

# **Manual for Determining Allowable Costs for Vermont Special Education Funding and IDEA B Entitlement Grants**



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## Eligibility for Purposes of Maintenance of Effort (MOE) and Allowable Uses of Federal Funds for Special Education

In order to meet the Maintenance of Effort requirement, an LEA must budget, for the education of students with disabilities, at least the same amount, from at least one of the following sources, as the LEA spent for that purpose from the same source for the most recent fiscal year for which information is available:

- The combination of State and local funds;
- Local funds only on a per capita basis; or
- The combination of State and local funds on a per capita basis.

In order to adhere to federal requirements for use of federal grants generally, and the Individuals with Disabilities Education Act Part B (IDEA-B) Flow Through and PreK Flow Through Grants, and the Essential Early Education (EEE) grant specifically, an LEA must demonstrate that the use of federal funds is allowable. For a particular cost to be allowable, it must be necessary, allocable, and reasonable for proper and efficient performance and administration of the IDEA grant or program (Special Education) for which the LEA is being reimbursed. A cost is reasonable if it does not exceed what an LEA would normally incur in the absence of outside sources of funds. Additional guidance about standards for determining allowable costs is available from the federal Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 CFR Part 200](#)). Only allowable costs may be charged to IDEA-B grants.

To help reduce administrative burden and minimize the number of rules LEAs are subject to in accordance with 20 U.S.C. § 1407(a), there will be a single set of rules defining eligible special education expenditures that align state, local, and federal funding sources. An LEA's eligible state and local special education expenditures will be used as the basis for calculating MOE required by 34 C.F.R. 300.203.

An expenditure is eligible for the purposes of calculating MOE and for is allowable for charging to the IDEA-B grant if it is the result of:

- a) providing special education or related services and/or supplementary aids and services that are articulated in a student's IEP; or
- b) instructional, behavioral, and other academic/non-academic supports that are provided to students with and without disabilities in a common setting, so long as the services provided are articulated in an eligible student's IEP; or
- c) Non-student specific expenditures reasonably related to the provision of special education services that are not provided as part of the school's standard instructional conditions.
  - 1) Non-student specific expenditures include but are not limited to child find, special education administration costs, and costs of software used to maintain special education files. The Agency of Education shall maintain a Technical Manual for Determining Allowable Costs for Vermont Special Education Funding and IDEA B Entitlement Grants listing the common services that are deemed to be reasonably related to the provision of special education services. An expenditure not included in the manual of cost accounting may be allowed on a case-by-case basis by the Agency.

Funding streams subject to the rules found in this document for determining eligibility toward the Maintenance of Effort (MOE) calculation include:

- (a) Census Block Grants
- (b) Extraordinary Special Education Expenditures Reimbursement
- (c) State-placed Special Education Reimbursement
- (d) Local funds attributed to special education.
- (e) Essential Early Education (EEE) grant also known as Early Childhood Special Education (ECSE)
- (f) Individuals with Disabilities Education Act Part B (IDEA B) Flow Through and PreK Flow Through grants.



The following table lists potential budget items or expenditures that may be charged to the IDEA-B Flow Through grant (Revenue Code 4226), the IDEA-B Pre-K Flow Through (Revenue Code 4228) grant, or the other state funding sources for special education. The list is not exhaustive, but includes those items that have continue to prompt additional discussion or guidance. For any specific guidance not found in this document, please direct for questions to the state special education director.





**Symbol Key**



 - MOE Eligible and allowable for IDEA




 - Allowable, but only under certain circumstances





 - Not Allowable

Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	<b>ADAPTIVE EDUCATION – Physical Education, Music or Art:</b> Salary and benefits of staff employed by an LEA.	Salary and benefits of an adaptive physical education, music, or art teachers are an allowable expense as related to services described on a student’s IEP, for the time that the educator provides instruction to students with disabilities.	
	<b>ADVERTISING:</b> Costs associated with advertising in media such as	Permitted for special-education related personnel recruitment, procurement of goods and	








Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	newspapers, radio, television, direct mail, or electronic.	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. (2 CFR 200.241)	
	<b>AIDES:</b> Salary and benefits of staff employed by an LEA 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.	
	<b>ALTERNATIVE SCHOOLS or ALTERNATIVE EDUCATION PROGRAMS:</b> 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 special education costs.	
	<b>APPLICATIONS (APPS):</b> Costs associated with digital applications for devices such as tablets.	Digital applications for devices such as tablets that provide supplemental support to students with disabilities may be funded with IDEA.	
	<b>ASSISTIVE TECHNOLOGY (AT) – DEVICES:</b> Any item, piece of equipment, of product system (software) used to	Assistive technology must be listed on a student’s IEP.	







Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	increase, maintain, or improve the functional capabilities for a student with disabilities.		
	<b>ASSISTIVE TECHNOLOGY (AT) – SERVICES:</b> Services, including any service that directly assists a student with an IEP in the selection, acquisition, or use of an assistive technology device.	Assistive technology services include <ol style="list-style-type: none"> <li>1. evaluation of a student’s needs, including functional assessment of the student in the student’s customary environment;</li> <li>2. purchasing, leasing, or otherwise providing for the acquisition of AT devices for the student;</li> <li>3. selecting, designing, fitting, customizing, adapting, applying, maintaining, repairing, or replacing AT devices;</li> <li>4. coordinating and using other therapies, interventions, or services with AT devices, such as those associated with existing education and rehabilitation plans and programs;</li> <li>5. training or technical assistance for the student, or when appropriate, the family of the student; and/or</li> <li>6. training or technical assistance for education professionals.</li> </ol>	
	<b>ATTORNEY’S FEES – PARTY TO AN ACTION:</b> Attorney fees for IDEA state complaints, due process hearings,	Legal fees for IDEA state complaints, due process hearings, representation at IEP Team meetings, facilitated IEP meetings, mediation sessions,	


Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	representation at IEP Team meetings, facilitated IEP meetings, mediation sessions, or any student-specific consultation.	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 related to disciplinary actions.	
	<b>ATTORNEY'S FEES – PROFESSIONAL DEVELOPMENT or POLICY DEVELOPMENT:</b> 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 of an attorney providing consultation with regard to the development of the LEA'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. (34 CFR 300.207)	
	<b>AUDIT COSTS:</b> 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.	

Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		 Audit costs related to state aid or Medicaid are not allowed as direct costs on the IDEA grants.	
	<b>AUDIOLOGIST:</b> Salary and benefits of staff employed by an LEA as well as private vendor contracted staff.	Audiologist services must be listed on a student's IEP.	
	<b>AUTOMATIC DOOR OPENERS:</b> Purchase and installation.	Allowed if necessary to provide access to a student with a disability.	
	<b>BUS PURCHASE, LEASE or RENTAL:</b> Vehicle purchase or lease, insurance, repair, and maintenance.  See also <b>TRANSPORTATION COSTS – SPECIAL EDUCATION</b>	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.  LEAs must receive prior approval from AOE to use IDEA funds for capital equipment.	










Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	<b>BUS DRIVER:</b> Salary and benefits of staff employed by an LEA.	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' IEPs or transportation related to the delivery of special education instruction of related services.	
	<b>CHILD FIND ACTIVITIES:</b> Costs associated with public awareness, notices, and screening.	<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 IDEA B flow-through Pre-K grant – may not be used for child find activities, including finding, identifying, or evaluating children.</p>	
	<b>CLERICAL SUPPORT:</b> Salary and benefits of staff employed by an LEA.	<p> Only the actual time spent supporting special education is allowed and must be based on time and effort records that accurately reflect the work performed (<a href="#">2 CFR § 200.430(i)</a>)</p> <p> If the position supports other programs such as pupil</p>	

Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		services or Medicaid, the individual's full salary and benefits cannot be charged to the IDEA grant.	
	<b>COLLEGE CREDITS – SPECIAL EDUCATION COURSEWORK:</b> Cost of tuition.  See TUITION FOR SPECIAL EDUCATION STAFF	IDEA funds may be used to reimburse staff or the LEA for the cost of higher education credits related to special education instruction and related services.	
	<b>COMPUTING DEVICES FOR STUDENTS:</b> The cost of computers, laptops, tablets, etc.	 Computing devices for students are considered an excess costs when related to the unique needs of a student with a disability.  <b>The computing device must be listed on a student's IEP to be funded by other state funding sources.</b>   Acquisition of computing devices are NOT an excess cost, and therefore are not allowed, if the LEA 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.	
	<b>COMPUTING DEVICES FOR STAFF:</b> The cost of	 Computing devices for special education staff are allowed if the individuals work	




Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	computers, laptops, tablets, etc.	<p>solely in the area of special education or, if the device will be used solely for special education purposes.</p> <p>The computing devices must be for special education administration to be funded by other state funding sources.</p> <p><input type="checkbox"/> Costs for personal use of devices are never allowed. Positions that serve students with and without disabilities, e.g., school psychologists, 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.</p>	
	<p><b>COMMUNICATION DEVICES FOR STAFF:</b> Costs associated with the lease or purchase and charges for use of desk phones, cell phones, pagers, and radios.</p>	<p><input checked="" type="checkbox"/> Communication devices are allowed only for special education activities. If a device is also to be used for non-special education activities, the LEA must keep documentation of the extent to which it is used for special education and for other activities.</p> <p>Outside of incidental use, if a device will also be used for non-special education</p>	

Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		<p>activities, the costs should not be charged to the IDEA grants.</p> <p>The communication device must be for special education administration to be funded by other state funding sources.</p> <p><input checked="" type="checkbox"/> Costs for personal use of devices are never allowed.</p>	
<input checked="" type="checkbox"/>	<p><b>COMPUTER NETWORKS:</b> Costs associated with an LEA's district-wide computer or IT network.</p>	<p>LEAs' computer or IT networking costs are provided district-wide and are not considered excess costs of special education.</p>	
<input type="radio"/>	<p><b>CONSTRUCTION:</b> Constructing facilities or altering existing facilities.</p>	<p>Costs for construction or alteration of facilities must be related to the excess cost of providing special education. A project must meet the needs of one or more students with disabilities. Costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed. Only the costs of making a room accessible or costs specific to the delivery of special education programs can be charged to the IDEA grant.</p> <p>LEAs must receive prior approval from AOE to use IDEA funds for construction.</p>	


Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	<b>CONSULTATION – NOT DIRECT STUDENT 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 for a particular student’s special education program.   Services provided by a consultant directly to a student should not be budgeted as “consultation,” but should be budgeted as contracted services instead (see below).	
	<b>CONTRACTED SPECIAL EDUCATION INSTRUCTION or RELATED SERVICES from a PRIVATE VENDOR:</b> Services contracted by an LEA from an entity other than an LEA.	The contracted services must be listed on a student’s IEP.	
	<b>CONTRACTED SERVICES – PARENTALLY PLACED PRIVATE SCHOOL STUDENTS</b>	LEAs 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.	


Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		 The LEA may not contract directly with the private school, however, to provide special education services to a parentally-placed private school student.	
	<p><b>COORDINATED EARLY INTERVENING SERVICES (CEIS)</b></p> <p>An LEA may use up to 15% of the amount it receives under IDEA-B to develop coordinated early intervening services.</p>	<p>CEIS include professional development for educators and other school personnel, or scientifically-based academic and behavioral interventions for students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade 3) 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 (LEA must annual report the number of children served by the CEIS as well as the number of children served who subsequently received special education).</p>	
	<p><b>CRISIS PREVENTION TRAINING (CPI):</b> 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 cost 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</p>	

Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		<p>the training cannot be charged to the IDEA grant.</p> <p><input checked="" type="checkbox"/> 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 charged to the IDEA grant must be prorated by the number of special education staff attending. 34 CFR 300.207.</p> <p><input 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 CPI trainer.</p>	
<input checked="" type="checkbox"/>	<p><b>CURRICULUM DEVELOPMENT:</b> 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 education and special education staff.</p>	
<input type="radio"/>	<p><b>DISTRICT ADMINISTRATOR / SUPERINTENDENT:</b> Salary and benefits of staff employed by an LEA.</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</p>	







Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		<p>Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (<a href="#">2 CFR Part 200</a>).</p> <p><input type="checkbox"/> The salary and benefits of a superintendent /district administrator cannot be charged to federal grants even if the administrator is providing special education support and is appropriately licensed.</p>	
	<p><b>DUE PROCESS HEARINGS:</b> Costs of conducting a due process hearing.</p>	<p>Funds may be used to pay costs of conducting a due process hearing, e.g., costs of space used for the hearing, if any, or for interpreter services.</p> <p><input 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><b>EDUCATIONAL INTERPRETERS:</b> Salary and benefits of staff employed by an LEA, 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><b>EQUIPMENT – CAPITAL:</b> Equipment to support</p>	<p>LEAs must receive prior approval from AOE to use IDEA funds for capital</p>	





Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	special education and related services.	<p>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 of less than \$5,000 for capital equipment, the LEA must use the lower threshold and budget the items as capital equipment. 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 (<a href="#">2 CFR § 200.313</a>).</p>	
	<b>EQUIPMENT – NON-CAPITAL:</b> Equipment to support special education and related services.	<p>Equipment that has a useful life of more than one year but does not meet the definition of capital equipment is considered non-capital.</p> <p>Non-capital equipment purchased with IDEA funds must be used only for the authorized purpose of IDEA or special education administration until the equipment no longer meets the</p>	




Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		<p>special education program needs (<a href="#">2 CFR § 200.313</a>).</p> <p>Prior approval for non-capital equipment is not required by IDEA. However, the LEA will need to have the item on an approved budget before a claim can be made.</p>	
	<p><b>EQUIPMENT – SECURITY:</b> Cameras, door locks, GPS, fences, and other devices. See SECURITY MEASURES</p>	<p><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 LEAs may need to invest in additional safety measures to meet this requirement.</p> <p><input type="checkbox"/> Acquisition of security devices is NOT an excess cost, and therefore is not allowed, if the LEA has decided to equip classrooms in a school or its buses with security devices and charges the IDEA grant a prorated amount based upon</p>	

Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		the number of students with disabilities in the school.	
<input checked="" type="checkbox"/>	<b>EVALUATIONS:</b> Personnel, supplies, and contracted services	Costs for initial and other evaluations, including three-year reevaluations, are an allowed cost for Fund Code 240. <input checked="" type="checkbox"/> IDEA Part B preschool funds (Fund Code 262) may not be used for initial evaluation.	
<input checked="" type="checkbox"/>	<b>EXTENDED SCHOOL YEAR (ESY):</b> Personnel, supplies, equipment, transportation, and any other services identified in the student's IEP.  See also SUMMER SCHOOL	The need for ESY must be documented in a student's IEP.	
<input checked="" type="checkbox"/>	<b>EVALUATIONS – SPECIAL EDUCATION:</b> Personnel, supplies, or contracted services.	The costs of conducting special education evaluations for students are eligible for IDEA reimbursement.	
<input checked="" type="checkbox"/>	<b>FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS:</b> Salary and benefits of staff as well as private vendor contracted staff.	Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and is not considered an excess cost of special education.	
<input checked="" type="checkbox"/>	<b>FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS:</b> Salary and	LEAs may use IDEA funds to pay staff or to contract with a private vendor for interpreter services for IEP meetings.	

Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	benefits of staff as well as private vendor contracted staff.	Expenditures related to IEP meetings are considered an excess cost of special education.	
	<b>FOREIGN LANGUAGE TRANSLATION:</b> Salary and benefits of staff as well as private vendor contracted staff.	LEAs 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.	
	<b>FURNITURE or APPLIANCES:</b> Desks, tables, chairs, file cabinets, washing machines, refrigerators, etc.	<p> LEAs 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> 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 a disability. Examples of such furniture are wheelchair accessible desks and adjustable table workstations.</p>	
	<b>GUIDANCE COUNSELORS:</b> Salary and benefits of staff employed by an LEA.	 Costs must be IEP-driven or related to the evaluation of a student. Only the actual time spent supporting special education is allowed.	




Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		<p>If the position is not dedicated 100% to special education, then the social worker must document their work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (<a href="#">2 CFR Part 200</a>). Social workers must be appropriately licensed to deliver services they are assigned.</p> <p><input checked="" type="checkbox"/> Costs associated with day-to-day services provided to all students are not allowed.</p>	
	<p><b>IEP COORDINATOR:</b> Salary and benefits of staff employed by an LEA.</p>	<p>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 (<a href="#">2 CFR § 200.430(i)</a>).</p>	
	<p><b>IEP or SPECIAL EDUCATION ADMINISTRATIVE SOFTWARE:</b> Costs associated with district-wide software programs for</p>	<p><input checked="" type="checkbox"/> Costs of IEP or special education case management software can be charged to the IDEA grant or other state funding sources if the actual cost of the program is known.</p>	





Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	IEP or student case management.	<p>Many LEAs 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><input checked="" type="checkbox"/> 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>	
<input checked="" type="checkbox"/>	<b>JOB COACHES:</b> Salary and benefits of staff employed by an LEA as well as private vendor contracted staff.	<p>Students who have an IEP may participate in vocational experiences, if it is determined appropriate for them at their IEP meeting.</p> <p>A job coach works directly with a student with a disability in a work site to help the student learn specific requirements of the job, learn work-related activities and requirement, and learn work-related behaviors.</p> <p>If the LEA contracts with a job coach, the individual must work under the direction or supervision of the LEA.</p>	
<input checked="" type="checkbox"/>	<b>MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT:</b> Assistive technology devices,	If equipment is used for special education only, the cost of maintaining the equipment	





Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	instructional equipment, copying machines, printers, elevators, vehicles, etc.	may be charged to the IDEA grant.	
	<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. <a href="#">2 CFR § 200.403(a)</a> ; <a href="#">2 CFR § 200.404(a)</a> ; and <a href="#">2 CFR Part 200</a> .	
	<b>NURSE (SCHOOL-BASED):</b> Salary and benefits of staff employed by an LEA or private vendor contracted staff.	 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 ( <a href="#">2 CFR Part 200</a> ).	


