

# Allowable Costs for IDEA



**U.S. Department of the Interior  
Bureau of Indian Education**

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## **IDEA Excess Cost**

### **Introduction**

Local Education Agencies (LEA)/Schools must follow certain requirements when accepting federal funds. One of the federal requirements under the Individuals with Disabilities Education Act, Part B (IDEA) is the concept of Excess Costs.

### **Purpose**

Title 34 of the Code of Federal Regulations (CFR) 300.202 explains the excess costs requirements. It allows LEA/Schools to use federal IDEA funds for the excess costs of educating students with disabilities. LEAs/Schools may not use federal IDEA, Part B to pay all the cost of educating students with disabilities. IDEA Part B must be used to supplement ISPE and other federal funds and not supplant them (34 CFR 300.202(a)(3)).

### **Excess Cost Definition**

Excess cost are those costs for the education of an elementary school or secondary school student with a disability that are in excess of the Indian Equalization Student Program (ISEP) expenditure on the education of a child with disability before funds under IDEA Part are used to pay the excess costs of providing special education and related services. The excess cost demonstrates that the LEA/School is not using federal funds in place of ISEP for the core educational program regarding students with disabilities. In other words, the LEA/School must be able to demonstrate that it expended the total ISEP for education of children with disabilities during that fiscal year.

### **Why is the Excess Cost important?**

- The excess cost requirements prevent the use of IDEA Part funds to pay for the entire cost of providing services to students with disabilities.
- Ensures students with disabilities receive general education support to which all students are entitled.
- Ensures federal IDEA Part B funds are used to supplement general education support.



## Allowable Costs for IDEA Grant

### Determining Excess Cost

When determining whether a cost is an excess cost, ask the following guiding questions:

- **In the absence of special education needs, would this cost exist?**
  - *If the answer is...*
    - No, then the cost is an excess cost and may be eligible.
    - Yes, then the cost is not an excess cost and is not allowed.
  
- **Is this cost also generated by students without disabilities?**
  - *If the answer is...*
    - No, then the cost is an excess cost and may be eligible.
    - Yes, then the cost is not an excess cost and is not allowed.
  
- **If it is a child specific service, is the service documented in the student's IEP?**
  - *If the answer is...*
    - Yes, then the cost is an excess cost and may be eligible
    - No, then the cost is not an excess cost and is not allowed.

For a particular cost to be allowed, it also must be *necessary* and *reasonable* for proper and efficient performance and administration of the grant. A cost is reasonable if it does not exceed what a district would normally incur in the absence of federal funds. Additional guidance about standards for determining costs for federal grants is available from Office of Management and Budget (OMB) [Uniform Grants Guidance](#) (2 CFR, Part 200).




The salaries and wages of any employee charged to a Federal grant, including IDEA, must be supported by some form of time and effort documentation that accurately reflects the work performed and supports the amount claimed against the grant. "Standards for Documentation of Personnel Expenses" are set forth by the Office of Management and Budget (2 CFR § 200.430(i)).




The chart beginning on page 5 lists budget items for IDEA Part B grants. The list includes only items that have prompted additional discussion or guidance. If an item is not listed, it still may be allowed. **The items that are allowed under IDEA may not be charged to funds budgeted for coordinated early intervening services (CEIS).**







**Allowable Cost for IDEA Entitlement and IDEA Recovery Grants**




**Symbol Key:**

	Always allowed		Allowed, but special requirements or additional information required		Never allowed
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Symbol	Budget Item	Special Requirements or Additional Information
	<b>ADAPTIVE EDUCATION: Physical Education, Music or Art:</b> Salary and fringe benefits.	The salary and fringe benefits of a teacher holding a State appropriate license for Adaptive Physical Education or Art or Music – Special Education are allowed for the time the teacher provides instruction to students with disabilities per the student’s IEP requirements.
	<b>ADVERTISING:</b> Costs associated with advertising in media such as newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals.	Allowed for IDEA-related recruitment of personnel, procurement of goods and services, child find activities, and other specific purposes necessary to meet the requirements of the IDEA grant.
	<b>AIDES:</b> Salaries and fringe benefits for LEA employees or costs for contracted aides.	<p>Individuals acting as special education paraprofessionals specialized in transportation aides or attendant care aides must have, at a minimum State paraprofessional aide requirements. However, a special education Program Aide license is not required if the individual holds any other valid State license. The special education aide licensure rule applies to LEA employees and contracted individuals, even if short-term or subbing.</p> <p>Aides must be employees of the LEA. Aides must work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of an aide, while not assuming the role of a teacher.</p>

Symbol	Budget Item	Special Requirements or Additional Information
	<p><b>ALTERNATIVE SCHOOLS or EDUCATION PROGRAMS:</b> Alternative or adaptive school structures and teaching techniques.</p>	<p><b>✗</b> Alternative schools/education programs are generally regular education schools or regular education programs for students at risk of school failure. Therefore, the tuition costs associated with alternative schools or alternative programs <b>cannot be charged to the IDEA grant.</b></p> <p><b>✓</b> However, the costs of special education services for students participating in such programs are allowable costs. IDEA funding may <b>ONLY</b> be used for the special education related costs.</p>
	<p><b>APPLICATIONS (APPs):</b> Costs associated with digital applications for devices such as tablets.</p>	<p>Digital applications for devices such as tablets that provide supplemental support to students with disabilities may be funded with IDEA.</p>
	<p><b>ASSISTIVE TECHNOLOGY DEVICES:</b> Any item, piece of equipment, or product system (software) used to increase, maintain or improve the functional capabilities of a student with a disability.</p>	<p>The need for an assistive technology must be addressed in the student’s IEP. The assistive technology device belong to the LEA. On a case-by-case basis, the use of school-purchased assistive technology devices in a student’s home or in other settings is required if the student’s IEP team determines that the student needs access to those devices in order to receive Free Appropriate Public Education (FAPE).</p>
	<p><b>ATTENDANT CARE AIDES:</b> Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff.</p> <p>34 CFR § 300.156</p>	<p>An attendant care aide provides assistance or cuing for a student’s activities of daily living while at school, such as dressing, eating, and personal hygiene, routine care of personal assistive devices, toileting, and transferring. They must perform duties consistent with that role, under the supervision of an appropriately licensed health professional, while not assuming the role of a health professional. Individuals acting as attendant care aides must have, at a minimum, a paraprofessional State license</p>






