

Technical Manual for Use and Accounting of IDEA Part B Entitlement Grants

Rule Series 1300



July 1, 2022

Issued by the Vermont Agency of Education pursuant to Vermont State Board of Education Rule Series 1300 - Special Education Finance and Census-Based Funding

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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:

- providing special education or related services and/or supplementary aids and services that are
- articulated in a student's IEP; or
- 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

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.

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:

- Census Block Grants
- Extraordinary Special Education Expenditures Reimbursement
- State-placed Special Education Reimbursement
- Local funds attributed to special education.
- Essential Early Education (EEE) grant also known as Early Childhood Special Education (ECSE)
- 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 continued 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.

Table 1: Potential Budget Items or Expenditures that May Be Charged to the IDEA-B FlowThrough Grant

Symbol Key



MOE Eligible and allowable for IDEA



Allowable, but only under certain circumstances



Not Allowable

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Adaptive Education – Physical Education, Music or Art: Salary and benefits of staff employed by an LEA.</p>	<input checked="" type="checkbox"/>	<p>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.</p>
<p>Advertising: Costs associated with advertising in media such as newspapers, radio, television, direct mail, or electronic.</p>	<input checked="" type="checkbox"/>	<p>Permitted for special education related personnel recruitment, procurement of goods and services, publishing notice of destruction of special education records, publishing notice of child find, and other specific purposes necessary to meet the requirements of the IDEA grant. (2 CFR § 200.421)</p>
<p>Aides: Salary and benefits of staff employed by an LEA as well as private vendor contracted staff.</p>	<input checked="" type="checkbox"/>	<p>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.</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Alternative Schools or Alternative Education Programs: Alternative of adaptive school structures and teaching techniques.</p>	<input type="radio"/>	<p>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.</p>
<p>Applications (Apps): Costs associated with digital applications for devices such as tablets.</p>	<input type="radio"/>	<p>Digital applications for devices such as tablets that provide supplemental support to students with disabilities may be funded with IDEA.</p>
<p>Assistive Technology (AT) – Devices: Any item, piece of equipment, of product system (software) used to increase, maintain, or improve the functional capabilities for a student with disabilities.</p>	<input checked="" type="checkbox"/>	<p>Assistive technology must be listed on a student’s IEP.</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Assistive Technology (AT) – Services: Services, including any service that directly assists a student with an IEP in the selection, acquisition, or use of an assistive technology device.</p>	<input checked="" type="radio"/>	<p>Assistive technology services include:</p> <ol style="list-style-type: none"> 1. Evaluation of a student’s needs, including functional assessment of the student in the student’s customary environment; 2. Purchasing, leasing, or otherwise providing for the acquisition of AT devices for the student; 3. Selecting, designing, fitting, customizing, adapting, applying, maintaining, repairing, or replacing AT devices; 4. Coordinating and using other therapies, interventions, or services with AT devices, such as those associated with existing education and rehabilitation plans and programs; 5. Training or technical assistance for the student, or when appropriate, the family of the student; and/or 6. Training or technical assistance for education professionals.
<p>Attorney’s Fees – Party to an Action: Attorney fees for IDEA state complaints, due process hearings, representation at IEP Team meetings, facilitated IEP meetings, mediation sessions, or any student- specific consultation.</p>	<input type="checkbox"/>	<p>Legal fees for IDEA state complaints, due process hearings, representation at IEP Team meetings, facilitated IEP meetings, mediation sessions, or any student-specific consultation are not allowed. This includes legal fees for depositions, expert witnesses, settlements, or other related costs. IDEA funds may not be used to pay attorney fees related to disciplinary actions.</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Attorney’s Fees – Professional Development or Policy Development: Costs associated with the provision of training or policy development conducted by an attorney.</p>	<input checked="" type="checkbox"/>	<p>IDEA funds may be used for the costs of an attorney providing training to LEA staff on special education-related law. This does not include any student-specific consultation (see Attorney’s Fees – Party To An Action). IDEA funds may be used also for the costs of an attorney providing consultation regarding 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)</p>
<p>Audit Costs: Costs associated with contracting independent auditors.</p>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> The costs of auditing the IDEA as required by Uniform Guidance 2 CFR 200.500 Single Audit Requirements are allowable. Only the costs for the IDEA portion of the Single Audit may be charged to IDEA funds.</p> <p><input checked="" type="checkbox"/> Audit costs related to state aid or Medicaid are not allowed as direct costs on the IDEA grants.</p>
<p>Audiologist: Salary and benefits of staff employed by an LEA as well as private vendor contracted staff.</p>	<input checked="" type="checkbox"/>	<p>Audiologist services must be listed on a student’s IEP.</p>
<p>Automatic Door Openers: Purchase and installation.</p>	<input checked="" type="checkbox"/>	<p>Allowed if necessary to provide access to a student with a disability.</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Bus Purchase, Lease or Rental: Vehicle purchase or lease, insurance, repair, and maintenance. See also Transportation Costs – Special Education</p>	<input type="radio"/>	<p>Vehicles may be used only for special education-related activities. This includes transporting students to and from school if the student’s IEP requires specialized transportation. Vehicles purchased with IDEA funds may also be used to transport students during the school day if related to their special education and related services. Vehicles may also be used by special education staff. These restrictions apply even if only a portion of the vehicle cost is covered with IDEA funds. LEAs must receive prior approval from AOE to use IDEA funds for capital equipment.</p>
<p>Bus Driver: Salary and benefits of staff employed by an LEA.</p>	<input type="radio"/>	<p>Salary and benefits of a driver are allowed only for the time the driver transports students with disabilities who required either specialized transportation per the students’ IEPs or transportation related to the delivery of special education instruction of related services.</p>
<p>Child Find Activities: Costs associated with public awareness, notices, and screening.</p>	<input checked="" type="checkbox"/>	<p>Child find activities are allowed for identification of students with disabilities. However,</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Child find costs cannot be included in proportionate share amount that is set aside for private schools. <input checked="" type="checkbox"/> Funds from the IDEA B flow-through Pre-K grant – may not be used for child find activities, including finding, identifying, or evaluating children.