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		<input checked="" type="checkbox"/> Costs associated with day-to-day services provided to all students are not allowed.	
<input checked="" type="checkbox"/>	<b>OCCUPATIONAL THERAPIST (OT) and OCCUPATIONAL THERAPY ASSISTANT:</b> Salary and benefits of staff employed by an LEA or private vendor contracted staff.	The OT services must be listed on a student's IEP to be funded by other state funding sources.	
<input checked="" type="checkbox"/>	<b>OFFICE EQUIPMENT:</b> Equipment used by special education staff.	Equipment is allowed, if the equipment is used exclusively by special education staff.	
<input checked="" type="checkbox"/>	<b>OFF-SITE SPECIAL EDUCATION PROGRAMS (District-Operated):</b> Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.	LEAs may rent space for certain special education programs under the following limited circumstances: the special education program must not be housed on district property; it must serve students with disabilities; and it must be a required part of students' placement.	
<input checked="" type="checkbox"/>	<b>ORIENTATION AND MOBILITY TEACHER:</b> Salary and benefits of staff employed by an LEA or private vendor contracted staff.	The services must be listed on a student's IEP.	
<input checked="" type="checkbox"/>	<b>PARAPROFESSIONALS:</b> Salary and benefits of staff employed by an LEA or	Paraprofessionals must be employees of an LEA. Paraprofessionals must work	







Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	private vendor contracted staff.	<p>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.</p> <p>The paraprofessional must be listed on a student's IEP or be an instructional aide to be funded by other state funding sources.</p>	
	<b>PARENT LIAISON:</b> Salary and benefits of staff employed by an LEA 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 ( <a href="#">2 CFR § 200.430(i)</a> ).	
	<b>PHYSICAL EDUCATION:</b> Salary and benefits of staff employed by an LEA.	Unless the teacher works only with students with disabilities, any salary and an benefits charged to the IDEA grant must be based on time and effort records that accurately reflect the special education work performed ( <a href="#">2 CFR § 200.430(i)</a> ).	
	<b>PHYSICAL THERAPIST (PT) and PHYSICAL THERAPY ASSISTANT:</b> Salary and benefits of staff employed by an LEA or	The services must be listed on a student's IEP to be funded by other state funding sources.	


Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	private vendor contracted staff.		
	<b>PARENTALLY-PLACED PRIVATE SCHOOL STUDENTS – SPECIAL EDUCATION AND RELATED SERVICES:</b> Equitable services.	Equitable services (also called proportionate share services) may be provided by employees of an LEA. In addition, federal law specifically permits provision of equitable services to parentally- placed private school students with disabilities through contract with an individual, agency, organization, or other entity.	
	<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 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.	
	<b>PRESCHOOL TUITION:</b> Tuition paid to non-LEA preschool programs or parent reimbursement for preschool tuition.	 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 time necessary to provide FAPE is allowed, including time when special education services are	



Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		<p>provided by LEA staff in the preschool setting.</p> <p> 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 additional time is not allowed.</p>	
	<p><b>PRINCIPALS or ASSISTANT PRINCIPALS:</b> Salary and benefits of staff employed by an LEA.</p>	<p>See, DISTRICT ADMINISTRATOR/ SUPERINTENDENT</p>	
	<p><b>PRIVATE PLACEMENT TUITION:</b> Tuition for placement of a student in a non-public facility by an LEA to provide a student with FAPE.</p>	<p>Generally, tuition is allowed if charged for a placement made by an LEA 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 LEA.</p> <p>Costs attributable to general education are not eligible.</p>	
	<p><b>PROFESSIONAL DEVELOPMENT:</b> Costs associated with registration fees, travel, conference expenses, and providers.</p>	<p>Registration fees, travel, and conference expenses associated with special education in-service training of regular education and special education staff are allowable costs.</p> <p>Registration fees, travel, and conference expenses associated with any professional development provided to</p>	

Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		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.	
	<b>PSYCHOLOGIST – SCHOOL-BASED SERVICES:</b> Salary and benefits of staff employed by an LEA.	<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.  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 ( <a href="#">2 CFR Part 200</a> ).  <input type="checkbox"/> Costs associated with day-to-day services provided to all students are not allowed.	
<input checked="" type="checkbox"/>	<b>PSYCHOLOGISTS – STUDENT EVALUATIONS:</b> Private vendor contracted costs.	IDEA funds can pay for the costs of outside evaluations done by private vendor psychologists for purpose of child find, evaluation, or reevaluation.	
<input checked="" type="checkbox"/>	<b>PUBLIC PLACEMENT TUITION:</b> Tuition for placement of a student in a public agency by an LEA to	Generally, tuition is allowed if charged for a placement made by an LEA to provide a student with FAPE. The services must	





Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	provide a student with FAPE.	be provided consistent with a student's IEP, at no cost to parents, and under the supervision of an LEA.  Only the general education portion of tuition is eligible/allowable.	
<input checked="" type="checkbox"/>	<b>READING and READING INTERVENTIONS TEACHER:</b> Salary and benefits of staff employed by an LEA.	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. The time charged to the IDEA grant must be based on time and effort records that accurately reflect the special education work performed ( <a href="#">2 CFR § 200.430(i)</a> ).	
<input checked="" type="checkbox"/>	<b>RELATED SERVICES</b>	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.	



Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		Related services must be documented on a student's IEP.	
	<b>REMODELING:</b> Altering existing facilities.	<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. LEAs must have prior approval from AOE to use IDEA funds for remodeling.</p> <p> Remodeling costs for the general purpose of bringing facilities into compliance with Section 504 and the Americans with Disabilities Act (ADA) are not allowed.</p>	
	<b>RENT – FACILITIES:</b> Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.	<p>LEAs may rent space for certain special education programs under the following limited circumstances: the special education program must be housed off of district property; it must serve students with disabilities; and it must be a required part of students' placement.</p>	
	<b>SECRETARIAL STAFF:</b> Salary and benefits of staff employed by an LEA.	<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</p>	

Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		<p>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 by personnel activity reports required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (<a href="#">2 CFR Part 200</a>) or via time studies or job description for other state funding sources.</p>	
	<p><b>SECURITY MEASURES:</b> Cameras, door locks, GPS, fences, and other devices.</p>	<p><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 LEAs may need to invest in additional safety measures to meet this requirement.</p>	






Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		<p><input type="checkbox"/> Acquisition of security devices is NOT an excess cost. If the LEA has decided to equip classrooms in a school or its buses with security devices, it cannot charge the IDEA grant a prorated amount based upon the number of students with disabilities in the school.</p>	
	<p><b>SOCIAL WORKERS – SCHOOL-BASED:</b> Salary and benefits of staff employed by an LEA.</p>	<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 social worker must document their work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (<a href="#">2 CFR Part 200</a>).</p> <p>Social workers must be appropriately licensed to deliver services they are assigned.</p> <p><input type="checkbox"/> Costs associated with day-to-day services provided to all students are not allowed.</p>	
	<p><b>SOCIAL WORKER – STUDENT</b></p>	<p>IDEA funds may be used to pay for the costs of outside</p>	







Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	<b>EVALUATIONS:</b> Private vendor contracted costs.	evaluations done by private vendor social workers.	
	<b>SOFTWARE – INSTRUCTIONAL:</b> 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 pursuant to student’s IEP.  Laptops and items of useful life of more than one year should have an inventory control number for safeguard reasons.	
	<b>SPECIAL EDUCATION EVALUATIONS:</b> Personnel, supplies, or contracted services.	IDEA funds can pay for the costs of performing evaluations for the purposes of child find, evaluations, or reevaluations.	
	<b>SPEECH/LANGUAGE PATHOLOGIST:</b> Salary and benefits of staff employed by an LEA as well as private vendor contracted staff.	The services must be listed on a student’s IEP.	
	<b>STAFF DEVELOPMENT:</b> 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).	

Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		LEAs may coordinate IDEA funds with funds from other sources (e.g., Title I ESEA) for school-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.	
	<b>STUDENT SUPPORT TEAMS:</b> Salaries and fringe benefits for LEA employees.	Although these meetings are devoted to problem solving for students who may in need of special education or related services, they do not involve the identification, evaluation, or placement of students with disabilities, or the provision of special education services to students. Therefore, meeting costs are not allowed.	
	<b>STUDENT WORKERS - STIPENDS:</b> 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	





Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		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.	
<input checked="" type="checkbox"/>	<b>STUDENT TEACHERS:</b> Costs associated with student teachers working in the school district.	The salary and benefits of a student teacher providing special education services are allowed as long as the instruction is taking place under the direct supervision of a licensed special education teacher or licensed related services staff. The teacher cannot assume the role of a teacher.	
<input checked="" type="checkbox"/>	<b>SUBSTITUTE TEACHERS:</b> Salaries and benefits for LEA 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.	
<input type="checkbox"/>	<b>SUMMER SCHOOL:</b> Salaries and benefits of instructors, aides, paraprofessionals, adaptive equipment, transportation, supplies, or any other costs	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	

Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	<p>associated with students with disabilities attending summer school.</p> <p>See EXTENDED SCHOOL YEAR and TRANSITION</p>	<p>the summer months and is allowable.</p> <p>Transition services for students with disabilities may occur during the summer months and are unrelated to summer school.</p>	
	<p><b>SUPPLIES:</b> All tangible property other than non-capital and capital equipment.</p>	<p>Supplies purchased with IDEA funds must be used only for the authorized purpose of IDEA (special education).</p> <p> A prorated amount of LEA-wide supply costs charged to the IDEA grant based on the percentage rate of students with disabilities is not allowed.</p>	
	<p><b>TEACHERS – SPECIAL EDUCATION:</b> Salary and benefits of staff employed by an LEA.</p>		
	<p><b>TEACHERS – REGULAR EDUCATION:</b> Salary and benefits of staff employed by an LEA.</p>	<p> Regular education teachers may be paid to attend special education in-service activities and IEP meetings.</p> <p>If the teacher is paid with special education funds, then the individual must document their work with personal activity reports required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for</p>	

Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		Federal Awards ( <a href="#">2 CFR Part 200</a> ).  Instructional costs of regular education teachers are not allowed, unless the teacher is providing specially designed instruction articulated in an student's IEP.	
	<b>TECHNICAL COLLEGE CLASSES for STUDENTS WITH IEPs:</b> Cost of tuition.	The costs are allowed if the program is required by the student's IEP and the student receives high school credit for the course.	
	<b>TECHNOLOGY STAFF:</b> Salary and benefits of staff employed by an LEA or costs for contracted IT services.	LEA technology staff expenses 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 database maintenance or programming is allowed. Private vendor contracts for special education database maintenance or programming are also allowed.	
	<b>TRANSITION – EMPLOYMENT SKILLS:</b> Costs associated with work experiences, job coaches, and acquisition of employment skills.	LEAs may contract with agencies to facilitate the acquisition of employment skills for students with disabilities, typically ages 18-21. The transition services must	


Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		<p>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. An LEA will not be permitted to enter into contracts or other arrangement with agencies for the purpose of supporting or operating a program under which a</p>	

Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
		student with a disability is engaged in subminimum wage employment (Section 511 of WIOA).	
<input checked="" type="checkbox"/>	<b>TRANSITION – INDEPENDENT LIVING SKILLS:</b> Rental or purchase of property used for development of independent living skills.	LEAs may rent, lease, or purchase property from individuals or agencies for teaching independent living skills required by students' IEPs.	
<input checked="" type="checkbox"/>	<b>TRANSLATION SERVICES:</b> Costs incurred by the LEA for translating special education documents into the native language of the student's parents.	LEAs 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.	
<input checked="" type="checkbox"/>	<b>TRANSPORTATION COSTS – CONTRACT WITH PARENTS OR GAS CARD:</b> 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.	
<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 aide costs.  Transportation needs must be listed on a student's IEP.	

Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	<b>TUITION FOR SPECIAL EDUCATION STAFF:</b> 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.	
	<b>TUITION – TECHNICAL COLLEGE CLASSES for STUDENTS WITH DISABILITIES:</b> Cost of tuition.	The costs are allowed if the program is required by the student’s IEP and the student receives high school credit.	
	<b>TUTORING:</b> Salaries and benefits or stipends related to special education instructional services for students with disabilities.	Instruction must be provided by a licensed special education teacher who is an employee of the LEA. (An aide may provide services under the direction of a licensed special education teacher, but may not assume the role of a teacher.) <b>Tutoring must be listed on a student’s IEP to be funded by other state funding sources.</b>	
	<b>UNEMPLOYMENT INSURANCE:</b> 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 LEA employees.	



Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
<input checked="" type="checkbox"/>	<p><b>VEHICLE PURCHASE or LEASE or RENTAL:</b> Vehicle purchase or lease, insurance, repair, and maintenance.</p> <p>See also TRANSPORTATION COSTS – SPECIAL EDUCATION</p>	<p>Vehicles must be used 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. These restrictions apply even if only a portion of the vehicle cost is covered with IDEA funds.</p> <p>LEAs must receive prior approved from AOE to use IDEA funds for capital equipment.</p>	
<input type="checkbox"/>	<p><b>WIRELESS NETWORKING:</b> 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 district-wide and charging a proportion back to the special education program is not allowed.</p>	

Eligible/ Allowable?	Budget Item	Requirements/Additional Information	Documentation/Monitoring Requirements
	<b>WORKERS' COMPENSATION:</b> Costs of employer expenses.	Employer expenses for workers' compensation 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 LEA employees.	

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## Permissive Use of Funds

This section will describe how to categorize and record a transaction that is considered a permissive use of funds but not a “special education” expenditure.

### Allowable Expenditures for Coordinated Early Intervening Services (CEIS)

This section describes allowable expenditures for the delivery of coordinated, early intervening services (CEIS) for students in prekindergarten through grade 12. These allowable costs when applied to *Voluntary* CEIS (34 CFR §300.226) must be used for students who are not currently identified as needing special education or related services but who need additional academic, behavioral, or social and emotional support to succeed in a general education environment. Alternatively, *Comprehensive* CEIS (34 CFR § 300.646), is a mandatory 15% set aside of IDEA funds when an LEA shows significant disproportionality, and must be used to invest in factors contributing to the significant disproportionality, for children *with and without disabilities* age 3 through grade 12.

Generally, CEIS set-aside funds may be used for:

1. Professional development for teachers and other school staff to enable them to deliver scientifically based academic instruction, behavioral interventions, or social and emotional instruction and support, and, if appropriate, instruction on the use of adaptive and instructional software;
2. Providing educational and behavioral evaluations, services and supports.


Any LEA that uses up to 15% of IDEA Part B funds for voluntary coordinated early intervening services must annually report to the state education agency on:

- The number of students who receive CEIS, and
- The number of students who received early intervening services, who subsequently receive special education and related services within two years after receiving CEIS.




CEIS set-aside funds may be used to supplement but not supplant services aligned with and activities funded by and carried out under any federally funded project, most notably the Elementary and Secondary Education Act (ESEA) of 1965, which was most recently reauthorized by the Every Student Succeeds Act (ESSA), and includes Title I services [34 CFR 208 (a)].






Symbol Key





 - Allowable use of CEIS-designated funds





 - Allowable, but only under certain circumstances




 - Not Allowable

Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
	<b>AFTER SCHOOL / SUMMER PROGRAMMING:</b>	CEIS funds may be used to provide academic and behavioral interventions after school and during the summer. CEIS funds may not be used for after school or summer school programming open to all students. CEIS is intended for students determined to need additional academic and behavioral supports to succeed in general education but who have not been identified as students with disabilities.	
	<b>ALTERNATIVE EDUCATION:</b>	CEIS funds may not be used for alternative or at-risk programming that provides interventions in <i>addition</i> to universal/core programming. CEIS funds may only be used for programming that <i>replaces</i> universal/core programming.	
	<b>AT-RISK PROGRAMMING:</b>	CEIS funds may not be used for alternative or at-risk programming that provides interventions in <i>addition</i> to universal/core programming. CEIS funds may only be used for programming that <i>replaces</i> universal/core programming.	



Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
	<b>BUS, VAN or OTHER STUDENT TRANSPORTATION COSTS:</b>	Not allowed.	
	<b>CLASSROOM OBSERVATION SYSTEM:</b>		
	<b>COACHES:</b>	A district may hire or contract with individuals or organizations for mentoring / coaching services to help carry out activities funded by CEIS. A mentor or coach, unless appropriately licensed, may not provide instruction to students. Mentors and coaches may support, reinforce, or follow-up on instruction provided by and under the supervision of an appropriately licensed general education teacher. See also "Supervision" in the Information section.	
	<b>COMPUTER NETWORK COSTS:</b>	Not allowed.	
	<b>COMPUTING DEVICES:</b>	CEIS funds may be used to purchase computers, laptops, touch screen devices, etc., if the devices will be used primarily for the delivery of academic or behavioral interventions in an established multi-level system of supports. The LEA must track these devices and ensure that their usage aligns with the LEA's activities as reported in the CEIS narrative.	





Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
	<b>CORE CURRICULUM:</b>	Universal/core activities are designed to provide high quality instruction to all students in a grade, school, or LEA. These activities may not be funded with CEIS dollars. CEIS funds may be used to fund interventions for students determined to need additional academic and behavioral supports to succeed in general education. supplemental academic and behavioral	
	<b>CREDIT RECOVERY PROGRAMS:</b>	Costs of credit recovery programs may not be funded by CEIS. Credit recovery programs are not an evidence based academic intervention but are instead used to help students (who may not be struggling academically) access and complete missed core curriculum.	
	<b>EARLY MTSS:</b>		
	<b>ELECTRONIC DEVICES:</b>	CEIS funds may be used to purchase DVD players, camcorders, computing devices, etc. if the devices will be used primarily for the delivery of academic or behavioral interventions in an established multi-level system of supports. The LEA must track these devices and ensure that their usage aligns with the LEA's activities as reported in the CEIS narrative.	


Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
	<b>FURNITURE:</b> Desks, tables, chairs, file cabinets, and other furniture.	Not allowed.	
	<b>EVALUATIONS FOR SPECIAL EDUCATION ELIGIBILITY DETERMINATIONS:</b>	Evaluations, including outside evaluations, for determining eligibility for special education services are not considered part of the delivery of academic or behavioral interventions and thus may not be funded with CEIS set-aside. Costs of special education referrals and evaluations are eligible costs under IDEA flow-through.	
	<b>EXTENDED CONTRACTS / EXTENDED HOURS:</b>	CEIS funds may be used to pay for extended contracts or extended hours for staff directly involved with the coordination, supervision, or delivery of academic or behavioral interventions and progress monitoring.	
	<b>GENERAL EDUCATION TEACHER SALARIES:</b>	Under CEIS funding, general education teachers may provide academic interventions, behavioral interventions, assessments and receive / deliver professional development. Any staff charged to a federal grant must be appropriately licensed in the area in which they are providing academic instruction.	



Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
	<b>GUIDANCE COUNSELOR SALARIES – SCHOOL BASED:</b>	<p>Examples of activities that may be funded with CEIS include a school guidance counselor’s efforts to implement behavioral interventions, progress monitoring, other CEIS evaluations, and related professional development. School guidance counselors may not deliver reading or math instruction under CEIS funding unless they also hold the appropriate license to deliver reading or math instruction. See also “Act 221” in the Information section.</p>	
	<b>INCENTIVES for STUDENTS:</b>	<p>Nominal items of low value may be purchased with CEIS funds to be used as part of the coordinated delivery of academic or behavioral interventions. The items should be educational in nature. The amount charged to the CEIS set-aside grant must be reasonable and prudent. The following are <i>not</i> allowed incentives: cash, cash cards, gift cards, computing devices (such as iPads, Nooks, Kindles, etc.)</p>	
	<b>INSTRUCTIONAL MATERIALS:</b> Instructional materials purchased with CEIS funds must be exclusively used for delivering academic or behavioral interventions to		



Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
	students who, through a universal screening process, have been determined to be struggling. CEIS funds <u>may not</u> be used to purchase materials used in the core instructional program intended for all students		
	<b>IT STAFF SALARIES:</b> Although IT staff costs may be linked to specific CEIS activities, the reasonable ability of the LEA to determine actual eligible salary and benefit costs is low. The risk of unsupported costs charged to the CEIS set-aside outweighs the benefit of charging IT salaries to the grant.		
	<b>MENTORS:</b> A district may hire or contract with individuals or organizations for mentoring/coaching services to help carry out activities funded by CEIS. A mentor or coach, unless appropriately licensed, may not provide instruction to students. Mentors and coaches may support, reinforce, or follow-up on instruction provided by and under the supervision of an appropriately licensed general education teacher.		



Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
	See also "Supervision" in the Information section.		
	<p><b>NURSE SALARIES – SCHOOL BASED:</b> Examples of activities that may be funded with CEIS include a school nurse’s efforts to implement behavioral interventions, progress monitoring, other CEIS evaluations, and related professional development. School nurses may not deliver reading or math instruction under CEIS funding if they do not hold the appropriate license to deliver reading or math instruction. See also “Act 221” in the Information section.</p>		
	<p><b>OCCUPATIONAL OR PHYSICAL THERAPIST SALARIES:</b> OT and PT are related services and may be provided only to students with disabilities in accordance with an IEP, 504 or service plan.</p>		
	<p><b>OFFICE EQUIPMENT:</b> Not allowed.</p>		
	<p><b>PARAPROFESSIONAL SALARIES:</b> The</p>		


Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
	<p>paraprofessional must serve as a general education paraprofessional and may:</p> <ul style="list-style-type: none"> <li>Participate in professional development to enable the paraprofessional to support the delivery of scientifically based academic and behavioral interventions, and, if appropriate, the use of adaptive and instructional software.</li> </ul> <p>Support, reinforce or follow-up on the provision of educational and behavioral services provided by and under the supervision of an appropriately licensed general education teacher. See also "Supervision" in the Information section.</p>		
	<p><b>PHYSICAL OR OCCUPATIONAL THERAPIST SALARIES:</b> OT and PT are related services provided to students with disabilities in accordance with an IEP or service plan. CEIS may only be used to serve students who are not identified as students with disabilities.</p>		

Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
	<p><b>PROFESSIONAL DEVELOPMENT SERVICES:</b> A district may purchase professional development services provided it is “for teachers and other school staff to enable such personnel to deliver scientifically based academic and behavioral interventions, including scientifically based literacy instruction, and, where appropriate, instruction on the use of adaptive and instructional software; and providing educational and behavioral evaluations, services, and supports, including scientifically based literacy instruction.”</p>		
	<p><b>PROGRESS MONITORING ACTIVITIES / SOFTWARE:</b> CEIS funds may be used for progress monitoring of supplemental interventions provided to those students without disabilities determined to need additional academic and behavioral supports to succeed in general education. CEIS funds may not be used for universal screening or</p>		

Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
	assessment administered to all students in a grade, school, or LEA.		
<input checked="" type="checkbox"/>	<p><b>PSYCHOLOGIST SALARIES – SCHOOL BASED:</b> Examples of activities that may be funded with CEIS include a school psychologist’s efforts to implement behavioral interventions, progress monitoring, other CEIS evaluations, and related professional development. School psychologists may not deliver reading or math instruction under CEIS funding unless they also hold the appropriate license to deliver reading or math instruction. See also “Act 221” in the Information section.</p>		
<input checked="" type="checkbox"/>	<p><b>PUPIL SERVICES STAFF SALARIES:</b> Pupil services staff include school psychologists, school social workers, school guidance counselors, and school nurses. Under CEIS funding, pupil services staff may not provide services or instruction outside the parameters of her or his license. See also “Act 221” in the Information section.</p>		




Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
<input checked="" type="checkbox"/>	<b>REMODELING / RENOVATION:</b> Remodeling or renovation does not meet the criteria for the utilization of CEIS funds.		
<input checked="" type="checkbox"/>	<b>RENT or OCCUPANCY COSTS:</b> Rent or occupancy costs do not meet the criteria for the utilization of CEIS funds.		
<input checked="" type="checkbox"/>	<b>RtI COORDINATOR SALARY:</b> CEIS funds may be used for salaries and fringe benefits, or portion thereof, of staff that directly coordinate or supervise the delivery and monitoring of academic or behavioral interventions. RtI Coordinator costs must align with the LEA's activities as reported in the CEIS narrative. CEIS funds may not be used to fund coordination of services intended to benefit all students or only students with disabilities.		
<input checked="" type="checkbox"/>	<b>SOCIAL WORKERS SALARIES – SCHOOL BASED:</b> Examples of activities that may be funded with CEIS include a school social worker's efforts to implement progress monitoring, other CEIS		




Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
	<p>evaluations, behavioral interventions, and related professional development. School social workers may not deliver reading or math instruction under CEIS funding if they do not hold the appropriate license to deliver reading or math instruction. See also “Act 221” in the Information section.</p>		
	<p><b>SOFTWARE (Instructional Media):</b> Software purchased with CEIS funds must be exclusively used in the delivery of academic or behavioral intervening services, which includes instruction and progress monitoring. CEIS funds <u>may not</u> be used to purchase software used in the core instructional program intended for all students. Please see “<a href="#">Allocating Software Program Costs</a>” for additional information on allocating costs of software used by different program areas.</p>		
	<p><b>SPECIAL EDUCATION TEACHER SALARIES:</b> Special education staff may not be</p>		

Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
	<p>funded with CEIS dollars. Special education teachers are licensed to provide services to students with disabilities in accordance with each student's individual education programs (IEPs) and therefore may not provide interventions to students who have not been found eligible under IDEA. CEIS funded activities are intended for students who have not been identified as students with disabilities under IDEA but who are determined to need additional academic and behavioral supports to succeed in general education. Teachers who hold both special education and general education licenses may provide instruction funded by CEIS to students determined to need support if their job assignment is prorated. (see General Education Teacher Salaries)</p>		
	<p><b>SUBSTITUTE TEACHER SALARIES:</b> Districts may budget for general education substitute teachers to help carry out activities funded by CEIS (see General Education</p>		



Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
	Teacher Salaries; Special Education Teacher Salaries; Teacher Salaries – General Education; Teacher Salaries – Special Education).		
<input checked="" type="checkbox"/>	<p><b>SUMMER / AFTER SCHOOL PROGRAMMING:</b> CEIS funds may be used to provide academic and behavioral interventions after school and during the summer. CEIS funds may not be used for after school or summer school programming open to all students. CEIS is intended for students determined to need additional academic and behavioral supports to succeed in general education but who have not been identified as students with disabilities.</p>		
<input checked="" type="checkbox"/>	<p><b>TEACHER SALARIES – GENERAL EDUCATION:</b> Under CEIS funding, general education teachers may provide academic interventions, behavioral interventions, assessments and professional development.</p>		

Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
	<p><b>TEACHER SALARIES – SPECIAL EDUCATION:</b> No special education teacher salaries may be funded with CEIS dollars. Teachers who hold both special education and general education licenses may provide CEIS if their job assignment is prorated. (see General Education Teacher Salaries)</p>		
	<p><b>TEACHER SALARIES – SUBSTITUTES:</b> Districts may budget for general education substitute teachers to help carry out activities funded by CEIS (see General Education Teacher Salaries; Special Education Teacher Salaries; Teacher Salaries – General Education; Teacher Salaries – Special Education).</p>		
	<p><b>TECHNOLOGY STAFF:</b> Although technology staff costs may be linked to specific CEIS activities, the reasonable ability of the LEA to determine actual eligible salary and benefit costs is low. The risk of unsupported costs charged to the CEIS set-aside outweighs the benefit of charging IT salaries to the grant.</p>		

Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
	<b>TRANSPORTATION – STUDENT:</b> Student transportation does not meet the criteria for the utilization of CEIS funds.		
	<b>TRAVEL (STAFF):</b> Travel costs must be generated as a result of implementing activities funded by CEIS, such as professional development.		
	<p><b>TUTORS:</b> A district may hire or contract with individuals or organizations for tutoring services to carry out CEIS funded activities. Tutors may:</p> <ul style="list-style-type: none"> <li>• Participate in or provide professional development to enable teachers and other school staff to deliver scientifically based academic and behavioral interventions, and, if appropriate, the use of adaptive and instructional software.</li> </ul> <p>Support, reinforce or follow-up on the provision of educational and behavioral services provided by and under the supervision of an appropriately licensed general education teacher.</p>		

Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
	See also "Supervision" in the Information section.		
<input checked="" type="checkbox"/>	<p><b>UNIVERSAL SCREENING COSTS:</b> CEIS funds may be used to provide services only to students in need of additional academic or behavioral support who have not been identified as eligible for special education. CEIS funds may not be used for activities intended to provide high quality instruction to an entire class or school.</p> <p>Universal screening is part of the core instructional program provided to all students and not principally intended to address the needs of students without disabilities who require additional academic and behavioral support to succeed in a general education environment.</p>		
<input checked="" type="checkbox"/>	<p><b>SCREENING - SPECIAL EDUCATION CHILD FIND:</b> A district may not use CEIS funds</p> <p>for activities aimed at identifying, locating, or evaluating students with disabilities including screening for pre-school, hearing, or vision disabilities.</p>		

Allowable?	Budget Item	Requirements/Additional Information	DOCUMENTATION/ MONITORING REQUIERMENT
	Child Find costs may be charged to the flow-through or preschool portion of the IDEA grant.		

A note on standards for documentation of personal expenses (time and effort): Salary and benefits of any individual 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 of Personal Expenses” area established by the OMB ([2 CFR § 200.403\(i\)](#)). Salary and benefits of individuals charged as special education, must meet the state and federal standards for time and effort documentation.

*Vermont extends its sincere gratitude to our colleagues at the Wisconsin Department of Public Instruction and at the Massachusetts Department of Elementary and Secondary Education from whom we borrowed extensively in creating this useful document.*