Symbol	Budget Item	Special Requirements or Additional Information
	<p><b>ATTORNEY’S FEES- PARTY TO AN ACTION:</b> Attorney fees for IDEA state complaints, due process hearings, representation at IEP team meetings, facilitated IEP team meetings, mediation sessions, or any student-specific consultation.</p>	<p>Fund <b>may not</b> be used to pay attorney’s fees related to state complaints, due process hearings or court proceedings. This includes costs related to depositions, expert witnesses, settlements.</p> <p>IDEA funds may not be used to pay for attorney representation at IEP team meetings, facilitated IEP team meetings, mediation sessions, or any student-specific consultation.</p> <p>IDEA funds may not be used to pay attorney fees related to disciplinary actions or expulsions.</p> <p>✓ Funds may be used to pay costs of conducting a due process hearing, e.g., paying a hearing officer and providing a place for the hearing.</p>
	<p><b>ATTORNEY’S FEES – DOCUMENT PROCESSING:</b> Costs that arise in connection with litigation, such as the cost of copying materials, mailing documents via certified mail, etc.</p>	<p>IDEA funds <b>may</b> be used for the costs of document processing associated with state complaints, due process hearings, facilitated IEP team meetings or mediation centers. For the document processing cost to be allowed, it must be itemized on the invoice.</p>
	<p><b>ATTORNEY’S FEES - PROFESSIONAL DEVELOPMENT / POLICY DEVELOPMENT:</b> Costs associated with the provision of training or policy development conducted by an attorney.</p>	<p>IDEA funds may be used for the costs of an attorney providing training to LEA staff on special education-related law. This does not include any student-specific consultation (see Attorney’s Fees - Party to an Action).</p> <p>IDEA funds may be used for the costs of an attorney providing consultation in regards to the development of the LEA’s special education policy and procedures. For the policy consultation cost to be allowed, it must be itemized on the invoice as separate from district-wide policy development.</p>







Symbol	Budget Item	Special Requirements or Additional Information
	<b>AUDIT COSTS:</b> Costs associated with contracting independent auditors.	The costs of auditing the Special Education Cluster as required by OMB Circular A-133 Single Audit Act are allowable. Only the costs for the IDEA portion of the Single Audit may be charged to IDEA (thus the cost must be itemized on the audit invoice). Audit costs related to state special education categorical aid or Medicaid are not allowed as direct costs on the IDEA grants.
	<b>AUDIOLOGIST:</b> Salaries and fringe benefits for LEA employees or costs for contracted audiology services as well as private vendor contracted staff.	An audiologist must hold the State appropriate license   Services provided to students with 504 plans (and not an IEP) must be coded to the general education and are not eligible for IDEA or state special education aid.
	<b>AUTOMATIC DOOR OPENERS:</b> Purchase and installation.	Purchase and installation of automatic door openers is allowed if needed to provide access for a student with a disability. The automatic door opener does not need to be addressed in a student’s IEP. The use of IDEA funds for an automatic door opener must be related to the needs of a student with a disability and not to meet ADA compliance.  The school must contact the State Education Agency (SEA) – Division of Performance and Accountability, Special Education Supervisor for prior approval to purchase and installation.








Symbol	Budget Item	Special Requirements or Additional Information
	<p><b>BUS PURCHASE, LEASE or RENTAL:</b> Vehicle purchase or lease, insurance, repair, and maintenance.</p> <p>See also “Transportation Costs – Special Education”</p>	<p>Vehicles must be used <b>ONLY</b> for special education related costs. This includes transporting students to and from school <i>if</i> the student’s IEP requires specialized transportation. Vehicles purchased with IDEA funds may also be used to transport students during the school day if related to their special education and related services. Vehicles may also be used by special education staff. These restrictions apply even if only a portion of the vehicle cost is covered with IDEA funds.</p> <p>The school must contact the State Education Agency (SEA) – Division of Performance and Accountability, Special Education Supervisor for prior approval to use IDEA funds for capital equipment.</p>
	<p><b>BUS DRIVER:</b> Salaries and fringe benefits employed by the school</p>	<p>The salary and benefits of a driver are allowed <b>ONLY</b> for the time the driver transports students with disabilities who require either specialized transportation per an IEP or transportation related to the delivery of special education instruction or related services. “Bus Driver” is the generic position title for any individual who drives any type of vehicle related to specialized transportation for students with disabilities.</p>
	<p><b>CHILD FIND ACTIVITIES:</b> Costs associated with public awareness, notices, screening.</p>	<p>Child find activities are allowed for identification of children with disabilities.</p> <ul style="list-style-type: none"> <li>-Posters/Brochures/Flyers</li> <li>-Newspapers or magazines (i.e., community calendar, article, and/or advertisement)</li> <li>-Paid advertisements in newspapers or inserts in utility bills (The cost could be shared with adjoining school districts.)</li> <li>-Public service announcements on network, cable, and university TV and radio station</li> </ul>





Symbol	Budget Item	Special Requirements or Additional Information
	<p><b>CLERICAL SUPPORT:</b> Salaries and fringe benefits.</p> <p>34 CFR § 300.156 2 CFR § 200.472</p>	<p>Only the actual time spent supporting special education is allowed and must be based on time and effort records that accurately reflect the work performed (2 CFR § 200.430(i)).</p> <p>If the position supports other programs, such as pupil services or Medicaid billing, the individual’s full salary and benefits cannot be charged to the IDEA grant.</p>
	<p><b>COLLEGE CREDITS FOR SPECIAL EDUCATION COURSES:</b> Cost of Tuition</p> <p>34 CFR § 300.156 2 CFR § 200.472</p>	<p>IDEA funds can reimburse staff or the LEA/School for the cost of higher education credits related to special education instruction and related services.</p>
	<p><b>COMPUTING DEVICES FOR STUDENTS</b> (computers, laptops, tablets, etc.)</p>	<p>Computing devices are considered an excess cost of special education when they are related to the unique needs of a student with a disability.</p> <p> Acquisition of a computing devices are NOT an excess cost, and therefore not allowed, if the LEA has decided to provide computing devices for all students and simply charges the flow-through or preschool grant a prorated amount based upon the number of students with disabilities in the school..</p> <p>When the equipment is no longer needed to meet the unique needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department of General Administrative Regulations.</p>





Symbol	Budget Item	Special Requirements or Additional Information
	<p><b>COMPUTING DEVICES FOR STAFF</b> (computers, laptops, chrome books, tablets, etc.)</p>	<p>Computing devices for special education staff is allowed if the individual works <u>solely</u> in special education or if the device will be used solely for special education.</p> <p> Positions that serve students with and without disabilities (such as school psychologists, social workers, guidance counselors, etc.) should not have the purchase of their computing devices charged either in whole or in part to IDEA</p>
	<p><b>COMMUNICATION DEVICES FOR STAFF:</b> Costs associated with the lease or purchase and charges for use of desk phones, cell phones, pagers and radios.</p>	<p>Communication devices are allowed ONLY for special education activities. Outside of incidental use, if a device will also be used for non-special education activities, the cost should not be charged to IDEA.</p> <p> Cost for personal use is not allowed.</p>
	<p><b>COMPUTER NETWORKS:</b> Costs associated with a LEA's district-wide computer networks.</p>	<p>LEA/School's computer or IT networking costs are provided district-wide and are not considered an excess cost of providing special education instruction and related services.</p>



