

Spending Your IDEA Funds

1. How may an LEA spend IDEA funds?

IDEA grant funds that flow through to the LEAs may be used for staffing, educational materials, equipment, and other expenses for providing special education and related services—as well as supplementary aids and services—to children with disabilities. See the appendix for a list of typical expenditures under IDEA grants. Funds may only be used for special education purposes.

2. How can EDGAR and OMB circulars help manage the IDEA grant funds?

The US Department of Education issues the Education Department General Administrative Regulations (EDGAR), which govern how the LEA or agency may spend its IDEA funds and all other federal grant funds. The relevant sections of EDGAR, Title 34 Code of Federal Regulations, are parts 74 through 86 and 97 through 99. [EDGAR](http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html) is available online (<http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html>).

EDGAR	Part 74	Administration of Grants & Agreements with Institutions of Higher Education, Hospitals, & Other Non-Profit Organizations
	Part 75	Direct Grant Programs
	Part 76	State-Administered Programs
	Part 77	Definitions that Apply to Department Regulations
	Part 79	Intergovernmental Review of Dept. of Ed Programs & Activities
	Part 80	Uniform Administrative Requirements for Grants and Cooperative Agreements to State & Local Governments
	Part 81	General Education Provisions Act – Enforcement
	Part 82	New Restrictions on Lobbying
	Part 84	Government-Wide Requirements for Drug-Free Workplace
	Part 85	Government-Wide Debarment and Suspension
	Part 86	Drug and Alcohol Abuse Prevention
	Part 97	Protection of Human Subjects
	Part 98	Student Rights in Research, Experimental Programs, & Testing
Part 99	Family Educational Rights & Privacy Act (FERPA)	

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The **federal** Office of Management and Budget (OMB) establishes government-wide grants, management policies, and guidelines through circulars and common rules. These policies are adopted by grant-making agencies and inserted into their federal regulations. Five OMB circulars are relevant when managing IDEA funds: A-21, A-50, A-87, A-110, A-122 and A-133. Copies of [OMB circulars](http://www.whitehouse.gov/omb/circulars) are available online (<http://www.whitehouse.gov/omb/circulars>).

OMB	A-21	Cost Accounting Principles and Allowability of Costs for Education Institutions
	A-50	Audit Follow-Up (Revised)
	A-87	Cost Principles
	A-110	Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations
	A-122	Cost Accounting Principles for Grants and Contracts for Non-Profit

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	Organizations
A-133	Audits of States, Local Governments, and Non-Profit Organizations

The most frequently referenced sections of EDGAR and OMB are listed below:

- 76.530-534..... Allowable Costs
- 76.560-580..... Indirect Costs
- 76.650-662..... Students Enrolled in Private Schools
- 76.700-711* General Administrative Responsibilities
*The table in section 76.707 details when financial obligations are made for grant purposes.
- 76.730-731..... Records
- 76.740..... Privacy
- 76.760-761..... Use of Funds by States & Sub-Grantees
- 80.20-26..... Financial Administration
- 80.30..... Changes to Approved Direct-Cost Budget
- OMB A-21 Cost Principles for Educational Institutions
- OMB A-50 Audit Follow-Up
- OMB A-87 Cost Principles
- OMB A-122 Cost Principles for Non-Profit Organizations
- OMB A-133 Audits of State, Local Governments, Non-Profit Organizations

Consult with the district financial officer or grants coordinator regarding specific questions on EDGAR regulations and procedures, or consult with WDE special education staff if you have questions regarding allowable expenses under IDEA and EDGAR.

APPENDIX: Allowable Costs for IDEA Grants

For a particular cost to be allowed, it must be an excess cost of providing special education and related services. Only allowed costs may be charged to the flow-through or preschool entitlement grants.

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

In the absence of special education needs, would this cost exist?

If the answer is...

- No, then the cost is an excess cost and may be eligible.
- Yes, then the cost is not an excess cost and is not allowed.

Is this cost also generated by students without disabilities?

If the answer is...

- No, then the cost is an excess cost and may be eligible.
- Yes, then the cost is not an excess cost and is not allowed.

If it is a child-specific service, is the service documented in the student's IEP?

If the answer is...

- Yes, then the cost is an excess cost and may be eligible.
- No, then the cost is not an excess cost and is not allowed.

