south dakota
DEPARTMENT OF EDUCATION
Learning. Leadership. Service.



Allowable Costs for IDEA

Updated March 2026

For a particular cost to be allowed, it must be an allowable cost of providing special education and related services. Only allowed costs may be charged to the 611 flow-through or 619 preschool entitlement grants (including IDEA recovery funds).

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

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

If the answer is…

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

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

If the answer is…

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

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

Any *employee* charged to a federal grant must keep time and effort records that accurately reflect the work performed. These records must support the distribution of the employee's time among specific activities or cost objectives. Semi-annual certification is completed by those individuals who have a single cost object; monthly personnel activity reports are completed by individuals who have multiple cost objectives. Under IDEA, any individual who is not 100% special education would need to complete monthly PARs that reflects 100% of their time including the non-special education portions. Time and effort reporting are a part of the allowable costs as defined by the Uniform Grant Guidance. **(2CFR Part 200 Subpart E)**

The chart beginning on page 4 lists budget items for IDEA Part B 611 flow-through or 619 preschool entitlement grants. The list includes only items that have prompted additional discussion or guidance. If an item is not listed, it still may be allowed. The items that are allowed may not be charged to funds budgeted for coordinated early intervening services (CEIS).

Allowable Costs for IDEA Entitlement and IDEA Recovery Grants

Symbol Key:

