



Wyoming Department of Education

Allowable Use of IDEA Funds

Table of Contents

Overview and Authority	3
Definition of Allowable Uses of Funds	3
Criteria for Allowable Uses of Funds.....	4
WDE Procedures for Determining Allowability of Costs	6
LEA Procedures for Determining Allowability of Costs	6
Internal Controls	6
LEA Procedures	7
Indirect Costs	8
Direct and Indirect Cost Definitions	8
Indirect Cost Requirements for LEAs	8
Indirect Cost Requirements for WDE	9
Allowability of Indirect Costs for LEAs	9
WDE Monitoring of Allowable Use of Funds	9
Timeline and Due Dates (for LEAs and/or WDE Staff)	11
Tools and Templates	12
Purchase Requisition.....	12
Purchase Order	13
Appendices.....	14
Appendix A: Allowability of Specific Items of Costs.....	14

Overview and Authority

Funds provided to LEAs/schools under the Individuals with Disabilities Education Act (IDEA) Part B are subject to multiple requirements including IDEA regulations ([34 CFR Part 300](#)), the Education Department General Administrative Regulations (EDGAR), [34 CFR Part 76 — State-Administered Programs](#), and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards of the OMB, commonly known as the Uniform Grants Guidance ([2 CFR Part 200](#)).

The Uniform Grant Guidance, and other applicable regulations establish fiscal requirements for nonfederal agencies that are recipients of federal funds. Allowability of costs charged to all federal grants is governed by the Uniform Grant Guidance (see [2 CFR §200.403](#)) and other applicable regulations, such as EDGAR. Additionally, the allowability of costs charged to IDEA Part B federal grants is governed by IDEA regulations at [34 CFR §300.202](#).

The purpose of these procedures is to define the criteria and parameters to determine the allowability of costs charged to grants under IDEA Part B § 611 and § 619 at the state education agency (SEA) and local educational agency (LEA) levels.

Definition of Allowable Uses of Funds

Under the Uniform Grant Guidance, [2 CFR §200.403](#), costs must meet the following general criteria in order to be allowable under a federal award:

- Costs must be necessary and reasonable for the performance of the federal award.
- They must be allocable to the federal award.
- Costs must conform to any limitations or exclusions set forth in these principles or in the federal award as to types or amount of cost items.
- Costs must be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the nonfederal entity.
- Costs must be accorded consistent treatment. A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost.
- Costs must be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided under the Uniform Grant Guidance regulations.
- Costs must not be included as a cost or used to meet cost-sharing or matching requirements of any other federally financed program in either the current or a prior period. See also [2 CFR § 200.306\(b\)](#).

- Costs must be adequately documented.
- They must be incurred during the approved budget period.

IDEA funds must only be used to pay the excess costs of providing special education and related services to those students and must supplement, not supplant, state, local, and other federal funds. Under IDEA, the “supplement, not supplant” rule does not follow a single cost test. Additionally, an LEA meets the excess cost requirement if it has spent at least a minimum average amount for the education of its children with disabilities before IDEA Part B are used (see [34 CFR §300.202](#)).

EDGAR, in [34 CFR § 76.707](#) and [§ 708](#), also defines when obligations are made for costs charged to a federal grant, which has a significant impact on the allowability of costs.

Criteria for Allowable Uses of Funds

A cost is **necessary** if it is helpful and appropriate for your program or activities (see the definition in the Internal Revenue Service’s [Publication 535](#)).

A cost is **reasonable** if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost ([2 CFR §200.404](#)). The question of reasonableness is particularly important when the nonfederal entity is predominantly federally funded. In determining reasonableness of a given cost, consideration must be given to the following:

- whether the cost is of a type generally recognized as ordinary and necessary for the operation of the nonfederal entity or the proper and efficient performance of the federal award
- the restraints or requirements imposed by such factors as sound business practices; arm’s-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the federal award
- market prices for comparable goods or services for the geographic area
- whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the nonfederal entity, the public at large, and the federal government
- Whether the nonfederal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award’s cost

A cost is **allocable** to a particular federal award or other cost objective if the goods or services involved are chargeable or assignable to that federal award or cost objective in accordance with relative benefits received ([2 CFR §200.405](#)). This standard is met if the cost

- is incurred specifically for the federal award;
- benefits both the federal award and other work of the nonfederal entity and can be distributed in proportions that may be approximated using reasonable methods; and
- is necessary to the overall operation of the nonfederal entity and is assignable in part to the federal award in accordance with the program requirements.

