the shared responsibility of both the *special teacher* and the regular education teacher. The names of students on the caseload of the *special teacher* should be found in the MIS child count data submitted by the LEA. The IEPs of these students must reflect service provided by the *special teacher* claimed for reimbursement.

Questions regarding what is and isn't co-teaching should be directed to the Kansas Technical Assistance System Network (TASN) <https://www.ksdetasn.org/>

Services and Aids that also Benefit Non-Exceptional Children

Expenses for specially designed instruction and related services supplementary aids and services, provided in a regular class or other education-related setting to a child with an exceptionality in accordance with an IEP of the child are allowable, even if one or more non-identified children benefit from these services. However specially designed instruction and related services and supplementary aids and services personnel may not grade papers, spend time on parent teacher conferences, or perform any functions for the non-identified children.

34 C.F.R. §300.208 Permissive Use of Funds

For costs of special education and related services, and supplementary aids and services, provided in a regular class or other education-related setting to a child with a disability in accordance with an IEP of the child, even if one or more nondisabled children benefit from these services.

Travel

The FTE of *special teachers* claimed for categorical aid through the special teacher reimbursement system will not be reduced based on time spent in transit to deliver services to a child. Commute time from the provider's home to school or office at the start of the work day, breaks in service, and commute time from the last site to home does not count toward FTE.

Categorical aid is not available for the time staff are providing special education services to students in identified juvenile correctional facilities. K.S.A. 72-3422(f) states: " No time spent by a special teacher in connection with duties performed under a contract entered into by the Kansas juvenile correctional complex, the Larned juvenile correctional facility or the Topeka juvenile correctional facility and a school district for the provision of special education services by such state institution shall be counted in making computations under this section."

Assignments Reimbursable for Greater than 1.0 FTE (Additional Assignment)

There are limited, specific instances for which individuals may be claimed for additional positions in addition to a full-time position. The additional position should be marked as an "Additional Assignment".

- Time claimed must be providing direct services to students with Individualized Education Programs (IEPs) or Individualized Family Service Plans (IFSPs) in order to meet IDEA requirements.
- Only for positions intended to total over 1 FTE. If only one assignment exists for a provider, regardless of the location of the services it is not "additional".
- Additional assignments must have separate, supplemental contracts or documented personnel actions.
- IEP/IFSPs that document the need for services.
- These services must be provided outside the regular position hours and providers are typically paid on an hourly basis.
- Services provided to IT (Part C of IDEA) must be separate from Part B services (if applicable).
- Teachers must be qualified for the services they are assigned. Substitutes will be approved only if they hold special education endorsements during the fiscal year being claimed.
- Splitting a **regular** work day into multiple contracts does not allow additional FTE.
- Paraeducators cannot be assigned as the sole provider.
- Professional development and areas reported on the LPR as support services (IS, TR, WS) are not eligible for more than 1.0 FTE per teacher

Examples of common additional assignments (all personnel would be full time special teachers, with these assignments being additional)

- Home-based/homebound/hospital instruction and services.
- Services to students while under suspension/expulsion.
- EC or IT assignments with two agencies.
- Interpreters for deaf/hard of hearing for extracurricular activities.

Extended School Year (ESY) (Summer)

An extended school year setting is any setting in which specially designed instruction and/or related services are made available to students with disabilities beyond the regular school term.

General requirements:

- 186 days or 1116 hours will be used as divisors in computing the FTE per employee position.
- LEAs will not be reimbursed for more than .30 FTE (335 hours) per position/individual.
- All staff must maintain Personal Activity Reports to document services provided.
- A schedule showing the times and dates students were in attendance must be maintained for auditors.
- Gifted services are not reimbursable during ESY (K.A.R. 91-40-1(x)).
- Substitutes are not reimbursable during ESY.
- Reimbursement is provided for:
 - Services (including supports and modifications) specified in students' IEPs to be provided during ESY. General education summer school programs are not eligible for reimbursement, even though students with disabilities may choose to attend these programs.
 - Personnel who conduct evaluations during a summer session.
 - Time spent in administering tests, analyzing test results, writing evaluation reports, conducting file reviews, participating in staffings, professional development, and a reasonable number of prep days.

Staff on separate Extended School Year Contracts/Agreements:

- The LEA regular school year calendars are used to determine the possible dates for ESY services, these dates will vary from LEA to LEA.
- LEAs should report the actual number of hours worked during ESY contracts.
- If ESY contracts specify that personnel will be paid by the hour, reimbursement will be made on the basis of the total hours worked divided by 1116 hours, however, the number of hours claimed per day may not exceed the hours per day during the regular school year.
- If ESY contracts specify that personnel will work a certain number of days, reimbursement will be made on the basis of the number of full days worked divided by 186 days.

Staff on Year-round Contracts/Agreements:

- The LEA regular school year calendars are used to determine the possible dates for ESY services, these dates will vary from LEA to LEA.
- Special education administrators and coordinators who supervise ESY services only when students with IEPs are in attendance.
- Infant toddler staff should be claimed for hours worked during the ESY time period.

Child Find Activities

Child Find, according to Kansas regulation 91-40-07, allows for the participation of special education staff in activities to identify, locate, and evaluate all children with exceptionalities. As a result, KSDE provides reimbursement of *special teachers* and paraeducators involved in Child Find activities as specified below.

Screenings

Screenings conducted by special education and related services personnel in accordance with policies and procedures adopted by the local board are reimbursable Child Find activities. While vision and hearing screenings are reimbursable Child Find activities, vision and hearing screening procedures that are afforded to all students as required by state law are not reimbursable even if performed by *special teachers*.

Non-Reimbursable Basic Screenings:

K.S.A. 72-6229. Free tests required; when and by whom tests performed; reports to parents. (a) Every pupil enrolled in a school district or an accredited nonpublic school shall be provided basic hearing screening without charge during the first year of admission and not less than once every three years thereafter.

K.S.A. 72-6242. Basic vision screening required, exception; eye examination for conditions impairing reading ability. (a) (1) Each school board shall provide basic vision screening without charge to every pupil enrolled in each school under the governance of such school board not less than once every two (2) years.

General Education Interventions

For school age children, screening procedures also include General Education Interventions (GEI) as a means of Child Find. Special education and related services personnel may participate in the general education interventions (GEI) process in a variety of ways, including activities such as:

Direct Services:

- Modeling of and coaching around instructional strategies.
- Providing intensive, direct instruction to students.

Indirect Services:

- Participating in problem-solving activities.
- Consultation with other educators.
- Collecting and analyzing student data.
- Providing indirect classroom support to general education teachers.

If special education and related service personnel provide general education intervention for the purpose of Child Find, there must be documentation on an individual student intervention plan for auditing purposes. A record or log listing the name of the special education provider, along with the actual minutes and dates services are provided must be available to the auditors upon request. In this situation, special education or other related service personnel may be reimbursed for providing intensive direct instruction for up to but not more than 180 cumulative hours, per school year, **per position**. Assigning Child Find responsibilities to special education and related services personnel should be closely monitored to ensure compliance with IDEA so that IEPs are followed and a Free Appropriate Public Education (FAPE) continues to be provided to students with exceptionalities.

A referral for evaluation must occur once data-based documentation indicates a special education evaluation is warranted. Services provided by special education and related service personnel solely designed to help meet a non-identified child's need in the general education classroom are not reimbursable.

Early Childhood

Special education services for children ages 3-5 are delivered in a variety of early childhood settings. These may include, but are not limited to, early childhood special education classrooms with peer models, public or private preschools, Head Start programs, or community childcare programs, or early childhood special education self-contained classrooms. In an effort to maximize resources, promote best practice, and create least restrictive environments for children with disabilities, many LEAs across Kansas are blending or combining preschool programs.

Teaching endorsements with “K” (Kindergarten) as a lower level are not accepted for early childhood special education. PreK is an acceptable grade endorsement for an early childhood teacher.

Early Childhood Screening

Early childhood screening for children birth through age 5 suspected of having a disability is considered to be a special education function and is a reimbursable activity. Developmental screenings conducted by *special teachers* or paraeducators are reimbursable activities. Vision and hearing screening as part of early childhood screening is reimbursable. Reimbursement will not be provided for vision and hearing screening procedures that are afforded to all students as required by state law (see Child Find section of this guide for more information).

Early Childhood and Infant-Toddler Family Services Coordination

Services in early childhood and infant-toddler settings may be provided for children from 0 through 5 years according to an IEP or an Individualized Family Service Plan (IFSP). Family service coordination for children who receive services according to an IFSP or IEP from a *special teacher* is a reimbursable activity but cannot be the only service a child/family receives. Special Education administrator time for Local Interagency Coordinating Council (LICC) activities is reimbursable. While paraeducators may assist in the delivery of family service coordination activities, they may not be the sole provider for these services. Paraeducators must be assigned and work under the direct supervision of a *special teacher* assigned to the delivery of family services coordination.

