



Allowable Costs for CEIS/CCEIS

Coordinated Early Intervening Services (CEIS)

Comprehensive Coordinated Early Intervening Services (CCEIS)

IDEA Part B Fiscal Compliance Manual



West Virginia Board of Education
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West Virginia Department of Education

Division of Federal Programs and Support, Office of Special Education

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Introduction

Purpose of the Manual

This manual is the essential guide for local educational agencies (LEAs) who are managing and expending funds reserved for implementing Coordinated Early Intervening Services (**CEIS**) or Comprehensive Coordinated Early Intervening Services (**CCEIS**) under the Individuals with Disabilities Education Act (IDEA), Part B, Sections 611 and 619. This document establishes three key objectives:

- » **Clarity & Compliance.** To provide **clear rules and standards** for determining which costs are **allowable**, ensuring full compliance with federal regulations, specifically the IDEA rules (34 CFR Part 300) and the Uniform Guidance (2 CFR Part 200, Subpart E).
- » **Fiscal Integrity.** To ensure all planned expenses are **necessary, reasonable, and directly tied** (allocable) to **CEIS** or **CCEIS** activities.
- » **Quick Reference.** To function as a practical, easy-to-use resource for all staff involved in daily budgeting, purchasing, and reporting of these specific IDEA set-aside funds.

Audience and Applicability

This guidance is for LEA professionals in West Virginia involved in the financial and programmatic oversight of IDEA Part B. The audience includes, but is not limited to LEA Superintendents, Treasurers/Chief Fiscal Officers, and Special Education Directors. The cost principles and requirements detailed in this manual apply to all IDEA Part B funds (Section 611 and 619) that the LEA has officially reserved for **CEIS** or **CCEIS**.

Legal Foundations under IDEA Part B

Expenditures of **CEIS** and **CCEIS** funds must adhere to all requirements of the IDEA, Part B, and its implementing regulations (34 CFR Part 300). Additionally, all costs must satisfy the general requirements for allowability under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200). Costs must be necessary, reasonable, and allocable to the objectives of the **CEIS** or **CCEIS** program.

CEIS vs. CCEIS: Definitions and Distinctions

The fundamental difference between **CEIS** and **CCEIS** is the mandate and primary purpose.

- » **CEIS (Voluntary).** Defined under 34 CFR §300.226. Funds are reserved at the LEA's discretion to provide early supports, primarily focused on children **not** currently identified as needing special education, to reduce the need for later special education services.
- » **CCEIS (Mandatory).** Defined under 34 CFR §300.646. Funds are mandated to be reserved after a State determination of significant disproportionality (SD) in the identification, placement, or discipline of children based on race or ethnicity. The mandatory activities **must** be designed to identify and address the root factors contributing to the disproportionality.

Overview of CEIS vs. CCEIS Requirements

While both **CEIS** and **CCEIS** involve reserving the same IDEA Part B funds for early supports, the underlying purpose and legal requirements are distinct. LEA leadership must clearly understand these differences, which directly impact service eligibility and allowable expenditures. The table below outlines the general distinctions between **CEIS** and **CCEIS**.

Element	CEIS	CCEIS
Regulation	34 CFR §300.226	34 CFR §300.646
Mandate	Voluntary for LEAs to use a portion of funds for non-identified students to reduce the need for special education.	Mandatory for LEAs identified with SD in identification, placement, or discipline.
Funding Source and Level	Up to 15% of the LEA's IDEA Part B (Sections 611 and 619) flow-through funds.	Exactly 15% of the LEA's IDEA Part B (Sections 611 and 619) flow-through funds.
Target Population	Students in Grades K-12 (emphasis on K-3) who are not currently identified as needing special education but require academic or behavioral support.	Children ages three through Grade 12 , including children with and without disabilities , particularly those in the overrepresented group(s) identified with SD.
Primary Focus	Provide high-quality, scientifically based instruction and services to students not currently identified as needing special education .	Identify and address the root causes contributing to SD, including required review and revision (if appropriate) of LEA policies, procedures, and practices.
MOE Impact	LEA may be eligible to reduce its Maintenance of Effort (MOE) for the year in which it reserves CEIS funds.	LEA is not eligible to reduce its MOE for the year in which CCEIS implementation is required.
Reporting	Requires tracking and reporting the number of students served and the number who subsequently enter special education within two years .	Requires public reporting on the revision of policies, practices, and procedures, in addition to student and fiscal tracking requirements.

Voluntary CEIS

Program Purpose and Applicability

Voluntary **CEIS** is an early intervention strategy that an LEA may elect to implement to prevent the need for future special education services. The purpose of reserving these funds is to develop and provide additional academic and behavioral supports for students who are not currently identified as needing special education but who exhibit signs of difficulty. By targeting students early with evidence-based interventions, the LEA aims to reduce the number of referrals for special education evaluations and ensure that students succeed in the general education environment.

Funding and General Requirements

Under 34 CFR §300.226, an LEA may choose to reserve **up to 15 percent** of its combined IDEA Part B allocation (i.e., Sections 611 and 618) to implement voluntary **CEIS**. LEAs may use funds for students in kindergarten through grade 12 (**with a particular emphasis on students in kindergarten through grade 3**) who are not currently identified as needing special education or related services. LEAs who intend to set aside funds for voluntary **CEIS** must submit a budget and **CEIS** narrative of planned activities to the West Virginia Department of Education/Office of Special Education (WVDE/OSE) through the IDEA Part B Consolidated Grant Application.

Period of Availability (Fiscal Rules)

CEIS funds are available for the same period of performance as IDEA funds. LEAs have 27 months to obligate funding and an additional 45 days (or the period most recently established by the WVDE/OSE or EDGAR) to liquidate all obligations. After the initial budget approval, if an LEA determines that it does not need the full amount of **CEIS** funds originally set aside for **CEIS** activities or wishes to reduce the amount reserved, the LEA may contact the WVDE/OSE to request reallocation of those funds for other allowable IDEA Part B purposes during the same period of performance.