In determining the allocability of a given cost to IDEA, consideration must be given to the following:

1) Is this cost incurred during the period of availability of the IDEA grant? Is there any benefit received by the special education program or IDEA Part B cost objectives with the cost?

- If **No**, then the cost is not allocable to IDEA
- If **Yes**, then the cost may be allocable to IDEA

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

- If **No**, then the cost is likely not allocable to IDEA.
- If **Yes**, then the cost may be allocable to IDEA.

3) Is this cost generated only for students with disabilities?

- If **No**, then the cost is likely not allocable to IDEA.
- If **Yes**, then the cost may be allocable to IDEA.

4) Is the cost incurred to provide a service or accommodation documented on a student's IEP?

- If **No**, then the cost may not be allocable to IDEA.
- If **Yes**, then the cost is allocable to IDEA.

In addition to the direct costs of providing special education and related services, IDEA funds may also be used for the following activities:

- costs of special education and related services provided in a regular education class or other education-related setting to a student with a disability in accordance with the student's IEP, even if one or more nondisabled students benefit from these services (incidental inclusion in services) ([34 CFR §300.208\(a\)\(1\)](#));
- to develop and implement CEIS. Note that the allowable costs described for IDEA funds are not necessarily allowable for CEIS. ([34 CFR §300.226](#));
- to establish and implement cost or risk-sharing funds, consortia, or cooperatives for the LEA/school itself, or for LEAs/schools working together, to pay for high-cost special education and related services ([34 CFR §300.208\(a\)\(3\)](#)); and
- for case management activities, including the purchase of appropriate technology for recordkeeping, data collection, and related case management activities of teachers and related service personnel providing services described in IEPs for students with disabilities ([34 CFR §300.208\(b\)](#)).

A cost must be well documented, supported by invoices, purchase orders, contracts, or time and effort or other type of supporting documentation.

Determining allowability of an obligation paid with IDEA federal grants by the Wyoming Department of Education (WDE) and LEAs is an ongoing process at the beginning of a fiscal year and every time the WDE or the LEA incurs an obligation.

WDE Procedures for Determining Allowability of Costs

For IDEA funds for state administration and other state-level activities, the process described in this section ensures that charges to IDEA Part B grants are only for allowable expenses. When there is a need to acquire supplies, equipment, or services for the special education program, the payment can be done with or without a contract. All contracts are reviewed by the procurement department when applicable.

For noncontract expenditures over \$250, a purchase requisition must be initiated by the staff requesting the payment and the administrative assistant. Expenditures are processed through a credit card or payment voucher. Payments are reviewed and approved as follows:

1. First approval by the senior fiscal analyst
2. Second approval by the state director of special education
3. Third approval by the chief of academics

After all signatures are obtained, the documents are submitted to the accounting department before the credit card payments are processed. WDE is also audited annually by state auditors from the Department of Revenue, who are in charge of the Single Audit.

LEA Procedures for Determining Allowability of Costs

Internal Controls

Internal controls are organizational practices, typically in policies and procedures, to reduce the risk of waste, fraud, and abuse of funds; to reduce the risk of noncompliance with laws, regulations, and policies; and to improve overall performance.

LEAs must develop and maintain sound internal controls to ensure that all personnel, contractual services, and goods (equipment and instructional supplies) funded and purchased with IDEA subgrants are budgeted for and expended in accordance with the applicable

provisions of IDEA and other federal requirements. Internal controls must include an accounting system that focuses on accountability of how the funds are used (i.e., “fund accounting”).

Accounting records must be supported by source documentation, including

- canceled checks,
- invoices,
- purchase orders,
- paid bills,
- time and attendance records, and
- contract and subgrant award documents.

Fiscal controls and accounting procedures of each LEA must be sufficient to (a) permit preparation of required reports and (b) permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes. In addition, the financial management system in each LEA must be able to

- prepare reports as required by EDGAR and IDEA;
- provide a complete disclosure of financial results (e.g., cash flow, expenditures, amendments);
- ensure that there is accountability in how IDEA funds are used;
- ensure that IDEA funds are not comingled with state funds and/or local funds; and
- ensure that IDEA funds are used to supplement and not supplant state, local, and other federal funds ([34 CFR §§300.162\[c\]](#) , [300.202\[a\]\[3\]](#)).