Early Childhood Staff listing in the Special Teacher reimbursement system

Teachers working exclusively in early childhood should be claimed as area “EC” as well as grade levels EC-EC. Teachers working with older ages should not be claimed as **area “EC”**. Preschool children under the age of 5 are not eligible for gifted services (K.A.R. 91-40-1(ddd))

Early Childhood Service Delivery Models

It is important to recognize that categorical aid is reimbursed based on how the special education services are delivered rather than the programs in which children are served. Listed below are the various service delivery models where children, ages 3-5, are typically served.

Early Childhood Co-Teaching Service Model

See Special Services in General Education Settings (page 14).

Early Childhood Itinerant Service Model

Reimbursement is authorized for the time *special teachers* are assigned to provide instruction on an itinerant basis to children with disabilities in early childhood preschool programs, in the home, hospital or where ever has been determined as the least restrictive environment for that child.

Early Childhood Special Education Service Models

Reimbursement is authorized for the time *special teachers* provide instruction in early childhood special education programs. Special education service models include a variety of program configurations such as an early childhood special education reverse mainstream program or integrated programs. In special education service models, the special education teacher is the sole instructor and no regular preschool teacher is assigned to the program. If there are typically developing peers in the program, the special

education teacher is responsible for providing instruction to both children with exceptionalities and typically developing peers.

Early childhood special education service models may also include blended programs where the special education program has been combined with one or more preschool programs such as Head Start or Preschool-Aged At-Risk. Regardless of the program configuration, if the ratio of students with IEPs or IFSPs is less than 50% on average, categorical aid will be pro-rated. The methodology for pro-rating FTE is provided below: The ratio will be determined by averaging the enrolled and attending (as defined in the KSDE Enrollment Handbook) students on December 1st and May 1st. If the count day falls on a non-school day, the count day will be the first school day following the count day.

Pro Rating FTE for Early Childhood Special Education Service Model

Full Time Special Education Teacher

Total caseload of students for the day (add all sessions with students with IEPs together)
<i>EXAMPLE: 21 total students, 6 of them have IEPs (special education)</i>
To obtain the pro-rated FTE: Multiply the number of students with IEPs or IFSPs by 2, then divide by the total of all students served in the program <i>(special education money can be used to fund the students with disabilities AND an equivalent number of peer models)</i>
(IEP/IFSPx2)/Total For the example above $(6 \times 2)/21 = .57$ FTE
<i>*Always round up when estimating FTE*</i>

Paraeducators in Special Education Service Model

For purposes of categorical aid reimbursement, special education paraeducators should be assigned to students and not to programs. A connection within the IEP or IFSP must be identified that justifies the need for paraeducator support as determined by the IEP or IFSP team. Paraeducator FTE will be prorated based on classroom ratios unless full time para support is required by one or more IEPs or IFSPs.

Time and Effort in Special Education Service Model

Categorical Aid funding will not be reduced for teachers of Special Education Early Childhood who are part of a Special Education Service Model classroom and whose percentage of time spent on special education activities falls below the claimed FTE or does not match the classroom ratios. This does not apply to other grades/areas, or itinerant teachers.

IDEA Part C - Infant/Toddler Services (IT)

School LEAs serving families of infants and toddlers with disabilities (ages 0-2) may claim reimbursement for special education services as established in the Individualized Family Service Plans (IFSPs). LEAs responsible for making claims on behalf of an Infant Toddler (IT) network must work collaboratively with the Infant Toddler staff to ensure accuracy in fiscal reporting. Special Education administrator time for Local Interagency Coordinating Council (LICC) activities is reimbursable. Birth or EC are the acceptable grade endorsements for an infant toddler special education teacher. Gifted services are not reimbursable for Infant Toddler programs (K.A.R. 91-40-1(ddd)). **The rules and requirements for IDEA Part C programs to claim reimbursement are the same as for IDEA Part B LEAs.**

Reimbursement for Infant-Toddler services may be claimed by the LEA as follows:

Special Teacher reimbursement system

LEAs may contract with approved Infant Toddler Networks who provide Infant Toddler special education services utilizing special teachers. Infant-toddler special education teachers and paraeducators should be reported as the area of IT as well as grade levels IT-IT. Other staff providing infant toddler special education services should be reported in the appropriate area but with grade levels IT-IT. Time claimed for personnel who work in both IT (Part C of IDEA) and EC (Part B of IDEA) programs must be separate positions.

Non-Public Equivalency Contract (NPE)

LEAs may contract with approved Infant Toddler Networks who provide IDEA Part C services to individual children using certified or licensed special teachers only. All IFSP service providers for a child/family must be reported on the contracts. Reimbursement for contracted services will be based on FTE that is derived by multiplying the total number of service hours provided as documented in the individual student logs by the FTE Rate per Hour. To verify delivery of services, IFSPs are reviewed as part of the audit process. Service provider logs must document that services listed on IFSPs were actually delivered. NPE contracts for IFSPs written May 1 or after may be included with contracts submitted for the following school year

ESY-Extended School Year (summer)

All local Infant Toddler networks are required to provide year round services and do not have a "summer". Full time staff should be claimed at 1.0 FTE for the regular school year and up to 335 hours (.30 FTE) for dates corresponding with the claiming LEA's ESY session. LEAs will not be reimbursed for more than .30 FTE per staff member for Extended School Year dates.

Screening

Early childhood screening for children birth through age 5 suspected of having a disability is considered to be a special education function and is a reimbursable activity including developmental and vision/hearing screenings conducted by *special teachers* or paraeducators. Reimbursement will not be provided for vision and hearing screening procedures that are afforded to all students as required by state law (see Child Find section of this guide for more information).

Early Childhood and Infant-Toddler Family Services Coordination

Services in early childhood and infant-toddler settings may be provided for children from 0 through 5 years according to an Individualized Education Program (IEP) or an Individualized Family Service Plan (IFSP). Family service coordination for children who receive services according to an IFSP or IEP from a *special teacher* is a reimbursable activity but cannot be the only service a child/family receives. Special Education administrator time for Local Interagency Coordinating Council (LICC) activities is reimbursable. While paraeducators may assist in the delivery of family service coordination activities, they may not be the sole provider for these services. Paraeducators must be assigned and work under the direct supervision of a *special teacher* assigned to the delivery of family services coordination.

KSDE Licensed Personnel Details

Reimbursement for KSDE licensed personnel follows requirements that can be found in the Licensed Personnel Guide (<https://www.ksde.gov/licensure/licensed-personnel-report/district-resources>).

Time delivering routine services that may be provided to any student regardless of IEP status is not reimbursable. Time reimbursed through categorical aid must be related to services specified on an IEP or work related to meeting Child Find responsibilities. General education intervention, not just attendance at meetings, is an allowed special education activity since it is defined as Child Find in Kansas regulation.

Unless there are specific citations or rules, the following are descriptive, not prescriptive.

Administrator (AD) and Supervisor/Coordinator (SU)

Special education administration and supervision is a related service (KAR 91-40-1(ccc)(18)) and may be reimbursed if the following conditions are met:

- The Special education administrator's contract and job description specifically state special education administration is a responsibility and must reflect if he/she is also to administer programs that are outside of special education such as administration of federal programs not specifically addressing the needs of students with exceptionalities, LEA-wide testing programs, and programs for at-risk students. Special education administrator time for Local Interagency Coordinating Council (LICC) activities is reimbursable.
- The special education administrator must be appropriately licensed by KSDE.
 - (AD) Special education director
 - * Special Education Director 3019
 - * District Leadership 73006
 - * District Administration with special education endorsement (hand approved) 3006
 - (SU) Supervisor/coordinator or assistant director
 - * Special Education Supervisor/Coord 2900
 - * Building or Program Leadership 73005/73010
 - * Building Administration with special education endorsement (hand approved) 3010
 - * Special education director (AD) endorsements
- Special education directors will be reimbursed only for time spent in special education functions. Time and Effort must document time spent in the various duties of regular and special education administration.
- Building Principal duties (those concerned with building management, and general personnel management) are a general education function.
- Acting as an LEA representative at IEP meetings may not be claimed as the only special education time.
- Time spent as administrators for IDEA Part C programs must be coded for reimbursement as grade levels IT-IT.