Symbol	Budget Item	Special Requirements or Additional Information
	<p><b>CONSTRUCTION:</b> Constructing facilities or altering existing facilities</p>	<p>Costs for construction or alteration of facilities must be related to the excess cost of providing special education. A project must meet the needs of one or more students with disabilities. Costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed. Only the costs of making a room accessible or costs specific to the delivery of the special education program can be charged to the IDEA grant.</p> <p>LEA/Schools must receive prior approval from BIE – DPA, special education supervisor prior to use IDEA funds for construction.</p> <p><b>✗</b> All students must be provided safe and healthful facilities per statute. Remodeling a room or space to meet these standards for students with disabilities is not an excess cost of providing special education and thus not allowed.</p> <p><b>✗</b> The BIE will not approve requests for the use of IDEA funds for construction or alteration of facilities for seclusion rooms.</p>
	<p><b>CONSULTANT SERVICES – NOT DIRECT STUDENT SERVICES:</b> Costs associated with contracted services from a consultant 34 CFR § 300.156</p>	<p>LEAs may contract with consultants to provide information about methods, techniques, and strategies to use for children with disabilities.</p> <p><b>✗</b> Services directly provided to a student should not be budgeted as “consultation.” Direct instruction costs in areas such as autism, hearing impairment, specific learning disabilities, and vision impairment provided by a private vendor are not eligible for IDEA funding.</p>







Symbol	Budget Item	Special Requirements or Additional Information
	<p><b>CRISIS PREVENTION TRAINING (CPI):</b> Costs associated with staff attending training or cost related to “training the trainer”</p>	<p>Crisis Prevention Intervention training is, in itself, not considered an excess cost of special education since it is a universal training meant to help all staff and all students. Unless the training is only provided to special education staff, 100 percent of the training cannot be charged to the IDEA grant.</p> <p>✓ However, as with any professional development /training, the cost of training special education staff on any topic is an allowed cost that can be charged to the IDEA grant. If the training is \$2,000 and 40 staff attend, the amount charged to the IDEA grant can be prorated by the number of special education staff attending. If ten of the staff are special education, \$500 of the cost can be charged to the IDEA grant (<math>\\$2,000 / 40 = \\$50 * 10</math>).</p> <p>✗ If the staff person is not considered special education, IDEA funds cannot be used to pay for the individual to become a CPI trainer.</p>
	<p><b>CURRICULUM DEVELOPMENT:</b> Costs associated with substitutes, release time, or extended contract.</p>	<p>Costs related to substitute teachers, release time, and extended contract for development of curriculum for special education students is allowed for both regular and special education staff.</p>



Symbol	Budget Item	Special Requirements or Additional Information
✓	<p><b>DAY TREATMENT PROGRAM (MENTAL HEALTH):</b> Costs connected to the placement of a student by an IEP team.</p> <p>OSEP memo 05-08</p>	<p>Under IDEA, the term “related services” means transportation and developmental, corrective, and other supportive services required to assist a student with a disability to benefit from special education.</p> <p><a href="#">Mental Health Day Treatment</a> is considered a related service under IDEA in situations where the IEP team determines, on an individual student basis, that the therapeutic and habilitation components of the Day Treatment program are necessary in order for the student to receive FAPE and that the student’s educational needs are inseparable from the student’s other needs. In such cases, the LEA is responsible for the entire cost of the special education and related services provided through the Day Treatment program and at no cost to the parents.</p>
✓	<p><b>DEAF AND HARD OF HEARING INSTRUCTION - PRIVATE VENDOR:</b> Costs of contracting with the private vendor for deaf and hard of hearing (DHH) instruction.</p>	<p>Although an LEA may contract with a private vendor for deaf and hard of hearing instruction (the teacher must be appropriately licensed by the State to ensure FAPE for the student with a disability), the costs of a private vendor contract for these services are not eligible for IDEA aid.</p>
✗	<p><b>DISTRICT ADMINISTRATORS:</b> Salaries and fringe benefits of staff employed by the LEA/School</p>	<p>The salary and benefits of a district administrators / superintendents cannot be charged to federal grants even if the administrator is providing special education support and is appropriately licensed (2 CFR § 200.444).</p>
✓	<p><b>DUE PROCESS HEARINGS:</b> Costs of conducting a due process hearing.</p>	<p>Funds may be used to pay costs of conducting a due process hearing, e.g., paying a hearing officer and providing a place for the hearing.</p> <p>✗ Funds may not be used to pay a party’s legal fees or related costs such as depositions, expert witnesses, settlements, or other related costs. (See entry on Attorney’s Fees - Party to an Action)</p>








Symbol	Budget Item	Special Requirements or Additional Information
	<b>EDUCATIONAL INTERPRETERS:</b> Salary and benefits of staff employed by an LEA/School as well as private vendor contracted staff.	Education interpreters must be employees of the LEA and hold a State license.   Services provided to students with 504 plans (and not an IEP) must be coded to the general education fund and are not eligible for IDEA or state special education aid.
	<b>EQUINE THERAPY</b>	Cannot be supported by any of the Federal Education program funds
	<b>EQUIPMENT - CAPITAL:</b> Equipment to support special education and related services	Capital equipment is equipment with a useful life of more than one year that costs \$5,000 or more per unit. If the LEA has established a capitalization threshold level less than \$5,000 for equipment, the LEA must use the lower threshold and budget the items as capital equipment.  Capital equipment purchased with IDEA funds must be used only for the authorized purpose of IDEA until the equipment no longer meets the special education program needs (2 CFR §200.313).  LEAs must receive prior approval from SEA to use IDEA funds for capital equipment. Approval for capital equipment purchases using IDEA funds is completed through the IDEA budget applications. The budget requires the user to enter an equipment type, number of units, equipment description and an assurance that the equipment is for the purposes of providing special education instruction and related services.



Symbol	Budget Item	Special Requirements or Additional Information
✓	<b>EQUIPMENT - NON-CAPITAL:</b> Equipment to support special education and related services.	<p>Equipment that has a useful life of more than one year but does not meet the definition of capital equipment (capitalization threshold amount) is considered non-capital.</p> <p>Non-capital equipment purchased with IDEA funds must be used only for the authorized purpose of IDEA until the equipment no longer meets the special education program needs (2 CFR §200.313).</p> <p>Prior approval for non-capital equipment is not required by IDEA. However, the LEA will need to have the item on an approved budget before a claim can be made. The budget requires the user to enter an equipment type, number of units, equipment description and an assurance that the equipment is for the purposes of providing special education instruction and related services.</p>
✓	<b>EQUIPMENT - RENTAL:</b> Equipment rented or leased to support special education and related services.	<p>Equipment rented or leased with IDEA funds must be used only for the authorized purpose of IDEA (2 CFR §200.313).</p> <p>Prior approval for equipment rental or lease is not required by IDEA. However, the LEA will need to have the item on an approved budget before a claim can be made. The budget requires the LEA/School to enter an equipment type, number of units, equipment description and an assurance that the equipment is for the purposes of providing special education instruction and related services.</p>
✓	<b>EQUIPMENT - REPAIR and MAINTENANCE:</b> Maintenance or repair of equipment used solely for special education and related services.  2 CFR §200.313	<p>Activities involving the repair of instructional or non-instructional equipment are eligible for IDEA funding if the equipment is used solely by the Special Education program</p>