For a particular cost to be allowed, it also must be *necessary* and *reasonable* for proper and efficient performance and administration of the grant. A cost is reasonable if it does not exceed what a district would normally incur in the absence of federal funds. Additional guidance about standards for determining costs for federal grants is available from the OMB circular A-87 (http://www.whitehouse.gov/omb/circulars_a087_2004/).

Any individual charged to a federal grant must keep reports of time and effort. A semi-annual certification is completed by those individuals who have a single cost objective; a monthly personnel activity report is completed by an individual who has multiple cost objectives. Under IDEA, any individual who is not 100% special education eligible would need to complete monthly PARs.

Time and effort reporting are a part of the allowable costs as defined by the OMB.

The following chart lists budget items for IDEA Part B flow-through or preschool entitlement grants. The list only includes items that have prompted additional discussion or guidance. If an item is not listed, it still may be allowed.

Allowable Costs for IDEA Grants



Always allowed

























Allowed, but special requirements or additional information required



















Never allowed









Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		ADAPTIVE EDUCATION: Salary and fringe benefits.	The salary and fringe benefits of a teacher holding a Special Education license or Adaptive Physical Education license are allowed for the time the teacher provides instruction to a class of special education students.
		ADVERTISING: Costs associated with advertising in media, such as newspapers, radio and television, direct mail, exhibits, and electronic or computer transmittals.	Allowed for IDEA-related recruitment of personnel, procurement of goods and services, and other specific purposes necessary to meet the requirements of the IDEA grant.
		AIDES: Salaries and fringe benefits.	Aides must be employees of an LEA. Aides must work under the supervision of an appropriately-licensed special education teacher and perform duties consistent with the role of an aide, while not assuming the role of a teacher.
		ALTERNATIVE SCHOOLS or EDUCATION PROGRAMS: Alternative or adaptive school structures and teaching techniques.	Alternative schools/education programs are generally regular education schools or programs for students at risk of school failure. Therefore, the costs associated with them are not allowed. However, the costs of special education services for students participating in such programs are allowable costs. IDEA funding may ONLY be used for the special education-related costs.
		APPS: Applications for assistive technology devices such as iPods, iPads, or laptops.	Applications for assistive technology devices (see below) such as iPods, iPads, or laptops are allowed. If apps are purchased using a cash card or account with a vendor, the cost cannot be claimed at the time the card is purchased or the account is established. Expenditures for apps may be claimed only after the card or account is used to purchase the apps and the apps are received.
		ASSISTIVE TECHNOLOGY DEVICES: Used to increase, maintain, or improve the functional capabilities of a child with a disability.	Assistive technology devices are an excess cost when related to the needs of a child with a disability in accordance with the IEP. They may be provided in a regular education class or other education-related setting, even if one or more nondisabled children benefit. When the equipment is no longer needed to meet the IEP needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations. http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf
		AUDIT COSTS: Audits required by the Single Audit Act.	The costs of auditing the IDEA—required by and performed in accordance with the Single Audit Act—as implemented by OMB circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" are allowable. Other IDEA audit costs are not allowed as direct costs. They are included in the indirect cost rate. Only the costs for the IDEA portion of the single audit may be charged to IDEA.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		AUTOMATIC DOOR OPENERS: Purchase and installation.	Purchase and installation of automatic door openers is allowed if needed to provide access for a child with a disability. They should be budgeted under remodeling.
		BUILDING CONSULTATION TEAMS: Salaries and fringe benefits of team members; costs associated with meeting expenses, stipends, and travel.	The meeting is not devoted to the identification, evaluation, or placement of children with disabilities, or the provision of special education services; therefore, meeting costs are not allowed.
		CHILD FIND ACTIVITIES: Costs associated with public awareness, notices, and screening.	Child find activities are allowed for identification of children with disabilities.
		CLASSROOM SPACE RENTAL: Costs associated with renting extra classroom space for special education students due to overcrowding.	LEAs may not use federal funds to rent extra classroom space to alleviate overcrowding (e.g., paying rent for a trailer used as a portable special education classroom).
		CLERICAL SUPPORT: Salaries and fringe benefits.	Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, clerical work must be documented by personnel activity reports as required by OMB circular A-87.
		COLLEGE CREDITS FOR SPECIAL EDUCATION INSTRUCTIONAL STAFF	Tuition is allowed as a fringe benefit for special education instructional staff.
		COMPUTERS FOR STUDENTS	Acquisition of computers is NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school and simply charges the IDEA grant a prorated amount based upon the number of children with disabilities in the school. The equipment is an excess cost when related to the unique needs of a child with a disability. It may be provided in a regular education class or other education-related setting, even if one or more nondisabled children benefit. When the equipment is no longer needed to meet the unique needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations. http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf
		COMPUTERS FOR STAFF	Computer equipment for special education staff is allowed if the individual works solely in special education or if the computer will be used solely for special education. When the equipment is no longer needed to meet the unique needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations. http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf
		COMMUNICATION DEVICES FOR STAFF: Costs associated with lease or purchase, and charges for the use of desk phones, cell phones, pagers, and radios.	Communication devices are allowed ONLY for special education activities. If a device is also used for other non-special education activities, documentation is required of the extent to which it is used for special education as well as the other activities. Costs for personal use are not allowed.
		COMPUTER NETWORKS: Costs associated with a LEA's computer networks.	LEAs' computer networking costs are provided district-wide and are not excess costs of special education.
		CONSTRUCTION: Constructing facilities or altering existing facilities.	Costs for construction or alteration of facilities must be excess costs of special education. A project must meet the needs of one or more children with disabilities. Costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed. Costs must be necessary and reasonable. LEAs must have prior approval from WDE to use IDEA funds for construction.








Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		CONSULTANT SERVICES: Costs associated with contracted services from a consultant.	LEAs may contract with consultants to provide information about methods, techniques, and strategies to use for children with disabilities, or provide advice to staff for a particular student.
		CONTRACTED SPECIAL EDUCATION OR RELATED SERVICES	LEAs may contract for special education or related services as direct services to children from private individuals or agencies other than the LEA if these persons are appropriately licensed to provide special education services and have not had licensure requirements waived (34 CFR 300.156(b)).
		CONTRACTED SERVICES – PARENTALLY-PLACED PRIVATE SCHOOL STUDENTS	Federal law specifically authorizes provision of services for parentally-placed private school students through contract with an individual, agency, organization, or other entity.
		CONTRIBUTIONS & DONATIONS	Contributions and donations—including cash, property, and services—by governmental units to others, regardless of the recipient, are unallowable (OMB circular A-87).
		CURRICULUM DEVELOPMENT: Costs associated with substitutes, release time, or extended contracts.	Costs related to substitute teachers, release time, and extended contracts for the development of a curriculum for special education students is allowed for both regular and special education staff.
		DISTRICT ADMINISTRATORS: Salaries and fringe benefits.	The salary and fringe benefits of a district administrator cannot be charged to federal grants, even if the administrator is providing special education support and is appropriately licensed (OMB circular A-87, Attachment B, #19).
		ENTERTAINMENT	Costs of entertainment, including amusement, diversion, and social activities, as well as any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable (OMB circular A-87).
		EQUIPMENT – CAPITAL: Equipment to support special education and related services.	LEAs MUST receive prior approval from WDE to use IDEA funds for capital equipment. Capital equipment is equipment with a useful life of more than one year that costs \$5,000 or more per unit. If the LEA has established a level less than \$5,000 for capital equipment, then equipment that meets the LEA's definition must be budgeted as capital equipment.
		EQUIPMENT – SECURITY: Cameras and other devices.	Acquisition of cameras and other security devices are NOT an excess cost—and therefore not allowed—if the LEA has decided to equip classrooms or its buses and simply charges the IDEA grant a prorated amount based upon the number of children with disabilities in the school. The equipment is an excess cost when related to the needs of a child with a disability in accordance with their IEP. It may be provided in a regular education environment or other education-related setting, even if one or more nondisabled children benefit. When the equipment is no longer needed to meet the IEP needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations. http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf
		EXTENDED SCHOOL YEAR (ESY): Personnel, supplies, equipment, transportation, and any other services identified in the student's IEP.	The need for ESY must be documented in the student's IEP.
		FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS: Salaries and fringe benefits or contracted costs.	Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and not considered an excess cost of special education.











Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS: Salaries and fringe benefits or contracted costs.	LEAs may contract with a private vendor for interpreter services for IEP meetings. Expenditures related to IEP meetings are considered an excess cost of special education.
		FURNITURE: Desks, tables, chairs, or file cabinets.	LEAs may purchase student or staff desks, tables, chairs, file cabinets, and other furniture for use in spaces dedicated to special education programs, such as resource rooms. LEAs may only purchase student furniture for use in a regular education classroom if the furniture is adapted to the specific needs of a child with disability. Examples of such furniture are wheelchair-accessible desks and adjustable tables or workstations. When furniture purchased with IDEA funds is no longer needed for the special education program or for a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations. http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf
		GUIDANCE COUNSELORS: Salaries and fringe benefits.	Guidance counselors must be employees of an LEA. Contracted services from private-practice guidance counselors may not be charged to the IDEA grants. Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, guidance counselors must document their work with personnel activity reports as required by OMB circular A-87.
		IEP TEAM COORDINATORS: Salaries and fringe benefits.	Salaries and fringe benefits of staff that coordinate an LEA's IEP system, train staff, and review IEPs are allowed. Only the actual time spent coordinating IEPs is allowed. If the position is not dedicated 100% to special education, IEP coordinators must document their work with personnel activity reports as required by OMB circular A-87.
		INDIRECT COSTS: Costs incurred to benefit more than one program or objective not readily assignable to the programs.	The indirect cost rate is negotiated between a LEA and WDE. If the LEA does not have an approved indirect rate, the LEA cannot claim indirect costs.
		INTERNS: Costs associated with interns working in the school district.	Only the cost of special education services provided by licensed special education teachers or providers is allowed.
		JOB COACHES: A job coach works directly with a student with a disability in a worksite in order to help the student learn the specific requirements of the job, learn work-related activities and requirements, and learn appropriate work-related behaviors.	Students who have an IEP may participate in vocational experiences if it is determined appropriate for them at their IEP meeting. A job coach must work under the direction and supervision of a LEA special education staff person. Job coaches may be provided through contract with an individual, agency, organization, or other entity.
		LEGAL EXPENSES: Attorney fees for IDEA state complaints, due process hearings, representation at IEP team meetings, facilitating IEP team meetings, mediation sessions, or any student-specific consultation.	Funds may not be used for attorney's fees or expenditures incurred by a party related to any action of proceeding (e.g., deposition, expert witness, settlement), which includes attendance at due process hearings, IEP team meetings, or mediation sessions. However, costs incurred for attendance at an IEP team meeting, when ordered by a hearing officer, is an allowable expenditure (34 CFR 300.517 (c)(2)(C)(ii)). Funds may be used to pay costs of conducting a due process hearing (e.g., paying a hearing officer and providing a place for the hearing).





Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		LEGAL EXPENSES – PROFESSIONAL DEVELOPMENT / POLICY DEVELOPMENT: Contracted staff training, inservice, or policy development and review.	
		MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT: Assistive technology devices such as copying machines, printers, elevators, etc.	If the equipment is used for special education only, the cost of maintaining the equipment may be charged to the IDEA grant.
		MEDICAID SCHOOL-BASED SERVICES PROGRAM: 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, since they are not necessary for the performance of the IDEA grant (OMB circular A-87, Appendix items C.1a., C.2a., and F.3.b.).
		NURSE – SCHOOL-BASED: Salaries and fringe benefits for LEA employees or costs for contracted nursing services.	Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of nursing services provided to all students are not allowed. Only the actual time spent providing related services required by IEPs or performing evaluations is allowed. If the position is not dedicated 100% to special education, school nurses must document their work with personnel activity reports as required by OMB circular A-87.
		OCCUPATIONAL THERAPISTS (OT) AND OT ASSISTANTS: Salaries and fringe benefits for LEA employees or costs for contracted OT services.	Related services personnel must be appropriately and adequately trained and prepared, consistent with State-approved certification and licensing requirements applicable to the professional discipline in which those personnel are providing special education or related services; certification or licensure requirements may not be waived (34 CFR 300.156(b)). Costs must be IEP-driven or related to the evaluation of a child. Only the actual time spent providing related services required by IEPs or performing evaluations is allowed. If the position is not dedicated 100% to special education, the OT must document their work using personnel activity reports as required by OMB circular A-87.
		OFFICE EQUIPMENT: Equipment used by special education staff.	Allowed if the equipment is used exclusively by special education staff.
		OFF-SITE SPECIAL EDUCATION PROGRAMS: Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.	LEAs may rent space for alternative special education programs under the following limited circumstances: the special education program must be housed off district property, it must serve only students with disabilities, and it must be required as part of the child's placement. Prior approval from WDE is required annually.
		PARAPROFESSIONALS: Salaries and fringe benefits.	Paraprofessionals must be employees of an LEA. Contracted services for privately-employed paraprofessionals may not be charged to the IDEA grant. Paraprofessionals must work under the supervision of an appropriately-licensed special education teacher and perform duties consistent with the role of paraprofessional, while not assuming the role of a teacher.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		PARENT LIAISONS: Salaries and fringe benefits or contracted services.	Salary and fringe benefits are allowed ONLY to the extent that the parent liaison provides support to parents of children with disabilities. If the position is not dedicated 100% to special education, parent liaisons must document their work with personnel activity reports as required by OMB circular A-87.
		PHYSICAL THERAPISTS (PT) and PT ASSISTANTS: Salaries and fringe benefits for LEA employees or costs for contracted PT services.	Related services personnel must be appropriately and adequately trained and prepared, consistent with State-approved certification and licensing requirements applicable to the professional discipline in which those personnel are providing special education or related services; certification or licensure requirements may not be waived (34 C.F.R. 300.156(b)). Costs must be IEP-driven or related to the evaluation of a child. Only the actual time providing related services required by IEPs or performing evaluations is allowed. If the position is not dedicated 100% to special education, physical therapists must document their work using the personnel activity reports as required by OMB circular A-87.
		PARENTALLY-PLACED PRIVATE SCHOOL STUDENTS – SPECIAL EDUCATION AND RELATED SERVICES: Equitable services.	Equitable 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 through contract with an individual, agency, organization, or other entity.
		PLAYGROUND EQUIPMENT: Accessible playground equipment.	The additional costs of making a playground accessible to children with disabilities are allowed. Accessible equipment or the additional cost of acquiring accessible equipment may be funded. The equipment may be used in a regular education setting, even if one or more nondisabled children benefit.
		PRESCHOOL TUITION: Tuition paid to non-LEA preschool programs.	Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a child with a FAPE. Only the cost of the time necessary to provide a FAPE is allowed, including time when special education services are provided by LEA staff in the preschool setting. If the parent enrolls the child in the non-LEA preschool program for additional time, the parent is responsible for the tuition and the cost of the additional time is not allowed.
		PRINCIPALS OR ASSISTANT PRINCIPALS: Salaries and fringe benefits.	Salaries for principals and assistant principals may not be charged to the IDEA grant. If an individual is employed as a part-time principal and also as a part-time special education teacher or provider, the salary and fringe benefits for teaching special education or providing other special education services may be charged to the IDEA grant. The individual must document their work with personnel activity reports as required by OMB circular A-87.
		PROFESSIONAL DEVELOPMENT: Costs associated with registration fees, travel, conference expenses, and providers.	Registration fees, travel, and conference expenses associated with special education inservice training of general and special education staff are allowed.
		PSYCHOLOGISTS – SCHOOL-BASED: Salaries and fringe benefits.	Related services personnel must be appropriately and adequately trained and prepared, consistent with State-approved certification and licensing requirements applicable to the professional discipline in which those personnel are providing special education or related services; certification or licensure requirements may not be waived (34 C.F.R. 300.156(b)). Costs must be IEP-driven or related to the evaluation of a

