

## **Guide to Determine Allowable Expenditures for Part B IDEA VI-B Funds**

This guide has been designed to assist school districts in determining the appropriate use of funds for special education expenses with the Part B IDEA Grant. While there is significant cross-over in funding from both the Education Resource Block Grant Model (via the Reimbursable Special Education Expenditures Report - WDE401) and the Part B IDEA Grant, it should be noted that the WDE401 reimbursement is intended to be IEP/student driven; the Federal reimbursement should be anything over and above the student-driven reimbursement. In addition, allowable IDEA costs must also be *necessary, reasonable and allocable* for proper and efficient performance and administration of the grant. A cost is reasonable if it does not exceed what a district would normally incur in the absence of federal funds. Additional guidance about standards for determining costs for federal grants is available from Office of Management and Budget (OMB) 2 CFR, Part 225

[https://www.whitehouse.gov/sites/whitehouse.gov/files/omb/federal\\_register/FR2005/083105\\_a87.pdf](https://www.whitehouse.gov/sites/whitehouse.gov/files/omb/federal_register/FR2005/083105_a87.pdf)

For a particular expenditure to be allowed on IDEA Grants, it must be an excess cost of providing special education and related services. “Excess costs” are the expenditures incurred to provide special education and related services that exceed the amount necessary to provide a basic education to all students. Only allowable expenditures may be charged to the federal flow-through or preschool IDEA VI-B Grants. In expending VI-B federal IDEA VI-B grant monies, costs must be necessary, reasonable and allocable for the performance of the grant.

### **Maintenance of Effort.**

(a) Except as provided under the Sections 34 CFR §300.204 and 205, funds provided to a local education agency (LEA) under the Individuals with Disabilities Education Act (IDEA) must **not** be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from state and local funds below the level of those expenditures for the preceding fiscal year (or the last fiscal year that MOE was met).

(b) An LEAs Maintenance of Effort is calculated using a comparison of district reported WDE401 – Reimbursable Special Education Expenses Report (WDE401) total costs from the previous two years. In order to meet this requirement an LEA must not have reduced its level of expenditures for the education of children with disabilities from one year to the next based on allowable WDE401 expenditures.

**Calculating Excess Costs.**

(a) Except as otherwise provided, amounts provided to an LEA under Part B of the IDEA may be used only to pay the excess costs of providing special education and related services to children with disabilities. Excess costs are those costs for the education of an elementary school or secondary school student with a disabilities that are in excess of the average annual per student expenditure in an LEA during the preceding school year for an elementary school or secondary school student, as may be appropriate. An LEA must spend at least the average annual per student expenditure on the education of an elementary school or secondary school child with a disability before funds under Part B of the IDEA are used to pay the excess costs of providing special education and related services.

(b) Section 608 (8) of the IDEA and 34 CFR §300.16 and 202 (b) require the LEA to compute the minimum average amount separately for children with disabilities in its elementary schools and for children with disabilities in secondary schools. LEAs may not compute the minimum average amount it must spend on the education of children with disabilities based on a combination of the enrollments in its elementary and secondary schools.

(c) School districts are required to complete the annual excess cost calculation in a manner and format specified by the department.

## Frequently Asked Questions

When determining whether an expenditure is an excess cost, consider these guiding questions:

*“In the absence of special education and related services, would this cost exist?”*

*If the answer is...*

No, it is an excess cost.

Yes, it is not considered an excess cost and is not allowed.

*“Is this expenditure also generated by students without disabilities?”*

*If the answer is...*

No, then the expenditure is an excess cost.

Yes, then the expenditure 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 expenditure is an excess cost.

No, then the expenditure is not an excess cost and is not allowed.

The following chart lists budget items for the IDEA Part B flow-through or preschool entitlement grants.

