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## UTAH STATE BOARD OF EDUCATION

# Allowable Use of Federal and State Special Education Funds

These procedures provide guidelines for the allowable use of federal and state special education funds, provided under the Individuals with Disabilities Education Act (IDEA) and by the Utah Legislature and Utah State Board of Education (USBE). When a local educational agency (LEA) accepts special education funds, it agrees to use them only for the allowable costs described in these procedures. USBE monitors the use of federal and state special education funds through its reimbursement processes and other fiscal monitoring activities.

Tables 1 and 2 below provide an extensive list of activities that may or may not be allowable costs to IDEA and to state special education funds. If an item is not listed, it still may be allowed but LEAs must ask USBE staff for approval before expending funds.

### *Federal Funds under IDEA*

Funds provided to LEAs under federal grants including IDEA are subject to multiple requirements including the specific law that makes the funds available, IDEA for special education ([34 CFR Part 300](#)), the Education Department General Administrative Regulations ([34 CFR Part 76](#)), and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards of the Office of Management and Budget (OMB), commonly known as the Uniform Grant Guidance ([2 CFR, Part 200](#)). The Uniform Grant Guidance applies to all federal grants and requires costs to be necessary, reasonable, and allocable to a federal grant program. The Uniform Grant Guidance provides comprehensive guidance regarding standards required for determining and documenting the allowability of costs under a federal grant.

### *Definitions Related to Federal Funds*

**Necessary:** An expense is necessary if it is helpful and appropriate for a program or activity ([IRS Definition Publication 535](#)). For IDEA, costs are necessary if they are needed to provide special education and related services to students with disabilities.

**Reasonable:** A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost ([2 CFR §200.404](#)). In determining reasonableness of a given cost, consider:

1. Whether the cost is generally recognized as ordinary and necessary for the operation of the special education program or the proper and efficient performance of the Federal award.
2. Sound business practices; arm's-length bargaining; Federal, state and other laws and regulations; and terms and conditions of the Federal award.
3. Market prices for comparable goods or services for the geographic area.

4. Whether the individuals concerned acted with prudence.
5. Whether the non-Federal entity used its established practices and policies.

**Allocable to IDEA:** A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

1. Is incurred specifically for the Federal award;
2. Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and
3. Is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

IDEA funds must be used to pay for allowable activities of providing special education and related services for eligible students with disabilities. These funds must only be used to pay the excess costs of providing special education and related services to those students and must supplement, not supplant, State, local, and other Federal funds. Under IDEA, the “supplement, not supplant” rule does not follow a single cost test. IDEA measures “supplement, not supplant” through the Local Education Agency Maintenance of Effort (LEA MOE) requirement.

In addition to the direct costs of providing special education and related services, IDEA funds may also be used for the following activities:

- Costs of special education and related services provided in a regular education class or other education-related setting to a student with a disability in accordance with the student’s IEP, even if one or more nondisabled students benefit from these services (incidental inclusion in services) ([34 CFR §300.208\(a\)\(1\)](#)).
- To develop and implement coordinated early intervening education services (CEIS) in accordance with USBE SER IX.C. Note that the allowable costs described for IDEA funds are not necessarily allowable for CEIS. ([34 CFR §300.226](#))
- To establish and implement cost or risk-sharing funds, consortia, or cooperatives for the LEA itself, or for LEAs working together, to pay for high-cost special education and related services ([34 CFR §300.208\(a\)\(3\)](#)).
- For case management activities, including the purchase of appropriate technology for recordkeeping, data collection, and related case management activities of teachers and related service personnel providing services described in IEPs for students with disabilities ([34 CFR §300.208\(b\)](#)).

**Excess cost:** The excess cost requirement requires that IDEA funds be used for the excess costs of special education and related services and prohibits an LEA from using IDEA funds to pay for all of the costs directly attributable to the education of a child with a disability. It does not prevent an LEA from using Part B funds to pay for all of the costs directly attributable to the education of a child with a disability if no local or State funds are available for nondisabled children of these ages.

**Consistency of Treatment:** If a secretary salary is treated as an indirect cost for one Federal grant, it cannot be treated as a direct cost for IDEA.

**Not Used for Cost Sharing:** To be allowable, a cost cannot be used to meet other cost sharing or matching requirements.

**Adequate Documentation:** A cost must be supported by invoice, purchase order, contracts or supporting documentations for salaries and benefits.

**Period of Performance:** Costs that are determined to be allowable under federal and state requirements must be obligated during the period of performance, which for IDEA funds is 27 months (see additional guidance on Period of Performance).

### *Unallowable Costs Charged to IDEA Funds*

If a cost is determined to be unallowable through reimbursement processes, an audit, or onsite monitoring, USBE Special Education Services (SES) may assist the LEA to complete an expenditure adjustment and charge the cost to a different revenue source when available and, if that is not possible, may seek to recover any disallowed Federal funds. If USBE SES determines that an LEA must return funds, those funds cannot be returned out of Federal funds or any state matching/cost sharing funds. If a student is found to be misclassified, and Federal expenditures have been made for direct or related service to that student, a notification of audit exception will be given to the LEA. Reimbursement for expenditures made on a student incorrectly classified as having a disability will be made to the USBE staff within 90 days of notification of audit exception and comply with [R277-114](#).

