



DIVISION OF ELEMENTARY
& SECONDARY EDUCATION

Allowable Costs for IDEA Grants

Expenditure Guidelines for IDEA School Age Section 611 and Early Childhood Section 619 Funds

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<https://dese.ade.arkansas.gov/offices/special-education/funding-and-finance>

This guide has been designed to assist school entities (all entities that are local education agencies and state-sponsored educational programs that receive IDEA Section 611 and Section 619 funds) in determining the appropriate use of funds for special education expenses with the Part B IDEA grant.

For a particular expenditure to be allowed on IDEA grants, it must be an excess cost of providing special education and related services. Only allowable expenditures may be charged to the IDEA School Age Section 611 or IDEA Early Childhood Section 619.

Allowable IDEA costs must be **necessary, reasonable and allocable** 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 the Office of Management and Budget (OMB) Uniform Grants Guidance 2 CFR, Part 225.

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






The following chart lists common function codes that are allowable, require an explanation, or not allowable










Symbol Key








 Allowable










Requires an explanation










 Not Allowable







ACCOUNT CODE LISTING FOR Special Education Common Function Codes Used		
	Function Code	Description
	1210	Itinerant instruction. Instruction provided by an educational specialist who serves children with disabilities and their teachers in generally more than one school, in their homes or in hospitals. Examples: Consulting Teacher or Designee
	1211	Consulting Teachers
	1212	Itinerant Speech Pathologist
	1213	Braille Instructors
	1214	Home Bound

	1215	Educational Interpreters for the Deaf
	1218	Private School Proportionate Share Consulting Teacher. Must use program code 268 required current year or program code 266 required carryover funds.
	1220	Resource Room. Services are provided by a resource teacher who works with students with disabilities assigned to the regular classroom more than half of the school day.
	1228	Private School Proportionate Share Resource Room. Must use program code 268 for required current year or program code 266 required carryover funds.
	1230	Special Class - 1:15 Ratio. A student with a disability who receives special education services in a special class for at least half of the school day.
	1240	Special Class - 1:10 Ratio. A student with significant impairments who receives special education services for at least half of the school day.
	1250	Special Class – 1:6 Ratio. A severely impaired student with a disability where the student is assigned to a special class at least half of the school day due to programming needs that necessitate a low pupil-to-teacher ratio.
	1253	Integrated Classroom
	1260	Separate Day School – Private. Purchased Services Only. A student with a disability who spends at least half of the school day in a private day school for contracted services since the student's needs cannot be met in a regular school

	1270	Residential Day School – Private. Purchased Services Only. A student with a disability who requires residential services in order to receive appropriate special education services where at least half of the school day is spent in a private residential school for contracted services.
	1285	Special Education Co-Teach. Expenditures for the special education teacher in classrooms that use both a “regular education” teacher and a “special education” teacher in the classroom at the same time for instruction purposes.
	1290	Preschool – Special Needs. A preschool student with a disability who receives special education instruction in a public or private preschool program. Use object code 65910 when using a cooperative for preschool services.
	1297 (only with Source of Fund 6702) (with an approved CEIS application)	Coordinated Early Intervening Services. For students in K-12, with a particular emphasis on K-3, who have not been identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment. *CEIS Application must be preapproved. Current Year Required CEIS Funds must be coded to Program Code 269. Required Carryover Funds must be coded to Program Code 267. Current Year Voluntary CEIS Funds must be coded Program Code 265. Voluntary Carryover Funds must be coded to Program Code 264.
	2140	Psychological Services. Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students and staff.
	2141	Supervision of Psychological Services. Directing, managing and supervising the activities associated with psychological services.
	2142	Psychological testing. Activities concerned with administering psychological tests, standardized tests, and inventory assessments of ability, aptitude, achievement, interests and personality and their interpretations.

	2145	Behavior Support Specialist
	2150	Speech Pathology and Audiology Services. Activities that identify, assess, and provide services for children with speech, hearing, and language impairments
	2152	Speech Pathology. Activities that identify children with speech and language disorders; diagnosis and appraise specific speech and language disorders; refer problems for medical or other professional attention; and provide required speech services.
	2153	Audiology. Activities that identify children with hearing loss; determine the range, nature and degree of hearing function; refer problems for medical attention; involve auditory training, speech reading (lip reading) and speech conservation; and administer programs of hearing conservation.
	2154	Hearing Impaired Interpreter. Activities associated with the interpretation of speech and hearing impaired students
	2158	Private School Proportionate Share Speech Pathology Must use Program Code 268 Required Current Year or Program Code 266 Required Carryover Funds
	2160	Physical and Occupational Therapy. Services provided by a qualified physical therapist and/or occupational therapist directed toward improving, developing or restoring function impaired or loss through illness, injury or deprivation as outlined in the student's individual IEP.
	2168	Private School Proportionate Share Physical & Occupational Therapy Must use Program Code 268 Required Current Year or Program Code 266 Required Carryover Funds.
	2180	School Based Mental Health. Activities associated with comprehensive mental health services performed by qualified mental health professionals in the school setting.