Age and Eligibility of Students Served

Voluntary **CEIS** funds must be used for approved **CEIS** activities and may **only** be used for students in Grades K-12 who are not currently identified as needing special education or related services but require academic or behavioral support. These funds **cannot** be used to serve children with disabilities (i.e., those with IEPs) (34 CFR §300.226(a)) or children in preschool (prior to kindergarten).

Maintenance of Effort (MOE) Considerations

Maintenance of Effort (MOE) requires LEAs to maintain financial support for special education and related services. If an LEA that voluntarily reserves the funds for **CEIS** is also eligible for and wishes to exercise an MOE reduction under 34 CFR 300.205, the amount of the reduction is limited to the lesser of:

- › Fifty percent of the increase in the LEA's Section 611 allocation from the prior year, **or**
- › The total amount the LEA reserves for voluntary **CEIS** (34 CFR §300.205(d))

Important

Reserving Part B funds for **CEIS** may have an additional impact on MOE. If reserving these funds results in increased expenditures of local or state funds to cover special education costs, this could raise the LEA's state **and** local or local-only MOE levels moving forward.

LEAs with questions about this potential impact on MOE or who would like assistance in planning for this should contact the WVDE/OSE.

Mandatory CCEIS

Significant Disproportionality Determination

Under 34 CFR §300.646, the WVDE/OSE is required collect and examine data to determine if significant disproportionality based on race and ethnicity is occurring in the State and the local educational agencies (LEAs) of the State with respect to the following:

- » **Identification** of children as children with disabilities, including the identification of children as children with disabilities in accordance with a particular impairment
- » **Placement** of children in particular education environments
- » Incidence, duration, and type of **disciplinary actions**, including suspensions and expulsions

Funding and General Requirements

Under 34 CFR §300.646(d), LEAs identified with significant disproportionality with respect to the identification, placement, or discipline of students with disabilities are required to reserve **exactly 15 percent** of the total IDEA Part B (Sections 611 and 619) flow-through funds to implement mandatory **CCEIS**. LEAs identified with significant disproportionality and required to set aside **CCEIS** funds must submit a budget and **CCEIS** narrative of planned activities to the WVDE/OSE through the IDEA Part B Consolidated Grant Application. The **CCEIS** budget and narrative of planned activities must address factors identified to be contributing to significant disproportionality.

Period of Availability (Fiscal Rules)

CCEIS funds are available for the same period of performance as IDEA funds. LEAs have 27 months to obligate funding and an additional 90 days (or the period established by the WVDE/OSE or EDGAR) to liquidate all obligations. LEAs who are required to set aside **CCEIS** funds are prohibited from using those funds for any other purpose (34 CFR §300.646(d)(4)). Therefore, when **CCEIS** is required, those funds must remain reserved until the end of the period of availability.

WVDE/OSE generally monitors **CCEIS** spending and sends reminders to LEAs throughout the period of availability. However, it is the LEA's responsibility to ensure that all reserved **CCEIS** funds are fully expended on allowable activities before the end of the period of performance. Any **CCEIS** funds not fully expended within the established period of availability will be forfeited and returned to WVDE/OSE for return to the U.S. Department of Education. **Failure to spend all required CCEIS funds within the designated timeframe will result in the LEA being found noncompliant.** In such cases, the WVDE/OSE may take one or more of the following actions:

- » Require the LEA to complete corrective actions to address the noncompliance
- » Impose additional fiscal monitoring in subsequent years
- » Apply constraints on future budgeting flexibility related to IDEA Part B funds

LEAs are strongly encouraged to plan carefully for **CCEIS** implementation and maintain ongoing communication with WVDE/OSE to avoid compliance issues.

Age and Eligibility of Students Served

Mandatory **CCEIS** funds must be used for approved **CCEIS** activities and may be used for children from age 3 through Grade 12, including children with and without disabilities, particularly, but not exclusively, those in the significantly disproportionate racial/ethnic group(s). **CCEIS** may not be limited only to children with disabilities (34 CFR §300.646(d)(3)), and activities must be aligned with the factors contributing to the significant disproportionality.

Maintenance of Effort (MOE) Considerations

Maintenance of Effort (MOE) requires LEAs to maintain financial support for special education and related services. An LEA required to reserve funds for **CCEIS** due to a determination of significant disproportionality is not eligible to reduce its local MOE requirement by using the MOE Adjustment option outlined in 34 CFR §300.205.

Important

Reserving Part B funds for **CCEIS** may have an additional impact on MOE. If reserving these funds results in increased expenditures of local or state funds to cover special education costs, this could raise the LEA's state **and** local or local-only MOE levels moving forward.

LEAs with questions about this potential impact on MOE or who would like assistance in planning for this should contact the WVDE/OSE.

Specific Allowable Costs

General Rules for Allowability (2 CFR Part 200, Subpart E)

All expenditures for **CEIS/CCEIS** must meet the following criteria:

- » **Necessary.** The expenditure must be essential to the effective and efficient administration or performance of the **CEIS/CCEIS** program, and adhere to sound business practices and Federal, State, and local laws.
- » **Reasonable.** The cost must not exceed that which a prudent person would incur under the circumstances prevailing at the time the decision was made to incur the cost. Factors considered include market price, generally accepted fiscal standards, and the adherence to established institutional policies.
- » **Allocable.** A cost is considered allocable if it is incurred specifically to provide **CEIS** or **CCEIS**, such as professional development, educational/behavioral evaluations, or targeted intervention. If a cost supports both **CEIS/CCEIS** and other programs, the amount charged to the federal award must accurately reflect the proportionate share of benefits derived by the **CEIS/CCEIS** program.

