

## Allowable Costs for IDEA Entitlement Grants

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

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

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

*If the answer is...*

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

Is this cost also generated by students without disabilities?

*If the answer is...*

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

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

*If the answer is...*

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

For a particular cost to be allowed, it also must be *necessary* and *reasonable* for proper and efficient performance and administration of the grant. A cost is reasonable if it does not exceed what a district would normally incur in the absence of federal funds. Additional guidance about standards for determining costs for federal grants is available from Office of Management and Budget (OMB) [Uniform Grants Guidance](#) (2 CFR, Part 200).

The salaries and wages of any employee charged to a Federal grant, including IDEA, must be supported by some form of time and effort documentation that accurately reflects the work performed and supports the amount claimed against the grant. "Standards for Documentation of Personnel Expenses" are set forth by the Office of Management and Budget (2 CFR § 200.430(i)). Additional technical assistance on time and effort documentation can be viewed [here](#).

The chart beginning on page 2 lists budget items for IDEA Part B flow-through or preschool entitlement grants. The list includes only items that have prompted additional discussion or guidance. If an item is not listed, it still may be allowed. **The items that are allowed under IDEA flow-through or preschool may not be charged to funds budgeted for coordinated early intervening services (CEIS).**

# Allowable Costs for IDEA Entitlement and IDEA Recovery Grants

Symbol Key:



Always allowed



Allowed, but special requirements or additional information required



Never allowed

| Symbol | Budget Item   | Special Requirements or Additional Information  |
|--------|---|---|
|        | <b>ADAPTIVE EDUCATION:</b> Salary and fringe benefits.  | The salary and fringe benefits of a teacher holding a DPI license 1860 for Adaptive Physical Education or 1859 for Art – Special Education or Music – Special Education are allowed for the time the teacher provides instruction to students with disabilities per the student’s IEP requirements.   |
|        | <b>ADVERTISING:</b> 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, child find activities, and other specific purposes necessary to meet the requirements of the IDEA grant.  |
|        | <b>AIDES:</b> Salaries and fringe benefits for LEA employees or costs for contracted aides.   | Individuals acting as special education aides must have, at a minimum, a DPI license O070 (Special Education Program Aide). However, a Special Education Program Aide license is not required if the individual holds any other valid DPI license.<br><br>Listing of <a href="#">allowed contract costs</a> .<br><br>Budget item location <a href="#">technical assistance</a> .                            |
|        | <b>ALTERNATIVE SCHOOLS or EDUCATION PROGRAMS:</b> Alternative or adaptive school structures and teaching techniques.  | Alternative schools/education programs are generally regular education schools or programs for students at risk of school failure. Therefore, the costs associated with them are not allowed. However, the costs of special education services for students participating in such programs are allowable costs. IDEA funding may <b>ONLY</b> be used for the special education related costs.               |
|        | <b>APPS:</b> Applications for devices such as tablets and laptops that are assistive technology.  | Applications for devices such as tablets or laptops that are assistive technology (see below) are allowed. If apps are purchased using a cash card or account with a vendor, the cost cannot be claimed at the time the card is purchased or the account is established. Expenditures for apps may be claimed <u>only</u> after the card or account is used to purchase the apps and the apps are received. |
|        | <b>ASSISTIVE TECHNOLOGY DEVICES:</b> Used to increase, maintain or improve the functional capabilities of a child with a disability.  | For information on purchasing applications see “Apps” above.  |
|        | <b>ATTORNEY’S FEES-PARTY TO AN ACTION:</b> Attorney fees for IDEA state complaints, due process hearings, representation at IEP team meetings, facilitated IEP team meetings, mediation sessions, or any student-specific consultation. | Fund may not be used to pay attorney’s fees for a party or related costs for depositions, expert witnesses, settlements, or other related costs.<br><br>Funds may be used to pay costs of conducting a due process hearing, e.g., paying a hearing officer and providing a place for the hearing.   |

| Symbol  | Budget Item   | Special Requirements or Additional Information   |
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|    | <b>ATTORNEY'S FEES – DOCUMENT PROCESSING</b>  |  |
|    | <b>ATTORNEY'S FEES - PROFESSIONAL DEVELOPMENT / POLICY DEVELOPMENT:</b><br>Contracted staff training, in-service, or policy development and review.             |  |
|    | <b>AUDIT COSTS:</b> Audits required by the Single Audit Act.  | The costs of auditing the IDEA required by, and performed in accordance with, the Single Audit Act, as implemented by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" are allowable. Other IDEA audit costs are not allowed as direct costs. They are included in the indirect cost rate.<br><br>Only the costs for the IDEA portion of the Single Audit may be charged to IDEA. IDEA Single Audit costs are budgeted under Purchased Services > Public School > Private Vendor Contract > Single Audit - IDEA Portion > auto coded to 231700, object 310. |
|   | <b>AUDIOLOGIST:</b> Salaries and fringe benefits for LEA employees or costs for contracted audiology services (public or private vendor allowed).               | The individual must hold a DPI license O010 (School Audiologist).<br><br>An out-of-state provider providing services in WI must hold a DPI license O010 to be eligible for reimbursement.<br><br>Listing of <a href="#">allowed contract costs</a><br><br>Budget item location <a href="#">technical assistance</a>  |
|  | <b>AUTOMATIC DOOR OPENERS:</b><br>Purchase and installation.  | Purchase and installation of automatic door openers is allowed if needed to provide access for a child with a disability. They should be budgeted under remodeling.  |
|  | <b>BUILDING CONSULTATION TEAMS:</b> Salaries and fringe of team members, costs associated with meeting expenses, stipends, travel.                              | These meeting are not devoted to the identification, evaluation, or placement of children with disabilities, or the provision of special education services; therefore, meeting costs are not allowed.   |
|  | <b>BUS PURCHASE, LEASE or RENTAL:</b> Vehicle purchase or lease, insurance, repair, and maintenance.<br><br>See also "Transportation Costs – Special Education" | Vehicles must be used ONLY to transport children with disabilities who require special assistance in transportation (special transportation or additional transportation), including children with disabilities attending regular classes. Vehicles may also be used by special education staff or for special education purposes.   |
|  | <b>BUS DRIVER:</b> 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 (special transportation or additional transportation), including children with disabilities attending regular classes.<br><br>Budget each staff person individually under Personnel > Public School > Position: Other Support Staff > Area: Bus Driver – Special Education. A staff name is required per entry.   |