## Allowable Expenditures for the Part B IDEA VI-B Grant

  = Allowable

  = Allowable with Stipulations

  = Allowable with WDE prior Approval

  = Not Allowed

Funding Source	Allowed	Never Allowed	Expenditure	Special Requirements or Additional Information
			<b>TECHNOLOGY, EQUIPMENT AND FURNITURE PURCHASES</b>	
IDEA	 		<b>COMPUTERS FOR STUDENTS</b>	<p>The equipment is considered 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 children without a disability 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 2 CFR §200.313</p> <p><a href="https://ecfr.io/Title-02/se2.1.200_1313">https://ecfr.io/Title-02/se2.1.200_1313</a></p> <p><b>Stipulation:</b> However, it would not be allowable for the LEA to equip all classrooms in a school with computers and then charge the WDE401 or IDEA grant a prorated amount based upon the number of children with disabilities in the school.</p>
IDEA	 		<b>SMART BOARDS and SIMILAR DEVICES</b>	<p>The equipment is an excess cost when related to the needs of a child with a disability in accordance with the IEP of the child. It may be provided in a regular education class or other education-related setting, even if one or more children without disabilities 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 2 CFR §200.313</p> <p><a href="https://ecfr.io/Title-02/se2.1.200_1313">https://ecfr.io/Title-02/se2.1.200_1313</a></p> <p><b>Stipulation:</b> It is not allowable however, if the LEA purchases SMART Boards or similar equipment for all classrooms within a school and charges the IDEA grant a prorated amount based upon the number of children with disabilities in the school.</p>

IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>ADMINISTRATIVE CASE MANAGEMENT TECHNOLOGY AND ACTIVITIES</b>	An LEA may use funds received under Part B of the Act to purchase appropriate technology for recordkeeping, data collection, and related case management activities of teachers and related services personnel providing services described in the IEP of children with disabilities that is needed for the implementation of those case management activities. §300.208(b)
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>ASSISTIVE TECHNOLOGY DEVICES:</b> Used to increase, maintain or improve the functional capabilities of a child with a disability.	The assistive technology is an excess cost when related to the needs of a child with a disability in accordance with the IEP. It may be provided in a regular education class or other education-related setting, even if one or more nondisabled 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 2 CFR §200.313.  <a href="https://ecfr.io/Title-02/se2.1.200_1313">https://ecfr.io/Title-02/se2.1.200_1313</a>
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>COMMUNICATION SERVICES FOR SPECIAL EDUCATION STAFF:</b> Costs associated with lease or purchase and charges for use of desk phones, cell phones, pagers and radios.	Communication services are allowed ONLY for special education activities. If a device also is used for other non-special education activities, documentation is required of the extent to which it is used for special education and the other activities. Costs for personal use are not allowed.
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>EXTENDED SCHOOL YEAR (ESY):</b> Personnel, supplies, <b>equipment</b> , transportation, and any other services identified in the student's IEP.	The need for ESY must be documented in the student's IEP. Participation in regular summer school programs are not considered extended school year services.
IDEA	<input checked="" type="checkbox"/> <input type="checkbox"/> 		<b>EQUIPMENT - SECURITY:</b> Cameras and other devices.	The equipment is an excess cost when related to the needs of a child with a disability in accordance with the IEP of the child. It may be provided in a regular education environment or other education related setting, even if one or more children without disabilities 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 2 CFR §200.313.  <a href="https://ecfr.io/Title-02/se2.1.200_1313">https://ecfr.io/Title-02/se2.1.200_1313</a>  <b>Stipulation:</b> However, it would not be allowable for an LEA to purchase security equipment for a school that provides regular education services and

				then charge the IDEA grant a prorated amount based upon the number of children with disabilities in the school.
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT:</b> Assistive technology devices; copying machines, printers, elevators, etc.	If the equipment is used for special education only, the cost of maintaining the equipment may be charged to the IDEA grant.
IDEA	<input type="checkbox"/> <input type="checkbox"/>		<b>VEHICLE PURCHASE, LEASE or RENTAL:</b> Vehicle purchase or lease, insurance, repair, and maintenance.	Vehicles must be used ONLY to transport children with disabilities who require special assistance in transportation (special transportation or additional transportation), including children with disabilities attending regular classes.  **Vehicles meeting Minimum Standards for Wyoming School Buses/vehicles and requires prior WDE approval.
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>FURNITURE:</b> Desks, tables, chairs, file cabinets.	LEAs may purchase student or staff desks, tables, and chairs, file cabinets, and other furniture for use in spaces dedicated to special education programs, such as resource rooms. LEAs may only purchase student furniture for use in a regular education classroom if the furniture is adapted to the specific needs of a 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 2 CFR §200.313.  <a href="https://ecfr.io/Title-02/se2.1.200_1313">https://ecfr.io/Title-02/se2.1.200_1313</a>
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>OFFICE EQUIPMENT:</b> Equipment used by special education staff.	Allowed only if the equipment is exclusively used by special education staff.
			<b>PERSONNEL SALARIES AND BENEFITS</b>	
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>CLERICAL SUPPORT:</b> Salaries and fringe benefits.	Only the actual time spent in meeting IDEA requirements is allowed. For personnel costs to be allowable, they must be necessary, reasonable, and allocable to the federal cost objective to which they are being charged and appropriately documented using the <b>required Time and Effort Logs</b> . See Uniform Grant Guidance 2 CFR § 200.430