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Clerical Support: Salary and benefits of staff employed by an LEA.</p>	<input type="radio"/>	<p><input checked="" type="checkbox"/> Only the actual time spent supporting special education is allowed and must be based on time and effort records that accurately reflect the work performed (2 CFR § 200.430(i))</p> <p><input checked="" type="checkbox"/> If the position supports other programs such as pupil services or Medicaid, the individual’s full salary and benefits cannot be charged to the IDEA grant.</p>
<p>College Credits – Special Education Coursework: Cost of tuition. See Tuition for Special Education Staff</p>	<input checked="" type="checkbox"/>	<p>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.</p>
<p>Computing Devices for Students: The cost of computers, laptops, tablets, etc.</p>	<input type="radio"/>	<p><input checked="" type="checkbox"/> Computing devices for students are considered an excess costs when related to the unique needs of a student with a disability. The computing device must be listed on a student’s IEP to be funded by other state funding sources.</p> <p><input checked="" type="checkbox"/> 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.</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Computing Devices for Staff: The cost of computers, laptops, tablets, etc.</p>	<input checked="" type="radio"/>	<p><input checked="" type="checkbox"/> Computing devices for special education staff are allowed if the individuals work solely in the area of special education or, if the device will be used solely for special education purposes. The computing devices 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. 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>Communication Devices for Staff: Costs associated with the lease or purchase and charges for use of desk phones, cell phones, pagers, and radios.</p>	<input checked="" type="radio"/>	<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. Outside of incidental use, if a device will also be used for non-special education activities, the costs should not be charged to the IDEA grants. 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>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Computer Networks: Costs associated with an LEA's district-wide computer or IT network.</p>	<input checked="" type="checkbox"/>	<p>LEAs' computer or IT networking costs are provided district-wide and are not considered excess costs of special education.</p>
<p>Construction: Constructing facilities or altering existing facilities.</p>	<input type="checkbox"/>	<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. LEAs must receive prior approval from AOE to use IDEA funds for construction.</p>
<p>Consultation – Not Direct Student Services: Costs associated with contracted services from a consultant.</p>	<input checked="" type="checkbox"/>	<p>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.</p> <p><input checked="" type="checkbox"/> Services provided by a consultant directly to a student should not be budgeted as "consultation," but should be budgeted as contracted services instead (see Contracted Special Education Instruction below).</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Contracted Special Education Instruction or Related services from a Private Vendor: Services contracted by an LEA from an entity other than an LEA.</p>	<input checked="" type="checkbox"/>	<p>The contracted services must be listed on a student’s IEP.</p>
<p>Contracted Services – Parentally Placed Private School Students</p>	<input type="radio"/>	<p>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.</p> <p><input checked="" type="checkbox"/> The LEA may not contract directly with the private school, however, to provide special education services to a parentally-placed private school student.</p>
<p>Coordinated Early Intervening Services (CEIS): An LEA may use up to 15% of the amount it receives under IDEA-B to develop coordinated early intervening services.</p>	<input checked="" type="checkbox"/>	<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>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Crisis Prevention Training (CPI): Costs associated with staff attending training or costs related to “training the trainer.”</p>	<input checked="" type="radio"/>	<p><input checked="" type="checkbox"/> 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 the training cannot be charged to the IDEA grant.</p> <p>As with any professional development / training, the cost of training special education staff on any topic is an allowed cost that can be charged to the IDEA grant. The amount charged to the IDEA grant must be prorated by the number of special education staff attending. 34 CFR 300.207.</p> <p><input checked="" type="checkbox"/> If a staff person is not considered special education staff, IDEA funds cannot be used to pay for the individual to become a CPI trainer.</p>
<p>Curriculum Development: Costs associated with substitutes, release time, or extended contract.</p>	<input checked="" type="checkbox"/>	<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>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Direct Administrator/ Superintendent: Salary and benefits of staff employed by an LEA.</p>	<input type="radio"/>	<p><input checked="" type="checkbox"/> If the administrator is a part-time special education administrator and part-time administrator for other matters, then the individual must document the work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR § 200.430).</p> <p>The salary and benefits of a</p> <p><input checked="" type="checkbox"/> superintendent /district administrator cannot be charged to federal grants even if the administrator is providing special education support and is appropriately licensed.</p>
<p>Due Process Hearings: Costs of conducting a due process hearing.</p>	<input type="radio"/>	<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 checked="" type="checkbox"/> Funds may not be used to pay a party's legal fees or related costs such as depositions, expert witnesses, settlements, or other related costs.</p>
<p>Educational Interpreters: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff.</p>	<input checked="" type="checkbox"/>	<p>See also Foreign Language Interpreters for Students</p> <p>See also Foreign Language and Sign Language Interpreters for IEP Meetings</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Equipment – Equipment to support special education and related services.</p>	<p style="text-align: center;">●</p>	<p>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 special education program needs (2 CFR § 200.313). Prior approval for equipment cost less than \$5,000 per unit 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>LEAs must receive prior approval from AOE to use IDEA funds for 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 equipment, the LEA must use the lower threshold and budget the items as equipment. A detailed description is required in the IDEA-B grant budget, detailed descriptions for equipment must include the equipment type and the number of units for the cost identified with the line item.</p> <p>See prior approval details; Process for Prior Written Approval</p> <p>Equipment purchased with IDEA funds must be used only for the authorized purpose of IDEA until the equipment no longer meets the special education program needs (2 CFR § 200.313).</p> <p><input checked="" 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 the number of students with disabilities in the school.</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Evaluations: Personnel, supplies, and contracted services</p>	<input checked="" type="checkbox"/>	<p>Costs for initial and other evaluations, including three- year reevaluations, are an allowed cost for Fund Code 240.</p> <p><input checked="" type="checkbox"/> IDEA Part B preschool funds (Fund Code 262) may not be used for initial evaluation.</p>
