

West Virginia – Allowable Costs for IDEA Funding



West Virginia DEPARTMENT OF
EDUCATION

March 2025



**West Virginia Board of Education
2024-2025**

Nancy J. White, President
Victor L. Gabriel, Vice President
F. Scott Rotruck, Secretary
L. Paul Hardesty, Legislative Liaison

Robert W. Dunlevy, Member
Cathy L. Justice, Member
Christopher A. Stansbury, O.D., Member
Debra K. Sullivan, Member
Gregory F. Wooten, Member

Sarah Armstrong Tucker, Ph.D., Ex Officio
Chancellor
West Virginia Higher Education Policy Commission
West Virginia Council for Community and Technical College Education

Michele L. Blatt, Ex Officio
State Superintendent of Schools
West Virginia Department of Education

Table of Contents

West Virginia – Allowable Costs for IDEA Funding..... 4

Determining Excess Cost 5

Allowable Cost Chart 6

Time and Effort Reporting Requirement - Federal Grants.....28

West Virginia – Allowable Costs for IDEA Funding

Allowable costs must be **necessary, allocable and reasonable** for proper and efficient performance and administration of the grant. In simpler terms, 2 CFR 200.403 details the factors affecting allowability of costs to ensure that costs charged to Federal awards are justified, reasonable, and properly allocated based on the benefits received. A cost is reasonable if it does not exceed what a district would normally incur in the absence of federal funds.

In addition to adhering to IDEA requirements, including fiscal requirements, recipients of IDEA formula grant awards must also follow provisions under the [Uniform Guidance](#), [EDGAR](#), [GEPA](#), and other applicable Federal regulations. 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).

NOTE: The following items are never allowed under Uniform Grant Guidance Cost Principles:

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 (2 CFR § 200.438).

Contributions and donations. Contributions and donations, including cash, property, and services, by governmental units to others, regardless of the recipient, are unallowable (2 CFR § 200.434).

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 in the Time and Effort Reporting Requirement section of this document.

IDEA-funded staff may be assigned general school duties, such as study hall, lunchroom duty or recess, if the amount of “other duties” is equitable to the assignments of other like employees not funded by grants, and the amount of time dedicated to these duties are a small percentage compared to the individual’s normal work schedule.

Contact David Parkins, WVDE Special Education Finance Coordinator, at dparkins@k12.wv.us with questions related to IDEA funding or allowable costs.

Determining Excess Cost

For a particular cost to be allowed under IDEA Part B flow-through or preschool IDEA grants, it **must be an excess** cost for providing special education and related services. Only allowable costs may be charged to the IDEA Basic (611) or IDEA Preschool (619) entitlement (aka flow-through) grants.

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

1. In the absence of special needs, would this cost exist? If the answer is...
 - a. NO, then the cost is an excess cost and may be eligible
 - b. YES, then the cost is NOT an excess cost and is NOT allowable.
2. Is this cost generated by students without disabilities? If the answer is...
 - a. NO, then the cost is an excess cost and may be eligible
 - b. YES, then the cost is NOT an excess cost and is NOT allowable.
3. If it is a child specific service, is the service documented in the student's IEP? If the answer is...
 - a. YES, then the cost is an excess cost and may be eligible
 - b. NO, then the cost is NOT an excess cost and is NOT allowable.

NOTE: Services to students with 504 plans who do not have an Individualized Education Program (IEP) are not eligible under IDEA.


Allowable Cost Chart









The following chart lists budget items for IDEA Part B flow-through or preschool IDEA grants. This list includes the most common items, but if an item is not listed, it still may be considered an allowable cost.






Symbol Legend












 Always allowed












 Never allowed












 Potentially allowed, but special requirements or additional information may be required.












Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	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. These are not considered special education costs as required under IDEA. This includes the cost of 504 plan data management systems which are not considered special education (and the costs are not eligible for IDEA funding). If the 504-plan management system is integrated with an IEP web-based system, the subrecipient should determine an allocable portion to the special education fund.	34 CFR Part 104 29 U.S.C. § 794
	ADAPTIVE EDUCATION: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff.	The salary and fringe benefits of a teacher holding license for Adaptive Physical Education are allowed for the time the teacher provides instruction to students with disabilities per the student's IEP requirements.	34 CFR § 300.156
	ADVERTISING: Costs associated with advertising in media such as newspapers, radio and television, direct mail, or electronic.	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.	2 CFR § 200.421(b)
	AIDES: Salary and benefits of staff employed by an LEA.	Individuals acting as special education aides must be appropriately trained and supervised in accordance with State law, regulation or written policy.	34 CFR § 300.156
	AIDES - PERSONAL CARE: Salary and benefits of staff employed by an LEA.	A personal care aide would assist with a student's activities of daily living while at school, such as dressing, eating, personal hygiene, routine care of personal assistive devices, toileting, and transferring. They must perform duties consistent with that role, under the supervision of an appropriately licensed health professional, while not assuming the role of a health professional. Individuals acting as personal care aides must be appropriately trained and supervised in accordance with State law, regulation or written policy.	34 CFR § 300.156
	ALTERNATIVE SCHOOLS OR EDUCATION PROGRAMS: Alternative or adaptive school structures and teaching techniques.	<p> Costs of special education services for students participating in such programs are allowable costs.</p> <p> 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.</p>	34 CFR § 300.202(a)(2)









Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	APPS: Costs associated with digital applications for devices such as tablets.	<p>If apps are purchased using a cash card of an 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 after</u> the card or account is used to purchase the apps and the apps are received.</p> <p><input checked="" type="checkbox"/> Applications for devices such as tablets or laptops that are considered assistive technology are allowed.</p> <p><input type="checkbox"/> Applications for devices such as tablets or laptops that are not considered assistive technology are not allowed.</p>	34 CFR § 300.156 2 CFR § 200.453
	ASSISTIVE TECHNOLOGY DEVICES: Any item, piece of equipment, or product system (software) used to increase, maintain, or improve the functional capabilities of a student with an IEP.	<p>For information on purchasing applications see “Apps” above.</p> <p>The need for an assistive technology device must support the goals in the student’s IEP. The assistive technology device belongs to the LEA. On a case-by-case basis, the use of school-purchased assistive technology devices in a student’s home or in other settings is required if the student’s IEP team determines that the student needs access to those devices in order to receive FAPE.</p>	34 CFR §§ 300.5 300.105
	ATTORNEY’S FEES - DOCUMENT PROCESSING: Costs that arise in connection with litigation, such as the cost of copying materials, mailing documents via certified mail, etc.	IDEA funds may be used for the costs of document processing associated with state complaints, due process hearings, facilitated IEP team meetings or mediation. For the document processing cost to be allowed, it must be itemized on the invoice.	20 U.S.C. §1415 (i) (3) (B) (i) (II)
	ATTORNEY’S FEES - PARTY TO AN ACTION: 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.	<p>IDEA funds may not be used to pay attorney fees related to IDEA state complaints, due process hearings, or court proceedings. This includes costs related to depositions, expert witnesses, or settlements.</p> <p>IDEA funds may not be used to pay for attorney representation at IEP team meetings, facilitated IEP team meetings, mediation sessions, or any student-specific consultation.</p> <p>IDEA funds may not be used to pay attorney fees related to disciplinary actions or expulsions.</p> <p><input checked="" type="checkbox"/> Funds may be used to pay for the costs of conducting a due process hearing, e.g., paying a hearing officer and providing a place for the hearing. (See entries on Attorney’s Fees-Documents Processing and Due Process Hearings).</p>	34 CFR § 300.517(b)
	ATTORNEY’S FEES - PROFESSIONAL DEVELOPMENT/POLICY DEVELOPMENT: Costs associated with the provision of training or policy development conducted by an attorney.	<p>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 <u>any</u> student-specific consultation (see Attorney’s Fees - Party to an Action).</p> <p>IDEA funds may be used for the costs of an attorney providing consultation in regard to the development of the LEA’s special education policy and procedures. For the policy consultation cost to be allowed, it must be itemized on the invoice as separate from district-wide policy development.</p>	34 CFR § 300.517














Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	AUDIOLOGIST: Salary and benefits of staff employed by an LEA as well as private vendor contracted staff.	Individuals acting as a school audiologist must be appropriately trained and supervised in accordance with State law, regulation or written policy. Out-of-state providers serving West Virginia students must hold a license to be eligible for IDEA funding.  Services provided to students with 504 plans (and not an IEP) are not eligible for IDEA funding.	34 CFR § 300.156
	AUDIT COSTS: Costs associated with contracting independent auditors.	 The costs of auditing the Special Education Cluster as required by the 2 CFR Part 200 Subpart F and The Single Audit Act are allowable. Only the costs for the IDEA portion of the single audit may be charged to IDEA (the cost must be itemized on the audit invoice).  Audit costs related to state special education categorical aid or Medicaid are not allowed as direct costs.	2 CFR § 200.425
	BONUS AND STIPENDS: Costs associated with attracting, preparing and retaining special educators & related service providers.	LEAs ensuring that students with IEPs have access to the educators and other critical staff they need to support their success by hiring additional educators and school staff and improving compensation to recruit and retain educators and school staff are allowable uses of IDEA formula funds.	34 CFR § 300.156(d)
	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.	34 CFR § 300.324(a)(2)(iii)
	BUILDING CONSULTATION TEAMS: Salaries and fringe of team members, costs associated with meeting expenses, stipends, and travel.	These meetings 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.	
	BUS DRIVER: Salary and benefits of staff employed by an LEA who drive a specialized transportation route.	The salary and benefits of a driver are allowed ONLY for the time the driver transports students with disabilities who require either specialized transportation per an IEP or transportation related to the delivery of special education instruction or related services. "Bus Driver" is the generic position title for any individual who drives any type of vehicle related to specialized transportation for students with disabilities.	
	BUS PURCHASE, LEASE, OR RENTAL: Vehicle purchase or lease, insurance, repair, and maintenance. See also "Transportation Costs – Special Education".	Vehicles must be used ONLY for special education related costs. This includes transporting students to and from school <i>if</i> 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. <u><i>LEAs must receive prior approval from WVDE to use IDEA funds for capital equipment.</i></u>	
	CHILD FIND ACTIVITIES: Costs associated with public awareness, notices, and screening.	Child Find Activities are allowed for identification of children with disabilities.	34 C.F.R. §300.111 (a)




Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	CLASSROOM SPACE RENTAL: 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. <i>NOTE: If there are special circumstances, such as building construction, and it meets the cost principles of “reasonable, necessary, and allocable” then it may be allowable under 2 CFR 200.403. Contact WVDE to discuss if appropriate.</i>	34 CFR § 300.116(e)
	CLERICAL SUPPORT: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff.	Only the actual time spent supporting special education is allowed, and if an employee of the LEA, must be based on time and effort records that accurately reflect the work performed. If the position supports other programs, such as pupil services or Medicaid billing, the individual’s full salary and benefits cannot be charged to the IDEA grant.	34 CFR § 300.156 2 CFR § 200.413(c) 2 CFR § 200.430(i)
	COLLEGE CREDITS FOR SPECIAL EDUCATION INSTRUCTIONAL STAFF: Cost of tuition.	IDEA funds can reimburse staff or the LEA for the cost of higher education credits related to special education instruction and related services.	34 CFR § 300.156
	COMMUNICATION DEVICES FOR STAFF: Costs associated with the lease or purchase and charges for the 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 grants.	34 CFR § 300.156 2 CFR § 200.453
	COMPUTER NETWORKS: Costs associated with a LEA’s districtwide IT network.	If the LEA’s computer or IT networking costs are provided districtwide they are not considered an excess cost of providing special education instruction and related services.	34 CFR § 300.700(a)
	COMPUTING DEVICES FOR STAFF: The cost of computers, laptops, tablets, etc.	Computing devices for special education staff are allowed if the individual works solely in special education or if the device will be used solely for special education.  Positions that serve students with and without IEPs (such as school psychologists, social workers, school counselors, etc.) should not have the purchase of their computing devices charged either in whole or in part to the flow-through or preschool grants.	34 CFR § 300.156 2 CFR § 200.453
	COMPUTING DEVICES FOR STUDENTS: The cost of computers, laptops, tablets, etc.	Computing devices are considered an excess cost of special education when they are related to the unique needs of a student with an IEP.  Acquisition of computing devices are NOT an excess cost, and therefore not allowed, if the LEA has decided to provide computing devices for all students.	34 CFR § 300.156 2 CFR § 200.453
	CONSTRUCTION: Constructing facilities or altering existing facilities.	Use of IDEA funds for construction is considered a special circumstance, and must meet the cost principles of “reasonable, necessary, and allocable” under 2 CFR 200.403. Contact WVDE to discuss if appropriate. LEAs must follow the Davis-Bacon Act when using IDEA funds for construction.  Construction related to making a building ADA compliant is NOT an allowable cost under IDEA.	34 CFR § 300.718








Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	CONSULTANT SERVICES: Costs associated with contracted services from a consultant.	LEAs may contract with consultants to provide information about methods, techniques, and strategies to use for students with IEPs or for a particular student's special education program.  Services directly provided to a student should not be budgeted as "consultation."	34 CFR § 300.156
	CONTRACTED SERVICES – PARENTALLY PLACED PRIVATE SCHOOL STUDENTS: Equitable services.	Federal law specifically authorizes provision of services for parentally placed private school students through contract with an individual, agency, or other entity.	34 CFR 300.138(c)(1)(ii)
	CONTRACTED SPECIAL EDUCATION INSTRUCTION OR RELATED SERVICES: Services contracted by an LEA from an entity other than an LEA.	In relation to direct instructional or related services provided to public school district students with IEPs, private vendor contracted services are eligible for IDEA funding as long as the individual providing the specialized instruction or related services is appropriately licensed.  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 IDEA when they are appropriately trained and supervised in accordance with State law, regulation or written policy.	34 CFR § 300.156
	CRISIS PREVENTION TRAINING (CPI): Costs associated with staff attending training or costs related to "training the trainer."	Crisis Prevention Intervention training is, in itself, not considered an excess cost of special education since it is universal training meant to help all staff and all students. Unless the training is only provided to special education staff, 100 percent of the training cannot be charged to the IDEA grant.  However, 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. If the training is \$2,000 and 40 staff attend, the amount charged to the IDEA grant can be prorated by the number of special education staff attending. If ten of the staff are special education, \$500 of the cost can be charged to the IDEA grant ($\$2,000 / 40 = \$50 * 10$).  If the staff person is not considered special education, IDEA funds cannot be used to pay for the individual to become a CPI trainer.	34 CFR § 300.704(b)(4)(i)
	CURRICULUM DEVELOPMENT: Costs associated with substitutes, release time, or extended contract.	Costs related to substitute teachers, release time, and extended contract for development of curriculum for students with IEPs is allowed for both regular and special education staff.	34 CFR § 300.156
	DAY TREATMENT PROGRAM (MENTAL HEALTH): Costs connected to the placement of a student by an IEP team.	Under IDEA, the term "related services" means transportation and developmental, corrective, and other supportive services required to assist a student with a disability to benefit from special education.	OSEP Memo 05-08
	DEAF AND HARD OF HEARING INSTRUCTION PRIVATE VENDOR: Costs of contracting with a private vendor for deaf and hard of hearing (DHH) instruction.	Private vendor contracted instructional services are eligible for IDEA funding as long as the individual providing the specialized instruction is appropriately licensed. Out-of-state providers serving West Virginia students must hold a license to be eligible for IDEA funds.	34 CFR § 300.156
















Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	DISTRICT ADMINISTRATORS: Salary and benefits of staff employed by an LEA.	<p>The salary and benefits of district administrators / superintendents cannot be charged to federal grants even if the administrator is providing special education support and is appropriately licensed.</p> <p>For local governments (LEAs), the general costs of government are unallowable. Unallowable costs include:</p> <p>(1) Salaries and expenses of the chief executive of a local government.</p>	2 CFR § 200.444
	DUE PROCESS HEARINGS: Costs of conducting a due process hearing.	<p>Funds may be used to pay the costs of conducting a due process hearing, e.g., paying a hearing officer and providing a place for the hearing.</p> <p> 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. (See entry on Attorney's Fees - Party to an Action)</p>	34 CFR § 300.511(a)
	EARLY CHILDHOOD/PK TEACHER: Salary and benefits or contracted costs of a dual licensed EC / PK teacher.	<p> A dual licensed teacher who holds both Early Childhood (EC) and Early Childhood Special Education (ECSE), may teach children with disabilities and children without disabilities in the same classroom. A dual licensed EC/ECSE teacher may be contracted as both a special education and general education teacher. Regardless of license, if there is a single teacher in a PK program instructing both students with and without disabilities, <u>there is no excess cost</u> of providing special education instruction or related services. The salary would not be eligible for IDEA funding.</p> <p> If it is a co-teaching situation (two educators in the classroom) with a dual licensed teacher focusing on providing IEP services, the salary and benefits would be eligible for IDEA funding.</p>	34 CFR § 300.202(a)(2)
	EDUCATIONAL INTERPRETERS: Salary and benefits of staff employed by an LEA as well as private vendor contracted staff. See also "Foreign Language Interpreters for Students". See also "Foreign Language and Sign Language Interpreters for Special Education Meetings".	<p> Individuals acting as an educational interpreter must hold a license (Educational Interpreter). Out-of-state providers serving West Virginia students must hold a license to be eligible for IDEA. Sign Support Specialists (SSS) must be appropriately trained and supervised in accordance with State law, regulation or written policy.</p> <p> Services provided to students with 504 plans (and not an IEP) are not eligible for IDEA funds.</p>	34 CFR § 300.156
	EQUIPMENT – CAPITAL: Equipment to support special education and related services.	<p>Definition: 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 equipment, the LEA must use the lower threshold and budget the items as capital equipment.</p> <p> 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.</p> <p>Any LEA using IDEA formula funds for capital equipment must be in compliance with the property record requirements in code.</p>	34 CFR § 300.718 2 CFR §200.313















Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	EQUIPMENT - NON-CAPITAL: Equipment to support special education and related services.	Definition: Equipment that has a useful life of more than one year but does not meet the definition of capital equipment (capitalization threshold amount) 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. 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 budget requires the user to enter an equipment type, number of units, equipment description and an assurance that the equipment is for the purpose of providing special education instruction and related services.	2 CFR §200.313
	EQUIPMENT – RENTAL: Equipment rented or leased to support special education and related services.	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.	2 CFR §200.313
	EQUIPMENT - REPAIR AND MAINTENANCE: Maintenance or repair of equipment used solely for special education and related services.	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.	2 CFR §200.313
	EQUIPMENT – SECURITY: Cameras, door locks, GPS, fences, and other devices.	 The equipment is an excess cost when related to the needs of a student with an IEP. It may be provided in a regular education environment or other education-related setting, even if one or more nondisabled students benefit. An example of an allowed cost would be the installation of a fence around the playground due to the unique needs of a student with an IEP. Students with IEPs must be able to participate in the general education program and LEAs may need to invest in additional safety measures to meet this requirement.  Acquisition of 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 with security devices and charges the flow-through or preschool grant a prorated amount based upon the number of students with IEPs in the school.	34 CFR § 300.156
	EVALUATIONS: Personnel, supplies, or contracted services.	The cost of conducting special education evaluations for students is eligible for IDEA reimbursement.	34 CFR § 300.301 34 CFR § 300.303 34 CFR § 300.304 34 CFR § 300.305
	EXTENDED SCHOOL YEAR (ESY): Personnel, supplies, equipment, transportation, and any other services identified in the student's IEP. See also "Summer School".	The need for ESY must be documented in the student's IEP.	34 CFR § 300.156








Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS: Salary and benefits of staff as well as private vendor contracted staff.	LEAs may contract with a private vendor for interpreter services to use when working with the student's families regarding special education - this may include IEP meetings, off-site meetings to discuss services, or any situation in which the family requires communication regarding their student's special education services. These types of meetings / communications are considered an excess cost of special education.	34 CFR § 300.322(e)
	FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS: Salary and benefits of staff as well as private vendor contracted staff.	<p> Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and not considered an excess cost of special education.</p> <p> However, costs associated with the provision of foreign language interpreters for IEP meetings are considered an excess cost of special education and are allowable costs.</p>	34 CFR § 300.322(e)
	FOREIGN LANGUAGE TRANSLATION: Salary and benefits of staff as well as private vendor contracted staff.	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 translation of notifications, IEPs, evaluations, etc.	34 CFR § 300.322(e)
	FURNITURE: Desks, tables, chairs, file cabinets, washing machines, refrigerators, etc.	<p> LEAs may purchase student or staff desks, tables, and chairs, washing machines, file cabinets, and other furniture or appliances for use in spaces dedicated to special education programs, such as resource rooms or life skill classrooms.</p> <p>LEAs may only purchase student furniture for use in a regular education classroom if the furniture is adapted to the specific needs of a student with an IEP. Examples of such furniture are wheelchair accessible desks and adjustable tables or workstations.</p> <p>When using IDEA funds to purchase furniture 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?</p>	34 CFR § 300.202(a)(2)
	GUIDANCE COUNSELORS: Salaries and fringe benefits.	<p> Guidance counselors must be employees of a LEA. Costs must be IEP-driven or related to the evaluation of a child.</p> <p> Contracted services from private practice guidance counselors may not be charged to the IDEA grants. Day-to-day costs of services provided to all students are not allowed grant charges.</p> <p>Only the actual time spent supporting special education is allowed and must be based on records that accurately reflect the work performed.</p>	2 CFR § 200.430(i)
	HOMEBOUND INSTRUCTION: Salary and benefits or contracted costs of a Special Education Homebound Program teacher.	<p> Costs of Special Education Homebound Teachers are eligible for IDEA funds (or state special education categorical aid) if the individual has an appropriate teaching license (general or regular education).</p> <p> Homebound instruction provided to students with 504 plans (and not an IEP) are not eligible for IDEA.</p>	34 CFR § 300.202(a)(2)







Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	HSED: Fees for a high school equivalency diploma.	<p>Normally, costs for obtaining a high school equivalency diploma (HSED) are not allowed because HSED costs are regular education costs.</p> <p>IDEA funds may only be used to pay for the excess cost of providing special education instruction and related services.</p> <p><input checked="" type="checkbox"/> However, HSED costs are allowed if the program is required by the student's IEP.</p>	34 CFR § 300.202(a)(2)
<input checked="" type="checkbox"/>	IEP OR SPECIAL EDUCATION ADMINISTRATIVE SOFTWARE: Costs associated with districtwide software programs for IEP or student case management.	<p>Costs of IEP or students with disabilities 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.</p> <p><input checked="" type="checkbox"/> Costs to support software programs that are used for Medicaid SBS billing <u>are not</u> allowed costs on the IDEA grant.</p>	34 CFR § 300.202(a)(2)
<input checked="" type="checkbox"/>	IEP SUPPORT: Costs generated by any district staff.	Costs generated by staff working on the creation or maintenance of IEPs can be charged to the IDEA grant. This includes work that is done outside of the individual's normal contract (such as "extra duty pay" for evenings and summer). There is no need to list these individuals separately on the flow-through or preschool budget, but the expenditure should still be coded to the appropriate staff position function.	34 CFR § 300.202(a)(2)
<input checked="" type="checkbox"/>	IEP TEAM SPECIALIST: Salary and benefits of staff employed by an LEA.	The salary and benefits of an individual acting as an IEP Coordinator are allowed for the time the individual spends supporting the LEA's 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)
	INDIRECT COSTS: Costs incurred to benefit more than one program or objective not readily assignable to the programs.	An LEA's indirect cost rate is based on a negotiation between the LEA and WVDE's special education finance coordinator.	2 CFR § 200.332(a)(4)(ii) 2 CFR § 200.405(d)
	INTERNS: Costs associated with interns working in the school district. See also "Student Teachers".	The salary and benefits of an intern providing only special education services are allowed as long as the instruction is taking place under the direct supervision of a licensed special education teacher or licensed related services staff. The intern cannot assume the role of a teacher.	34 CFR § 300.202(a)(2)
<input checked="" type="checkbox"/>	JOB COACHES: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff.	<p>Students who have an IEP may participate in vocational experiences if it is determined appropriate for them at their IEP meeting.</p> <p>A job coach works directly with a student with an IEP in a work site to help the student learn the specific requirements of the job, work-related activities and requirements, and appropriate work-related behaviors.</p> <p>If the LEA contracts for a job coach, the individual must work under the direction and supervision of the LEA's special education staff.</p>	











Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	LEAVE PAYOUT OR TERMINATION BENEFITS: Costs associated with “paying out” an employee’s accrued sick days, personal days, or vacation days.	IDEA funds cannot be used to make payments to employees for unused leave. Charging all unused leave costs for departing employees in the same manner as the employees’ salary costs for that year would result in inequitable distribution of the unused leave costs, because the leave costs were accumulated over the entire period of employment while working on various programs. As an example, an employee earns the value of \$5,000 in vacation over 15 years. In the final year of employment, the employee is charged 100% to the IDEA grant. Having the last program (IDEA) bear the burden of the vacation benefit payout (\$5,000) creates an unfair distribution of costs to the program.	OMB FAQ on 2 CFR § 200.431
	LEGAL EXPENSES: 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.	Cash awards that are negotiated as part of mediation, or that are required as the result of a due process hearing, may not be paid with IDEA funds.	34 CFR § 300.517(b)(1)
	LEGAL EXPENSES - PROFESSIONAL DEVELOPMENT/POLICY DEVELOPMENT: Contracted staff training, in-service, or policy development and review.	IDEA funds may be used on expenses fitting this description.	34 CFR § 300.704(b)(4)(i)
	LICENSES FOR STAFF: Costs associated with obtaining or renewing a license.	IDEA funds can be used for the costs of obtaining or renewing a license for teachers and related special education staff under the following conditions: <ol style="list-style-type: none"> (1) The license must be for special education or related services. (2) The LEA must have a consistent practice regarding paying for licenses for staff. The LEA may not use IDEA funds to pay for a staff person’s license if it would not also use local funds to pay for the same costs. 	34 CFR § 300.156(d)
	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 in adaptive physical education. Include here the costs of pool rental, first aid, CPR, etc.	34 CFR § 300.156
	MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT: Assistive technology devices, instructional equipment, copying machines, printers, elevators, vehicles, 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.	2 CFR § 200.313(d)(4)
	MEDICAID SCHOOL-BASED SERVICES PROGRAM: Costs for claiming Medicaid funds, including third-party administrators.	Costs for administering the Medicaid School-Based Services (SBS) program, including fixed fees charged by third-party Medicaid administrators, may not be charged to the IDEA grant since it is a separate Federal program. Contracts with vendors to manage Medicaid billing cannot be charged to the IDEA grant.	2 CFR § 200.403(a) 2 CFR § 200.404(a) Appendix VII to Part 200










Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	MENTAL HEALTH DAY TREATMENT PROGRAM: Costs connected to the placement of a student by an IEP team.	Under IDEA, the term “related services” means transportation and developmental, corrective, and other supportive services required to assist a student with a disability to benefit from special education. If the IEP team did not make the placement in a Day Treatment program, the LEA’s financial obligation is limited only to the special education and related services listed on the student’s IEP.	OSEP Memo 05-08
	MUSIC THERAPY: Costs for contracted therapy from a private vendor.	Individuals providing music therapy per a student’s IEP must hold a license (Music - Special Education).	34 CFR § 300.700(a)
	NURSE - SCHOOL-BASED: Salary and benefits of staff employed by an LEA, or private vendor contracted staff.	 The salary and benefits of a school nurse holding a license are allowed for the time the school nurse is providing IEP-driven services or special education evaluations. The amount charged to the IDEA grant must be based on time and effort records that accurately reflect the special education work performed.  Day-to-day costs of nursing services that are normally provided to all students are not allowed grant charges.  Services provided to students with 504 plans (and not an IEP) are not eligible for IDEA.	2 CFR § 200.430(i)
	OCCUPATIONAL THERAPISTS (OT) AND OT ASSISTANTS: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff.	Individuals acting as an occupational therapist must hold a license. Individuals acting as an occupational therapy assistant must hold a license.  Services provided to students with 504 plans (and not an IEP) are not eligible for IDEA.	34 CFR § 300.700(a)
	OFFICE EQUIPMENT: Equipment used by special education staff.	 Office equipment is allowed if it is exclusively used for the special education program. 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?	34 CFR § 300.718(a)
	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 be housed off district property and it must be required as part of the student’s placement.	34 CFR § 300.202(a)(2)
	OPEB: Costs associated with Other Post-Employment Benefits.	Post-retirement health benefits of currently employed staff may be equitably charged to federal funds based on the actuarially determined GAAP compliant expense if an irrevocable trust is in place. When an LEA establishes a legal trust to fund their OPEB liability, the contribution is considered a benefit.	2 CFR 200.431(c)
	ORIENTATION AND MOBILITY: Salary and benefits of staff employed by an LEA, as well as private vendor staff.	Individuals acting as an orientation and mobility (O&M) teacher must hold a license.  Services provided to students with 504 plans (and not an IEP) are not eligible for IDEA special education aid.	34 CFR § 300.700(a)





Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	PARAPROFESSIONALS: Salary and benefits of staff employed by an LEA as well as private vendor contracted staff.	Individuals acting as special education paraprofessionals must be appropriately trained and supervised in accordance with State law, regulation or written policy. This requirement applies to LEA employees and contracted individuals, even if short-term or subbing.	34 CFR § 300.700(a)
	PARENT LIAISONS: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff.	 The salary and benefits of an individual acting as a Parent Liaison are allowed for the time the individual spends providing support to parents of children with disabilities and must be based on time and effort records that accurately reflect the special education work performed.	2 CFR § 200.430(i)
	PRIVATE SCHOOL STUDENTS - SPECIAL EDUCATION AND RELATED SERVICES: Equitable services.	Equitable services may be provided by employees of an LEA, a CESA, or a CCDEB. In addition, federal law specifically permits provision of equitable services to parentally placed private school students through contracts with an individual, agency, organization, or other entity.	34 CFR § 300.130
	PHYSICAL EDUCATION: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff.	 The salary and benefits of a teacher holding a license for Adaptive Physical Education are allowed for the time the teacher provides instruction to students with disabilities per the student's IEP requirements.  If the teacher does not hold a license, the costs are not considered special education. Unless the teacher only works with students with disabilities, any salary and benefits charged to the flow-through or preschool must be based on time and effort records that accurately reflect the special education work performed.	2 CFR § 200.430(i)
	PHYSICAL THERAPISTS (PT) AND PT ASSISTANTS: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff.	Individuals acting as a physical therapist must hold a license. Individuals acting as a physical therapy assistant must hold a license.  Services provided to students with 504 plans (and not an IEP) are not eligible for IDEA special education aid.	34 CFR § 300.700(a)
	PLAYGROUND EQUIPMENT: Accessible playground equipment and playground areas.	The cost of playground equipment and playground areas made accessible for students with disabilities and the installation of the playground can be funded with IDEA. The playground equipment / area may be used in a regular education setting, even if one or more nondisabled students benefit.	34 CFR § 300.117
	POLICE LIAISON: Salaries and fringe benefits for LEA employees or costs for contracted police liaison services.	 Costs must be unique services provided only to students receiving special education services. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, LEA-employed police liaisons must document their work with personnel activity reports.  The day-to-day cost of services to the entire student population or a portion of the cost of services provided to the entire student population is not an allowable cost.	OMB Uniform Guidance at 2 CFR part 200
	POOL RENTAL: Costs associated with pool rental for adaptive physical education.	LEAs may rent pool time from other organizations to provide students with disabilities with adaptive physical education. Include here the costs of a lifeguard, first aid, CPR, etc.	





Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	PRESCHOOL TUITION: Tuition paid to non-LEA preschool programs or parent reimbursements for preschool tuition.	<p> Tuition for a preschool program is allowed 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 the time when special education services are provided by LEA staff in the preschool setting.</p> <p> If the parent enrolls the child in the non-LEA preschool program for additional time, the parent is responsible for tuition, and the cost of the additional time is not allowed.</p>	
	PRINCIPALS OR ASSISTANT PRINCIPALS: Salary and benefits of staff employed by an LEA.	<p>Salaries for principals and assistant principals may not be charged to the IDEA grant. The principal position is not an excess cost of providing special education and related services.</p> <p> If an individual is employed as a part-time principal and as a part-time special education teacher or provider, the salary and benefits for teaching special education or providing other special education services may be charged to the IDEA grants. The individual must have a valid license for the special education or related services area and must be identified on the staff report as special education staff for the portion of time providing special education.</p> <p>The amount charged to the IDEA grant must be based on time and effort records that accurately reflect the special education work performed.</p>	2 CFR § 200.430(i)
	PRIVATE PLACEMENT TUITION: Tuition for placement of a student in a private school by an LEA to provide a student with FAPE.	Generally, tuition is allowed if charged for a placement made by a LEA's IEP team to provide a child with FAPE. The services must be provided consistent with an IEP; at no cost to parents; and under the supervision of the LEA.	
	PROFESSIONAL DEVELOPMENT: Costs associated with registration fees, travel, conference expenses, and providers.	<p>Registration fees, travel, and conference expenses associated with <u>special education</u> in-service training of regular education and special education staff are allowed.</p> <p>Registration fees, travel, and conference expenses associated with any professional development provided to <u>special education</u> staff is allowed (such as training on core curriculum).</p> <p>Personnel costs related to special education staff attending professional development, at any time during the fiscal year, are also allowed.</p> <p>Registration fees, travel, and conference expenses associated with any professional development provided to special education staff are allowed (such as training on core curriculum). If the non-special education training is \$2,000 and 40 staff attend, the amount charged to the IDEA grant can be prorated by the number of special education staff attending. If ten of the staff are special education, \$500 of the cost can be charged to the IDEA grant (\$2,000 / 40 = \$50 * 10).</p>	












Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	PROFESSIONAL ORGANIZATIONS: Costs associated with memberships to regional, state, or national professional organizations.	<input checked="" type="checkbox"/> IDEA funds can be used for the membership costs of a professional organization under the following conditions: <ol style="list-style-type: none"> (1) The organization's main objective is the support and delivery of special education programs. A special education staff person, such as a school psychologist, may belong to a professional organization, but unless the organization's mission is special education, the cost of the membership cannot be charged to IDEA. (2) The membership belongs to the LEA and not to the individual (example: if a special education director leaves a district, the membership would transfer to the replacement special education director). (3) The LEA must have consistent practice regarding funding membership costs. The LEA may not use IDEA funds to pay for a professional organization membership if it would not also use local funds to pay for the same costs. 	
	PSYCHOLOGISTS - SCHOOL-BASED: Salary and benefits of staff employed by an LEA, as private vendor contracted staff.	<p>The salary and benefits of a school psychologist holding a license are allowed for the time the school psychologist is undertaking dedicated special education activities and must be based on time and effort records that accurately reflect the special education work performed. Costs must be IEP-driven or related to the evaluation of a student.</p> <p><input checked="" type="checkbox"/> Day-to-day costs of school psychology services that are normally provided to all students are not allowed grant charges.</p>	2 CFR § 200.430(i)
	PSYCHOLOGISTS - STUDENT EVALUATIONS: Private vendor contracted costs.	IDEA funds can pay for the costs of outside evaluations done by private vendor psychologists for the purposes of child find, and evaluations or reevaluations related to special education eligibility.	
	PUBLIC PLACEMENT TUITION: Tuition for placement of a student in a public LEA by an IEP team to provide a student with FAPE.	Generally, tuition is allowed for a placement made by an LEA to provide a student with FAPE. However, only the excess cost of providing special education services is allowed. The services must be provided consistent with an IEP; at no cost to parents; and under the supervision of the LEA.	
	READING AND READING INTERVENTIONS TEACHER: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff.	The salary and benefits of a Reading and Reading Interventions teacher holding a license is allowed for the time the reading intervention teacher is providing dedicated specialized reading instruction per 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)
	REMODELING: Altering existing facilities.	<p><input checked="" type="checkbox"/> Costs for 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 IEPs. Only the costs of making a room accessible or costs specific to the delivery of the special education program can be charged to the IDEA grant.</p> <p><input checked="" type="checkbox"/> Costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed.</p> <p>LEAs must receive prior approval from WVDE to use IDEA funds for remodeling.</p>	









Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	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 and it must be required as part of the student's placement.	
	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.	
	SCHOOL COUNSELORS: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff.	The salary and benefits of a school counselor holding a license are allowed for the time the school counselor is undertaking dedicated special education activities and must be based on time and effort records that accurately reflect the special education work performed. Costs must be IEP-driven or related to the evaluation of a student.  Day-to-day costs of school counseling services that are normally provided to all students are not allowed grant charges.	2 CFR § 200.430(i)
	SECLUSION ROOMS: Constructing facilities or altering existing facilities. Also referred to as "time-out rooms".	WVDE will not approve requests for the use of IDEA funds for construction or alteration of facilities for seclusion rooms.	
	SECRETARIAL STAFF: Salary and benefits of staff employed by an LEA, CESA or CCDEB as well as private vendor contracted staff.	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. If the position supports other programs, such as pupil services or Medicaid billing, the individual's full salary and benefits cannot be charged to the IDEA grant.	2 CFR § 200.430(i)
	SECURITY CAMERAS OR OTHER SECURITY MEASURES: Cameras, door locks, GPS, fences, and other devices.	 The equipment is an excess cost when related to the needs of a student with an IEP. It may be provided in a regular education environment or other education-related setting, even if one or more nondisabled students benefit. An example of an allowed cost would be the installation of a fence around the playground due to the unique needs of a student with an IEP. Students with IEPs must be able to participate in the general education program and LEAs may need to invest in additional safety measures to meet this requirement.  Acquisition of 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 with security devices and charges the flow-through or preschool grant a prorated amount based upon the number of students with IEPs in the school.	
	SIGNING BONUS AND STIPENDS: Costs associated with attracting, preparing and retaining special educators & related services providers.	LEAs ensuring that students with IEPs have access to the educators and other critical staff they need to support their success by hiring additional educators and school staff and improving compensation to recruit and retain educators and school staff are allowable uses of IDEA formula funds.	









Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	SMART BOARDS: Costs associated with purchase of the device.	<p><input checked="" type="checkbox"/> Acquisition of SMART boards is 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 students with disabilities in the school.</p> <p><input checked="" type="checkbox"/> The equipment is an excess cost when related to the needs of a student with a disability in accordance with the IEP. It may be provided in a regular education class or other education-related setting, even if one or more nondisabled students benefit. When the equipment is no longer needed to meet the IEP needs of a student with a disability, it must be managed or disposed of in accordance with code, Education Department General Administrative Regulations.</p>	34 CFR § 80.32
	SOCIAL WORKERS - SCHOOL BASED: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff.	<p>The salary and benefits of a social worker holding a license are allowed for the time the social worker is undertaking dedicated special education activities and must be based on time and effort records that accurately reflect the special education work performed. Costs must be IEP-driven or related to the evaluation of a student.</p> <p><input checked="" type="checkbox"/> Day-to-day costs of social work services that are normally provided to all students are not allowed grant charges.</p>	2 CFR § 200.430(i)
	SOCIAL WORKERS - STUDENT EVALUATIONS: Private vendor contracted costs.	IDEA funds can pay for the costs of outside evaluations done by private vendor social workers for the purposes of child find, and evaluations or reevaluations specific to special education eligibility.	
	SOFTWARE: Costs associated with computer software or online instruction.	Instructional or related services software, including online instruction, can be paid for with IDEA funds if the software is being used to deliver specialized instruction or services per a student's IEP.	
	SPECIAL EDUCATION DIRECTORS: Salaries and fringe benefits.	Allowed for all time dedicated to providing instruction and services for students with disabilities. Per statutory requirements, personnel involved in the planning, evaluation and progress monitoring of IEPs must be certified special education teachers.	
	SPECIAL EDUCATION EVALUATIONS: Personnel, supplies, or contracted services.	IDEA funds can pay for the costs of performing evaluations for the purposes of child find, evaluations or reevaluations.	
	SPECIAL EDUCATION OFFICE SUPPORT STAFF: Salaries and fringe benefits.	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 code.	2 CFR § 200.420(i)
	SPECIAL OLYMPICS: Costs associated with coaches, student fees, transportation.	IDEA funds can pay for the costs associated with students' involvement in Special Olympics as an extracurricular activity.	
	SPEECH AND LANGUAGE PATHOLOGY: Salary and benefits of staff employed by an LEA, CESA or CCDEB as well as private vendor contracted staff.	<p>Individuals acting as a speech/language pathologist must hold a license.</p> <p><input checked="" type="checkbox"/> Services provided to students with 504 plans (and not an IEP) are not eligible for IDEA special education aid.</p>	








Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	STIPENDS FOR STUDENTS WITH DISABILITIES: Costs associated with student workers charged under salaries or purchased services.	<p>There is no requirement or expectation for the LEA to pay students for work done as part of their educational program. However, should the LEA choose to pay students using IDEA funds, the work must be related to a transition plan for students with disabilities ages 14–21-years-old AND the following must be considered:</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; 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.</p> <p>Some questions to consider when making this determination are:</p> <ul style="list-style-type: none"> • 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 a 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). 	
	STUDENT CONSULTATION TEAMS: Salaries and fringe of team members, meeting expenses, stipends, travel, etc.	These meetings 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.	
	STUDENT INCENTIVES: Costs associated with items of nominal value for the purposes of engaging students in the program.	<p>Nominal items of low value may be purchased with IDEA funds to be used as part of the special education program’s delivery of services. Incentive items purchased with federal funds should be educational in nature. The amount charged to IDEA grants must be reasonable and prudent.</p> <p> The following are never allowed incentives: cash, cash cards, gift cards, computing devices (such as iPads, Nooks, Kindles, video game systems etc.)</p> <p>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.</p>	

Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	STUDENT TEACHERS: Costs associated with student teachers working in the school district.	<p><input checked="" type="checkbox"/> The salary and benefits of a student teacher providing special education services are allowed as long as the instruction is taking place under the direct supervision of a licensed special education teacher or licensed related services staff.</p> <p><input checked="" type="checkbox"/> The student teacher cannot assume the role of a teacher.</p>	
	SUBSTITUTE TEACHERS: Salaries and benefits for LEA employees or costs for contracted substitute teacher services.	<p>Substitute teacher costs are allowed for special education teachers.</p> <p>Substitute teacher costs are allowed for regular education teachers performing duties such as attending special education professional development, attending IEP team meetings, or engaging in planning meetings or consulting with special education teachers to benefit students with disabilities.</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>	
	SUMMER SCHOOL: Salaries and benefits of instructors, aides, paraprofessionals, adaptive equipment, transportation, supplies or any other costs related to a student with disabilities attending summer school.	<p>There is no compulsory attendance requirement for summer school classes and thus are not considered as part of FAPE (free appropriate public education). Because the costs associated with students with disabilities attending summer school are not related to FAPE, they are not eligible for IDEA special education categorical aid.</p> <p>LEAs have a responsibility under Section 504 to provide reasonable accommodations to students with disabilities attending summer school.</p> <p>Summer school is not the same as Extended School Year (ESY), which may take place during the summer months.</p> <p>Transition services for students with disabilities may occur during the summer months and are unrelated to summer school.</p>	
	SUPERINTENDENTS (DISTRICT ADMINISTRATORS): Salary and benefits of staff employed by an LEA.	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

Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	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).  A prorated amount of LEA-wide supply costs charged to the IDEA grant based on the percentage rate of students with IEPs is not allowed. Withdrawals from general stores or stockrooms should be charged at their actual net cost under any recognized method of pricing inventory withdrawals, consistently applied. Under IDEA Part B funds, there should never be an issue with unused supplies or materials. Per the Uniform Grant Guidance, there may only be an obligation to the federal interest <i>if</i> the project has ended (which IDEA formula grants are ongoing so there is no completion unless the LEA ceases to exist), and <i>if</i> the unused supplies and materials exceed a value of \$5,000 <i>and</i> they cannot be used for any other federally funded program.	2 CFR § 200.453 2 CFR § 200.314(a)
	TEACHERS - REGULAR EDUCATION: Salary and benefits of staff employed by an LEA.	Regular education teachers may be paid to attend special education professional development activities and IEP meetings.  In general, instructional costs of regular education teachers are not allowed.  The salary and benefits of a Reading and Reading Interventions teacher holding a license is allowed for the time the reading intervention teacher <i>is providing dedicated specialized reading instruction per a student's IEP.</i>	
	TEACHERS - SPECIAL EDUCATION: Salary and benefits of staff employed by an LEA as well as private vendor staff.	Costs of special education teachers are eligible for IDEA funds if the individual has an appropriate license.	
	TECHNICAL COLLEGE CLASSES FOR STUDENTS WITH IEPs: Cost of tuition.	The costs are allowed if the program is required by the student's IEP.	
	TECHNOLOGY STAFF: Salary and benefits of staff employed by an LEA or costs for contracted IT services.	LEA and private vendor 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. 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)
	TIMEOUT ROOMS: Construction or alteration of facilities.	Costs for construction or alteration of facilities must be excess costs of 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.  Costs must be necessary and reasonable. LEAs must have prior approval from WVDE to use IDEA funds for construction.	

Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	TRANSITION - EMPLOYMENT SKILLS: Costs associated with work experiences, job coaches, and acquisition of employment skills.	LEAs may contract with outside agencies to facilitate the acquisition of employment skills for students with IEPs. The transition services must be identified in students' IEPs. The cost also may be incurred when school is not in session (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.  Under the Workforce Innovation and Opportunity Act (WIOA), contracts or other arrangements with agencies for the purpose of having a student with an IEP 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. An LEA will not be permitted to enter 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).	
	TRANSITION - INDEPENDENT LIVING SKILLS: Rental or purchase of property used for developing independent living skills.	LEAs may rent, lease, or purchase property from individuals or agencies for teaching independent living skills required by students' IEPs.	
	TRANSITION SERVICES – PRESCHOOL: Costs associated with preschool transition activities.	Services must be identified in the student's IEP. These costs may also be incurred when school is not in session.	
	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 translation of notifications, IEPs, evaluations, etc.	34 CFR § 300.107
	TRANSPORTATION - CONTRACTED FOR SPECIAL EDUCATION: Costs associated with private agencies, other LEAs, or parent(s) or adult student for transporting students with disabilities.	A contract with parent(s) or adult students is allowed if the transportation is to transport a student with a disability who requires special assistance in transportation (special transportation or additional transportation), including a student with a disability attending regular classes.	
	TRANSPORTATION COSTS - CONTRACT WITH PARENTS: Costs incurred by the parent for transporting their child per the IEP.	A contract with parents is allowed if the transportation is to transport a student with a disability whose IEP requires specialized transportation, and the IEP team determined the parent should provide the transportation.	
	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, bus driver, and aide costs.	

Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	TRAVEL COSTS – STAFF: Costs for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the LEA.	IDEA funds can reimburse staff for travel costs charged on an actual cost basis, on a per diem or mileage basis, or on a combination of the two provided the method used is consistent with how the LEA normally reimburses employees for travel (regardless of funding source). The reimbursement of travel using federal funds must be in accordance with the LEA's written travel reimbursement policies. IDEA funds can reimburse staff for costs of lodging, other subsistence, and incidental expenses, as long as the costs are reasonable and consistent with the LEA's established travel policy.	2 CFR §200.474
	TUITION: Tuition for <i>placement</i> of a student <i>by an LEA</i> to provide a student with FAPE.	 Generally, tuition is allowed if charged for a placement made by a LEA to provide a child with FAPE. However, only the excess cost of providing special education services is allowed. The services must be provided consistent with an IEP; at no cost to parents; and under the supervision of the local educational agency. Tuition charged for placement in a West Virginia public school, county program, 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.  Tuition is allowed for placement in a West Virginia private school by the LEA or a court of competent jurisdiction. 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. 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 the time when special education services are provided by LEA staff in a private preschool setting. See the entry on "Preschool Tuition" for additional information.	
	TUITION - TECHNICAL COLLEGE CLASSES FOR STUDENTS WITH DISABILITIES: Tuition to a local technical college for a special education program for a student with a disability.	The costs are allowed if the program is required by the student's IEP and the student receives high school credit for the course.	
	TUITION FOR SPECIAL EDUCATION INSTRUCTIONAL STAFF: Cost of tuition.	IDEA funds can reimburse staff or the LEA for the cost of higher education credits related to special education instruction and related services.	
	TUTORING: Salaries and benefits or stipends related to special education instructional services for students with IEPs.	Instruction must be provided by an appropriately licensed special education teacher who is an employee of the LEA (an aide may provide practice and review of lessons initially provided by a special education teacher, but may not assume the role of a teacher).	

Symbol	Budget Item	Special Requirements or Additional Information Needed	Citation
	UNEMPLOYMENT INSURANCE: Costs of employer expenses.	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.	
	VEHICLE PURCHASE, LEASE, OR RENTAL: Vehicle purchase or lease, insurance, repair, and maintenance.	Vehicles must be used ONLY to transport children with disabilities who require special assistance in transportation (special transportation or additional transportation), including children with disabilities attending regular classes. Vehicles may also be used by special education staff or for special education purposes.	
	VISUAL IMPAIRMENT INSTRUCTION - PRIVATE VENDOR: Costs of contracting with the private vendor for visual impairment (VI) instruction.	Private vendor contracted instructional services are eligible for IDEA funding as long as the individual providing the specialized instruction is appropriately licensed.	
	WIRELESS NETWORKING: Costs related to installing and maintaining a wireless network to access the Internet.	<p> 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.</p> <p> Installing or maintaining a wireless network district wide and charging a proportion back to the special education program is not allowed.</p>	
	WORKER'S COMPENSATION: Costs of employer expenses.	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.	