## State Special Education Funds

State special education funds are subject to requirements as directed in the USBE Special Education Rules (SER). USBE SER provides specific conditions to direct the use of funds (USBE SER).

### *Allowability of Cost*

LEAs must use state special education funds only for direct costs related to educating students with disabilities, as outlined in the USBE SER. Direct costs are those elements of cost which can be easily, obviously, and conveniently identified with specific special education activities or programs, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identifiable with specific special education activities.

Table 2 in the appendix provides an extensive list of specific costs that may or may not be allowable for state special education funds. If an item is not listed, it still may be allowed but LEAs must ask USBE SES staff for approval before expending state special education funds. Costs that are determined to be allowable under state requirements must be obligated during the state fiscal year for which the funds were appropriated. LEAs are authorized to carryover their state special education funds to the following fiscal year; however, LEAs may not carryover more than 20% of the total state special education funds appropriated. Any funds in excess of the allowed 20% carryover must be returned to the USBE ([R277-752](#)).

### *Supplement not Supplant and Excess Cost Requirements*

While state special education funds allowable cost rules are similar to IDEA standards, Utah state special education funds are not subject to the excess cost or the supplement not supplant requirements that are applicable to IDEA federal funds.

### *Unallowable Costs charged to the State Special Education Funds*

If a cost is determined to be unallowable through an audit or through onsite monitoring, USBE SES may assist the LEA to complete an expenditure adjustment and charge the cost to a different revenue source when available and, if that is not possible, may seek to recover any disallowed state special education funds. If USBE SES determines that an LEA must return funds, those funds cannot be returned out of Federal funds or any state matching/cost sharing funds. If a student is found to be misclassified, and State expenditures have been made for direct or related service to that student, a notification of audit exception will be given to the LEA.

Reimbursement for expenditures made on a student erroneously classified as having a disability will be made to the USBE staff within 90 days of notification of audit exception and comply with [R277-114](#).

### *Allowability of Specific Items of Cost*

The tables below list specific items and activities and addresses the allowability of each.

**Table 1. Allowable Costs for IDEA**

Symbol Key:



Always Allowed





Allowed, but special requirements or additional information required





Never Allowed

Allow?	Budget Item	Special Requirements or Additional Information
<input checked="" type="checkbox"/>	<b>ADAPTIVE EDUCATION:</b> Salary and fringe benefits.	The salary and fringe benefits of a teacher holding a special education license from USBE are allowed for the time the teacher provides instruction to a class of special education students.
<input checked="" type="checkbox"/>	<b>ADVERTISING:</b> Costs associated with advertising in media such as	Allowed for IDEA-related recruitment of personnel, procurement of goods and services, and other specific purposes

Allow?	Budget Item	Special Requirements or Additional Information
	newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals.	necessary to meet the requirements of the IDEA grant.
☑	<b>AIDES/ PARAPROFESSIONALS:</b> Salaries and fringe benefits.	Aides/paraeducators must be employees of an LEA or other agency providing public education for students with disabilities. Aides/paraeducators must work under the supervision of an appropriately licensed special education teacher and perform duties for which they are trained.
ⓘ	<b>ALTERNATIVE SCHOOLS or EDUCATION PROGRAMS:</b> Alternative or adaptive school structures and teaching techniques.	Alternative schools/education programs are generally regular education schools or programs for students at risk of school failure. Therefore, the costs associated with them are not allowed. However, the costs of special education services for students participating in such programs are allowable costs. IDEA funding may be used <b>ONLY</b> for the special education-related costs.
☑	<b>ASSISTIVE TECHNOLOGY DEVICES:</b> Used to increase, maintain or improve the functional capabilities of a child with a disability.	IDEA funds are permitted to purchase, lease, or otherwise provide for the acquisition of assistive technology devices. Assistive technology devices must be required by the student's IEP in order to be allowable.
ⓘ	<b>ATTORNEY FEES</b>	IDEA funds <u>may not</u> be used to pay attorneys' fees or costs of a party related to any action or proceeding under section 615 of the Act, (including attendance at IEP meetings, due process hearings, appeals of due process hearings to Federal court, court recordings).  Attorneys' fees for document processing, professional development, and policy development are allowable. Appropriate documentation to support the use of IDEA funds for attorney fees must be recorded.