<p>Extended School Year (ESY): Personnel, supplies, equipment, transportation, and any other services identified in the student’s IEP. See also Summer School</p>	<input checked="" type="checkbox"/>	<p>The need for ESY must be documented in a student’s IEP.</p>
<p>Evaluations – Special Education: Personnel, supplies, or contracted services.</p>	<input checked="" type="checkbox"/>	<p>The costs of conducting special education evaluations for students are eligible for IDEA reimbursement.</p>
<p>Foreign Language Interpreters for Students: Salary and benefits of staff as well as private vendor contracted staff.</p>	<input checked="" type="checkbox"/>	<p>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.</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Foreign Language and Sign Language Interpreters for IEP Meetings: Salary and benefits of staff as well as private vendor contracted staff.</p>	<input checked="" type="checkbox"/>	<p>LEAs may use IDEA funds to pay staff or to contract with a private vendor for interpreter services for IEP meetings. Expenditures related to IEP meetings are considered an excess cost of special education.</p>
<p>Foreign Language Translation: Salary and benefits of staff as well as private vendor contracted staff.</p>	<input checked="" type="checkbox"/>	<p>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.</p>
<p>Furniture or Appliances: Desks, tables, chairs, file cabinets, washing machines, refrigerators, etc.</p>	<input checked="" type="checkbox"/>	<p><input checked="" type="checkbox"/> 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><input type="radio"/> 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>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Guidance Counselors: Salary and benefits of staff employed by an LEA.</p>	<input type="radio"/>	<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. 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 (2 CFR § 200.430(i)). 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>IEP Coordinator: Salary and benefits of staff employed by an LEA.</p>	<input checked="" type="checkbox"/>	<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 (2 CFR § 200.430(i)).</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>IEP or Special Education Administrative Software: Costs associated with district-wide software programs for IEP or student case management.</p>	<input type="radio"/>	<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. 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>
<p>Job Coaches: Salary and benefits of staff employed by an LEA as well as private vendor contracted staff.</p>	<input checked="" type="checkbox"/>	<p>Students who have an IEP may participate in vocational experiences if it is determined appropriate for them at their IEP meeting. 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. If the LEA contracts with a job coach, the individual must work under the direction or supervision of the LEA.</p>
<p>Maintenance of Special Education Equipment: Assistive technology devices, instructional equipment, copying machines, printers, elevators, vehicles, etc.</p>	<input checked="" type="checkbox"/>	<p>If equipment is used for special education only, the cost of maintaining the equipment may be charged to the IDEA grant.</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Medicaid School-Based Services Program: Costs for claiming Medicaid funds, including third-party administrators.</p>	<input checked="" type="checkbox"/>	<p>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. 2 CFR § 200.403(a); 2 CFR § 200.404(a).</p>
<p>Nurse (School-Based): Salary and benefits of staff employed by an LEA or private vendor contracted staff.</p>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Salary and benefits for school-based nurses are allowed for the time a nurse is providing IEP-driven services or special education evaluations. If the position is not dedicated 100% to special education, then the nurse must document his or her work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR § 200.430(i)).</p> <p><input checked="" type="checkbox"/> Costs associated with day- to-day services provided to all students are not allowed.</p>
<p>Occupational Therapist (OT) and Occupational Therapy Assistant: Salary and benefits of staff employed by an LEA or private vendor contracted staff.</p>	<input checked="" type="checkbox"/>	<p>The OT services must be listed on a student’s IEP to be funded by other state funding sources.</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Office Equipment: Equipment used by special education staff.</p>	<input checked="" type="checkbox"/>	<p>Equipment is allowed if the equipment is used exclusively by special education staff.</p>
<p>Off-site Special Education Programs (District-Operated): Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.</p>	<input checked="" type="checkbox"/>	<p>See Rent-Facilities for more information.</p>
<p>Orientation and Mobility Teacher: Salary and benefits of staff employed by an LEA or private vendor contracted staff.</p>	<input checked="" type="checkbox"/>	<p>The services must be listed on a student's IEP.</p>
<p>Paraprofessionals: Salary and benefits of staff employed by an LEA or private vendor contracted staff.</p>	<input checked="" type="checkbox"/>	<p>Paraprofessionals must be employees of an LEA. Paraprofessionals must work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of a paraprofessional, while not assuming the role of a teacher. The paraprofessional must be listed on a student's IEP or be an instructional aide to be funded by other state funding sources.</p>
<p>Parent Liaison: Salary and benefits of staff employed by an LEA or private vendor contracted staff.</p>	<input type="checkbox"/>	<p>Salary and benefits are allowed only for the time that the individual spends providing support to parents of students with disabilities. If the position is not dedicated 100% to special education, a parent liaison must accurately reflect the special education work performed (2 CFR § 200.430(i)).</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
Physical Education: Salary and benefits of staff employed by an LEA.	<input checked="" type="checkbox"/>	Unless the teacher works only with students with disabilities, any salary and any benefits charged to the IDEA grant must be based on time and effort records that accurately reflect the special education work performed (2 CFR § 200.430(i)).
Physical Therapist (PT) and Physical Therapy Assistant: Salary and benefits of staff employed by an LEA or private vendor contracted staff.	<input checked="" type="checkbox"/>	The services must be listed on a student’s IEP to be funded by other state funding sources.
Parentally-Placed Private School Students – Special Education and Related Services: Equitable services.	<input checked="" type="checkbox"/>	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.
Playground Equipment: Accessible playground equipment.	<input checked="" type="checkbox"/>	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.