 Always allowed

 Allowed, but special requirements or additional information required

 Never allowed

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		**ADAPTIVE EDUCATION:** Salary and fringe benefits.	The salary and fringe benefits of a teacher holding an endorsement in the area of Adapted Physical Education are an allowable expense. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, clerical work must be documented by personnel activity reports as required by 2 CFR Part 200 Uniform Grant Guidance.
		**ADVERTISING:** Costs associated with advertising in media such as newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals.	Allowed for IDEA-related recruitment of personnel, procurement of goods and services, notice of destruction of special education records, notice of child find and other specific purposes necessary to meet the requirements of the IDEA grant.
		**AIDES:** Salaries and fringe benefits. Including recruitment and retention of special education personnel for advertising costs, signing bonuses, and other salary incentives.	Aides must be employees of an LEA. Aides must work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of an aide for students with disabilities, while not assuming the role of a teacher. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, clerical work must be documented by personnel activity reports as required by 2 CFR Part 200 Uniform Grant Guidance.
		**ALTERNATIVE SCHOOLS or EDUCATION PROGRAMS:** Alternative or adaptive school structures and teaching techniques.	Alternative schools/education programs are generally regular education schools or programs for students at risk of school failure. Therefore, the costs associated with them are not allowed. However, the costs of special education services for students participating in such programs are allowable costs. IDEA funding may ONLY be used for the special education related costs.
		**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.	Assistive technology should be listed in the student's IEP and support the goals in the student's IEP. The assistive technology device belongs to the LEA.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		**AUDIT COSTS: A**udits required by the Single Audit Act.	The costs of auditing the IDEA required by, and performed in accordance with, the Single Audit Act, as implemented by Part 200 Uniform Grant Guidance, "Audits of States, Local Governments, and Non-Profit Organizations" are allowable. Other IDEA audit costs are not allowed as direct costs. They are included in the indirect cost rate. Only the costs for the IDEA portion of the Single Audit may be charged to IDEA. IDEA Single Audit costs are budgeted under Purchased Services - Single Audit (IDEA portion).
		**AUTOMATIC DOOR OPENERS:** Purchase and installation.	Purchase and installation of automatic door openers is allowed if needed to provide access for a child with a disability. They should be budgeted under remodeling. However, if the purchase is solely to bring the building into ADA compliance, then it is not allowed.
		**BUS PURCHASE, LEASE or RENTAL:** Vehicle purchase or lease, insurance, repair, and maintenance. See also "Transportation Costs – Special Education"	LEAs must receive prior approval from the SD DOE to use IDEA funds for vehicle purchase. 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. A detailed description is required in the grant budget.
		**BUS DRIVER:** Salaries and fringe benefits.	The salary and fringe benefits of a bus driver are allowed ONLY for the time the driver transports children with disabilities who require special assistance in transportation (special transportation or additional transportation), including children with disabilities attending regular classes.
		**CHILD FIND ACTIVITIES:** Costs associated with public awareness, notices, screening.	Child find activities are allowed for identification of children with disabilities.
		**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.
		**CLERICAL SUPPORT:** Salaries and fringe benefits.	Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, clerical work must be documented by personnel activity reports as required by 2 CFR Part 200 Uniform Grant Guidance.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
☑		**COLLEGE CREDITS FOR SPECIAL EDUCATION INSTRUCTIONAL STAFF**	Tuition is allowed as a fringe benefit for special education instructional staff to advance their degree if related to special education or as a means to train staff to become qualified to teach special education. Budget this item as improvement of instruction (2210) under the salaries and fringe benefits object (100s/200s).
ⓘ		**COMPUTERS FOR STUDENTS**	Acquisition of computers are NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school and simply charges the IDEA grant a prorated amount based upon the number of children with disabilities in the school. The equipment is an excess cost when related to the unique needs of a child with a disability. It may be provided in a regular education class or other education-related setting, even if one or more children without disabilities benefit. When the equipment is no longer needed to meet the unique needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations.
ⓘ		**COMMUNICATION DEVICES FOR STAFF:** Costs associated with lease or purchase and charges for use of desk phones**,** cell phones, pagers and radios.	Communication devices are allowed ONLY for special education activities. If a device also is used for other non-special education activities, documentation is required of the extent to which it is used for special education and the other activities. Costs for personal use are not allowed.
	☒	**COMPUTER NETWORKS:** Costs associated with a LEA's computer networks.	LEAs' computer networking costs are provided district-wide and are not excess costs of special education.
☑		**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 children with disabilities or advice to staff for a particular student.
☑		**CONTRACTED SPECIAL EDUCATION or RELATED SERVICES.** Including recruitment and retention of special education personnel for advertising costs, signing bonuses, and other salary incentives.	Virtual/teletherapy providers must be licensed/certified in South Dakota where services are being provided.
☑		**CONTRACTED SERVICES - PARENTALLY-PLACED PRIVATE SCHOOL STUDENTS**	Federal law specifically authorizes provision of services for parentally placed private school students through contract with an individual, agency, organization, or other entity.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		**CONTRIBUTIONS AND DONATIONS:** Contributions and donations, including cash, property, and services, by governmental units to others, regardless of the recipient, are unallowable.	