	2213	Instructional Staff Training/Professional Development. Activities associated with the professional development and training of instructional personnel.
	2230	Instructional Technology
	2292	Special Education Director, LEA/director's classified staff that helps oversee and administrate the total SPED program
	2296	SPED Preschool Director
	2710	Supervision of Student Transportation Services
	2720	Vehicle Operation including bus purchases and other student transportation services. A bus purchase must be preapproved by SPED Finance before purchasing.
	2730	Monitoring. Those activities concerned with supervising students in the process of being transported between home and school and between school and school activities. Such supervision can occur while students are in transit and while they are being loaded and unloaded and it includes directing traffic at the loading stations.
	2740	Vehicle Servicing and Maintenance. Activities involved in maintaining student transportation vehicles. These include repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling, and inspecting vehicles for safety.
	2760	Student Transportation Security. Installation of GPS, security monitoring devices (e.g. cameras, metal detectors)

	2990	Medicaid State Match. Medicaid State Match must be budgeted in State/Local funds and in object range 65910.
	4710	Building Improvement for Instructional Services. Construction/Renovation must be preapproved by SPED Finance. A Request for Construction form is available in Indistar.
	4720	Building improvement for Non-Instructional areas. Construction/Renovation must be preapproved by SPED Finance. A Request for Construction form is available in Indistar.
	5500	Indirect Cost
	5501	Administration Charge. Administration costs that are charged by co-ops/districts to federal, state and/or local grants that specify in writing that an administrative cost rate will be allowed by the specified grant. Administration costs are costs incurred by cooperatives/districts that are not directly attributable to a specific school or for a specific activity. Object code 68410 is only allowed with this function code. The maximum administration charge is 5% of expenditures.
	5904	All Federal funds (Fund 6) refunded to the Arkansas Department of Education must be charged to function 5904. Function 5904 replaces 5901 with any fund 6xxx entry.

Use of the following function codes in special education programs will result in questions and requests for clarification or additional information. Use of these codes must only be for services provided for children with disabilities.

PLEASE NOTE THAT THIS LIST IS NOT ALL INCLUSIVE.

Requires an explanation	1256	Regular Classroom
Requires an explanation	1280	Other Private. Purchased services only. A student with a disability who requires instruction provided by private agencies or individuals not specified above
Requires an explanation	1295	Separate Day School - Public. A student with a disability who spends at least half of the school day in a public day school since the student's needs cannot be met in a regular school
Requires an explanation	1299	Other - Special Education. Special education instructional programs not included above. Example: ESY
Requires an explanation	1565	Dyslexia (only allowed for the pro-rata share for students with an IEP that receive Dyslexia services)
Requires an explanation	2111	Supervision of Attendance and Social Work Services (Required). The activities associated with supervising and managing attendance and social work.
Requires an explanation	2113	Social Work. The activities associated with investigating and diagnosing student problems arising out of the home, school or community, group services for the child/parent, interpreting the problems of students for other staff members, and promoting modification of the circumstances surrounding the student relating to the problem.










Requires an explanation	2120	Guidance Services. Activities involving counseling students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services
Requires an explanation	2121	Supervision of Guidance Services (Required). Activities associated with directing, managing, and supervising guidance services.
Requires an explanation	2122	Counseling. Activities concerned with the relationship between one or more counselors and one or more students: understand their educational, personal and occupational strengths and limitations; relate their abilities and aptitudes to educational and career opportunities; utilize their abilities in formulating realistic plans; achieving satisfying personal development.
Requires an explanation	2123	Appraisal. Activities used in assisting students in assessing their progress in career development.
Requires an explanation	2124	Information. Activities for disseminating educational, occupational, and personal information to acquaint students with the curriculum, and educational and vocational opportunities and requirements.
Requires an explanation	2125	Record Maintenance. Activities for compiling, maintaining and interpreting cumulative student records.
Requires an explanation	2126	Placement. Activities that help place students in appropriate situations while they are at school.
Requires an explanation	2129	Other Guidance Services. Guidance services which are not classified above.




Requires an explanation	2130	Health Services. Physical and mental services that are direct instruction, included are activities that provide students with appropriate medical, dental, and nursing services.
Requires an explanation	2131	Supervision of Health Services (Required). Activities associated with directing and managing health services.
Requires an explanation	2133	Medical. Activities concerned with the physical and mental health of students.
Requires an explanation	2134	Dental. Activities associated with dental screening, dental care and orthodontic activities
Requires an explanation	2139	Other Health Services. Health services not classified above.
Requires an explanation	2155	Interventionist, therapist, specialist, reading interventionist, certified teacher, tutor or paraprofessional not working directly with students.
Requires an explanation	2159	Other Speech Pathology and Audiology Services. Other activities associated with speech pathology and audiology services not classified above.
Requires an explanation	2170	Parental involvement. Activities that support the educational process of students through the involvement of parents.
Requires an explanation	2190	Other Support Services – Students. Other support services to students not classified above.

Requires an explanation	2191	Supervision of Students – Non-Instructional. Includes all supervisory aides that are non-instructional (outside the classroom) to include bus duty, cafeteria duty, playground duty, etc.
Requires an explanation	2210	Function 2210 is a general education code for improvement of instructional services. Please use function 2213 for SPED Instructional Staff Training/Professional Development.
Requires an explanation	2211	Supervision of Improvement Instructional Services (Required) . Activities associated with directing, managing and supervising the improvement of instructional services.
Requires an explanation	2212	Instructional and Curriculum Development (includes Curriculum Specialist). Activities that aid teachers in developing the curriculum, preparing and utilizing special education curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.
Requires an explanation	2219	Other Improvement of Instructional Services. Activities for improving instruction other than those classified above.
Requires an explanation	2290	Other Support Services – Instructional Staff. Services supporting the instructional staff not classified above.
Requires an explanation	2299	Other Support Services – Instructional Staff
Requires an explanation	2512	Budgeting. Activities concerned with budget planning, formulation, control and analysis.
Requires an explanation	2610	Operation of Buildings. Activities concerned with keeping the physical plant clean and ready for use. They include operating lighting and HVAC systems and doing minor repairs. Also included are the costs of building rental and property insurance.

Requires an explanation	2900	Other Support Services
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THE FOLLOWING FUNCTIONS ARE NOT ALLOWED FOR USE IN SPECIAL EDUCATION





	1105	Preschool. Arkansas Better Chance (ABC) provides learning experiences for educationally deprived children ages 3-5.
	1110	Kindergarten. Learning experiences for students 5 and 6 years old.
	1120	Learning experiences generally for students in grades 1 through 6 but may include up to grade 8.
	1130	Middle/Junior High. Learning experiences for grades 5 through 9.
	1140	High School. Learning experiences generally for grades 9 through 12 but may include grades 7 and 8.
	1150	Athletics. Any athletic program which is organized primarily for the purpose of competing with other schools, public or private, or any athletic program which is subject to regulation by Arkansas Activities Association.
	1170	Summer School.
	1196	Homebound Instruction.
	1197	Residential Day School – Private. Purchased Services Only. A student who requires residential services in order to receive appropriate services where at least half of the school day is spent in a private residential school for contracted services. (Non-Disabled Students).





