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| June 2023  **Massachusetts Department of Elementary and Secondary Education**  75 Pleasant Street  Malden, MA 02148  Phone: (781) 338-6230 |



Allowable Costs for IDEA Entitlement Grants

For a particular cost to be an allowable expense under the federal Individuals with Disabilities (IDEA) Part B entitlement grants, known in Massachusetts as Fund Code 240 (the main K-12 special education entitlement grant) and Fund Code 262 (Early Childhood Special Education grant), it must be an excess cost of providing special education. Only allowed costs may be charged to the special education entitlement grants.

To determine whether a cost is an excess cost, Local Education Agencies (LEAs) and the Department of Elementary and Secondary Education (DESE) must ask the following guiding questions:

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

*If the answer is…*

* No, then the cost **is** an excess cost of providing special education and may be eligible.
* Yes, then the cost **is not** an excess cost of providing special education and is not allowed.

1. Is this cost generated by students without disabilities?

*If the answer is…*

* No, then the cost **is** an excess cost of providing special education and may be eligible.
* Yes, then the cost **is not** an excess cost of providing special education and it not allowed.

1. If it is a child-specific service, is the service documented on a student’s IEP?

*If the answer is…*

* Yes, then the cost **is** an excess cost of providing special education and may be eligible.
* No, then the cost **is not** an excess cost of providing special education and is not allowed.

For a particular cost to be allowed, it must be necessary and reasonable for proper and efficient performance and administration of the IDEA 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 federal Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 CFR Part 200](https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200/content-detail.html)).

Salary and benefits of any individual charged to a federal grant, including IDEA, must be supported by time and effort documentation that accurately reflects the work performed and supports the amounts claimed against the grant. “Standards for Documentation of Personnel Expenses” area established by the OMB ([2 CFR § 200.403(i)](https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-sec200-403.pdf)).

The following chart lists budget items for the IDEA main K-12 (Fund Code 240) or early childhood (Fund Code 262) entitlement grants. The list is not exhaustive and includes mostly those items that have surfaced over time and that have prompted additional discussion or guidance. Note that allowable budget items may not be charged to funds budgeted for coordinated early intervening services (CEIS).