Allow?	Budget Item	Special Requirements or Additional Information
	<b>AUDIT COSTS:</b> Audits required by the Single Audit Act.	The costs of auditing the IDEA required by, and performed in accordance with, the Single Audit Act, "Audits of States, Local Governments, and Nonprofit Organizations" are allowable. Other IDEA audit costs are not allowed as direct costs. They may be included in the indirect cost rate. Only the costs for the IDEA portion of the Single Audit may be charged to IDEA. IDEA Single Audit costs are budgeted under Purchased Services—Single Audit (IDEA portion).
<input checked="" type="checkbox"/>	<b>AUTOMATIC DOOR OPENERS:</b> Purchase and installation.	Purchase and installation of automatic door openers is allowed if needed to provide access for a child with a disability. They should be budgeted under remodeling.
<input type="checkbox"/>	<b>BUILDING CONSULTATION TEAMS:</b> Salaries and fringe of team members, costs associated with meeting expenses, stipends, travel.	These meetings are not devoted to the identification, evaluation, or placement of students with disabilities, or the provision of special education services; therefore, meeting costs are not allowed.
	<b>BUS PURCHASE, LEASE or RENTAL:</b> Vehicle purchase or lease, insurance, repair, and maintenance.	Vehicles purchased with IDEA funds may be used ONLY to transport students with disabilities who require special assistance in transportation (special transportation or additional transportation), including students with disabilities attending regular classes. Buses or other vehicles purchased and used in part for students with disabilities may be purchased with a prorated portion of IDEA funds. A detailed description is required in the grant budget.  Costs must be necessary and reasonable. LEAs must have prior approval from the USBE to use IDEA funds to purchase a vehicle.

Allow?	Budget Item	Special Requirements or Additional Information
	<b>BUS DRIVER:</b> Salaries and fringe benefits.	The salary and fringe benefits of a bus driver are allowed ONLY for the time the driver transports students with disabilities who require special assistance in transportation (special transportation or additional transportation), including students with disabilities attending regular classes.
<input checked="" type="checkbox"/>	<b>CHILD-FIND ACTIVITIES:</b> Costs associated with public awareness, notices, screening.	Child find activities are allowed for identification of children with disabilities.
<input type="checkbox"/>	<b>CLASSROOM SPACE RENTAL:</b> Costs associated with renting extra classroom space for special education students due to overcrowding.	LEAs may not use Federal special education funds to rent extra classroom space to alleviate overcrowding (e.g., paying rent for a trailer used as a portable special education classroom).
<input checked="" type="checkbox"/>	<b>CLERICAL SUPPORT:</b> Salaries and fringe benefits.	Only the actual time spent supporting special education is allowed. If the position is not 100% dedicated to special education, work must be documented by personnel activity reports.
<input checked="" type="checkbox"/>	<b>COLLEGE CREDITS FOR SPECIAL EDUCATION INSTRUCTIONAL STAFF</b>	Tuition is allowed as a fringe benefit for special education instructional staff. Budget this item as improvement of instruction under salaries and fringe benefits.
	<b>COMMUNICATION DEVICES FOR STAFF:</b> Costs associated with lease or purchase and charges for use of desk phones, cell phones, pagers, and radios.	Communication devices are allowed ONLY for special education activities. If a device also is used for other non-special education activities, documentation is required of the extent to which it is used for special education and the other activities. Costs for personal use are not allowed.



Allow?	Budget Item	Special Requirements or Additional Information
<input checked="" type="checkbox"/>	<b>COMPUTER NETWORKS:</b> Costs associated with an LEA's computer networks.	LEAs' computer networking costs are provided LEA-wide and are not excess costs of special education.
<input type="checkbox"/>	<b>COMPUTERS FOR STUDENTS</b>	If an LEA has decided to equip classrooms in a school and charges the IDEA grant a prorated amount based upon the number of students with disabilities in the school, acquisition of computers is NOT an excess cost, and therefore NOT allowed. The equipment is an excess cost when related to the unique needs of a particular student with a disability. It may be provided in a regular education class or other education-related setting, even if one or more nondisabled students benefit. When the equipment is no longer needed to meet the unique needs of a student with a disability, it must be managed or disposed of in accordance with 34 CFR § 80.32.
<input type="checkbox"/>	<b>COMPUTERS FOR STAFF</b>	Computer equipment for special education staff is allowed if the individual works solely in special education. When the equipment is no longer needed, it must be managed or disposed of in accordance with 2 CFR 200.313 (c)-(e).
<input type="checkbox"/>	<b>CONSTRUCTION:</b> 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 students with disabilities. Costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed.  Costs must be necessary and reasonable. LEAs must have prior approval from USBE to use IDEA funds for construction.
<input checked="" type="checkbox"/>	<b>CONSULTANT SERVICES:</b> Costs	LEAs may contract with consultants to provide information about methods, techniques, and strategies to use for