Personnel Costs

Expenditures for Compensation—Personal Services are generally allowable only when the staff member's time and effort is **directly and exclusively** related to implementing **CEIS** or **CCEIS** activities and is properly documented in accordance with 2 CFR §200.430 (Uniform Guidance). The costs must be reasonable for the services rendered and conform to established LEA policies applied consistently across all federal and non-federal activities. Crucially, when personnel divide their time between **CEIS/CCEIS** and other duties (e.g., general education), the salary and benefits charged must be accurately prorated based on the documented time spent providing the specific, targeted early intervening services.

Instructional Supports and Materials (Supplies)

Costs of materials and supplies, including computing devices (2 CFR §200.453), are allowable if they are **necessary and reasonable** for the performance of the **CEIS/CCEIS** program. Supplies must be used **exclusively** for providing the targeted interventions to the identified students. When materials are used for both the federal program and other activities (e.g., general education core instruction), the cost must be prorated to reflect the allocable share of the cost that directly benefits the **CEIS/CCEIS** program (2 CFR §200.405). General classroom supplies or materials used for universal instruction for all students must be paid for with State or local funds (2 CFR §200.453).

Programmatic Supports (Direct Costs)

Programmatic costs are considered Direct Costs that can be identified specifically with the **CEIS** or **CCEIS** program objectives (2 CFR §200.413). To be allowable, these services (such as behavioral evaluations, after-school interventions, or specific software) must be **linked to the statutory goals of early intervention** and preventing inappropriate special education placement (**CEIS**) or **identifying and addressing root cause factors of disproportionality (CCEIS)**. All costs must adhere to the explicit program requirements of IDEA (34 CFR §§300.226, 300.646) and the Allowability standards of the Uniform Guidance (2 CFR §200.403).

Professional Development / Training

Costs for Meetings and Conferences (including staff travel, subsistence, and fees) are allowable when the primary purpose is the dissemination of technical information and the expenses are reasonable and necessary for staff to execute the objectives of the **CEIS/CCEIS** grant (2 CFR §200.432). This includes training on evidence-based instructional or behavioral practices that directly relate to improving the knowledge and skills of personnel involved in delivering the **CEIS** or **CCEIS** interventions (34 CFR §300.226(b)(1)). Professional development must be clearly distinct from general, LEA-wide training and must target the staff responsible for serving the **CEIS/CCEIS** student population.

Contracted Services (Consultants)

Costs for professional services rendered by individuals or organizations (consultants) are allowable when necessary and reasonable, and when the service directly benefits the **CEIS/CCEIS** program (2 CFR §200.459). The procurement of these services must fully comply with all Federal procurement standards (2 CFR §§200.318, 200.327). The scope of work must be clearly defined in a formal contract, and the cost charged to the grant must be allocable to the specific, documented work performed for the program, such as conducting a Root Cause Analysis (for **CCEIS**) or providing specialized, short-term, targeted interventions.

Administrative Costs (Indirect)

Administrative Costs are general expenses that are incurred for common or joint objectives and cannot be readily identified with a specific program, such as a portion of facility utilities, central IT support, or general accounting services (2 CFR §200.414). These costs are typically recovered through a negotiated Indirect Cost Rate (2 CFR §200.419), which represents the **CEIS/CCEIS** program's proportionate share of the LEA's general administration burden. Direct charging of general administrative or clerical staff salary is generally unallowable unless the service is integral to the **CEIS/CCEIS** program (e.g., dedicated staff processing invoices exclusively for **CCEIS** contracted services) and such costs meet the criteria for direct charging under 2 CFR §200.413).

See [Appendix C: Allowable Cost Table](#) for various common budget items, general allowability criteria, and whether they may be allowable costs specifically for **CEIS** or **CCEIS**.

Non-Allowable Costs

Federal regulations and cost principles strictly prohibit the use of IDEA **CEIS/CCEIS** set-aside funds for activities that are considered core instructional responsibilities, are required for special education compliance, or do not meet the direct and allocable criteria of 2 CFR Part 200. The following costs are explicitly non-allowable:

Core Instruction and Universal Supports

The expenditure of **CEIS/CCEIS** funds is prohibited for services that fall under the LEA's State and local obligation to provide general education. Specifically, these funds cannot be used to pay for Tier 1 (Universal) instruction, general classroom teacher salaries for non-intervention time, or the initial, universal benchmark assessments administered to all students. **CEIS/CCEIS** funds must remain focused on the targeted, supplemental supports provided.

Special Education Eligibility Evaluations

CEIS/CCEIS funds are strictly prohibited from paying for any special education eligibility evaluation conducted under Child Find (34 CFR §300.111), whether initial or triennial. These are special education costs and are outside the scope of early intervening services.

Medical and Related Services (OT/PT)

These funds are not to be used to provide related services (e.g., occupational therapy, physical therapy) when those services are mandated by an IEP (34 CFR §300.202). The cost of these services, when provided to children with disabilities, must be funded through the regular special education budget as an excess cost, not through the **CEIS/CCEIS** set-aside.

Furniture and General Office Equipment

The cost of general office furniture, basic office supplies, or equipment that is not **exclusively and directly** used for **CEIS/CCEIS** activities is considered unallowable due to a lack of direct allocability (2 CFR §200.419). **CEIS/CCEIS** funds cannot purchase general classroom or administrative furniture (e.g., desks, chairs, filing cabinets) unless the equipment is **demonstrably necessary** and **used solely** for the mandatory systemic review and documentation required for **CCEIS** implementation (2 CFR §200.453).

Rent and Occupancy Costs

Costs associated with facility use, such as rent and utilities (i.e., occupancy costs), are generally unallowable as a direct charge (2 CFR §200.413). These costs are typically classified as Indirect Costs and are recovered through the LEA's approved restricted indirect cost rate (2 CFR §200.414). Direct charging for rent is only permissible if the program occupies a facility **solely dedicated** to **CEIS/CCEIS** activities and the cost is documented to be necessary and allocable per Uniform Guidance (2 CFR §200.403).