| Symbol  | Budget Item   | Special Requirements or Additional Information   |
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|    | <b>CHILD FIND ACTIVITIES:</b> Costs associated with public awareness, notices, screening.   | Child find activities are allowed for identification of children with disabilities.<br><br>Budget item location <a href="#">technical assistance</a> .   |
|    | <b>CLASSROOM SPACE RENTAL:</b> Costs associated with renting extra classroom space for special education students due to overcrowding.              | LEAs may not use federal funds to rent extra classroom space to alleviate overcrowding, e.g., paying rent for a trailer used as a portable special education classroom.  |
|    | <b>CLERICAL SUPPORT:</b> Salaries and fringe benefits.  | Only the actual time spent supporting special education is allowed and <b>must</b> be based on records that accurately reflect the work performed in accordance with 2 CFR § 200.430(i).<br><br>Budget each staff person individually under Personnel > Public School > Position: Other Support Staff > Area: Clerical/Support Staff – Special Education. A staff name is required per entry.  |
|    | <b>COLLEGE CREDITS FOR SPECIAL EDUCATION INSTRUCTIONAL STAFF</b>  | Tuition is allowed as a fringe benefit for special education instructional staff. If reimbursing staff, budget under Personnel > Public School > Position: Staff > Position Activity: Credit Reimbursement > Function: 221300 or 264400 > Object: 291<br><br>If paying an institution directly, use the appropriate 300-series object.   |
|  | <b>COMPUTING DEVICES FOR STUDENTS</b> (computers, laptops, chrome books, tablets, etc.)   | Computing devices are an excess cost when they are related to the unique needs of a student with a disability. Acquisition of computing device are NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school and simply charges the flow-through or preschool grant a prorated amount based upon the number of children with disabilities in the school.<br><br>For information on purchasing applications see “Apps” on page 2. |
|  | <b>COMPUTING DEVICES FOR STAFF</b> (computers, laptops, chrome books, tablets, etc.)  | Computing devices for special education staff is allowed if the individual works <u>solely</u> in special education or if the device will be used solely for special education.<br><br>Positions that serve students with and without disabilities (such as school psychologists, social workers, guidance counselors, etc.) should not have the purchase of their computing devices charged either in whole or in part to the flow-through or preschool grant.              |
|  | <b>COMMUNICATION DEVICES FOR STAFF:</b> 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. Outside of incidental use, if a device will also be used for non-special education activities, the cost should not be charged to the flow-through or preschool grant.   |
|  | <b>COMPUTER NETWORKS:</b> Costs associated with a LEA’s district-wide computer networks.  | LEAs’ computer networking costs are provided district-wide and are not excess costs of special education.<br><br>See wireless networking for allowable costs.  |

| Symbol  | Budget Item   | Special Requirements or Additional Information  |
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|    | <b>CONSTRUCTION:</b> Constructing facilities or altering existing facilities.   | <p>Costs for construction or alteration of facilities must be excess costs of special education. A project must meet the needs of one or more children with disabilities. Costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed.</p> <p>DPI will not approve requests for the use of IDEA funds for construction or alteration of facilities for seclusion rooms. As a reminder, any seclusion of students must be in accordance with 2011 Wisconsin Act 125, the new law addressing <a href="#">seclusion and restraint</a> in public schools, which went into effect on September 1, 2012.</p> |
|    | <b>CONSULTANT SERVICES:</b> Costs associated with contracted services from a consultant   | <p>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.</p> <p>In the Purchased Services budget section, look for “Consultation – Not Direct Student Services” under the Purchase Detail choices.</p>   |
|    | <b>CONTRACTED SPECIAL EDUCATION or RELATED SERVICES (non-2r Charter School):</b> Services contracted from an entity other than an LEA, CESA or CCDEB. | <p>Only costs of contracted services for nursing, occupational and physical therapy, speech and language pathology, transition, educational interpreter, orientation and mobility, audiologist, job coaches, and parent liaisons may be charged to the grant.</p>   |
|  | <b>CONTRACTED SERVICES FOR SPECIAL EDUCATION OR RELATED SERVICES (Independent Charter School or provision of Equitable Services)</b>                  | <p>Independent charter schools are exempt from Wisconsin state statutes restricting LEAs from contracting privately for some special education instruction and related services.</p> <p>LEAs providing special education services to parentally placed private school children may also contract with a non-CESA or CCDEB provider for any special education services.</p>  |
|  | <b>CONTRACTED SERVICES - PARENTALLY-PLACED PRIVATE SCHOOL STUDENTS</b>  | <p>Federal law specifically authorizes provision of services for parentally-placed private school students through contract with an individual, agency, or other entity.</p>  |
|  | <b>CURRICULUM DEVELOPMENT:</b> Costs associated with substitutes, release time, or extended contract.   | <p>Costs related to substitute teachers, release time, and extended contract for development of curriculum for special education students is allowed for both regular and special education staff.</p>  |
|  | <b>DISTRICT ADMINISTRATORS:</b> Salaries and fringe benefits.   | <p>The salary and fringe benefits of a district administrator cannot be charged to federal grants even if the administrator is providing special education support and is appropriately licensed (2 CFR § 200.444).</p>   |
|  | <b>DUE PROCESS HEARINGS:</b> Costs of conducting a due process hearing.   | <p>Funds may be used to pay costs of conducting a due process hearing, e.g., paying a hearing officer and providing a place for the hearing. Funds may not be used to pay a party’s legal fees or related costs such as depositions, expert witnesses, settlements, or other related costs.</p>   |

