






# Allowable Costs for IDEA Entitlement and IDEA Recovery Grants



**Symbol Key**     Always allowed     Allowed, but special requirements or additional information required     Never allowed





Allowed/ Not Allowed	Budget Item	Special Requirements or Additional Information
<input checked="" type="checkbox"/>	<b>ADAPTIVE EDUCATION:</b> Salary and fringe benefits.	The salary and fringe benefits of a teacher holding a Special Education License from USBE are allowed for the time the teacher provides instruction to a class of special education students.
<input checked="" type="checkbox"/>	<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, and other specific purposes necessary to meet the requirements of the IDEA grant.
<input checked="" type="checkbox"/>	<b>AIDES/PARAEDUCATORS:</b> Salaries and fringe benefits.	Aides/paraeducators must be employees of an LEA or other agency providing public education for students with disabilities. Aides/paraeducators must work under the supervision of an appropriately-licensed special education teacher and perform duties for which they are trained.
	<b>ALTERNATIVE SCHOOLS or EDUCATION PROGRAMS:</b> Alternative or adaptive school structures and teaching techniques.	Alternative schools/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 be used <b>ONLY</b> for the special education-related costs.
<input checked="" type="checkbox"/>	<b>ASSISTIVE TECHNOLOGY DEVICES:</b> Used to increase, maintain or improve the functional capabilities of a student with a disability.	Assistive technology devices must be required by the student's IEP in order to be allowable.

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	<b>AUDIT COSTS:</b> Audits required by the Single Audit Act.	The costs of auditing the IDEA required by, and performed in accordance with, the Single Audit Act, as implemented by OMB Circular A-133, "Audits of States, Local Governments, and Nonprofit Organizations" are allowable. Other IDEA audit costs are not allowed as direct costs. They may be included in the indirect cost rate. Only the costs for the IDEA portion of the Single Audit may be charged to IDEA. IDEA Single Audit costs are budgeted under Purchased Services—Single Audit (IDEA portion), which is coded 231700, object 310.
<input checked="" type="checkbox"/>	<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. They should be budgeted under remodeling.
<input checked="" type="checkbox"/>	<b>BUILDING CONSULTATION TEAMS:</b> Salaries and fringe benefits of team members, costs associated with meeting expenses, stipends, travel.	These meetings are not devoted to the identification, evaluation, or placement of students with disabilities, or the provision of special education services; therefore, meeting costs are not allowed.
	<b>BUS PURCHASE, LEASE or RENTAL:</b> Vehicle purchase or lease, insurance, repair, and maintenance. See "Transportation Costs—Special Education"	Vehicles purchased with IDEA funds may be used ONLY to transport students with disabilities who require special assistance in transportation (special transportation or additional transportation), including students with disabilities attending regular classes. Buses or other vehicles purchased and used in part for students with disabilities may be purchased with a prorated portion of IDEA funds. A detailed description is required in the grant budget.  Costs must be necessary and reasonable. LEAs must have prior approval from the USBE to use IDEA funds to purchase a vehicle.
	<b>BUS DRIVER:</b> Salaries and fringe benefits.	The salary and fringe benefits of a bus driver are allowed ONLY for the time the driver transports students with disabilities who require special assistance in transportation (special transportation or additional transportation), including students with disabilities attending regular classes.
<input checked="" type="checkbox"/>	<b>CHILD FIND ACTIVITIES:</b> Costs associated with public awareness, notices, screening.	Child Find activities are allowed for identification of students with disabilities.



