

**Coffeeville School District**  
**FISCAL POLICIES AND PROCEDURES**

**XVII. Instructional Supplies and Materials**

IDEA funds may be used to purchase instructional supplies and materials that are utilized by special education teachers and support services personnel to support and/or provide instruction to students with disabilities. Specific items of supplies and materials that can be included are included as object codes in the IDEA grant applications.

CSD Special Education Department will consider the coding of all instructional supplies to ensure that items are not coded as an instructional supply which should be coded as equipment. The Department will monitor purchased items to ensure those items have been properly budgeted for or submit a revision of the IDEA budget when needed.