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Preschool Tuition: Tuition paid to non-LEA preschool programs or parent reimbursement for preschool tuition.</p>	<input type="radio"/>	<p><input checked="" type="checkbox"/> 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 provided by LEA staff in the preschool setting.</p> <p><input checked="" type="checkbox"/> 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>Principals or Assistant Principals: Salary and benefits of staff employed by an LEA.</p>	<input type="radio"/>	<p>See, District Administrator/Superintendent</p>
<p>Private Placement Tuition: Tuition for placement of a student in a non-public facility by an LEA to provide a student with FAPE.</p>	<input checked="" type="checkbox"/>	<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. **Costs attributable to general education are not eligible.</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Professional Development: Costs associated with registration fees, travel, conference expenses, and providers.</p>	<input checked="" type="checkbox"/>	<p>Registration fees, travel, and conference expenses associated with special education in-service training of regular education and special education staff are allowable costs. Registration fees, travel, and conference expenses associated with any professional development provided to special education staff is allowed (such as training on core curriculum). The amount charged to the IDEA grant should be prorated by the number of special education staff attending.</p>
<p>School Psychologist – School-based Services: Salary and benefits of staff employed by an LEA.</p>	<input type="checkbox"/>	<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. If the position is not dedicated 100% to special education, then the school psychologist must document their work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR § 200.430(i)).</p> <p><input checked="" type="checkbox"/> Costs associated with day- to-day services provided to all students are not allowed.</p>
<p>School Psychologists and Psychologists – Student Evaluations: Private vendor contracted costs.</p>	<input checked="" type="checkbox"/>	<p>IDEA funds can pay for the costs of outside evaluations done by school psychologists and/or private vendor psychologists for purpose of child find, evaluation, or reevaluation.</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Public Placement Tuition: Tuition for placement of a student in a public agency by an LEA to provide a student with FAPE.</p>	<input checked="" type="checkbox"/>	<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 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. ** See bottom of table.</p>
<p>Reading and Reading Interventions Teacher: Salary and benefits of staff employed by an LEA.</p>	<input checked="" type="checkbox"/>	<p>Salary and benefits are allowed for the time that the reading intervention teachers are providing dedicated specialized reading instruction consistent with a student’s IEP. The time charged to the IDEA grant must be based on time and effort records that accurately reflect the special education work performed (2 CFR § 200.430(i)).</p>
<p>Related Services</p>	<input checked="" type="checkbox"/>	<p>Includes audiology services; psychological services; physical therapy; occupational therapy; speech therapy recreation, including therapeutic recreation; social work services; counseling services, including rehabilitation counseling; orientation and mobility services; medical services as may be required to assist a student with a disability to benefit from special education; speech and language services; transportation; and travel training. Related services must be documented on a student’s IEP.</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Remodeling: Altering existing facilities.</p>	<input type="radio"/>	<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. Costs must be necessary and reasonable. LEAs must have prior approval from AOE to use IDEA funds for remodeling.</p> <p><input checked="" type="checkbox"/> Remodeling costs for the general purpose of bringing facilities into compliance with Section 504 and the Americans with Disabilities Act (ADA) are not allowed.</p>
<p>Rent - Facilities: Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.</p>	<input type="radio"/>	<p>LEAs may rent space for certain special education programs under the following limited circumstances: the special education program must be housed off district property; it must serve students with disabilities; and it must be a required part of students' placement.</p>