LEA Procedures

Even though LEAs must have their own procedures in place, LEAs are encouraged to model their procedures on the process established by the WDE. Every IDEA federal grant expenditure should be reviewed and approved at the LEA by

- one program officer to determine the necessity, reasonableness, and allocability of the cost to IDEA; and
- one budget officer to determine the reasonableness, consistency of treatment, adequacy of documentation, and availability of funds and to ensure that all the internal control procedures were followed.

The following are some additional actions LEAs should take to help ensure compliance with Uniform Grant Guidance requirements. **Written procedures for allowability of costs should address the following requirements:**

- Are the costs necessary and reasonable for the performance of the federal award, and are the costs allocable to the grant?

- Are the cost being charged as direct or indirect cost to the grant?
- How are decisions made and who makes them?
- Are costs adequately documented?
- Are costs treated consistently across different grants?
- Are there procedures to monitor budgets with obligations made and payments issued (within period of availability and benefit grant)?

For more details regarding allowability of costs under IDEA, please see Appendix A (Allowability of Specific Items of Costs).

Indirect Costs

Direct and Indirect Cost Definitions

Direct costs are costs that can be identified specifically with a particular federal award or that can be directly assigned to activities in support of a federal award relatively easily with a high degree of accuracy. Indirect costs are those costs (a) incurred for a common or joint purpose benefiting more than one cost objective and (b) not readily assignable to the cost objectives.

Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. There is no universal rule for classifying certain costs as either direct or indirect under every accounting system. A cost may be direct with respect to some specific services or functions, but indirect with respect to the federal award or to another final cost objective. Therefore, it is essential that each item of cost incurred for the same purpose be treated consistently in like circumstances either as a direct or an indirect cost in order to avoid possible double charging of federal awards.

Indirect Cost Requirements for LEAs

Under EDGAR, [34 CFR §76.563](#), a restricted indirect cost rate applies to agencies of state and local governments that are grantees under programs with a statutory requirement prohibiting the use of federal funds to supplant nonfederal funds, and to their subgrantees under these programs. Therefore, LEAs are subject to restricted indirect cost rates.

Under EDGAR, a restricted indirect cost rate is determined by the following formula:

- $\text{restricted indirect cost rate} = (\text{general management costs} + \text{fixed costs}) \div (\text{other expenditures})$

Each LEA may use

- an indirect cost rate computed based on the above formula; or
- an indirect cost rate of 8 percent unless the WDE determines that the LEA has a lower indirect cost rate when using the above formula.

School Foundation is responsible for and oversees the indirect cost rate negotiation and calculation for LEAs in accordance with [34 CFR §76.564](#) and all other applicable federal requirements.

Indirect Cost Requirements for WDE

Under IDEA, [34 CFR §300.704](#), a state may use state set-aside funds without regard to the prohibition on supplanting other funds in [34 CFR §300.162\(c\)](#). Therefore, WDE state set-aside funds are not subject to a restricted indirect cost rate. An unrestricted indirect cost rate can be used to charge indirect costs to the IDEA Part B state set-aside.

Allowability of Indirect Costs for LEAs

The maximum amount of indirect costs that can be charged to the LEA subgrant is determined by the following formula:

$$\text{indirect costs} = (\text{restricted indirect cost rate}) \times (\text{total direct costs of the grant minus capital outlays, subgrants, and other distorting or unallowable items as specified in the grantee's indirect cost rate agreement})$$

A cost *may not* be allocated to a federal award as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been assigned to a federal award as a direct cost. Typical indirect costs include the following:

- rented or shared space or facility
- payment of proportionate amount for utilities
- payment for proportionate share for services
- distribution of cost pool to produce equitable results

In addition, accounting, auditing, payroll, personnel, budgeting, purchasing, and operation and maintenance of plant facilities are all examples of services that typically benefit several activities and programs, and for which appropriate costs may be attributed to IDEA by means of the indirect cost allocation plan.

LEA indirect costs charged to the grant are monitored during virtual and onsite fiscal monitoring activities (see Special Education Fiscal Monitoring Manual).

WDE Monitoring of Allowable Use of Funds

WDE monitors the allowability of costs charged to IDEA grants in the following ways:

- *When LEAs submit their IDEA Part B Consolidated Grant Application with a budget that includes a list of anticipated activities, equipment, and supplies purchases:* If the budget is approved, LEAs can charge approved costs to the IDEA grants. LEAs are permitted to amend their IDEA grants within the approved direct cost budget to meet unanticipated

needs and to make limited program changes. Any budget amendment greater than 10 percent of the total LEA allocation requires a prior approval from WDE. The budget amendment can be submitted through the IDEA Part B Consolidated Grant Application.