	1500-1599	(Compensatory Education – See page 20 of Arkansas Financial Accounting Handbook)
	1900-1990	Non-allowable unless pre-approved by ADE
	2315	Legal









The following chart lists budget items for the IDEA School Age (Program Code 611) or Early Childhood (Program Code 619) entitlement grants. The list is not exhaustive, and includes mostly those items that have surfaced over time and that have prompted additional discussion or guidance. Note that allowable budget items may not be charged to funds budgeted for coordinated early intervening services (CEIS).





Symbol Key








 **Allowable**  **Allowed, but Special Requirements or Additional Information is Required**  **Not Allowable**





Allowable?	Budget Item	Special Requirements or Additional Information
	ADAPTIVE EDUCATION – Physical Education, Music or Art: Salary and benefits employed by a school entity	Salary and benefits of a physical education, music or art teachers are an allowable expense as related to services described on a student’s IEP.
	ADVERTISING: Costs associated with advertising in media such as newspapers, radio, television, direct mail, or electronic.	Allowed for IDEA-related personnel recruitment, procurement of goods and services, publishing notice of destruction of special education records, publishing notice of child find, and other specific purposes necessary to meet the requirements of the IDEA grant.
	AIDES: Salary and benefits of staff employed by a school entity, as well as, private vendor contracted staff	Aides must work under the supervision of an appropriate licensed special education teacher and perform duties consistent with the role of an aide, while not assuming the role of a teacher.
	ALTERNATIVE SCHOOLS OR ALTERNATIVE EDUCATION PROGRAMS: Alternative of adaptive school structures and teaching techniques.	Alternative schools or education programs are generally regular education schools or programs for students at risk of school failure. Therefore, the costs associated with them are not allowed. However, the costs of special education services for students participating in such programs are allowable costs. IDEA funding may only be used for the special education related costs of education.










	<p>APPLICATIONS (APPS): 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>ASSISTIVE TECHNOLOGY (AT) – DEVICES: Any item, piece of equipment, or product system (software) used to increase, maintain, or improve the functional capabilities for a student with disabilities.</p>	<p>Assistive technology should be listed on a student’s IEP.</p>
	<p>ASSISTIVE TECHNOLOGY (AT) – SERVICES: Services, including any service that directly assists a student with an IEP in the selection, acquisition, or use of an assistive technology device.</p>	<p>Assistive technology services include:</p> <ol style="list-style-type: none"> 1. evaluation of a student’s needs, including functional assessment of the student in the student’s customary environment; 2. purchasing, leasing, or otherwise providing for the acquisition of AT devices for the student; 3. selecting, designing, fitting, customizing, adapting, applying, maintaining, repairing, or replacing AT devices; 4. coordinating and using other therapies, interventions, or services with AT devices, such as those associated with existing education and rehabilitation plans and programs; 5. training or technical assistance for the student, or when appropriate, the family of the student; and/or 6. training or technical assistance for education professionals.
	<p>ATTORNEY’S FEES – PARTY TO AN ACTION: Attorney fees for IDEA state complaints, due process hearings, representation at IEP Team meetings, facilitated IEP meetings, mediation sessions, or any student-specific consultation.</p>	<p>Legal fees for IDEA state complaints, due process hearings, representation at IEP Team meetings, facilitated IEP meetings, mediation sessions, or any student-specific consultation are not allowed. This includes legal fees for depositions, expert witnesses, settlements, or other related costs. IDEA funds may not be used to pay attorney fees</p>







		related to disciplinary actions. IDEA funds may not be used to pay retainer fees.
	ATTORNEY FEES – DOCUMENT PROCESSING	
	ATTORNEY’S FEES – PROFESSIONAL DEVELOPMENT or POLICY DEVELOPMENT: Costs associated with the provision of training or policy development conducted by an attorney.	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). IDEA funds may be used also for the costs an attorney providing consultation with regard to the development of the school entity’s special education policies and procedures. For the policy consultation cost to be allowed, it must be itemized on the invoice as separate from district-wide policy development.
 	AUDIT COSTS: Costs associated with contracting independent auditors.	 The costs of auditing the IDEA 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 funds.  Audit costs related to state aid or Medicaid are not allowed as direct costs on the IDEA grants.
	AUDIOLOGIST: Salary and benefits of staff employed by a school entity, as well as, private vendor contracted staff	
	AUTOMATIC DOOR OPENERS: Purchase and installation.	Allowed if necessary to provide access to a student with a disability.



	<p>BUS PURCHASE, LEASE, OR RENTAL: Vehicle purchase or lease, insurance, repair, and maintenance.</p> <p>See also TRANSPORTATION COSTS – SPECIAL EDUCATION</p>	<p>Vehicles may be used only for special education-related activities. This includes transporting students to and from school if 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>School entities must receive prior approval from DESE to use IDEA funds for capital equipment.</p>
	<p>BUS DRIVER: Salary and benefits of staff employed by a school entity.</p>	<p>Salary and benefits of a driver are allowed only for the time the driver transports students with disabilities who required either specialized transportation per the students’ IEP or transportation related to the delivery of special education instruction of related services.</p>
	<p>CHILD FIND ACTIVITIES: Costs associated with public awareness, notices, and screening.</p>	<p>Child find activities are allowed for identification of students with disabilities. HOWEVER,</p> <p>✘ Child find costs cannot be included in proportionate share amount that is set aside for private schools.</p> <p>✘ Funds from the preschool entitlement grant may not be used for child find activities, including finding, identifying, or evaluating children.</p>
	<p>CLASSROOM SPACE RENTAL: Costs associated with renting extra classroom space for special education students due to overcrowding.</p>	<p>School entities may not use IDEA grant funds to rent extra classroom space to alleviate overcrowding, e.g., paying rent for a trailer used as a portable special education classroom.</p>