| | **R - Allowable** | **□ - Allowable, but only under certain circumstances** | **T - Not Allowable** | | --- | --- | --- | | | |
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| **Allowable?** | **Budget Item** | **Special Requirements or Additional Information** |
| Red stoplight | **504 Services or Software Applications:** Costs associated with providing services under a 504 plan or software management systems. | Services provided to students with 504 plans (and not an IEP) are not eligible for IDEA or state special education aid. These are not considered special education costs as required under IDEA.  The costs of 504 plan data management systems are not considered special education. |
| Green stoplight | **ADAPTIVE EDUCATION – Physical Education, Music or Art:** Salary and benefits of staff employed by an LEA. | Salary and benefits of a physical education, music, or art teachers are an allowable expense as related to services described on a student’s IEP. |
| Green stoplight | **ADVERTISING:**  Costs associated with advertising in media such as newspapers, radio, television, direct mail, or electronic. | Allowed for IDEA-related personnel recruitment, procurement of goods and services, publishing notice of destruction of special education records, publishing notice of child find, and other specific purposes necessary to meet the requirements of the IDEA grant. |
| Yellow stoplight | **ALTERNATIVE SCHOOLS or ALTERNATIVE EDUCATION PROGRAMS:** Alternative of adaptive school structures and teaching techniques. | Alternative schools or education programs are usually general 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 of education.  **T** **Proportionate Share:** Cost associated with placement at alternative schools or programs designed for alternative education are not specially designed education nor a related service related to the education of students with disability as it pertains to parentally placed students with disabilities at a private school.  **T CCEIS and CEIS** funds may not be used for alternative or at-risk programming that replaces universal/core programming. CCEIS funds may be used only in programming that provides interventions in addition to universal/core programming. |
| Green stoplight | **APPLICATIONS:** Costs associated with digital applications for devices such as tablets. | Digital applications for devices such as tablets that provide supplemental support to students with disabilities may be funded with IDEA.  **□ Proportionate Share:** Applications for devices such as iPods, iPads, or laptops that are assistive technology are allowed so long as they are service plan related. |
| Green stoplight | **ASSISTIVE TECHNOLOGY (AT) – DEVICES:** Any item, piece of equipment, of product system (software) used to increase, maintain, or improve the functional capabilities for a student with disabilities. | Assistive technology must be listed on a student’s IEP. |
| Green stoplight | **ASSISTIVE TECHNOLOGY (AT) – SERVICES:** Services, including any service that directly assists a student with an IEP in the selection, acquisition, or use of an assistive technology device. | Assistive technology services include   1. evaluation of a student’s needs, including functional assessment of the student in the student’s customary environment; 2. purchasing, leasing, or otherwise providing for the acquisition of AT devices for the student; 3. selecting, designing, fitting, customizing, adapting, applying, maintaining, repairing, or replacing AT devices; 4. coordinating and using other therapies, interventions, or services with AT devices, such as those associated with existing education and rehabilitation plans and programs; 5. training or technical assistance for the student, or when appropriate, the family of the student; and/or 6. training or technical assistance for education professionals. |
| Red stoplight | **ATTORNEY’S FEES – PARTY TO AN ACTION:** Attorney fees for IDEA state complaints, due process hearings, representation at IEP Team meetings, facilitated IEP meetings, mediation sessions, or any student-specific consultation. | Legal fees for IDEA state complaints, due process hearings, representation at IEP Team meetings, facilitated IEP meetings, mediation sessions, or any student-specific consultation are not allowed. This includes legal fees for depositions, expert witnesses, settlements, or other related costs. IDEA funds may not be used to pay attorney fees related to disciplinary actions. |
| Green stoplight | **ATTORNEY’S FEES – PROFESSIONAL DEVELOPMENT or POLICY DEVELOPMENT:** Costs associated with the provision of training or policy development conducted by an attorney. | IDEA funds may be used for the costs of an attorney providing training to LEA staff on special education-related law. This does not include any student-specific consultation.  IDEA funds may be used also for the costs of an attorney providing consultation regarding the development of the LEA’s special education policies and procedures. For the policy consultation cost to be allowed, it must be itemized on the invoice as separate from district-wide policy development. |
| Yellow stoplight | **AUDIT COSTS:** Costs associated with contracting independent auditors. | **R** The costs of auditing the IDEA as required by OMB Circular A-133 Single Audit Act are allowable. Only the costs for the IDEA portion of the Single Audit may be charged to IDEA funds.  **T** Audit costs related to state aid or Medicaid are not allowed as direct costs on the IDEA grants. |
| Green stoplight | **AUDIOLOGIST:** Salary and benefits of staff employed by an LEA as well as private vendor contracted staff. |  |
| Green stoplight | **AUTOMATIC DOOR OPENERS:** Purchase and installation. | Allowed if necessary to provide access to a student with a disability. |
| Green stoplight | **BRAILLE:** The costs of converting materials to braille, braille transcription, braille equipment. | A student who is blind or visually impaired must be provided instruction in Braille and afforded the use of Braille if determined appropriate by the IEP team. Costs associated with meeting this requirement are allowed to be charged to the IDEA grant. |
| Yellow stoplight | **BUS PURCHASE, LEASE or RENTAL:**  Vehicle purchase or lease, insurance, repair, and maintenance.  See also Transportation Costs – Special Education | Vehicles may be used only for special education-related activities. This includes transporting students to and from school if the student’s IEP requires specialized transportation. Vehicles purchased with IDEA funds may also be used to transport students during the school day if related to their special education and related services. Vehicles may also be used by special education staff. These restrictions apply even if only a portion of the vehicle cost is covered with IDEA funds.  LEAs must receive prior approval from DESE to use IDEA funds for capital equipment.  **T** **Proportionate Share:** The cost associated with the purchase, lease, or rental of vehicles for the sole purpose of providing proportionate share are so limited that such cost would not meet the reasonability test. The most efficient use of funds for transportation needs would be to reimburse for the cost of mileage, fuel, and personnel with existing vehicles. |
| Yellow stoplight | **BUS DRIVER:** Salary and benefits of staff employed by an LEA. | Salary and benefits of a driver are allowed only for the time the driver transports students with disabilities who required either specialized transportation per the students’ IEPs or transportation related to the delivery of special education instruction of related services.  **□ Proportionate Share:** The salary and fringe benefits of a bus driver are allowed ONLY for the time the driver transports children with disabilities who require transportation from the child’s home or school to the location where equitable services are provided. Funds cannot be used to transport the child between home and the private school. |
| Yellow stoplight | **CHILD FIND ACTIVITIES:** Costs associated with public awareness, notices, and screening. | Child find activities are allowed for identification of students with disabilities.  **T** **Proportionate Share:** Child find costs cannot be included in proportionate share amount that is set aside for private schools.  **T** Funds from the preschool entitlement grant – Fund Code 262 – may not be used for child find activities, including finding, identifying, or evaluating children. |
| Yellow stoplight | **CLERICAL SUPPORT:** Salary and benefits of staff employed by an LEA. | **R** Only the actual time spent supporting special education is allowed and must be based on time and effort records that accurately reflect the work performed [(2 CFR § 200.430(i)](https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-sec200-403.pdf)).  **T** If the position supports other programs such as pupil services or Medicaid, the individual’s full salary and benefits cannot be charged to the IDEA grant.  **T** **Proportionate Share:** The administrative functions of maintaining student documents, registration, parent communications, or oversight of choice alternatives are not proportionate share related expenses. |