				<a href="https://ecfr.io/Title-02/se2.1.200_1430">https://ecfr.io/Title-02/se2.1.200_1430</a>  If the position is not dedicated 100% to special education, clerical work must be documented by personnel activity reports. For further clarification, please refer to the <a href="#">WDE Time and Effort Documentation Policy</a> .
IDEA		<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<b>DISTRICT ADMINISTRATORS:</b> Salaries and fringe benefits.	The salary and fringe benefits of a district administrator (other than special education administration) cannot be charged to the federal grants even if the administrator is providing special education support and is appropriately licensed.
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>EXTENDED SCHOOL YEAR (ESY):</b> Personnel, supplies, equipment, transportation, and any other services identified in the student's IEP.	The need for ESY must be documented in the student's IEP. Participation in regular summer school programs are not considered extended school year services.
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS:</b> Salaries and fringe benefits or contracted costs.	LEAs may contract with a private vendor for interpreter services for IEP meetings. Expenditures related to IEP meetings are considered an excess cost of special education.
IDEA		<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<b>FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS:</b> Salaries and fringe benefits or contracted costs.	Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and not considered an excess cost of special education.
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>GUIDANCE COUNSELORS:</b> Salaries and fringe benefits.	<p>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. <a href="#">34 C.F.R. 300.156(b)</a></p> <p>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 providing special education services is allowed. If the position is not dedicated 100% to special education, guidance counselors must document their work with personnel activity reports.</p> <p style="text-align: center;"><b>**Time and Effort Logs Required**</b></p>

IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>IEP COORDINATORS:</b> Salaries and fringe benefits.	Salaries and fringe benefits of staff that coordinate a LEA’s IEP system, train staff, and review IEPs are allowed. Only the actual time spent coordinating IEPs is allowed. If the position is not dedicated 100% to special education, IEP coordinators must document time worked using the personnel activity reports.  <b>**Time and Effort Logs Required**</b>
		<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<b>INTERNS:</b> Costs associated with interns or practicum students in the LEA.	Only the cost of special education services provided by licensed special education teachers or appropriately licensed related service providers are allowed.
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>NURSE – SCHOOL-BASED:</b> Salaries and fringe benefits for LEA employees or costs for contracted nursing 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. <a href="#">34 C.F.R. 300.156(b)</a>  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 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 using the personnel activity reports.  <b>**Time and Effort Logs Required**</b>
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS:</b> Salaries and fringe benefits for LEA employees or costs for contracted OT services.	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. <a href="#">34 C.F.R. 300.156(b)</a>  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, occupational therapists must document time worked using the with personnel activity reports.  <b>**Time and Effort Logs Required**</b>

IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>PARAPROFESSIONALS:</b> Salaries and fringe benefits.	<p>Paraprofessionals must be appropriately and adequately prepared and trained, consistent with State requirements applicable to special education paraprofessionals. <a href="#">34 C.F.R. 300.156(b)</a></p> <p>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.</p> <p align="center"><b>**Time and Effort Logs Required**</b></p>
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>PARENT LIAISONS:</b> Salaries and fringe benefits or contracted services.	<p>Salary and fringe benefits are allowed ONLY to the extent the parent liaison provides support to parents of children with disabilities. If the position is not dedicated 100% to special education, parent liaisons must document time worked using the personnel activity reports.</p> <p align="center"><b>**Time and Effort Logs Required**</b></p>
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>PHYSICAL THERAPISTS (PT) and PT ASSISTANTS:</b> Salaries and fringe benefits for LEA employees or costs for contracted PT services.	<p>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. <a href="#">34 C.F.R. 300.156(b)</a></p> <p>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 time worked using the personnel activity reports.</p> <p align="center"><b>**Time and Effort Logs Required**</b></p>
		<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<b>PRINCIPALS OR ASSISTANT PRINCIPALS:</b> Salaries and fringe benefits.	<p>Salaries for principals and assistant principals of general education buildings or programs 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 time worked using the personnel activity reports.</p>
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>PSYCHOLOGISTS - SCHOOL-BASED:</b> Salaries and fringe benefits.	<p>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</p>