Allow?	Budget Item	Special Requirements or Additional Information
	associated with contracted services from a consultant.	students with disabilities or advice to staff for a particular student.
<input checked="" type="checkbox"/>	<b>CONTRACTED SPECIAL EDUCATION OR RELATED SERVICES</b>	LEAs may contract for special education or related services as direct services to students from private individuals or agencies other than an LEA. LEAs providing special education services to parentally placed or adult student private school students may also contract with an individual, agency, organization, or other entity for special education services.
<input checked="" type="checkbox"/>	<b>CONTRACTED SERVICES - PARENTALLY-PLACED PRIVATE SCHOOL STUDENTS</b>	Federal law specifically authorizes provision of services for parentally-placed private school students through contract with an individual, agency, organization, or other entity. LEAs may not contract with or provide funds directly to a private school but may contract with a private school employee to provide services outside of their contract with the private school.
<input type="checkbox"/>	<b>CONTRIBUTIONS AND DONATIONS</b>	Contributions and donations, including cash, property, and services, by governmental units to others, regardless of the recipient, are unallowable.
<input checked="" type="checkbox"/>	<b>COST SHARING AND COST OR RISK POOLS</b>	LEAs are permitted to use IDEA funds to establish and implement cost or risk sharing funds, consortia, or cooperatives for the LEA itself, or for LEAs working in a consortium of which the LEA is a part, to pay for high cost special education and related services.
<input checked="" type="checkbox"/>	<b>CURRICULUM DEVELOPMENT:</b> Costs associated with substitutes, release time, or extended contract.	Costs related to substitute teachers, release time, and extended contract for curriculum development for students with disabilities are allowed for both regular and special education staff.
<input type="checkbox"/>	<b>DISTRICT ADMINISTRATORS / SUPERINTENDENTS:</b>	The salary and fringe benefits of a district administrator/ superintendent cannot be charged to federal grants even if the

Allow?	Budget Item	Special Requirements or Additional Information
	<b>Salaries and fringe benefits.</b>	administrator is providing special education support and is appropriately licensed.
<input checked="" type="checkbox"/>	<b>EDUCATIONAL INTERPRETERS:</b> Salaries and fringe benefits.  See also “Foreign Language and Sign Language Interpreters for IEP Meetings”  See also “Foreign Language Interpreters for Students”	Educational interpreters may be employees of an LEA or private practice educational interpreters. Interpreters must be licensed.
<input checked="" type="checkbox"/>	<b>ENTERTAINMENT:</b> Costs for amusement, diversion, or social activities.	Costs of entertainment, including diversion, amusement, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.
<input type="checkbox"/>	<b>EQUIPMENT - CAPITAL:</b> Equipment to support special education and related services.	LEAs must receive prior approval from USBE to use IDEA funds for capital equipment. 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 level less than \$5,000 for capital equipment, then equipment that meets the LEA’s definition must be budgeted as capital equipment. A detailed description is required in the IDEA flow-through grant budget application and must include the equipment type and the number of units for the cost identified with that line item.
<input checked="" type="checkbox"/>	<b>EQUIPMENT - NON-CAPITAL:</b> Equipment to support special education and related services.	Budget equipment that does not meet the definition of capital equipment is allowable.
<input type="checkbox"/>	<b>EQUIPMENT—SECURITY:</b> Cameras and other devices.	If an LEA has decided to equip classrooms in a school or its buses and charges the IDEA grant a prorated amount based upon

Allow?	Budget Item	Special Requirements or Additional Information
		<p>the number of students with disabilities in the school, acquisition of cameras and other security devices are NOT an excess cost, and therefore NOT allowed. The equipment is an excess cost when related to the needs of a particular student with a disability in accordance with the student's IEP. It may be provided in a regular education environment or other education-related setting, even if one or more nondisabled students benefit. When the equipment is no longer needed to meet the IEP needs of a student with a disability, it must be managed or disposed of in accordance with 34 CFR §80.32.</p>
<input checked="" type="checkbox"/>	<p><b>EVALUATIONS FOR SPECIAL EDUCATION:</b> Personnel, supplies, or contracted services.</p>	
<input checked="" type="checkbox"/>	<p><b>EXTENDED SCHOOL YEAR (ESY):</b> Personnel, supplies, equipment, transportation, and any other services identified in the student's IEP.</p>	<p>The need for ESY must be documented in the student's IEP.</p>
<input type="checkbox"/>	<p><b>FOOD COSTS RELATED TO STUDENTS</b></p>	<p>Food costs are not allowable unless they are above or beyond routine school food costs. For example, special food items for the students with special dietary needs would be eligible, or food items needed in a life skills program.</p>
<input type="checkbox"/>	<p><b>FOOD COSTS RELATED TO MEETINGS, PROFESSIONAL DEVELOPMENT, ETC.</b></p>	<p>IDEA Funds <u>may</u> be used in the following instances:</p> <ul style="list-style-type: none"> <li>• Refreshments for parent meetings/parent involvement activities, when necessary, to encourage attendance</li> <li>• Limited meals or refreshments for staff or participants who are cloistered in all-day training</li> </ul>



Allow?	Budget Item	Special Requirements or Additional Information
		<p>sessions when it is impractical to obtain meals on their own and where attendance at training is essential to accomplishing the objectives of the program</p> <ul style="list-style-type: none"> <li>Limited meals or refreshments during a “working session” in which participants are engaged in discussion/activities during the normal mealtime and in which no other opportunity for a meal will be provided where attendance is essential to accomplish the objectives of the program.</li> </ul> <p>Alcoholic beverage costs are never allowable.</p>
<input checked="" type="checkbox"/>	<p><b>FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS:</b> Salaries and fringe benefits or contracted costs.</p>	<p>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.</p>
<input type="checkbox"/>	<p><b>FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS:</b> Salaries and fringe benefits or contracted costs.</p>	<p>Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and not considered an excess cost of special education.</p>
<input type="checkbox"/>	<p><b>FURNITURE:</b> Desks, tables, chairs, file cabinets.</p>	<p>LEAs may purchase student or staff desks, tables, and chairs, file cabinets, and other furniture for use in spaces dedicated to special education programs, such as resource rooms. LEAs may only purchase student furniture for use in a regular education classroom if the furniture is adapted to the specific needs of a student with disability. Examples of such furniture are wheelchair-accessible desks and adjustable tables or workstations. When furniture purchased with IDEA funds is no longer needed for the special education program or for a student with a disability, it</p>