Symbol	Budget Item	Special Requirements or Additional Information
	<p><b>EQUIPMENT – SECURITY:</b> Cameras, door locks, GPS, fences, and other devices.</p>	<p> The equipment is an excess cost when related to the needs of a student with a disability. It may be provided in a regular education environment or other education-related setting, even if one or more nondisabled students benefit. An example of an allowed cost would be the installation of a fence around the playground due to the unique needs of a student with a disability. Students with disabilities must be able to participate in the general education program and LEAs may need to invest in additional safety measures to meet this requirement.</p> <p> Acquisition of security devices are NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school or its buses with security devices and charges the flow-through or preschool grant a prorated amount based upon the number of students with disabilities in the school.</p>
	<p><b>EXTENDED SCHOOL YEAR (ESY):</b> Personnel, supplies, equipment, transportation, and any other services identified in the student’s IEP.</p> <p>See also “Summer School”</p>	<p>The need for ESY must be documented in the student’s IEP.</p>
	<p><b>EVALUATIONS:</b> Personnel, supplies, or contracted services.</p>	<p>The cost of conducting special education evaluations for students are eligible for IDEA reimbursement.</p>







Symbol	Budget Item	Special Requirements or Additional Information
!	<p><b>FURNITURE or APPLIANCES:</b> Desks, tables, chairs, file cabinets, washing machines, refrigerators, etc.</p>	<p>LEA/Schools may purchase student or staff desks, tables, and chairs, washing machines, file cabinets, and other furniture or appliances for use in spaces dedicated to special education programs, such as resource rooms or life skill classrooms.</p> <p>LEAs may only purchase student furniture for use in a regular education classroom if the furniture is adapted to the specific needs of a student with disability. Examples of such furniture are wheelchair accessible desks and adjustable tables or workstations.</p> <p>When using IDEA funds to purchase furniture for special education staff (such as the Special Education Director), the LEA should be cognizant of the Uniform Grant Guidance considerations for allowability of cost: is the cost necessary to meet the objectives of IDEA? Is the amount of the cost reasonable? Did the LEA consider its responsibilities to the LEA, its students, the public, and government?</p>
!	<p><b>GUIDANCE COUNSELORS:</b> Salaries and fringe benefits of staff employed by the LEA/School</p>	<p>The salary and benefits of a guidance counselor holding a State license are allowed for the time the guidance counselor is undertaking dedicated special education activities and must be based on time and effort records that accurately reflect the special education work performed (2 CFR § 200.430(i)). Costs must be IEP-driven or related to the evaluation of a student.</p> <p><b>X</b> Day-to-day costs of guidance counseling services that are normally provided to all students are not allowed grant charges.</p> <p>The amount of salary and benefits for staff charged to IDEA grants must be based on time and effort records, and may exceed the state aid cap.</p> <p><b>X</b> Guidance counseling provided by a private contractor is not eligible for IDEA</p>






Symbol	Budget Item	Special Requirements or Additional Information
	<b>HIGH SCHOOL EQUIVALENCY DIPLOMA (HSED):</b> Fees for a high school equivalency diploma.	<p>Normally, costs for obtaining a high school equivalency diploma (HSED) are not allowed because HSED costs are regular education costs. IDEA funds may only be used to pay for the excess cost of providing special education instruction and related services.</p> <p>✓ However, HSED costs are allowed if the program is required by the student’s IEP.</p>
	<b>IEP TEAM COORDINATORS:</b> Salaries and fringe benefits.	Salaries and fringe benefits of staff who coordinate an LEA’s IEP system, train staff, and review IEPs are allowed. Only the actual time spent coordinating IEPs or other special education related activities is allowed and must be based on records that accurately reflect the work performed in accordance with 2 CFR § 200.430(i).
	<b>INTERNS:</b> Costs associated with interns working in the school district. See also “Student Teachers”	The salary and benefits of an intern providing special education services are allowed as long as the instruction is taking place under the direct supervision of licensed special education teacher or licensed related services staff. The intern cannot assume the role of a teacher.
	<b>JOB COACHES:</b> Salary and benefits of staff employed by an LEA/School, as well as private vendor contracted staff.	<p>Students who have an IEP may participate in vocational experiences if it is determined appropriate for them at their IEP meeting.</p> <p>A job coach works directly with a student with a disability in a work site to help the student learn the specific requirements of the job; learn work-related activities and requirements; and learn appropriate work-related behaviors.</p> <p>If the LEA/School contracts for a job coach, the individual must work under the direction and supervision of an LEA/School special education staff.</p>





Symbol	Budget Item	Special Requirements or Additional Information
	<b>LEGAL SERVICES: Attorney Fees</b>	See the following entries for detailed information:  Attorney's Fees - Party to an Action Attorney's Fees - Document Processing Attorney's Fees - Professional Development or Policy Development Due Process Hearings
	<b>LICENSES for STAFF:</b> Costs associated with obtaining or renewing a State license.	IDEA funds can be used for the costs of obtaining or renewing a State license for teachers and related special education staff under the following conditions:  1) The State license must be for special education or related services. 2) The LEA/School must have a consistent practice regarding paying for State licenses for staff. The LEA/School may not use IDEA funds to pay for a staff person's State license if it would not also use local funds to pay for the same costs. The exception to this rule are costs for special education aide licenses.
	<b>LIFEGUARD for SPECIALLY DESIGNED PHYSICAL EDUCATION:</b> Costs associated with renting a lifeguard for adaptive physical education.	LEA/Schools may rent lifeguard time from other organizations to provide students with disabilities adaptive physical education. Include here the costs of pool rental, first aid, CPR, etc.
	<b>MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT:</b> Assistive technology devices; copying machines, printers, elevators, etc.	If the equipment is used for special education only, the cost of maintaining the equipment may be charged to the IDEA grant.