| Symbol  | Budget Item  | Special Requirements or Additional Information  |
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|    | <p><b>EDUCATIONAL INTERPRETERS:</b> Salaries and fringe benefits for LEA employees or costs for contracted educational interpreter services.</p> <p>See also “Foreign Language Interpreters for Students”</p> <p>See also “Foreign Language and Sign Language Interpreters for IEP Meetings”</p> | <p>The individual must hold a DPI license 884 (Educational Interpreter-Deaf or Hard of Hearing).</p> <p>An out-of-state provider providing services in WI must hold a DPI license O020 to be eligible for reimbursement.</p> <p>Listing of <a href="#">allowed contract costs</a>.</p> <p>Budget item location <a href="#">technical assistance</a>.</p>  |
|    | <p><b>EQUIPMENT - CAPITAL:</b> Equipment to support special education and related services.</p>  | <p>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 capitalization threshold level less than \$5,000 for capital equipment, then equipment that meets the LEA’s threshold <i>must</i> be budgeted as capital equipment.</p> <p>LEAs must receive prior approval from DPI to use IDEA funds for capital equipment. This process for prior approval is completed through the budgeting process. The budget requires the user to enter an equipment type, number of units, equipment description and an assurance that the equipment is for the purposes of providing special education instruction and related services.</p> |
|   | <p><b>EQUIPMENT - NON-CAPITAL:</b> Equipment to support special education and related services.</p>  | <p>Budget equipment that does not meet the definition of capital equipment here. The budget requires the user to enter an equipment type, number of units, equipment description and an assurance that the equipment is for the purposes of providing special education instruction and related services.</p>   |
|  | <p><b>EQUIPMENT - SECURITY:</b> Cameras and other devices.</p>   | <p>Acquisition of cameras and other security devices are NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school or its buses and simply charges the flow-through or preschool grant a prorated amount based upon the number of children with disabilities in the school. The equipment is an excess cost when related to the needs of a child with a disability. It may be provided in a regular education environment or other education-related setting, even if one or more nondisabled children benefit.</p>   |
|  | <p><b>EXTENDED SCHOOL YEAR (ESY):</b> Personnel, supplies, equipment, transportation, and any other services identified in the student’s IEP.</p> <p>See also “Summer School”</p>  | <p>The need for ESY must be documented in the student’s IEP. Click <a href="#">here</a> for more information on ESY services.</p> <p>Staff who are providing special education services through ESY do not need to be identified individually in the budget. Under Personnel, select Public School and then the correct Position and Area. From the Position Activity menu, select “Extended School Year.” No EFN or staff name is required, thus several individuals charged to the same function can be rolled into one line.</p>   |
|  | <p><b>EVALUATIONS:</b> Personnel, supplies, or contracted services.</p>  | <p>Budget item location <a href="#">technical assistance</a>.</p>   |

| Symbol  | Budget Item   | Special Requirements or Additional Information   |
|---|---|--|
|    | <b>FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS:</b><br>Salaries and fringe benefits or contracted costs.                     | Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and not considered an excess cost of special education. However, costs associated with the provision of interpreters for IEP meetings are considered an excess cost of special education and are allowable costs.  |
|    | <b>FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS:</b> Salaries and fringe benefits or contracted costs.  | LEAs may contract with a private vendor for interpreter services for IEP meetings. Expenditures related to IEP meetings are considered an excess cost of special education.<br><br>Budget item location <a href="#">technical assistance</a> (page 2).   |
|    | <b>FURNITURE:</b> Desks, tables, chairs, file cabinets.   | LEAs may purchase student or staff desks, tables, and chairs, file cabinets, and other furniture for use in spaces dedicated to special education programs, such as resource rooms. LEAs may only purchase student furniture for use in a regular education classroom if the furniture is adapted to the specific needs of a child with disability. Examples of such furniture are wheelchair accessible desks and adjustable tables or workstations.  |
|   | <b>GUIDANCE COUNSELORS:</b><br>Salaries and fringe benefits.<br><br>See also “Act 221” in the Information section.          | Guidance counselors must be employees of an LEA, CESA, or CCDEB. Contracted services from private practice guidance counselors may not be charged to the IDEA grants.<br><br>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 grant charges.<br><br>Only the actual time spent supporting special education is allowed and must be based on records that accurately reflect the work performed in accordance with 2 CFR § 200.430(i). |
|  | <b>HSED:</b> Fees for a high school equivalency diploma.  | Normally, costs for obtaining a high school equivalency diploma are not allowed. Funds may only be used to pay for the excess cost of providing special education services. HSED costs are regular education costs. However, HSED costs are allowed if the program is required by the student’s IEP.   |
|  | <b>IEP TEAM COORDINATORS:</b><br>Salaries and fringe benefits.  | 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 or other special education related activities is allowed and must be based on records that accurately reflect the work performed in accordance with 2 CFR § 200.430(i).   |
|  | <b>INDIRECT COSTS:</b> Costs incurred to benefit more than one program or objective not readily assignable to the programs. | The indirect cost rate is negotiated between a LEA and DPI’s School Financial Services team. The WISEgrants software allows an LEA to budget and claim for indirect cost recovery up to its approved restricted indirect cost rate.  |
|  | <b>INTERNS:</b> Costs associated with interns working in the school district.<br><br>See also “Student Teachers”            | Interns may only provide special education services under the direct supervision of licensed special education teachers or providers and cannot assume the role of a teacher.<br><br>Budget under Personnel > Public School > Position: Teacher > Area: Intern > Position Activity: Standard   |