Time and Effort Reporting Requirement - Federal Grants

NOTE: Prior to July 1, 2015, subrecipients of federal grants were to maintain semi-annual certifications and personnel activity reports (PARs) for individuals whose salaries were charged to grants. Under the new regulations, the maintaining of semi-annual certifications and PARs are no longer required and have been replaced with 2 CFR §200.430(i) Standards for Documentation of Personnel Expenses. In West Virginia it is the responsibility of each Local Education Agency (LEA) to retain documentation to meet this requirement.

What is time and effort reporting?

The salaries and wages of any employee charged to a Federal grant must be supported by some form of time and effort documentation that accurately reflects the work performed. It does not matter if it is IDEA funding, or Title funding, or Perkins - formula or discretionary – for any employee funded by a federal grant, the subrecipient must have supporting documentation that the amount claimed on the grant reflects the amount of time the employee spent working on the grant's objectives. The requirement to keep time and effort documentation does not apply to contracted individuals. In those situations, the contract is the time and effort documentation and should outline the time and work that will be provided to the subrecipient.

Time and effort records for employees are housed by the subrecipient and not submitted to the awarding agency. Time and effort records become subject to review during audits, monitoring, or other situations that require the subrecipient to provide evidence that time funded by the federal grant was spent working towards the grant's objectives.

The level of detail needed for the supporting documentation is dependent on the job responsibilities of the employee. In the world of Federal grants, the employee is considered to either have a "single cost objective" or "multiple cost objectives."

Cost Objectives

Cost objectives are dependent on the objectives of the Federal funding source. An individual who has a "single cost objective" has a position that is dedicated to a singular purpose in respect to a grant's objectives. For instance, a special education teacher is considered to have a single cost objective under IDEA because the teacher works only with special education and students with disabilities. All of the special education teacher's salary and benefits could be eligible for IDEA funding.

A position which does not fit neatly into this scenario is considered to have "multiple cost objectives." As an example, a school psychologist may work with both students with disabilities and students without – but only the portion of time working with students with disabilities would be eligible for IDEA funding per that Federal grant's objectives. Another example would be a Title I teacher in a Targeted Assistance School. If the teacher only works part of the day with eligible students, then the other part of the day would not be eligible for Title I funding.

It is key to know the cost objectives of the federal grant program in order to determine if the position being charged to the grant has a single or multiple cost objective, and in turn, what type of supporting documentation would meet the standard.

Federal Time and Effort Reporting Requirements

The Uniform Grant Guidance regulates in §200.430(i) that all salaries charged to a Federal grant must be based on records that accurately reflect the work performed; and that these records are incorporated into the official records of the subrecipient. To meet this requirement, the subrecipient must have an established agency-wide system for determining that the charges are accurate, allowable, and properly allocated.

To meet this standard, each subrecipient must:

- Understand the objectives of the Federal grant program.
- For each employee charged to the Federal grant program, determine and document if the position is a single cost object or a multiple cost objective.
 - If 100% of the position could be charged to the Federal grant program then the position is a single cost objective (this is not based on the amount of funding actually available, if enough funds were available, could the position be 100% funded?)
 - If only a portion of the position meets the requirements of the grant's cost objective, then the position is considered to have multiple cost objectives.

For a position considered a single cost objective under a grant program, the only necessary supporting documentation would be a position description verifying the position's responsibilities.

For a position with multiple cost objectives under a grant program, the subrecipient must be able to demonstrate that the amount of time charged to the grant is at least the amount of actual time the position worked on the grant's objectives. Suggested supporting documentation includes a schedule that reflects actual work, personnel activity reports (not required), time sampling, or any type of time tracking system. Not acceptable supporting documentation includes pro-ration based on student population or program budget size, budgeted or projected figures, or percentages written into a position description.

For positions that have multiple cost objectives, the question to ask is, "How did we determine that this amount of salary and benefits for this position could be charged to the grant?" The supporting documentation must be such that an individual reviewing it could be reasonably assured that the costs were accurate and properly allocated.

For short-term work that is charged to a grant, such as short-term substitute teachers, substitute paraprofessionals, stipends, extended contract time, etc., the approved time sheet or similar type documentation would suffice as appropriate time and effort reporting.

Subrecipients develop a grant budget prior to the obligation period with estimates on the amount of time an individual with multiple cost objectives may spend working on the grant's objectives. The budgeted amounts would never qualify as supporting documentation, but may be used for interim accounting purposes if the system for establishing the estimates has a proven track record that budgeted amounts are close to actual amounts. The subrecipient's system of internal controls must include processes to review after-the-fact interim charges made to the Federal grant based on budget estimates.

For example, in the prior fiscal year, the school psychologist worked with behavioral interventions 40% of the year. The plan is to continue those services, so the subrecipient budgets for this activity in the new CEIS grant at .40 FTE. As the fiscal year begins, the subrecipient may claim salary and benefits for this position at the .40 FTE without the need to reconcile with time sheets, schedules, etc. However, the subrecipient must have an established system in place so that if there are significant changes in the employee's work activity and the result is less time dedicated to the grant's objectives, the amount charged to the grant is changed. Short-term (such as one or two months) fluctuation between cost objectives need not be addressed as long as the distribution of salary charges to the grant is reasonable over the longer term. However, all necessary adjustments must be made so the final amount charged to the Federal grant is accurate and supported by reliable time and effort documentation.

Federal Time and Effort Reporting Recommendations

Since salary and benefit expenditures fall under allowable costs to a federal grant, the steps for documenting time and effort must be incorporated into the subrecipient's written procedures. Thus, a subrecipient must use the same time and effort reporting procedures for all of its federal grants, and the documentation incorporated into the official documents.

Many subrecipients have spent years implementing a time and effort reporting systems. These systems, if properly managed, meet the standards under the Uniform Grant Guidelines and there is no need to eliminate or recreate an existing system. However, the subrecipient should ask these questions:

- Is the existing system reliable?
- Are there written procedures, and are they being followed?
- Are the supporting documents part of the subrecipient's official records?
- Is the same process being used by all programs receiving Federal grants?
- Is the process overly complicated, and could it be simplified under these more flexible requirements?

And lastly, just because a position could be charged to a grant, does not mean it should. Subrecipients should analyze if the time necessary maintaining supporting documentation for a position with multiple cost objectives is worth charging as a direct cost on the Federal grant. For example, a set schedule outlining a staff person's work is easy to convert to FTE percentages (special education in the morning / behavioral interventions for all students in the afternoon). Time sheets for substitute teachers also translate well to charges on a grant. A bookkeeper who works on four different Federal grants plus local budgeting would need to keep time spent working on each funding type to determine allowable grant charges. The amount of effort accurately documenting this would not be reasonable, and would be very vulnerable to insufficient record keeping resulting in unsupported costs being charged to the Federal grant.



Michele L. Blatt
West Virginia Superintendent of Schools