				<p>which those personnel are providing special education or related services; certification or licensure requirements may not be waived. <a href="#">34 C.F.R. 300.156(b)</a></p> <p>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, school psychologists must document time worked using the personnel activity reports.</p> <p align="center"><b>**Time and Effort Logs Required**</b></p>
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>SECRETARIAL STAFF:</b> Salaries and fringe benefits.	<p>Only the actual time spent meeting the requirements of IDEA is allowed. If the position is not dedicated 100% to special education, secretarial staff must document time worked using the personnel activity reports required.</p> <p align="center"><b>**Time and Effort Logs Required**</b></p>
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>SOCIAL WORKERS - SCHOOL BASED:</b> Salaries and fringe benefits.	<p>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. <a href="#">34 C.F.R. 300.156(b)</a></p> <p>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. Social workers must be appropriately licensed to deliver services they are assigned. 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 time worked using the personnel activity reports.</p> <p align="center"><b>**Time and Effort Logs Required**</b></p>
		<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<b>SUPERINTENDENTS (DISTRICT ADMINISTRATORS):</b> Salaries and fringe benefits.	<p>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.</p>
		<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<b>TEACHERS – REGULAR EDUCATION:</b> Salaries and fringe benefits.	<p>Regular education teachers may be paid to attend special education in-service activities that benefit special education students or assist in</p>

				meeting IDEA requirements. Instructional costs of regular education teachers are not allowed.
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>TEACHERS – SPECIAL EDUCATION:</b> Salaries and fringe benefits.	Special education teachers must be highly qualified as a special education teacher consistent with the requirements of ESEA and the IDEA implementing regulations. <a href="#">34 C.F.R. 300.156(c)</a>  If the position is not dedicated 100% to special education, then the individual must document time worked using the personnel activity reports as required.  <b>**Time and Effort Logs Required**</b>
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>UNEMPLOYMENT INSURANCE:</b> Employer expenses for unemployment insurance granted as fringe benefits under established written policies are allowable.	Unemployment insurance costs must be allocated to the grant in a manner consistent with the pattern of benefits for all LEA employees per <a href="#">CFR §200.431</a>
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>WORKER'S COMPENSATION:</b> Employer expenses for worker's compensation granted as fringe benefits under established written policies are allowable.	Worker's compensation benefits must be allocated to the grant in a manner consistent with the pattern of benefits for all LEA employees per <a href="#">CFR §200.431</a>
			<b>Contracted Services</b>	
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>CONTRACTED SPECIAL EDUCATION or RELATED SERVICES</b>	LEAs may contract for special education or related services as direct services to 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 C.F.R. 300.156(b))
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>CONTRACTED SERVICES - PARENTALLY PLACED PRIVATE SCHOOL STUDENTS</b>	Federal law specifically authorizes provision of services for parentally-placed private school students through contract with an individual, agency, organization, or other entity if these persons are appropriately licensed.
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS:</b> Salaries and fringe benefits or contracted costs.	LEAs may contract with a private vendor for interpreter services for IEP meetings. Expenditures related to IEP meetings are considered an excess cost of special education.

		<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<b>FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS:</b> Salaries and fringe benefits or contracted costs.	Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and not considered an excess cost of special education.
		<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<b>LEGAL EXPENSES:</b> Attorney fees or expenses incurred by a party related to any action or proceeding (e.g. expert witness)	Attorney fees or expenditures incurred by a party related to any action or proceeding (e.g. expert witness) to include 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. <a href="#">§300.517 (c)(2)(C)(ii)</a>
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>TRANSITION – EMPLOYMENT SKILLS:</b> Costs associated with work experiences, job coaches, acquisition of employment skills.	LEAs may contract with agencies to facilitate the acquisition of employment skills for students with disabilities typically ages 18-21. The transition services must 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.
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>TUITION FOR PLACEMENT BY AN LEA:</b> To provide a student with FAPE.	<p>Tuition is allowed if charged for a placement made by an LEA to provide a child with FAPE. However, only the excess cost of providing special education services is allowed. The teachers must hold proper licensure. The services must be provided consistent with an IEP; at no cost to parents; and under the supervision of the local educational agency. Tuition charged for placement in an out-of-state facility is allowed.</p> <p>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, no cost to parents, must be met.</p> <p>Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a child with FAPE. Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in a private preschool setting.</p>
IDEA	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		<b>TUITION – TECHNICAL/VOCATIONAL CLASSES FOR STUDENTS WITH DISABILITIES:</b> Tuition to participate in a local technical/vocational class for students with disabilities.	These expenses are allowed if the classes are required by the IEP and the student receives high school credit.