| Symbol  | Budget Item  | Special Requirements or Additional Information   |
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|    | <b>JOB COACHES:</b> A job coach works directly with a student with a disability in a work site to help the student learn the specific requirements of the job; learn work-related activities and requirements; and learn appropriate work-related behaviors. | Students who have an IEP may participate in vocational experiences if it is determined appropriate for them at their IEP meeting.<br><br>A job coach must work under the direction and supervision of an LEA, CESA, or CCDEB special education staff. Job coaches may be provided through contract with an individual, agency, organization, or other entity.<br><br>For contracted services, the purchase detail is “Transition Services – Employment Skills.” A vendor name and detailed description are required.       |
|    | <b>MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT:</b> Assistive technology devices; copying machines, printers, elevators, etc.   | If the equipment is used for special education only, the cost of maintaining the equipment may be charged to the flow-through or preschool grants. This is located in the Purchased Services budget section, Program Type “Public,” Type of Purchase “Property Services.”  |
|    | <b>MEDICAID SCHOOL-BASED SERVICES PROGRAM:</b> 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), 2 CFR § 200.404(a), and Appendix VII to Part 200.                           |
|  | <b>NURSE – SCHOOL-BASED:</b> Salaries and fringe benefits for LEA employees or costs for contracted nursing services.<br><br>See also “Act 221” in the Information section.  | 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.<br><br>Only the actual time providing related services required by IEPs or performing evaluations is allowed and must be based on records that accurately reflect the work performed in accordance with 2 CFR § 200.430(i).<br><br>Listing of <a href="#">allowed contract costs</a> .  |
|  | <b>OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS:</b> Salaries and fringe benefits for LEA employees or costs for contracted OT services.   | Individuals acting as Occupational Therapists must hold a DPI license O051 or O851 (Occupational Therapy).<br><br>Individuals acting as Occupational Therapy Assistants must have either a DPI license O052, O051 or O0851 (Occupational Therapy Assistant).<br><br>An out-of-state provider providing services in WI must hold an appropriate DPI license to be eligible for reimbursement.<br><br>Listing of <a href="#">allowed contract costs</a> .<br><br>Budget item location <a href="#">technical assistance</a> . |
|  | <b>OFFICE EQUIPMENT:</b> Equipment used by special education staff.  | Allowed if the equipment is exclusively used by special education staff.   |

| Symbol  | Budget Item  | Special Requirements or Additional Information   |
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|    | <b>OFF-SITE SPECIAL EDUCATION PROGRAMS:</b> Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.                    | LEAs may rent space for alternative special education programs under the following limited circumstances: the special education program must be housed off district property and it must be required as part of the child’s placement. Building rental is a Type of Purchase option in the Capital Objects budget section.   |
|    | <b>OPEB:</b> Costs associated with Other Post-Employment Benefits.   | Post-retirement health benefits of currently employed staff may be equitably charged to <a href="#">federal funds</a> based on the actuarially determined GAAP compliant expense, if an irrevocable trust is in place. When a district establishes a legal trust to fund their OPEB liability, the contribution is considered a fringe benefit. It is coded to the appropriate individual function and object 218.<br><br>The “pay-as-you-go” method may not be charged as a direct cost but may be covered as part of the indirect.   |
|    | <b>ORIENTATION &amp; MOBILITY:</b> Salaries and fringe benefits for LEA employees or costs for contracted orientation & mobility services.   | The individual must hold a DPI license O826 (Orientation & Mobility).<br><br>An out-of-state provider providing services in WI must hold a DPI license O826 to be eligible for reimbursement.<br><br>Listing of <a href="#">allowed contract costs</a> .   |
|  | <b>PARAPROFESSIONALS:</b> Salaries and fringe benefits. Individuals acting as special education paraprofessionals must have, at a minimum, a DPI license O070 (Special Education Program Aide) | Paraprofessionals must have, at a minimum, a DPI license O070 (Special Education Program Aide). However, a Special Education Program Aide license is not required if the individual holds any other valid DPI license.<br><br>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.<br><br>Listing of <a href="#">allowed contract costs</a> .<br><br>Budget item location <a href="#">technical assistance</a> .  |
|  | <b>PARENT LIAISONS:</b> Salaries and fringe benefits or contracted services.   | Salary and fringe benefits are allowed ONLY to the extent the parent liaison provides support to parents of children with disabilities and must be based on records that accurately reflect the work performed in accordance with 2 CFR § 200.430(i).<br><br>Budget each staff person individually under Personnel > Public School > Position: Other Professional Staff in a Non-educational role > Area: Parent Liaison. If the position activity is “Standard,” a staff name is required per entry.<br><br>For contracts, the service is listed either as Purchased Services > Public School > Private Vendor Contract for Support Services > Parent Liaison > 223300 > 310 or Purchased Services > Public School > Private Vendor Contract > Stipends > 158000 > 310 and a detailed description is required (which you could enter parent). |