- *During the review of reimbursement requests:* LEAs are reimbursed for their obligated expenditures. WDE never processes advances. All cash requests are reviewed and approved by the consolidated grant budget analyst, with the senior fiscal analyst serving as a backup reviewer. LEAs are required to submit reimbursement requests at least quarterly and must enter how much has been spent in each series (budget line item) with a brief description of the expenditure. Cash requests are not approved if the LEA is not up to date with Periodic Expenditure Report (PER) submission.
- *During the review of LEAs' PERs submitted every quarter for all the grants:* Every year in March, WDE requires LEAs to upload a detailed expenditure report with their PER. The senior fiscal analyst reviews the reports and follows up with LEAs if additional information is required. If necessary, the senior fiscal analyst can request that the LEA return funds for unallowable expenses and charge the cost to a different funding source.
- *During virtual and onsite fiscal monitoring activities:* WDE uses fiscal monitoring protocols with detailed testing procedures to assess LEA compliance with the allowability of use of funds (see Special Education Fiscal Monitoring Manual).

If an expense is determined unallowable through the review of the expenditures report, during an audit or fiscal monitoring, WDE may seek to recover the funds. If WDE determines that an LEA must return funds, those funds cannot be returned using federal funds.

Timeline and Due Dates (for LEAs and/or WDE Staff)

Activity	Date	Responsible Staff
Submission of IDEA Part B budgets in the Consolidated Grant Application	July 1	LEA administrator
Review of IDEA Part B Budgets	September 30	Senior fiscal analyst
Submission of PER with summary of expenditures	September 30, December 31, March 31, June 30	LEA administrator
Submission of IDEA expenditure report with PER	March 31	LEA administrator
Submission of IDEA reimbursement requests (at a minimum but can submit more frequently if needed)	September 30, December 31, March 31, June 30	LEA administrator
Review of PER with summary of expenditures	Two weeks from submission	Senior fiscal analyst / consolidated grant budget analyst
Review of IDEA expenditure reports with PER	Within a month	Senior fiscal analyst
Review of IDEA reimbursement requests	Two weeks from submission	Senior fiscal analyst / consolidated grant budget analyst
LEA restriction indirect cost rate proposal	December 30	School Foundation

Tools and Templates

Purchase Requisition

PURCHASE REQUISITION

NO.: _____ DATE: _____

DEPARTMENT/DIVISION:

REQUESTER NAME:

FUNDING SOURCE:

	ITEM	NUMBER	DESCRIPTION	AMOUNT
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

PURPOSE OR USE:	TO BE FILLED IN BY SENIOR FISCAL ANALYST
WHEN WANTED:	DATE ORDERED: _____ ORDER NO.: _____
	FROM:

REVIEWED BY _____

APPROVED BY _____

A purchase order is required for any purchase in an amount greater than \$250.

PURCHASE ORDER

ADDRESS

Email:

DATE	P.O. NO.

SHIP TO:

ITEM NUMBER	DESCRIPTION	QTY.	UNIT PRICE	TOTAL AMOUNT
			TOTAL	

A purchase order is required for any purchase in an amount greater than \$250.

Appendices

Appendix A: Allowability of Specific Items of Costs

This table provides examples and considerations for decision-making when determining allowable and unallowable costs under IDEA Part B. To determine if a cost is allowable, WDE uses the guidelines established under the Uniform Guidance ([2 CFR § 200.403](#)) for decision making.

Allowed/ Not Allowed	Budget Item	Special Requirements or Additional Information
Allowed	ADVERTISING: costs associated with advertising in media such as newspapers, radio, and television; direct mail; exhibits; electronic or computer transmittals	Allowed for IDEA-related recruitment of personnel, procurement of goods and services, and other specific purposes necessary to meet the requirements of the IDEA grant.
Allowed	AIDES/PARAPROFESSIONALS: salaries and fringe benefits	Aides/paraprofessionals must work under the supervision of an appropriately licensed special education teacher and perform duties for which they are trained.
Allowed	ASSISTIVE TECHNOLOGY DEVICES: used to increase, maintain, or improve the functional capabilities of a child with a disability	IDEA funds are permitted to purchase, lease, or otherwise provide for the acquisition of assistive technology devices.
Allowed, but special requirements or additional information required	ATTORNEY FEES	IDEA funds <i>may not</i> be used to pay attorney fees or costs of a party related to any action or proceeding under IDEA § 615 (including attendance at individualized education program [IEP] meetings, due process hearings, appeals of due process hearings to federal court, and court recordings). Attorney fees for document processing, professional development, and policy