			<b>Professional Development</b>	
IDEA	 		<b>PROFESSIONAL DEVELOPMENT:</b> Costs associated with registration fees, travel, conference expenses, and providers.	<p>The professional development must benefit students with disabilities and/or assist the LEA in meeting the requirements of IDEA. §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.”</p> <p>This includes registration fees, travel, and conference expenses associated with special education in-service training of regular education and special education staff. LEAs must ensure that associated costs are reasonable and in line with the federally approved government rates for travel.</p>
			<b>Indirect Costs</b>	
IDEA	 		<b>INDIRECT COSTS:</b> Allowable general administrative expenses and other costs.	The WDE School Finance Department will assist in calculating and approving the indirect cost rate.
IDEA	 		<b>AUDIT EXPENDITURES:</b> as required by OMB Circular A-133.	The costs of audits 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 audit costs are not allowed as direct costs. These are included in the indirect cost rate.
		 	<b>CLASSROOM SPACE RENTAL:</b> Costs associated with renting extra classroom space for special education students due to overcrowding.	LEAs may not use federal funds to rent extra classroom space to alleviate overcrowding, e.g., paying rent for a trailer used as a portable special education classroom.
	 		<b>CONSTRUCTION:</b> Of either new facilities or altering of existing facilities.	<p>LEAs may not use IDEA federal funds for construction or alteration of existing facilities.</p> <p>However, if there are renovations that are required and necessary to provide FAPE to a child with a disability and it is listed on that child’s IEP, then it may be allowable. Request for approval must be submitted to WDE with all documentation and justifications for the construction or alterations of existing facilities. The LEA must have approval prior to proceeding with any construction.</p>

			<b>Miscellaneous</b>	
IDEA		 	<b>Entertainment:</b> Amusement, social activities	Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency. <a href="#">CFR §200.438</a>
IDEA	 		<b>Food purchases</b>	<p>OSEP has a very high standard for justification of the use of IDEA funds for food and these purchases are audited very closely. Please refer to the following regarding food purchases:</p> <ul style="list-style-type: none"> <li>• Food purchases for meetings are to be used with extreme caution. Guidance does not prohibit using Federal funds <b>if</b> they are mandatory to the success of the meeting. For example, if there is not a place nearby for participants to get meals or that it would limit the purpose of the meeting if participants had to leave to get meals and refreshments. It is the same for a working lunch, you can use IDEA funds to provide a working lunch but you must have <b>very clear</b> justification. The safe answer is that you do not use Federal funds. The use of general funds for these purposes is preferred. However, if you choose to do so you must keep detailed documentation as to why you provided the meals and why it was necessary for the success of the meeting. It then becomes the auditor's call if it was necessary.</li> <li>• Food purchases such as candy/snacks for students are NOT allowed unless they are directly tied to a particular student's IEP. If this is the case, accurate documentation must be kept and you must provide an explanation with the purchase.</li> <li>• Food purchases while transporting a student to and/or from treatment may be allowable depending on the timing of the trip, who was required to go and if the costs were reasonable and necessary in support of the student's receipt of services in his/her IEP. As with the others, documentation must be kept on file and an explanation must be provided with the purchases.</li> </ul>
IDEA		 	<b>Gift Cards</b>	IDEA funds should <b>never</b> be used to purchase gift cards or gift certificates of any kind. This is not an allowable expense.

IDEA	<input checked="" type="checkbox"/> 		<b>Incentives for behavior (Including PBIS)</b>	IDEA funds should rarely be used for incentives, including those used for PBIS. It is usually best to use general funds for incentives. The only exception to this is if an incentive is tied directly to a particular student's IEP with an accompanying behavior plan indicating the need for incentives. If this is the case, documentation must be kept on file and it must be clearly identified with the purchase.
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