Credit Recovery Programs

Funding for credit recovery programs is prohibited because these programs are generally considered a general education responsibility aimed at meeting graduation requirements, not a preventative, early intervening service (34 CFR §300.226).

Student Incentives (Cash, Gift Cards, Devices)

Expenditures for incentives (e.g., cash, gift cards, or high-value devices) given directly to students are explicitly prohibited (2 CFR §200.403(a)). These costs do not meet the standard of being a necessary, reasonable, and allocable cost for the **direct delivery** of the **CEIS/CCEIS** intervention program. While nominal, low-value motivational items may be considered, cash or cash equivalents are strictly unallowable.

Routine Transportation Costs

Transportation costs are only allowable if the expense is **directly and exclusively** for a **CEIS/CCEIS** service provided outside of the regular school day (e.g., transporting students to a required after-school intervention site) and are properly prorated (2 CFR §§200.405, 200.447).

Reporting and Documentation Requirements

Effective fiscal management of **CEIS/CCEIS** funds requires robust documentation to demonstrate compliance with federal regulations (2 CFR Part 200) and the specific requirements of IDEA. All records must clearly and accurately support the necessity, reasonableness, and direct allocability of every expenditure.

Time and Effort Reporting

Personnel costs are the most scrutinized expenditures, and time-and-effort reporting is mandatory to justify the portion of salary charged to **CEIS/CCEIS** funds (2 CFR §200.430).

- » **Single-Cost Objective.** For employees working 100% on **CEIS/CCEIS** activities, a semi-annual certification is required. This certification must be signed by the employee or a responsible supervisory official having firsthand knowledge of the work performed, and must confirm the employee worked solely on the program objective for the period covered.
- » **Multiple-Cost Objectives.** For employees who split their time between **CEIS/CCEIS** and other programs (e.g., a general education teacher or a data specialist), a Personnel Activity Report (PAR) or equivalent documentation is required. This report must be prepared at least monthly (or concurrent with salary payment) and must reflect the actual time and effort spent on **CEIS/CCEIS** activities.

Budget Narrative Alignment

The LEA must maintain documentation that directly links all actual expenditures back to the **CEIS/CCEIS** Plan and Budget Narrative approved by the State Department of Education during the Consolidated Application process.

- » **Documentation Requirement.** Purchase orders, invoices, and payment records must reference the approved activities (e.g., "Materials for Tier 2 Reading Intervention per **CEIS** Plan") and demonstrate alignment with the budgeted line items.
- » **Revisions.** Any significant program or budget revisions that shift funds between major categories or introduce new activities must be submitted and approved by the State **prior** to the expenditure of those funds.

Inventory and Usage Tracking

The LEA must maintain detailed records for all equipment and non-consumable programmatic supplies purchased with **CEIS/CCEIS** funds to prevent misuse.

- » **Equipment.** Equipment is defined as items with a useful life of more than one year and a cost equal to or exceeding the LEA's capitalization threshold (typically \$5,000 or more per unit). The LEA must maintain a perpetual inventory, tracking the **description, serial number, funding source, acquisition date, location, and ultimate disposition** of the item (2 CFR §200.313).
- » **Non-Consumable Programmatic Supplies.** Intervention curricula, program licenses, and technology devices, even if below the capitalization threshold, must have clear usage logs or assignment records to demonstrate they are used **exclusively** for the **CEIS/CCEIS** eligible student population and **not** for general education purposes.

Monitoring and Audit Readiness

The LEA is obligated to ensure all documentation is properly filed, retained, and ready for immediate review.

- » **Retention Period.** Records, including financial documentation, programmatic reports, student tracking data, and policy revisions (for **CCEIS**), must be retained for a **minimum of five years** following the submission of the final expenditure report for the grant period (2 CFR §200.334).
- » **Audit Requirements.** All records must be readily available for State monitoring visits, federal program reviews, and the annual Single Audit (A-133) when applicable, to demonstrate that the **CEIS/CCEIS** funds were administered in accordance with all federal and State requirements.

Appendix A: Source Citations and Regulatory References

The principles outlined in this manual are derived from the following authoritative federal sources:

- » Individuals with Disabilities Education Act (IDEA) 20 U.S.C. §1400 et seq.
- » IDEA Regulations (34 CFR Part 300)
 - › 34 CFR §300.226 Authority for voluntary Coordinated Early Intervening Services (CEIS).
 - › 34 CFR §300.205 Exception to Maintenance of Effort (MOE) requirements.
 - › 34 CFR §300.646 Mandatory requirements for Comprehensive Coordinated Early Intervening Services (**CCEIS**) to address significant disproportionality.
- » Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200, Subpart E—Cost Principles)
 - › 2 CFR §200.403 Factors affecting allowability of costs (Necessary, Reasonable, Allocable).
 - › 2 CFR §200.405 Allocable costs (Direct benefit criteria).
 - › 2 CFR §200.430 Compensation—Personal services (Time and Effort reporting).
 - › 2 CFR §200.313 Equipment (Inventory requirements).
 - › 2 CFR §200.334 Retention requirements for records (Five-year minimum).
 - › 2 CFR §200.414 Indirect (F&A) costs.
- » U.S. Department of Education, Office of Special Education Programs (OSEP) Various guidance and policy letters regarding the implementation and fiscal management of IDEA set-aside funds.

Appendix B: CEIS/CCEIS Cost Allowability Decision Tree

This decision tree can be used to pre-screen any proposed expenditure against the core regulatory requirements. A "No" answer generally indicates the cost is non-allowable or requires further justification.

Start: The Proposed CEIS/CCEIS Expenditure

Step 1: Necessary and Reasonable *Authority | 2 CFR §200.403*

Is the cost necessary for the **CEIS**/**CCEIS** program and reasonable in amount?