		**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 special education students is allowed for both regular and special education staff.
		**DISTRICT ADMINISTRATORS:** Salaries and fringe benefits. Including recruitment and retention of special education personnel for advertising costs, signing bonuses, and other salary incentives.	The salary and fringe benefits of a district administrator (other than special education administration) cannot be charged to federal grants even if the administrator is providing special education support and is appropriately licensed. **If the district administrator is a part-time special education administrator and part time other district administrator, then the individual must document the work with time and effort records as required by 2 CFR Part 200 Uniform Grant Guidance.**
		**EDUCATIONAL INTERPRETERS:** Salaries and fringe benefits. See also "Foreign Language Interpreters for Students" See also "Foreign Language and Sign Language Interpreters for IEP Meetings"	
		**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.	
		**EQUIPMENT - CAPITAL:** Equipment to support special education and related services.	LEAs must receive prior approval from the SD DOE to use IDEA funds for capital equipment. Capital equipment is equipment with a useful life of more than one year that costs $10,000 or more per unit. If the LEA has established a level less than $10,000 for capital equipment, then equipment that meets the LEA's definition must be budgeted as capital equipment. A detailed description is required in the grant budget. Detailed descriptions for equipment must include the equipment type and the number of units for the cost identified with that line item.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
☑		**EQUIPMENT - NON-CAPITAL:** Equipment to support special education and related services.	Budget equipment that does not meet the definition of capital equipment here. LEAs must receive prior approval from the SD DOE to use IDEA funds for non-capital equipment unless outlined in a child's IEP.
ⓘ		**EQUIPMENT - SECURITY:** Cameras and other devices.	Acquisition of cameras and other security devices are NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school or its buses and simply charges the IDEA grant a prorated amount based upon the number of children with disabilities in the school. The equipment is an excess cost when related to the needs of a child with a disability in accordance with the IEP of the child. It may be provided in a regular education environment or other education-related setting, even if one or more children without disabilities benefit. When the equipment is no longer needed to meet the IEP needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations.
☑		**EXTENDED SCHOOL YEAR (ESY):** Personnel, supplies, equipment, transportation, and any other services identified in the student's IEP.	The need for ESY must be documented in the student's IEP.
☑		**EVALUATIONS:** Personnel, independent education evaluations, supplies, or contracted services.	
	☒	**FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS:** Salaries and fringe benefits or contracted costs.	Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and not considered an excess cost of special education.
☑		**FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS:** Salaries and fringe benefits or contracted costs.	LEAs may contract with a private vendor for interpreter services for IEP meetings. Expenditures related to IEP meetings are considered an excess cost of special education.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		**FURNITURE:** Desks, tables, chairs, file cabinets.	LEAs may purchase student or staff desks, tables, and chairs, file cabinets, and other furniture for use in spaces dedicated to special education programs, such as resource rooms. LEAs may only purchase student furniture for use in a regular education classroom if the furniture is adapted to the specific needs of a child with disability. Examples of such furniture are wheelchair accessible desks and adjustable tables or workstations. When furniture purchased with IDEA funds is no longer needed for the special education program or for a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations.
		**GUIDANCE COUNSELORS:** Salaries and fringe benefits. Including recruitment and retention of special education personnel for advertising costs, signing bonuses, and other salary incentives.	Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, guidance counselors must document their work with personnel activity reports as required by 2 CFR Part 200 Uniform Grant Guidance.
		**IEP TEAM COORDINATORS:** Salaries and fringe benefits. Including recruitment and retention of special education personnel for advertising costs, signing bonuses, and other salary incentives.	Salaries and fringe benefits of staff who coordinate a LEA's IEP system, train staff, and review IEPs are allowed. Only the actual time spent coordinating IEPs is allowed. If the position is not dedicated 100% to special education, IEP coordinators must document their work with personnel activity reports as required by 2 CFR Part 200 Uniform Grant Guidance
		**INDIRECT COSTS:** Costs incurred to benefit more than one program or objective not readily assignable to the programs.	The indirect cost rate is negotiated between a LEA and DOE's Division of Finance and Management. The IDEA budget software allows a LEA to enter in an approved indirect cost rate up to its negotiated amount. If the LEA does not have an approved indirect rate, the LEA cannot claim indirect costs.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
☑		**JOB COACHES:** As documented in a student's IEP, a job coach works directly with a student with a disability in a work site to help the student learn the specific requirements of the job; learn work-related activities and requirements; and learn appropriate work-related behaviors.	Students who have an IEP may participate in vocational experiences if it is determined appropriate for them at their IEP meeting. A job coach may be an employee of the LEA or job coaches may be provided through contract with an individual, agency, organization, or other entity. Only the actual time spent working with students with disabilities job coaching is allowed. If the position is not dedicated 100% to special education, job coaches must document their work with personnel activity reports as required by 2 CFR Part 200 Uniform Grant Guidance.
	☒	**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.	
☑		**LEGAL EXPENSES - PROFESSIONAL DEVELOPMENT / POLICY** **DEVELOPMENT:** Contracted staff training, in-service, or policy development and	