 	<p>CLERICAL SUPPORT: Salary and benefits of staff employed by a school entity.</p>	<p><input checked="" type="checkbox"/> 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><input type="checkbox"/> If the position supports other programs such as pupil services or Medicaid, the individual’s full salary and benefits cannot be charged to the IDEA grant.</p>
	<p>COLLEGE CREDITS – SPECIAL EDUCATION COURSEWORK: Cost of tuition.</p> <p>See TUITION FOR SPECIAL EDUCATION STAFF</p>	<p>IDEA funds may be used to reimburse staff of the school entity for the cost of higher education credits related to special education instruction and related services</p> <p><input type="checkbox"/> Costs must not be applied to any individual used for purchase services.</p>
 	<p>COMPUTING DEVICES FOR STUDENTS: The cost of computers, laptops, tablets, etc.</p>	<p><input checked="" type="checkbox"/> Computing devices for students are considered an excess cost when related to the unique needs of a student with a disability.</p> <p><input type="checkbox"/> Acquisition of computing devices are NOT an excess cost, and therefore are not allowed, if the school entity has decided to provide computing devices for all students and simply charges the IDEA grant a prorated amount based upon the number of students with disabilities in the school.</p>
 	<p>COMPUTING DEVICES FOR STAFF: The cost of computers, laptops, tablets, etc.</p>	<p><input checked="" type="checkbox"/> Computing devices for special education staff are allowed if the individuals work solely in the area of special education or, if the device will be used solely for special education purposes.</p> <p><input type="checkbox"/> Costs for personal use of devices are never allowed.</p>




		Positions that serve students with and without disabilities, e.g., social workers, guidance counselors, etc., should not have the purchase of their computing devices charged to the special education grant. Purchases are not excess costs of special education.
	COMMUNICATION DEVICES FOR STAFF: Costs associated with lease or purchase and charges for use of desk phones, cell phones, pagers and radios.	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 the flow-through or preschool grant.
	COMPUTER NETWORKS: Costs associated with a school entity's computer or IT network.	School entity's computer or IT networking costs are provided entity-wide and are not considered excess costs of special education.
	CONSTRUCTION: Constructing facilities or altering existing facilities.	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 Americans with Disabilities Act (ADA) requirements are not allowed . Only the costs of making a room accessible or costs specific to the delivery of special education programs can be charged to the IDEA grant. School entities must receive prior approval from DESE and DESE-OSE to use IDEA funds for construction.
	CONSULTATION – NOT DIRECT STUDENT SERVICES: Costs associated with contracted services from a consultant.	School entities may contract with consultants to provide information about methods, techniques, and strategies to use for students with disabilities or for a particular student's special education program.  Services provided by a consultant directly to a student should not be budgeted as "consultation".





 	<p>CONTRACTED SPECIAL EDUCATION INSTRUCTION or RELATED SERVICES from a PRIVATE VENDOR: Services contracted by a school entity from an entity other than a school entity.</p>	
 	<p>CONTRACTED SERVICES – PARENTALLY PLACED PRIVATE SCHOOL STUDENTS</p>	<p>School entities using IDEA funds to provide special education services to parentally–placed private school students with disabilities attending school in the district – inclusive of home schooled students – may do so through contract with an individual, agency, organization, or other entity.</p> <p> The school entity may not contract directly with the private school; however, to provide special education services to a parentally–placed school student.</p>
	<p>COORDINATED EARLY INTERVENING SERVICES (CEIS)</p>	<p>CEIS include professional development for educators and other school personnel, or scientifically-based academic and behavioral interventions for students ages 3 -21, who do not have an IEP under IDEA but who need additional academic and behavioral supports to succeed in general education. See 34 CFR § 300.226.</p>
 	<p>CRISIS PREVENTION TRAINING: Costs associated with staff attending training or costs related to “training the trainer”.</p>	<p>Crisis prevention training is not considered to be an excess costs of special education since it is a universal training designed to help all staff and students. Unless the training is provided only to special education staff, the total cost of the training cannot be charged to the IDEA grant.</p> <p> 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. The amount</p>







		<p>charged to the IDEA grant must be prorated by the number of special education staff attending.</p> <p><input checked="" type="checkbox"/> If a staff person is not considered special education staff, IDEA funds cannot be used to pay for the individual to become a crisis prevention trainer.</p>
	<p>CURRICULUM DEVELOPMENT: Costs associated with substitutes, release time, or extended contract</p>	<p>Costs related to the use of substitutes, release time, and extended contract to enable staff to devote time to the development of curriculum for special education students is allowed for both regular and special education staff.</p>
 	<p>ADMINISTRATOR or SUPERINTENDENT or DIRECTOR: Salary and benefits of staff employed by a school entity</p>	<p><input checked="" type="checkbox"/> If the administrator is a part-time special education administrator and part-time administrator for other matters, then the individual must document the work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200)</p> <p><input checked="" type="checkbox"/> The salary and benefits of an administrator 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>DUE PROCESS HEARINGS: Costs of conducting a due process hearing.</p>	<p>Funds may be used to pay costs of conducting a due process hearing, e.g., costs of space used for the hearing, if any.</p> <p><input checked="" type="checkbox"/> 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.</p>
	<p>EDUCATIONAL INTERPRETERS: Salary and benefits of staff employed by a school entity, as well as, private vendor contracted staff.</p>	