- › If **NO**, the cost is likely unallowable. **Stop here.**
- › If **YES**, proceed to Step 2.

Step 2: Eligible Population *Authority | 34 CFR §§300.226, 300.646*

Is the target student population eligible for the funding source (e.g., non-IDEA K–12 for **CEIS**, Age 3–Grade 12 for **CCEIS**)?

- › If **NO**, the cost is unallowable for the students served. **Stop here.**
- › If **YES**, proceed to Step 3.

Step 3: Budgeted and Approved *Authority | 2 CFR §200.403*

Does the expenditure directly link and correspond to an approved line item in the **CEIS**/**CCEIS** budget narrative?

- › If **NO**, the cost is unallowable unless a budget revision is approved prior to the expense. **Stop here.**
- › If **YES**, proceed to Administrative Compliance (Step 4).

Administrative Compliance (Record Keeping)

Step 4: Personnel Documentation *Authority | 2 CFR §200.430*

If Personnel Cost: Is time and effort documented by a Personnel Activity Report (PAR) or semi-annual certification?

- › If **NO**, the cost is non-auditable and will be disallowed. **Stop here.**
- › If **YES** or N/A (Non-Personnel), proceed to Step 5.

Step 5: Procurement Documentation *Authority | 2 CFR §200.318-327*

If Equipment/Contractors: Does the LEA have records demonstrating proper procurement procedures were followed?

- › If **NO**, the cost may be disallowed due to administrative noncompliance. **Stop here.**
- › If **YES** or N/A (Personnel/Other):
 - If this is a **CEIS** expenditure, the process is complete. **The cost is likely ALLOWABLE.**
 - If this is a **CCEIS** expenditure, proceed to Step 6.

Step 6: CCEIS Mandate Check *Authority | 34 CFR §300.646*

Does the expenditure primarily support activities designed to identify and address the root causes of disproportionality?




- › If **NO**, the cost fails the **CCEIS** mandate. **Stop here and reconsider.**
- › If **YES**, the cost is likely **ALLOWABLE**.

Appendix C: Allowable Cost Table










The table below provides examples of common budget items and indicates whether each is generally considered allowable for **CEIS** or **CCEIS**. These categories are intended as a guide based on typical cost allowability; however, individual circumstances may vary by LEA. This list is not exhaustive, and determinations should always consider the specific facts and context of the expenditure. If an item is not listed or if there is uncertainty about its allowability, contact WVDE/OSE for clarification.

For the most current and detailed information regarding the eight-dimension account code structure (Fund, Project, Program/Function, Object, etc.), specific object code definitions, and general LEA financial guidance, please refer to the official WVDE School Finance webpage: <https://wvde.us/about-us/finance/school-finance>



















Symbol Legend

-  **Allowed** (when expenditures address and are in alignment with planned **CEIS/CCEIS** activities)
-  **Possibly Allowed** (special requirements or additional information required)
-  **Never Allowed**















Note: * = Personnel costs must be supported by time and effort documentation if time is split-funded or dedicated 100% to the grant.















Budget Item	General Criteria	CEIS (34 CFR §300.226)	CCEIS (34 CFR §300.646(d))
ACADEMIC COACHES* (Hiring)	Allowable for staff delivering or directly enabling the delivery of scientifically based academic and behavioral interventions and supports for targeted students.	 Allowed. Staff provide "educational and behavioral evaluations, services, and supports" (b)(2) to non-disabled students who need support to succeed in general education (a).	 Allowed. Staff provide "professional development and educational and behavioral evaluations, services, and supports" (d)(1)(i) to address identified contributing factors.
ADVERTISING	Allowable for costs associated with advertising the availability of CEIS/CCEIS services in media.	 Allowed. If advertising the availability of "coordinated, early intervening services" (a) to targeted students.	 Allowed. If advertising the availability of CCEIS to the targeted groups (d)(2).
AFTER SCHOOL	Allowable for providing academic and behavioral interventions outside of regular hours to targeted students.	 Possibly Allowed. Only for providing supplemental "services, and supports" (b)(2) to at-risk students; cannot be for programming open to all students (e). Activities must also be provided during the regular day/year.	 Possibly Allowed. Only for providing supplemental "services, and supports" (d)(1)(i) to targeted children/groups; cannot be for programming open to all students. Activities must also be provided during the regular day/year.
ASSESSMENT TOOLS (Linguistically appropriate)	Allowable as a direct cost if the tool is necessary for reliable progress monitoring or for an allowable behavioral/educational evaluation. Cannot be used for general/universal screening.	 Possibly Allowed. Can be used for progress monitoring the effectiveness of CEIS interventions (b)(2).  Never Allowed. Not allowed for universal screening or Child Find activities.	 Allowed. Crucial for addressing factors like "linguistic barriers to appropriate identification" or "lack of access to appropriate diagnostic screenings" (d)(1)(ii)). Can be used for evaluations and screening tools that are specifically part of the CCEIS plan.