<p>Secretarial Staff: Salary and benefits of staff employed by an LEA.</p>	<input type="radio"/>	<p>If the position supports other programs such as pupil services or Medicaid billing, the staff member's full salary and benefits may not be charged to the IDEA grant. Only the actual time spent supporting special education is an allowable cost. Refer to Technical Manual for Documenting Maintenance of Effort, to review time documentation guidance.</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Security Measures: Cameras, door locks, GPS, fences, and other devices.</p>	<input checked="" type="radio"/>	<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.</p> <p>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. 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>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Social Workers – School-based: Salary and benefits of staff employed by an LEA.</p>	<input checked="" type="checkbox"/>	<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 (2 CFR § 200.430(i)). 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>Social Worker – Student Evaluations: Private vendor contracted costs.</p>	<input checked="" type="checkbox"/>	<p>IDEA funds may be used to pay for the costs of outside evaluations done by private vendor social workers.</p>
<p>Software - Instructional: Costs associated with computer software or online instruction.</p>	<input checked="" type="checkbox"/>	<p>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.</p>
<p>Special Education Evaluations: Personnel, supplies, or contracted services.</p>	<input checked="" type="checkbox"/>	<p>IDEA funds can pay for the costs of performing evaluations for the purposes of child find, evaluations, or reevaluations.</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Speech/Language Pathologist: Salary and benefits of staff employed by an LEA as well as private vendor contracted staff.</p>	<input checked="" type="checkbox"/>	<p>The services must be listed on a student’s IEP.</p>
<p>Staff Development: Costs associated with registration fees, travel, conference expenses, and providers.</p>	<input checked="" type="checkbox"/>	<p>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). 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 are participating.</p>
<p>Student Support Teams: Salaries and fringe benefits for LEA employees.</p>	<input type="checkbox"/>	<p>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.</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Student Workers - Stipends: Costs associated with students with disabilities employed by the LEA per the student’s transition plan.</p>	<input checked="" type="checkbox"/>	<p>A student must receive the minimum wage if the student is in an employment relationship. In an employment relationship, the student provides services of immediate benefit to the employer – services that would otherwise be provided by a paid employee. As a result of the student’s activities, the paid position may remain unfilled and regular employees may be relieved of their normal duties.</p>
<p>Student Teachers: Costs associated with student teachers working in the school district.</p>	<input checked="" type="checkbox"/>	<p>The salary and benefits of a student teacher providing special education services are allowed if the instruction is taking place under the direct supervision of a licensed special education teacher or licensed related services staff. The student teacher cannot assume the role of a teacher.</p>
<p>Substitute Teachers: Salaries and benefits for LEA employees or costs for contracted substitute teacher services.</p>	<input checked="" type="checkbox"/>	<p>Substitute teacher costs are allowed for special education teachers. Substitute teacher costs are allowed for regular education teachers performing duties such as attending special education in-service training, attending IEP Team meetings, or engaged in planning meetings or consulting with special education teachers to benefit students with disabilities.</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Summer School: Salaries and benefits of instructors, aides, paraprofessionals, adaptive equipment, transportation, supplies, or any other costs associated with students with disabilities attending summer school. See Extended School Year and Transition</p>	<input checked="" type="checkbox"/>	<p>Summer classes are not required and therefore, not considered special education. Summer school is not the same as Extended School Year (ESY), which may take place during the summer months and is allowable. Transition services for students with disabilities may occur during the summer months and are unrelated to summer school.</p>
<p>Supplies: All tangible property other than equipment.</p>	<input type="checkbox"/>	<p>Supplies purchased with IDEA funds must be used only for the authorized purpose of IDEA (special education).</p> <p><input checked="" type="checkbox"/> 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>Teachers – Special Education: Salary and benefits of staff employed by an LEA.</p>	<input checked="" type="checkbox"/>	

