

ADMINISTRATIVE CASE MANAGEMENT:

Allowable: An SAU may use funds received under Part B of the Act to purchase appropriate technology for recordkeeping, data collection and related case management activities of teachers and related services personnel providing those services are described in the IEP of children with disabilities and is needed for the implementation of those case management activities. (34 CFR 300.208(b))

ADVERTISING AND PUBLIC RELATIONS:

Allowable: Recruitment of personnel required for the performance by the SAU of obligations arising from the IDEA award.

1. The procurement of goods and services for the performance of the IDEA award.
2. The disposal of scrap or surplus materials acquired in the performance of the IDEA award except when SAUs are reimbursed for disposal costs at a predetermined amount.
3. Other specific purposes necessary to meet the requirements of the IDEA award.
4. Costs specifically required by the IDEA award.

Not Allowable: Any and all other advertising and public relations costs not referenced above. Costs of meetings, conventions, convocations, or other events related to other activities of the SAU, including:

1. Costs of displays, demonstrations and exhibits.
2. Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events.
3. Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings.
4. Costs of promotional items and memorabilia, including models, gifts and souvenirs.
5. Costs of advertising and public relations designed solely to promote the SAU.

ADVISORY COUNCILS:

Allowable: Costs incurred by advisory councils or committees are allowable as a direct cost where authorized by the awarding agency.

ALCOHOLIC BEVERAGES:

Not Allowable

ALTERNATIVE SCHOOLS OR EDUCATION:

Allowable: The costs of special education services for students participating in such programs are allowable, IDEA funding may ONLY be used for the excess cost of special education.

Not Allowable: Expenditures to attend alternative schools/education programs that are considered regular education schools or programs for students at risk of failure are not allowable expenditures.

ASSISTIVE TECHNOLOGY - Maintenance:

Allowable: If the equipment is used for special education, then the costs of maintaining the equipment may be charged to the IDEA grant.

ATTORNEY'S FEES:

Allowable: To pay costs of conducting a due process hearing, e.g., paying a hearing officer and providing a place for the hearing.

Allowable: Professional Development / Policy Development: Contracted staff training, in-service, or policy development and review.

Not Allowable: Party to an Action: Attorney's fees for IDEA state complaints, due process hearings, representation at IEP team meetings, facilitated IEP team meetings, mediation sessions, or any student specific consultation. Funds may not be used to pay attorney's fees for a party or related costs for depositions, expert witnesses, settlements, or other related costs.

AUDIT COSTS:

Allowable: The costs of auditing the IDEA required by, and performed in accordance with, the Single Audit Act, as implemented by OMB Circular A-133. Only the costs for the IDEA portion of the Single Audit may be charged to IDEA.

Allowable: Other audit costs are allowable if included in a cost allocation plan or indirect cost proposal, or if specifically approved by the awarding agency as a direct cost to an award.

Not Allowable: Any and all costs not referenced below.

BAD DEBTS:

Not Allowable: Bad debts, including losses (whether actual or estimated) arising from uncollectable accounts and other claims, related collection costs and related legal costs are not allowable.

BUS DRIVER – Salaries and Benefits:

Allowable: Costs incurred while transporting a child(ren) with disabilities.

Not Allowable: Any costs incurred while concurrently transporting special education and regular education students.

CHILD-FIND ACTIVITIES:

Allowable: Costs associated with public awareness, notices and screening are allowable for identification of children with disabilities.

CLASSROOM SPACE RENTAL:

Not Allowable: 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.

CLERICAL SUPPORT: Salary & Fringe:

Allowable: Only the actual time spent in meeting IDEA requirements is allowed. If the position is not dedicated 100% to special education, clerical work must be documented by personnel activity reports as required by OMB Circular A-87.

COMMUNICATION COSTS:

Allowable: Costs incurred for special education services only for telephone service, local and long distance telephone calls, telegrams, postage, messenger, electronic or computer transmittal services and the like are allowable

COMMUNICATION DEVICES FOR STAFF:

Allowable: For special education activities ONLY.

Not Allowable: Devices used for staff working on multiple cost objectives, i.e., other non-special education activities as well as special education.

COMPLEMENTARY AND ALTERNATIVE THERAPY:

Not Allowable: Hippo therapy, music therapy, acupuncture, and *Aquatic Therapy (pool rental) are not allowable.

*Effective FY2018, Aquatic Therapy (pool rental) will no longer be an allowable IDEA expense.

COMPUTER NETWORKS:

Not Allowable: LEA's computer networking costs are provided district-wide and are not excess costs of special education and therefore are not allowable.

COMPUTERS FOR STAFF:

Allowable: Computer equipment for special education staff is allowed if the individual works solely in special education.