Budget Item	General Criteria	CEIS (34 CFR §300.226)	CCEIS (34 CFR §300.646(d))
BEHAVIORAL EVALUATIONS (e.g., FBA/BIP)	Allowable for conducting behavioral evaluations to inform the delivery of targeted behavioral interventions, but not for eligibility determination.	✅ Allowed. Specifically listed as "behavioral evaluations" (b)(2) to inform supports for at-risk students.	✅ Allowed. Specifically listed as "behavioral evaluations" (d)(1)(i) to address contributing factors.
CCEIS COORDINATOR SALARY*	Allowable only for the staff time dedicated to coordinating, supervising, or managing the specific, allowable CCEIS activities and plan development.	N/A	✅ Allowed. For time coordinating the <i>mandated CCEIS</i> to "address factors contributing to the significant disproportionality" (d).
CEIS COORDINATOR SALARY*	Allowable only for the staff time dedicated to coordinating, supervising, or managing the specific, allowable CEIS activities.	✅ Allowed. For time coordinating the voluntary early intervening services to students needing "additional academic and behavioral support" (a).	N/A
COACHES/ MENTORS*	Allowable for staff/services providing direct support, reinforcement, or follow-up to scientifically based academic or behavioral interventions.	⚠️ Possibly Allowed. Can provide "services, and supports" (b)(2) to non-disabled students; typically requires supervision if providing instruction.	⚠️ Possibly Allowed. Can provide "services, and supports" (d)(1)(i) to children with or without disabilities (d)(2). Costs must align with the CCEIS plan.
COMPUTING DEVICES (e.g., Computers, Laptops, Electronic Devices)	Allowable if used primarily and exclusively for the delivery of CEIS/CCEIS academic or behavioral interventions to targeted students.	⚠️ Possibly Allowed. Devices are allowable if supporting "instruction on the use of adaptive and instructional software" (b)(1) for targeted students. Must be used primarily for CEIS interventions and usage must be tracked and align with the CEIS narrative.	⚠️ Possibly Allowed. Devices are allowable if supporting the delivery of "services, and supports" (d)(1)(i) to targeted groups. Not allowed for general use. Must be used primarily for CCEIS interventions and usage must be tracked and align with the CCEIS plan.
CONSULTATION / TECHNICAL ASSISTANCE	Allowable for contracting individuals or organizations to assist with plan development, specialized analysis (like Root Cause Analysis, or to help review and rewrite specific district policies that were identified as root causes for disproportionality), program implementation support.	✅ Allowed. Technical assistance is generally allowed as a necessary administrative cost to ensure proper implementation of the "coordinated, early intervening services" (a).	✅ Allowed. Critical to the CCEIS mandate to support the LEA at any stage—from Root Cause Analysis and plan development to implementation and program evaluation—including the explicit mandate to review and address policies, practices, or procedures (d)(1)(iii) that contribute to the significant disproportionality.
CORE CURRICULUM	Not allowable; high-quality core instruction and universal screening for all students are general education responsibilities.	❌ Never Allowed. Funds are to supplement (e) general education activities designed for all students.	❌ Never Allowed. Funds are to supplement (e) general education activities. Universal screening is generally considered a core function.

Budget Item	General Criteria	CEIS (34 CFR §300.226)	CCEIS (34 CFR §300.646(d))
CREDIT RECOVERY PROGRAMS	Not allowable, as these are considered a general education responsibility to meet graduation requirements.	 Never Allowed. These are generally a GE responsibility aimed at meeting graduation requirements.	 Never Allowed. These are generally a GE responsibility aimed at meeting graduation requirements.
EARLY LITERACY PROGRAM (Intensive K-2)	Allowable only if the intervention component is supplemental and scientifically based, and, for CCEIS , addresses a root cause.	 Possibly Allowed. Only the supplemental, intensive component targeting at-risk students is allowable as "scientifically based literacy instruction" (b)(2).	 Allowed. If addressing a root cause like "a lack of access to scientifically based instruction" (d)(1)(ii). Can serve children from age 3 (d)(2).
EL PROGRAM EXPANSION* (Hiring EL teachers)	Allowable only if the salary is for delivering supplemental, evidence-based interventions to targeted students, not core instruction for all ELs.	 Possibly Allowed. Allowable if the position is specifically for delivering supplemental academic or behavioral "intervening services" (a) to at-risk students.	 Allowed. Allowable if the position addresses identified contributing factors such as "linguistic barriers to appropriate identification" (d)(1)(ii).
EQUIPMENT	Not allowed, as a capital expense.	 Never Allowed. Costs must be directly related to the provision of allowable services (b). General equipment is not a direct service cost.	 Never Allowed. Costs must be directly related to the provision of allowable services (d).
EVALUATIONS FOR SPECIAL EDUCATION ELIGIBILITY DETERMINATIONS	Not allowable; these are special education costs (Child Find) and are outside the scope of early intervening services (c).	 Never Allowed. Not considered part of the delivery of academic or behavioral interventions.	 Never Allowed. Not considered part of the delivery of academic or behavioral interventions.
EXTENDED CONTRACTS/ EXTENDED HOURS	Allowable to pay for extra time for staff directly involved with the coordination, supervision, or delivery of CEIS/CCEIS activities.	 Allowed. For staff time beyond regular duties to provide "services, and supports" (b)(2) to at-risk students.	 Allowed. For staff time beyond regular duties to provide "services, and supports" (d)(1)(i) as part of the CCEIS plan.
FAMILY ENGAGEMENT STRATEGIES	Allowable for staff training in improved strategies, especially those addressing barriers like economic or cultural differences.	 Never Allowed. Not considered part of the delivery of academic or behavioral interventions.	 Allowed. If addressing economic, cultural, or linguistic barriers identified in the CCEIS plan.
FURNITURE	Not allowable; general equipment/fixture costs are typically not allowed.	 Never Allowed. Costs must be directly related to the provision of allowable services (b). General equipment is not a direct service cost.	 Never Allowed. Costs must be directly related to the provision of allowable services (d).
OFFICE EQUIPMENT	Not allowable; these are general operational equipment/fixture costs (indirect costs).	 Never Allowed. Costs must be directly related to the provision of allowable services (b). General equipment is not a direct service cost.	 Never Allowed. Costs must be directly related to the provision of allowable services (d).