Allow?	Budget Item	Special Requirements or Additional Information
		must be managed or disposed of in accordance with 34 CFR § 80.32.
	<b>GUIDANCE COUNSELORS:</b> Salaries and fringe benefits.	<p>Guidance counselors must be employees of an LEA or contracted with an LEA. 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.</p> <p>If the position is not 100% dedicated to special education, work must be documented with personnel activity reports. Only time devoted to students with disabilities and special education activities is allowable.</p>
	<b>IEP TEAM COORDINATORS:</b> Salaries and fringe benefits.	Salaries and fringe benefits of staff who coordinate an LEA’s IEP system, train staff, and review IEPs are allowed. If the position is not 100% dedicated to special education, work must be documented with personnel activity reports. Only the actual time spent coordinating IEPs is allowed.
	<b>INDIRECT COSTS:</b> Costs incurred to benefit more than one program or objective not readily assignable to the programs.	The LEA’s restricted indirect cost rate is calculated by the USBE. Individual costs may not be charged both directly to the grant and to the indirect cost pool.
	<b>INTERNS:</b> Costs associated with interns working in the school district.	Only the cost of special education services provided by licensed special education teachers or providers is allowed.
	<b>JOB COACHES:</b> A job coach works directly with a student with a disability in a work site to help the student learn the specific requirements of the job; learn work-related activities and requirements; and learn	<p>Students who have an IEP may participate in vocational experiences if it is determined appropriate for them at their IEP meeting and included in their IEPs.</p> <p>A job coach must work under the direction and supervision of LEA special education staff. Job coaches may be provided through</p>

Allow?	Budget Item	Special Requirements or Additional Information
	appropriate work-related behaviors.	contract with an individual, agency, organization, or other entity.
	<b>LEA ADMINISTRATORS:</b> Salary and fringe benefits	The salary and fringe benefits of an LEA administrator cannot be charged to Federal grants even if the administrator is providing special education support and is licensed appropriately. Salaries and fringe benefits for local directors of special education are allowable.
	<b>LEGAL EXPENSES:</b> Attorney fees for IDEA state complaints, due process hearings, representation at IEP team meetings, facilitated IEP team meetings, mediation sessions, or any student-specific consultation.	Cash awards that are negotiated as part of mediation, or that are required as the result of a due process hearing, may not be paid with IDEA funds.
	<b>LEGAL EXPENSES—PROFESSIONAL DEVELOPMENT / POLICY DEVELOPMENT:</b> Contracted staff training, in-service, or policy development and review.	
	<b>MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT:</b> 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.
	<b>MATERIALS:</b> Classroom supplies and materials.	Materials that are an excess cost of special education are allowed. Materials (e.g., paper, crayons, pencils) should be in addition to what is provided for all students. A prorated amount of LEA-wide supply costs charged to the IDEA grant based on







Allow?	Budget Item	Special Requirements or Additional Information
		the percentage rate of students with IEPs is not allowed.
<input checked="" type="checkbox"/>	<b>MEDICAID SCHOOL-BASED SERVICES PROGRAM:</b> Costs for claiming Medicaid funds, including third-party administrators.	The costs for administering the Medicaid school-based services (SBS) program, including fixed fees charged by third-party administrators, are eligible costs under the SBS program, either as direct costs or through the non-restricted indirect cost rate. Costs for administering the Medicaid SBS program may not be charged to the IDEA grant, because they are not necessary for the performance of the IDEA grant.
<input type="checkbox"/>	<b>MEDICAL SERVICES</b> *See footnote below regarding accessing a parent's private insurance.	Medical services are allowable for diagnostic or evaluation purposes.
<input type="checkbox"/>	<b>NURSE – SCHOOL-BASED:</b> 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% to special education, school nurses must document their work with personnel activity reports.
<input checked="" type="checkbox"/>	<b>OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS:</b> Salaries and fringe benefits for LEA employees or costs for contracted OT services provided pursuant to students' IEPs.	
<input checked="" type="checkbox"/>	<b>OFFICE EQUIPMENT:</b> Equipment used by special education staff.	Allowed if the equipment is exclusively used by special education staff.