Not Allowable: Computer equipment for any staff working multiple cost objectives.

COMPUTERS FOR STUDENTS:

Allowable: Equipment used to advance the education of children with disabilities.

Not Allowable: Funding for acquisition of computers - school or district-wide is NOT considered an excess cost, and therefore, are not allowable.

CONSULTANT SERVICES:

Allowable: 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.

CONTRACTED - Parentally-Placed Private School Student Services:

Allowable: Federal law specifically authorizes provision of services for parentally-placed private school students through contract with an individual, agency, organization, or other entity if these persons are appropriately licensed. (34 CFR 300.137 and 138)

CONTRACTED - Special Education or Related Services:

Allowable: LEAs may contract for special education or related services as direct services to children from private individuals or agencies other than the SAU if these persons are appropriately licensed to provide special education services and have not had licensure requirements waived. (34 CFR 300.156(b))

CPR TRAINING:

Not Allowable: The costs associated with CPR training are a responsibility of the LEA and not considered an excess cost of special education.

CURRICULUM DEVELOPMENT:

Allowable: Costs related to substitute teachers, release time and extended contract for development of curriculum for special education students is allowed for special education staff.

DISTRICT ADMINISTRATORS:

Not Allowable: Salary and fringe benefits of a district administrator (other than special education administration) cannot be charged to federal grants even if the administrator is providing special education support and is appropriately licensed. (OMB Circular A-87)

DONATIONS AND CONTRIBUTIONS:

Not Allowable: All donations or contributions, including cash, property, and services, made by the SAU, regardless of the recipient are not allowable.

EMPLOYMENT SPECIALIST – Salary and Benefits or Contracted Services:

Allowable: Costs must be directly related to a student's IEP following an IEP team meeting where it is determined and documented that a vocational experience is appropriate.

If the position is not dedicated 100% to special education, related services personnel must document their time worked using the personnel activity reports required by OMB Circular A-87.

ENTERTAINMENT:

Not Allowable: 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 not allowable.

EQUIPMENT SECURITY:

Allowable: Equipment related to the needs of a child with a disability in accordance with the IEP of the child.

Not Allowable: Acquisition of cameras and other security devices for the school, classrooms, buses, etc. are NOT an excess cost, and therefore, are not allowed.

EQUIPMENT:

Allowable: Equipment to support special education and related services.

Not Allowable: Any equipment used for multiple cost objectives, i.e., regular education and special education.

EVALUATIONS:

Allowable: Personnel, supplies and/or contracted services are allowable.

EXTENDED SCHOOL YEAR:

Allowable: Personnel, supplies, equipment, transportation and any other services identified in a student's IEP. The need for ESY must be documented in the student's IEP.

Not Allowable: Personnel for or participation in a regular summer school program are not considered extended school year services.

FOOD AND BEVERAGES:

Not Allowable: The cost for food and/or beverages for meetings or professional development events conducted by the LEA are not allowable.

FOREIGN LANGUAGE INTERPRETERS - for Students with Disabilities:

Allowable: Foreign language interpreters to attend IEP meetings or for the translation of documents are allowable.

Not Allowable: 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.

FUND RAISING:

Not Allowable: Costs of organized fund raising, including financial campaigns, solicitations of gifts and bequests, and similar expenses incurred to raise capital or obtain contributions are unallowable, regardless of the purpose for which the funds will be used.

FURNITURE:

Allowable: Only adaptive furniture will be allowed. File cabinets for IEP files are allowable. Examples of such furniture are wheelchair accessible desks and adjustable tables or workstations.

Not Allowable: Any furniture purchased for the purpose of serving multiple cost objectives.

IEP COORDINATORS:

Allowable: Salary and fringe benefits of staff that coordinate an SAU's IEP system, train staff and review IEPs. If the position is not dedicated 100% to special education, IEP coordinators must document time worked using the personnel activity reports as required by OMB Circular A-87.

INTERNS:

Not Allowable: Only the cost of special education services provided by licensed special education teachers or appropriately licensed related service providers are allowed.

MAINECARE SCHOOL-BASED SERVICES PROGRAM:

Not Allowable: Costs associated with claiming MaineCare funds, including third-party administrators, are not allowable.

MEDICAL TREATMENT:

Allowable: If the expenses is incurred for the diagnosis and evaluation of a student for the purpose of developing an education program, or, such specialist acts in an advisory capacity to the school staff.

Not allowable: Expenses for the direct treatment by medical (i.e., physicians and psychiatrists) or other specialists are not allowable.

MOTOR VEHICLES:

Capital expenditures for general purpose equipment are unallowable, except when approved in advance by the awarding agency (MDOE).