	<p>See also FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS</p> <p>See also FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS</p>	
	<p>ENTERTAINMENT: Amusement, social activities</p>	<p>Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the IDEA grant or with prior written approval of DESE. 2 CFR §200.438</p>
	<p>EQUIPMENT – CAPITAL: Equipment to support special education and related services</p>	<p>School entities must receive prior approval from DESE to use IDEA funds for capital equipment. Capital equipment is equipment with a useful life of more than one year that costs \$5,000 or more per unit. If the school entity has established a level of less than \$5,000 for capital equipment, the school entity must use the lower threshold and budget the items as capital equipment.</p> <p>A detailed description is required in the grant budget. Detailed descriptions for capital equipment must include the equipment type and the number of units for the cost identified with the line item.</p> <p>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>EQUIPMENT – NON-CAPITAL: Equipment to support special education and related services</p>	<p>Equipment that has a useful life of more than one year but does not meet the definition of capital equipment 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 school entity will need to have the item on an approved budget before a purchase can be made.</p>
 	<p>EQUIPMENT – SECURITY: Cameras, door locks, GPS, fences and other devices</p> <p>See SECURITY MEASURES</p>	<p> The equipment is an allowable 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 students without disabilities benefit. An example of such 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 school entities may need to invest in additional safety measures to meet this requirement.</p> <p> Acquisition of security devices is NOT an excess cost, and therefore is not allowed, if the school entity has decided to equip classrooms in a school or its buses with security devices and charges the IDEA grant a prorated amount based upon the number of students with disabilities in the school.</p>








	<p>EXTENDED SCHOOL YEAR (ESY): 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 a student's IEP.</p>
	<p>EVALUATIONS – SPECIAL EDUCATION: Personnel, supplies, or contracted services</p>	<p>The costs of conducting special education evaluations for students are eligible for IDEA reimbursement.</p>
	<p>FOOD PURCHASES</p>	<p>Office of Special Education Programs (OSEP) has a very high standard for justification of the use of IDEA grant funds for food and these purchases are audited very closely. Please refer to the following regarding food purchases:</p> <ol style="list-style-type: none"> 1. Food purchases for meetings are to be used with extreme caution. Guidance does not prohibit using IDEA grant funds <u>IF</u> they are mandatory to the success of the meeting. For example, if there is not a place nearby for participants to get meals or that it would limit the purpose of the meeting if participants had to leave to get meals and refreshments. It is the same for a working lunch, you can use IDEA funds to provide a working lunch, but you must have <u>VERY CLEAR JUSTIFICATION</u>. The safe answer is that you do not use IDEA funds. The use of general funds for these purposes is preferred. However, if you choose to do so you must keep detailed documentation as to why you provided the meals and why it was necessary for the success of the meeting. It then becomes the auditor's call if it was necessary. 2. Food purchases such as candy/snacks for students are <u>NOT</u> allowed unless they are directly tied to a







		<p>particular student's IEP. If this is the case, accurate documentation must be kept, and you must provide an explanation with the purchase.</p> <p>3. Food purchases while transporting a student to and/or from treatment may be allowable depending on the timing of the trip, who was required to go and if the costs were reasonable and necessary in support of the student's receipt of services in his/her IEP. As with the others, documentation must be kept on file and an explanation must be provided with the purchases.</p>
	FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS: Salary and benefits of staff as well as private vendor contracted staff.	Providing interpreters for students with limited English proficiency is a responsibility of the school entity and is not considered an excess cost of special education.
	FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS: Salary and benefits of staff, as well as, private vendor contracted staff.	School entities may use IDEA funds to pay staff or to contract with a private vendor for interpreter services for IEP meetings. Expenditures related to IEP meetings are considered an excess cost of special education.
	FOREIGN LANGUAGE TRANSLATION: Salary and benefits, as well as, private vendor contracted staff.	School entities may use IDEA funds to pay staff or to contract with a private vendor for foreign language translation services related to special education-specific materials. This includes translation of notices, IEPs, evaluations, etc.
	FURNITURE or APPLIANCES	<p>School entities may purchase student or staff desks, tables, chairs, file cabinets, washing machines, and other furniture or appliances for use in spaces dedicated to special education programs, such as resource rooms or life skills classrooms.</p> <p>School entities may only purchase student furniture for use in a regular education classroom if the furniture is adapted</p>








		<p>to the special needs of a student with a disability. Examples of such furniture are wheelchair accessible desks and adjustable table workstations.</p> <p>When using IDEA funds to purchase furniture for special education staff, the school entity should be aware of the OMB Uniform Administrative Requirements considerations for allowability of cost:</p> <ol style="list-style-type: none"> 1. Is the costs necessary to meet the objectives of IDEA? 2. Is the amount of the costs reasonable? 3. Did the school entity consider its responsibilities to the school entity, its students, the public, and the government?
	GIFT CARDS	IDEA grant funds should NEVER be used to purchase gift cards or gift certificates of any kind. This is not an allowable expense.
 	GUIDANCE COUNSELORS: Salary and benefits of staff employed by a school entity	<p> Costs must be IEP-driven or related to the evaluation of a student. Only the actual time spent supporting special education is allowed.</p> <p>If the position is not dedicated 100% to special education, then the guidance counselor must document their work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200)</p> <p> Costs associated with day-to-day services provided to all students are not allowed.</p>
	IEP DESIGNEE: Salary and benefits of staff employed by a school entity	The salary and benefits of an individual serving as an IEP Coordinator are allowed for the time that the individual spends supporting the IEP process and performing tasks







		related to procedural compliance and must be based on time and effort records that accurately reflect the special education work performed (2 CFR § 200.430(i)).
 	<p>IEP or SPECIAL EDUCATION ADMINISTRATIVE SOFTWARE: Costs associated with entity-wide software programs for IEP or student case management</p>	<p> Costs of IEP or special education case management software can be charged to the IDEA grant if the actual cost of the program is known. Many school entities contract with IT vendors for Student Information System software, but any cost of this system must be itemized as special education-only to qualify for IDEA funding.</p> <p> Costs to support software programs that are used for Medicaid SBS billing are not allowed costs on the IDEA grant. See MEDICAID SCHOOL-BASED SERVICES PROGRAM for more information.</p>
	<p>INCENTIVES FOR BEHAVIOR (INCLUDING POSITIVE BEHAVIORAL INTERVENTIONS AND SUPPORTS (PBIS))</p>	<p>IDEA grant funds should rarely be used for incentives, including those used for PBIS. It is usually best to use general funds for incentives. The only exception to this is if an incentive is tied directly to a particular student's IEP. If this is the case, documentation must be kept on file and it must be clearly identified with the purchase.</p>
	<p>INDIRECT COSTS: Costs incurred to benefit more than one program or objective not readily assignable to the programs.</p>	<p>The indirect cost rate is set by DESE.</p>
	<p>JOB COACHES: Salary and benefits of staff employed by a school entity, as well as, private vendor contracted staff.</p>	<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 specific requirements of the job, learn work-related activities and requirement, and learn work-related behaviors.</p>