| Green stoplight | **COACHES (Mentors)** | An LEA may hire or contract with individuals or organizations for mentoring/ coaching services to help carry out activities funded by CCEIS or CEIS. A mentor or coach, unless appropriately licensed, may not provide instruction to students. Mentors and coaches may support, reinforce, or follow-up on instruction provided by and under the supervision of an appropriately licensed general education teacher. |
| Yellow stoplight | **COMPUTING DEVICES FOR STUDENTS:** The cost of computers, laptops, tablets, etc. | **R** Computing devices for students are considered an excess cost when related to the unique needs of a student with a disability.  **T** Acquisition of computing devices are NOT an excess cost, and therefore are not allowed, if the LEA has decided to provide computing devices for all students and simply charges the IDEA grant a prorated amount based upon the number of students with disabilities in the school.  **□ Proportionate Share:** The computers are an allowable cost when related to the unique needs of a child with a disability and documented on a service plan. Acquisition of computers are NOT allowable if the private school has decided to equip classrooms to deliver a specific curriculum it has decided to provide its students with disabilities.  **□ CCEIS or CEIS** funds may be used to purchase computers, laptops, touch screen devices, etc., if the devices will be used primarily for the delivery of academic or behavioral interventions in an established multi-level system of supports. ***Note:*** *The LEA must track these devices and ensure that their usage aligns with the local system’s activities as reported in the approved CCEIS Plan narrative and budget.* |
| Yellow stoplight | **COMPUTING DEVICES FOR STAFF:** The cost of computers, laptops, tablets, etc. | **R** Computing devices for special education staff are allowed if the individuals work solely in the area of special education or, if the device will be used solely for special education purposes.  **T** Costs for personal use of devices are never allowed.  **T** Positions that serve students with and without disabilities, e.g., school psychologists, social workers, guidance counselors, etc., should not have the purchase of their computing devices charged to the special education grant. Purchases are not excess costs of special education.  **T** **Proportionate Share:** Computers for private school staff are not allowed as it would benefit the private school. Computers for LEA personnel may be allowable but could be split or absorbed on the regular IDEA budget; this is largely dependent on the size of the LEA and the number of private school students being served. However, computers for LEA personnel cannot be used for clerical or administrative oversight purposes. |
| Yellow stoplight | **COMMUNICATION DEVICES FOR STAFF:** Costs associated with the lease or purchase and charges for use of desk phones, cell phones, pagers, and radios. | **R** Communication devices are allowed only for special education activities. If a device is also to be used for non-special education activities, the LEA must keep documentation of the extent to which it is used for special education and for other activities.  Outside of incidental use, if a device will also be used for non-special education activities, the costs should not be charged to the IDEA grants.  **T** Costs for personal use of devices are never allowed. |
| Red stoplight | **COMPUTER NETWORKS:** Costs associated with an LEA’s district-wide computer or IT network. | LEAs’ computer or IT networking costs are provided district-wide and are not considered excess costs of special education. Additionally, this is not an allowable cost. |
| Yellow stoplight | **CONSTRUCTION:** Constructing facilities or altering existing facilities. | Costs for construction or alteration of facilities must be related to the excess cost of providing special education. A project must meet the needs of one or more students with disabilities. Costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed. Only the costs of making a room accessible or costs specific to the delivery of special education programs can be charged to the IDEA grant.  LEAs must receive [prior approval](https://www.doe.mass.edu/federalgrants/resources/capital-expenditures-construction.docx) from DESE to use IDEA funds for construction.  **T Proportionate Share:** Costs for construction or alteration of facilities are not the responsibility of the LEA and must be carried by the private school. Costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed. |
| Yellow stoplight | **CONSULTATION – NOT DIRECT STUDENT 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 students with disabilities or for a particular student’s special education program.  **T** Services provided by a consultant directly to a student should not be budgeted as “consultation.”  **R Proportionate Share:** 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. |
| Green stoplight | **CONTRACTED SPECIAL EDUCATION INSTRUCTION or RELATED SERVICES from a PRIVATE VENDOR:** Services contracted by an LEA from an entity other than an LEA. |  |
| Yellow stoplight | **CONTRACTED SERVICES – PARENTALLY PLACED PRIVATE SCHOOL STUDENTS** | LEAs using IDEA funds to provide special education services to parentally placed private school students with disabilities attending school in the district - inclusive of home-schooled students - may do so through contract with an individual, agency, organization, or other entity.  **T** The LEA may not contract directly with the private school, however, to provide special education services to a parentally placed private school student. See [Administrative Advisory SPED 2018-1: Guidance and Workbook for Calculating and Providing Proportionate Share Services for Students with Disabilities Placed by Their Parents in Private Schools](http://www.doe.mass.edu/sped/advisories/2018-1.html) for more information. |
| Green stoplight | **COORDINATED EARLY INTERVENING SERVICES (CEIS)** | CEIS include professional development for educators and other school personnel, or scientifically based academic and behavioral interventions for students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade 3) who do not have an IEP under IDEA but who need additional academic and behavioral supports to succeed in general education. See [34 CFR § 300.226](https://www.gpo.gov/fdsys/pkg/CFR-2011-title34-vol2/pdf/CFR-2011-title34-vol2-sec300-226.pdf). |
| Yellow stoplight | **CRISIS PREVENTION TRAINING:** Costs associated with staff attending training or costs related to “training the trainer.” | Crisis prevention training is not considered to be an excess cost of special education since it is a universal training designed to help all staff and students. Unless the training is provided only to special education staff, the total cost of the training cannot be charged to the IDEA grant.  **R** As with any professional development / training, the cost of training special education staff on any topic is an allowed cost that can be charged to the IDEA grant. The amount charged to the IDEA grant must be prorated by the number of special education staff attending.  **T** If a staff person is not considered special education staff, IDEA funds cannot be used to pay for the individual to become a CPI trainer. |
| Green stoplight | **CURRICULUM DEVELOPMENT:** Costs associated with substitutes, release time, or extended contract. | Costs related to the use of substitutes, release time, and extended contract to enable staff to devote time to the development of curriculum for special education students is allowed for both general education and special education staff.  **R Proportionate Share:** Costs associated providing private school administration and teachers with guidance in developing specially designed instruction. |
| Green stoplight | **DEAF AND HARD OF HEARING INSTRUCTION - PRIVATE VENDOR:** Costs of contracting with a private vendor for deaf and hard of hearing (DHH) instruction.  34 CFR § 300.156 | Private vendor contracted instructional services are eligible for IDEA funding if the individual providing the specialized instruction is appropriately licensed. |
| Yellow stoplight | **DISTRICT ADMINISTRATOR / SUPERINTENDENT:**  Salary and benefits of staff employed by an LEA. | **R** If the administrator is a part-time special education administrator and part-time administrator for other matters, then the individual must document the work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 CFR Part 200](https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200/content-detail.html)).  **T** The salary and benefits of a superintendent /district administrator cannot be charged to federal grants even if the administrator is providing special education support and is appropriately licensed ([2 CFR § 200.444](https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-sec200-444.pdf)).  **T Proportionate Share:** Cost associated with the salary and fringe benefits of a district Special Education staff to oversee proportionate share activities, including private school consultation required under IDEA, meeting with private school staff or parents of parentally place students with disabilities are NOT allowed under proportionate share and should be included in the regular IDEA budget. |