Early Childhood Special Education Teacher (EC)

Special Education endorsements may have "Birth", "EC", or "PreK" as the lower level of the appropriate endorsement. "K" (Kindergarten) as a lower level are not accepted for early childhood special education. Teachers working exclusively in early childhood should be claimed as area "EC" as well as grade levels EC-EC, VI and HI are the only other teaching areas that should be used with grade levels EC-EC. Teachers working with older ages should not be claimed as area "EC".

Gifted (GI)

Requires "Gifted". Preschool children under the age of 5 are not eligible for gifted services unless educational services are offered by the local board of education to all students under age 5. (K.A.R. 91-40-1(ddd))

Hearing Impaired (HI)

Requires “Deaf or Hard of Hearing” or “Hearing Impaired” (older endorsement)

High Incidence (was Adaptive) (BD/IR/LD)

Teachers of students with a range of mild-moderate disabilities that impact learning who are able to participate in general education curriculum with additional support. See Appendix B for endorsements.

Infant Toddler Special Education Teacher (IT)

Requires “Early Childhood Unified” or Early Childhood Handicapped” (older).

Integration Specialist (IS)

A consultative teacher working with teachers and staff to support services being provided in the regular education classroom. Requires special education endorsement (of any grade levels) and to be assigned special education duties and responsibilities.

Low Incidence (was Functional) (ID/SM)

Teachers of students with significant intellectual disability and students with multiple disabilities who are less able to participate in general education curriculum. See Appendix B for endorsements.

Personnel Development (PD)

Requires special education endorsement and be assigned special education duties and responsibilities.

Physical Education (Adaptive Physical Education) (AP)

Requires “Physical Education” (grades PreK-12 only) or Adapted Physical Education (older).

Reading Specialist (RS)

Requires “Reading Specialist”. Only services required on IEPs are reimbursable.

School Counselor (CS)

Requires “School Counselor”.

School Psychologist (PS)

Requires “School Psychologist” (including school psychology interns with KSDE licensure) with the following exceptions: Clinical psychologists, licensed by the Kansas Behavioral Sciences Regulatory Board hired as a school psychologist *prior to July 1, 2007*; school psychology students with an existing related license and a Work Authorization from the Kansas Association of School Psychologists (KASP).

Visually Impaired (VI)

Requires endorsement “Visually Impaired”

Vocational Special Needs (VO)

Requires vocational endorsement or licensure.

Exceptions to KSDE Licensure requirements (including Substitutes)

Waivers

LEAs may claim reimbursement for teachers providing services for duties performed in areas/fields or instructional levels for which they are not endorsed under licensure waivers that have been approved by the Kansas State Board of Education. The reimbursement may only be claimed during the school year, or portion of the year, for which the waiver and the appropriate license are in effect. [A tipsheet on waivers and provisional licenses is available at: https://www.ksde.gov/docs/default-source/sets/cataid-license-provisional-waivers-tipsheet.pdf](https://www.ksde.gov/docs/default-source/sets/cataid-license-provisional-waivers-tipsheet.pdf). For questions and information on waivers and waiver applications, please contact Teacher Licensure at 785-296-2288.

Hand Approval

In cases where a provider is correctly licensed/certified for a position, hand approval can override incorrect program rejection. Hand approval is also possible in other situations including:

KSDE licensed professionals not yet certified or with a lapse:

If licensure is delayed or lapses **for reasons beyond the teacher's control**, teachers that are not yet licensed/endorsed by KSDE or have a gap in licensure, but that have successfully completed the required programs, may be hand approved for reimbursement. Hand approval in these cases will not be given until the appropriate license/endorsement is in place, is not automatically granted, nor will it be given for more than the semester in which licensure/endorsement is granted.

Administrator Hand Approvals:

Administrators (special education directors (AD), assistant directors (SU), or special education supervisor/coordinators (SU) including infant-toddler program administrators, may be hand approved for reimbursement if they:

- hold an administrative endorsement (school psychology is not administrative);
- have a special education license endorsement, and
- are currently enrolled in a university program that will allow them to receive the correct endorsement within 3 years;
- have 3 years of accredited special education experience.

Hand approval covers only reimbursement and does not apply to any other KSDE reporting method.

Substitutes (K.A.R. 91-31-34)

While a classroom teacher is being paid by the LEA (includes LEA-paid short-term disability insurance pay), only the original teacher should be listed to cover both the teacher and the replacement's time filling the position. Substitutes are reported when the regular teacher is not being paid by the LEA.

The LEA should have someone with a special education license available to support the substitute teacher

Staff should be claimed for the dates/FTE they are working. The following eligible FTE maximums will apply (assuming full time (1.0), full year assignments):

Valid teaching license – 140 days = .75 FTE

Does not include limited or restricted licenses.

Substitute license – 90 days = .48 FTE

ESub with degree – 45 days = .24 FTE

ESub without degree – 25 days = .13 FTE

Max 75 days (.40) per semester per district.

ESub/Sub with waiver – unlimited = .75 FTE max for year regardless of number of positions.

For related service positions, the substitute must possess the appropriate certificate, license, or registration for the position in order to be eligible for categorical aid and should not be claimed as a substitute.

Note: If the professional is appropriately licensed for the assignment, do not claim as a substitute

The amount of time substituting should not exceed the time allowed for a substitute's license/certificate and the FTE claimed for the position, regardless of how many people fill the position, may not exceed 1.0 FTE.

Note: The term "Substitute" in reimbursement is used differently than in employment or conversation. Claiming a classroom teacher as a substitute means you are qualifying them for the position using the substitute teaching regulations. "Classroom teacher" is specified, because in Kansas special education law, the term "special teacher" substitute regulations say "teacher", they mean teacher in the traditional sense of classroom teacher. The substitute teaching regulations do not apply to non-teaching areas..

Local board of education requirements.

K.A.R. 91-31-34. Governing body requirements

(a) General. Each governing body shall ensure that its education system meets the requirements of this regulation.

(b) Staff.

(1) Except as otherwise provided in this subsection, in filling positions for which a license or certificate is issued by the state board, each education system shall employ persons who hold licenses or certificates with specific endorsements for the positions held.

(2) If a teacher holding an appropriate license or certificate is not available, the education system shall use a substitute teacher holding a valid Kansas teacher or administrator license or certificate at any level or in any field or subject. An education system shall not allow any person holding a Kansas teaching license or certificate to substitute teach for more than 140 days in the same assignment.

(3) If a substitute teacher holding a valid Kansas teacher or administrator license or certificate is not available, the education system shall use a substitute teacher holding a valid Kansas substitute teaching license or certificate. An education system shall not allow a person holding a substitute teaching license or certificate to teach for more than 90 days in the same assignment.

(4) If a substitute teacher holding a valid Kansas substitute teaching license is not available, the education system shall use a person who holds a baccalaureate degree and an emergency substitute teaching license or certificate. An education system shall not allow a person who holds a baccalaureate degree and an emergency substitute teaching license or certificate to teach for more than 45 days in the same assignment.

(5)(A) If a person holding a baccalaureate degree and an emergency substitute teaching license is not available, the education system shall use a person who has been licensed or certified by the state board as an emergency substitute teacher. An education system shall not allow any person who does not hold a baccalaureate degree to teach for more than 25 days in the same assignment or more than 75 days in a semester.

(B) If a governing body documents that there is an insufficient supply of substitute teachers, the governing body may appeal to the commissioner for authority to allow individuals holding an emergency substitute teaching license or certificate to continue to teach for an additional length of time.

[...] (Authorized by and implementing Article 6, Section 2(a) of the Kansas Constitution; effective July 1, 2005; amended Oct. 8, 2021.).

Licensure Note: Restricted or Limited licenses may not be used to substitute as they are not valid for any purpose other than the area and grades on the limited or restricted license.

Non-KSDE Licensed Personnel Details

Related services personnel who are not licensed by KSDE are considered to be special teachers and will be reimbursed according to the policies established in this guide. Related services personnel must be qualified either by licensure in Kansas or by a credentialing body described in this section. To be reimbursed, LEAs must ensure that they hire or contract with personnel who hold the appropriate credential or license. The substitute teacher regulations are not available for areas identified as non-KSDE licensed personnel, even if the staff have KSDE licensure.

Time delivering routine services that may be provided to any student regardless of IEP status is not reimbursable. Time reimbursed through categorical aid must be related to services specified on an IEP or work related to meeting Child Find responsibilities. General education intervention, not just attendance at meetings, is an allowed special education activity since it is defined as Child Find in Kansas regulation.

Art Therapy (AT)

Registered Art Therapist (ATR) credential, Board Certified Art Therapist (ATR-BC), Art Therapy Certified Supervisor (ATCS) from the Art Therapy Credentials Board

Audiology (AU)

Current and valid license from Kansas Health Occupations Credentialing. An audiologist who holds a temporary license may not supervise assistants.