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<input checked="" type="checkbox"/>	<b>CLASSROOM SPACE RENTAL:</b> Costs associated with renting extra classroom space for special education students due to overcrowding.	LEAs may not use federal funds to rent extra classroom space to alleviate overcrowding, e.g., paying rent for a trailer used as a portable special education classroom.
<input checked="" type="checkbox"/>	<b>CLERICAL SUPPORT:</b> Salaries and fringe benefits.	Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, clerical work must be documented by personnel activity reports as required by OMB Circular A-87.
<input checked="" type="checkbox"/>	<b>COLLEGE CREDITS FOR SPECIAL EDUCATION INSTRUCTIONAL STAFF</b>	Tuition is allowed as a fringe benefit for special education instructional staff. Budget this item as improvement of instruction (221000) under the salaries and fringe benefits object (100s/200s).
<input type="checkbox"/>	<b>COMPUTERS FOR STUDENTS</b>	Acquisition of computers are NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school and simply charges the IDEA grant a prorated amount based upon the number of students with disabilities in the school. The equipment is an excess cost when related to the unique needs of a particular student with a disability. It may be provided in a regular education class or other education-related setting, even if one or more nondisabled students benefit. When the equipment is no longer needed to meet the unique needs of a student with a disability, it must be managed or disposed of in accordance with <a href="http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32">34 CFR §80.32</a> , Education Department General Administrative Regulations ( <a href="http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf">http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf</a> ).
<input type="checkbox"/>	<b>COMMUNICATION DEVICES FOR STAFF:</b> 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. If a device also is used for other non-special education activities, documentation is required of the extent to which it is used for special education and the other activities. Costs for personal use are not allowed.
<input checked="" type="checkbox"/>	<b>COMPUTER NETWORKS:</b> Costs associated with an LEA's computer networks.	LEAs' computer networking costs are provided district-wide and are not excess costs of special education.

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	<b>CONSTRUCTION:</b> Constructing facilities or altering existing facilities.	Costs for construction or alteration of facilities must be excess costs of 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.  Costs must be necessary and reasonable. LEAs must have prior approval from USBE to use IDEA funds for construction.
<input checked="" type="checkbox"/>	<b>CONSULTANT SERVICES:</b> Costs associated with contracted services from a consultant.	LEAs may contract with consultants to provide information about methods, techniques, and strategies to use for students with disabilities or advice to staff for a particular student.
<input checked="" type="checkbox"/>	<b>CONTRACTED SPECIAL EDUCATION or RELATED SERVICES</b>	LEAs may contract for special education or related services as direct services to students from private individuals or agencies other than an LEA. LEAs providing special education services to parentally placed or adult student private school students may also contract with an individual, agency, organization, or other entity for special education services.
<input checked="" type="checkbox"/>	<b>CURRICULUM DEVELOPMENT:</b> Costs associated with substitutes, release time, or extended contract.	Costs related to substitute teachers, release time, and extended contract for development of curriculum for students with disabilities are allowed for both regular and special education staff.
	<b>DISTRICT ADMINISTRATORS:</b> Salaries and fringe benefits.	The salary and fringe benefits of a district administrator cannot be charged to federal grants even if the administrator is providing special education support and is appropriately licensed (OMB Circular A-87, Attachment B, #19). Salaries and fringe benefits for local directors of special education are allowable.
<input checked="" type="checkbox"/>	<b>EDUCATIONAL INTERPRETERS:</b> Salaries and fringe benefits. See also "Foreign Language Interpreters for Students" See also "Foreign Language and Sign Language Interpreters for IEP Meetings"	Educational interpreters may be employees of an LEA or private practice educational interpreters. Interpreters must be licensed.