☑		**MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT:** Assistive technology devices; copying machines, printers, elevators, etc.	If the equipment is used for special education only, the cost of maintaining the equipment may be charged to the IDEA grant.
	☒	**MEDICAID SCHOOL-BASED SERVICES PROGRAM:** Costs for claiming Medicaid funds, including third-party administrators.	The costs for administering the Medicaid school-based services (SBS) program, including fixed fees charged by third- party administrators, are eligible costs under the SBS program, either as direct costs or through the non-restricted indirect cost rate. Costs for administering the Medicaid SBS program may not be charged to the IDEA grant, because they are not necessary for the performance of the IDEA grant. 2 CFR Part 200 Uniform Grant Guidance.
ⓘ		**NURSE – SCHOOL-BASED:** Salaries and fringe benefits for LEA employees or costs for contracted nursing services. Including recruitment and retention of special education personnel for advertising costs, signing bonuses, and other salary incentives.	Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of nursing services provided to all students are not allowed. Only the actual time providing related services required by IEPs or performing evaluations is allowed. If the position is not dedicated 100% to special education, school nurses must document their work with personnel activity reports as required by. 2 CFR Part 200 Uniform Grant Guidance.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
☑		**OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS:** Salaries and fringe benefits for LEA employees or costs for contracted OT services. Including recruitment and retention of special education personnel for advertising costs, signing bonuses, and other salary incentives.	OTs providing services through teletherapy must be licensed in South Dakota.
☑		**OFFICE EQUIPMENT:** Equipment used by special education staff.	Allowed if the equipment is exclusively used by special education staff.
ⓘ		**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 alternative special education programs under the following limited circumstances: the special education program must be housed off district property; it must serve only students with disabilities; and it must be required as part of the child's placement. A detailed description is required in the grant budget.
☑		**PARAPROFESSIONALS:** Salaries and fringe benefits. Including recruitment and retention of special education personnel for advertising costs, signing bonuses, and other salary incentives.	Paraprofessionals must be employees of an LEA or cooperative. Paraprofessionals must work under the supervision of an appropriately licensed special education teacher and perform special education duties consistent with the role of paraprofessional, while not assuming the role of a teacher. Only the actual time performing special education paraprofessional duties is allowed. If the position is not dedicated 100% to special education, paraprofessionals must document their work with personnel activity reports as required by 2 CFR Part 200 Uniform Grant Guidance.
ⓘ		**PARENT LIAISONS:** Salaries and fringe benefits or contracted services.	Salary and fringe benefits are allowed ONLY to the extent the parent liaison provides support to parents of children with disabilities. If the position is not dedicated 100% to special education, parent liaisons must document their work with personnel activity reports required by 2 CFR Part 200 Uniform Grant Guidance.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		**PHYSICAL EDUCATION:** Salary and fringe benefits.	The salary and fringe benefits of a teacher holding an endorsement for Adaptive Physical Education are allowed only for the time the teacher provides instruction to a class of special education student(s). If the teacher does not hold the endorsement, the costs are not allowed. Only the actual time performing special education physical education duties is allowed. If the position is not dedicated 100% to special education, physical education teachers must document their work with personnel activity reports as required by 2 CFR Part 200 Uniform Grant Guidance.
		**PHYSICAL THERAPISTS (PT) and PT ASSISTANTS:** Salaries and fringe benefits for LEA employees or costs for contracted PT services. Including recruitment and retention of special education personnel for advertising costs, signing bonuses, and other salary incentives.	PTs providing services through teletherapy must be licensed in South Dakota.
		**POLICE LIAISON:** Salaries and fringe benefits for LEA employees or costs for contracted police liaison services.	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. Allowable 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 as required by 2 CFR Part 200 Uniform Grant. Guidance.
		**PARENTALLY PLACED PRIVATE SCHOOL STUDENTS - SPECIAL EDUCATION AND RELATED SERVICES:** Proportionate share.	Equitable services may be provided by employees of a school district**.** In addition, federal law specifically permits provision of equitable services to parentally-placed private school students through contract with an individual, agency, organization, or other entity. Only the actual time providing special education and related services required by IEPs/individual service plan or performing evaluations is allowed. If the position is not dedicated 100% to employees must document their work with personnel activity reports as required by. 2 CFR Part 200 Uniform Grant Guidance.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
☑		**PLAYGROUND EQUIPMENT:** Accessible playground equipment.	The additional costs of making a playground accessible to children with disabilities are allowed. Additional equipment or the additional cost of acquiring accessible equipment may be funded. The equipment may be used in a regular education setting with approval from DOE, even if one or more children without disabilities benefit. A request to replace or build an entire playground for all students is not considered an excess cost for special education.
☑		**PRESCHOOL TUITION:** Tuition paid to non-LEA preschool programs.	Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a child with a free appropriate public Education (FAPE). Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in the preschool setting. If the parent enrolls the child in the non-LEA preschool program for additional time, the parent is responsible for the tuition, and the cost of the additional time is not allowed.
