



STATE OF NEW JERSEY DEPARTMENT OF EDUCATION



IDEA ALLOWABLE USES RESOURCE GUIDE

NON-REGULATORY GUIDANCE

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FEBRUARY 2024

Allowable Costs for IDEA Formula Grants



For a particular cost to be an allowable expense under the federal Individuals with Disabilities Education Act (IDEA) Part B entitlement grants, it must be an excess cost of providing special education. Only allowed costs may be charged to the special education entitlement grants.

To determine whether a cost is an excess cost, Local Education Agencies (LEAs) must ask the following guiding questions:

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

If the answer is...

No, then the cost is an excess cost of providing special education and may be eligible.

Yes, then the cost is not an excess cost of providing special education and is not allowed.

2. Is this cost generated by students without disabilities?

If the answer is...

No, then the cost is an excess cost of providing special education and may be eligible.

Yes, then the cost is not an excess cost of providing special education and is not allowed.

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

If the answer is...

No, then the cost is not an excess cost of providing special education and is not allowed.

Yes, then the cost is an excess cost of providing special education and may be eligible.

Allowable Costs for IDEA Formula Grants



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

The salaries and benefits of any employee charged to a federal grant, including IDEA, must be supported by some form of time and effort documentation that accurately reflects the work performed and supports the amounts claimed against the grant. "Standards for Documentation of Personnel Expenses" are set forth by the Office of Management and Budget (2 CFR § 200.430(i)).





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

The chart beginning on page 3 lists budget items for IDEA Part B flow-through or preschool formula grants. The list is not all inclusive but includes items that have prompted additional discussion or guidance.

Allowable Uses

504 Plans - Aides



	Budget Item	Special Requirements or Additional Information
	504 Services or Software Applications: Costs associated with providing services under a 504 plan or software management systems.	<p>Services provided to students with 504 plans (and not an IEP) are not eligible for IDEA or state special education aid. These are not considered special education costs as required under IDEA.</p> <p>The cost of 504 plan data management systems is not considered special education and the costs are not eligible for IDEA funding. If the 504 plan management system is integrated with an IEP web-based system, the subrecipient should determine an allocable portion that would not be coded special education.</p>
	ADAPTIVE EDUCATION - Physical Education, Music, or Art: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff. 34 CFR § 300.156	Salary and benefits of a physical education, music, or art teacher are an allowable expense as related to services described in a student's IEP (allowed for the time the teacher provides instruction to students with disabilities per the student's IEP requirements).
	ADVERTISING: Costs associated with advertising in media such as newspapers, radio and television, direct mail, or electronic. 2 CFR § 200.421(b)	Allowed for IDEA-related recruitment of personnel, procurement of goods and services, child find activities, and other specific purposes necessary to meet the requirements of IDEA.
	AIDES: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff. 34 CFR § 300.156	Aides must work under the supervision of an appropriately certified special education teacher and perform duties consistent with the role of an aide, while not assuming the role of a teacher.

Allowable Uses

Alternative Schools - Assistive Technology



Always Allowed



Some parts of the cost are allowed; some parts are not



Never Allowed



	Budget Item	Special Requirements or Additional Information
!	ALTERNATIVE SCHOOLS or ALTERNATIVE EDUCATION PROGRAMS 34 CFR § 300.202(a)(2)	<p>✗ Alternative schools or alternative education programs are generally regular education schools or regular education programs to assist students at risk of school failure. Therefore, the tuition costs associated with alternative schools or alternative programs cannot be charged to the IDEA grant, even if the placement was made by an IEP team.</p> <p>✓ However, the costs of special education or related services provided to students with IEPs participating in such programs are allowable costs. IDEA funding may only be used for the special education related costs.</p>
✓	APPS (APPLICATIONS): Costs associated with digital applications for devices such as tablets. 34 CFR § 300.156 2 CFR § 200.453	<p>Digital applications for devices such as tablets that provide supplemental support to students with IEPs may be funded with IDEA.</p> <p>! If apps are purchased using a cash card or an account with a vendor, the cost cannot be claimed at the time the cash card is purchased or the account is established. Expenditures for apps may be claimed only after the card or account is used to purchase the apps and the apps are received.</p>
✓	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 disabilities. 34 CFR §§ 300.5 and 300.105	<p>The need for an assistive technology device must be addressed in the student's IEP. The assistive technology device belongs to the LEA. On a case-by-case basis, the use of school-purchased assistive technology devices in a student's home or in other settings is required if the student's IEP team determines that the student needs access to those devices in order to receive FAPE.</p> <p>Assistive technology should be listed in a student's IEP.</p>



Allowable Uses

Attorney's Fees - Attorney's Fees



	Budget Item	Special Requirements or Additional Information
	ATTORNEY'S FEES - PARTY TO AN ACTION: Attorney fees for IDEA state complaints, due process hearings, representation at IEP team meetings, facilitated IEP team meetings, mediation sessions, or any student-specific consultation. 34 CFR § 300.517(b)	<p>IDEA funds may not be used to pay attorney fees related to IDEA state complaints, due process hearings, or court proceedings. This includes costs related to depositions, expert witnesses, or settlements.</p> <p>IDEA funds may not be used to pay for attorney representation at IEP team meetings, facilitated IEP team meetings, mediation sessions, or any student-specific consultation.</p> <p>IDEA funds may not be used to pay attorney fees related to disciplinary actions or expulsions.</p> <p><input checked="" type="checkbox"/> Funds may be used to pay for the costs of conducting a due process hearing, e.g., paying a hearing officer and providing a place for the hearing.</p>
	ATTORNEY'S FEES - PROFESSIONAL DEVELOPMENT OR POLICY DEVELOPMENT: Costs associated with the provision of training or policy development conducted by an attorney.	<p>IDEA funds may be used for the costs of an attorney providing training to LEA staff on special education-related law. This does not include any student-specific consultation (see Attorney's Fees - Party to an Action).</p> <p>IDEA funds may be used for the costs of an attorney providing consultation with regard to the development of the LEA's special education policy and procedures. For the policy consultation cost to be allowed, it must be itemized on the invoice as separate from district-wide policy development.</p>