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	<p><b>MEDICAID SCHOOL-BASED SERVICES PROGRAM:</b> Costs for claiming Medicaid funds, including third-party administrators.</p>	<p>Costs for administering the Medicaid School-Based Services (SBS) program, including fixed fees charged by third-party Medicaid administrators, <b>may not</b> be charged to the IDEA grant, because they are not necessary for the performance of the IDEA grant. 2 CFR § 200.403(a), 2 CFR §200.404(a), and Appendix VII to Part 200.</p> <p>Contracts with vendors to manage Medicaid billing cannot be charged to the IDEA grant.</p>
	<p><b>MENTAL HEALTH DAY TREATMENT PROGRAM</b> : Costs connected to the placement of a student by an IEP team.</p> <p><b>OSEP memo 05-08</b></p>	<p>Under IDEA, the term “related services” means transportation and developmental, corrective, and other supportive services required to assist a student with a disability to benefit from special education.</p> <p><u>Mental Health Day Treatment</u> is considered a related service under IDEA in situations where the IEP team determines, on an individual student basis, that the therapeutic and habilitation components of the Day Treatment program are necessary in order for the student to receive FAPE and that the student’s educational needs are inseparable from the student’s other needs. In such cases, the LEA is responsible for the entire cost of the special education and related services provided through the Day Treatment program and at no cost to the parents.</p>
	<p><b>MUSIC THERAPY</b> - Costs for contracted therapy from a private vendor.</p>	<p>Individuals providing music therapy per a student’s IEP must hold a State license (Music - Special Education).</p>



Symbol	Budget Item	Special Requirements or Additional Information
	<p><b>NURSE – SCHOOL-BASED:</b> Salaries and fringe benefits for LEA/School employees or costs for contracted nursing services.</p>	<p>The salary and benefits of a school nurse holding a State license are allowed for the time the school nurse is providing IEP-driven services or special education evaluations. The amount charged to the IDEA grant must be based on <a href="#">time and effort records</a> that accurately reflect the special education work performed (2 CFR § 200.430(i)).</p> <ul style="list-style-type: none"> <li><span style="color: red;">✗</span> Day-to-day costs of nursing services that are normally provided to all students are not allowed grant charges.</li> <li><span style="color: red;">✗</span> Services provided to students with 504 plans (and not an IEP) must be coded to the general fund and are not eligible for IDEA or state special education aid</li> <li><span style="color: green;">✓</span> Private vendor contracted nursing services are an eligible IDEA cost, but not eligible for state categorical aid reimbursement.</li> </ul>
	<p><b>OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS:</b> Salary and fringe benefits for LEA/School employees or costs for contracted OT services.</p>	<p>Individuals acting as an occupational therapist must hold a State license. Individuals acting as an occupational therapy assistant must hold a State license.</p> <ul style="list-style-type: none"> <li><span style="color: red;">✗</span> Services provided to students with 504 plans (and not an IEP) must be coded to general education and are not eligible for IDEA or state special education aid.</li> </ul>






Symbol	Budget Item	Special Requirements or Additional Information
	<p><b>OFFICE EQUIPMENT:</b> Equipment used by special education staff.</p>	<p>Office equipment is allowed if it is exclusively used for the special education program.</p> <p>When using IDEA funds to purchase office equipment for special education staff (such as the Special Education Director), the LEA should be cognizant of the Uniform Grant Guidance considerations for allowability of cost: is the cost necessary to meet the objectives of IDEA? Is the amount of the cost reasonable? Did the LEA consider its responsibilities to the LEA, its students, the public, and government?</p> <p>Office equipment such as copiers, printers, and file cabinets should be budgeted as non-capital equipment or capital equipment depending on the LEA's capitalization threshold.</p> <p>Smaller pieces of office equipment - such as calculators, staplers, etc., should be budgeted as supplies.</p>
	<p><b>OFF-SITE SPECIAL EDUCATION PROGRAMS:</b> Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.</p>	<p>LEAs may rent space for alternative special education programs under the following limited circumstances: the special education program must be housed off district property and it must be required as part of the child's placement.</p> <p>For example: 18-21 Year Old Special Education Program, Interim Alternative Educational Setting, Transition - Employment Skills, Transition - Independent Living Skills</p>
	<p><b>PARAPROFESSIONALS:</b> Salary and benefits of staff employed by an LEA/School as well as private vendor contracted staff.</p>	<p>Individuals acting as special education paraprofessionals must have, at a minimum, a State license (Special Education Program Aide). However, a Special Education Program Aide license is <b>not</b> required if the individual holds any other valid State license. The special education paraprofessional licensure rule applies to LEA/School employees and contracted individuals, even if short-term or subbing.</p>






Symbol	Budget Item	Special Requirements or Additional Information
✓	<b>PARENT LIAISONS:</b> Salary and benefits of staff employed by an LEA/School as well as private vendor contracted staff.	The salary and benefits of an individual acting as a Parent Liaison are allowed for the time the individual spends providing support to parents of children with disabilities and must be based on <a href="#">time and effort records</a> that accurately reflect the special education work performed (2 CFR § 200.430(i)).
!	<b>PHYSICAL EDUCATION:</b> Salary and benefits of staff employed by an LEA/School	<p>The salary and benefits of a teacher holding a State license for Adaptive Physical Education are allowed for the time the teacher provides instruction to students with disabilities per the student’s IEP requirements. If the teacher does not hold the State license, the costs are not considered special education and must be general education.</p> <p>Unless the teacher only works with students with disabilities, any salary and benefits charged must be based on <a href="#">time and effort records</a> that accurately reflect the special education work performed (2 CFR § 200.430(i)).</p> <p>✗ Adaptive physical education provided by a private contractor (object 370) is not eligible for IDEA or state special education categorical aid.</p>
✓	<b>PHYSICAL THERAPISTS (PT) and PT ASSISTANTS:</b> Salaries and fringe benefits for LEA/School employees or costs for contracted PT services.	<p>Individuals acting as Physical Therapists must hold the appropriate State license (Physical Therapy). Individuals acting as a physical therapy assistant must hold a State license.</p> <p>✗ Services provided to students with 504 plans (and not an IEP) must be coded to the general fund and are not eligible for IDEA or state special education aid.</p>
✓	<b>PLAYGROUND EQUIPMENT:</b> Accessible playground equipment.	The additional costs of making a playground accessible to children with disabilities are allowed. The cost of the playground equipment and the installation of the equipment can be funded with IDEA. The equipment may be used in a regular education setting, even if one or more nondisabled students benefit.






Symbol	Budget Item	Special Requirements or Additional Information
	<b>POOL RENTAL:</b> Costs associated with pool rental for adaptive physical education.	LEAs may rent pool time from other organizations to provide students with disabilities adaptive physical education. Include here the costs of a lifeguard, first aid, CPR, etc.
	<b>PRINCIPALS OR ASSISTANT PRINCIPALS:</b> Salary and benefits of staff employed by an LEA.	<p>Salaries for principals and assistant principals <b>may not</b> be charged to the IDEA grant. The principal position is not an excess cost of providing special education and related services.</p> <p>If an individual is employed as a part-time principal and also as a part-time special education teacher or provider, the salary and benefits for teaching special education or providing other special education services may be charged to the IDEA grants. The individual must have a valid State license for the special education or related services area and must be identified on the organizational and school staffing report as special education staff for the portion of time providing special education</p> <p>The amount charged to the IDEA grant must be based on <a href="#">time and effort records</a> that accurately reflect the special education work performed (2 CFR§ 200.430(i)).</p>
	<b>PROFESSIONAL DEVELOPMENT:</b> Costs associated with registration fees, travel, conference expenses, and providers.	<p>Registration fees, travel, and conference expenses <i>associated with special education</i> in-service training of regular education and special education staff are allowed.</p> <p>Registration fees, travel, and conference expenses associated with <i>any</i> professional development provided to special education staff is allowed (such as training on core curriculum). If the non-special education training is \$2,000 and 40 staff attend, the amount charged to the IDEA grant can be prorated by the number of special education staff attending. If ten of the staff are special education, \$500 of the cost can be charged to the IDEA grant (<math>\\$2,000 / 40 = \\$50 * 10</math>).</p>