ⓘ		**PRINCIPALS OR ASSISTANT** **PRINCIPALS:** Salaries and fringe benefits.	Salaries for principals and assistant principals may not be charged to the IDEA grant. If an individual is employed as a part-time principal and also as a part-time special education teacher or provider, the salary and fringe benefits for teaching special education or providing other special education services may be charged to the IDEA grant. The individual must document the work with personnel activity reports as required by 2 CFR Part 200 Uniform Grant Guidance.
☑		**PROFESSIONAL DEVELOPMENT:** Costs associated with registration fees, travel, conference expenses, and providers.	Registration fees, travel, and conference expenses associated with special education in-service training of regular education and special education staff are allowed.
ⓘ		**PSYCHOLOGISTS - SCHOOL-BASED:** Salaries and fringe benefits. Including recruitment and retention of special education personnel for advertising costs, signing bonuses, and other salary incentives.	Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, school psychologists must document their work with personnel activity reports as required by 2 CFR Part 200 Uniform Grant Guidance.
☑		**PSYCHOLOGISTS - STUDENT EVALUATIONS:** Contractual costs.	Allowed only for a psychologist to provide evaluation services.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		**REMODELING:** Costs associated with remodeling due to the unique needs of a student or students with a disability.	Remodeling costs must be excess costs of special education. Remodeling must meet the needs of one or more children with disabilities. Remodeling costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are **not allowed**.
		**RENT - FACILITIES:** Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.	LEAs may rent space for alternative special education programs under the following limited circumstances: the special education program must be housed off district property; it must serve only students with disabilities; and it must be required as part of the child's placement. A detailed description is required in the grant budget.
		**SECRETARIAL STAFF:** Salaries and fringe benefits. Including recruitment and retention of special education personnel for advertising costs, signing bonuses, and other salary incentives.	Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, secretarial work must be documented by personnel activity reports required by 2 CFR Part 200 Uniform Grant Guidance.
		**SECURITY CAMERAS or OTHER SECURITY MEASURES** See also "Equipment – Security"	Generally, security cameras are not an excess cost of special education. However, when the camera or other device is purchased for a vehicle used only to provide special transportation to children with disabilities, it is allowed.
		**SMART BOARDS**	Acquisition of SMART boards are NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school and simply charges the IDEA grant a prorated amount based upon the number of children with disabilities in the school. The equipment is an excess cost when related to the needs of a child with a disability in accordance with the IEP of the child. It may be provided in a regular education class or other education-related setting, even if one or more children without disabilities benefit. When the equipment is no longer needed to meet the IEP needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		**SOCIAL WORKERS - SCHOOL** **BASED:** Salaries and fringe benefits. Including recruitment and retention of special education personnel for advertising costs, signing bonuses, and other salary incentives.	Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Social workers must be appropriately licensed to deliver services they are assigned. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, social workers must document their work with personnel activity reports
		**SOCIAL WORKERS – STUDENT** **EVALUATIONS:** Contractual costs.	Allowed only for a social worker to provide evaluation services.
		**SOFTWARE (ADMINISTRATIVE):** Costs associated with districtwide software programs for IEP or student case management.	Costs of IEP or students with disabilities case management software can be charged to the IDEA grant. Many LEAs contract with IT vendors for Student Information System software, but any cost of this system must be used for special education-only to qualify for IDEA funding.
		**SOFTWARE APPLICATIONS (STUDENTS):** Costs associated with digital applications for devices such as tablets.	Digital applications for devices such as tablets that provide supplemental instructional support to students with IEPs may be funded with IDEA.
		**SPECIAL EDUCATION DIRECTORS:** Salaries and fringe benefits. Including recruitment and retention of special education personnel for advertising costs, signing bonuses, and other salary incentives.	Allowed for all time dedicated to providing instruction and services for students with disabilities. Only the actual time providing special education and related services required by IEPs or performing evaluations is allowed. If the position is not dedicated 100% to special education, special education directors must document their work with personnel activity reports as required by. 2 CFR Part 200 Uniform Grant Guidance.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
☑		**SPEECH LANGUAGE THERAPISTS (SLP) and SLP ASSISTANTS:** Salaries and fringe benefits for LEA employees or costs for contracted PT services. Including recruitment and retention of special education personnel for advertising costs, signing bonuses, and other salary incentives.	SLPs providing services through teletherapy must be licensed in South Dakota.
☑		**STAFF DEVELOPMENT:** Costs associated with registration fees, travel, conference expenses, and providers.	Registration fees, travel, and conference expenses associated with special education in-service training of regular education and special education staff are allowed. In addition, LEAs may coordinate IDEA funds with funds from other sources (e.g., Title I ESEA) in school-wide staff development activities to improve outcomes for all students. In school-wide staff development activities, IDEA funds may be used for the total cost of professional development in the same proportion as the number of special education and related service personnel receiving professional development is to the total school personnel participating.