		development are allowable. Appropriate documentation to support the use of IDEA funds for attorney fees must be recorded.
Allowed, but special requirements or additional information required	AUDIT COSTS: audits required by the Single Audit Act	The costs of auditing the IDEA program required by, and performed in accordance with, the Single Audit Act, as implemented by 2 CFR Subpart F, 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	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.
Allowed, but special requirements or additional information required	BUS PURCHASE, LEASE, OR RENTAL: vehicle purchase or lease, insurance, repair, and maintenance	Vehicles must be used ONLY to transport children with disabilities who require special assistance in transportation that is in addition to the transportation offered to all students. LEAs must have prior approval from WDE prior to purchasing or leasing a vehicle.
Allowed, but special requirements or additional information required	BUS DRIVER: salaries and fringe benefits	The salary and fringe benefits of a bus driver are allowed ONLY for the time the driver transports children with disabilities who require special assistance in transportation that is in

		addition to the transportation offered to all students.
Allowed	CHILD-FIND ACTIVITIES: costs associated with public awareness, notices, and screening	Child-find activities are allowed for identification of children with disabilities.
Allowed	CLERICAL SUPPORT: salaries and fringe benefits	Only the actual time spent supporting special education is allowed. Clerical support must be documented in accordance with policies and procedures outlined in 2 CFR § 200.430(i).
Allowed, but special requirements or additional information required	COMMUNICATION DEVICES FOR STAFF: costs associated with lease or purchase and charges for use of desk phones, cell phones, pagers, and radios	Communication devices are allowed ONLY for special education activities. If a device also is used for other non–special education activities, documentation is required of the extent to which it is used for special education and for the other activities. Costs for personal use are not allowed.
Never allowed	COMPUTER NETWORKS: costs associated with an LEA’s computer networks	LEAs’ computer networking costs are provided districtwide and are not directly allocable to the special education program.
Allowed, but special requirements or additional information required	COMPUTERS FOR STUDENTS	Acquisition of computers is 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 allocable when related to the unique needs of a

		<p>child with a disability. It may be provided in a general education class or other education-related setting, even if one or more nondisabled children benefit.</p> <p>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 (c)–(e).</p>
Allowed, but special requirements or additional information required	COMPUTERS FOR STAFF	<p>Computer equipment for special education staff is allowed if the individual works solely in special education. When the equipment is no longer needed, it must be managed or disposed of in accordance with 2 CFR § 200.313 (c)–(e).</p>
Allowed, but special requirements or additional information required	CONSTRUCTION: constructing facilities or altering existing facilities	<p>Costs for construction or alteration of facilities must be allocable to 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 Americans with Disabilities Act (ADA) requirements are not allowed.</p> <p>Costs must be necessary and reasonable. LEAs must have prior approval from WDE to use IDEA funds for construction.</p>

Allowed	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 advice to staff for a particular student or group of students. LEAs are permitted to contract for services only if (a) there is a written contract specifying the terms of the vendors' services; (b) the contract providers are appropriately licensed; (c) the fees are determined to be reasonable and customary for the provision of such services in the area; (d) the LEA has determined that the services cannot be provided by district employees; and (e) the LEA has internal controls in place to verify the delivery of contracted services as specified in contracts and on submitted invoices.
Allowed	CONTRACTED SPECIAL EDUCATION OR RELATED SERVICES	LEAs may contract for special education or related services as direct services to students from private individuals or agencies other than an LEA.
Allowed	CONTRACTED SERVICES — PARENTALLY PLACED PRIVATE SCHOOL STUDENTS	Federal law specifically authorizes provision of services for parentally placed private school students through a contract with an individual, agency, organization, or other entity. LEAs may not

		contract with or provide funds directly to a private school but may contract with a private school employee to provide services outside of their contract with the private school.
Never allowed	CONTRIBUTIONS AND DONATIONS	Contributions and donations, including cash, property, and services, by governmental units to others, regardless of the recipient, are unallowable.
Allowed	COST SHARING AND COST OR RISK POOLS	LEAs are permitted to use IDEA funds to establish and implement cost- or risk-sharing funds, consortia, or cooperatives for the LEA itself, or for LEAs working in a consortium of which the LEA is a part, to pay for high-cost special education and related services.
Allowed	CURRICULUM DEVELOPMENT: costs associated with substitutes, release time, or extended contract	Costs related to substitute teachers, release time, and extended contract for development of curriculum for special education students is allowed for both general and special education staff. This includes supplements and stipends.
Never allowed	DISTRICT ADMINISTRATORS / SUPERINTENDENTS: salaries and fringe benefits	The salary and fringe benefits of a district administrator / superintendent cannot be charged to federal grants even if the administrator is providing special education support and is appropriately licensed.