Symbol	Budget Item	Special Requirements or Additional Information
	<b>PROFESSIONAL ORGANIZATIONS:</b> Costs associated with memberships to regional, state, or national professional organizations.	<p>IDEA funds can be used for the membership costs of a professional organization under the following conditions:</p> <ol style="list-style-type: none"> <li>1) The organization’s main objective is the support and delivery of special education programs. A special education staff person, but unless the organization’s mission is special education, the cost of the membership cannot be charged to IDEA.</li> <li>2) The membership belongs to the LE/School and not to the individual (example: if a special education director leaves a LEA/School, the membership would transfer to the replacement special education director).</li> <li>3) The LEA/School must have a consistent practice regarding funding membership costs. The LEA/School may not use IDEA funds to pay for a professional organization memberships if it would not also use general education funds to pay for the same costs.</li> </ol>
	<b>PSYCHOLOGISTS - SCHOOL-BASED:</b> Salary and benefits of staff employed by an LEA/School	<p>The salary and benefits of a school psychologist holding a State license are allowed for the time the school psychologist is undertaking dedicated special education activities and must be based on <a href="#">time and effort records</a> that accurately reflect the special education work performed (2 CFR § 200.430(i)). Costs must be IEP-driven or related to the evaluation of a student.</p> <p><b>✗</b> Day-to-day costs of school psychology services that are normally provided to all students are not allowed grant charges.</p> <p><b>✗</b> Psychology services provided directly to a student by a private contractor is not eligible for IDEA or state special education categorical aid.</p>
	<b>PSYCHOLOGISTS - STUDENT EVALUATIONS:</b> Private vendor contracted costs.	IDEA funds can pay for the costs of outside evaluations done by private vendor psychologists for the purposes of child find, evaluations or reevaluations.







Symbol	Budget Item	Special Requirements or Additional Information
	<p><b>READING and READING INTERVENTIONS TEACHER:</b> Salary and benefits of staff employed by an LEA/School</p>	<p>The salary and benefits of a Reading and Reading Interventions teacher holding a State license is allowed for the time the reading intervention teacher is providing dedicated <a href="#">specialized reading instruction</a> per a student’s IEP. The time charged to the IDEA grant must be based on <a href="#">time and effort records</a> that accurately reflect the special education work performed (2 CFR § 200.430(i)).</p>
	<p><b>REMODELING:</b> Altering existing facilities.</p>	<p>Costs for alteration of facilities must be related to the excess cost of providing special education. A project must meet the needs of one or more students with disabilities. Costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed. Only the costs of making a room accessible or costs specific to the delivery of the special education program can be charged to the IDEA grant.</p> <p>LEA/Schools must receive prior approval from DPA-Special Education unit to use IDEA funds for remodeling. Approval for remodeling projects using IDEA funds is completed through the IDEA budget applications</p> <p><b>X</b> All students must be provided safe and healthful facilities. Remodeling a room or space to meet these standards for students with disabilities is not an excess cost of providing special education and thus not allowed.</p> <p><b>X</b> The BIE will not approve requests for the use of IDEA funds for construction or alteration of facilities for seclusion rooms.</p>
	<p><b>RENT - FACILITIES:</b> Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.</p>	<p>LEAs may rent space for certain special education programs under the following limited circumstances: the special education program must be housed off district property and it must be required as part of the student’s placement.</p>






Symbol	Budget Item	Special Requirements or Additional Information
	<b>RENTAL – SHORT TERM:</b> Costs associated with short-term rentals.	LEA/Schools may rent space for short-term or non-permanent activities such as pools (for adaptive physical education), meeting spaces, or locations for professional development activities as long as the rental site will be used for the purposes of special education.
	<b>SCHOOL COUNSELORS:</b> Salary and benefits of staff employed by an LEA as well as private vendor contracted staff.	<p>The salary and benefits of a school counselor holding a State license are allowed for the time the school counselor is undertaking dedicated special education activities and must be based on <a href="#">time and effort records</a> that accurately reflect the special education work performed (2 CFR § 200.430(i)). Costs must be IEP-driven or related to the evaluation of a student.</p> <p> Day-to-day costs of school counseling services that are normally provided to all students are not allowed grant charges.</p> <p>The amount of salary and benefits for staff charged to IDEA grants must be based on time and effort records, and may exceed the state aid cap.</p>
	<b>SECLUSION ROOMS:</b> Construction or alteration of existing facilities.  Also referred to as ‘time out rooms’	This will not approve requests for the use of IDEA funds for construction or alteration of facilities for seclusion rooms. As a reminder, any seclusion of students must be in accordance with the law addressing seclusion and restraint
	<b>SECRETARIAL STAFF:</b> Salary and benefits of staff employed by an LEA/School	Only the actual time spent supporting special education is allowed and <u>must</u> be based on time and effort records that accurately reflect the work performed. If the position supports other programs, such as pupil services or Medicaid billing, the individual’s full salary and benefits cannot be charged to the IDEA grant.






Symbol	Budget Item	Special Requirements or Additional Information
	<p><b>SECURITY MEASURES:</b> Cameras, door locks, GPS, fences, and other devices.</p>	<p> The equipment is an excess cost when related to the needs of a student with a disability. It may be provided in a regular education environment or other education-related setting, even if one or more nondisabled students benefit. An example of an allowed cost would be the installation of a fence around the playground due to the unique needs of a student with a disability. Students with disabilities must be able to participate in the general education program and LEAs may need to invest in additional safety measures to meet this requirement.</p> <p> Acquisition of security devices are NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school or its buses with security devices and charges the flow-through or preschool grant a prorated amount based upon the number of students with disabilities in the school.</p>
	<p><b>SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS:</b> Salary and benefits of staff as well as private vendor contracted staff.</p>	<p>LEA/Schools may contract with a private vendor for interpreter services for IEP meetings. Expenditures related to IEP meetings are considered an excess cost of special education.</p>





Symbol	Budget Item	Special Requirements or Additional Information
	<b>SOCIAL WORKERS - SCHOOL-BASED:</b> Salary and benefits of staff employed by an LEA/School	<p>The salary and benefits of a social worker holding a DPI license ‘ 7050 ’ are allowed for the time the social worker is undertaking dedicated special education activities and must be based on <a href="#">time and effort records</a> that accurately reflect the special education work performed (2 CFR § 200.430(i)). Costs must be IEP-driven or related to the evaluation of a student.</p> <p><b>✗</b> Day-to-day costs of social work services that are normally provided to all students are not allowed grant charges.</p> <p>The amount of salary and benefits for staff charged to IDEA grants must be based on time and effort records, and may exceed the state aid cap.</p> <p><b>✗</b> Social work services provided by a private contractor (object 310) is not eligible for IDEA or state special education categorical aid.</p>
	<b>SOCIAL WORKER - STUDENT EVALUATIONS:</b> Private vendor contracted co	IDEA funds can pay for the costs of outside evaluations done by private vendor social workers for the purposes of child find, evaluations or reevaluations.
	<b>SOFTWARE - INSTRUCTIONAL:</b> Costs associated with computer software or online instruction	Instructional software, including online instruction, can be paid for with IDEA funds if the software is being used to delivery <b>specialized</b> instruction per a student’s IEP.