		If the school entity contracts with a job coach, the individual must work under the direction or supervision of the school entity.
	MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT: Assistive technology devices, instructional equipment, copying machines, printers, elevators, vehicles, etc.	If the equipment is used for special education only, the cost of maintaining the equipment must be charged to the IDEA grant.
	MEDICAID SCHOOL-BASED SERVICES PROGRAM: Costs for claiming Medicaid funds, including third-party administrators.	The costs of administering the Medicaid School-Based Services (SBS) program, including fixed fees charged by third party administrators, are eligible costs under the SBS program, either as direct costs or through the non-restricted indirect cost rate. Costs for administering the Medicaid SBS program may not 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 2 CFR Part 200)
	NURSE (SCHOOL BASED): Salary and benefits of staff employed by a school entity or private vendor contracted service.	 Salary and benefits for school-based nurses are allowed for the time a nurse is providing IEP-driven services or special education evaluations. If the position is not dedicated 100% to special education, then the nurse must document his or her work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) .
	OCCUPATIONAL THERAPIST (OT) and OCCUPATIONAL THERAPY ASSISTANT: Salary and benefits of staff employed by a school entity or private vendor contracted staff.	For the provision of services to students identified with an educational disability only.





	OFFICE EQUIPMENT: Equipment used by special education staff.	Equipment is allowed, if the equipment is used exclusively by special education staff.
	OFF-SITE SPECIAL EDUCATION PROGRAMS: Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.	School entities may rent space for certain special education programs under the following limited circumstances: 1. the special education program must not be housed on district property; 2. it must serve students with disabilities; and 3. it must be a required part of students' placement
	ORIENTATION AND MOBILITY TEACHER: Salary and benefits of staff employed by the school entity or private vendor contracted staff.	
	PARAPROFESSIONALS: Salary and benefits of staff employed by a school entity or private vendor contracted staff	Paraprofessionals must be employees of a school entity. Paraprofessionals must work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of a paraprofessional, while not assuming the role of a teacher.
	PARENT LIAISON: Salary and benefits of staff employed by a school entity or private vendor contracted staff	Salary and benefits are allowed only for the time that the individual spends providing support to parents of students with disabilities. If the position is not dedicated 100% to special education, a parent liaison must accurately reflect the special education work performed. (2 CFR § 200.430(i))
	PHYSICAL EDUCATION: Salary and benefits of staff employed by a school entity	Unless the teacher works only with students with disabilities, any salary and benefits charged to the IDEA grant must be based on time and effort records that accurately reflect the special education work performed. (2 CFR § 200.430(i))
	PHYSICAL THERAPIST (PT) and PHYSICAL THERAPY ASSISTANT: Salary and benefits of staff employed	For the provision of services to students identified with an educational disability only.





	by a school entity or private vendor contracted staff.	
	PARENTALLY-PLACED PRIVATE SCHOOL STUDENTS SPECIAL EDUCATION AND RELATED SERVICES: Equitable services	<p>Equitable services (also called proportionate share services) may be provided by employees of a school entity. In addition, federal law specifically permits provision of equitable services to parentally-placed private school students with disabilities through contract with individual, agency, organization, or other entity.</p> <p>See Administrative Advisory SPED 2018-1: Guidance and Workbook for Calculating and Providing Proportionate Share Services for Students with Disabilities Placed By Their Parents in Private Schools for more information.</p>
	PLAYGROUND EQUIPMENT: Accessible playground equipment.	The additional costs of making a playground accessible to students with disabilities are allowed. Additional equipment or the additional cost of acquiring accessible equipment can be paid for with IDEA funds. The equipment may be used in a regular education setting, even if one or more students without disabilities benefit.
 	PRESCHOOL TUITION: Tuition paid to non-school entity preschool programs or parent reimbursement for preschool tuition.	<p> Tuition for a preschool program is allowed if charged for a placement made by a school entity to provide a student with FAPE. Only the cost of time necessary to provide FAPE is allowed, including time when special education services are provided by school entity staff in the preschool setting.</p> <p> If the parent enrolls the student in the non-school entity preschool program for additional time, the parent is responsible for the tuition, and the cost of additional time is not allowed.</p>







	PRINCIPALS or ASSISTANT PRINCIPALS: Salary and benefits of staff employed by a school entity.	Salaries for principals and assistant principals may not be charged to the IDEA grant. The principal position is not an excess cost of providing special education.
	PRIVATE PLACEMENT TUITION: Tuition for placement of a student in a non-public facility by a school entity to provide a student with FAPE.	Generally, tuition is allowed if charged for a placement made by a school entity to provide a student with FAPE. The services must be provided consistent with an IEP, at no cost to parents, and under the supervision of the school entity.
	PROFESSIONAL DEVELOPMENT: Costs associated with registration fees, travel, conference expenses, and providers	<p>Registration fees, travel, and conference expenses associated with special education in-service training of regular education and special education staff are allowable costs.</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). The amount charged to the IDEA grant should be prorated by the number of special education staff attending.</p>
 	PSYCHOLOGIST <i>School Based Services</i>: Salary and benefits of staff employed by the school entity	<p> Costs must be IEP-driven or related to the evaluation of a student. Only the actual time spent supporting special education is allowed.</p> <p>If the position is not dedicated 100% to special education, then the psychologist must document their work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. (2 CFR Part 200).</p> <p> Costs associated with day-to-day services provided to all students are not allowed.</p>