Never allowed	ENTERTAINMENT: costs for amusement, diversion, or social activities	Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities), are unallowable.
Allowed, but special requirements or additional information required	EQUIPMENT — CAPITAL: equipment to support special education and related services	LEAs must receive prior approval from WDE to use IDEA funds for capital equipment if the expenditure is not included in their LEA Funding Application. If the expenditure is included in the LEA Funding Application, the standard approval process applies. Capital equipment is equipment with a useful life of more than 1 year that costs \$5,000 or more per unit.
Allowed	EQUIPMENT — NONCAPITAL: equipment to support special education and related services	Costs of special education equipment that does not meet the definition of capital equipment are allowable.
Allowed	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.
Allowed	EVALUATIONS: personnel, supplies, or contracted services	
Allowed, but special requirements or additional information required	FOOD COSTS RELATED TO STUDENTS	Food costs are not allowable unless they are above or beyond routine school food costs. For example, special food items for the students with special dietary needs would be eligible, as would food items needed in a life skills program.

Allowed, but special requirements or additional information required	FOOD COSTS RELATED TO MEETINGS, PROFESSIONAL DEVELOPMENT, ETC.	<p>Generally, there is a very high burden of proof to show that paying for food and beverages with federal funds is necessary to meet the goals and objectives of the grant. The determination will be made on a case-by-case basis, and although there may be some circumstances in which the cost would be permissible, it is likely that those circumstances will be rare. Therefore, LEAs must submit a prior approval request and make a compelling case that there is a unique circumstance the LEA has identified that would justify these costs as reasonable and necessary.</p> <p>Note: Alcoholic beverage costs are never allowable.</p>
Allowed	FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS: salaries and fringe benefits or contracted costs	<p>LEAs may contract with a private vendor for interpreter services for IEP meetings. Expenditures related to IEP meetings are considered allocable to IDEA.</p>
Allowed, but special requirements or additional information required	FURNITURE: desks, tables, chairs, file cabinets	<p>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 purchase student furniture for use in a general education classroom only if the furniture is adapted to the</p>

		<p>specific needs of a child with disability. Examples of such furniture are wheelchair-accessible desks and adjustable tables or workstations.</p> <p>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(c)–(e).</p>
Allowed, but special requirements or additional information required	GUIDANCE COUNSELORS: salaries and fringe benefits	<p>Guidance counselors must be employees of an LEA or contracted with an LEA. Costs must be IEP-driven or related to the evaluation of a student. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, guidance counselors must document their work with personnel activity reports.</p>
Allowed	IEP TEAM COORDINATORS: salaries and fringe benefits	<p>Salaries and fringe benefits of staff who 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 according to time and effort requirements.</p>

Allowed, but special requirements or additional information required	INDIRECT COSTS: costs incurred to benefit more than one program or objective not readily assignable to the programs	Only LEAs that have an indirect cost rate negotiated may charge indirect costs to IDEA grants.
Allowed	MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT: 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.
Never allowed	MEDICAID ADMINISTRATION SERVICES: costs for claiming Medicaid funds, including third-party administrators	The costs for administering Medicaid services may not be charged to the IDEA grant because they are not necessary for the performance of the IDEA grant.
Allowed, but special requirements or additional information required	MEDICAL SERVICES	Medical services are allowable for diagnostic or evaluation purposes.
Allowed, but special requirements or additional information required	MISCELLANEOUS EXPENSES: including holiday decorations or costumes	These costs are allowable only if they are clearly included in a student's IEP.
Allowed, but special requirements or additional information required	NURSE— SCHOOL-BASED: salaries and fringe benefits for LEA employees or costs for contracted nursing services	<p>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.</p> <p>These services must be documented in accordance with policies</p>