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
			child. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, school psychologists must document their work with personnel activity reports as required by OMB circular A-87.
		PSYCHOLOGISTS – STUDENT EVALUATIONS: Contractual costs.	Allowed only for a psychologist to provide evaluation services.
		REMODELING: Costs associated with remodeling due to the unique needs of a student or students with a disability.	Remodeling costs must be excess costs of special education. Remodeling must meet the needs of one or more children with disabilities. Remodeling costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed. Costs must be necessary and reasonable. LEAs must have prior approval from WDE to use IDEA funds for remodeling.
		RENT – FACILITIES: Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.	LEAs may rent space for alternative special education programs under the following limited circumstances: the special education program must be housed off district property, it must serve only students with disabilities, and it must be required as part of the child's placement. Prior approval from WDE is required annually.
		SECRETARIAL STAFF: Salaries and fringe benefits.	Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, secretarial work must be documented by personnel activity reports as required by OMB circular A-87.
		SECURITY CAMERAS OR OTHER SECURITY MEASURES: See also "Equipment – Security."	Generally, security cameras are not an excess cost of special education. However, when the camera or other device is purchased for a vehicle used only to provide special transportation for children with disabilities, it is allowed.
		SMART BOARDS	Acquisition of SMART Boards are NOT an excess cost—and therefore not allowed—if the LEA has decided to equip classrooms in a school and simply charges the IDEA grant a prorated amount based upon the number of children with disabilities in the school. The equipment is an excess cost when related to the needs of a child with a disability in accordance with their IEP. It may be provided in a regular education class or other education-related setting, even if one or more nondisabled children benefit. When the equipment is no longer needed to meet the IEP needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations. http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf
		SOCIAL WORKERS – SCHOOL-BASED: Salaries and fringe benefits.	Related services personnel must be appropriately and adequately trained and prepared, consistent with State-approved certification and licensing requirements applicable to the professional discipline in which those personnel are providing special education or related services; certification or licensure requirements may not be waived (34 C.F.R. 300.156(b)). Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, social workers must document their work with

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		SOCIAL WORKERS – STUDENT EVALUATIONS: Contractual costs.	personnel activity reports as required by OMB circular A-87. Allowed only for a social worker to provide evaluation services.
		STAFF DEVELOPMENT: Costs associated with registration fees, travel, conference expenses, and providers.	Registration fees, travel, and conference expenses associated with special education inservice training of general and special education staff are allowed. LEAs may coordinate IDEA funds with funds from other sources for staff development activities if the activities benefit students with disabilities and/or assist the LEA in meeting the requirements of IDEA. 34 CFR 300.207 states "The LEA must ensure that all personnel necessary to carry out Part B of the Act are appropriately and adequately prepared, subject to the requirements of §300.156 (related to personnel qualifications) and section 2122 of the ESEA."
		STIPENDS FOR STUDENTS WITH DISABILITIES: Costs associated with student workers charged under salaries or purchased services.	A student must receive the minimum wage if she/he is in an employment relationship. In an employment relationship, the student provides services of immediate benefit to the employer—services that would otherwise be provided by a paid employee. As a result of the student's activities, paid positions may remain unfilled and regular employees may be relieved of their normal duties. A student may receive less than the minimum wage if she/he is not in an employment relationship. A student is not in such a relationship if the student works as part of an educational activity for their benefit; the student does not displace a regular employee, and the student works under close supervision.
		STUDENT CONSULTATION TEAMS: Salaries and fringe benefits of team members, meeting expenses, stipends, and travel.	These meetings are not devoted to the identification, evaluation, or placement of children with disabilities, or the provision of special education services students or issues; therefore, meeting costs are not allowed.
		SUBSTITUTE TEACHERS: Salaries and fringe benefits.	Substitute teacher costs are allowed for special education teachers. Substitute teacher costs are allowed for regular education teachers performing duties such as attending special education inservice training, attending IEP team meetings, engaging in planning meetings, or consulting with special education teachers to benefit children with disabilities. A short-term substitute may be employed to teach any subject at any grade level, but for no more than 20 consecutive days in the same teaching assignment. A long-term substitute must be a licensed teacher or a licensed substitute teacher and employed only in the subject and grade level in which the teacher is licensed. An emergency license or permit may be granted to a long-term substitute.
		SUMMER SCHOOL: Salaries and fringe benefits of instructors, aides, paraprofessionals, adaptive equipment, transportation, supplies, or any other costs related to students with disabilities attending summer school. See also "Extended School Year (ESY)."	Summer school classes are not special education, because they are not required. They are not based upon the child's individual needs, and they do not require an IEP. Thus, they are not excess costs of providing special education.
		SUPERINTENDENTS (DISTRICT ADMINISTRATORS): Salaries and fringe benefits.	The salary and fringe benefits of superintendents cannot be charged to federal grants, even if the superintendent is providing special education support and is appropriately licensed (OMB circular A-87, Attachment B, #19).