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	<b>EQUIPMENT—CAPITAL:</b> Equipment to support special education and related services.	LEAs must receive prior approval from USBE 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 LEA has established a level less than \$5,000 for capital equipment, then equipment that meets the LEA’s definition must be budgeted as capital equipment. A detailed description is required in the IDEA flow-through grant budget application and must include the equipment type and the number of units for the cost identified with that line item.
<input checked="" type="checkbox"/>	<b>EQUIPMENT—NON-CAPITAL:</b> Equipment to support special education and related services.	Budget equipment that does not meet the definition of capital equipment is allowable.
	<b>EQUIPMENT—SECURITY:</b> Cameras and other devices.	Acquisition of cameras and other 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 and simply charges the IDEA grant a prorated amount based upon the number of students with disabilities in the school. The equipment is an excess cost when related to the needs of a particular student with a disability in accordance with the student’s IEP. It may be provided in a regular education environment or other education-related setting, even if one or more nondisabled students benefit. When the equipment is no longer needed to meet the IEP needs of a student with a disability, it must be managed or disposed of in accordance with <a href="http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf">34 CFR §80.32</a> , Education Department General Administrative Regulations ( <a href="http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf">http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf</a> ).
<input checked="" type="checkbox"/>	<b>EVALUATIONS FOR SPECIAL EDUCATION:</b> Personnel, supplies, or contracted services.	None.
<input checked="" type="checkbox"/>	<b>EXTENDED SCHOOL YEAR (ESY):</b> Personnel, supplies, equipment, transportation, and any other services identified in the student’s IEP	The need for ESY must be documented in the student’s IEP.


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	<b>FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS:</b> Salaries and fringe benefits or contracted costs.	Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and not considered an excess cost of special education.
	<b>FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS:</b> Salaries and fringe benefits or contracted costs.	LEAs 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.
	<b>FURNITURE:</b> Desks, tables, chairs, file cabinets.	LEAs may purchase student or staff desks, tables, and chairs, file cabinets, and other furniture for use in spaces dedicated to special education programs, such as resource rooms. 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. When furniture purchased with IDEA funds is no longer needed for the special education program or for a student with a disability, it must be managed or disposed of in accordance with <a href="http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf">34 CFR §80.32</a> , Education Department General Administrative Regulations ( <a href="http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf">http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf</a> ).
	<b>GUIDANCE COUNSELORS:</b> Salaries and fringe benefits.	Guidance counselors must be employees of an LEA or contracted with an LEA. Costs must be IEP-driven or related to the evaluation of a student. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, guidance counselors must document their work with personnel activity reports as required by OMB Circular A-87 and only time devoted to students with disabilities and special education activities is allowable.

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<input checked="" type="checkbox"/>	<b>IEP TEAM COORDINATORS:</b> Salaries and fringe benefits.	Salaries and fringe benefits of staff who coordinate a LEA's IEP system, train staff, and review IEPs are allowed. Only the actual time spent coordinating IEPs is allowed. If the position is not dedicated 100% to special education, IEP coordinators must document their work with personnel activity reports as required by OMB Circular A-87.
<input checked="" type="checkbox"/>	<b>INDIRECT COSTS:</b> Costs incurred to benefit more than one program or objective not readily assignable to the programs.	The LEA's restricted indirect cost rate is calculated by the USBE. Individual costs may not be charged both directly to the grant and to the indirect cost pool.
<input checked="" type="checkbox"/>	<b>INTERNS:</b> Costs associated with interns working in the school district.	Only the cost of special education services provided by licensed special education teachers or providers is allowed.
<input checked="" type="checkbox"/>	<b>JOB COACHES:</b> A job coach works directly with a student with a disability in a worksite to help the student learn the specific requirements of the job; learn work-related activities and requirements; and learn appropriate work-related behaviors.	Students who have an IEP may participate in vocational experiences if it is determined appropriate for them at their IEP meeting and included in the student's IEP.  A job coach must work under the direction and supervision of an LEA special education staff. Job coaches may be provided through contract with an individual, agency, organization, or other entity.
<input checked="" type="checkbox"/>	<b>LEGAL EXPENSES:</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.	Cash awards that are negotiated as part of mediation, or that are required as the result of a due process hearing, may not be paid with IDEA funds.
<input checked="" type="checkbox"/>	<b>LEGAL EXPENSES— PROFESSIONAL DEVELOPMENT/ POLICY DEVELOPMENT:</b> Contracted staff training, in-service, or policy development and review.	None.
<input checked="" type="checkbox"/>	<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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	<b>MEDICAID SCHOOL-BASED SERVICES PROGRAM:</b> Costs for claiming Medicaid funds, including third-party administrators.	The costs for 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 (OMB Circular A-87, Appendix items C.1a., C.2a., and F.3.b.).
<input checked="" type="checkbox"/>	<b>NURSE—SCHOOL-BASED:</b> Salaries and fringe benefits for LEA employees or costs for contracted nursing services.	Costs must be IEP-driven or related to the evaluation of a student. Day-to-day costs of nursing services provided to all students are not allowed.  Only the actual time providing related services required by IEPs or performing evaluations is allowed. If the position is not dedicated 100% to special education, school nurses must document their work with personnel activity reports as required by OMB Circular A-87.
<input checked="" type="checkbox"/>	<b>OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS:</b> Salaries and fringe benefits for LEA employees or costs for contracted OT services provided pursuant to students' IEPs.	None.
<input checked="" type="checkbox"/>	<b>OFFICE EQUIPMENT:</b> Equipment used by special education staff.	Allowed if the equipment is exclusively used by special education staff.
	<b>OFF-SITE SPECIAL EDUCATION PROGRAMS:</b> Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.	LEAs may rent space for alternative special education programs under the following limited circumstances: the special education program must be housed off district property; it must serve only students with disabilities; and it must be required as part of the student's placement. A detailed description is required in the grant budget.