Symbol	Budget Item	Special Requirements or Additional Information
	<p><b>SPECIAL EDUCATION AIDE LICENSE:</b> Costs associated with obtaining or renewing a State Special Education Aide license.</p>	<p>Individuals acting as special education aides must have, at a minimum, a State license. If there is no requirement for a regular education aide or paraprofessional to hold a State license. Because this is unique to special education, the requirement to at least hold a Special Education Program Aide license is considered an excess cost of special education.</p> <p>Because it is an excess cost, the LEA/School can charge the IDEA grant for the costs of obtaining or renewing special education aide licenses regardless of whether or not the LEA/School normally reimburses staff for State license costs.</p> <p>As a reminder, a Special Education Program Aide license is <b>not</b> required if the individual holds any other valid State license. The special education aide licensure rule applies to LEA/School employees and contracted individuals, even if short-term or subbing.</p>
	<p><b>SPECIAL EDUCATION EVALUATIONS:</b> Personnel, supplies, or contracted services</p>	<p>IDEA funds can pay for the costs of performing evaluations for the purposes of child find, evaluations or reevaluations.</p>
	<p><b>SPEECH and LANGUAGE PATHOLOGY:</b> Salary and benefits of staff employed by an LEA/School</p>	<p>Individuals acting as a speech/language pathologist must hold a State license. Out-of-state providers serving Wisconsin students must hold a State license to be eligible for IDEA or state special education categorical aid.</p> <p><b>✗</b> Services provided to students with 504 plans (and not an IEP) must be coded to the general fund and are not eligible for IDEA or state special education aid.</p>






Symbol	Budget Item	Special Requirements or Additional Information
	<p><b>STAFF DEVELOPMENT:</b> Costs associated with registration fees, travel, conference expenses, and providers.</p>	<p>Registration fees, travel, and conference expenses associated with special education in-service training of regular education and special education staff are allowed.</p> <p>Registration fees, travel, and conference expenses associated with any professional development provided to special education staff is allowed (such as training on core curriculum).</p>
	<p><b>STUDENT INCENTIVES:</b> Costs associated with items of nominal value for the purposes of engaging students in the program.</p>	<p>Nominal items of low value may be purchased with IDEA funds to be used as part of the special education program’s delivery of services. Incentive items purchased with federal funds should be educational in nature. The amount charged to the IDEA grants must be reasonable and prudent.</p> <p><b>✗</b> The following are never allowed incentives: cash, cash cards, gift cards, computing devices (such as iPads, Nooks, Kindles, etc.)</p> <p>Student incentives can help engage students and generate excitement around accomplishments. An internet search of “free student incentives” generates dozens of pages filled with clever incentive ideas staff can provide to students with little to no cost involved.</p>



Symbol	Budget Item	Special Requirements or Additional Information
	<p><b>STUDENT WORKERS:</b> Costs associated with students with disabilities employed by the LEA per the student’s transition plan</p>	<p>A stipend is a predetermined amount of money provided as compensation to an intern, trainee, or volunteer, which is used to offset the cost or expense of participating in a work or volunteer experience. A wage is compensation provided to an employee in exchange for work performed. Both stipends and wages may be allowable costs (See also “Transition—Employment Skills”); however, the LEA should examine the circumstances to determine whether a student is in an employment relationship. If the student is in an employment relationship, the compensation should be classified as a wage, and state and federal labor and employment regulations apply - such as minimum wage and overtime. Some questions to consider when making this determination are:</p> <ul style="list-style-type: none"> <li>● Does the student provides services of immediate benefit to the employer - services that would otherwise be provided by a paid employee? (If yes, this suggests the <b>presence</b> of an employment relationship)</li> <li>● As a result of the student’s activities, may paid positions remain unfilled and/or regular employees may be relieved of their normal duties? (If yes, this suggests the <b>presence</b> of an employment relationship)</li> <li>● Is the work is part of an educational activity for the benefit of the student? (If yes, this suggests the <b>absence</b> of an employment relationship)</li> <li>● Does the student work under close supervision? (If yes, this suggests the <b>absence</b> of an employment relationship)</li> </ul>
	<p><b>STUDENT TEACHERS:</b> Costs associated with student teachers working in the school district.</p>	<p>The salary and benefits of a student teacher providing special education services are allowed as long as the instruction is taking place under the direct supervision of licensed special education teacher or licensed related services staff. The student teacher cannot assume the role of a teacher.</p>



Symbol	Budget Item	Special Requirements or Additional Information
	<p><b>SUBSTITUTE TEACHERS:</b> Salaries and fringe benefits for LEA employees or costs for contracted substitute teacher services.</p>	<p>Substitute teacher costs are allowed for special education teachers. Substitute teacher costs are allowed for regular education teachers performing duties such as attending special education professional development, attending IEP team meetings, or engaging in planning meetings or consulting with special education teachers to benefit students with disabilities.</p> <p>A short-term substitute may hold any valid substitute or teacher license and may be employed or contracted to teach any subject at any grade level, but for no more than 45 consecutive days in the same teaching assignment.</p> <p>A long-term substitute must be a licensed teacher or a licensed substitute teacher and employed or contracted only in the subject and grade level in which the teacher is licensed.</p> <p>An emergency license or permit may be granted to a long-term substitute.</p>
	<p><b>SUMMER SCHOOL:</b> Salaries and benefits of instructors, aides, paraprofessionals, adaptive equipment, transportation, supplies or any other costs related to a student with disabilities attending summer school.</p>	<p>There is no compulsory attendance requirement for summer school classes and thus are not considered as part of FAPE (free appropriate public education). Because the costs associated with students with disabilities attending summer school are not related to FAPE, they are not eligible for IDEA. LEAs have a responsibility under Section 504 to provide reasonable accommodations to students with disabilities attending summer school.</p> <p>Summer school is not the same as Extended School Year (ESY), which may take place during the summer months. Transition services for students with disabilities may occur during the summer months and are unrelated to summer school. For additional information, see the entry on “Transition - Employment Skills.”</p>
	<p><b>SUPERINTENDENT / DISTRICT ADMINISTRATOR :</b> Salary and benefits of staff employed by an LEA.</p>	<p>The salary and fringe benefits of superintendents cannot be charged to federal grants, even if the superintendent is providing special education support and is appropriately licensed. 2 CFR § 200.444.</p>