Budget Item	General Criteria	CEIS (34 CFR §300.226)	CCEIS (34 CFR §300.646(d))
GENERAL EDUCATION TEACHER SALARIES*	Allowable only for the time spent delivering supplemental, evidence-based interventions and supports to targeted students, separate from core teaching duties.	✅ Allowed. For time spent providing "educational and behavioral evaluations, services, and supports" (b)(2) to targeted students.	✅ Allowed. For time spent providing "services, and supports" (d)(1)(i) to children in targeted groups (d)(2).
INCENTIVES for STUDENTS	Allowable for purchasing nominal, low-value items that are part of the coordinated delivery of interventions.	❓ Possibly Allowed. Must be nominal, low-value, educational, and cost must be reasonable; cash, gift cards, and computing devices are not allowed.	❓ Possibly Allowed. Must be nominal, low-value, educational, and cost must be reasonable; cash, gift cards, and computing devices are not allowed.
INDIRECT COSTS	Allowable up to the LEA's negotiated indirect rate for the program.	✅ Allowed. As a necessary administrative cost for implementing the services (a).	✅ Allowed. As a necessary administrative cost for implementing the <i>mandated</i> comprehensive services (d).
INSTRUCTIONAL MATERIALS	Allowable if used exclusively for delivering CEIS/CCEIS supplemental services/supports to targeted students, not core curriculum or universal screening.	❓ Possibly Allowed. Must be exclusively for "scientifically based academic and behavioral interventions" (b)(1) or "services, and supports" (b)(2). Cannot be for core curriculum.	❓ Possibly Allowed. Must be exclusively for "services, and supports" (d)(1)(i) and not for core curriculum.
IT/TECHNOLOGY STAFF SALARIES*	Allowable only for the portion of time spent directly supporting technology or software used exclusively for CEIS/CCEIS intervention delivery.	❓ Possibly Allowed. Costs must be tied to CEIS intervention support (e.g., maintaining "adaptive and instructional software" (b)(1)), not general IT or network infrastructure.	❓ Possibly Allowed. Costs must be tied to CCEIS intervention support, not general IT or network infrastructure maintenance.
LITERACY SPECIALISTS* (Hiring/Salaries)	Allowable for time spent providing targeted, scientifically based literacy instruction to at-risk students or for providing coaching on instruction delivery.	✅ Allowed. For time spent delivering "scientifically based literacy instruction" (b)(1) or "services, and supports" (b)(2).	✅ Allowed. For time spent addressing contributing factors such as "a lack of access to scientifically based instruction" or "differences in academic achievement levels" (d)(1)(ii).
OCCUPATIONAL / PHYSICAL THERAPIST SALARIES	Not allowable, as these are related services provided under FAPE to students with identified disabilities.	❌ Never Allowed. Services are restricted to students <i>not</i> currently identified as needing special education (a). OT/PT are typically FAPE-related services.	❌ Never Allowed. While CCEIS can serve children with disabilities (d)(2)(ii), these related services are funded by the LEA as part of FAPE (c).
OFFICE EQUIPMENT	Not allowable; general operational equipment.	❌ Never Allowed. Costs must be directly related to the provision of allowable services (b). General equipment is not a direct service cost.	❌ Never Allowed. Costs must be directly related to the provision of allowable services (d).

Budget Item	General Criteria	CEIS (34 CFR §300.226)	CCEIS (34 CFR §300.646(d))
PARAPROFESSIONAL/AIDE SALARIES	Allowable for time spent supporting or reinforcing the delivery of CEIS/CCEIS academic or behavioral interventions under the supervision of a licensed teacher.	 Possibly Allowed. Allowable if participating in professional development to support the delivery of "scientifically based academic and behavioral interventions" (b)(1). Must be a GE paraprofessional.	 Possibly Allowed. Allowable if supporting "educational and behavioral evaluations, services, and supports" (d)(1)(i) as part of the CCEIS plan. Must be a GE paraprofessional.
PBIS COACH (Hiring/Expansion)	Allowable for staff delivering or coordinating behavioral interventions and supports for targeted students.	 Allowed. Staff provide "behavioral evaluations, services, and supports" (b)(2) to non-disabled students.	 Allowed. Staff provide "behavioral evaluations, services, and supports" (d)(1)(i) to address contributing factors, such as "inappropriate use of disciplinary removals" (d)(1)(ii).
PROFESSIONAL DEVELOPMENT/TRAINING	Allowable for all fees, contracts, registration, and materials to train staff in evidence-based practices (academic, behavioral, software use).	 Allowed. Specifically listed for "professional development... to enable such personnel to deliver scientifically based academic and behavioral interventions" (b)(1).	 Allowed. Specifically listed as an activity (d)(1)(i); must be tied to addressing contributing factors, such as "lack of access to scientifically based instruction."
PROGRESS MONITORING ACTIVITIES	Allowable for monitoring supplemental interventions provided to targeted students.	 Allowed. If progress monitoring CEIS supplemental interventions; funds may not be used for universal screening.	 Allowed. If progress monitoring supplemental interventions provided under the CCEIS plan.
PSYCHOLOGIST SALARIES* (SCHOOL-BASED)	Allowable for time spent conducting behavioral evaluations or providing behavioral supports as part of the CEIS/CCEIS plan. May not deliver reading or math instruction if they do not hold the appropriate license to deliver reading or math instruction.	 Possibly Allowed. For time spent on "behavioral evaluations, services, and supports" (b)(2) for at-risk, non-disabled students. Cannot replace required psychological services.	 Possibly Allowed. For time spent on "behavioral evaluations, services, and supports" (d)(1)(i) to address factors such as disciplinary removals.
RENT/OCCUPANCY, UTILITIES, COMPUTER NETWORK COSTS	Not allowable; these are general operating costs and should be covered by indirect costs or general funds.	 Never Allowed. Funds must supplement (e) ESEA and other general education funds. These are general overhead costs.	 Never Allowed. Funds must supplement (e) ESEA and other general education funds. These are general overhead costs.
RESTORATIVE PRACTICES PROGRAM	Allowable for implementing evidence-based programs designed to change disciplinary practices that lead to over-removal/disproportionality.	 Possibly Allowed. Allowable if the program is designed as a Tier 2/3 behavioral support (e.g., small group sessions) for students identified as needing additional behavioral support (a). Cannot fund the universal, school-wide program (Tier 1).	 Allowed. Directly addresses the factor of "inappropriate use of disciplinary removals" (§ 300.646(d)(1)(ii)) by providing an alternative to exclusion. Includes curriculum, materials, and training for the program.