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<input checked="" type="checkbox"/>	<b>OPEB:</b> Costs associated with Other Post-Employment Benefits.	<p>Post-retirement health benefits of currently-employed staff may be equitably charged to federal funds based on the actuarially determined GAAP compliant expense, if an irrevocable trust is in place. When a district establishes a legal trust to fund their OPEB liability, the contribution is considered a fringe benefit. It is coded to the appropriate individual function and object 218.</p> <p>The “pay-as-you-go” method may not be charged as a direct cost but may be covered as part of the indirect.</p> <p>For additional information on OPEB and <a href="#">OMB Circular A-87</a>, please visit the Wisconsin Department of Public Instruction website (<a href="https://dpi.wi.gov/sites/default/files/imce/wisegrants/pdf/a-87.pdf">https://dpi.wi.gov/sites/default/files/imce/wisegrants/pdf/a-87.pdf</a>).</p>
<input checked="" type="checkbox"/>	<b>PARAEDUCATORS:</b> Salaries and fringe benefits.	<p>Paraeducators must work under the supervision of an appropriately licensed special education teacher and perform duties for which they are trained.</p> <p>Paraeducators paid with IDEA funds are to work directly with students with disabilities and may not be assigned as support to a general education class as a whole. Paraeducators who are assigned to a general education class as general support are to be paid from general education funds, even if that class includes students with disabilities.</p>
<input type="checkbox"/>	<b>PARENT LIAISONS:</b> Salaries and fringe benefits or contracted services.	<p>Salary and fringe benefits are allowed ONLY to the extent the parent liaison provides support to parents of students with disabilities. If the position is not dedicated 100% to special education, parent liaisons must document their work with personnel activity reports required by OMB Circular A-87.</p>
<input checked="" type="checkbox"/>	<b>PHYSICAL THERAPISTS (PT) and PT ASSISTANTS:</b> Salaries and fringe benefits for LEA employees or costs for contracted PT services provided pursuant to student’s IEPs.	None.