Allowable Uses

Audit Costs - Bus Purchase, Lease, Rental



Always Allowed



Some parts of the cost are allowed; some parts are not



Never Allowed

	Budget Item	Special Requirements or Additional Information
!	AUDIT COSTS: Costs associated with contracting independent auditors. 2 CFR § 200.425	The costs of auditing the Special Education Cluster as required by the <u>OMB Circular A-133</u> Single Audit Act are allowable. Only the costs for the IDEA portion of the single audit may be charged to IDEA (the cost must be itemized on the audit invoice). Audit costs related to state special education categorical aid or Medicaid are not allowed as direct costs.
✓	AUTOMATIC DOOR OPENERS: Purchase and installation.	Purchase and installation of automatic door openers is allowed if needed to provide access for a student with a disability. The automatic door opener does not need to be addressed in a student's IEP. The use of IDEA funds for an automatic door opener must be related to the needs of a student with a disability and not to meet ADA compliance.
✓	BRAILLE: The costs of converting materials to braille, braille transcription, braille equipment. 34 CFR § 300.324(a)(2)(iii)	A student who is blind or visually impaired must be provided instruction in Braille and afforded the use of Braille if determined appropriate by the IEP team. Costs associated with meeting this requirement can be charged to the IDEA grant.
!	BUS PURCHASE, LEASE or RENTAL: Vehicle purchase or lease, insurance, repair, and maintenance. See also "Transportation Costs – Special Education" 34 CFR § 300.718	<p>Vehicles must be used ONLY for special education related costs. This includes transporting students to and from school if the student's IEP requires specialized transportation. Vehicles purchased with IDEA funds may also be used to transport students during the school day if related to their special education and related services. Vehicles may also be used by special education staff. These restrictions apply even if only a portion of the vehicle cost is covered with IDEA funds.</p> <p>***If the vehicle has an additional cost associated with readying it for specialized transportation, the cost difference between a non-specialized vehicle and a specialized vehicle can be charged to the federal grant without limiting its usage to special education. The following are examples: Bus - \$15,000 Bus with a wheelchair lift - \$22,000 \$7,000 can be charged to IDEA formula and not restrict use of the bus. Van - \$8,000 Van outfitted with seat harnesses - \$11,000. \$3,000 can be charged to IDEA formula and not restrict use of the bus.</p>



Allowable Uses

Bus Driver - Clerical Support



	Budget Item	Special Requirements or Additional Information
!	BUS DRIVER: Salary and benefits of staff employed by an LEA who drive a specialized transportation route. 34 CFR § 300.156	The salary and benefits of a driver are allowed ONLY for the time the driver transports students with disabilities who require either specialized transportation per an IEP or transportation related to the delivery of special education instruction or related services. "Bus Driver" is the generic position title for any individual who drives any type of vehicle related to specialized transportation for students with disabilities.
!	CERTIFICATIONS for STAFF: Costs associated with obtaining or renewing a NJDOE certification.	IDEA funds can be used for the costs of obtaining or renewing a certification for teachers and related special education staff under the following conditions: 1. The certification must be for special education or related services. 2. The LEA must have a consistent practice regarding paying for certifications for staff. The LEA may not use IDEA funds to pay for a staff person's certification if it would not also use local funds to pay for the same costs. The exception to this rule is costs for special education aide certifications.
✓	CHILD FIND ACTIVITIES: Costs associated with public awareness, notices, and screening.	Child find activities are allowed for the identification of children with disabilities.
!	CLERICAL SUPPORT: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff. 34 CFR § 300.156 2 CFR § 200.413(c)	Only the actual time spent supporting special education is allowed, and if an employee of the LEA, must be based on time and effort records that accurately reflect the work performed (2 CFR § 200.430(i)). If the position supports other programs, such as pupil services or Medicaid billing, the individual's full salary and benefits cannot be charged to the IDEA grant.

Allowable Uses

College Credits - Computing Devices









Always Allowed



Some parts of the cost are allowed; some parts are not



Never Allowed

	Budget Item	Special Requirements or Additional Information
	COLLEGE CREDITS - SPECIAL ED COURSES: Cost of tuition. 34 CFR § 300.156 2 CFR § 200.472	IDEA funds can reimburse staff or the LEA for the cost of higher education credits related to special education instruction and related services.
	COMMUNICATION DEVICES FOR STAFF: Costs associated with the lease or purchase and charges for the use of desk phones, cell phones, and radios. 34 CFR § 300.156 2 CFR § 200.453	Communication devices are allowed ONLY for special education activities. Outside of incidental use, if a device will also be used for non-special education activities, the cost should not be charged to the flow-through or preschool grants.
	COMPUTING DEVICES FOR STUDENTS: The cost of computers, laptops, tablets, etc. 34 CFR § 300.156 2 CFR § 200.453	Computing devices are considered an excess cost of special education when they are related to the unique needs of a student with an IEP.  Acquisition of computing devices are NOT an excess cost, and therefore not allowed, if the LEA has decided to provide computing devices for all students and simply charges the flow-through or preschool grant a prorated amount based upon the number of students with IEPs in the school. For information on purchasing applications for computing devices, see the entry on "Apps."
	COMPUTING DEVICES FOR STAFF: The cost of computers, laptops, tablets, etc. 34 CFR § 300.156 2 CFR § 200.453	Computing devices for special education staff are allowed if the individual works solely in special education or if the device will be used solely for special education.  Positions that serve students with and without IEPs (such as school psychologists, social workers, school counselors, etc.) should not have the purchase of their computing devices charged either in whole or in part to the flow-through or preschool grants.



Allowable Uses

Computer Networks - Contractors



	Budget Item	Special Requirements or Additional Information
	COMPUTER NETWORKS: Costs associated with an LEA's districtwide computer or IT network.	An LEA's computer or IT networking costs are provided districtwide and are not considered an excess cost of providing special education instruction and related services.
	CONSTRUCTION: Constructing facilities or altering existing facilities. 34 CFR § 300.718	<p>Costs for construction or alteration of facilities must be related to the excess cost of providing special education. A project must meet the needs of one or more students with disabilities. Costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed. Only the costs of making a room accessible or costs specific to the delivery of special education programs can be charged to the IDEA grant.</p> <p>LEAs must receive prior approval from NJDOE to use IDEA funds for construction.</p> <p> Proportionate Share: Costs for construction or alteration of facilities are not the responsibility of the LEA and must be carried by the private school. Costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed.</p>
	CONTRACTED SPECIAL EDUCATION INSTRUCTION or RELATED SERVICES from a PRIVATE VENDOR: Services contracted by an LEA from an entity other than an LEA. 34 CFR § 300.156	<p>In relation to direct instructional or related services provided to public school district students with IEPs, private vendor contracted services are eligible for IDEA funding as long as the individual providing the specialized instruction or related services is appropriately certified.</p> <p>LEAs providing special education services to parentally placed private school students may also contract with any entity, public or private, for the special education services.</p>
	CONSULTATION - NOT DIRECT STUDENT SERVICES: Costs associated with contracted services from a consultant.	LEAs may contract with consultants to provide information about methods, techniques, and strategies to use for students with IEPs or for a particular student's special education program.