Assistive Technology (AS)

According to 20 U.S.C. 1401 The term “assistive technology service” means any service that directly assists a child with a disability in the selection, acquisition, or use of an assistive technology device (any item, piece of equipment, or product system that is used to increase, maintain, or improve the functional capabilities of a child with a disability). Assistive Technology services include:

- (A) the evaluation of assistive technology devices
- (B) purchasing, leasing, or otherwise providing for the acquisition of assistive technology devices
- (C) selecting, designing, fitting, customizing, adapting, applying, maintaining, repairing, or replacing assistive technology devices
- (D) coordinating and using other therapies, interventions, or services with assistive technology devices
- (E) training or technical assistance for the child, or the family of the child
- (F) training or technical assistance for professionals.

Any special education professional may be reimbursed for this area.

Behavior Specialist (BS)

If providing Behavior Analyst Services: Certification as a Board-Certified Behavior Analyst (BCBA or BCBA-D) from the Behavior Analyst Certification Board (BACB) OR licensed as a Behavior Analyst (BA) or a Psychologist (LP) by the Behavior Sciences Regulatory Board (BSRB) (K.S.A. 65-7503(1) and K.S.A. 65-7503(4)). If providing other behavior services, Clinical or Master level licensure from the BSRB is required.

Braille Transcriber (BR)

Individuals who transcribe Braille and are certified will be reimbursed at the professional level. The following certifications are accepted: Literary Braille Transcribing from the Library of Congress (offered through the National Federation of the Blind); National Certification in Literary Braille (NCLB) or National Certification in Unified English Braille (NCUEB) from the National Blindness Professional Certification Board (NBPCB).

Interpreter/Educational Interpreter (IN)

LEAs may consider interpreters as professionals, regardless of their certification/assessment level. However, to be reimbursed at the professional level, a sign language interpreter for students who are deaf/hard of hearing must be registered with the Kansas Commission for the Deaf and Hard of Hearing.

- A Professional Development Plan is available from KCDHH to allow interpreters to be reimbursed as professionals while developing their skills to the needed levels.

Professional Interpreters must also have the following:

- A contract that reflects the interpreter is paid as a professional,
- Be supervised by a professional qualified to teach students who are deaf/hard of hearing,
- Meet staff development requirements as established by the LEA.

Music Therapist (MT)

Music Therapist – holds current board certification through the Certification Board for Music Therapists (MT-BC).

Nurse/School Nurse (NU)

Registered nurse licensed in Kansas with a multistate or single state license (Kansas Board of Nursing) or with a multistate license in a compact state. Can be claimed for the provision of special education services as identified in the anticipated services section in individual students' IEPs which must contain anticipated frequency, duration and location of specific special education nursing services.

Occupational Therapist (OT)

Current license from the Kansas Board of Healing Arts.

Orientation/Mobility Specialist (OM)

Certified Orientation and Mobility Specialist (COMS) from Academy for Certification of Vision Rehabilitation and Education Professionals (ACVREP).

Physical Therapist (PT)

Current license from the Kansas Board of Healing Arts.

Recreation Therapist (RE)

Current certification from the National Council for Therapeutic Recreation.

Registered Dietician (RD)

Current and valid Dietician license from Health Occupations Credentialing

Social Worker (SW)

Licensed Masters Level professionals working with children and families. Current and valid license (or temporary license) issued by the Behavioral Sciences Regulatory Board:

- Licensed Master Social Worker (LMSW or Temporary LMSW) and
- Licensed Specialist Clinical Social Worker (LSCSW or Temporary LSCSW)

Speech Language Pathologist (SL)

Current and valid license from Kansas Health Occupations Credentialing. A speech-language pathologist who holds a temporary license may not supervise assistants.

Special Use (XX)

Specific licensed staff approved by KSDE. Do not claim staff in this category without approval from KSDE.

Transition Services (TS) and Work Study (WS)

Any special education professional may be reimbursed for these areas.

Paraeducators (nonprofessionals)

Reimbursement for nonprofessionals will be at .40 FTE (2/5 full-time equivalent) of the special education teacher rate, provided minimum standards have been met, staff development requirements are fulfilled, and the paraeducator is supervised as specified in this guide or required by the licensed profession.

To be employed as a special education paraeducator, the minimum requirements are:

- Be a high school graduate (or GED certificate), and;
- Complete an orientation session addressing confidentiality, the services to be provided, and the policies and procedures of the local education agency concerning special education.

LEAs may add additional requirements. Title I schools have different minimum requirements; please see the Title I section of this guide for more information.

Paraeducator Duties

Paraeducators provide instructional or related services under the supervision of licensed or certified special education professionals in an accredited or approved special education program.

Examples of allowable activities include:

- instructional support under the supervision of a professional;
- participation in IEP meetings;
- parent-teacher conferences;
- staff development; and
- student data collection and record-keeping, such as maintaining observational and anecdotal records;.
- assisting the *special teacher* with paperwork related to support provided to students with exceptionalities for whom the para is responsible;
- supporting students with exceptionalities in a general education program if the paraeducator is supervised by a *special teacher*.

If paraeducators participate in these activities, the time will be counted as student contact hours for the purpose of computing special education reimbursement.

If paraeducators do not participate in these identified activities or some other special education instructional or related services, the time will not be counted as student contact hours for the purpose of computing special education reimbursement. Other duties may be performed by paraeducators but LEAs will not be reimbursed for the time spent on non-special education related activities.

Paraeducators **must not** be:

- Responsible for selecting or administering formal diagnostic or psychological instruments or for interpreting the results of those instruments;
- Responsible for selecting, programming, or prescribing educational activities or materials for the students without the supervision and guidance of the *special teacher*;
- Solely responsible for preparing lesson plans or initiating original concept instruction;
- Assigned to implement the IEP for students with exceptionalities without direct supervision and involvement from the professional;
- Employed in lieu of certified or licensed special education personnel. Staff claimed as paraeducators but employed as professionals to avoid licensing issues will not be reimbursed;
- Used as substitute teachers, unless paraeducators possess the appropriate Kansas license;
- Performing nursing procedures or administering medications without appropriate supervision/training from an approved health care professional.

Paraeducator Reimbursement Issues

- Medicaid clerical work, even if full-time to obtain special education reimbursement, is not a reimbursable activity; and
- Secretarial, bookkeeping, and clerical support work, even in the offices of special education cooperatives or interlocals, are not reimbursable (including MIS activities).

Staff Development

Each local education agency must prepare and maintain documentation of the annual staff development provided for special education instructional paraeducators for a period of at least 3 years. Regular year paraeducators must participate in staff development, regardless of the number of hours/day or days/week worked. Paras working only in ESY must be qualified, but are not required to have inservice.

Each staff development program must include the following:

- An orientation session including confidentiality of student records at the time a paraeducator is employed and an annual orientation thereafter to ensure compliance with confidentiality and other requirements. If any hours are claimed, orientation must be completed. (Note: Beginning of year inservices in which special education issues are on the agenda can meet this requirement); and
- Staff development activities specifically related to the area and type of program in which the special education instructional paraeducator is employed. Mandatory trainings may be counted as special education inservice.
- The local special education director or designee is responsible for approving inservice or college hours as appropriate for paraeducators based on their position and responsibilities.

Timing

Staff development should be completed during the current school year. Some staff development may be completed during the summer (after the last day of the previous regular school year) if the local Special Education Director deems it appropriate.

Tiered Paraeducator Inservice Requirement

Staff development requirements are tiered based on the special education experiences and/or credentials of the paraeducator.

1. **Twenty Staff Development Hours Required:** Paraeducators who have worked as a Kansas special education paraeducator less than 3 years (within the past 3 years)
2. **Ten Staff Development Hours Required:** Paraeducators who have worked as a Kansas special education paraeducator for more than 3 years (including each of the past 3 years). A school year may be counted if employment was 9 months (or the full school year) AND the appropriate amount of inservice was obtained. Short breaks may have been taken during the year.

3. **Staff Development Hours – Locally Determined**

Inservice requirements are determined by the LEA for paraeducators that hold a current Kansas license/certificate if the para is working in an area directly related to the license they hold (work in an unrelated area does not qualify for Tier 3). Types of license eligible for Tier 3 may include:

- Teaching license from KSDE (*not including Substitute or Emergency Substitute license*)
- Related Service Provider eligible for professional level categorical aid, (SLP, OT, etc.)
- Related Service Provider licensed but requiring supervision (LEA has current Kansas license)
 - Occupational Therapy Assistant (OTA)
 - Physical Therapy Assistant (PTA) or;
 - Licensed Practical Nurse (LPN) licensed in Kansas or with a multistate license in a compact state that requires continuing education to renew.
 - Licensed Bachelor Social Worker (LBSW)
 - Licensed Assistant Behavior Analyst (LaBA)

College Credits

College hours in subjects related to the special education service provided may be substituted for special education inservice hours. Each college credit hour earned will be counted as twenty staff development hours in the school year the credit was earned.