| Symbol  | Budget Item  | Special Requirements or Additional Information  |
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|    | <b>PHYSICAL EDUCATION:</b> Salary and fringe benefits.   | <p>The salary and fringe benefits of a teacher holding DPI license 1860 (Adaptive Physical Education) are allowed only for the time the teacher provides instruction to students with disabilities per the student's IEP requirements. If the teacher does not hold license 1860, the costs are not allowed.</p> <p>Unless the teacher only works with students with disabilities, any salary and benefits charged to the flow-through or preschool grant must be based on records that accurately reflect the work performed in accordance with 2 CFR § 200.430(i).</p>  |
|    | <b>PHYSICAL THERAPISTS (PT) and PT ASSISTANTS:</b> Salaries and fringe benefits for LEA employees or costs for contracted PT services. | <p>Individuals acting as Physical Therapists must hold a DPI license O053 or O853 (Physical Therapy).</p> <p>Individuals acting as Physical Therapy Assistants must have either a DPI license O054, O053 or O853 (Physical Therapy Assistant).</p> <p>An out-of-state provider must hold an appropriate DPI license to be eligible for reimbursement.</p> <p>Listing of <a href="#">allowed contract costs</a>.</p> <p>Budget item location <a href="#">technical assistance</a>.</p>   |
|   | <b>PARENTALLY-PLACED PRIVATE SCHOOL STUDENTS - SPECIAL EDUCATION AND RELATED SERVICES:</b> Equitable services.                         | <p>Equitable services may be provided by employees of a school district, a CESA, or a CCDEB. 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. See the <a href="#">Equitable Services</a> technical assistance page for additional information.</p>  |
|  | <b>PLAYGROUND EQUIPMENT:</b> 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. The equipment may be used in a regular education setting, even if one or more nondisabled children benefit.</p> <p>If the playground equipment will be installed by district employees: Budget playground equipment in the Capital Objects budget section, Program Type: Public School &gt; Type of Purchase: Capital Equipment &gt; Purchase Detail: Equipment &gt; Function: 255000 (Facilities Acquisition/Remodeling) &gt; Object is either 521 for new equipment or 522 for replacement equipment &gt; Equipment Type: Playground Equipment.</p> <p>If the playground equipment will be installed by a vendor: Budget playground equipment in the Purchased Services budget section, Program Type: Public School &gt; Type of Purchase: Property Services &gt; Purchase Detail: Playground Equipment &gt; Function: 255200 (Purchase) &gt; Object is 320. Information will be required on how the equipment is considered an excess cost of special education.</p> |

| Symbol  | Budget Item  | Special Requirements or Additional Information  |
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|    | <b>PRESCHOOL TUITION:</b> Tuition paid to non-LEA preschool programs.  | Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a child with FAPE. Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in the preschool setting. If the parent enrolls the child in the non-LEA preschool program for additional time, the parent is responsible for the tuition, and the cost of the additional time is not allowed.  |
|    | <b>PRINCIPALS OR ASSISTANT PRINCIPALS:</b> Salaries and fringe benefits.   | Salaries for principals and assistant principals may not be charged to the IDEA grant. If an individual is employed as a part-time principal and also as a part-time special education teacher or provider, the salary and fringe benefits for teaching special education or providing other special education services may be charged to the flow-through or preschool grant and must be based on records that accurately reflect the work performed in accordance with 2 CFR § 200.430(i).  |
|    | <b>PROFESSIONAL DEVELOPMENT:</b> Costs associated with registration fees, travel, conference expenses, and providers.    | Registration fees, travel, and conference expenses <i>associated with special education</i> in-service training of regular education and special education staff are allowed.<br><br>Registration fees, travel, and conference expenses associated with <i>any</i> professional development provided to special education staff is allowed (such as training on core curriculum).   |
|  | <b>PSYCHOLOGISTS - SCHOOL-BASED:</b> Salaries and fringe benefits.<br><br>See also “Act 221” in the Information section. | School psychologists must be employees of an LEA, CESA or CCDEB. Contracted services for private practice school psychologists for direct services to students may not be charged to the flow-through or preschool grants.<br><br>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.<br><br>Only the actual time spent supporting special education is allowed and must be based on records that accurately reflect the work performed in accordance with 2 CFR § 200.430(i). |
|  | <b>PSYCHOLOGISTS - STUDENT EVALUATIONS:</b> Contractual costs.   | Allowed only for a psychologist to provide evaluation services.<br><br>Budget item location <a href="#">technical assistance</a> .  |