Allowable Uses

Crisis Prevention - Day Treatment Programs



Always Allowed



Some parts of the cost are allowed; some parts are not



Never Allowed

	Budget Item	Special Requirements or Additional Information
!	CRISIS PREVENTION TRAINING (CPI): Costs associated with staff attending training or costs related to “training the trainer.”	<p>Crisis Prevention Intervention training is, in and of itself, not considered an excess cost of special education since it is universal training meant to help all staff and all students. Unless the training is only provided to special education staff, 100 percent of the training cannot be charged to the IDEA grant.</p> <p>✓ However, as with any professional development / training, the cost of training special education staff on any topic is an allowed cost that can be charged to the IDEA grant. If the training is \$2,000 and 40 staff attend, the amount charged to the IDEA grant can be prorated by the number of special education staff attending. If ten of the staff are special education, \$500 of the cost can be charged to the IDEA grant ($\\$2,000 / 40 = \\$50 * 10$).</p> <p>✗ If the staff person is not considered special education, IDEA funds cannot be used to pay for the individual to become a CPI trainer.</p>
✓	CURRICULUM DEVELOPMENT: Costs associated with substitutes, release time, or extended contract. 34 CFR § 300.156	<p>Costs related to substitute teachers, release time, and extended contract for development of curriculum for students with IEPs is allowed for both general and special education staff.</p>
✓	DAY TREATMENT PROGRAM (MENTAL HEALTH): Costs connected to the placement of a student by an IEP team.	<p>OSEP Memo 05-08 (see link)</p>



Allowable Uses

Deaf and Hard of Hearing - Educational Interpreters



Always Allowed



Some parts of the cost are allowed; some parts are not



Never Allowed

	Budget Item	Special Requirements or Additional Information
	DEAF AND HARD OF HEARING INSTRUCTION - PRIVATE VENDOR: Costs of contracting with a private vendor for deaf and hard of hearing (DHH) instruction. 34 CFR § 300.156	Private vendor contracted instructional services are eligible for IDEA funding as long as the individual providing the specialized instruction is appropriately certified.
	DISTRICT ADMINISTRATOR / SUPERINTENDENT: Salary and benefits of staff employed by an LEA. 2 CFR § 200.444	The salary and benefits of district administrators / superintendents cannot be charged to federal grants even if the administrator is providing special education support and is appropriately certified.
	EDUCATIONAL INTERPRETERS: Salary and benefits of staff employed by an LEA as well as private vendor contracted staff. 34 CFR § 300.156	<div> Individuals acting as an educational interpreter must hold a certification to be eligible for IDEA.</div> <div> Services provided to students with 504 plans (and not an IEP) are not eligible for IDEA.</div>

Allowable Uses

Equipment (capital) - Equipment (non-capital)



	Budget Item	Special Requirements or Additional Information
✓	EQUIPMENT - CAPITAL: Equipment to support special education and related services. 34 CFR § 300.718 2 CFR §200.313	<p>Capital equipment is equipment with a useful life of more than one year that costs \$5,000 or more per unit. If the LEA has established a capitalization threshold level less than \$5,000 for equipment, the LEA must use the lower threshold and budget the items as capital equipment.</p> <p>Capital equipment purchased with IDEA funds must be used only for the authorized purpose of IDEA until the equipment no longer meets the special education program needs (2 CFR §200.313).</p> <p>The budget requires the user to enter an equipment type, number of units, equipment description and an assurance that the equipment is for the purpose of providing special education instruction and related services.</p> <p>Any LEA using IDEA formula funds for capital equipment must be in compliance with the property record requirements under 2 CFR §200.313.</p>
✓	EQUIPMENT - NON-CAPITAL: Equipment to support special education and related services. 2 CFR §200.313	<p>Equipment that has a useful life of more than one year but does not meet the definition of capital equipment (capitalization threshold amount) is considered non-capital.</p> <p>Non-capital equipment purchased with IDEA funds must be used only for the authorized purpose of IDEA until the equipment no longer meets the special education program needs (2 CFR §200.313).</p> <p>Prior approval for non-capital equipment is not required by IDEA. However, the LEA will need to have the item on an approved budget before a claim can be made. The budget requires the user to enter an equipment type, number of units, equipment description and an assurance that the equipment is for the purpose of providing special education instruction and related services.</p>

Allowable Uses

Equipment (rental) - Equipment (safety)



Always Allowed



Some parts of the cost are allowed; some parts are not



Never Allowed

	Budget Item	Special Requirements or Additional Information
	EQUIPMENT - RENTAL: Equipment rented or leased to support special education and related services. 2 CFR §200.313	<p>Equipment rented or leased with IDEA funds must be used only for the authorized purpose of IDEA.</p> <p>Prior approval for equipment rental or lease is not required by IDEA. However, the LEA will need to have the item on an approved budget before a claim can be made. The budget requires the user to enter a detailed description of the equipment.</p>
	EQUIPMENT - REPAIR and MAINTENANCE: Maintenance or repair of equipment used solely for special education and related services. 2 CFR §200.313	<p>Activities involving the repair of instructional or non-instructional equipment are eligible for IDEA funding if the equipment is used solely by the Special Education program.</p>
	EQUIPMENT - SAFETY / SECURITY: Cameras, door locks, GPS, fences, and other devices. 34 CFR § 300.156	<p> The equipment is an excess cost when related to the needs of a student with an IEP. It may be provided in a general education environment or other education-related setting, even if one or more nondisabled students benefit. An example of an allowed cost would be the installation of a fence around the playground due to the unique needs of a student with an IEP. Students with IEPs must be able to participate in the general education program and LEAs may need to invest in additional safety measures to meet this requirement.</p> <p> Acquisition of security devices are NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school or its buses with security devices and charges the flow-through or preschool grant a prorated amount based upon the number of students with IEPs in the school.</p>