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	<b>POLICE LIAISON:</b> Salaries and fringe benefits for LEA employees or costs for contracted police liaison services.	<p>Costs must be unique services provided only to students receiving special education services. The day-to-day cost of services to the entire student population or a portion of the cost of services provided to the entire student population is not an allowable cost.</p> <p>Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, LEA-employed police liaisons must document their work with personnel activity reports as required by OMB Circular A-87.</p>
<input checked="" type="checkbox"/>	<b>PARENTALLY PLACED PRIVATE SCHOOL STUDENTS—SPECIAL EDUCATION AND RELATED SERVICES:</b> Equitable services.	Equitable services may be provided by employees of a school district or through contract with an individual, agency, organization, or other entity. For additional information on equitable services, view Wisconsin’s <a href="https://dpi.wi.gov/sped/laws-procedures-bulletins/bulletins/06-03">bulletin</a> (https://dpi.wi.gov/sped/laws-procedures-bulletins/bulletins/06-03).
<input checked="" type="checkbox"/>	<b>PLAYGROUND EQUIPMENT:</b> 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 may be funded. The equipment may be used in a regular education setting, even if one or more nondisabled students benefit.
<input checked="" type="checkbox"/>	<b>PRESCHOOL TUITION:</b> Tuition paid to non-LEA preschool programs for the provision of special education and related services.	Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a student with FAPE. Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in the preschool setting. If the parent enrolls the student in the non-LEA preschool program for additional time, the parent is responsible for the tuition, and the cost of the additional time is not allowed.
<input checked="" type="checkbox"/>	<b>PRINCIPALS OR ASSISTANT PRINCIPALS:</b> Salaries and fringe benefits.	Salaries for principals and assistant principals may not be charged to the IDEA grant. If an individual is employed as a part-time principal and also as a part-time special education teacher or provider, the salary and fringe benefits for teaching special education or providing other special education services may be charged to the IDEA grant. The individual must document the work with personnel activity reports as required by OMB Circular A-87.

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<input checked="" type="checkbox"/>	<b>PROFESSIONAL DEVELOPMENT:</b> Costs associated with registration fees, travel, conference expenses, and providers related to special education and related services.	Registration fees, travel, and conference expenses associated with special education in-service training of regular education and special education staff are allowed.
<input checked="" type="checkbox"/>	<b>PSYCHOLOGISTS—SCHOOL-BASED:</b> Salaries and fringe benefits.	School psychologists must be employees or contracted services for private practice school psychologists for direct services to students. Costs must be IEP-driven or related to the evaluation of a student. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, school psychologists must document their work with personnel activity reports as required by OMB Circular A-87.
<input checked="" type="checkbox"/>	<b>PSYCHOLOGISTS—STUDENT EVALUATIONS:</b> Contractual costs.	Allowed only for a psychologist to provide evaluation services.
<input type="checkbox"/>	<b>REMODELING:</b> Costs associated with remodeling due to the unique needs of a student or students with a disability.	Remodeling costs must be excess costs of special education. Remodeling must meet the needs of one or more students with disabilities. Remodeling costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed. Costs must be necessary and reasonable. LEAs must have prior approval from USBE to use IDEA funds for remodeling.
<input type="checkbox"/>	<b>RENT—FACILITIES:</b> Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.	LEAs may rent space for alternative special education programs under the following limited circumstances: the special education program must be housed off district property; it must serve only students with disabilities; and it must be required as part of the student's placement. A detailed description is required in the grant budget.
<input checked="" type="checkbox"/>	<b>SECRETARIAL STAFF:</b> Salaries and fringe benefits.	Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, secretarial work must be documented by personnel activity reports required by OMB Circular A-87.