Incomplete staff development

For paraeducators who have worked the entire nine-month school year, if an LEA does not produce evidence that a paraeducator has completed the required staff development, categorical aid will be prorated based on the required number of staff development hours. Auditors will compute the paraeducator FTE, by computing the percentage of staff development (actual divided by needed) and then compute the adjusted FTE. For example, the paraeducator works 750 hours, and has only 8 hours of inservice, but needed 10.

$750 \text{ hours} / 1116 = .67$ | $8 \text{ hours} / 10 \text{ required} = .80$ | $.67 \times .80 = .54$ audited FTE

The maximum number of hours that will be credited in this equation is 1116 (1.0 FTE) regardless of the number of hours claimed.

Partial Year

This table may be used to determine the number of staff development hours for paraeducators hired after the start of the school year.

Staff development requirements are based on the days of employment regardless of number of hours a day worked. A month is 30 days including school holidays.

If a paraeducator leaves prior to the end of the year without completing required inservice, and the district has made a reasonable effort to have the para complete sufficient inservice, FTE will not be prorated provided that required orientation was completed.

Supervision and Assignments

The supervisor of a paraeducator is the professional responsible for the provision of special education and related services who is receiving assistance from that paraeducator.

The supervisor must be claimed on the personnel report for special education categorical aid. If the listed supervisor is not the actual supervisor, funding may be removed.

Unless otherwise indicated, instructional paraeducators must be directly supervised a minimum of 10% of the time they are working with students. Related services may have regulatory supervision requirements which must be followed. In addition to locally determined paraeducator supervision policies, the following supervision requirements apply.

When the supervising special teacher is not in the building on school property

When the assigned *special teacher* is not present, a paraeducator must have a designated principal or teacher available in the building for assistance and supervision as needed.

When the paraeducator is assigned to a learning site off school property

The *special teacher* must work with the paraeducator and the student at least twice a week if services are provided daily. If services are provided at least once a week, 20% of the sessions per month must be supervised. If services are provided less than one time a week, 20% of the sessions per quarter must be supervised.

Paraeducators claimed for more FTE than supervisor

Due to scheduling requirements, there may be situations where a paraeducator is claimed for more FTE than the assigned supervisor. This is a rare occurrence, and LEAs should be able to provide an identified process to ensure adequate supervision has been developed and implemented for all such instances.

Time of Employment	20 Hours Required	10 Hours Required
Less than 1 month and 10 days	2	2
Less than 2 months	3	2
Less than 2 months and 10 days	4	3
Less than 3 months	5	3
Less than 3 months and 10 days	6	4
Less than 4 months	7	4
Less than 4 months and 10 days	8	5
Less than 5 months	9	5
Less than 5 months and 10 days	10	6
Less than 6 months	11	6
Less than 6 months and 10 days	12	7
Less than 7 months	13	7
Less than 7 months and 10 days	14	8
Less than 8 months	15	8
Less than 8 months and 10 days	16	9
Less than 9 months	18	9
9 months or more	20	10

Specific Paraeducator Assignments

Administratively Assigned Paraeducator

The following should be assigned to an administrator (AD or SU) for supervision and must meet all teaching paraeducator requirements.

Translator: Reimbursement as a paraeducator is authorized for persons responsible for translating required special education documents (such as Parents Rights or Prior Written Notice) from English to another language. Reimbursement will be pro-rated for clerical duties and for translating non-special education paperwork. Documentation is required.

Audiologist Paraeducator

Refer to KAR 28-61-8 for a complete list of allowed duties and supervision requirements for assistants (paraeducators). Audiologists are required to train, monitor, and evaluate paraeducators they supervise, holders of temporary licenses may not supervise paras. Paraeducators must be directly supervised a minimum of 10 percent of the time they are working with students (this time does not count towards the required monthly training).

Behavior Specialist Paraeducator

If providing Behavior Analyst Services: Certification as Board Certified Associate Behavior Analyst (BCaBA) or Registered Behavior Technician (RBT) through the Behavior Analyst Certification Board (BACB) or licensed as an Assistant Behavior Analyst (LaBA) through the Behavior Sciences Regulatory Board (K.S.A. 65-7503 (2) or who meets the requirements of K.S.A. 65-7503 (3). If providing other behavior services, appropriate bachelor's level licensure from the BSRB is required.

Braille Transcription Paraeducator

Must be supervised by a qualified professional.

Nurse Paraeducator / Attendant Care

Paraeducators who provide nursing or school health services are persons who, by specialized training from registered professional nurses, are qualified to carry out basic nursing tasks or procedures in the care of students, according to the students' Individualized Health Care Plans, which become part of the IEPs. Special education reimbursement is authorized for school nurse paraeducators, whose personnel agreements designate them as paraeducator/aide for a school nurse, who provide nursing or school health services specified in students' Health Care Plans and/or IEPs and that are appropriately delegated and supervised by registered professional nurses. First aid is not a special education service and is not reimbursable. See the requirements of K.A.R. 60-15-101, Performance of Selected Nursing Procedures in School Settings.

Occupational Therapist and Physical Therapist Paraeducator

Paraeducators assigned to OTs and PTs must be supervised according to statutes and regulations established by the Kansas State Board of Healing Arts (<http://www.ksbha.org/>). Licensed OTAs and PTAs have no set minimum supervision, the supervising OT/PT will determine the appropriate supervision level. Unlicensed personnel must be supervised 100% of the time by either a licensed OT/OTA or PT/PTA. For reimbursement, the overall supervising OT/PT should be listed as the supervisor, but LEAs should be prepared to show that a licensed person (OT/OTA or PT/PTA) was supervising unlicensed personnel at all times.

School Psychologist Paraeducator

Paraeducators who are school psychology practicum students and are placed in a LEA by a training institution, may participate in those activities normally carried out by the fully-endorsed school psychologist. All psychological evaluations, including testing and behavioral observations, must be reviewed and signed by the supervising psychologist. The supervising psychologist, as a member of the IEP team, must maintain responsibility for special education decisions.

Paraeducators who hold a baccalaureate degree, preferably in psychology or education, may be reimbursed if:

- Responsibilities of the paraeducator are planned and supervised by a qualified professional and are based on the person's competency to carry out the responsibilities. If needed, preservice or staff development may be provided in relation to the duties;
- The paraeducator is not involved in psychological counseling or therapy, or in psychological evaluation; and
- The paraeducator is under the direct supervision of a licensed school psychologist.

Paraeducators not holding a baccalaureate degree must follow the restrictions and supervision requirements above AND are limited to performing tasks such as gathering assessment data for purposes of evaluation, record review, ecological or computer-based observation, and administering locally developed curriculum-based measurements (CBMs).

Social Work Paraeducator

Paraeducators must hold a baccalaureate degree in social work and

- may perform tasks related to school social work for which they are trained,
- may not be involved in conducting intervention techniques, including psychotherapy; and
- must be under the supervision of a licensed master's or higher social worker who provides direct supervision and meets the supervision requirements of K.A.R. 102-2-8

Speech Language Pathologist Paraeducator

Refer to HB 2761 for a complete list of allowed duties and supervision requirements for licensed assistants (SLPa). Speech-language pathologists are required to train, monitor, and evaluate staff they supervise, holders of temporary licenses may not be supervisors. Speech-language pathology assistants must be directly supervised at least 10% of total client contact time. "Speech para" means a person without the qualifications necessary to be considered a licensed SLPa speech-language pathology assistant. A "speech para" may assist with activity preparation, transporting a client or patient from class to the speech therapy room, assisting with teletherapy technology issues and providing direct services according to a plan developed by a licensed speech-language pathologist.

Title I Paraprofessional Requirements

Paraprofessionals providing instructional support in programs supported with Title I, Part A funds must meet the appropriate requirements found at: <https://www.ksde.gov/policy-and-funding/paraprofessional>

- In a Targeted Assistance School, only paraprofessionals paid with Title I Part A funds that provide instructional support must meet the requirements.
- In a Schoolwide Title I school, all paraprofessionals providing instructional support must meet the requirements as all teachers and paraprofessionals are considered Title I teachers and paraprofessionals. It does not matter who hires the paraprofessional (i.e. district or coop) or from which fund he or she is paid (i.e. general, special education, Title I, ESL, at risk). The para must meet the requirements if the para provides instructional support.