Allowable Uses

Extended School Year - Foreign/Sign Language Interpreters



Always Allowed



Some parts of the cost are allowed; some parts are not



Never Allowed

	Budget Item	Special Requirements or Additional Information
✓	EXTENDED SCHOOL YEAR (ESY): Personnel, supplies, equipment, transportation, and any other services identified in the student's IEP. 34 CFR § 300.156	The need for ESY must be documented in the student's IEP.
✓	EVALUATIONS - Special Education: Personnel, supplies, or contracted services.	The costs of conducting special education evaluations for students are eligible for IDEA reimbursement.
!	FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS: Salary and benefits of staff as well as private vendor contracted staff.	Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and not considered an excess cost of special education. ✓ However, costs associated with the provision of foreign language or ASL interpreters for IEP meetings are considered an excess cost of special education and are allowable costs.
✓	FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS: Salary and benefits of staff as well as private vendor contracted staff.	LEAs may contract with a private vendor for interpreter services for IEP meetings. Expenditures related to IEP meetings are considered an excess cost of special education



Allowable Uses

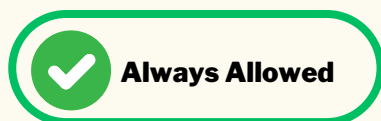
Foreign Language Translation - Homebound Instruction



	Budget Item	Special Requirements or Additional Information
✓	FOREIGN LANGUAGE TRANSLATION: Salary and benefits of staff as well as private vendor contracted staff.	LEAs may use IDEA funds to pay staff or contract with a private vendor for foreign language translation services related to special education-specific materials. This includes translation of notifications, IEPs, evaluations, etc.
!	FURNITURE or APPLIANCES: Desks, tables, chairs, file cabinets, washing machines, refrigerators, etc. 2 CFR 200.403	<p>LEAs may purchase student or staff desks, tables, and chairs, washing machines, file cabinets, and other furniture or appliances for use in spaces dedicated to special education programs, such as resource rooms or life skills classrooms.</p> <p>LEAs may only purchase student furniture for use in a general education classroom if the furniture is adapted to the specific needs of a student with an IEP. Examples of such furniture are wheelchair accessible desks and adjustable tables or workstations.</p> <p>When using IDEA funds to purchase furniture for special education staff (such as the Special Education Director), the LEA should be cognizant of the Uniform Grant Guidance considerations for allowability of cost: is the cost necessary to meet the objectives of IDEA? Is the amount of the cost reasonable? Did the LEA consider its responsibilities to the LEA, its students, the public, and government?</p>
✓	HOMEBOUND INSTRUCTION: Salary and benefits or contracted costs of a Special Education Homebound Program teacher.	<p>Costs of Special Education Homebound Teachers are eligible for IDEA funds (or state special education categorical aid) if the individual has an appropriate teaching certification (general or special education).</p> <p>✗ Homebound instruction provided to students with 504 plans (and not an IEP) are not eligible for IDEA or state special education aid.</p>

Allowable Uses

IEP - Indirect Costs



	Budget Item	Special Requirements or Additional Information
✓	IEP COORDINATOR: Salary and benefits of staff employed by an LEA.	The salary and benefits of an individual acting as an IEP Coordinator are allowed for the time the individual spends supporting the LEA's IEP process and performing tasks related to procedural compliance and must be based on time and effort records that accurately reflect the special education work performed (2 CFR § 200.430(i)).
!	IEP or SPECIAL EDUCATION ADMINISTRATIVE SOFTWARE: 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 if the actual cost of the program is known. Many LEAs contract with IT vendors for Student Information System software, but any cost of this system must be itemized as special education-only to qualify for IDEA funding. ✗ Costs to support software programs that are used for Medicaid SBS billing are not allowable costs on the IDEA grant (see Medicaid School-Based Services Program for more information).
✓	IEP SUPPORT: Costs generated by any district staff.	Costs generated by staff working on the creation or maintenance of IEPs can be charged to the IDEA grant. This includes work that is done outside of the individual's normal contract (such as "extra duty pay" for evenings and summer). There is no need to list these individuals separately on the flow-through or preschool budget, but the expenditure should still be coded to the appropriate staff position function.
✓	INDIRECT COSTS: Costs incurred to benefit more than one program or objective not readily assignable to the programs.	An LEA's indirect cost rate is based on a federally approved rate.



Allowable Uses

Intern - LDTC



	Budget Item	Special Requirements or Additional Information
✓	INTERNS: Costs associated with interns working in the school district.	The salary and benefits of an intern providing special education services are allowed if the instruction is taking place under the direct supervision of a certified special education teacher or certified related services staff. The intern cannot assume the role of a teacher.
✓	JOB COACHES: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff.	<p>Students who have an IEP may participate in vocational experiences if it is determined appropriate for them at their IEP meeting.</p> <p>A job coach works directly with a student with an IEP in a work site to help the student learn the specific requirements of the job; learn work-related activities and requirements; and learn appropriate work-related behaviors.</p> <p>If the LEA contracts for a job coach, the individual must work under the direction and supervision of an appropriate staff member.</p> <p>For contracted services, the purchase detail is "Transition Services – Employment Skills." A vendor name and detailed description are required.</p>
✓	Learning Disabilities Teacher Consultant (LDTC): Salary and benefits of staff employed by an LEA, or private vendor contracted staff.	The salary and benefits for Individuals acting as an LDTC holding a NJ certification are allowed for the time the LDTC is undertaking dedicated special education activities and must be based on time and effort records that accurately reflect the special education work performed (2 CFR § 200.430(i)). Costs must be IEP-driven or related to the evaluation of a student.



Allowable Uses

Leave Payout - Maintenance of Equipment






Always Allowed



Some parts of the cost are allowed; some parts are not

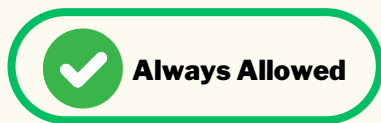


Never Allowed

	Budget Item	Special Requirements or Additional Information
	LEAVE PAYOUT or TERMINATION BENEFITS: Costs associated with “paying out” an employee's accrued sick days, personal days, or vacation days. OMB FAQ on 2 CFR see Q-104	<p>IDEA funds cannot be used to make payments to employees for unused leave. Charging all unused leave costs for departing employees in the same manner as the employees' salary costs for that year would result in inequitable distribution of the unused leave costs, because the leave costs were accumulated over the entire period of employment while working on various programs. As an example, an employee earns the value of \$5,000 in vacation over 15 years. In the final year of employment, the employee is charged 100% to the IDEA grant. Having the last program (IDEA) bear the burden of the vacation benefit payout (\$5,000) creates an unfair distribution of costs to the program.</p> <p>When the payout is finished, it would be considered an IDEA MOE exception the following year because it is tied to the voluntary departure of special education staff.</p>
	LEGAL SERVICES: Attorney Fees	<p>See the following entries for detailed information:</p> <ul style="list-style-type: none"> • Attorney's Fees - Party to an Action • Attorney's Fees - Professional Development or Policy Development
	MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT: Assistive technology devices, instructional equipment, copying machines, printers, elevators, vehicles, etc.	<p>If the equipment is used for special education only, the cost of maintaining the equipment may be charged to the flow-through or preschool grants.</p>