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Teachers – Regular Education: Salary and benefits of staff employed by an LEA.</p>	<input type="radio"/>	<p><input checked="" type="checkbox"/> Regular education teachers may be paid to attend special education in-service activities and IEP meetings. If the teacher is paid with special education funds, then the individual must document their work with personal activity reports required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR § 200.430(i)).</p> <p><input checked="" type="checkbox"/> Instructional costs of regular education teachers are not allowed, unless the teacher is providing specially designed instruction articulated in a student's IEP.</p>
<p>Technical College Classes for Students with IEPs: Cost of tuition.</p>	<input checked="" type="checkbox"/>	<p>The costs are allowed if the program is required by the student's IEP and the student receives high school credit for the course.</p>
<p>Technology Staff: Salary and benefits of staff employed by an LEA or costs for contracted IT services.</p>	<input type="radio"/>	<p>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. <i>** actual time spent is allowable only if not also recovered via an indirect cost rate</i></p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Transition – Employment Skills: Costs associated with work experiences, job coaches, and acquisition of employment skills.</p>	<input checked="" type="checkbox"/>	<p>LEAs may contract with agencies to facilitate the acquisition of employment skills for students with disabilities, typically ages 18-21. The transition services must be identified on students’ IEPs. The costs may also be incurred when school is not in session, e.g., summer. 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 student with a disability is engaged in subminimum wage employment (Section 511 of WIOA).</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Transition – Independent Living Skills: Rental or purchase of property used for development of independent living skills.</p>	<input checked="" type="checkbox"/>	<p>LEAs may rent, lease, or purchase property from individuals or agencies for teaching independent living skills required by students’ IEPs.</p>
<p>Translation Services: Costs incurred by the LEA for translating special education documents into the native language of the student’s parents.</p>	<input checked="" type="checkbox"/>	<p>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.</p>
<p>Transportation Costs – Contract with Parents or Gas Card: Costs incurred by the parent for transporting their student per the IEP.</p>	<input checked="" type="checkbox"/>	<p>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.</p>
<p>Transportation Costs – Special Education: Costs incurred by the LEA for transporting students with disabilities.</p>	<input checked="" type="checkbox"/>	<p>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.</p>
<p>Tuition for Special Education Staff: Cost of tuition.</p>	<input checked="" type="checkbox"/>	<p>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, to train staff to become qualified to teach special education.</p>