Symbol	Budget Item	Special Requirements or Additional Information
✓	<b>SUPPLIES AND MATERIALS</b>	Supplies, materials, and equipment for students with disabilities and special education staff who are serving those students. These supplies, materials, and equipment must be <b>above and beyond</b> what is provided for general education students and staff.
✓	<b>TEACHERS – SPECIAL EDUCATION:</b> Salaries and fringe benefits.	Special education teachers must be employees of a LEA and must hold the appropriate State licensure.
!	<b>TEACHERS – REGULAR EDUCATION:</b> Salaries and fringe benefits.  See also “Substitute Teachers”	Regular education teachers may be paid to attend special education professional development activities and IEP meetings.  Instructional costs of regular education teachers are not allowed.
✓	<b>TECHNICAL COLLEGE CLASSES for STUDENTS WITH DISABILITIES:</b> Cost of tuition.	The costs are allowed if the program is required by the student’s IEP and the student receives high school credit for the course.
!	<b>TECHNOLOGY STAFF:</b> Salaries and fringe benefits for LEA employees or costs for contracted IT services.	LEA, technology staff expenses for programming or maintaining special education and related services databases and applications are allowed and may include coordination or administration of technology services.  Private contracts for special education database maintenance or programming also are allowed.  If the position is not dedicated to special education, then the individual must document his/her work with time and effort reports as required by the OMB Circular A-87






Symbol	Budget Item	Special Requirements or Additional Information
✓	<p><b>TRANSITION – EMPLOYMENT SKILLS:</b> Costs associated with work experiences, job coaches, and acquisition of employment skills.</p>	<p>LEAs may contract with agencies to facilitate the acquisition of employment skills for students with disabilities typically ages 18-21. The transition services must be identified in students’ IEPs. The costs also may be incurred when school is not in session</p> <p>Contracted transition services must be provided under the supervision of appropriately licensed special education teachers. Transition agency staff <u>may not</u> assume the role of special education teachers, who must prescribe instruction and evaluate the results of instruction.</p> <p>Under the Workforce Innovation and Opportunity Act (WIOA), contracts or other arrangements with agencies for the purpose of having a student with a disability participate in a program in which that student is engaged in subminimum wage employment will be prohibited.</p>
✓	<p><b>TRANSITION – INDEPENDENT LIVING SKILLS:</b> Rental or purchase of property used for developing independent living skills.</p>	<p>LEAs may rent, lease, or purchase property from individuals or agencies for teaching independent living skills required by students’ IEPs.</p>
✓	<p><b>TRANSLATION SERVICES:</b> Costs incurred by the LEA for translating special education documents into the native language of the student’s parents.</p>	<p>LEAs may use IDEA funds to pay staff or contract with a private vendor for foreign or native language translation services related to special education-specific materials. This includes translation of notifications, IEPs, evaluations, etc.</p>
✓	<p><b>TRANSPORTATION COSTS - SPECIAL EDUCATION:</b> Costs incurred by the LEA for transporting children with disabilities.</p>	<p>Allowable special education transportation costs include repair or servicing of special education vehicles, insurance, mileage, and bus driver and bus aide costs.</p>



Symbol	Budget Item	Special Requirements or Additional Information
✓	<b>TRANSPORTATION COSTS – CONTRACT WITH PARENTS or GAS CARD</b>	A contract with parents is allowed if the transportation is to transport a child with a disability who requires special assistance in transportation (special transportation or additional transportation), including a child with a disability attending regular classes.
✓	<b>TRANSPORTATION COSTS – STATE SCHOOLS:</b> Costs associated with specialized transportation.	IDEA funds can be used to cover costs associated with the transportation of students to the State School for the Blind or Visually Impaired
✓	<b>TUITION FOR SPECIAL EDUCATION INSTRUCTIONAL STAFF</b>	Tuition is allowed as a fringe benefit for special education instructional staff and is related to special education
✓	<b>TUITION – TECHNICAL COLLEGE CLASSES FOR STUDENTS WITH DISABILITIES:</b> Tuition to a local technical college for a special education program for a student with a disability.	These expenses are allowed if the program is required by the IEP and the student receives high school credit.
!	<b>TUTORING:</b> Salaries and fringe benefits or stipends related to special education instructional service for children with disabilities only.	Instruction must be provided by a licensed special education teacher who is an employee of the LEA (an aide may provide services under the direction of a licensed special education teacher, but <u>may not</u> assume the role of a teacher).
✓	<b>VEHICLE PURCHASE, LEASE or RENTAL:</b> Vehicle purchase or lease, insurance, repair, and maintenance.  See also “Transportation Costs – Special Education”	Vehicles must be used ONLY to transport children with disabilities who require special assistance in transportation (special transportation or additional transportation), including children with disabilities attending regular classes. Vehicles may also be used by special education staff or for special education purposes. A detailed description is required in the budget



Symbol	Budget Item	Special Requirements or Additional Information
	<b>VISUAL IMPAIRMENT INSTRUCTION - PRIVATE VENDOR:</b> Costs of contracting with the private vendor for visual impairment (VI) instruction.	Although an LEA may contract with a private vendor for visual impairment instruction (the teacher must be appropriately licensed by the respective State to ensure FAPE for the student with a disability), the costs of a private vendor contract for these services are not eligible for IDEA.  However, private vendor contracted costs for “Orientation & Mobility” services are eligible for IDEA
	<b>WIRELESS NETWORKING:</b> Costs related to installing and maintaining a wireless network to access the Internet	The costs of installing and maintaining a wireless network are eligible costs if the need for wireless is driven by the needs of the special education program. These types of needs include online IEPs, tablets, and other technical assistance devices that require wireless access. Installing or maintaining a wireless network district wide and charging a proportion back to the special education program is not allowed.
	<b>WORKER’S COMPENSATION:</b> Costs of employer expenses.	Employer expenses for worker’s compensation granted as fringe benefits under established written policies are allowable. Worker’s compensation benefits must be allocated to the grant in a manner consistent with the pattern of benefits for all LEA employees. (2 CFR §200.431(c))

**Documentation must be maintained for audit purposes to demonstrate: (1) how all materials and equipment purchased with IDEA funds are above and beyond what is provided to general education students, and (2) how these materials and equipment are used for students with disabilities only.**

**ADDITIONAL UNIFORM GRANT GUIDANCE COST PRINCIPLES:**

Not Allowed: **Entertainment.** Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.

Not Allowed: **Contributions and donations.** Contributions and donations, including cash, property, and services, by governmental units to others, regardless of the recipient, are unallowable.