	<p>PSYCHOLOGISTS <i>Student Evaluations</i>: Private vendor contracted costs.</p>	<p>IDEA funds can pay for the costs of outside evaluations done by private vendor psychologists for purpose of child find, evaluation, or reevaluation.</p>
	<p>PUBLIC PLACEMENT TUITION: Tuition for placement of a student in a public agency by a school entity to provide a student with FAPE.</p>	<p>Generally, tuition is allowed if charged for a placement made by a school entity to provide a student with FAPE. The services must be provided consistent with a student's IEP, at no cost to parents, and under the supervision of the school entity.</p>
	<p>READING and READING INTERVENTIONS TEACHER: Salary and benefits of staff employed by a school entity</p>	<p>Salary and benefits are allowed for the time that the reading intervention teachers are providing dedicated specialized reading instruction consistent with a student's IEP.</p> <p>The time charged to the IDEA grant must be based on time and effort records that accurately reflect the special education work performed. (2 CFR § 200.430(i))</p>
	<p>RELATED SERVICES</p>	<p>Includes audiology services; psychological services; physical therapy; occupational therapy; speech therapy recreation, including therapeutic recreation; social work services; counseling services, including rehabilitation counseling; orientation and mobility services; medical services as may be required to assist a student with a disability to benefit from special education; speech and language services; transportation; and travel training.</p> <p>Related services must be documented on a student's IEP.</p>
 	<p>REMODELING: Altering existing facilities</p>	<p>Costs for altering facilities must be excess costs of special education. A remodeling project must meet the needs of one or more students with disabilities.</p> <p>Costs must be necessary and reasonable. School entities must have prior approval from DESE to use IDEA funds for remodeling.</p>





		<input checked="" type="checkbox"/> Remodeling costs for the general purpose of bringing facilities into compliance with Section 504 and the Americans with Disabilities Act (ADA) are not allowed.
	RENT – FACILITIES: Costs associated with renting off-site locations for special education programs. Costs are allowed under special circumstances.	School entities may rent space for certain special education programs under the following limited circumstances: <ol style="list-style-type: none"> 1. the special education program must not be housed on district property; 2. it must serve students with disabilities; and 3. it must be a required part of students' placement
	SECRETARIAL STAFF: Salary and benefits of staff employed by a school entity.	<p>If the position supports other programs such as pupil services or Medicaid billing, the staff member's full salary and benefits may not be charged to the IDEA grant. Only the actual time spent supporting special education is an allowable cost.</p> <p>If the position is not dedicated 100% to special education, work must be documented with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. (2 CFR Part 200).</p>
 	SECURITY MEASURES: Cameras, door locks, GPS, fences, and other devices	<input checked="" type="checkbox"/> The equipment is an allowable 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 students without disabilities benefit. An example of such 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 school







		<p>entities may need to invest in additional safety measures to meet this requirement.</p> <p><input checked="" type="checkbox"/> Acquisition of security devices is NOT an excess cost, and therefore is not allowed, if the school entity has decided to equip classrooms in a school or its buses with security devices and charges the IDEA grant a prorated amount based upon the number of students with disabilities in the school.</p>
 	SMART BOARDS	<p><input checked="" type="checkbox"/> The equipment is an excess cost when related to the needs of a student with a disability in accordance with the student's IEP. It may be provided in a general education class or other education-related setting, even if one or more students without disabilities benefit. When the equipment is no longer needed to meet the IEP needs of the student with a disability, it must be managed or disposed of in accordance with 34 CFR § 80.32, Education Department General Administrative Regulations.</p> <p><input checked="" type="checkbox"/> Acquisition of SMART Boards are not an excess cost, and therefore are not allowed if provided in General Education.</p>
 	SOCIAL WORKERS <i>School Based</i>: Salary and benefits of staff employed by a school entity.	<p><input checked="" type="checkbox"/> Costs must be IEP-driven or related to the evaluation of a student. Only the actual time spent supporting special education is allowed.</p> <p>If the position is not dedicated 100% to special education, then the psychologist must document their work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200).</p>




		<input checked="" type="checkbox"/> Costs associated with day-to-day services provided to all students are not allowed.
	SOFTWARE – INSTRUCTIONAL: Costs associated with computer software or online instruction.	Instructional software, including online instruction, may be paid for with IDEA funds if the software is being used to deliver specialized instruction to student’s IEP. Laptops and items of useful life of more than one year should have an inventory control number for safeguard reasons.
	SPECIAL EDUCATION EVALUATIONS: Personnel, supplies, or contracted services	IDEA funds can pay for the costs of performing evaluations for the purposes of child find, evaluations, or reevaluations.
	SPEECH/LANGUAGE PATHOLOGIST: Salary and benefits of staff employed by a school entity, as well as, private vendor contracted staff.	
	STAFF DEVELOPMENT and IN-SERVICE TRAINING: Costs associated with registration fees, travel, conference expenses, and providers	Registration fees, travel, and conference expenses associated with special education training of regular education or special education staff are allowed. Registration fees, travel, and conference expenses associated with any professional development provided to special education staff is allowed (such as training on core curriculum). School entities may coordinate IDEA funds with funds from other sources (e.g., Title I ESEA) for entity-wide staff development activities to improve outcomes for all students. In such activities, IDEA funds may be used for the total cost of professional development in the same proportion as the number of special education and related services personnel