		and procedures outlined in 2 CFR § 200.430(i).
Allowed	OCCUPATIONAL THERAPISTS (OT) AND OT ASSISTANTS: salaries and fringe benefits for LEA employees or costs for contracted OT services	
Allowed	OFFICE EQUIPMENT: equipment used by special education staff	Allowed if the equipment is exclusively used by special education staff.
Allowed	PARAPROFESSIONALS: salaries and fringe benefits	Paraprofessionals must be employees of the LEA. 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	PHYSICAL THERAPISTS (PT) AND PT ASSISTANTS: salaries and fringe benefits for LEA employees or costs for contracted PT services	
Allowed	PARENTALLY PLACED PRIVATE SCHOOL STUDENTS — SPECIAL EDUCATION AND RELATED SERVICES: equitable services	Equitable services may be provided by employees of a school district. 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.
Allowed	PLAYGROUND EQUIPMENT: accessible playground equipment	<p>The additional costs of making a playground accessible to children with disabilities are allowed. Additional equipment or the additional cost of acquiring accessible equipment may be funded.</p> <p>The equipment may be used in a general</p>

		education setting, even if one or more nondisabled children benefit.
Never allowed	PRINCIPALS OR ASSISTANT PRINCIPALS: salaries and fringe benefits	<p>Salaries for principals and assistant principals may not be charged to the IDEA grant.</p> <p>If an individual is employed as a part-time principal and also as a part-time special education teacher or provider, the salary and fringe benefits for teaching special education or providing other special education services may be charged to the IDEA grant. The individual must document the work in accordance with policies and procedures outlined in 2 CFR § 200.430(i).</p>
Allowed	PROFESSIONAL DEVELOPMENT: costs associated with registration fees, travel, conference expenses, and providers	<p>Registration fees, travel, and conference expenses associated with special education in-service training of general education and special education staff are allowed.</p> <p>The number of attendees and the approval process should be carefully considered and fully documented as related to the special education responsibilities of each potential attendee. In addition, costs for all conference attendance must be included in the LEAs grant application and receive prior approval from WDE.</p>

Allowed, but special requirements or additional information required	PSYCHOLOGISTS — SCHOOL-BASED: Salaries and fringe benefits.	<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.</p> <p>Only the actual time spent supporting special education is allowed. These services must be documented in accordance with policies and procedures outlined in 2 CFR § 200.430(i).</p>
Allowed	PSYCHOLOGISTS — STUDENT EVALUATIONS: Contractual costs.	Allowed only for a psychologist to provide evaluation services.
Allowed	RECORD-KEEPING, DATA COLLECTION, AND RELATED CASE MANAGEMENT ACTIVITIES	An LEA may use funds received under IDEA Part B to purchase appropriate technology for record-keeping, 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.
Allowed, but special requirements or additional information required	REMODELING: costs associated with remodeling due to the unique needs of a student or students with a disability	<p>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.</p> <p>Costs must be necessary and reasonable. LEAs must have prior approval</p>

		from WDE to use IDEA funds for remodeling.
Allowed, but special requirements or additional information required	SAT OR ACT COLLEGE EXAM OR PREPARATORY COURSE	Allowable as directed by IEP team.
Allowed	SECRETARIAL STAFF: salaries and fringe benefits	Only the actual time spent supporting special education is allowed. The work of secretarial staff must be documented in accordance with policies and procedures outlined in 2 CFR § 200.430(i).
Allowed, but special requirements or additional information required	SOCIAL WORKERS — SCHOOL BASED: salaries and fringe benefits	<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.</p> <p>Only the actual time spent supporting special education is allowed. Services of social workers must be documented in accordance with policies and procedures outlined in 2 CFR § 200.430(i).</p>
Allowed	SOCIAL WORKERS — STUDENT EVALUATIONS: contractual costs	Allowed only for a social worker to provide evaluation services.
Allowed, but special requirements or additional information required	SPECIAL EDUCATION STAFF: costs associated with special education teachers, special education directors, case managers, etc.	Costs attributed to special education staff must be prorated to reflect the actual amount of time that staff spent on special education purposes.
Allowed	STAFF DEVELOPMENT: costs associated with registration fees, travel, conference expenses, and providers	Registration fees, travel, and conference expenses associated with special

		education in-service training of general education and special education staff are allowed. In addition, LEAs may coordinate IDEA funds with funds from other sources (e.g., Title I of the Elementary and Secondary Education Act [ESEA]) in schoolwide staff development activities to improve outcomes for all students.
Allowed	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 the benefit of the student, the student does not displace a regular employee, and the student works under close supervision.
Allowed	STUDENT EVALUATIONS: personnel, supplies, or contracted services	