| Yellow stoplight | **DUE PROCESS HEARINGS:**  Costs of conducting a due process hearing. | Funds may be used to pay costs of conducting a due process hearing, e.g., costs of space used for the hearing, if any.  **T** Funds may not be used to pay a party’s legal fees or related costs such as depositions, expert witnesses, settlements, or other related costs.  **T Proportionate Share:** Use of funds to pay costs of conducting a due process hearing (e.g., paying a hearing officer and providing a place for the hearing) are not permissible expenses under proportionate share. |
| Yellow stoplight | **EQUIPMENT – CAPITAL:**  Equipment to support special education and related services. | LEAs must receive prior approval from DESE 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 of less than $5,000 for capital equipment, the LEA must use the lower threshold and budget the items as capital equipment. The LEA must also complete a [capital expenditure form](https://www.doe.mass.edu/federalgrants/resources/capital-expenditures-construction.docx) and submit with application.  A detailed description is required in the grant budget. Detailed descriptions for capital equipment must include the equipment type and the number of units for the cost identified with the line item.  Capital equipment purchased with IDEA funds must be used only for the authorized purpose of IDEA until the equipment no longer meets the special education program needs ([2 CFR § 200.313](https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-sec200-313.pdf)).  **R Proportionate Share:** Equipment in the form of adaptive equipment or furniture are allowable under proportionate share. Descriptions for equipment must include the equipment type and the number of units (if possible) for the cost identified with that line item and how the cost relates to students with disabilities. Equipment placed at a private school must be service plan related and cannot benefit the private school. The LEA is responsible for maintaining inventory records in compliance with the Uniform Grants Guidance. |
| Green stoplight | **EQUIPMENT – NON-CAPITAL:** Equipment to support special education and related services. | Equipment that has a useful life of more than one year but does not meet the definition of capital equipment is considered non-capital.  Non-capital equipment purchased with IDEA funds must be used only for the authorized purpose of IDEA until the equipment no longer meets the special education program needs ([2 CFR § 200.313](https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-sec200-313.pdf)).  Prior approval for non-capital equipment is not required by IDEA. However, the LEA will need to have the item on an approved budget before a claim can be made.  The equipment is an excess cost when related to the needs of a student with a disability in accordance with the student’s IEP. It may be provided in a general education class or other education-related setting, even if one or more students without disabilities benefit. When the equipment is no longer needed to meet the IEP needs of the student with a disability, it must be managed or disposed of in accordance with [34 CFR § 80.32](https://www.gpo.gov/fdsys/pkg/CFR-2000-title34-vol1/pdf/CFR-2000-title34-vol1-part80.pdf), Education Department General Administrative Regulations.  **R Proportionate Share:** Budgeted adapted equipment and furniture that does not meet the definition of capital equipment are allowable under proportionate share. A detailed description is required in the grant budget. Equipment placed at a private school must be service plan related and cannot benefit the private school. The LEA is responsible for maintaining inventory records in compliance with the Uniform Grants Guidance. |
| Green stoplight | **EQUIPMENT - RENTAL:** Equipment rented or leased to support special education and related services.  2 CFR §200.313 | Equipment rented or leased with IDEA funds must be used only for the authorized purpose of IDEA.  Prior approval for equipment rental or lease is not required by IDEA. However, the LEA will need to have the item on an approved budget before a claim can be made. The budget requires the user to enter a detailed description of the equipment. |
| Green stoplight | **EQUIPMENT - REPAIR and MAINTENANCE:**Maintenance or repair of equipment used solely for special education and related services.  2 CFR §200.313 | Activities involving the repair of instructional or non-instructional equipment are eligible for IDEA funding if the equipment is used solely by the Special Education program. |
| Yellow stoplight | **EQUIPMENT – SECURITY:**  Cameras, door locks, GPS, fences, and other devices.  See SECURITY MEASURES | **R** The equipment is an allowable excess cost when related to the needs of a student with a disability. It may be provided in a general education environment or other education-related setting, even if one or more students without disabilities benefit. An example of such allowed cost would be the installation of a fence around the playground due to the unique needs of a student with a disability. Students with disabilities must be able to participate in the general education program and LEAs may need to invest in additional safety measures to meet this requirement.  **T** Acquisition of security devices is NOT an excess cost, and therefore is not allowed, if the LEA has decided to equip classrooms in a school or its buses with security devices and charges the IDEA grant a prorated amount based upon the number of students with disabilities in the school.  **T Proportionate Share:** Acquisition of cameras and other security devices are NOT an allowable cost under proportionate share. |
| Yellow stoplight | **EVALUTIONS:** Personnel, supplies, and contracted services | Costs for initial and other evaluations, including three-year reevaluations, are an allowed cost for Fund Code 240.  **T** IDEA Part B preschool funds (Fund Code 262) may not be used for initial evaluation. |
| Green stoplight | **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 a student’s IEP and/or service plan. |
| Yellow stoplight | **FURNITURE or APPLIANCES:** Desks, tables, chairs, file cabinets, washing machines, refrigerators, etc. | LEAs may purchase student or staff desks, tables, chairs, file cabinets, washing machines, and other furniture or appliances for use in spaces dedicated to special education programs, such as resource rooms or life skills classrooms.  LEAs may only purchase student furniture for use in a general education classroom if the furniture is adapted to the specific needs of a student with a disability. Examples of such furniture are wheelchair accessible desks and adjustable table workstations.  When using IDEA funds to purchase furniture for special education staff, the LEA should be cognizant of the OMB Uniform Administrative Requirements considerations for allowability of cost: Is the costs necessary to meet the objectives of IDEA? If the amount of the costs reasonable? Did the LEA consider its responsibilities to the LEA, its students, the public, and the government?  **T** **Proportionate share:** LEAs may purchase student desks, tables, and chairs documented on service plans. LEAs may only purchase student furniture for use in a general 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. Furniture and fixtures for private school and the LEA’s special education staff are **NOT** allowable under proportionate share and should be picked up under the regular IDEA budget. |
| Yellow stoplight | **GUIDANCE COUNSELORS:** Salary and benefits of staff employed by an LEA. | **R** Costs must be IEP-driven or related to the evaluation of a student. Only the actual time spent supporting special education is allowed.  If the position is not dedicated 100% to special education, then the social worker must document their work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 CFR Part 200](https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200/content-detail.html)). Social workers must be appropriately licensed to deliver services they are assigned.  **T** Costs associated with day-to-day services provided to all students are not allowed.  **T** **Proportionate share**  **R** **CCEIS:** Examples of activities that may be funded with CCEIS include a school guidance counselor’s effort to implement behavioral interventions, progress monitoring, other CCEIS evaluations, and related professional development. School guidance counselors may not deliver reading or math instruction under CCEIS funding unless they also hold the appropriate license to deliver reading or math instruction. |