		receiving professional development in which the school personnel is participating.
	STUDENT WORKERS – STIPENDS: Costs associated with students with disabilities employed by the LEA per the student’s transition plan.	A student must receive the minimum wage if the student is in an employment relationship. In an employment relationship, the student provides services of immediate benefit to the employer – services that would otherwise be provided by a paid employee. As a result of the student’s activities, the paid position may remain unfilled and regular employees may be relieved of their normal duties.
	SUBSTITUTE TEACHERS: Salaries and benefits for school entity employees or costs for contracted substitute teacher services	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 in-service training, attending IEP Team meetings, or engaged in planning meetings or consulting with special education teachers to benefit students with disabilities.
	SUMMER SCHOOL: Salaries and benefits for instructors, aides, paraprofessionals, adaptive equipment, transportation, supplies, or any other costs associated with students with disabilities attending summer school	Summer classes are not required and; therefore, not considered special education. Summer school is not the same as Extended School Year (ESY), which may take place during the summer months and is allowable. Transition services for students with disabilities may occur during the summer months and are unrelated to summer school.
 	SUPPLIES: All tangible property other than non-capital and capital equipment	Supplies purchased with IDEA funds must be used only for the authorized purpose of IDEA (special education).  A prorated amount of school entity-wide supply costs charged to the IDEA grant based on the percentage rate of students with disabilities is not allowed.

	TEACHERS – SPECIAL EDUCATION: Salary and benefits of staff employed by a school entity.	
	TEACHERS – REGULAR EDUCATION: Salary and benefits of staff employed by a school entity.	 Regular education teachers may be paid to attend special education in-service activities and IEP meetings. If the teacher is paid with special education funds, then the individual must document their work with personnel activity reports required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200).
	TECHNICAL COLLEGE CLASSES for STUDENTS WITH IEPs: 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.
	TECHNOLOGY STAFF: Salary and benefits of staff employed by a school entity or costs for contracted IT Services	School entity technology staff for programming or maintaining special education and related series databases and applications are allowed and may include coordination and administration of technology services. Only actual time spent supporting special education databased maintenance or programming is allowed. If the individual is paid with special education funds, then the individual must document their work with personnel activity reports required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200). Private vendor contracts for special education database maintenance or programming is also allowed.
	TRANSITION SERVICES – PRESCHOOL: Costs associated with preschool transition services	Services must be identified in the student’s IEP. These costs may also be incurred when school is not in session.

 	<p>TRANSITION – EMPLOYMENT SKILLS: Costs associated with work experiences, job coaches, and acquisition of employment skills</p>	<p>School entities may contract with agencies to facilitate the acquisition of employment skills for students with disabilities. The transition services must be identified on students' IEPs. The costs may also be incurred when school is not in session, e.g. summer.</p> <p>Contracted transition services must be provided under the supervision of appropriately licensed special education teachers. Transition agency staff may not assume the role of special education teachers, who must prescribe instruction and evaluate the results of instruction.</p> <p><input checked="" type="checkbox"/> Under the Workforce Innovation 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 the student is engaged in subminimum wage employment is prohibited. This includes job training or completing work tasks for which the agency typically pays other employees subminimum wages under a Department of Labor subminimum wage 14(c) certificate. A school entity will not be permitted to enter into contracts or other arrangements with agencies for the purpose of supporting or operating a program under which a student with a disability is engaged in subminimum wage employment (Section 511 of WIOA).</p>
	<p>TRANSITION – INDEPENDENT LIVING SKILLS: Rental or purchase of property used for development of independent living skills.</p>	<p>School entities may rent, lease, or purchase property from individuals or agencies for teaching independent living skills required by students' IEPs.</p>
	<p>TRANSLATION SERVICES: Costs incurred by the school entity for translating special education</p>	<p>School entities may use IDEA funds to pay staff or contract with a private vendor for foreign language translation services related to special education-specific materials. This includes translations of notices, IEPs, evaluations, etc.</p>

	documents into the native language of the student's parents.	
	TRANSPORTATION COSTS – CONTRACT WITH PARENTS: Costs incurred by the parent for transporting their student per the IEP.	A contract with parents regarding transportation is allowed if it is to transport a student with a disability who requires specialized transportation and the IEP team has determined that the parent should provide the transportation.
	TRANSPORTATION COSTS – SPECIAL EDUCATION: Costs incurred by the school entity for transporting students with disabilities	Allowable special education transportation costs include repair or servicing of special education vehicles, insurance, mileage, and bus driver and bus aide costs.
	TUITION FOR SPECIAL EDUCATION STAFF: Cost of tuition.	Tuition is allowed as a fringe benefit for special education instructional staff to advance their degree, if related to special education or related services; or, as a means to train staff to become qualified to teach special education.
	TUITION – TECHNICAL COLLEGE CLASSES for STUDENTS WITH DISABILITIES: Cost of tuition	The costs are allowed if the program is required by the student's IEP and the student receives high school credit.
	UNEMPLOYMENT INSURANCE: Costs of employer expenses	Employer expenses for unemployment insurance granted as a fringe benefit under established written policies are allowable. Unemployment insurance costs must be allocated to the grant in a manner consistent with the pattern of benefits for all school entity employees.
	VEHICLE PURCHASE or LEASE or RENTAL: Vehicle purchase or lease, insurance, repair and maintenance. See also TRANSPORTATION COSTS – SPECIAL EDUCATION	Vehicles must be used only for special education related activities. This includes transporting students to and from school, if 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. School entities must receive prior approval from DESE and DESE-OSE to use IDEA funds for capital equipment.

 	<p>WIRELESS NETWORKING: Costs related to installing and maintaining a wireless network to access the Internet.</p>	<p><input checked="" type="checkbox"/> 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, tables, and other technical assistance devices that require wireless access.</p> <p><input type="checkbox"/> Installing or maintaining a wireless network school entity-wide and charging a proportion back to the special education program is not allowed.</p>
	<p>WORKERS' COMPENSATION: Costs of employer expenses.</p>	<p>Employer expenses for workers' compensation is granted as fringe benefits for special education staff under established written policies are allowable. Workers' compensation benefits must be allocated to the grant in a manner consistent the pattern of benefits for all school entity employees.</p>

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