Paraprofessionals must meet the qualifications upon hiring. There is no grace period.

Categorical Aid Requirements

The following provisions must be met to access State categorical aid for special education staff participating in schoolwide programs:

- The professional staff person or paraeducator must be contracted for and paid out of the special education fund.
- Paraeducators must be supervised by a special education teacher. LEAs are required to maintain a list of paraeducators involved in schoolwide programs and documentation on the calculation of special education percentages.
- A special education professional or a paraeducator cannot be the sole teacher or aide in a regular education classroom

The amount of state categorical aid that may be accessed may be determined in two ways: maintaining a log of the amount of time the professional or paraeducator actually spent delivering services and/or supports for identified students; or a pro-ratio of total amount of time contracted based on the proportionate percent of identified students as compared to the building as a whole. (Pro-ratio example: Total student population in the building = 300. Total identified students = 30 $30/300 = 10\%$. If the contract stipulates at least 10% of the paraeducator's time is paid by special education funds, categorical aid may be accessed at 10% for that paraeducator. If a paraeducator is paid 50% out of special education and 50% Title I funds, and records are not maintained and the school has a 10% ratio of special education to general education, 10% of categorical aid could be accessed. A schoolwide program school must meet the intent and purposes of the programs from which funds are combined to ensure that the needs of the intended beneficiaries of those programs are addressed.)

Paraeducators, who may be working with students in various programs such as special education, bilingual, Title 1, or at-risk, will have their time pro-rated according to the number of students served in special education compared to the total population being served in the schoolwide school.

Summer Schoolwide Programs

Categorical aid is available for summer schoolwide programs. The same guidelines apply for summer schoolwide programs as for regular term schoolwide programs.

Contracted Services

LEAs may need to provide special education or related services for certain students with an exceptionality through approved contractual agreements. *Special teachers* (pro-rated or not) must be paid from the special education fund for the time they provide special education services.

Contracts for non-special education services

Contracts entered into between LEAs and agencies providing non-special education programs, courses or training etc., do not qualify for reimbursement. These include but are not limited to, on the job training, vocational, technical school programs taught by non-degreed staff or any staff who do not hold valid special education licensure. Note: Certified or support staff employed by the LEA who accompany the student to a job site or vocational program etc., **are** reimbursable.

There are four types of contractual agreements that are eligible for reimbursement:

(1) Contracts between LEAs (K.S.A. 72-3411(a)(3))

One LEA contracts with another. Examples include an agreement between a district and a cooperative, between a cooperative and a special purpose school, or between an interlocal and a district. The common element in this type of contract is that all service providers are employed by the second party and are "LEA employees." Because the second party reports the service providers to KSDE for categorical aid reimbursement, these contracts are not submitted to KSDE. Categorical aid reimbursement will only be paid to the LEA that pays the salary to the special teacher. Additional reimbursement will not be paid to the LEA contracting for the service. KSDE does not provide contract forms for such agreements, they are generated locally.

Reporting: Only the district paying the individual's salary may report the individual for reimbursement. The contracting LEA reports the travel expenses associated with the teacher working in the contracting LEA.

(2) Contracts with an Individual Service Provider

Between an LEA and an individual who is not an employee of any LEA. Examples include, but are not limited to, private practice clinicians who provide related services such as OT, PT, or Speech-Language Pathology services. The contracts may be for individual students or for more than one student. The actual service provider is the same all of the time. Such providers must meet the same credentialing requirements as LEA employees. *Special teachers*, contracted by individual professional contracts, must be paid from the special education fund for the time they are providing special education services. These providers are reported in the special teacher reimbursement system. Their travel expenses reimbursed by the LEA are eligible for categorical aid reimbursement. (See Transportation section, page 7, example 6.)

The contractual agreement must include the name of the *special teacher* and his/her professional certificate, license, or registration number. Once the contract is approved by both parties, the LEA enters the name of the *special teacher* and the amount of time listed in his/her contract in the special teacher reimbursement system. KSDE does not provide contract forms for such agreements, they are generated locally.

Reporting: The LEA reports the individual in the special teacher reimbursement system. Travel expenses are reported for transportation reimbursement.

(3) Contracts with any private nonprofit corporations or public or private institutions (K.S.A. 72-3411(a)(5))

An LEA that enters into contract with any private nonprofit corporations or public or private institutions to provide special education services may be reimbursed for services provided by contracted staff through either a Non-Public Equivalency (NPE) contract or through the special teacher reimbursement system depending on the circumstances of the special education services provided and the contractual agreement.

Non-Public Equivalency Contract (NPE)

These contracts are between an LEA and any private nonprofit corporation or any public or private institution, within or outside the State. Examples include, but are not limited to, hospitals, clinics, agencies, or teams/ consortiums/ groups of teachers. NPE contracts are agreements between an LEA and another agency to provide services on an individual student basis or to provide services to a group of students. Suggested contract forms may be found under **Non-Public Equivalency Contracts-Special Teacher Reimbursement** at <https://www.ksde.gov/policy-and-funding/special-education/categorical-aid-reimbursement>

- It is recommended that invoices for residential students be itemized by residential costs and education costs for auditing purposes.
- Dates on the contract should be the first and last day of services in the given school year.
- The service provider may or may not be the same person for the duration of the contract.
- Travel expenses are claimed separately under Teacher Travel on Form 308, Line 8.
- All services provided through a NPE Contract, must be itemized on the contract by type of special education or related service provided (IT, SL, OT, etc.).
- Names, ID numbers and license information must be listed on the contract for all service providers listed and logged and made available to KSDE to verify appropriate and current credentialing. Providers must meet the same credentialing requirements as LEA employees and all services must be provided by appropriately licensed professionals. Audit adjustments may result if the provider is not fully licensed for the contractual period, or if the contracted provider failed to deliver any services to the student that were claimed for reimbursement.
- Reimbursement for contracted services will be based on the number of service hours as documented in the individual student logs.
- All dates of service must be documented, as per dates of service listed on IEPs or IFSPs.
- For all school age children; evidence of enrollment in the claiming LEA via the KIDS and MIS databases.
- Contracts must be written for the dates of actual services, not when the student was determined to be eligible for services, or the date that the contract was drawn up, if before the starting date for service delivery.
- NPE contracts for new students written May 1 or after may be included with contracts submitted for the next school year.
- State school staff may be claimed at summer programs when tuition is charged
- Providers are NOT reported on the KSDE categorical aid personnel claim.

Reporting: Reported to KSDE through the MIS data system. See the MIS Data Dictionary for reporting criteria and file specifications. Reimbursement for this type of contract will be paid on the June 1 final payment to the LEA. On the Special Education State Aid Printout, the reimbursement is listed as "Non_public_equiv".

Categorical Aid Special Teacher Reimbursement System

LEAs may decide to report the private nonprofit or public/private institution personnel in the special teacher reimbursement system for purposes of claiming categorical aid. These contracted employees must meet the same credentialing requirements as LEA employees. In addition, contracted providers serving as paraeducators must meet the inservice hour requirements as established by KSDE and outlined in this Reimbursement Guide. Professional staff working in an LEA under contract from the State School for the Deaf or State School for the Blind may be claimed by the contracting LEA for categorical aid.

Reporting: The LEA reports the service provider in the special teacher reimbursement system. Documentation is the same as for LEA employees. Travel expenses are reported for transportation reimbursement.

(4) Contracts between LEAs and State Operated Schools for IEP mandated para services (K.S.A. 72-3422(c)(4)(C))

An LEA enters into a contract with either the Kansas State School for the Blind (KSSB) or the Kansas School for the Deaf (KSD) to reimburse the state operated school for para services that are required by a student's IEP. The state school should supply to the LEA the para's name and identifying information. Reporting: Personnel should be reported as special paras with the supervising district being either KSD (building 0915) or KSSB (building 8431). The para hours will be documented with the invoice from the state school and the student's IEP indicating the need for para services. The LEA will not be required to verify inservice hours.

Appendix A: Categorical Aid Deadlines

There will be no supplemental payment issued. All eligible teachers and paraeducators must be included by May 1st. Failure to meet this deadline will result in loss of funds for your LEA and general fund budget authority.

The first two payments count all FTE that is claimed ignoring errors and discrepancies. The remaining payments (including the final payment) are based on eligible FTE (checked against licenses and certifications)

KSDE cannot modify submitted data. Administrators should review claims.

Close dates for the special teacher reimbursement are the first day of the month of the payment (final payment close date May 1st) or the first business day thereafter. All updates, entries, must be completed before the close of business on the close date. Please use the time before the close (due) dates well.