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
Tuition – Technical College Classes for Students with Disabilities: Cost of tuition	<input checked="" type="checkbox"/>	The costs are allowed if the program is required by the student's IEP and the student receives high school credit.
Tutoring: Salaries and benefits or stipends related to special education instructional services for students with disabilities.	<input type="checkbox"/>	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.) Tutoring must be listed on a student's IEP to be funded by other state funding sources.
Unemployment Insurance: Costs of employer expenses.	<input checked="" type="checkbox"/>	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.
Vehicle Purchase or Lease or Rental: Vehicle purchase or lease, insurance, repair, and maintenance. See also Transportation Costs – Special Education	<input checked="" type="checkbox"/>	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. LEAs must receive prior approved from AOE to use IDEA funds for capital equipment.

Budget Item	Eligible/ Allowable?	Requirements/Additional Information
<p>Wireless Networking: Costs related to installing and maintaining a wireless network to access the Internet.</p>	<input type="radio"/>	<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>
<p>Workers' Compensation: Costs of employer expenses.</p>	<input type="radio"/>	<p>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.</p>

**Costs attributable to general education – general education costs reflect average announced tuition, any costs over and above the annual average announced tuition are expected to align with special education services provided to the student and identified in the student's IEP.

Allowable Expenditures for Coordinated Early Intervening Services (CEIS) and Comprehensive CEIS (CCEIS)

This section describes allowable expenditures for the delivery of coordinated, early intervening services (CEIS) for students in Kindergarten 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:

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;

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, or mandatory comprehensive coordinated early intervening services must annually report to the Vermont Agency of Education 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 \(a\)](#)].

Table 2: Potential Budget Items or Expenditures that May Be Charged to CEIS and CCEIS

Symbol Key

- Allowable use of CEIS designated funds
- Allowable, but only under certain circumstances
- Not Allowable

Budget Item	Allowable?	Requirements/Additional Information
<p>After School/Summer Programming:</p>	<input checked="" type="checkbox"/>	<p>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>

Budget Item	Allowable?	Requirements/Additional Information
Alternative Education:	<input checked="" type="checkbox"/>	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 replaces universal/core programming.
At-Risk Programming:	<input checked="" type="checkbox"/>	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 replaces universal/core programming.
Bus, Van or Other Student Transportation Costs:	<input checked="" type="checkbox"/>	Not allowed.
Classroom Observation System:	<input checked="" type="checkbox"/>	
Coaches:	<input checked="" type="checkbox"/>	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.
Computer Network Costs:	<input checked="" type="checkbox"/>	Not allowed.

Budget Item	Allowable?	Requirements/Additional Information
Computing Devices:	<input type="radio"/>	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.
Core Curriculum:	<input checked="" type="checkbox"/>	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.
Credit Recovery Programs:	<input checked="" type="checkbox"/>	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.
Early MTSS:	<input checked="" type="checkbox"/>	
Electronic Devices:	<input type="radio"/>	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.