| Green stoplight | **HOMEBOUND INSTRUCTION:** Salary and benefits or contracted costs of a Special Education Homebound Program teacher. |  |
| Green stoplight | **IEP COORDINATOR:** Salary and benefits of staff employed by an LEA. | The salary and benefits of an individual serving as an IEP Coordinator are allowed for the time that the individual spends supporting the IEP process and performing tasks related to procedural compliance and must be based on time and effort records that accurately reflect the special education work performed ([2 CFR § 200.430(i)](https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-sec200-430.pdf)). |
| Yellow stoplight | **IEP or SPECIAL EDUCATION ADMINISTRATIVE SOFTWARE:**  Costs associated with district-wide software programs for IEP or student case management. | **R** Costs of IEP or special education case management software can be charged to the IDEA grant if the actual cost of the program is known. Many LEAs contract with IT vendors for Student Information System software, but any cost of this system must be itemized as special education-only to qualify for IDEA funding.  **T** Costs to support software programs that are used for Medicaid SBS billing are not allowed costs on the IDEA grant. See MEDICAID SCHOOL-BASED SERVICES PROGRAM for more information. |
| Green stoplight | **INDIRECT COSTS:**  Costs incurred to benefit more than one program or objective not readily assignable to the programs. | The indirect cost rate is set by the Department. The new GEM$ system has approved indirect cost rates for LEAs pre-loaded. If the LEA does not have an approved indirect rate, the LEA cannot claim indirect costs. |
| Yellow stoplight | **INSTRUCTIONAL MATERIALS** | **□** **CCEIS/CEIS:** Instructional materials purchased with CCEIS funds must be exclusively used for delivering academic or behavioral interventions to students who, through a universal screening process, have been determined to be struggling. ***Note:*** *CCEIS funds may not be used to purchase materials used in the core instructional program intended for all students.* |
| Yellow stoplight | **JOB COACHES:** Salary and benefits of staff employed by an LEA as well as private vendor contracted staff. | Students who have an IEP may participate in vocational experiences, if it is determined appropriate for them at their IEP meeting.  A job coach works directly with a student with a disability in a work site to help the student learn specific requirements of the job, learn work-related activities and requirement, and learn work-related behaviors.  If the LEA contracts with a job coach, the individual must work under the direction or supervision of the LEA.  **□ Proportionate share:** Students who have a service plan may participate in vocational experiences if it is determined appropriate for them at their service plan meeting. |
| Red stoplight | **LANGUAGE INTERPRETERS FOR STUDENTS:**  Salary and benefits of staff as well as private vendor contracted staff. | Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and is not considered an excess cost of special education. |
| Green stoplight | **LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS:** Salary and benefits of staff as well as private vendor contracted staff. | LEAs may use IDEA funds to pay staff or to contract with a private vendor for interpreter services for IEP meetings. Expenditures related to IEP meetings are considered an excess cost of special education.  **T Proportionate Share:** Providing interpreters for students who have limited English proficiency is a responsibility of the private school and not considered an allowable cost under proportionate share. |
| Green stoplight | **LANGUAGE TRANSLATION:**  Salary and benefits of staff as well as private vendor contracted staff. | LEAs may use IDEA funds to pay staff or to contract with a private vendor for foreign language translation services related to special education-specific materials. This includes translation of notices, IEPs, evaluations, etc. |
| Green stoplight | **LIFEGUARD for SPECIALLY DESIGNED PHYSICAL EDUCATION:** Costs associated with renting a lifeguard or pool space for adaptive physical education. | LEAs may rent lifeguard time from other organizations to provide students with disabilities adaptive physical education. |
| Green stoplight | **MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT:** Assistive technology devices, instructional equipment, copying machines, printers, elevators, vehicles, etc. | If equipment is used for special education only, the cost of maintaining the equipment may be charged to the IDEA grant. |
| Red stoplight | **MEDICAID SCHOOL-BASED SERVCIES 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 because they are not necessary for the performance of the IDEA grant. [2 CFR § 200.403(a)](https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-sec200-403.pdf); [2 CFR § 200.404(a)](https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-sec200-403.pdf); and [2 CFR Part 200](https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200/content-detail.html). |
| Yellow stoplight | **NURSE (SCHOOL-BASED):** Salary and benefits of staff employed by an LEA or private vendor contracted staff. | **R** Salary and benefits for school-based nurses are allowed for the time a nurse is providing IEP-driven services or special education evaluations.  If the position is not dedicated 100% to special education, then the nurse must document their work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 CFR Part 200](https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200/content-detail.html)).  **T** Costs associated with day-to-day services provided to all students are not allowed.  **□ Proportionate share:** Costs must be service plan-driven. Day-to-day costs of nursing services provided to all students are not allowed. |
| Green stoplight | **OCCUPATIONAL THERAPIST (OT) and OCCUPATIONAL THERAPY ASSISTANT:** Salary and benefits of staff employed by an LEA or private vendor contracted staff. |  |
| Green stoplight | **OFFICE EQUIPMENT:** Equipment used by special education staff. | Equipment is allowed if the equipment is used exclusively by special education staff.  When using IDEA funds to purchase office equipment for special education staff (such as the Special Education Director), the LEA should be cognizant of the Uniform Grant Guidance considerations for allowability of cost: is the cost necessary to meet the objectives of IDEA? Is the amount of the cost reasonable? Did the LEA consider its responsibilities to the LEA, its students, the public, and government?  **T** **Proportionate Share:** this does not fall under specially designed instruction or a related service. |
| Yellow stoplight | **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 certain special education programs under the following limited circumstances: the special education program must not be housed on district property; it must serve students with disabilities; and it must be a required part of students’ placement. |
| Green stoplight | **ORIENTATION AND MOBILITY TEACHER:** Salary and benefits of staff employed by an LEA or private vendor contracted staff. |  |
| Green stoplight | **PARAPROFESSIONALS:** Salary and benefits of staff employed by an LEA or private vendor contracted staff. | Paraprofessionals must be employees of an LEA. Paraprofessionals must work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of a paraprofessional, while not assuming the role of a teacher.  **R Proportionate Share:** Salaries and fringe benefits for LEA employees or costs for contracted paraprofessional. |
| Yellow stoplight | **PARENT LIAISON:** Salary and benefits of staff employed by an LEA or private vendor contracted staff. | Salary and benefits are allowed only for the time that the individual spends providing support to parents of students with disabilities. If the position is not dedicated 100% to special education, a parent liaison must accurately reflect the special education work performed ([2 CFR § 200.430(i)](https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-sec200-430.pdf)). |
| Green stoplight | **PARENTALLY-PLACED PRIVATE SCHOOL STUDENTS – SPECIAL EDUCATION AND RELATED SERVICES:** Equitable services. | Equitable services (also called proportionate share services) may be provided by employees of an LEA. In addition, federal law specifically permits provision of equitable services to parentally- placed private school students with disabilities through contract with an individual, agency, organization, or other entity.  See [Administrative Advisory SPED 2018-1: Guidance and Workbook for Calculating and Providing Proportionate Share Services for Students with Disabilities Placed by Their Parents in Private Schools](http://www.doe.mass.edu/sped/advisories/2018-1.html) for more information. |