Allowable Uses

Medicaid - Music Therapy



	Budget Item	Special Requirements or Additional Information
	Medicaid Reimbursement (SEMI) and Medicaid Administrative Claiming (MAC): Costs for claiming Medicaid funds, including third-party administrators. 2 CFR § 200.403(a) 2 CFR § 200.404(a) Appendix VII to Part 200	Costs for administering the SEMI-MAC program, including fixed fees charged by third-party Medicaid administrators, may not be charged to the IDEA grant since it is a separate federal program. Contracts with vendors to manage Medicaid billing cannot be charged to the IDEA grant. Staff time processing Medicaid billing cannot be charged to the IDEA grant.
	MENTAL HEALTH DAY TREATMENT PROGRAM : Costs connected to the placement of a student by an IEP team. OSEP Memo 05-08 (link)	Under IDEA, the term “related services” means transportation and developmental, corrective, and other supportive services required to assist a student with a disability to benefit from special education. Mental Health Day Treatment is considered a related service under IDEA in situations where the IEP team determines, on an individual student basis, that the therapeutic and habilitation components of the Day Treatment program are necessary for the student to receive FAPE and that the student’s educational needs are inseparable from the student’s other needs. In such cases, the LEA is responsible for the entire cost of the special education and related services provided through the Day Treatment program and at no cost to the parents. If the IEP team did not make the placement in a Day Treatment programs, the LEA’s financial obligation is limited only to the special education and related services listed on the student’s IEP.
	MUSIC THERAPY - Costs for contracted therapy from a private vendor.	Individuals providing music therapy per a student’s IEP must hold a certification.



Allowable Uses

Nurse - Office Equipment



Always Allowed



Some parts of the cost are allowed; some parts are not



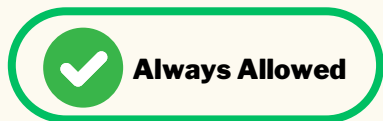
Never Allowed

	Budget Item	Special Requirements or Additional Information
!	OFF-SITE SPECIAL EDUCATION PROGRAMS: Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.	LEAs may rent space for certain special education programs under the following limited circumstances: the special education program must be housed off district property and it must be required as part of the student's placement.
✓	OPEB: Costs associated with Other Post-Employment Benefits.	Post-retirement health benefits of currently employed staff may be equitably charged to federal funds based on the actuarially determined GAAP compliant expense, if an irrevocable trust is in place. When an LEA establishes a legal trust to fund their OPEB liability, the contribution is considered a benefit. The "pay-as-you-go" method may not be charged as a direct cost but may be covered as part of the indirect.
✓	PARAPROFESSIONALS: Salary and benefits of staff employed by an LEA as well as private vendor contracted staff.	Individuals acting as special education paraprofessionals must meet NJ's requirements according to N.J. Admin. Code § 8:17-15.4.
✓	PARENT LIAISON: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff.	The salary and benefits of an individual acting as a Parent Liaison are allowed for the time the individual spends providing support to parents of children with disabilities and must be based on time and effort records that accurately reflect the special education work performed (2 CFR § 200.430(i)).



Allowable Uses

Parentally Placed - Playground Equipment



	Budget Item	Special Requirements or Additional Information
	PARENTALLY PLACED PRIVATE SCHOOL STUDENTS - SPECIAL EDUCATION AND RELATED SERVICES: Equitable services.	Equitable services may be provided by employees of an LEA. In addition, federal law specifically permits provision of equitable services to parentally placed private school students through contracts with an individual, agency, organization, or other entity, through proportionate share.
	PHYSICAL EDUCATION: Salary and benefits of staff employed by an LEA, or private vendor contracted staff.	<p>The salary and benefits of a teacher holding a NJ certification for Adaptive Physical Education are allowed for the time the teacher provides instruction to students with disabilities per the student's IEP requirements. If the teacher does not hold a certification, the costs are not considered special education.</p> <p>Unless the teacher only works with students with disabilities, any salary and benefits charged to the flow-through or preschool must be based on time and effort records that accurately reflect the special education work performed (2 CFR § 200.430(i)).</p>
	PHYSICAL THERAPIST (PT) and PHYSICAL THERAPY ASSISTANT: Salary and benefits of staff employed by an LEA, or private vendor contracted staff.	<p>Individuals acting as a physical therapist must hold a NJ certification. Individuals acting as a physical therapy assistant must hold a NJ certification. Out-of-state physical therapy providers serving New Jersey students must hold a NJ certification to be eligible for IDEA or state special education categorical aid.</p> <p> Services provided to students with 504 plans (and not an IEP) are not eligible for IDEA or state special education aid.</p>
	PLAYGROUND EQUIPMENT: Accessible playground equipment.	The additional costs of making a playground accessible to students with disabilities are allowed. The cost of the playground equipment and the installation of the equipment can be funded with IDEA funds. The equipment may be used in a general education setting, even if one or more students without disabilities benefit.

Allowable Uses

Professional Development - Professional Organizations



Always Allowed



Some parts of the cost are allowed; some parts are not



Never Allowed

	Budget Item	Special Requirements or Additional Information
✓	PROFESSIONAL DEVELOPMENT: Costs associated with registration fees, travel, conference expenses, and providers.	<p>Registration fees, travel, and conference expenses associated with special education in-service training of general education and special education staff are allowed.</p> <p>Registration fees, travel, and conference expenses associated with any professional development provided to special education staff is allowed (such as training on core curriculum). If the non-special education training is \$2,000 and 40 staff attend, the amount charged to the IDEA grant can be prorated by the number of special education staff attending. If ten of the staff are special education, \$500 of the cost can be charged to the IDEA grant ($\\$2,000 / 40 = \\$50 * 10$).</p>
!	PROFESSIONAL ORGANIZATIONS: Costs associated with membership to regional, state, or national professional organizations.	<p>IDEA funds can be used for the membership costs of a professional organization under the following conditions:</p> <ol style="list-style-type: none"> 1. The organization's main objective is the support and delivery of special education programs. A special education staff person, such as a school psychologist, may belong to a professional organization, but unless the organization's mission is special education, the cost of the membership cannot be charged to IDEA. 2. The membership belongs to the LEA and not to the individual (example: if a special education director leaves a district, the membership would transfer to the replacement special education director). 3. The LEA must have consistent practice regarding funding membership costs. The LEA may not use IDEA funds to pay for a professional organization membership if it would not also use local funds to pay for the same costs.

