

Allowable Costs for Individuals with Disabilities Education Act (IDEA) Grants

All costs associated with the IDEA grant, apart from the Coordinated Early Intervening Services set-aside, must be for the benefit of students with disabilities (SWDs) to cover the excess cost to educate these students. School or districtwide initiatives designed to benefit all students are prohibited. Attempts to prorate or proportion costs to IDEA that support general education students are unallowable and would be considered supplanting of funds.

LEGEND









**Always
Allowed**





















**Never
Allowed**

















**Possibly allowed, but special
requirements or additional
information required**








LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	AIDES Salaries and fringe benefits for local educational agency (LEA) employees or costs for contracted aides.	Aides must work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of an aide, while not assuming the role of a teacher.
	ALTERNATIVE SCHOOLS OR EDUCATION PROGRAMS Alternative education programs and alternative teaching techniques.	Costs associated with placement at alternative schools or programs designed for alternative education are neither specially designed education nor a related service related to the education of SWDs as it pertains to parentally placed SWDs at a private school.
	APPLICATIONS (APPS) Apps for devices such as iPads or laptops that are assistive technology.	Apps for devices such as iPads or laptops that are assistive technology, as long as they are service plan related.
	ASSISTIVE TECHNOLOGY DEVICES Used to increase, maintain or improve the functional capabilities of an SWD.	
	ATTORNEY'S FEES – PARTY TO AN ACTION Attorney fees for IDEA state complaints, due process hearings, representation at individual educational plan (IEP) team meetings, facilitated IEP team meetings, mediation sessions or any student-specific consultation.	Funds may not be used to pay an attorney's fees for a party or related costs for depositions, expert witnesses, settlements or other related costs.
	ATTORNEY'S FEES – PROFESSIONAL DEVELOPMENT/ POLICY DEVELOPMENT Contracted staff training, inservice, or policy development and review.	Funds may be used to pay the cost of inservice training and review of LEA policies related to the education of SWDs.







LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	AUDIOLOGIST Salaries and fringe benefits for LEA employees or costs for contracted audiology services.	
	BUS PURCHASE, LEASE or RENTAL Vehicle purchase, lease or rental; insurance; repair; and maintenance.	Vehicles must be used ONLY to transport SWDs who require special assistance in transportation (specialized transportation or additional transportation), including SWDs attending their regular classes. Vehicles may also be used by special education staff or for special education purposes.
	BUS DRIVER Salaries and fringe benefits.	The salary and fringe benefits of a bus driver are allowed ONLY for the time the driver transports SWDs who require special assistance in transportation, including SWDs attending general education classes.
	CHILD FIND ACTIVITIES Costs associated with public awareness, notices and screening.	
	CLASSROOM SPACE RENTAL Costs associated with renting extra classroom space for SWDs due to overcrowding.	Federal funds may not be used 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 percent to special education, clerical work must be documented by personnel activity reports as required by Title 2, section (§) 200.430, Code of Federal Regulations (C.F.R.).
	COMPUTERS FOR STUDENTS	The computers are an excess cost when related to the unique needs of an SWD. Acquisition of computers is NOT an excess cost, and is 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 SWDs in the school.
	COMPUTERS FOR STAFF	Computer equipment for special education staff is allowed if the individual works solely in special education or if the computer will be used solely for special education.
	COMPUTER NETWORKS Costs associated with an LEA's districtwide computer networks.	An LEA's computer networking costs are provided districtwide and are not an excess cost of special education.








LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	CONSTRUCTION Constructing facilities or altering existing facilities.	Costs for construction or alteration of facilities must be excess costs of special education. A project must meet the needs of one or more SWD. Costs for the general purpose of bringing facilities into compliance with Section 504 of the Rehabilitation Act of 1973 (Section 504) and the Americans with Disabilities Act (ADA) requirements are not allowed. Costs must be necessary and reasonable.
	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 SWDs or advice to staff for a particular student.
	CONTRACTED SPECIAL EDUCATION or RELATED SERVICES Services contracted from an entity other than an LEA.	Only costs of contracted services for nursing, occupational and physical therapy, speech and language pathology, transition, educational interpreters, orientation and mobility specialists, audiologists, job coaches, parent liaisons, independent education evaluations, and Child Find activities may be charged to the grant.
	CONTRACTED SERVICES – PARENTALLY PLACED PRIVATE SCHOOL STUDENTS (PPPSS)	Federal law specifically authorizes the provision of services for PPPSS through contract with an individual, agency or other entity.
	CURRICULUM DEVELOPMENT	Costs related to substitute teachers, release time and extended contract for development of curriculum for SWD are allowed for both regular and special education staff.
	DISTRICT SPECIAL EDUCATION ADMINISTRATIVE STAFF Salaries and fringe benefits.	The salaries and fringe benefits of a district's special education staff can be charged to the grant.
	DUE PROCESS HEARINGS Costs of conducting a due process hearing.	The salary and fringe benefits of a district's special education staff can be charged to the grant.
	EQUIPMENT – CAPITAL Equipment to support special education and related services.	A detailed description is required in the grant budget, including the equipment type, the number of units the LEA intends to purchase and how the cost relates to SWDs.
	EQUIPMENT – NON-CAPITAL Equipment to support special education and related services.	Budget equipment that does not meet the definition of capital equipment. A detailed description is required in the grant budget. Descriptions for equipment must include the equipment type, the number of units (if possible) for the cost identified with that line item and how the cost relates to SWDs.









LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	EQUIPMENT – SECURITY Cameras and other devices.	Acquisition of cameras and other security devices is NOT an excess cost, and is 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 SWDs in the school. The equipment is an excess cost when related to the needs of an SWD in accordance with the IEP of the student. It may be provided in a regular educational environment or other education-related setting, even if one or more students without disabilities benefits.
	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 service plan.
	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 team meetings. Expenditures related to IEP team meetings are considered an excess cost of special education.
	FURNITURE Desks, tables, chairs and file cabinets.	LEAs may purchase student or staff desks, tables, 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 an SWD. Examples of such furniture are wheelchair-accessible desks and adjustable tables or workstations to accommodate SWDs.
	GUIDANCE COUNSELORS Salaries and fringe benefits.	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 percent to special education, guidance counselors must document their work with personnel activity reports as required by 2 C.F.R. § 200.430.
	INTERNS Costs associated with interns working in the school district.	





LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	JOB COACHES A job coach works directly with an SWD in a work site to help the student learn the specific requirements of the job, work-related activities and requirements, and appropriate work-related behaviors.	Students who have an IEP may participate in vocational experiences if it is determined appropriate for them at their IEP team meeting.
	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 (SBS) PROGRAM Costs for claiming Medicaid funds, including third-party administrators.	The costs for administering the Medicaid 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.
	MULTI-TIERED SYSTEM OF SUPPORTS/RESPONSE TO INTERVENTION (MTSS/RtI) Costs related to MTSS/RtI, establishing frameworks, interventions and problem solving within a tiered system of supports.	These costs are not allowable as they are meant for all student populations, do not fall within the category of specially designed instruction or related services for SWDs and cannot be borne by proportionate share.
	NURSE – SCHOOL-BASED Salaries and fringe benefits for LEA employees or costs for contracted nursing services.	Costs must be IEP-driven or related to the evaluation of a student. 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 percent to special education, school nurses must document their work with personnel activity reports as required by 2 C.F.R. § 200.430.
	OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS Salaries and fringe benefits for LEA employees or costs for contracted OT services.	Costs must be IEP-driven or related to the evaluation of a student.
	OFFICE EQUIPMENT Equipment used by special education staff.	Allowed if the equipment is exclusively used by special education staff.

LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	ORIENTATION AND MOBILITY Salaries and fringe benefits for LEA employees or costs for contracted orientation and mobility services.	
	PARAPROFESSIONALS Salaries and fringe benefits.	Paraprofessionals must be employees of an LEA and work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of a paraprofessional, while not assuming the role of a teacher.
	PARENT LIAISONS Salaries and fringe benefits or contracted services.	Salaries and fringe benefits are allowed ONLY to the extent the parent liaison provides support to parents of SWDs. If the position is not dedicated 100 percent to special education, parent liaisons must document their work with personnel activity reports required by 2 C.F.R. § 200.430.
	PHYSICAL EDUCATION Salary and fringe benefits.	The salary and fringe benefits of a teacher are allowed only for the time the teacher provides specially designed instruction to SWDs.
	PHYSICAL THERAPISTS (PT) and PT ASSISTANTS Salaries and fringe benefits for LEA employees or costs for contracted PT services.	
	PPPSS – SPECIAL EDUCATION AND RELATED SERVICES Equitable services.	Equitable services may be provided by employees of a school district. In addition, federal law specifically permits the provision of equitable services to PPPSS through contract with an individual, agency, organization or other entity.
	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.

LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	PROFESSIONAL DEVELOPMENT Costs associated with registration fees, travel, conference expenses and providers.	Registration fees and conference expenses associated with special education inservice training.
	PSYCHOLOGISTS – SCHOOL-BASED Salaries and fringe benefits.	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 percent to special education, school psychologists must document their work with personnel activity reports as required by 2 C.F.R. § 200.430.
	PSYCHOLOGISTS – STUDENT EVALUATIONS Contractual costs.	Allowed only for a psychologist to provide evaluation services.
	REMODELING Costs associated with remodeling due to the unique needs of one or more SWDs.	Remodeling costs must be excess costs of special education. Remodeling must meet the needs of one or more SWDs. Remodeling costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed. Costs associated with construction or remodeling of staff and student facilities, apart from those described above, are not allowed. Costs must be necessary and reasonable.
	SECRETARIAL STAFF Salaries and fringe benefits.	Only the actual time spent supporting special education is allowed. If the position is not dedicated 100 percent to special education, secretarial work must be documented by personnel activity reports required by 2 C.F.R. § 200.430.
	SECURITY CAMERAS or OTHER SECURITY MEASURES	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 SWDs, it is allowed.

LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	SMART BOARDS	Acquisition of SMART Boards is NOT an excess cost, and is 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 SWDs in the school. The equipment is an excess cost when related to the needs of an SWD. It may be provided in a regular education class or other education-related setting, even if one or more students without disabilities benefit.
	SOCIAL WORKERS – SCHOOL-BASED Salaries and fringe benefits.	Costs must be IEP-driven or related to the evaluation of a student. 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 percent to special education, social workers must document their work with personnel activity reports as required by 2 C.F.R. § 200.430.
	SPEECH and LANGUAGE PATHOLOGY (SLP) Salaries and fringe benefits for LEA employees or costs for contracted SLP services.	
	STAFF DEVELOPMENT Costs associated with registration fees, travel, conference expenses and providers.	Registration fees, travel and conference expenses associated with special education inservice training of regular education and special education staff are allowed.
	STUDENT EVALUATIONS Personnel, supplies or contracted services.	
	SUSTITUTE TEACHERS Salaries and fringe benefits for LEA employees or costs for contracted substitute teacher services.	Substitute teacher costs are allowed for special education teachers. Substitute teacher costs are allowed for regular education teachers performing duties such as attending IEP team meetings, engaging in planning meetings or consulting with special education teachers to benefit SWDs.
	SUMMER SCHOOL Salaries and fringe benefits of instructors, aides and paraprofessionals; costs related to adaptive equipment, transportation and supplies; or any other costs related to an SWD attending summer school.	Summer school classes are not special education because they are not required, are not based upon the student's individual needs, and do not require an IEP; thus, they are not excess costs of providing special education.

LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	SUPERINTENDENTS (DISTRICT ADMINISTRATORS) Salaries and fringe benefits.	Salaries and fringe benefits of superintendents cannot be charged to federal grants.
	TEACHERS – GENERAL EDUCATION Salaries and fringe benefits.	Instructional costs of regular education teachers are not allowed.
	TECHNOLOGY STAFF Salaries and fringe benefits for LEA employees or costs for contracted information technology 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 are also allowed. If the position is not dedicated 100 percent to special education, then the individual must document their work with personnel activity reports as required by 2 C.F.R. § 200.430.
	TRANSITION SERVICES – PRESCHOOL Costs associated with preschool transition activities.	Services must be identified on the student's IEP.
	TRANSITION – INDEPENDENT LIVING SKILLS Purchase of goods used for developing independent living skills.	LEAs may purchase goods from individuals or agencies for teaching independent living skills required by students' IEPs.
	TRANSLATION SERVICES Costs incurred by the LEA for translating IEP documents into the native language of the student's parents.	LEAs may contract with a private vendor for translation services for IEP documents. Expenditures related to IEPs are considered an excess cost of special education.
	TRANSPORTATION COSTS – SPECIAL EDUCATION Costs incurred by the LEA for transporting SWDs.	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.	A contract with parents is allowed if the transportation is to transport an SWD who requires special assistance in transportation (special transportation or additional transportation), including an SWD attending regular classes.

LEGEND SYMBOL	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, lease or rental; insurance; repair; and maintenance.	Vehicles must be used ONLY to transport SWDs who require special assistance in transportation (special transportation or additional transportation), including SWDs attending regular classes. Vehicles may also be used by special education staff or for special education purposes.
	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, iPads and other technical assistance devices that require wireless access. Installing or maintaining a wireless network districtwide and charging a proportion back to the special education program is not allowed.
	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.

Allowable Costs for Coordinated Early Intervening Services (CEIS)

Whether voluntary or required, local educational agencies (LEAs) are restricted from using CEIS funds for students in kindergarten (including four-year-old kindergarten students) through grade 12 who are currently identified as needing special education or related services. An LEA is restricted to using these set-aside funds on students needing additional academic and behavioral intervention at the Tier 2 or Tier 3 level to succeed in a general education environment.

Set-aside funds may be used for the following:

- Professional development for teachers and other school staff to enable such personnel to deliver scientifically based academic and behavioral interventions, including scientifically based literacy instruction and, where appropriate, instruction on the use of adaptive and instructional software; and
- Providing educational and behavioral evaluations, services and supports, including scientifically based literacy instruction.

It is important to note, computer software used for CEIS often includes a universal screening function along with interventions for students identified as needing Tier 2 and Tier 3 supports. The universal screening component of this software is an unallowable CEIS cost. An LEA must be able to determine the portion of the cost of the software that is allocable to CEIS funding and what has to be absorbed by the LEA. The LEA must have a way to determine the portion of the cost of the software used for CEIS (amount allocable) and the portion for universal screening. If the LEA is unable to make this determination, the cost is unallowable.

LEGEND





**Always
Allowed**














**Never
Allowed**












**Possibly allowed, but special
requirements or additional
information required**




LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	AFTER SCHOOL CEIS funds may be used to provide academic and behavioral interventions after school under certain circumstances.	CEIS funds may not be used for after-school programming open to all students. CEIS is intended for students determined to need additional academic and behavioral supports to succeed in general education, but who have not been identified as students with disabilities (SWDs).
	AIDES Salaries and fringe benefits for LEA employees or costs for contracted aides.	Aides must work under the supervision of an appropriately licensed teacher and perform duties consistent with the role of an aide, while not assuming the role of a teacher.





LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	ALTERNATIVE EDUCATION CEIS funds may not be used for alternative or at-risk programming that replaces universal/core programming. CEIS funds may be used only in programming that provides interventions at the second and third tiers of a multi-tiered system of supports (MTSS) framework.	
	AT-RISK PROGRAMMING CEIS funds may not be used for alternative or at-risk programming that replaces universal/core programming. CEIS funds may be used only in programming that provides interventions at the second and third tiers of a MTSS framework.	
	BUS, VAN or OTHER STUDENT TRANSPORTATION COSTS	
	CHILD FIND ACTIVITIES Costs associated with public awareness, notices and screenings.	
	COACHES (MENTORS) A district may hire or contract with individuals or organizations for mentoring/coaching services to help carry out activities funded by CEIS. A mentor or coach, unless appropriately licensed, may not provide instruction to students. Mentors and coaches may support, reinforce or follow-up on instruction provided by and under the supervision of an appropriately licensed general education teacher.	
	COMPUTER NETWORK COSTS	An LEA's computer networking costs are provided districtwide and are not an excess cost of special education.





LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	COMPUTING DEVICES CEIS funds may be used to purchase computers, laptops, touch screen devices, etc., if the devices will be used primarily for the delivery of academic or behavioral interventions in an established MTSS framework.	The LEA must track these devices and ensure that their usage aligns with the LEA's activities as reported in the approved CEIS Plan narrative and budget.
	CORE CURRICULUM Universal/core activities are designed to provide high-quality instruction to all students in a grade, school or LEA. These activities may not be funded with CEIS dollars. CEIS funds may be used to fund supplemental academic and behavioral interventions for students determined to need additional academic and behavioral supports to succeed in general education.	
	ELECTRONIC DEVICES CEIS funds may be used to purchase DVD players, camcorders, computing devices, etc., if the devices will be used primarily for the delivery of academic or behavioral interventions in an established MTSS framework.	The LEA must track these devices and ensure that their usage aligns with the LEA's activities as reported in the approved CEIS Plan narrative and budget.
	FURNITURE Desks, tables, chairs, file cabinets and other furniture not allowed.	
	EVALUATIONS FOR SPECIAL EDUCATION ELIGIBILITY DETERMINATIONS Evaluations, including outside evaluations, for determining eligibility for special education services, are not considered part of the delivery of academic or behavioral interventions and thus may not be funded with CEIS set-aside. Costs of special education referrals and evaluations are eligible costs under the Individuals with Disabilities Education Act (IDEA) flow-through.	






LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	EXTENDED CONTRACTS or EXTENDED HOURS CEIS set-aside funds may be used to pay for extended contracts or extended hours for staff directly involved with the coordination, supervision or delivery of academic or behavioral interventions and progress monitoring.	
	GENERAL EDUCATION TEACHER SALARIES Under CEIS funding, general education teachers may provide academic interventions, behavioral interventions and assessments, and may receive/deliver professional development. Any staff charged to a federal grant must be appropriately licensed in the area in which they are providing academic instruction.	
	GUIDANCE COUNSELOR SALARIES – SCHOOL-BASED Examples of activities that may be funded with CEIS include a school guidance counselor's effort to implement behavioral interventions, progress monitoring, other CEIS evaluations and related professional development. School guidance counselors may not deliver reading or math instruction under CEIS funding unless they also hold the appropriate license to deliver reading or math instruction.	
	INCENTIVES FOR STUDENTS Nominal items of low value may be purchased with CEIS funds to be used as part of the coordinated delivery of academic or behavioral interventions. The items should be educational in nature. The amount charged to the CEIS set-aside grant must be reasonable and prudent. The following are not allowable incentives: cash, cash cards, gift cards and computing devices (such as iPads, Nooks and Kindles).	



LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	INSTRUCTIONAL MATERIALS Instructional materials purchased with CEIS funds must be exclusively used for delivering academic or behavioral interventions to students who, through a universal screening process, have been determined to be struggling.	CEIS funds may not be used to purchase materials used in the core instructional program intended for all students.
	INFORMATION TECHNOLOGY (IT) STAFF SALARIES Although IT staff costs may be linked to specific CEIS activities, the reasonable ability of the LEA to determine actual eligible salary and benefit costs is low. The risk of unsupported costs charged to the CEIS set-aside outweighs the benefit of charging IT salaries to the grant.	
	MENTORS A district may hire or contract with individuals or organizations for mentoring/coaching services to help carry out activities funded by CEIS. A mentor or coach, unless appropriately licensed, may not provide instruction to students. Mentors and coaches may support, reinforce or follow-up on instruction provided by and under the supervision of an appropriately licensed general education teacher.	
	OCCUPATIONAL THERAPIST (OT) or PHYSICAL THERAPIST (PT) SALARIES OT and PT are related services and may be provided only to SWDs in accordance with an individual educational plan (IEP), Section 504 Plan pursuant to Section 504 of the Rehabilitation Act of 1973 or service plan.	
	OFFICE EQUIPMENT	

LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	PARAPROFESSIONAL SALARIES Salaries and fringe benefits for LEA employees or costs for contracted paraprofessionals who: <ul style="list-style-type: none"> Participate in professional development to enable the paraprofessional to support the delivery of scientifically based academic and behavioral interventions, and, if appropriate, the use of adaptive and instructional software. Support, reinforce or follow-up on the provision of educational and behavioral services provided by and under the supervision of an appropriately licensed educational or behavioral professional. 	
	PHYSICAL THERAPIST (PT) or OCCUPATIONAL THERAPIST (OT) SALARIES OT and PT are related services provided to SWDs in accordance with an IEP or service plan. CEIS may only be used to serve students who have been determined to need Tier 2 or Tier 3 academic or behavioral interventions.	
	PROFESSIONAL DEVELOPMENT SERVICES A district may purchase professional development services provided it is for teachers and other school staff to enable such personnel to deliver scientifically based academic and behavioral interventions, including scientifically based literacy instruction, and, where appropriate, instruction on the use of adaptive and instructional software; and providing educational and behavioral evaluations, services, and supports, including scientifically based literacy instruction.	

LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	PROGRESS MONITORING ACTIVITIES/ SOFTWARE CEIS funds may be used for progress monitoring of supplemental interventions provided to those students determined to need additional academic and behavioral supports to succeed in general education. CEIS funds may not be used for universal screening or assessment administered to all students in a grade, school or LEA.	
	PSYCHOLOGIST SALARIES – SCHOOL-BASED Examples of activities that may be funded with CEIS include a school psychologist's efforts to implement behavioral interventions, progress monitoring, other CEIS evaluations and related professional development. School psychologists may not deliver reading or math instruction under CEIS funding unless they also hold the appropriate license to deliver reading or math instruction.	
	REMODELING/RENOVATION Remodeling or renovation does not meet the criteria for the utilization of CEIS set-aside funds.	
	RENT or OCCUPANCY COSTS Rent or occupancy costs do not meet the criteria for the utilization of CEIS set-aside funds.	

LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	RESPONSE TO INTERVENTION (RtI)/MTSS COORDINATOR SALARIES CEIS funds may be used for salaries and fringe benefits, or a portion thereof, of staff that directly coordinate or supervise the delivery and monitoring of academic or behavioral interventions. RtI coordinator costs must align with the LEA's activities as reported in the CEIS narrative. CEIS funds may not be used to fund coordination of services intended to benefit all students or only SWDs.	
	SOCIAL WORKER SALARIES – SCHOOL-BASED Examples of activities that may be funded with CEIS include a school social worker's efforts to implement progress monitoring, other CEIS evaluations, behavioral interventions and related professional development. School social workers may not deliver reading or math instruction under CEIS funding if they do not hold the appropriate license to deliver reading or math instruction.	
	SOFTWARE (INSTRUCTIONAL) Software purchased with CEIS funds must be exclusively used in the delivery of academic or behavioral intervening services, which includes instruction and progress monitoring.	CEIS funds may not be used to purchase software used in the core instructional program or universal screening intended for all students.
	SPECIAL EDUCATION TEACHER SALARIES	Special education staff may not be funded with CEIS dollars to deliver special education to students. Special education teachers may be compensated through CEIS to deliver Tier 2 and Tier 3 interventions to students needing such interventions. In such instances, proper time and effort records must be kept.

LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	SUBSTITUTE TEACHER SALARIES Districts may budget for general education substitute teachers to help carry out activities funded by CEIS, including providing opportunities for teachers to participate in professional development and other activities related to CEIS.	
	TECHNOLOGY STAFF Although technology staff costs may be linked to specific CEIS activities, the reasonable ability of the LEA to determine actual eligible salary and benefit costs is low. The risk of unsupported costs charged to the CEIS set-aside outweighs the benefit of charging IT salaries to the grant.	
	TRANSPORTATION – STUDENT Student transportation does not meet the criteria for the utilization of CEIS set-aside funds.	
	TRAVEL (STAFF) Travel costs must be generated as a result of implementing activities funded by CEIS, such as professional development.	
	TUTORS A district may hire or contract with individuals or organizations for tutoring services to carry out CEIS activities. Tutors may: <ul style="list-style-type: none"> • Participate in or provide professional development to enable teachers and other school staff to deliver scientifically based academic and behavioral interventions, and, if appropriate, the use of adaptive and instructional software. • Support, reinforce or follow-up on the provision of educational and behavioral services provided by and under the supervision of an appropriately licensed general education teacher. 	

LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	UNIVERSAL SCREENING COSTS CEIS funds may be used to provide services only to students in need of additional academic or behavioral support who have not been identified as eligible for special education. CEIS funds may not be used for activities intended to provide high-quality instruction to an entire class or school. Universal screening is part of the core instructional program provided to all students and not principally intended to address the needs of students without disabilities who require additional academic and behavioral support to succeed in a general education environment.	
	SCREENING – SPECIAL EDUCATION CHILD FIND A district may not use CEIS funds for activities aimed at identifying, locating or evaluating SWDs, including screening for preschool, hearing or vision disabilities. Child Find costs may be charged to the flow-through or preschool portion of the IDEA grant.	