NON-EDUCATIONAL EXPENDITURES:

Not Allowable: Including, but not limited to, pizza parties, candy, shows, movies, bowling and out-of-state trips, etc. are not permissible uses of IDEA, Part B funds.

NURSE SCHOOL BASED:

Allowable: Salaries and fringe benefits for LEA employees or costs for contracted nursing services. Must be IEP driven or related to the evaluation of a child. Only the actual time providing related services required by IEPs or performing evaluations is allowed. If the position is not dedicated 100% to special education, school nurses must document their work with personnel activity reports.

Not Allowable: Day-to-day costs of nursing services provided to all students.

OCCUPATIONAL THERAPIST (OT) and OT ASSISTANT (COTA) – Salary and Fringe Benefits or Costs for Contracted Services:

Allowable: Cost must be IEP driven or related to the evaluation of a child. Only the actual time providing related services required by IEPs or performing evaluations is allowed.

Not Allowable: Day-to-day costs of services provided to all students.

NOTE: Related services personnel must meet all State approved certification and licensing requirements that are applicable to the professional discipline in which they are providing special education or related services. Certification or licensure requirements may not be waived. (34 CFR 300.156(b))

OFFICE EQUIPMENT:

Allowable: Only allowable if the equipment is exclusively used by special education staff.

PARAPROFESSIONALS (Educational Technicians I, II, III) – Salary and Fringe:

Allowable: Only the actual time spent supporting special education is allowed.

If the position is not dedicated 100% to special education, paraprofessionals must document their time worked using the personnel activity reports required by OMB Circular A-87.

Paraprofessionals must be appropriately and adequately prepared and trained in accordance with State requirements applicable to special education paraprofessionals. (IDEA 34 CFR 300.156(b))

PARENT LIAISONS – Salary and Benefits or Contracted Services:

Allowable: ONLY to the extent the parent liaison provides support to parents of children with disabilities.

If the position is not dedicated 100% of the time to special education, parent liaisons must document their time worked using the personnel activity reports required by OMB Circular A-87.

PHYSICAL THERAPISTS (PT) and PT ASSISTANTS – Salary and Benefits or Contracted Services:

Allowable: Cost must be IEP driven or related to the evaluation of a child. Only the actual time providing related services required by IEPs or performing evaluations is allowed.

If the position is not dedicated 100% to special education, related services personnel must document their time worked using the personnel activity reports required by OMB Circular A-87.

Not Allowable: Day-to-day costs of services provided to all students.

NOTE: Related services personnel must meet all State approved certification and licensing requirements that are applicable to the professional discipline in which they are providing special education or related services. Certification or licensure requirements may not be waived. (34 CFR 300.156(b))

PRESCHOOL FUNDS:

- a. No supplies or equipment
- b. No general Professional Development
- c. Only for 3-5 year olds

PRINCIPALS OR ASSISTANT PRINCIPALS:

Not Allowable: Expenditures for the cost of salaries and fringe benefits for principals and assistant principals are not allowable and may not be charged to the IDEA grant.

PROFESSIONAL DEVELOPMENT:

Allowable: Registration fees, travel, conference expenses associated with special education in-service training of regular education and special education staff are allowed. Expenditures for professional development may also be combined with other funding sources. The professional development must benefit students with disabilities and/or assist the LEA in meeting the requirements of IDEA.

34 CFR 207 states: "The SAU must ensure that all personnel necessary to carry out Part B of the Act are appropriately and adequately prepared, subject to the requirements of §300.156 (related to personnel qualifications) and section 2122 of the ESSA."

Not Allowable: The cost of providing food and/or beverages when conducting professional development opportunities and/or meetings are not allowable expenses.

PSYCHOLOGISTS – Salary and Benefits or Contracted Services:

Allowable: Cost must be IEP driven or related to the evaluation of a child. Only the actual time providing related services required by IEPs or performing evaluations is allowed.

If the position is not dedicated 100% to special education, related services personnel must document their time worked using the personnel activity reports required by OMB Circular A-87.

NOTE: Related services personnel must meet all State approved certification and licensing requirements that are applicable to the professional discipline in which they are providing special education or related services. Certification or licensure requirements may not be waived. (34 CFR 300.156(b))

SECRETARIAL STAFF – Salary and Benefits:

Allowable: Only the actual time spent meeting the requirements of IDEA is allowed.

If the position is not dedicated 100% to special education, related services personnel must document their time worked using the personnel activity reports required by OMB Circular A-87.

SMART BOARDS:

Allowable: Acquisition of Smart boards due to the specific needs of the students that is not a part of a school-based initiative and in **Special Education settings** only is allowable.

Not Allowable: The acquisition of Smart boards to be placed in a regular education classroom.