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	<b>SECURITY CAMERAS or OTHER SECURITY MEASURES</b> See also "Equipment—Security"	Generally, security cameras are not an excess cost of special education. However, when the camera or other device is purchased for a vehicle used only to provide special transportation to students with disabilities, it is allowed.
	<b>SMART BOARDS</b>	<p>Acquisition of SMART boards are NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school and simply charges the IDEA grant a prorated amount based upon the number of students with disabilities in the school.</p> <p>The equipment is an excess cost when related to the needs of a student with a disability in accordance with the IEP. It may be provided in a regular education class or other education-related setting, even if one or more nondisabled students benefit. When the equipment is no longer needed to meet the IEP needs of a student with a disability, it must be managed or disposed of in accordance with <a href="http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf">34 CFR §80.32</a>, Education Department General Administrative Regulations (<a href="http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf">http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf</a>).</p>
	<b>SOCIAL WORKERS—SCHOOL BASED:</b> Salaries and fringe benefits for time spent with students with disabilities pursuant to their IEPs.	<p>School social workers must be employees or contracted for private practice social workers to provide school social work services directly to students.</p> <p>Costs must be IEP-driven or related to the evaluation of a student. Day-to-day costs of services provided to all students are not allowed. Social workers must be appropriately licensed to deliver services they are assigned.</p> <p>Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, social workers must document their work with personnel activity reports as required by OMB Circular A-87.</p>
	<b>SOCIAL WORKERS—STUDENT EVALUATIONS:</b> Contractual costs.	Allowed only for a social worker to provide evaluation services.





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<input checked="" type="checkbox"/>	<b>STAFF DEVELOPMENT:</b> Costs associated with registration fees, travel, conference expenses, and providers related to special education and related services.	Registration fees, travel, and conference expenses associated with special education in-service training of regular education and special education staff are allowed. In addition, LEAs may coordinate IDEA funds with funds from other sources (e.g., Title I ESEA/ESSA) in school-wide staff development activities to improve outcomes for all students. In school-wide staff development 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 service personnel receiving professional development is to the total school personnel participating.
<input checked="" type="checkbox"/>	<b>STIPENDS FOR STUDENTS WITH DISABILITIES:</b> Costs associated with student workers charged under salaries or purchased services when included in the students' IEPs.	A student must receive the minimum wage if she/he 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, paid positions may remain unfilled and regular employees may be relieved of their normal duties. A student may receive less than the minimum wage if she/he is not in an employment relationship. A student is not in such a relationship if the student works as part of an educational activity for the benefit of the student, the student does not displace a regular employee, and the student works under close supervision.
<input type="checkbox"/>	<b>STUDENT CONSULTATION TEAMS:</b> Salaries and fringe of team members, meeting expenses, stipends, travel.	These meetings are not devoted to the identification, evaluation, or placement of students with disabilities, or the provision of special education services students or issues; therefore, meeting costs are not allowed.
<input checked="" type="checkbox"/>	<b>STUDENT EVALUATIONS:</b> Personnel, supplies, or contracted services for special education and related services.	None.

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<input checked="" type="checkbox"/>	<b>SUBSTITUTE TEACHERS:</b> Salaries and fringe benefits.	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 engaging in planning meetings or consulting with special education teachers to benefit students with disabilities.
<input type="checkbox"/>	<b>SUMMER SCHOOL:</b> Salaries and fringe of instructors, aides, paraeducators, adaptive equipment, transportation, supplies or any other costs related to a student with disabilities attending summer school. See also "Extended School Year (ESY)"	Summer school classes are not special education because they are not required, they are not based upon the student's individual needs, and they do not require an IEP. Thus, they are not excess costs of providing special education.
<input type="checkbox"/>	<b>SUPERINTENDENTS (DISTRICT ADMINISTRATORS):</b> Salaries and fringe benefits.	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 (OMB Circular A-87, Attachment B, #19).
<input checked="" type="checkbox"/>	<b>TEACHERS—SPECIAL EDUCATION:</b> Salaries and fringe benefits.	Special education teachers must be employees of an LEA or contracted for instructional services, if properly licensed under the USBE.
<input type="checkbox"/>	<b>TEACHERS—REGULAR EDUCATION:</b> Salaries and fringe benefits. See also "Substitute Teachers"	Regular education teachers may be paid to attend special education in-service activities and IEP meetings. Time must be documented in a Personnel Activity Report. Instructional costs of regular education teachers are not allowed, even when students with disabilities are assigned to that teacher. Instructional costs of a teacher with both special education and regular education licensure are allowed only when the teacher is assigned as a special educator. If the teacher is assigned as a general educator the salary (or a portion of salary) may not be charged to IDEA, even if the teacher has a sizeable number of students with disabilities assigned to the class.