Allow?	Budget Item	Special Requirements or Additional Information
	<p><b>OFF-SITE SPECIAL EDUCATION PROGRAMS:</b> Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.</p>	<p>LEAs may rent space for alternative special education programs under the following limited circumstances: the special education program must be housed off district property, it must serve only students with disabilities, and it must be required as part of the student’s placement. A detailed description is required in the grant budget.</p>
<input checked="" type="checkbox"/>	<p><b>OTHER POST-EMPLOYMENT BENEFITS (OPEB):</b> Costs associated with OPEB.</p>	<p>Post-retirement health benefits of currently employed staff may be equitably charged to IDEA 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 its OPEB liability, the contribution is considered a fringe benefit. It is coded to the appropriate individual Function and Object.</p> <p>The “pay-as-you-go” method may not be charged as a direct cost but may be covered as part of the indirect.</p>
<input checked="" type="checkbox"/>	<p><b>PARAPROFESSIONALS:</b> Salaries and fringe benefits.</p>	<p>Paraeducators must work under the supervision of an appropriately licensed special education teacher and perform duties for which they are trained.</p> <p>Paraeducators paid with IDEA funds are to work directly with students with disabilities and may not be assigned as support to a general education class as a whole. Paraeducators assigned to a general education class as general support are to be paid from general education funds even if that class includes students with disabilities.</p>
	<p><b>PARENT LIAISONS:</b> Salaries and fringe benefits or contracted services.</p>	<p>Salaries and fringe benefits are allowed ONLY to the extent the parent liaison provides support to parents of students with disabilities. If the position is not 100% dedicated to special education, work must be documented with personnel activity reports.</p>

Allow?	Budget Item	Special Requirements or Additional Information
<input checked="" type="checkbox"/>	<b>PHYSICAL THERAPISTS (PT) and PT ASSISTANTS:</b> Salaries and fringe benefits for LEA employees or costs for contracted PT services provided pursuant to student's IEPs.	
<input checked="" type="checkbox"/>	<b>PARENTALLY-PLACED PRIVATE SCHOOL STUDENTS - SPECIAL EDUCATION AND RELATED SERVICES:</b> Equitable services.	Equitable services may be provided by employees of a school district. In addition, federal law specifically permits provision of equitable services to parentally-placed private school students through contract with an individual, agency, organization, or other entity.
<input checked="" type="checkbox"/>	<b>PLAYGROUND EQUIPMENT:</b> Accessible playground equipment.	The additional costs of making a playground accessible to students with disabilities are allowed. Additional equipment or the additional cost of acquiring accessible equipment may be funded. The equipment may be used in a regular education setting, even if one or more nondisabled students benefit.
	<b>POLICE LIAISON:</b> Salaries and fringe benefits for LEA employees or costs for contracted police liaison services.	Costs must be unique services provided only to students receiving special education services. The day-to-day cost of services to the entire student population or a portion of the cost of services provided to the entire student population is not an allowable cost.  Only the actual time spent supporting special education is allowed. If the position is not 100% dedicated to special education, work must be document with personnel activity reports.
<input checked="" type="checkbox"/>	<b>PRESCHOOL TUITION:</b> Tuition paid to non-LEA preschool programs for the provision of special	Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a student with a FAPE. Only the cost of the time necessary to provide FAPE is allowed, including time when special

Allow?	Budget Item	Special Requirements or Additional Information
	education and related services.	education services are provided by LEA staff in the preschool setting. If the parent enrolls the student 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.
<input checked="" type="checkbox"/>	<b>PRINCIPALS OR ASSISTANT PRINCIPALS:</b> Salaries and fringe benefits.	Salaries and fringe benefits for principals and assistant principals may not be charged to the IDEA grant. If an individual is employed as a part-time principal and as a part-time special education teacher or provider, the salary and fringe benefits for teaching special education or providing other special education services may be charged to the IDEA grant. Work must be documented with personnel activity reports.
<input type="checkbox"/>	<b>PSYCHOLOGISTS - SCHOOL-BASED:</b> Salaries and fringe benefits.	School psychologists must be employees or contracted from private practice to provide psychology services directly to students.  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 100% dedicated to special education, work must be documented with personnel activity reports.
<input checked="" type="checkbox"/>	<b>PSYCHOLOGISTS - STUDENT EVALUATIONS:</b> Contractual costs.	Allowed only for a psychologist to provide evaluation services.
<input checked="" type="checkbox"/>	<b>RECORDKEEPING, DATA COLLECTION, AND RELATED CASE MANAGEMENT ACTIVITIES</b>	An LEA may use funds received under Part B of the Act to purchase appropriate technology for recordkeeping, data collection, and related case management activities of teachers and related services personnel providing services described in the IEP of children with disabilities, that is needed for the





Allow?	Budget Item	Special Requirements or Additional Information
		implementation of those case management activities.
	<b>REMODELING:</b> Costs associated with remodeling due to the unique needs of a student or students with a disability.	<p>Remodeling costs must be excess costs of special education. Remodeling must meet the needs of one or more students with disabilities. Remodeling costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed.</p> <p>Costs must be necessary and reasonable. LEAs must have prior approval from USBE to use IDEA funds for remodeling.</p>
	<b>RENT—FACILITIES:</b> Costs associated with renting offsite locations for special education programs. Costs are allowed under limited circumstances.	<p>LEAs may rent space for alternative special education programs under the following limited circumstances: the special education program must be housed off district property, it must serve only students with disabilities, and it must be required as part of the student’s placement. A detailed description is required in the grant budget.</p>
	<b>SAT OR ACT COLLEGE EXAM OR PREPORATORY COURSE</b>	<p>Allowable as directed by IEP team.</p>
	<b>SECRETARIAL STAFF:</b> Salaries and fringe benefits.	<p>Only the actual time spent supporting special education is allowed. If the position is not 100% dedicated to special education, work must be documented by personnel activity reports.</p>
	<b>SECURITY CAMERAS or OTHER SECURITY MEASURES:</b> See also “Equipment— Security”	<p>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 students with disabilities, it is allowed.</p>
	<b>SMART BOARDS</b>	<p>If the LEA has decided to equip classrooms in a school and charges the IDEA grant a prorated amount based upon the number of</p>