SOCIAL WORKERS – School Based:

Allowable: Cost must be IEP driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Only actual time spent supporting special education is allowed. Only the actual time providing related services required by IEPs or performing evaluations is allowed. If the position is not dedicated 100% to special education, school nurses must document their work with personnel activity reports.

Related services personnel must be appropriately and adequately trained and prepared, consistent with State approved certification and licensing requirements applicable to the professional discipline in which those personnel are providing special education or related services. Certification or licensure requirements may not be waived. 34 CFR 300.156(b).

SPECIAL OLYMPICS:

Not Allowable: Special Olympics is not a special education service. Therefore costs associated with t-shirts, travel, fees, cost of travel, and room and board are not allowable with federal funds.

STIPENDS:

Allowable: Tutors (as outlined below) and staff development.

Not Allowable: For teachers acting as an administrator at IEP meetings.

SUPERINTENDENTS – Salaries & Fringe:

Not Allowable: The salary and fringe benefits of a Superintendent are not allowable costs and cannot be charged to a federal grant. (OMB Circular A-87)

TEACHERS – Regular Education – Salary and Benefits:

Not Allowable: Regular education teachers may be paid to attend special education in-service activities that benefit special education students or assist in meeting IDEA requirements. Instructional costs of regular education teachers are not allowed.

TEACHERS – Special Education – Salary and Benefits:

Allowable: Special education teachers must be highly qualified as a special education teacher consistent with the requirements of ESSA and the IDEA implementing regulations, 34 CRF 300.156(c) and 34 CFR 300.18.

If the position is not dedicated 100% to special education, related services personnel must document their time worked using the personnel activity reports required by OMB Circular A-87.

TECHNOLOGY STAFF – Salary and Benefits or Contracted IT Services:

Allowable: Technology personnel expenses for programming or maintaining special education databases and applications, including, coordination and administration of technology services.

If the position is not dedicated 100% to special education, related services personnel must document their time worked using the personnel activity reports required by OMB Circular A-87.

TIME AND EFFORT REPORTING – Costs of Recordkeeping:

Allowable: Costs incurred to maintain and implement Time and Effort requirements.

Any individual whose salary and/or benefits (in part or wholly) are paid using federal funds, must keep time and effort reporting whether or not it is a semi-annual certification, monthly personnel activity report (PAR), fixed schedule report or stipend report. Semi-Annual Certification is completed by those individuals who are assigned 100% of their time to special education; monthly personnel activity reports and fixed schedule reports are completed by individuals who are not assigned 100% of their time to special education. Time and effort reporting are a part of the allowable costs as defined by the OMB

TRANSITION – Employment skills: Costs Associated with Work Experience, Job Coach and Acquisition of Employment Skills:

Allowable: SAUs may contract with agencies to facilitate the acquisition of employment skills for students with disabilities typically ages 18-20. The transition services must be identified in the students' IEPs. The costs also may be incurred when school is not in session. Contracted transition services must be provided under the supervision of appropriately certified personnel.

TRANSPORTATION:

Allowable: Costs of transportation related to the needs of a child with a disability.

TUITION - Placement by an SAU to Provide a Student with FAPE:

Allowable: Tuition is allowed if a placement is made by an SAU in order to provide a child with FAPE. However, only the excess cost of providing special education services is allowed. The teachers must hold proper licensure. The services must be provided consistent with the student's IEP; must be provided at no cost to parents; and must be under the supervision of the LEA.

Allowable: Tuition is allowed for education in a day or residential treatment facility in direct correlations with a student's IEP. However, as with all other placements, the conditions cited above (properly licensed teachers, no cost to parents, etc.) must be met.

Allowable: Preschool Tuition for a preschool program is allowed if charged for a placement made by an SAU 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 SAU staff in a private school setting.

TUITION – Preschool:

Allowable: 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.

Not Allowable: If the parent enrolls the child in the non-SAU preschool program for additional time, the parent is responsible for the tuition and the cost of the additional time is not allowed.

TUITION - Special Education Staff:

Allowable: Tuition is allowed as a fringe benefit for special education staff.

TUTORING:

Allowable: Costs associated with providing tutoring for a child with a disability who is unable to attend school.

Not Allowable: Tutoring for disciplinary or behavioral issues for the first ten days.

Not Allowable: The costs associated with after school tutoring.

UNEMPLOYMENT INSURANCE:

Allowable: 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 SAU employees per OMB Circular A-87.

WORKERS' COMPENSATION:

Allowable: Employer expenses for workers compensation granted as fringe benefits under established written policies are allowable. Workers compensation benefits must be allocated to the grant in a manner consistent with the pattern of benefits for all SAU employees per OMB Circular A-87.