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		TEACHERS – SPECIAL EDUCATION: Salaries and fringe benefits.	Special education teachers must be employees of a LEA. Contracted services for privately employed teachers may not be charged to the IDEA grants.
		TEACHERS – REGULAR EDUCATION: Salaries and fringe benefits. See also “Substitute Teachers.”	Regular education teachers may be paid to attend special education inservice activities and IEP meetings. Instructional costs of regular education teachers are not allowed.
		TECHNOLOGY STAFF: Salaries and fringe benefits for LEA employees or costs for contracted IT services.	LEA technology staff expenses for programming or maintaining special education and related services databases and applications are allowed and may include coordination or administration of technology services. Private contracts for special education database maintenance or programming are also allowed. If the position is not dedicated 100% to special education, then the individual must document his/her work with personnel activity reports as required by OMB circular A-87.
		TRANSITION SERVICES – PRESCHOOL: Costs associated with preschool transition activities.	Services must be identified in the student’s IEP. These costs may also be incurred when school is not in session.
		TRANSITION – EMPLOYMENT SKILLS: 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. These transition services must be identified in students’ IEPs. The costs also may be incurred when school is not in session. Contracted transition services must be provided under the supervision of appropriately-licensed special education teachers. Transition agency staff may not assume the role of special education teachers, who must prescribe instruction and evaluate the results of instruction. LEAs also may pay student stipends for work in school, either as salary or as contracted services.
		TRANSITION – INDEPENDENT LIVING SKILLS: Rental of property used for developing independent living skills.	LEAs may lease property from individuals or agencies for teaching independent living skills required by students’ IEPs.
		TRANSPORTATION COSTS – SPECIAL EDUCATION: Costs incurred by the LEA for transporting children with disabilities.	Allowable special education transportation costs include repair or servicing of special education vehicles, insurance, mileage, and bus driver/aide costs.
		TRANSPORTATION COSTS – CONTRACTED FOR SPECIAL EDUCATION: Costs associated with private agencies, other LEAs, or parents.	A contract with parents is allowed if the transportation is for a child with a disability who requires special assistance in transportation (special transportation or additional transportation), including a child with a disability attending regular classes.
		TUITION FOR SPECIAL EDUCATION INSTRUCTIONAL STAFF	Tuition is allowed as a fringe benefit for special education instructional staff.
		TUITION FOR PLACEMENT BY AN LEA: Costs to provide a student with a FAPE.	Tuition is allowed if charged for a placement made by an LEA to provide a child with a FAPE. However, only the excess cost of providing special education services is allowed. The teachers must hold proper state licenses. The services must be provided consistent with an IEP, at no cost to parents, and under LEA supervision. Tuition charged for placement in a Wyoming or out of state facility is allowed. Tuition is allowed for education in a day or residential treatment facility. However, as with all other placements, the conditions cited above (e.g., properly licensed teachers, at no cost to parents) must be met. Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a child with a FAPE. Only the cost of the time necessary to provide a FAPE is

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
			allowed, including time when special education services are provided by LEA staff in a private preschool setting. If the parent enrolls the child in the private preschool program for more time than is required to provide a FAPE, the parent is responsible for this portion of the preschool tuition. The cost of the additional time is not allowed.
		TUITION – TECHNICAL COLLEGE CLASSES FOR STUDENTS WITH DISABILITIES: Tuition for a local technical college special education program for a student with a disability.	These expenses are allowed if the program is required by the IEP and the student receives high school credit.
		TUTORING: Salaries and fringe benefits or stipends related to special education instructional service for students with disabilities only.	Instruction must be provided by a licensed special education teacher 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).
		UNEMPLOYMENT INSURANCE	Employer expenses for unemployment insurance granted as fringe benefits under established written policies are allowed. Unemployment insurance costs must be allocated to the grant in a manner consistent with the pattern of benefits for all LEA employees.
		WORKER'S COMPENSATION	Employer expenses for worker's compensation granted as fringe benefits under established written policies are allowed. Worker's compensation benefits must be allocated to the grant in a manner consistent with the pattern of benefits for all LEA employees.