| Yellow stoplight | **PHYSICAL EDUCATION:** Salary and benefits of staff employed by an LEA. | Unless the teacher works only with students with disabilities, any salary and benefits charged to the IDEA grant must be based on time and effort records that accurately reflect the special education work performed ([2 CFR § 200.430(i)](https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-sec200-430.pdf)).  **T** **Proportionate Share:** The salary and fringe benefits of a teacher are allowed only for the time the teacher provides specialized instruction to a student with disabilities. The need for such services must be service plan driven. |
| Green stoplight | **PHYSICAL THERAPIST (PT) and PHYSICAL THERAPY ASSISTANT:** Salary and benefits of staff employed by an LEA or private vendor contracted staff. |  |
| Green stoplight | **PLAYGROUND EQUIPMENT:**  Accessible playground equipment. | The additional costs of making a playground accessible to students with disabilities are allowed. Additional equipment or the additional cost of acquiring accessible equipment can be paid for with IDEA funds. The equipment may be used in a general education setting, even if one or more students without disabilities benefit. |
| Green stoplight | **POOL RENTAL:** Costs associated with pool rental for adaptive physical education. | LEAs may rent pool time from other organizations to provide students with disabilities adaptive physical education. |
| Yellow stoplight | **PRESCHOOL TUITION:** Tuition paid to non-LEA preschool programs or parent reimbursement for preschool tuition. | **R** Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a student with FAPE. Only the cost of time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in the preschool setting.  **T Proportionate Share:** If the parent enrolls the student in the non-LEA preschool program for additional time, the parent is responsible for the tuition, and the cost of additional time is not allowed. |
| Red stoplight | **PRINCIPALS or ASSISTANT PRINCIPALS:** Salary and benefits of staff employed by an LEA. | Salaries for principals and assistance principals may not be charged to the IDEA grant. The principal position is not an excess cost of providing special education. |
| Green stoplight | **PRIVATE PLACEMENT TUITION:** Tuition for placement of a student in a non-public facility by an LEA to provide a student with FAPE. | Generally, tuition is allowed if charged for a placement made by an LEA to provide a student with FAPE. The services must be provided consistent with an IEP, at no cost to parents, and under the supervision of the LEA. |
| Green stoplight | **PROFESSIONAL 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 allowable costs.  Registration fees, travel, and conference expenses associated with any professional development provided to special education staff is allowed (such as training on core curriculum). The amount charged to the IDEA grant should be prorated by the number of special education staff attending. |
| Yellow stoplight | **PSYCHOLOGIST – SCHOOL-BASED SERVICES:** Salary and benefits of staff employed by an LEA. | **R** Costs must be IEP-driven or related to the evaluation of a student. Only the actual time spent supporting special education is allowed.  If the position is not dedicated 100% to special education, then the psychologist must document their work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 CFR Part 200](https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200/content-detail.html)).  **T** Costs associated with day-to-day services provided to all students are not allowed.  **□ Proportionate Share:** Costs must be service plan-driven. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting proportionate share is allowed. If the position is not dedicated 100% to proportionate share, school psychologists must document their work with personnel activity reports as required by 2 CFR §200.430.  **R** **CCEIS/CEIS:** Examples of activities that may be funded include a school psychologist’s efforts to implement behavioral interventions, progress monitoring, other CCEIS evaluations, and related professional development. School psychologists may not deliver reading or math instruction. |
| Green stoplight | **PSYCHOLOGISTS – STUDENT EVALUATIONS:** Private vendor contracted costs. | IDEA funds can pay for the costs of outside evaluations done by private vendor psychologists for purpose of child find, evaluation, or reevaluation. |
| Green stoplight | **PUBLIC PLACEMENT TUITION:** Tuition for placement of a student in a public agency by an LEA to provide a student with FAPE. | Generally, tuition is allowed if charged for a placement made by an LEA to provide a student with FAPE. The services must be provided consistent with a student’s IEP, at no cost to parents, and under the supervision of an LEA. |
| Green stoplight | **READING and READING INTERVENTIONS TEACHER:** Salary and benefits of staff employed by an LEA. | Salary and benefits are allowed for the time that the reading intervention teachers are providing dedicated specialized reading instruction consistent with a student’s IEP.  The time charged to the IDEA grant must be based on time and effort records that accurately reflect the special education work performed ([2 CFR § 200.430(i)](https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-sec200-430.pdf)). |
| Green stoplight | **RELATED SERVICES** | Includes audiology services; psychological services; physical therapy; occupational therapy; speech therapy recreation, including therapeutic recreation; social work services; counseling services, including rehabilitation counseling; orientation and mobility services; medical services as may be required to assist a student with a disability to benefit from special education; speech and language services; transportation; and travel training.  Related services must be documented on a student’s IEP. |
| Yellow stoplight | **REMODELING:** Altering existing facilities. | Costs for altering facilities must be excess costs of special education. A remodeling project must meet the needs of one or more students with disabilities.  Costs must be necessary and reasonable. LEAs must have [prior approval](https://www.doe.mass.edu/federalgrants/resources/capital-expenditures-no-construction.docx) from DESE to use IDEA funds for remodeling.  **T** Remodeling costs for the general purpose of bringing facilities into compliance with Section 504 and the Americans with Disabilities Act (ADA) are not allowed.  **T** **Proportionate Share:** Remodeling costs for construction or alteration of facilities are not the responsibility of the LEA and must be carried by the private school. |
| Yellow stoplight | **RENT – FACILITIES:** Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances. | LEAs may rent space for certain special education programs under the following limited circumstances: the special education program must be housed off district property; it must serve students with disabilities; and it must be a required part of students’ placement.  **T** **Proportionate Share:** LEAs may not use federal funds for classroom space for the private school (e.g., paying for a separate classroom for students with disabilities). |
| Green stoplight | **RENTAL - SHORT-TERM:** Costs associated with short-term rentals. | LEAs may rent space for short-term or non-permanent activities such as pools (for adaptive physical education), meeting spaces, or locations for professional development activities if the rental will be used for the purposes of special education. |
| Yellow stoplight | **SECRETARIAL STAFF:** Salary and benefits of staff employed by an LEA. | If the position supports other programs such as pupil services or Medicaid billing, the staff member’s full salary and benefits may not be charged to the IDEA grant. Only the actual time spent supporting special education is an allowable cost.  If the position is not dedicated 100% to special education, work must be documented by personnel activity reports required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 CFR Part 200](https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200/content-detail.html)).  **T Proportionate Share:** The administrative functions of maintaining student documents, registration, parent communications, or oversight of choice alternatives are not proportionate share related expenses. |
| Yellow stoplight | **SECURITY MEASURES:** Cameras, door locks, GPS, fences, and other devices. | **R** The equipment is an allowable excess cost when related to the needs of a student with a disability. It may be provided in a general education environment or other education-related setting, even if one or more students without disabilities benefit. An example of such allowed cost would be the installation of a fence around the playground due to the unique needs of a student with a disability. Students with disabilities must be able to participate in the general education program and LEAs may need to invest in additional safety measures to meet this requirement.  **T** Acquisition of security devices is NOT an excess cost. If the LEA has decided to equip classrooms in a school or its buses with security devices, it cannot charge the IDEA grant a prorated amount based upon the number of students with disabilities in the school. |