Allowable Uses

Psychologist - Reading



Always Allowed



Some parts of the cost are allowed; some parts are not



Never Allowed

	Budget Item	Special Requirements or Additional Information
!	PSYCHOLOGIST - SCHOOL-BASED SERVICES: Salary and benefits of staff employed by an LEA, private vendor or contracted staff.	<p>The salary and benefits of a school psychologist holding a NJ certification are allowed for the time the school psychologist is undertaking dedicated special education activities and must be based on time and effort records that accurately reflect the special education work performed (2 CFR § 200.430(i)). Costs must be IEP-driven or related to the evaluation of a student.</p> <p>✗ Day-to-day costs of school psychology services that are normally provided to all students are not allowed grant charges.</p>
✓	PSYCHOLOGISTS - STUDENT EVALUATIONS: Private vendor contracted costs.	IDEA funds can pay for the costs of outside evaluations done by private vendor psychologists for the purposes of child find, evaluations or reevaluations.
!	PUBLIC PLACEMENT TUITION: Tuition for placement of a student in a public LEA by an IEP team to provide a student with FAPE.	<p>Generally, tuition is allowed for a placement made by an LEA to provide a student with FAPE. However, only the excess cost of providing special education services is allowed. The services must be provided consistent with an IEP; at no cost to parents; and under the supervision of the LEA.</p> <p>Tuition charged for placement in a New Jersey public school, or an out-of-state public school is allowed. However, if a base regular education tuition cost is included in the tuition amount, this cost is not considered an excess cost of special education and not eligible for IDEA funding.</p>
✓	READING SPECIALISTS: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff.	The salary and benefits of a Reading and Reading Interventions teacher holding a certification is allowed for the time the reading intervention teacher is providing dedicated specialized reading instruction per a student's IEP. The time charged to the IDEA grant must be based on time and effort records that accurately reflect the special education work performed (2 CFR § 200.430(i)).



Allowable Uses

Remodeling - School Counselors



Always Allowed



Some parts of the cost are allowed; some parts are not



Never Allowed

	Budget Item	Special Requirements or Additional Information
!	REMODELING: Altering existing facilities.	Costs for alteration of facilities must be related to the excess cost of providing special education. A project must meet the needs of one or more students with IEPs. Costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed. Only the costs of making a room accessible or costs specific to the delivery of the special education program can be charged to the IDEA grant.
!	RENT - FACILITIES: Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.	LEAs may rent space for certain special education programs under the following limited circumstances: the special education program must be housed off district property and it must be required as part of the student's placement.
✓	RENTAL - SHORT-TERM: Costs associated with short-term rentals.	LEAs may rent space for short-term or non-permanent activities such as pools (for adaptive physical education), meeting spaces, or locations for professional development activities if the rental will be used for the purposes of special education.
!	SCHOOL COUNSELORS: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff.	<p>The salary and benefits of a school counselor holding a certification are allowed for the time the school counselor is undertaking dedicated special education activities and must be based on time and effort records that accurately reflect the special education work performed (2 CFR § 200.430(i)). Costs must be IEP-driven or related to the evaluation of a student.</p> <p>✗ Day-to-day costs of school counseling services that are normally provided to all students are not allowed grant charges.</p>



Allowable Uses

Seclusion - Security








Always Allowed



Some parts of the cost are allowed; some parts are not



Never Allowed

	Budget Item	Special Requirements or Additional Information
	SECLUSION ROOMS: Constructing facilities or altering existing facilities. Also referred to as “time-out rooms.”	
	SECRETARIAL STAFF: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff.	Only the actual time spent supporting special education is allowed and must be based on time and effort records that accurately reflect the work performed (2 CFR § 200.430(i)). If the position supports other programs, such as pupil services or Medicaid billing, the individual’s full salary and benefits cannot be charged to the IDEA grant.
	SECURITY MEASURES: Cameras, door locks, GPS, fences, and other devices.	<p> The equipment is an excess cost when related to the needs of a student with an IEP. It may be provided in a regular education environment or other education-related setting, even if one or more students without disabilities benefit. An example of an allowed cost would be the installation of a fence around the playground due to the unique needs of a student with an IEP. Students with IEPs must be able to participate in the general education program and LEAs may need to invest in additional safety measures to meet this requirement.</p> <p> Acquisition of security devices are NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school or its buses with security devices and charges the flow-through or preschool grant a prorated amount based upon the number of students with IEPs in the school.</p>

Allowable Uses

Social Workers - Special Education Aide Certification



Always Allowed



Some parts of the cost are allowed; some parts are not



Never Allowed

	Budget Item	Special Requirements or Additional Information
!	SOCIAL WORKERS - SCHOOL-BASED: Salary and benefits of staff employed by an LEA, or private vendor contracted staff.	The salary and benefits of a school social worker holding a NJ certification are allowed for the time the school social worker is undertaking dedicated special education activities and must be based on time and effort records that accurately reflect the special education work performed (2 CFR § 200.430(i)). Costs must be IEP-driven or related to the evaluation of a student.
✓	SOCIAL WORKER - STUDENT EVALUATIONS: Private vendor contracted costs.	IDEA funds can pay for the costs of outside evaluations done by private vendor social workers for the purposes of child find, evaluations or reevaluations.
✓	SOFTWARE: Costs associated with computer software or online instruction.	Instructional or related services software, including online instruction, can be paid for with IDEA funds if the software is being used to deliver specialized instruction or services per a student's IEP.
✓		



Allowable Uses

Special Education Evaluations - Staff Development








Always Allowed



Some parts of the cost are allowed; some parts are not



Never Allowed

	Budget Item	Special Requirements or Additional Information
	SPECIAL EDUCATION EVALUATIONS: Personnel, supplies, or contracted services.	IDEA funds can pay for the costs of performing evaluations for the purposes of child find, evaluations or reevaluations.
	SPECIAL OLYMPICS: Costs associated with coaches, student fees, transportation.	IDEA funds can pay for the costs associated with student involvement in Special Olympics as an extracurricular activity.
	SPEECH/LANGUAGE PATHOLOGIST: Salary and benefits of staff employed by an LEA, or private vendor contracted staff.	<p>Individuals acting as a speech/language pathologist must hold a certification. Out-of-state providers serving New Jersey students must hold a NJ certification to be eligible for IDEA.</p> <p> Services provided to students with 504 plans (and not an IEP) are not eligible for IDEA or state special education aid.</p>
	STAFF DEVELOPMENT: Costs associated with registration fees, travel, conference expenses, and providers.	<p>Registration fees, travel, and conference expenses associated with special education in-service training of regular education and special education staff are allowed.</p> <p>Registration fees, travel, and conference expenses associated with any professional development provided to special education staff is allowed (such as training on core curriculum). If the non-special education training is \$2,000 and 40 staff attend, the amount charged to the IDEA grant can be prorated by the number of special education staff attending. If ten of the staff are special education, \$500 of the cost can be charged to the IDEA grant ($\\$2,000 / 40 = \\$50 * 10$).</p> <p>Registration fees (versus organizational membership fees) are always coded under the Purchased Services section.</p>