Allowable Costs for Proportionate Share

Under Title 34, section (§) 300.133, Code of Federal Regulations (C.F.R.), proportionate share funds are only to be used for the special education and related services to parentally placed private school students with disabilities (SWDs) in not-for-profit private schools. This limits the nature of the use of these funds to a narrow band of allowable activities. Generally, expenditures for proportionate share should be documented on the student's service plan and are not to benefit the private school. Although not exhaustive, below is a list of allowable costs for proportionate share. Though many of these costs may be described as allowable, the local educational agency (LEA) is not obligated to provide all of the costs listed. What the LEA provides to the not-for-profit private schools should be developed with the private schools during the annual consultation process.

LEGEND








**Always
Allowed**


















**Never
Allowed**

















**Possibly allowed, but special
requirements or additional
information required**









LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	AIDES Salaries and fringe benefits for LEA employees or costs for contracted aides.	Aides must work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of an aide, while not assuming the role of a teacher.
	ALTERNATIVE SCHOOLS or EDUCATION PROGRAMS Alternative education programs and alternative teaching techniques.	Costs associated with placement at alternative schools or programs designed for alternative education are neither specially designed education nor a related service related to the education of SWDs as it pertains to parentally placed SWDs at a private school.
	APPLICATIONS (APPs) For devices such as iPods, iPads and laptops that are assistive technology.	Apps are allowed as long as they are service plan related.
	ASSISTIVE TECHNOLOGY DEVICES Used to increase, maintain or improve the functional capabilities of an SWD.	
	ATTORNEY'S FEES - PARTY TO AN ACTION Attorney fees for the Individuals with Disabilities Education Act (IDEA) state complaints, due process hearings, representation at individual educational plan (IEP) team meetings, facilitated IEP team meetings, mediation sessions or any student-specific consultation.	Funds may not be used to pay an attorney's fees for a party or related costs for depositions, expert witnesses, settlements or other related costs.









LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	ATTORNEY'S FEES – PROFESSIONAL DEVELOPMENT Contracted staff training, inservice, or policy development and review.	Funds may be used to pay the cost of inservice training related to the education of SWDs.
	AUDIOLOGIST Salaries and fringe benefits for LEA employees or costs for contracted audiology services.	
	BUS PURCHASE, LEASE or RENTAL Vehicle purchase, lease or rental; insurance; repair; and maintenance.	The costs associated with the purchase, lease or rental of vehicles for the sole purpose of providing proportionate share are so limited that such costs would not meet the reasonability test. The most efficient use of funds for transportation needs would be to reimburse for the costs of mileage, fuel and personnel with existing vehicles.
	BUS DRIVER Salaries and fringe benefits.	The salary and fringe benefits of a bus driver are allowed ONLY for the time the driver transports SWDs who require transportation from the student's home or school to the location where equitable services are provided. Funds cannot be used to transport the student between home and the private school.
	CHILD FIND and SERVICE PLAN ACTIVITIES Costs associated with public awareness, notices, screenings and drafting of service plans.	Costs associated with Child Find activities (e.g., evaluations, staffing and drafting of service plans) are the responsibility of the LEA and cannot be paid for through proportionate share.
	CLASSROOM SPACE RENTAL Costs associated with renting extra classroom space for SWDs due to overcrowding.	LEAs may not use federal funds for classroom space for the private school (e.g., paying for a separate classroom for SWDs).
	CLERICAL SUPPORT Salaries and fringe benefits.	The administrative functions of maintaining student documents, registration, parent communications or oversight of choice alternatives are not proportionate share related expenses.
	COMPUTERS FOR STUDENTS	The computers are an allowable cost when related to the unique needs of an SWD and documented on a service plan. Acquisition of computers is NOT allowable if the private school has decided to equip classrooms to deliver a specific curriculum it has decided to provide its SWDs.








LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	COMPUTERS FOR STAFF	Computers for private school staff are not allowed as it would benefit the private school. Computers for LEA personnel may be allowable but could be split or absorbed on the regular IDEA budget (this is largely dependent on the size of the LEA and the number of private school students being served). However, computers for LEA personnel cannot be used for clerical or administrative oversight purposes.
	COMMUNICATION DEVICES FOR STAFF Costs associated with lease or purchase and charges for cell phones, pagers and radios.	Communication devices are not allowed for the sole purpose of proportionate share, as the limited use of such devices would not meet the reasonable cost test and are neither specially designed instruction nor a related service; however, communication devices purchased for the broader IDEA program may be used for such purpose by district personnel.
	COMPUTER NETWORKS Costs associated with an LEA's districtwide computer networks.	An LEA or private school's computer networking costs are not related services and, therefore, are not allowed.
	CONSTRUCTION Constructing facilities or altering existing facilities.	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 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act requirements are not allowed.
	CONSULTANT SERVICES Costs associated with contracted services from a consultant advising on the development of specially designed instruction or related services.	LEAs may contract with consultants to provide information about methods, techniques, and strategies to use for SWDs or advice to staff for a particular student.
	CONTRACTED SPECIAL EDUCATION or RELATED SERVICES Services contracted from an entity other than an LEA.	Costs of contracted services to provide specially designed instruction and other related services may be charged to proportionate share.
	CURRICULUM DEVELOPMENT Costs associated with providing private school administration and teachers with guidance in developing specially designed instruction.	Costs related to the development of special education curriculum by district personnel are allowable.







LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	DISTRICT SPECIAL EDUCATION ADMINISTRATIVE STAFF Salaries and fringe benefits.	Costs associated with the salary and fringe benefits of a district special education staff to oversee proportionate share activities, including private school consultation required under IDEA and meeting with private school staff or parents of parentally placed SWDs, are NOT allowed under proportionate share and should be included in the general IDEA budget.
	DUE PROCESS HEARINGS Costs of conducting a due process hearing.	Use of funds to pay costs of conducting a due process hearing (e.g., paying a hearing officer and providing a place for the hearing) are not permissible expenses under proportionate share.
	EQUIPMENT – CAPITAL Equipment to support special education and related services.	Equipment in the form of adaptive equipment or furniture are allowable under proportionate share. Descriptions for equipment must include the equipment type and the number of units (if possible) for the cost identified with that line item and how the cost relates to SWDs. Equipment placed at a private school must be service plan related and cannot benefit the private school. The LEA is responsible for maintaining inventory records in compliance with the uniform grant guidance (UGG).
	EQUIPMENT – NON-CAPITAL Equipment to support special education and related services	Budgeted adapted equipment and furniture that does not meet the definition of capital equipment are allowable under proportionate share. A detailed description is required in the grant budget. Equipment placed at a private school must be service plan related and cannot benefit the private school. The LEA is responsible for maintaining inventory records in compliance with the UGG.
	EQUIPMENT – SECURITY Cameras and other devices.	Acquisition of cameras and other security devices is NOT an allowable cost under proportionate share.
	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 service plan.
	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 private school and is not considered an allowable cost under proportionate share.




LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	FURNITURE Desks, tables and chairs for students.	LEAs may purchase student desks, tables and chairs documented on service plans. LEAs may only purchase student furniture for use in a regular education classroom if the furniture is adapted to the specific needs of an SWD. Examples of such furniture are wheelchair-accessible desks and adjustable tables or workstations. Furniture and fixtures for the private school and the LEA's special education staff are NOT allowable under proportionate share and should be picked up under the regular IDEA budget.
	GUIDANCE COUNSELORS Salaries and fringe benefits.	
	INTERNS Costs associated with interns working in the school district.	
	JOB COACHES A job coach works directly with an SWD in a work site to help the student learn the specific requirements of the job, work-related activities and requirements, and appropriate work-related behaviors.	Students who have a service plan may participate in vocational experiences if it is determined appropriate for them at their service plan meeting.
	MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT Assistive technology devices.	If the equipment is used for special education only, the cost of maintaining the equipment may be charged to proportionate share.
	MEDICAID SCHOOL-BASED SERVICES (SBS) PROGRAM Costs for claiming Medicaid funds, including third-party administrators.	The costs for administering the Medicaid 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.
	MULTI-TIERED SYSTEM OF SUPPORTS/RESPONSE TO INTERVENTION (MTSS/RtI) Costs related to MTSS/RtI, establishing frameworks, interventions and problem solving within a tiered system of supports	These costs are not allowable as they are meant for all student populations, do not fall within the category of specially designed instructions or related services for SWDs, and cannot be borne by proportionate share.

LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	NURSE – SCHOOL-BASED Salaries and fringe benefits for LEA employees or costs for contracted nursing services.	Costs must be service plan-driven. Day-to-day costs of nursing services provided to all students are not allowed.
	OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS Salaries and fringe benefits for LEA employees or costs for contracted OT services.	Costs must be service plan driven.
	OFFICE EQUIPMENT Equipment used by special education staff.	Not allowed under proportionate share as it does not fall under specially designed instruction or a related service. This cost may be carried out by the regular IDEA budget when used exclusively by special education staff.
	ORIENTATION AND MOBILITY Salaries and fringe benefits for LEA employees or costs for contracted orientation and mobility services.	Service plan related services are allowable under proportionate share.
	PARAPROFESSIONALS Salaries and fringe benefits.	Paraprofessionals must be employees of an LEA, work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of a paraprofessional, while not assuming the role of a teacher.
	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 SWDs. If the position is not dedicated 100% to special education, parent liaisons must document their work with personnel activity reports required by 2 C.F.R. § 200.430.
	PHYSICAL EDUCATION Salary and fringe benefits.	The salary and fringe benefits of a teacher are allowed only for the time the teacher provides specialized instruction to an SWD. The need for such services must be service plan driven.
	PHYSICAL THERAPISTS (PT) and PT ASSISTANTS Salaries and fringe benefits for LEA employees or costs for contracted PT services.	

LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	PRIVATE SCHOOL CONSULTATION Time and effort of LEA personnel, use of space, printing and postage costs.	Costs associated with the LEA's requirement to provide meaningful private school consultation are not allowable expenses under proportionate share. Such costs should be borne by the regular IDEA budget.
	PROFESSIONAL DEVELOPMENT Costs associated with registration fees, travel, conference expenses and providers.	Registration fees and conference expenses associated with special education inservice training.
	PSYCHOLOGISTS Salaries and fringe benefits.	Costs must be service-plan driven. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting proportionate share is allowed. If the position is not dedicated 100 percent to proportionate share, school psychologists must document their work with personnel activity reports as required by 2 C.F.R. § 200.430.
	REMODELING Costs associated with remodeling due to the unique needs of one or more SWDs.	Remodeling costs for construction or alteration of facilities are not the responsibility of the LEA and must be carried by the private school.
	SECRETARIAL STAFF Salaries and fringe benefits.	The administrative functions of maintaining student documents, registration, parent communications or oversight of choice alternatives are not proportionate share related expenses.
	SECURITY CAMERAS or OTHER SECURITY MEASURES	Generally, security cameras are not considered an excess cost of special education, and their purchase is not allowable under IDEA Part B proportionate share, even when installed on vehicles used exclusively to transport students with disabilities (SWDs).
	SMART BOARDS	Acquisition of SMART Boards is NOT an excess cost, and is therefore not allowed, if the private school has decided to equip classrooms in the private school. The equipment is an allowable cost when related to the needs of an SWD when documented in the service plan. It may be provided in a regular education class or other education-related setting, even if one or more students without disabilities benefit.
	SOCIAL WORKERS – SCHOOL-BASED Salaries and fringe benefits.	Costs must be service plan driven. Costs associated with Child Find and evaluations are not allowable.

LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	SPEECH and LANGUAGE PATHOLOGY (SLP) Salaries and fringe benefits for LEA employees or costs for contracted SLP services.	Costs must be service plan driven. Costs associated with Child Find and evaluations are not allowable.
	STAFF DEVELOPMENT Costs associated with registration fees, travel, conference expenses and providers.	Registration fees, travel and conference expenses associated with special education inservice training of teachers and staff of a private school are allowed.
	STUDENT EVALUATIONS Personnel, supplies or contracted services.	Assessments related to Child Find or re-evaluation are not permissible under proportionate share.
	SUBSTITUTE TEACHERS Salaries and fringe benefits for LEA employees or costs for contracted substitute teacher services.	Substitute teacher costs are allowed for private school teachers who provide special education to SWDs to attend professional development provided through proportionate share. Substitute teachers are also permissible to temporarily provide services to special education students when the LEA is attempting to hire or contract a permanent teacher or service provider.
	SUMMER SCHOOL Salaries and fringe benefits of instructors, aides and paraprofessionals; costs associated with adaptive equipment, transportation and supplies; and any other costs related to an SWD attending summer school.	Summer school classes are not special education because they are not required. They are not based upon the student's individual needs and do not require a service plan; thus, they are not an allowable expense under proportionate share.
	TEACHERS – GENERAL EDUCATION Salaries and fringe benefits.	Instructional costs of regular education teachers are not allowed.
	TECHNOLOGY STAFF Salaries and fringe benefits for LEA employees or costs for contracted information technology services.	LEA technology staff expenses for programming or maintaining special education and related services databases and applications are NOT allowed. Expenses related to technological needs of maintaining private school student databases within the district should be carried out under regular IDEA expenses. If the position is not dedicated 100 percent to special education, then the individual must document their work with personnel activity reports as required by 2 C.F.R. § 200.430.

LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	TRANSITION SERVICES – PRESCHOOL Costs associated with preschool transition activities.	Services must be identified in student’s service plan.
	TRANSITION – INDEPENDENT LIVING SKILLS Purchase of goods used for developing independent living skills.	LEAs may purchase goods from individuals or agencies for teaching independent living skills required by students’ service plans.
	TRANSLATION SERVICES Costs incurred by the LEA for translating service plan documents into the native language of the student’s parents.	Expenditures related to service plans are not considered an allowable expense under proportionate share.
	TRANSPORTATION COSTS – SPECIAL EDUCATION Costs incurred by the LEA for transporting SWDs.	These costs only include transportation from the student’s home or school to the location where the services are provided other than the private school. The LEA cannot transport the student between the private school and home. 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.	A contract with parents is allowed if the transportation is used to transport an SWD who requires special assistance in transportation (special transportation or additional transportation). These costs only include transportation from the student’s home or school to the location where the services are provided other than the private school. The LEA cannot transport the student between the private school and home.
	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 who provide services under proportionate share.

LEGEND SYMBOL	BUDGET ITEM	SPECIAL REQUIREMENTS OR ADDITIONAL INFORMATION
	VEHICLE PURCHASE, LEASE or RENTAL Vehicle purchase, lease or rental; insurance; repair; and maintenance.	The cost associated with the purchase, lease or rental of vehicles for the sole purpose of providing proportionate share are so limited that such cost would not meet the reasonability test. The most efficient use of funds for transportation needs would be to reimburse for the cost of mileage, fuel and personnel with existing vehicles.
	WIRELESS NETWORKING Wireless network to access the Internet.	The costs of installing and maintaining a wireless network are NOT eligible costs under proportionate share. Mobility devices (air cards) can be purchased for use by LEA personnel providing proportionate share services on the regular IDEA budget, just not with proportionate share funds. Such devices must be the property of the LEA.
	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.