| Yellow stoplight | **SOCIAL WORKERS – SCHOOL-BASED:** Salary and benefits of staff employed by an LEA. | **R** Costs must be IEP-driven or related to the evaluation of a student. Only the actual time spent supporting special education is allowed.  If the position is not dedicated 100% to special education, then the social worker must document their work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 CFR Part 200](https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200/content-detail.html)).  Social workers must be appropriately licensed to deliver services they are assigned.  **T** Costs associated with day-to-day services provided to all students are not allowed.  **T** **Proportionate Share:** the costs must be service plan driven. Costs associated with child find and evaluations are not allowable.  **R** **CCEIS/CEIS:** Examples of activities that may be funded with CCEIS include a school social worker’s effort to implement progress monitoring, other CCEIS evaluations, behavioral interventions, and related professional development. School social workers may not deliver reading or math instruction under CCEIS funding if they do not hold the appropriate license to deliver reading or math instruction. |
| Green stoplight | **SOCIAL WORKER – STUDENT EVALUATIONS:** Private vendor contracted costs. | IDEA funds may be used to pay for the costs of outside evaluations done by private vendor social workers. |
| Green stoplight | **SOFTWARE – INSTRUCTIONAL:** Costs associated with computer software or online instruction. | Instructional software, including online instruction, may be paid for with IDEA funds if the software is being used to deliver specialized instruction pursuant to student’s IEP.  Laptops and items of useful life of more than one year should have an inventory control number for safeguard reasons.  **□ CCEIS/CEIS:** Software purchased with CCEIS/CEIS funds must be exclusively used in the delivery of academic or behavioral intervening services, which includes instruction and progress monitoring.  ***Note:*** *CCEIS funds may not be used to purchase software used in the core instructional program nor universal screening intended for all students. Computer software used for CCEIS often include a universal screening function along with interventions for the students who are identified as needing Tier 2 and Tier 3 supports. The universal screening aspect of such software is unallowable, and the LEA must be able to determine what portion of the cost of the software is allocable to CCEIS funding, dividing the cost or the program can be funded through CCEIS and what must be absorbed by the LEA. If the LEA is unable to make this determination, then the cost is unallowable.* |
| Green stoplight | **SPEECH/LANGUAGE PATHOLOGIST:** Salary and benefits of staff employed by an LEA as well as private vendor contracted staff. |  |
| Green stoplight | **STAFF DEVELOPMENT:** Costs associated with registration fees, travel, conference expenses, and providers. | Registration fees, travel, and conference expenses associated with special education training of general education or special education staff are allowed (such as training on core curriculum).  LEAs may coordinate IDEA funds with funds from other sources (e.g., Title I ESEA) for school-wide staff development activities to improve outcomes for all students. In such activities, IDEA funds may be used for the total cost of professional development in the same proportion as the number of special education and related services personnel receiving professional development in which the school personnel are participating.  **R Proportionate Share:** the registration fees, travel, and conference expenses associated with special education in-service training of teachers and staff of the private school are allowed.  **R** **CCEIS/CEIS:** An LEA may purchase professional development services provided it is “for teachers and other school staff to enable such personnel to deliver scientifically based academic and behavioral interventions, including scientifically based literacy instruction, and, where appropriate, instruction on the use of adaptive and instructional software; and providing educational and behavioral evaluations, services, and supports, including scientifically based literacy instruction. |
| Yellow stoplight | **STUDENT INCENTIVES:** Costs associated with items of nominal value for the purposes of engaging students in the program. | 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 IDEA grants must be reasonable and prudent.  Student incentives can help engage students and generate excitement around accomplishments. An internet search of “free student incentives” generates dozens of pages filled with clever incentive ideas staff can provide to students with little to no cost involved.  **T** The following are never allowed incentives: cash, cash cards, gift cards, computing devices (such as iPads, Nooks, Kindles, etc.) |
| Red stoplight | **STUDENT SUPPORT TEAMS:** Salaries and fringe benefits for LEA employees. | Although these meetings are devoted to problem solving for students who may in need of special education or related services, they do not involve the identification, evaluation, or placement of students with disabilities, or the provision of special education services to students. Therefore, meeting costs are not allowed. |
| Yellow stoplight | **STUDENT WORKERS - STIPENDS:** Costs associated with students with disabilities employed by the LEA per the student’s transition plan. | **□** A student must receive the minimum wage if the student is in an employment relationship. In an employment relationship, the student provides services of immediate benefit to the employer – services that would otherwise be provided by a paid employee. As a result of the student’s activities, the paid position may remain unfilled and regular employees may be relieved of their normal duties.  Some questions to consider when making this determination are:   * Does the student provide services of immediate benefit to the employer - services that would otherwise be provided by a paid employee? (If yes, this suggests the **presence** of an employment relationship) * As a result of the student’s activities, may paid positions remain unfilled and/or regular employees may be relieved of their normal duties? (If yes, this suggests the **presence** of an employment relationship) * Is the work part of an educational activity for the benefit of the student? (If yes, this suggests the **absence** of an employment relationship) * Does the student work under close supervision? (If yes, this suggests the **absence** of an employment relationship) |
| Green stoplight | **STUDENT TEACHERS:** Costs associated with student teachers working in the school district. | The salary and benefits of a student teacher providing special education services are allowed if the instruction is taking place under the direct supervision of a licensed special education teacher or licensed related services staff. The teacher cannot assume the role of a teacher. |
| Green stoplight | **SUBSTITIUTE TEACHERS:** Salaries and benefits for LEA employees or costs for contracted substitute teacher services. | Substitute teacher costs are allowed for special education teachers.  **R Proportionate Share:** Substitute teacher costs are allowed for private school teachers who provide special education to students with disabilities to attend professional development provided through proportionate share.  **R CCEIS/CEIS:** Systems may budget for general education substitute teachers to help carry out activities funded by CCEIS, including providing opportunities for teachers to participate in professional development and other related to CCEIS activities. |
| Red stoplight | **SUMMER SCHOOL:** Salaries and benefits of instructors, aides, paraprofessionals, adaptive equipment, transportation, supplies, or any other costs associated with students with disabilities attending summer school. | Summer classes are not required and therefore, not considered special education.  Summer school is not the same as Extended School Year (ESY), which may take place during the summer months and is allowable.  Transition services for students with disabilities may occur during the summer months and are unrelated to summer school.  **T** **Proportionate Share:** 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 a service plan. Thus, they are not an allowable expense under proportionate share. |
| Yellow stoplight | **SUPPLIES:** All tangible property other than non-capital and capital equipment. | Supplies purchased with IDEA funds must be used only for the authorized purpose of IDEA (special education).  **T** A prorated amount of LEA-wide supply costs charged to the IDEA grant based on the percentage rate of students with disabilities is not allowed. |