October 1	Last day to update 1st Special Teacher payment
October 15	1st Special Teacher payment issued 25% of the claimed Regular Special Teacher FTE. 100% of claimed ESY Special Teacher FTE for the prior summer term.
December 1	Last day to update 2nd Special Teacher payment
December 15	2nd Special Teacher payment issued 50% of the claimed Regular Special Teacher FTE. claimed 100% of ESY Special Teacher FTE. Minus the October payment.
March 1	Last day to update 3rd Special Teacher payment
March 15	3rd Special Teacher payment issued 67% of the eligible Regular Special Teacher FTE. 100% of eligible ESY Special Teacher FTE. Minus the October and December payments.
April 1	Last day to update 4th Special Teacher payment
April 15	4th Special Teacher payment issued 84% of the eligible Regular Special Teacher FTE. 100% of eligible ESY Special Teacher FTE. Minus the October, December, and March payments.
April 15	Special Teacher Vacancy Report Due
April 30	Catastrophic State Aid Application and NPE Contracts finalized
May 1	Last day to update 5th (final) Special Teacher payment
May 10	Special Education Transportation Claim (LEA Forms) must be submitted
June 1	5th (final) Special Teacher payment issued Total eligible entitlement including Transportation Aid, Medicaid Replacement Aid and Catastrophic Aid minus payments made in October, December, March and April.
June 1	Last day to update para inservice in categorical aid personnel system

Appendix B: KSDE Special Teacher Endorsements for Reimbursement

	PCA ->	IS	PD	BD	IR	LD	ID	SM	IT	EC	GI	HI	VI	AP	AD	SU	CS	PS	RS
LPR ↓	Endorsement ↓	Integratn Specialist	Personnl Develop	Behav Disord	Inter Relat	Learning Disability	Int Disability	Severe Mult Disab	Infant Tod	Early Child SpEd	Gifted	Tchr of Hear Imp	Tchr of Visual Imp	Adapt PE	Special Ed Director	Ass't Direct/ Sup/Coord	Schl Couns	Schl Psych	Read Spec
High Incidence	High Incidence	IS	PD	BD	IR	LD				EC									
High Incidence	Adaptive	IS	PD	BD	IR	LD				EC									
High Incidence	Intellectually Disabled-Adaptive	IS	PD	BD	IR	LD													
High Incidence	Learning Disabilities	IS	PD	BD	IR	LD													
High Incidence	Behavior Disorders	IS	PD	BD	IR	LD													
High Incidence	Physically Impaired	IS	PD	BD	IR	LD													
High Incidence	Intellectually Disabled	IS	PD	BD	IR	LD													
High Incidence	Special Interrelated	IS	PD	BD	IR	LD													
High Incidence	Elementary Ed. Unified	IS	PD	BD	IR	LD													
Low Incidence/ Significantly Below Grade Level	Low Incidence	IS	PD				ID	SM		EC									
Low Incidence/ Significantly Below Grade Level	Functional	IS	PD				ID	SM		EC									
Low Incidence/ Significantly Below Grade Level	Intellectually Disabled-Functional	IS	PD				ID	SM											
Low Incidence/ Significantly Below Grade Level	Severely Multiply Handicapped	IS	PD				ID	SM											
Low Incidence/ Significantly Below Grade Level	Intellectually Disabled	IS	PD				ID	SM											
Low Incidence/ Significantly Below Grade Level	Elementary Ed. Unified	IS	PD				ID	SM											
ECSE	Early Childhood Unified	IS	PD	BD	IR	LD	ID	SM	IT	EC									
ECSE	Early Childhood Handicapped	IS	PD						IT	EC									
Gifted	Gifted	IS	PD								GI								
Deaf/Hard Hearing	Deaf or Hard of Hearing Hearing Impaired	IS	PD									HI							
Vision Impair	Visually Impaired	IS	PD										VI						
School Psych	School Psychologist																	PS	
Adapted Phys Ed	Physical Education (grades PrK-12)		PD											AP					
Adapted Phys Ed	Adapted Physical Education		PD											AP					
Counselor	School Counselor																CS		
Reading Spec	Reading Specialist		PD																RS
Director of Special Ed	District Leadership		PD												AD	SU			
Director of Special Ed	Director of Special Education	IS	PD												AD	SU			
Assistant Director/ Coordinator	Program Leadership		PD													SU			
Assistant Director/ Coordinator	Building Leadership		PD													SU			
Assistant Director/ Coordinator	Special Education Supervisor/ Coordinator	IS	PD													SU			

*Integration Specialist may also match to 93009 Teacher Leader. The teacher's license should always match the skills needed for the assignment.

Notes: Endorsement grade levels must match assignment grade levels. Some older special education endorsements are not shown
Any Vocational endorsement covers IEP required vocational classes.

Appendix C: Special Teacher Reimbursement Licensing Requirements

KSDE Licensed Areas (do not send in) [Educator License Lookup](#)

Code	Description	LPR (Licensed Personnel Report)
AD	Special Education Admin.	Director of Special Ed
AP	Adaptive Physical Education	Adapted PE
BD	Behavior Disorder	Adaptive Special Education
CS	Counselor	School Counselor
EC	Early Childhood	Early Childhood Special Education
GI	Gifted	Gifted
HI	Hearing Impaired	Deaf/Hard of Hearing
IR	Interrelated Program	High Incidence Special Education
IS	Integration Specialist	Any Special Ed/Support Services
IT	Infant/Toddler	Not reported in LPR
LD	Learning Disability	High Incidence Special Education
MR	Mental Retardation	Significantly Below Grade Level or Functional
PD	Personnel Development	Any Special Ed/Staff Devel.
PS	School Psychologist	School Psychologist
RS	Reading Specialist	Reading Specialist
SM	Severe Multiple Disabilities	Significantly Below Grade Level or Functional
SU	Assistant Director/Supervisor	Ass't Dir./Sup/Coordinator Special Ed
VI	Visually Impaired	Vision Impaired
VO	Vocational Special Needs	Vocational

Non-KSDE Licenses or Certifications

Area	Description	Certification/Licensing Agency	Req Cert	Send in?
AS	Assistive Technology	Various	Any other KSDE or Non-KSDE accepted license	possibly
AT	Art Therapy	Art Therapy Credentials Board	Registered Art Therapist (ATR, ATR-BC)	NO
AU	Audiology	KDADS-Health Occupations Credentialing	Audiologist	NO
BR	Braille Transcriber	Library of Congress/National Federation of the Blind	Literary Braille Transcribing	YES
BR	Braille Transcriber	National Blindness Professional Cert Board (NBPCB)	National Certification in Literary Braille (NCLB)	YES
BR	Braille Transcriber	National Blindness Professional Cert Board (NBPCB)	National Certification in Unified English Braille (NCUEB)	YES
BS	Behavior Specialist	Behavior Analyst Certification Board	Behavior Analyst: Board Certified Behavior Analyst (BCBA)	NO
BS	Behavior Specialist	Kansas Behavioral Sciences Regulatory Board	Behavior Analyst: Behavior Analyst or Licensed Psychologist	NO
BS	Behavior Specialist	Kansas Behavioral Sciences Regulatory Board	Behavior Specialist: Master or Clinical licensure	NO
IN	Educational Interpreter	Kansas Commission for the Deaf and Hard of Hearing	Registration	Until online lookup available
MT	Music Therapy	Certification Board for Music Therapists (CBMT)	MT-BC	NO
NU	Nurse	Kansas State Board of Nursing	Registered Nurse (RN)	NO
NU	Nurse	Multistate license	Registered Nurse (RN)	YES (need license state to look up)
OM	Orient./Mobil.	Academy for Cert. of Vision Rehab. & Ed. Prof. (ACVREP)	Cert Orientation and Mobility Specialist (COMS)	YES (initial cert)
OT	Occupational Therapy	Kansas Board of Healing Arts	Occupational Therapist (OT)	NO
PT	Physical Therapy	Kansas Board of Healing Arts	Physical Therapist (PT)	NO
RD	Registered Dietician	KDADS-Health Occupations Credentialing	Dietician	NO
RE	Recreation Therapy	National Council for Therapeutic Recreation	Certification (NCTRC)	NO
SL	Speech/Language	KDADS-Health Occupations Credentialing	Speech Language Pathologist	NO
SW	Social Work	Kansas Behavioral Sciences Regulatory Board	LMSW, LCSW	NO
TR	Transition Services	Various	Any other KSDE or Non-KSDE accepted license	possibly
WS	Work Study	Various	Any other KSDE or Non-KSDE accepted license	possibly

Licenses held by paraeducators are not requested by KSDE at this time
These licenses must be maintained for auditing purposes at the local level