Allowable Uses

Student Incentives - Student Workers




Always Allowed



**Some parts of the
cost are allowed;
some parts are not**



Never Allowed

	Budget Item	Special Requirements or Additional Information
	STUDENT WORKERS: Costs associated with students with IEPs employed by the LEA per the student's transition plan.	<p>A stipend is a predetermined amount of money provided as compensation to an intern, trainee, or volunteer, which is used to offset the cost or expense of participating in a work or volunteer experience. A wage is compensation provided to an employee in exchange for work performed. Both stipends and wages may be allowable costs (See also "Transition—Employment Skills"); however, districts should examine the circumstances to determine whether a student is in an employment relationship. If the student is in an employment relationship, the compensation should be classified as a wage, and state and federal labor and employment regulations apply—such as minimum wage and overtime. Some questions to consider when making this determination are:</p> <ul style="list-style-type: none">• Does the student provide services of immediate benefit to the employer - services that would otherwise be provided by a paid employee? (If yes, this suggests the presence of an employment relationship)



Allowable Uses

Student Workers - Substitute Teachers



	Budget Item	Special Requirements or Additional Information
✓	STUDENT WORKERS, Con't.	<ul style="list-style-type: none"> As a result of the students' activities, may paid positions remain unfilled and/or regular employees may be relieved of their normal duties? (If yes, this suggests the presence of an employment relationship) Is work part of an educational activity for the benefit of the student? (If yes, this suggests the absence of an employment relationship) Does the student work under close supervision? (If yes, this suggests the absence of an employment relationship).
✓	STUDENT TEACHERS: Costs associated with student teachers working in the school district.	The salary and benefits of a student teacher providing special education services are allowed as long as the instruction is taking place under the direct supervision of a certificated special education teacher or certificated related services staff. The student teacher cannot assume the role of a teacher.
✓	SUBSTITUTE TEACHERS: Salaries and benefits for LEA employees or costs for contracted substitute teacher services.	<p>Substitute teacher costs are allowed for special education teachers.</p> <p>Substitute teacher costs are allowed for regular education teachers performing duties such as attending special education professional development, attending IEP team meetings, or engaging in planning meetings or consulting with special education teachers to benefit students with disabilities.</p>

Allowable Uses

Summer School - Superintendent





Always Allowed



Some parts of the cost are allowed; some parts are not



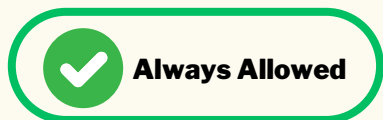
Never Allowed

	Budget Item	Special Requirements or Additional Information
	<p>SUMMER SCHOOL: Salaries and benefits of instructors, aides, paraprofessionals, adaptive equipment, transportation, supplies or any other costs related to a student with disabilities attending summer school.</p> <p>Summer school is not the same as Extended School Year.</p>	<p>There is no compulsory attendance requirement for summer school classes and thus are not considered as part of FAPE (free appropriate public education). Because the costs associated with students with disabilities attending summer school are not related to FAPE, they are not eligible for IDEA or state special education categorical aid.</p> <p>LEAs have a responsibility under Section 504 to provide reasonable accommodations to students with disabilities attending summer school.</p> <p>Summer school is not the same as Extended School Year (ESY), which may take place during the summer months.</p> <p>Transition services for students with disabilities may occur during the summer months and are unrelated to summer school.</p>
	<p>SUPERINTENDENT / DISTRICT ADMINISTRATOR: Salary and benefits of staff employed by an LEA.</p>	<p>The salary and benefits of a superintendent / district administrator cannot be charged to federal grants even if the administrator is providing special education support and is appropriately certificated (2 CFR § 200.444).</p>



Allowable Uses

Supplies - Teachers, Regular Education



	Budget Item	Special Requirements or Additional Information
✓	SUPPLIES: All tangible property other than non-capital and capital equipment.	<p>Supplies purchased with IDEA funds must be used only for the authorized purpose of IDEA (special education).</p> <p>✗ A prorated amount of LEA-wide supply costs charged to the IDEA grant based on the percentage rate of students with IEPs is not allowed.</p> <p>Withdrawals from general stores or stockrooms should be charged at their actual net cost under any recognized method of pricing inventory withdrawals, consistently applied (2 CFR § 200.453).</p> <p>Under IDEA Part B funds, there should never be an issue with unused supplies or materials. Per the Uniform Grant Guidance, there may only be an obligation to the federal interest if the project has ended (which IDEA formula grants are ongoing so there is no completion unless the LEA ceases to exist), and if the unused supplies and materials exceed a value of \$5,000 and they cannot be used for any other federally funded program (2 CFR § 200.314(a)).</p>
✓	TEACHERS – SPECIAL EDUCATION: Salary and benefits of staff employed by an LEA, or private vendor staff.	Costs of special education teachers are eligible for IDEA funds if the individual has an appropriate certification.
!	TEACHERS – GENERAL EDUCATION: Salary and benefits of staff employed by an LEA. See also “Substitute Teachers”	<p>General education teachers may be paid to attend special education professional development activities and IEP meetings.</p> <p>✗ In general, instructional costs of general education teachers are not allowed.</p>