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	<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 100% to special education, then the individual must document his/her work with personnel activity reports as required by OMB Circular A-87.
	<b>TIMEOUT ROOMS:</b> Construction or alteration of facilities.	Costs for construction or alteration of facilities must be excess costs of 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. Costs must be necessary and reasonable. LEAs must have prior approval from USBE to use IDEA funds for construction.
	<b>TRANSITION SERVICES—PRESCHOOL:</b> Costs associated with preschool transition activities for students with disabilities.	Services must be identified in the student’s IEP. These costs may also be incurred when school is not in session.
	<b>TRANSITION—EMPLOYMENT SKILLS:</b> Costs associated with work experiences, job coaches, acquisition of employment skills when required by students’ IEPs.	LEAs may contract with agencies to facilitate the acquisition of employment skills for students with disabilities. The transition services must be identified in students’ IEPs. The costs also may be incurred when school is not in session. 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. LEAs also may pay student stipends for work in school either as salary under object 100 or as contracted services under object 300.

Allowed/ Not Allowed	Budget Item	Special Requirements or Additional Information
<input checked="" type="checkbox"/>	<b>TRANSITION—INDEPENDENT LIVING SKILLS:</b> Rental of property used for developing independent living skills.	LEAs may lease property from individuals or agencies for teaching independent living skills required by students' IEPs. The rent is listed under object 500.
<input checked="" type="checkbox"/>	<b>TRANSPORTATION COSTS—SPECIAL EDUCATION:</b> Costs incurred by the LEA 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 paraeducator costs.
<input checked="" type="checkbox"/>	<b>TRANSPORTATION—CONTRACTED FOR SPECIAL EDUCATION:</b> Costs associated with private agencies, other LEAs, or parent(s) or adult student for transporting students with disabilities.	A contract with parent(s) or adult students is allowed if the transportation is to transport a student with a disability who requires special assistance in transportation (special transportation or additional transportation), including a student with a disability attending regular classes.
<input checked="" type="checkbox"/>	<b>TUITION FOR SPECIAL EDUCATION INSTRUCTIONAL STAFF</b>	Tuition is allowed as a fringe benefit for special education instructional staff. Budget this item as improvement of instruction under the salaries and fringe benefits object (100s/200s).
<input type="checkbox"/>	<b>TUITION:</b> Tuition for placement by an LEA to provide a student with FAPE.	Generally, tuition is allowed if charged for a placement made by an LEA to provide a student with FAPE. However, only the excess cost of providing special education services is allowed. The teachers must hold proper USBE licenses. The services must be provided consistent with an IEP; at no cost to parent(s) or adult students; and under the supervision of the LEA.  Tuition is allowed for placement in a Utah or out of state private school. The school must be listed with the USBE and approved for LEA placements.  Tuition for a preschool program; see "Preschool Tuition" above.
<input checked="" type="checkbox"/>	<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.



Allowed/ Not Allowed	Budget Item	Special Requirements or Additional Information
	<b>TUTORING:</b> Salaries and fringe benefits or stipends related to special education instructional service for students with disabilities only.	Instruction must be provided by a licensed special education teacher or a paraeducator may provide services under the direction of a licensed special education teacher.
	<b>UNEMPLOYMENT INSURANCE</b>	Employer expenses for unemployment insurance granted as fringe benefits 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 LEA employees.
	<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 <b>ONLY</b> to transport students with disabilities who require special assistance in transportation (special transportation or additional transportation), including students with disabilities attending regular classes. A detailed description is required in the grant budget. Costs must be necessary and reasonable. LEAs must have prior approval from the USBE to use IDEA funds to purchase a vehicle.
	<b>WORKER’S COMPENSATION</b>	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.

Additional OMB Circular A-87 costing 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.