☑		**STIPENDS FOR STUDENTS WITH DISABILITIES:** Costs associated with student workers charged under salaries or purchased services.	A student must receive the minimum wage if she/he is in an employment relationship. In an employment relationship, the student provides services of immediate benefit to the employer - services that would otherwise be provided by a paid employee. As a result of the student's activities, paid positions may remain unfilled and regular employees may be relieved of their normal duties. A student is not in such a relationship if the student works as part of an educational activity for the benefit of the student, the student does not displace a regular employee, and the student works under close supervision. A student can participate in School to Work learning programs that are unpaid or stipend payment. Refer to Fair Labor Standards School-to-Work for more information on requirements: http://webapps.dol.gov/elaws/whd/flsa/scope/ee15astw.asp
	☒	**STUDENT ASSISTANCE TEAMS**: Salaries and fringe of team members, meeting expenses, stipends, travel.	Although these meetings are devoted to problem solving for students who may be in need of special education, they do not involve 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.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
☑		**STUDENT EVALUATIONS:** Personnel, supplies, or contracted services.	Activities and costs for conducting special education evaluations for students related to child find are allowed.
ⓘ		**STUDENT INCENTIVES:** costs associated with student's behavior plan.	Allowed only for instructional supplies, materials, and books associated with a student's behavior plan. Non-allowable incentives included cash awards, gift cards, incentives which advertise a product or brand, or food of any kind.
☑		**SUBSTITUTE TEACHERS (Special Education):** Salaries and fringe benefits. Including recruitment and retention of special education personnel for advertising costs, signing bonuses, and other salary incentives.	Substitute teacher costs are allowed for special education teachers. Substitute teacher costs are allowed for regular education teachers performing duties such as attending special education in-service training, attending IEP team meetings, or engaging in planning meetings or consulting with special education teachers to benefit children with disabilities. A short-term substitute may be employed to teach any subject at any grade level, but for no more than 9 consecutive days in the same teaching assignment. A long-term substitute teacher is a substitute teacher who is employed as a substitute teacher for no more than 45 cumulative school days in a vacant teaching position while a school district pursues a contract for a teacher; or acting as a teacher of record for more than 45 cumulative days when a teacher is on temporary leave of absence. ARSD 24:28:01.01 (54)
ⓘ		**SUMMER SCHOOL:** Salaries and fringe of instructors, aides, paraprofessionals, adaptive equipment, transportation, supplies or any other costs related to a student with disabilities attending summer school. See also "Extended School Year (ESY)" See also "Transition – Employment Skills"	Summer classes are not required and therefore, not considered special education. Summer school is not the same as Extended School Year (ESY), which may take place during the summer months and is allowable. Transition services for students with disabilities may occur during the summer months and are unrelated to summer school.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		**SUPERINTENDENTS (DISTRICT ADMINISTRATORS):** Salaries and fringe benefits.	The salary and fringe benefits of superintendents cannot be charged to federal grants, even if the superintendent is providing special education support and is appropriately licensed. 2 CFR Part 200 Uniform Grant Guidance
		**TEACHERS – SPECIAL EDUCATION:** Salaries and fringe benefits. Including recruitment and retention of special education personnel for advertising costs, signing bonuses, and other salary incentives.	Only the actual time providing special education and related services activities is allowed. If the position is not dedicated 100% to special education, special education directors must document their work with personnel activity reports as required by. 2 CFR Part 200 Uniform Grant Guidance.
		**TEACHERS – REGULAR EDUCATION:** Salaries and fringe benefits. See also "Substitute Teachers"	Instructional costs of regular education teachers ***are not allowed.*** Regular education teachers may be paid to attend special education in-service activities and IEP meetings. If the teacher is being paid with special education funds, then the individual must document the work with personnel activity reports as required by 2 CFR Part 200 Uniform Grant Guidance.
		**TECHNOLOGY STAFF:** Salaries and fringe benefits for LEA employees or costs for contracted IT services.	LEA 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. Private contracts for special education database maintenance or programming also are allowed. If the position is not dedicated 100% to special education, then the individual must document his/her work with personnel activity reports as required by 2 CFR Part 200 Uniform Grant Guidance.
		**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.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
☑		**TRANSITION – EMPLOYMENT SKILLS:** Costs associated with work experiences, job coaches, acquisition of employment skills. See also "job coaches and stipends for students with disabilities."	LEAs may contract with agencies to facilitate the acquisition of employment skills for students with disabilities typically ages 18-21. These expenses are listed under object 300 and function 2126. The transition services must be identified in students' IEPs. The costs also may be incurred when school is not in session. LEAs also may pay student stipends for work in school either as salary under object 100 or as contracted services under object 300.
☑		**TRANSPORTATION COSTS - SPECIAL EDUCATION:** Costs incurred by the LEA for transporting children with disabilities. See also "Bus, purchase, lease and rental"	Allowable special education transportation costs include repair or servicing of special education vehicles, insurance, mileage, and bus driver and bus aide costs.
☑		**TRANSPORTATION COSTS – CONTRACTED FOR SPECIAL EDUCATION:** Costs associated with private agencies, other LEAs, or parents. See also, "Bus Driver"	A contract with parents is allowed if the transportation is to transport a child with a disability who requires special assistance in transportation (special transportation or additional transportation), including a child with a disability attending regular classes.
☑		**TUITION FOR SPECIAL EDUCATION INSTRUCTIONAL STAFF** See also, "College Credit"	Tuition is allowed as a fringe benefit for special education instructional staff to advance their degree if related to special education or as a means to train staff to become qualified to teach special education. Budget this item as improvement of instruction (2210) under the salaries and fringe benefits object (100s/200s).