Allow?	Budget Item	Special Requirements or Additional Information
		<p>students with disabilities in the school, acquisition of SMART boards is NOT an excess cost, and therefore not allowed.</p> <p>The equipment is an excess cost when related to the needs of a student with a disability in accordance with the IEP. It may be provided in a regular education class or other education-related setting, even if one or more nondisabled students benefit. When the equipment is no longer needed to meet the IEP needs of a student with a disability, it must be managed or disposed of in accordance with 34 CFR § 80.32.</p>
	<p><b>SOCIAL WORKERS - SCHOOL BASED:</b> Salaries and fringe benefits for time spent with students with disabilities pursuant to their IEPs.</p>	<p>School social workers must be employees or contracted from private practice to provide school social work services directly to students.</p> <p>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. Social workers must be licensed appropriately to deliver services they are assigned.</p> <p>Only the actual time spent supporting special education is allowed. If the position is not 100% dedicated to special education, work must be documented with personnel activity reports.</p>
	<p><b>SOCIAL WORKERS – STUDENT EVALUATIONS:</b> Contractual costs.</p>	<p>Allowed only for a social worker to provide evaluation services.</p>
	<p><b>SPECIAL EDUCATION STAFF:</b> Costs associated with special education teachers, special education directors, case managers, etc.</p>	<p>Costs attributed to special education staff must be prorated to reflect the actual amount of time that staff spent on special education purposes.</p>

Allow?	Budget Item	Special Requirements or Additional Information
<input checked="" type="checkbox"/>	<p><b>STAFF DEVELOPMENT/ PROFESSIONAL DEVELOPMENT/ LEARNING:</b> Costs associated with registration fees, travel, conference expenses, and providers related to special education and related services.</p>	<p>Registration fees, travel, and conference expenses associated with special education in-service training of regular and special education staff are allowed. In addition, LEAs may coordinate IDEA funds with funds from other sources (e.g., Title I, ESEA/ESSA) in school-wide staff development activities to improve outcomes for all students. In school-wide staff development activities, IDEA funds may be used for the total cost of professional development in the same proportion as the number of special education and related service personnel receiving professional development is to the total school personnel participating.</p>
<input checked="" type="checkbox"/>	<p><b>STIPENDS FOR STUDENTS WITH DISABILITIES:</b> Costs associated with student workers charged under salaries or purchased services when included in the students' IEPs.</p>	<p>A student must receive the minimum wage if she/he is in an employment relationship. In an employment relationship, the student provides services of immediate benefit to the employer— services that would otherwise be provided by a paid employee. As a result of the student's activities, paid positions may remain unfilled and regular employees may be relieved of their normal duties. A student may receive less than the minimum wage if she/he is not in an employment relationship. A student is not in such a relationship if the student works as part of an educational activity for the benefit of the student, the student does not displace a regular employee, and the student works under close supervision.</p>
<input type="checkbox"/>	<p><b>STUDENT CONSULTATION TEAMS:</b> Salaries and fringe of team members, meeting expenses, stipends, travel.</p>	<p>These meetings are not devoted to the identification, evaluation, or placement of students with disabilities, or the provision of special education services students or issues; therefore, meeting costs are not allowed.</p>








Allow?	Budget Item	Special Requirements or Additional Information
	<b>ADMINISTRATORS):</b> Salaries and fringe benefits.	Federal grants, even if the superintendent is providing special education support and is appropriately licensed.
	<b>SUPPLIES:</b> See MATERIALS	
	<b>TEACHERS—REGULAR EDUCATION:</b> Salaries and fringe benefits.  See also “Substitute Teachers.”	<p>Regular education teachers may be paid to attend special education in-service activities and IEP meetings. Time must be documented in a personnel activity report.</p> <p>Instructional costs of regular education teachers are not allowed, even when students with disabilities are assigned to that teacher.</p> <p>Instructional costs of a teacher with both special education and regular education licensure are allowed only when the teacher is assigned as a special educator.</p> <p>If the teacher is assigned as a general educator the salary (or a portion of salary) may not be charged to IDEA, even if the teacher has a sizeable number of students with disabilities assigned to the class.</p>
	<b>TEACHERS—SPECIAL EDUCATION:</b> Salaries and fringe benefits.	Special education teachers must be employees of an LEA or contracted for instructional services, if properly licensed under the USBE.
	<b>TECHNOLOGY STAFF:</b> Salaries and fringe benefits for LEA employees or costs for contracted IT services.	<p>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.</p> <p>Private contracts for special education database maintenance or programming also are allowed.</p>