| Symbol  | Budget Item   | Special Requirements or Additional Information  |
|---|---|---|
|    | <b>REMODELING:</b> Costs associated with remodeling due to the unique needs of a student or students with a disability.                                   | <p>Remodeling costs must be excess costs of special education. Remodeling must meet the needs of one or more children with disabilities. Remodeling costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed.</p> <p>Costs must be necessary and reasonable. LEAs must have prior approval from DPI to use IDEA funds for remodeling. The approval process is completed through the web-based budget.</p> <p>DPI will not approve requests for the use of IDEA funds for construction or alteration of facilities for seclusion rooms. As a reminder, any seclusion of students must be in accordance with 2011 Wisconsin Act 125, the new law addressing <a href="#">seclusion and restraint</a> in public schools, which goes into effect on September 1, 2012.</p> |
|    | <b>RENT - FACILITIES:</b> Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances. | LEAs may rent space for alternative special education programs under the following limited circumstances: the special education program must be housed off district property and it must be required as part of the child’s placement. Building rental is a Type of Purchase option in the Capital Objects budget section.  |
|   | <b>SECLUSION ROOMS:</b><br>Construction or alteration of facilities.  | DPI will not approve requests for the use of IDEA funds for construction or alteration of facilities for seclusion rooms. As a reminder, any seclusion of students must be in accordance with 2011 Wisconsin Act 125, the new law addressing <a href="#">seclusion and restraint</a> in public schools, which goes into effect on September 1, 2012.  |
|  | <b>SECRETARIAL STAFF:</b> Salaries and fringe benefits.   | <p>Only the actual time spent supporting special education is allowed and <b>must</b> be based on records that accurately reflect the work performed in accordance with 2 CFR § 200.430(i).</p> <p>Budget each staff person individually under Personnel &gt; Public School &gt; Position: Other Support Staff &gt; Area: Clerical/Support Staff – Special Education. A staff name is required per entry.</p>   |
|  | <b>SECURITY CAMERAS or OTHER SECURITY MEASURES</b><br>See also “Equipment – Security”   | Generally, security cameras are not an excess cost of special education. However, when the camera or other device is purchased for a vehicle used only to provide special transportation to students with disabilities, it is allowed. An additional allowed cost is if a camera is purchased and used due to the specific needs of a student.  |
|  | <b>SMART BOARDS</b>   | Acquisition of SMART boards are NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school and simply charges the IDEA grant a prorated amount based upon the number of children with disabilities in the school. The equipment is an excess cost when related to the needs of a child with a disability. It may be provided in a regular education class or other education-related setting, even if one or more nondisabled children benefit.  |

| Symbol  | Budget Item   | Special Requirements or Additional Information   |
|---|---|--|
|    | <p><b>SOCIAL WORKERS - SCHOOL BASED:</b> Salaries and fringe benefits.</p> <p>See also “Act 221” in the Information section.</p>  | <p>School social workers must be employees of an LEA, CESA or CCDEB. Contracted services for private practice social workers providing school social work services directly to students may not be charged to the IDEA grants.</p> <p>Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Social workers must be appropriately licensed to deliver services they are assigned.</p> <p>Only the actual time spent supporting special education is allowed and must be based on records that accurately reflect the work performed in accordance with 2 CFR § 200.430(i).</p>   |
|    | <p><b>SOCIAL WORKERS – STUDENT EVALUATIONS:</b> Contractual costs.</p>  | <p>Allowed only for a social worker to provide evaluation services.</p> <p>Budget item location <a href="#">technical assistance</a>.</p>  |
|    | <p><b>SPEECH and LANGUAGE PATHOLOGY:</b> Salaries and fringe benefits for LEA employees or costs for contracted S/L services.</p> | <p>Individuals acting as Speech and Language Pathologists / Teachers must hold a DPI license 1820 (Speech and Language Pathologist).</p> <p>An out-of-state provider providing services in WI must hold a DPI license 1820 to be eligible for reimbursement.</p> <p>Listing of <a href="#">allowed contract costs</a>.</p> <p>Budget item location <a href="#">technical assistance</a>.</p>   |
|  | <p><b>STAFF DEVELOPMENT:</b> Costs associated with registration fees, travel, conference expenses, and providers.</p>             | <p>Registration fees, travel, and conference expenses associated with special education in-service training of regular education and special education staff are allowed. In addition, LEAs may coordinate Flow-through and Preschool funds with funds from other sources (e.g., Title I ESEA) in school-wide staff development activities to improve outcomes for all students. In school-wide staff development activities, Flow-through and Preschool funds may be used for the total cost of professional development in the same proportion as the number of special education and related service personnel receiving professional development is to the total school personnel participating.</p> |

| Symbol  | Budget Item  | Special Requirements or Additional Information  |
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|    | <p><b>STIPENDS FOR STUDENTS WITH DISABILITIES:</b> Costs associated with student workers charged under salaries or purchased services.</p> | <p>A stipend is a predetermined amount of money provided as compensation to an intern, trainee, or volunteer, which is used to offset the cost or expense of participating in a work or volunteer experience. A wage is compensation provided to an employee in exchange for work performed. Both stipends and wages may be allowable costs (See also “Transition—Employment Skills”); however, districts should examine the circumstances to determine whether a student is in an employment relationship. If the student is in an employment relationship, the compensation should be classified as a wage, and state and federal labor and employment regulations apply—such as minimum wage and overtime. Some questions to consider when making this determination are:</p> <ul style="list-style-type: none"> <li>• Does the student provides services of immediate benefit to the employer - services that would otherwise be provided by a paid employee? (If yes, this suggests the <b>presence</b> of an employment relationship)</li> <li>• 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 <b>presence</b> of an employment relationship)</li> <li>• Is the work is part of an educational activity for the benefit of the student? (If yes, this suggests the <b>absence</b> of an employment relationship)</li> <li>• Does the student work under close supervision? (If yes, this suggests the <b>absence</b> of an employment relationship)</li> </ul> <p>To budget for Student Work Stipends, under the Personnel budget section, select Public &gt; Position: Staff &gt; Position Activity: Student Work Stipend. Do not include student names in the budget.</p> |
|  | <p><b>STUDENT CONSULTATION TEAMS:</b> Salaries and fringe of team members, meeting expenses, stipends, travel.</p>                         | <p>These meeting are not devoted to the identification, evaluation, or placement of children with disabilities, or the provision of special education services students or issues; therefore, meeting costs are not allowed.</p>  |
|  | <p><b>STUDENT EVALUATIONS:</b> Personnel, supplies, or contracted services.</p>  | <p>Budget item location <a href="#">technical assistance</a>.</p>   |
|  | <p><b>STUDENT TEACHERS:</b> Costs associated with student teachers working in the school district.<br/><br/>See also “Interns”</p>         | <p>Student teachers may only provide special education services under the direct supervision of licensed special education teachers or providers and cannot assume the role of a teacher.</p> <p>Budget under Personnel &gt; Public School &gt; Position: Teacher &gt; Area: Intern &gt; Position Activity: Standard</p>  |