Appendix D: Documentation Required For Audit

See Appendix E as well, FTE Calculations and Required Documentation

General requirements for all claims

Requirement	Description/reasoning
Time & Effort	The time and effort record must support the distribution of the employee's entire salary or wages among specific activities or cost objectives if the employee has more than one cost objective (Note: An employee may be paid out of multiple funding sources, yet have only one cost objective). • Must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. • Must reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis.
IEPs/IFSPs	Individualized Education Programs (IEPs) may be reviewed to justify time claimed. Services for infants and toddlers (ages birth to 3) will be reviewed on their Individualized Family Service Plans (IFSPs). Services for preschool children (ages 3 through 5) may be on an IEP or IFSP.
Job Descriptions	To assure proper reporting of assigned duties. It is important that LEAs report accurately the job responsibilities of all personnel for whom they are claiming categorical aid reimbursement. Reporting staff as a <i>special teacher</i> under only one of the categories of exceptionality when that person actually has other job responsibilities gives a skewed picture of actual personnel needs and program growth.
Contracts	To assure proper reporting of assigned duties and for FTE claimed.
Time Cards	To assure proper reporting of assigned duties and for FTE claimed for personnel contracted on an hourly basis.
Payment Records	To verify amounts paid and funding source used.
Licensure/Certification	Should be available if requested.
Interviews	May be conducted to clarify actual duties performed.
Work Products	Written documentation of work provided, such as assessment reports.

Additional requirements for specific areas/topics

Specific area/topic	Additional Requirements
GEI Plans	For professionals who must account for time spent providing General Education Interventions (GEI), auditors may request to review the intervention plans identifying the service provider's obligations, expected duration, etc.
Over 1.0 FTE Assignment	• Separate personnel actions/contracts for the extra assignments. • Student IEP/IFSP documenting the need for which additional reimbursement is sought. • Timesheets for the identified assignments that must be separate from timesheets for the school day position and must document hours worked outside the regular work week.
Substitutes	• Personnel action(s) for substitute with assignment(s) identified • State special education categorical aid will not be paid for substitute teachers who do not have a current teaching certificate/license issued by the Kansas State Board of Education. The type of license held limits the number of days reimbursed.
Early Childhood	For Special Education Service Model Classrooms, Class Rosters for 12/1 and 5/1
Infant Toddler	• Individual child service logs (NPSE Contract) or Provider Service Logs (special teacher reimbursement system)
Paraeducators	• Documentation of staff development/in-service hours • Evidence of supervision, if requested, services provided to individual students may be reviewed. • Evidence of appropriate license or education (i.e. interpreters, OTA/PTA) if specified in description.
Contracted Services	• Contracts • Service logs for individual students • Documentation for travel expenses reported for reimbursement • Documentation of in-service requirements for paraeducators (not applicable to Non-Public Equivalency contracts)
Transportation	• Expense reports for individuals • Vehicle expense invoices • Vehicle logs • Student IEPs
Catastrophic Aid	• Documentation matching actual expenses to the specific student claimed • Student's IEP and supporting paperwork • Purchase orders • Deductions worksheet which includes actual, allowable expenditures on the Special Education Funding site: https://www.ksde.gov/policy-and-funding/special-education/categorical-aid-reimbursement under the Catastrophic Aid header • Copies of provider licenses if KSDE is unable to verify license
Schoolwide (Title)	Federal funds and categorical aid accessed for schoolwide programs will be audited by KSDE auditors. Documentation considered: • Personnel Report information provided by KSDE • Student head count/FTE data, general and special education, provided by KSDE • Approved IDEA VI-B budget • Logs of service time, if available

Appendix E: FTE Calculations and Required Documentation

Scenario 1: Full time salaried employee - Full time Special Education

The State Auditor will review: Employee's contract, Bi-annual form, payroll records.

How FTE will be calculated:

$$\frac{\text{Amount Paid to Employee (divided by)}}{\text{Contracted Amount}} = \text{FTE}$$

Scenario 2: Full time salaried employee - Part time Special Education

The State Auditor will review: Employee's contract, Personnel Activity Report form, payroll records.

How FTE will be calculated:

$$\frac{\text{Amount Paid to Employee (divided by)}}{\text{Contracted Amount} \times \text{X (times)} \times \% \text{ of time}^*} = \text{FTE}$$

*Dedicated to special education (as calculated on the time and effort forms).

Scenario 3: Part time salaried employee – Full time Special Education

The State Auditor will review: Employee's contract, Bi-annual form, payroll records.

How FTE will be calculated:

$$\frac{\text{Amount Paid to Employee (divided by)}}{\text{Contracted Amount} \times \text{X (times)} \times \% \text{ of full time}^*} = \text{FTE}$$

* In most cases “% of full time” will be determined by reviewing the employee's contract.

Scenario 4: Part time salaried employee – Part time Special Education

The State Auditor will review: Employee's contract, Personnel Activity Report form, payroll records.

How FTE will be calculated:

$$\frac{\text{Amount Paid to Employee (divided by)}}{\text{Contracted Amount} \times \text{X (times)} \times \% \text{ of full time} \times \text{X (times)} \times \% \text{ of time}^*} = \text{FTE}$$

*Dedicated to special education (as calculated on the time and effort forms).

Scenario 5: Hourly employee (Full time or Part time) – Full time Special Education

The State Auditor will review: Employee's contract, Bi-annual form, payroll records.

How FTE will be calculated:

$$\frac{\text{Total Hrs Paid (divided by)}}{1116 \text{ (hours)}} = \text{FTE}$$

Scenario 6: Hourly employee (Full time or Part time) – Part time Special Education

The State Auditor will review: Employee's contract, Personnel Activity Report form, payroll records.

How FTE will be calculated:

$$\frac{\text{Total Hrs Paid (divided by)}}{1116 \text{ (hours)} \times \text{X (times)} \times \% \text{ of time}^*} = \text{FTE}$$

*Dedicated to special education (as calculated on the time and effort forms).

Scenario 7: Contracted Services.

The State Auditor will review: Invoice.

How FTE will be calculated:

$$\frac{\text{Total Hrs Billed (divided by)}}{1116 \text{ (hours)}} = \text{FTE}$$

General Notes:

1. Max FTE reimbursed is 1.0 FTE. Only 1.0 FTE will be reimbursed if any calculation produces an amount over 1.0.
2. Auditors may ask/require additional supporting documentation than what is listed above.

Appendix F: Paraeducator Professional Development Planning Worksheet

1 & 2 Professional Development Requirement – 10 to 20 hours

1. Did the paraeducator begin working as a special education paraeducator in Kansas three or more school years ago?

___ Yes ___ No

2. *If yes*, does archived personnel data indicate the paraeducator worked 9 months *and* completed the appropriate hours of inservice for each of the following school years?

Date	Yes	No (or unknown)	Inservice Hours
Last school year			
Two school years ago			
Three school years ago			

___ If **NO** to **any** of the above, paraeducator development is 20 hours for this school year. **(Tier 1)**

___ If **YES** to **all** of the above, paraeducator development is 10 hours for this school year. **(Tier 2)**

For New Hires during the current school year –hours would be pro-rated from the date of hire as outlined in the Reimbursement Guide

3. Professional Development at the discretion of the LEA- Locally Determined. **(Tier 3)**

Paraeducator currently holds one of the following licenses and is working in an area directly related to the license they hold:

- ☐ Teaching license from KSDE (*not including Substitute or Emergency Substitute license*)
- ☐ Related Service Provider eligible for professional level categorical aid
- ☐ Related Service Provider licensed but requiring supervision (current Kansas license on file)
 - ☐ Occupational Therapy Assistant (OTA)
 - ☐ Physical Therapy Assistant (PTA)
 - ☐ Licensed Practical Nurse (LPN) licensed in Kansas or with a multistate license in a compact state that requires continuing education to renew (Missouri does not).
 - ☐ Licensed Bachelor Social Worker (LBSW)
 - ☐ Licensed Assistant Behavior Analyst (LaBA)

Identified Professional Development Needs

Training Opportunities

Inservice hours are to be recorded in the program used for reimbursement



Kansas State Board of Education

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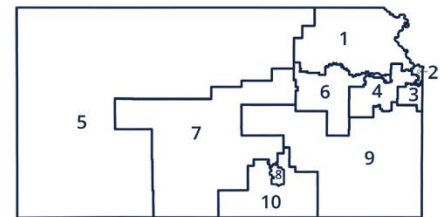


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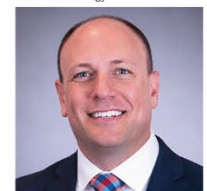
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May 27, 2026