| Green stoplight | **TEACHERS – SPECIAL EDUCATION:** Salary and benefits of staff employed by an LEA. | **□ CCEIS/CEIS:** Special education staff may not be funded with CCEIS dollars to deliver special education to students. Special Education Teachers may be compensated through CCEIS to deliver Tier 2 and Tier 3 interventions to students needing such interventions. In such instances, proper time and effort records must be kept. |
| Yellow stoplight | **TEACHERS –GENERAL EDUCATION:** Salary and benefits of staff employed by an LEA. | **R** General education teachers may be paid to attend special education in-service activities and IEP meetings.  If the teacher is paid with special education funds, then the individual must document their work with personal activity reports required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 CFR Part 200](https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200/content-detail.html)).  **T** **Proportionate share:** instructional costs of general education teachers are not allowed.  **□ CCEIS/CEIS:** General education teachers may provide academic interventions, behavioral interventions, assessments and receive/deliver professional development. Any staff charged to a federal grant must be appropriately licensed in the area in which they are providing academic instruction. |
| Yellow stoplight | **TECHNOLOGY STAFF:** Salary and benefits of staff employed by an LEA or costs for contracted IT services. | LEA technology staff expenses for programming or maintaining special education and related series databases and applications are allowed and may include coordination and administration of technology services.  Only actual time spent supporting special education database maintenance or programming is allowed.  Private vendor contracts for special education database maintenance or programming are also allowed.  **T** **Proportionate Share:** LEA technology staff expenses for programming or maintaining special education and related services databases and applications are NOT allowed. Expenses related to technological needs of maintaining private school student data bases within the district should be carried out under regular IDEA expenses. |
| Yellow stoplight | **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 on students’ IEPs. The costs may also be incurred when school is not in session, e.g., summer.  Contracted transition services must be provided under the supervision of appropriately licensed special education teachers. Transition agency staff may not assume the role of special education teachers, who must prescribe instruction and evaluate the results of instruction.  **T** Under the Workforce Innovation Opportunity Act (WIOA), contracts or other arrangements with agencies for the purpose of having a student with a disability participate in a program in which the student is engaged in subminimum wage employment is prohibited. This includes job training or completing work tasks for which the agency typically pays other employees subminimum wages under a Department of Labor subminimum wage 14(c) certificate. An LEA will not be permitted to enter contracts or other arrangement with agencies for the purpose of supporting or operating a program under which a student with a disability is engaged in subminimum wage employment (Section 511 of WIOA). |
| Green stoplight | **TRANSITION – INDEPENDENT LIVING SKILLS:** Rental or purchase of property used for development of independent living skills. | LEAs may rent, lease, or purchase property from individuals or agencies for teaching independent living skills required by students’ IEPs or service plans. |
| Yellow stoplight | **TRANSLATION SERVICES:** Costs incurred by the LEA for translating special education documents into the native language of the student’s parents. | LEAs may use IDEA funds to pay staff or contract with a private vendor for foreign language translation services related to special education-specific materials. This includes translations of notices, IEPs, evaluations, etc.  **T** **Proportionate share:** Expenditures related to service plans are not considered an allowable expense under proportionate share. |
| Yellow stoplight | **TRANSPORTATION COSTS – CONTRACT WITH PARENTS OR GAS CARD:** Costs incurred by the parent for transporting their student per the IEP. | A contract with parents regarding transportation is allowed if it is to transport a student with a disability who requires specialized transportation, and the IEP Team has determined that the parent should provide the transportation.  **□ Proportionate Share:** These costs only include transportation from the child’s home or school to the location where the services are provided other than the private school. The LEA cannot transport the child between the private school and home. Allowable special education transportation costs include repair or servicing of special education vehicles, insurance, mileage, and bus driver and bus aide costs. |
| Green stoplight | **TRANSPORTATION COSTS – SPECIAL EDUCATION:** Costs incurred by the LEA for transporting students with disabilities. | Allowable special education transportation costs include repair or servicing of special education vehicles, insurance, mileage, and bus driver and bus aide costs. |
| Green stoplight | **TUITION FOR SPECIAL EDUCATION STAFF:** Cost of tuition. | Tuition is allowed as a fringe benefit for special education instructional staff to advance their degree, if related to special education or related services, or, to train staff to become qualified to teach special education. |
| Green stoplight | **TUITION – TECHNICAL COLLEGE CLASSES for STUDENTS WITH DISABILITIES:** Cost of tuition. | The costs are allowed if the program is required by the student’s IEP and the student receives high school credit. |
| Yellow stoplight | **TUTORING:** Salaries and benefits or stipends related to special education instructional services for students with disabilities. | Instruction must be provided by a licensed special education teacher who is an employee of the LEA. (A paraprofessional may provide services under the direction of a licensed special education teacher but may not assume the role of a teacher.)  **R** **CCEIS/CEIS:** An LEA may hire or contract with individuals or organizations for tutoring services to carry out CCEIS/CEIS activities. Tutors may: participate in or provide professional development to enable teachers and other school staff to deliver scientifically based academic and behavioral interventions, and, if appropriate, the use of adaptive and instructional software; support, reinforce or follow-up on the provision of educational and behavioral services provided by and under the supervision of an appropriately licensed general education teacher. |
| Green stoplight | **UNEMPLOYMENT INSURANCE:** Costs of employer expenses. | Employer expenses for unemployment insurance granted as a fringe benefit under established written policies are allowable. Unemployment insurance costs must be allocated to the grant in a manner consistent with the pattern of benefits for all LEA employees. |
| Yellow stoplight | **VEHICLE PURCHASE or LEASE or RENTAL:** Vehicle purchase or lease, insurance, repair, and maintenance. | Vehicles must be used only for special education related activities. This includes transporting students to and from school if the student’s IEP requires specialized transportation. Vehicles purchased with IDEA funds may also be used to transport students during the school day if related to their special education and related services. These restrictions apply even if only a portion of the vehicle cost is covered with IDEA funds.  LEAs must receive [prior approval](https://www.doe.mass.edu/federalgrants/resources/capital-expenditures-no-construction.docx) from DESE to use IDEA funds for capital equipment.  **T** **Proportionate share:** The cost associated with the purchase, lease, or rental of vehicles for the sole purpose of providing proportionate share are so limited that such cost would not meet the reasonability test. The most efficient use of funds for transportation needs would be to reimburse for the cost of mileage, fuel, and personnel with existing vehicles. |
| Yellow stoplight | **WIRELESS NETWORKING:** Costs related to installing and maintaining a wireless network to access the Internet. | **R** The costs of installing and maintaining a wireless network are eligible costs if the need for wireless is driven by the needs of the special education program. These types of needs include online IEPs, tables, and other technical assistance devices that require wireless access.  **T** **Proportionate share:** Installing or maintaining a wireless network district-wide and charging a proportion back to the special education program is not allowed. |
| Yellow stoplight | **WORKERS’ COMPENSATION:** Costs of employer expenses. | Employer expenses for workers’ compensation granted as fringe benefits for special education staff under established written policies are allowable. Workers’ compensation benefits must be allocated to the grant in a manner consistent the pattern of benefits for all LEA employees. |

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