Allowed, but special requirements or additional information required	STUDENT INCENTIVES	<p>Nominal items of low value may be purchased with IDEA funds to be used as part of the special education program's delivery of services. Incentive items purchased with federal funds should be educational in nature. The amount charged to the IDEA grants must be reasonable and prudent.</p> <p>The following are never allowed incentives: cash, cash cards, gift cards, computing devices (such as iPads, Nooks, Kindles, Beats, etc.).</p>
Allowed	SUBSTITUTE TEACHERS: salaries and fringe benefits	<p>Substitute teacher costs are allowed for special education teachers.</p> <p>Substitute teacher costs are allowed for general education teachers performing duties such as attending special education in-service training, attending IEP team meetings, or engaging in planning meetings or consulting with special education teachers to benefit children with disabilities.</p>
Allowed, but special requirements or additional information required	SUMMER SCHOOL	IDEA funds <i>may not</i> be used to pay for students with disabilities to participate in general summer school programs, but may be used to provide accommodations during those programs.
Never allowed	SUPERINTENDENTS (DISTRICT ADMINISTRATORS): salaries and fringe benefits	The salary and fringe benefits of superintendents cannot be charged to IDEA

		grants, even if the superintendent is providing special education support and is appropriately licensed (2 CFR § 200.430(i)).
Allowed	TEACHERS — SPECIAL EDUCATION: salaries and fringe benefits	Special education teachers must be employees of an LEA or contracted for instructional services, if properly licensed by the WDE.
Allowed, but special requirements or additional information required	TEACHERS — GENERAL EDUCATION: salaries and fringe benefits	General education teachers may be paid to attend special education in-service activities and IEP meetings. This includes supplements and stipends. Instructional costs of general education teachers are not allowed.
Allowed, but special requirements or additional information required	TECHNOLOGY STAFF: salaries and fringe benefits for LEA employees or costs for contracted information technology (IT) services	LEA technology staff expenses for programming or maintaining special education and related services databases and applications are allowed and may include coordination or administration of technology services. Private contracts for special education database maintenance or programming also are allowed. These services must be documented in accordance with policies and procedures outlined in 2 CFR § 200.430(i).
Allowed	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.
Allowed	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. The transition services must be identified in students’ IEPs. The costs also may be incurred when school is not in session.
Allowed	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 and bus aide costs.
Allowed	TRANSPORTATION — CONTRACTED FOR SPECIAL EDUCATION: costs associated with private agencies, other LEAs, or parents	A contract with parents is allowed if the transportation is to transport a student with a disability who requires special assistance in transportation (special transportation or additional transportation), including a student with a disability attending regular classes.
Allowed, but special requirements or additional information required	TUITION: tuition for placement by an LEA to provide a student with a free appropriate public education (FAPE)	Generally, tuition is allowed if charged for a placement made by an LEA to provide a student with a FAPE. The teachers must hold proper WDE licenses. The services must be provided consistently with an IEP, at no cost to parents, and under the supervision of the LEA.
Allowed	TUITION — TECHNICAL COLLEGE CLASSES FOR STUDENTS WITH DISABILITIES: tuition to a local	These expenses are allowed if the program is

	technical college for a special education program for a student with a disability	required by the IEP and the student receives high school credit.
Allowed, but special requirements or additional information required	TUITION — SPECIAL EDUCATION STAFF: special education staff tuition payments or reimbursements for professional development, for certification programs, or as an incentive to recruit new staff to address staffing shortages	The reimbursement process must follow the LEA's policies and procedures. LEAs must put in place mechanisms to incentivize staff to remain employed for a minimum period after the completion of a program. This will ensure the additional training and credentials obtained subsequently benefit students with disabilities.
Allowed, but special requirements or additional information required	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, or an aide may provide services under the direction of a licensed special education teacher.
Allowed	UNEMPLOYMENT INSURANCE	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.
Allowed, but special requirements or additional information required	VEHICLE PURCHASE, LEASE or RENTAL: 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), or for exclusive use of special education personnel in fulfilling program

		<p>requirements as outlined in students' IEPs. Such purchases or leases must have prior written approval of the WDE.</p>
<p>Allowed, but special requirements or additional information required</p>	<p>WORKER'S COMPENSATION</p>	<p>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.</p>