Budget Item	Allowable?	Requirements/Additional Information
Evaluations For Special Education Eligibility Determinations:	<input checked="" type="checkbox"/>	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.
Extended Contracts / Extended Hours:	<input checked="" type="checkbox"/>	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.
Furniture: Desks, tables, chairs, file cabinets, and other furniture.	<input checked="" type="checkbox"/>	Not allowed.
General Education Teacher Salaries:	<input checked="" type="checkbox"/>	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.
Guidance Counselor Salaries – School Based:	<input checked="" type="checkbox"/>	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.
Incentives for Students:	<input checked="" type="checkbox"/>	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.)

Budget Item	Allowable?	Requirements/Additional Information
Instructional Materials:	<input type="radio"/>	Instructional materials purchased with CEIS funds must be exclusively used for delivering academic or behavioral interventions to students who, through a universal screening process, have been determined to be struggling. CEIS funds may not be used to purchase materials used in the core instructional program intended for all students
IT Staff Salaries:	<input checked="" type="checkbox"/>	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.
Mentors:	<input checked="" type="checkbox"/>	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.
Nurse Salaries – School Based:	<input checked="" type="checkbox"/>	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.
Occupational Or Physical Therapist Salaries:	<input checked="" type="checkbox"/>	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.
Office Equipment:	<input checked="" type="checkbox"/>	Not allowed.

Budget Item	Allowable?	Requirements/Additional Information
Paraprofessional Salaries:	<input checked="" type="checkbox"/>	<p>The paraprofessional must serve as a general education paraprofessional and may:</p> <ul style="list-style-type: none"> 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. <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>
Physical Or Occupational Therapist Salaries:	<input checked="" type="checkbox"/>	See Occupational Therapist above.
Professional Development Services:	<input checked="" type="checkbox"/>	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.”
Progress Monitoring Activities / Software:	<input checked="" type="checkbox"/>	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 assessment administered to all students in a grade, school, or LEA.

Budget Item	Allowable?	Requirements/Additional Information
School Psychologist Salaries – School Based:	<input checked="" type="checkbox"/>	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.
Pupil Services Staff Salaries:	<input checked="" type="checkbox"/>	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.
Remodeling / Renovation:	<input type="checkbox"/>	Remodeling or renovation does not meet the criteria for the utilization of CEIS funds.
Rent Or Occupancy Costs:	<input type="checkbox"/>	Rent or occupancy costs do not meet the criteria for the utilization of CEIS funds.
RtI Coordinator Salary:	<input checked="" type="checkbox"/>	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.
Social Workers Salaries – School Based:	<input checked="" type="checkbox"/>	Examples of activities that may be funded with CEIS include a school social worker’s efforts to implement progress monitoring, other CEIS 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.

Budget Item	Allowable?	Requirements/Additional Information
Software (Instructional Media):	<input type="radio"/>	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.
Special Education Teacher Salaries:	<input checked="" type="checkbox"/>	Special education staff may not be 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)
Substitute Teacher Salaries:	<input checked="" type="checkbox"/>	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).
Summer / After School Programming:	<input checked="" type="checkbox"/>	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.
Teacher Salaries – General Education:	<input checked="" type="checkbox"/>	Under CEIS funding, general education teachers may provide academic interventions, behavioral interventions, assessments, and professional development.

Budget Item	Allowable?	Requirements/Additional Information
Teacher Salaries – Special Education:	<input checked="" type="checkbox"/>	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)
Teacher Salaries – Substitutes:	<input checked="" type="checkbox"/>	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).
Technology Staff:	<input checked="" type="checkbox"/>	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.
Transportation – Student:	<input checked="" type="checkbox"/>	Student transportation does not meet the criteria for the utilization of CEIS funds.
Travel (Staff):	<input checked="" type="checkbox"/>	Travel costs must be generated as a result of implementing activities funded by CEIS, such as professional development.
Tutors:	<input checked="" type="checkbox"/>	<p>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"> • 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. 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.

Budget Item	Allowable?	Requirements/Additional Information
Universal Screening Costs:	<input checked="" type="checkbox"/>	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. 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.
Screening - Special Education Child Find:	<input checked="" type="checkbox"/>	A district may not use CEIS funds for activities aimed at identifying, locating, or evaluating students with disabilities including screening for pre-school, hearing, or vision disabilities. 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 § 200.430\(i\)](#)). Salary and benefits of individuals charged as special education, must meet state and federal standards for time and effort documentation, additional guidance to be outlined in the Technical Manual for Documenting Maintenance of Effort.

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.