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		**TUITION – NON-OPEN ENROLLMENT:** Tuition for placement by an LEA to provide a student with FAPE.	Generally, tuition is allowed if charged for a placement made by an LEA to provide a 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 South Dakota public school, or an out-of-state public school is allowed. Tuition is allowed for placement in a South Dakota private school/facility. The school must have an approved or accredited program. Tuition is allowed for placement in an out-of-state private school/facility if the private school is approved by the state education agency of the state where the school is located. Tuition is allowed for placement in an approved residential care facility or group home. Tuition is allowed for education in a day treatment facility. Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a child with FAPE. Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in a private preschool setting. If the parent enrolls the child in the private preschool program for more time than is required to provide FAPE, the parent is responsible for this portion of the preschool tuition. The cost of the additional time is not allowed.
		**TUITION – TECHNICAL SCHOOL CLASSES FOR STUDENTS WITH DISABILITIES:** Tuition to a local technical school for a special education program for a student with a disability.	These expenses are allowed if the program is required by the IEP and the student receives high school credit.
		**TUTORING:** Salaries and fringe benefits or stipends related to special education instructional service for children with disabilities only. Including recruitment and retention of special education personnel for advertising costs, signing bonuses, and other salary incentives.	Instruction must be provided by a licensed special education teacher who is an employee of the LEA, (an aide may provide services under the direction of a licensed special education teacher but may not assume the role of a teacher).

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
☑		**UNEMPLOYMENT INSURANCE:**	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. See also "Transportation Costs – Special Education"	LEAs must receive prior approval from the SD DOE to use IDEA funds for vehicle purchase. 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. A detailed description is required in the grant budget.
ⓘ		**WORKER'S COMPENSATION:**	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.