| Symbol  | Budget Item  | Special Requirements or Additional Information  |
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|    | <b>SUBSTITUTE TEACHERS:</b> Salaries and fringe benefits for LEA employees or costs for contracted substitute teacher services.  | <p>Substitute teacher costs are allowed for special education teachers. Substitute teacher costs are allowed for regular education teachers performing duties such as attending special education in-service training, attending IEP team meetings, or engaging in planning meetings or consulting with special education teachers to benefit children with disabilities.</p> <p>A short-term substitute may hold any valid DPI license and may be employed or contracted to teach any subject at any grade level, but for no more than 20 consecutive days in the same teaching assignment.</p> <p>A long-term substitute must be a licensed teacher or a licensed substitute teacher and employed or contracted only in the subject and grade level in which the teacher is licensed.</p> <p>An emergency license or permit may be granted to a long-term substitute.</p> |
|    | <b>SUMMER SCHOOL:</b> Salaries and fringe of instructors, aides, paraprofessionals, adaptive equipment, transportation, supplies or any other costs related to a student with disabilities attending summer school.<br><br>See also “Extended School Year (ESY)” | Summer school classes are not special education, because they are not required; they are not based upon the child’s individual needs, and they do not require an IEP. Thus, they are not excess costs of providing special education. Click <a href="#">here</a> for more information on ESY services.  |
|  | <b>SUPERINTENDENTS (DISTRICT ADMINISTRATORS):</b> Salaries and fringe benefits.  | The salary and fringe benefits of superintendents cannot be charged to federal grants, even if the superintendent is providing special education support and is appropriately licensed. 2 CFR § 200.444.  |
|  | <b>TEACHERS – SPECIAL EDUCATION:</b> Salaries and fringe benefits.   | Special education teachers must be employees of a LEA, CESA or CCDEB. Contracted services for privately employed teachers may not be charged to the IDEA grants.  |
|  | <b>TEACHERS – REGULAR EDUCATION:</b> Salaries and fringe benefits.<br><br>See also “Substitute Teachers”   | <p>Regular education teachers may be paid to attend special education professional development activities and IEP meetings.</p> <p>Instructional costs of regular education teachers are not allowed.</p>   |
|  | <b>TECHNOLOGY STAFF:</b> Salaries and fringe benefits for LEA employees or costs for contracted IT services.   | <p>LEA, CESA, and CCDEB 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. Charges to the grant must be based on records that accurately reflect the work performed in accordance with 2 CFR § 200.430(i).</p> <p>Private contracts for special education database maintenance or programming also are allowed.</p>  |

| Symbol  | Budget Item   | Special Requirements or Additional Information   |
|---|---|--|
|    | <b>TRANSITION SERVICES – PRESCHOOL:</b> 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.  |
|    | <b>TRANSITION – EMPLOYMENT SKILLS:</b> Costs associated with work experiences, job coaches, and acquisition of employment skills.     | <p>LEAs may contract with agencies to facilitate the acquisition of employment skills for students with disabilities typically ages 18-21. The transition services must be identified in students’ IEPs. The costs also may be incurred when school is not in session (summer).</p> <p>Contracted transition services must be provided under the supervision of appropriately licensed special education teachers. Transition agency staff may not assume the role of special education teachers, who must prescribe instruction and evaluate the results of instruction.</p> <p>Under the Workforce Innovation and 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 that student is engaged in subminimum wage employment will be prohibited. This includes job training or completing work tasks for which the agency typically pays other employees subminimum wages under a Department of Labor sub-minimum wage 14 (c) wage certificate. Thus, entering into the 2016-17 fiscal year, an LEA will not be permitted to enter into contracts or other arrangements with agencies for the purpose of supporting or operating a program under which a student with a disability is engaged in subminimum wage employment (Section 511 of WIOA).</p> <p>Purchased service costs are identified as “Transition Services – Employment Skills” under the Purchase Detail choices.</p> <p>See also “Stipends for Students with Disabilities.”</p> <p>Listing of <a href="#">allowed contract costs</a>.</p> |
|  | <b>TRANSITION – INDEPENDENT LIVING SKILLS:</b> Rental or purchase of property used for developing independent living skills.          | <p>LEAs may rent, lease, or purchase property from individuals or agencies for teaching independent living skills required by students’ IEPs.</p> <p>Budget for rental under the Capital Objects budget section, Program Type: Public &gt; Type of Purchase: Building Rental &gt; Purchase Detail: Transition - Independent Living Skills &gt; Function: 255400 &gt; Object 537.</p> <p>Budget for acquisition under the Capital Objects budget section, Program Type: Public School &gt; Type of Purchase: Building Acquisition &gt; Purchase Detail: Transition - Independent Living Skills &gt; Function: 255000 &gt; Object 531.</p>   |
|  | <b>TRANSLATION SERVICES:</b> Costs incurred by the LEA for translating IEP documents into the native language of the child’s parents. | LEAs may contract with a private vendor for translation services for IEP documents. Expenditures related to IEPs are considered an excess cost of special education.   |