Budget Item	General Criteria	CEIS (34 CFR §300.226)	CCEIS (34 CFR §300.646(d))
SCHOOL COUNSELOR SALARIES* (SCHOOL-BASED)	Allowable for time spent directly on CEIS/CCEIS activities, such as providing behavioral support or progress monitoring. May not deliver reading or math instruction if they do not hold the appropriate license to deliver reading or math instruction.	 Possibly Allowed. For time spent providing "behavioral evaluations, services, and supports" (b)(2) to at-risk students. Cannot replace required counseling services.	 Possibly Allowed. For time spent providing "behavioral evaluations, services, and supports" (d)(1)(i) to address contributing factors like disciplinary issues.
SCHOOL NURSE SALARIES* (SCHOOL-BASED)	Allowable for time spent on specific, supplemental CEIS/CCEIS -related activities (e.g., behavioral support, progress monitoring). May not deliver reading or math instruction if they do not hold the appropriate license to deliver reading or math instruction.	 Possibly Allowed. For time spent on "behavioral evaluations, services, and supports" (b)(2) for at-risk, non-disabled students. Cannot replace required health duties.	 Possibly Allowed. For time spent on "behavioral evaluations, services, and supports" (d)(1)(i) to address factors like disciplinary removals.
SCREENING – SPECIAL EDUCATION CHILD FIND	Not allowable; this is a special education cost (Child Find) not covered by early intervening services (c).	 Never Allowed. LEAs may not use CEIS funds for activities aimed at identifying, locating, or evaluating students with disabilities (c).	 Never Allowed. LEAs may not use CCEIS funds for activities aimed at identifying, locating, or evaluating students with disabilities (c).
SOCIAL WORKERS SALARIES* (SCHOOL-BASED)	Allowable for time spent conducting behavioral evaluations or providing behavioral supports as part of the CEIS/CCEIS plan. May not deliver reading or math instruction if they do not hold the appropriate license to deliver reading or math instruction.	 Possibly Allowed. For time spent on "behavioral evaluations, services, and supports" (b)(2) for at-risk, non-disabled students. Cannot replace required services.	 Possibly Allowed. For time spent on "behavioral evaluations, services, and supports" (d)(1)(i) to address factors like disciplinary removals.
SOFTWARE (Instructional)	Allowable if used exclusively for delivering CEIS/CCEIS supplemental services/supports to targeted students, not core curriculum or universal screening.	 Possibly Allowed. Must be exclusively for "scientifically based academic and behavioral interventions" (b)(1) or "services, and supports" (b)(2) for targeted students. Cannot be for core curriculum or universal screening.	 Possibly Allowed. Must be exclusively for "services, and supports" (d)(1)(i) and not for core curriculum. If it includes a universal screening function, that portion is unallowable.
SPECIAL EDUCATION FISCAL MANAGER SALARY	Not allowable, as managing Part B funds is an existing responsibility.	 Never Allowed. This is considered part of monitoring all Part B funds.	 Never Allowed. This is considered part of monitoring all Part B funds.
SPECIAL EDUCATION TEACHER SALARIES	Allowable only when licensed Special Education staff are delivering GE interventions to non-disabled students.	 Possibly Allowed. Can provide services if their job assignment is prorated to deliver "services, and supports" (b)(2) to non-disabled students (a). Cannot fund services for students with disabilities.	 Allowed. Can provide "services, and supports" (d)(1)(i) to either non-disabled children or "children with disabilities" (d)(2)(ii) in the significantly overidentified group. Requires time/effort documentation.

Budget Item	General Criteria	CEIS (34 CFR §300.226)	CCEIS (34 CFR §300.646(d))
STUDENT TRANSPORTATION	Not allowable unless the transportation is necessary for students to attend an approved, supplemental CEIS/CCEIS activity.	 Never Allowed. (Generally). Not explicitly listed as an activity. Only conditionally allowed if required for an approved, supplemental activity (e.g., after-school intervention) and cannot be absorbed by GE funds.	 Never Allowed. (Generally). Not explicitly listed as an activity. Only conditionally allowed if required for an approved, supplemental activity and is necessary to address an identified barrier (d)(1)(ii).
SUBSTITUTE TEACHER SALARIES	Allowable for GE substitutes to cover the classes of teachers engaged in allowable CEIS/CCEIS activities (e.g., PD or intervention delivery). The regular teacher's activity log serves as the required time documentation for the substitute's cost.	 Allowed. To release teachers for "Professional development" (b)(1) or to allow teachers to deliver "services, and supports" (b)(2).	 Allowed. To release teachers for "professional development" (d)(1)(i) or to deliver "services, and supports" (d)(1)(i).
TRAVEL (STAFF)	Allowable for costs generated as a result of implementing allowable CEIS/CCEIS activities (e.g., attending approved PD).	 Allowed. If required for staff to receive approved "professional development" (b)(1) or deliver "services, and supports" (b)(2).	 Allowed. If required for staff to receive approved "professional development" (d)(1)(i) or perform activities that address contributing factors (d)(1)(ii).
TUTORS*	Allowable for staff who deliver or support the provision of academic or behavioral services, provided they are supervised.	 Possibly Allowed. Can be hired to carry out CEIS activities. Must be under the supervision of an appropriately licensed general education teacher.	 Possibly Allowed. Can be hired to carry out CCEIS activities. Must be under the supervision of an appropriately licensed general education teacher.



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