Allowable Uses

Technical College Classes - Transition



	Budget Item	Special Requirements or Additional Information
	TECHNICAL COLLEGE CLASSES for STUDENTS WITH IEPs: Cost of tuition.	The costs are allowed if the program is required by the student's IEP and the student receives high school credit for the course.
	TECHNOLOGY STAFF: Salary and benefits of staff employed by an LEA or costs for contracted IT services.	LEA and private vendor technology staff expenses for programming or maintaining special education and related services databases and applications are allowed and may include coordination or administration of technology services. Only the actual time spent supporting special education is allowed and must be based on time and effort records that accurately reflect the work performed (2 CFR § 200.430(i)).
	TRANSITION – EMPLOYMENT SKILLS: Costs associated with work experience, job coaches, and acquisition of employment skills.	LEAs may contract with agencies to facilitate the acquisition of employment skills for students with IEPs. The transition services must be identified in students' IEPs. The cost also may be incurred when school is not in session (summer). Contracted transition services must be provided under the supervision of appropriately certified special education teachers. Transition agency staff may not assume the role of special education teachers, who must prescribe instruction and evaluate the results of instruction. Under the Workforce Innovation and Opportunity Act (WIOA), contracts or other arrangements with agencies for the purpose of having a student with an IEP participate in a program in which that student is engaged in subminimum wage employment is prohibited. This includes job training or completing work tasks for which the agency typically pays other employees subminimum wages under a Department of Labor sub-minimum wage 14 (c) wage certificate. An LEA will not be permitted to enter into contracts or other arrangements with agencies for the purpose of supporting or operating a program under which a student with a disability is engaged in subminimum wage employment (Section 511 of WIOA- see NJDOE Broadcast Memo 1/18/23).



Allowable Uses

Travel Costs - Tuition






Always Allowed



Some parts of the cost are allowed; some parts are not



Never Allowed

	Budget Item	Special Requirements or Additional Information
	TRAVEL COSTS - STAFF: Costs for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the LEA. 2 CFR §200.474	<p>IDEA funds can reimburse staff for travel costs charged on an actual cost basis, on a per diem or mileage basis, or on a combination of the two provided the method used is consistent with how the LEA normally reimburses employees for travel (regardless of funding source). The reimbursement of travel using federal funds must be in accordance with the LEA's written travel reimbursement policies.</p> <p>IDEA funds can reimburse staff for costs of lodging, other subsistence, and incidental expenses, as long as the costs are reasonable and consistent with the LEA's established travel policy.</p> <p>In the absence of a written travel policy, the rates and amounts established under 5 U.S.C. 5701-11 (Travel and Subsistence Expenses; Mileage Allowances") must be used.</p>
	TUITION FOR SPECIAL EDUCATION STAFF: Cost of tuition.	<p>IDEA funds can reimburse staff or the LEA for the cost of higher education credits related to special education instruction and related services.</p>
	TUITION – NON-OPEN ENROLLMENT: Tuition for placement of a student by an LEA to provide a student with FAPE.	<p>Generally, tuition is allowed if charged for a placement made by an LEA to provide a child with FAPE. However, only the excess cost of providing special education services is allowed. The services must be provided consistent with an IEP; at no cost to parents; and under the supervision of the local educational agency.</p> <p>Tuition charged for placement in a New Jersey public school, Approved Private Schools for Students with Disabilities (APSSD), county program, or an out-of-state public school is allowed. However, if a base general education tuition cost is included in the tuition amount, this cost is not considered an excess cost of special education and not eligible for IDEA funding.</p>

Allowable Uses

Tuition - Tutoring



Always Allowed



Some parts of the cost are allowed; some parts are not



Never Allowed

	Budget Item	Special Requirements or Additional Information
!	TUITION – NON-OPEN ENROLLMENT, Con't.	<p>Tuition is allowed for placement in an out-of-state private school if the private school is approved by the state education agency of the state where the school is located.</p> <p>Tuition is allowed for placement in the education unit of a residential care center.</p> <p>Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a child with FAPE. Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in a private preschool setting.</p>
✓	TUITION - TECHNICAL COLLEGE CLASSES for STUDENTS WITH IEPs: Cost of tuition.	The costs are allowed if the program is required by the student's IEP and the student receives high school credit for the course.
!	TUTORING: Salaries and benefits or stipends related to special education instructional services for students with IEPs.	Instruction must be provided by a certified special education teacher who is an employee of the LEA, or contracted service provider (a certified special education aide may provide services under the direction of a certified special education teacher but may not assume the role of a teacher).



Allowable Uses

Unemployment - Visual Impairment



	Budget Item	Special Requirements or Additional Information
✓	UNEMPLOYMENT INSURANCE: Costs of employer expenses.	Employer expenses for unemployment insurance granted as 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"	<p>Vehicles must be used ONLY for special education related costs. This includes transporting students to and from school if the student's IEP requires specialized transportation. Vehicles purchased with IDEA funds may also be used to transport students during the school day if related to their special education and related services. Vehicles may also be used by special education staff. These restrictions apply even if only a portion of the vehicle cost is covered with IDEA funds. *</p> <p>*If the vehicle has an additional cost associated with readying it for specialized transportation, the cost difference between a non-specialized vehicle and a specialized vehicle can be charged to the federal grant without limiting its usage to special education. The following are examples:</p> <ul style="list-style-type: none"> • Bus - \$15,000 <ul style="list-style-type: none"> ◦ Bus with a wheelchair lift - \$22,000 ◦ \$7,000 can be charged to IDEA formula and not restrict use of the bus. • Van - \$8,000 <ul style="list-style-type: none"> ◦ Van outfitted with seat harnesses - \$11,000. ◦ \$3,000 can be charged to IDEA formula and not restrict use of the bus.
!	VISUAL IMPAIRMENT INSTRUCTION - PRIVATE VENDOR: Costs of contracting with the private vendor for visual impairment (VI) instruction.	Private vendor contracted instructional services are eligible for IDEA funding as long as the individual providing the specialized instruction is appropriately certified. Out-of-state providers serving New Jersey students must hold a NJ certification to be eligible for IDEA funds. This cost is not eligible for state special education categorical aid.

Allowable Uses

Wireless Networking - Worker's Compensation



Always Allowed



**Some parts of the
cost are allowed;
some parts are not**



Never Allowed

	Budget Item	Special Requirements or Additional Information
!	WIRELESS NETWORKING: Costs related to installing and maintaining a wireless network to access the Internet.	The costs of installing and maintaining a wireless network are eligible costs if the need for wireless is driven by the needs of the special education program. These types of needs include online IEPs, tablets, and other technical assistance devices that require wireless access. Installing or maintaining a wireless network district wide and charging a proportion back to the special education program is not allowed.
✓	WORKER'S COMPENSATION: Costs of employer expenses.	The costs of installing and maintaining a wireless network are eligible costs if the need for wireless is driven by the needs of the special education program. These types of needs include online IEPs, tablets, and other technical assistance devices that require wireless access. Installing or maintaining a wireless network district wide and charging a proportion back to the special education program is not allowed.