| Symbol   | Budget Item   | Special Requirements or Additional Information   |
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|   | <b>TRANSPORTATION COSTS - SPECIAL EDUCATION:</b> 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.<br><br>Budget item location <a href="#">technical assistance</a> .  |
|   | <b>TRANSPORTATION COSTS – CONTRACT WITH PARENTS:</b>  | A contract with parents is allowed if the transportation is to transport a child with a disability who requires special assistance in transportation (special transportation or additional transportation), including a child with a disability attending regular classes.<br><br>Budget for this cost in the Purchased Services budget section, Program Type: Public School > Type of Purchase: Pupil Transportation > Purchase Detail: Specialized Transportation > Function: 256750 (Contracted) > Object: 341. |
|   | <b>TUITION FOR SPECIAL EDUCATION INSTRUCTIONAL STAFF</b>  | Tuition is allowed as a fringe benefit for special education instructional staff. If reimbursing staff, budget under Personnel > Public School > Position: Staff > Position Activity: Credit Reimbursement > Function: 221300 or 264400 > Object: 291<br><br>If paying an institution directly, use the appropriate 300-series object.   |
|  | <b>TUITION – OPEN ENROLLMENT:</b> Costs associated with a student’s special education instructional program.            | IDEA funding may not be used for the costs of open enrollment. The open enrollment transfer amount is considered the cost of regular education and should be coded to Fund 10.   |

| Symbol  | Budget Item   | Special Requirements or Additional Information  |
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|    | <p><b>TUITION – NON-OPEN ENROLLMENT:</b> Tuition for placement by an LEA to provide a student with FAPE.</p>  | <p>Generally, tuition is allowed if charged for a placement made by an LEA to provide a child with FAPE. However, only the excess cost of providing special education services is allowed. The teachers must hold proper DPI licenses. The services must be provided consistent with an IEP; at no cost to parents; and under the supervision of the local educational agency.</p> <p>Tuition charged for placement in a Wisconsin public school or an out-of-state public school is allowed. However, if a base regular education tuition cost is included in the tuition amount, this cost is not considered an excess cost of special education and not eligible for IDEA funding.</p> <p>Tuition is allowed for placement in a Wisconsin private school. The school must be <a href="#">listed</a> with DPI or meet the definition of a private school in <a href="#">s.118.165 (1) Wis. Stats.</a></p> <p>Tuition is allowed for placement in an out-of-state private school if the private school is approved by the state education agency of the state where the school is located.</p> <p>Tuition is allowed for placement in the education unit of a residential care center (RCC) licensed under s. 48.60, Wis. Stats. A <a href="#">list</a> of licensed RCCs is available.</p> <p>Tuition is allowed for education in a day treatment facility. However, as with all other placements, the conditions cited above, e.g., properly licensed teachers, no cost to parents, must be met.</p> <p>Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a child with FAPE. Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in a private preschool setting. If the parent enrolls the child in the private preschool program for more time than is required to provide FAPE, the parent is responsible for this portion of the preschool tuition. The cost of the additional time is not allowed.</p> |
|  | <p><b>TUITION – TECHNICAL COLLEGE CLASSES FOR STUDENTS WITH DISABILITIES:</b> Tuition to a local technical college for a special education program for a student with a disability.</p> | <p>These expenses are allowed if the program is required by the IEP and the student receives high school credit.</p>  |
|  | <p><b>TUTORING:</b> Salaries and fringe benefits or stipends related to special education instructional service for children with disabilities only.</p>                                | <p>Instruction must be provided by a licensed special education teacher who is an employee of the LEA, CESA, or CDDEB (an aide may provide services under the direction of a licensed special education teacher, but may not assume the role of a teacher).</p>   |

| Symbol  | Budget Item   | Special Requirements or Additional Information   |
|---|---|--|
|  | <b>UNEMPLOYMENT INSURANCE:</b>  | Employer expenses for unemployment insurance granted as fringe benefits under established written policies are allowable. Unemployment insurance costs must be allocated to the grant in a manner consistent with the pattern of benefits for all LEA employees.   |
|  | <b>VEHICLE PURCHASE, LEASE or RENTAL:</b> Vehicle purchase or lease, insurance, repair, and maintenance.<br>See also “Transportation Costs – Special Education” | Vehicles must be used ONLY to transport children with disabilities who require special assistance in transportation (special transportation or additional transportation), including children with disabilities attending regular classes. Vehicles may also be used by special education staff or for special education purposes.   |
|  | <b>WIRELESS NETWORKING:</b> Costs related to installing and maintaining a wireless network to access the Internet.  | 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, tablets, and other technical assistance devices that require wireless access. Installing or maintaining a wireless network district wide and charging a proportion back to the special education program is not allowed. |
|  | <b>WORKER’S COMPENSATION:</b>   | Employer expenses for worker’s compensation granted as fringe benefits under established written policies are allowable. Worker’s compensation benefits must be allocated to the grant in a manner consistent with the pattern of benefits for all LEA employees.  |

## **INFORMATION**

**ACT 221:** Wisconsin Act 221 does not preclude a district from claiming the percentage of salary/fringe that exceeds state aid reimbursement guidelines from other funding sources such as federal grants. For example, a district may claim 84% of a school psychologist’s time against state special education categorical aid and the remaining 16% of time against a federal grant, assuming the district does not violate federal reimbursement guidelines in such areas as expenditure eligibility, personal activity reports, maintenance of effort, and supplanting.

## **ADDITIONAL UNIFORM GRANT GUIDANCE COST PRINCIPLES:**

Not Allowed: **Entertainment.** 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.

Not Allowed: **Contributions and donations.** Contributions and donations, including cash, property, and services, by governmental units to others, regardless of the recipient, are unallowable.