Allow?	Budget Item	Special Requirements or Additional Information
		If the position is not 100% dedicated to special education, work must be documented with personnel activity reports.
<input checked="" type="checkbox"/>	<b>TIMEOUT ROOMS:</b> Construction or alteration of facilities.	<p>Costs for construction or alteration of facilities must be excess costs of special education. A project must meet the needs of one or more students with disabilities. Costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed.</p> <p>Costs must be necessary and reasonable. LEAs must have prior approval from USBE to use IDEA funds for construction.</p>
<input checked="" type="checkbox"/>	<b>TRANSITION – EMPLOYMENT SKILLS:</b> Costs associated with work experiences, job coaches, and acquisition of employment skills when required by students’ IEPs.	<p>LEAs may contract with agencies to facilitate the acquisition of employment skills for students with disabilities. The transition services must be identified in students’ IEPs. The costs also may be incurred when school is not in session.</p> <p>Contracted transition services must be provided under the supervision of appropriately licensed special education teachers. Transition agency staff may not assume the role of special education teachers, who must prescribe instruction and evaluate the results of instruction.</p> <p>LEAs also may pay student stipends for work in school either as salary or as contracted services.</p>
<input checked="" type="checkbox"/>	<b>TRANSITION— INDEPENDENT LIVING SKILLS:</b> Rental of property used for developing independent living skills.	LEAs may lease property from individuals or agencies for teaching independent living skills required by students’ IEPs.
<input checked="" type="checkbox"/>	<b>TRANSITION SERVICES – PRESCHOOL:</b> Costs	Services must be identified in the student’s IEP. These costs may also be incurred when school is not in session.

Allow?	Budget Item	Special Requirements or Additional Information
	associated with preschool transition activities.	
<input checked="" type="checkbox"/>	<p><b>TRANSPORTATION— CONTRACTED FOR SPECIAL EDUCATION:</b> Costs associated with private agencies, other LEAs, or parent(s) or adult student(s) for transporting students with disabilities.</p>	A contract with parent(s) or adult student(s) is allowed if the transportation is to transport a student with a disability who requires special assistance in transportation (special transportation or additional transportation), including a student with a disability attending regular classes.
<input checked="" type="checkbox"/>	<p><b>TRANSPORTATION COSTS - SPECIAL EDUCATION:</b> Costs incurred by the LEA for transporting children with disabilities.</p>	Allowable special education transportation costs include repair or servicing of special education vehicles, insurance, mileage, and bus driver and bus paraeducator costs.
<input type="checkbox"/>	<p><b>TUITION:</b> Tuition for placement by an LEA to provide a student with FAPE.</p>	<p>Generally, tuition is allowed if charged for a placement made by an LEA to provide a student with a FAPE. However, only the excess cost of providing special education services is allowed. The teachers must hold proper USBE licenses. The services must be provided consistent with an IEP, at no cost to parent(s) or adult students, and under the supervision of the LEA.</p> <p>Tuition is allowed for placement in a Utah or out of state private school. The school must be listed with the USBE and approved for LEA placements.</p> <p>Tuition for a preschool program: see “Preschool Tuition” above.</p>
<input checked="" type="checkbox"/>	<p><b>TUITION – TECHNICAL COLLEGE CLASSES FOR STUDENTS WITH DISABILITIES:</b> Tuition to a local technical college for a special education program for a student with a disability.</p>	These expenses are allowed if the program is required by the IEP and the student receives high school credit.

Allow?	Budget Item	Special Requirements or Additional Information
<input checked="" type="checkbox"/>	<b>TUITION FOR SPECIAL EDUCATION INSTRUCTIONAL STAFF</b>	Tuition is allowed as a fringe benefit for special education instructional staff. Budget this item as improvement of instruction under salaries and fringe benefits.
	<b>TUTORING:</b> Salaries and fringe benefits or stipends related to special education instructional service for students with disabilities only.	Instruction must be provided by a licensed special education teacher or an aide may provide services under the direction of a licensed special education teacher.
<input checked="" type="checkbox"/>	<b>UNEMPLOYMENT INSURANCE</b>	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.
	<b>VEHICLE PURCHASE, LEASE or RENTAL:</b> Vehicle purchase or lease, insurance, repair, and maintenance.  See also “Transportation Costs—Special Education.”	Vehicles must be used ONLY to transport students with disabilities who require special assistance in transportation (special transportation or additional transportation), including students with disabilities attending regular classes. A detailed description is required in the grant budget.  Costs must be necessary and reasonable. LEAs must have prior approval from the USBE to use IDEA funds to purchase a vehicle.
	<b>WORKER’S COMPENSATION</b>	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.

**\*Parent’s Private Insurance**

An LEA may access a parent’s private insurance proceeds only if the parent provides consent. Each time the LEA proposes to access the parent’s private insurance, it must inform the parents

that their refusal to permit the LEA to access their insurance does not relieve the LEA of its responsibility to ensure that all required services are provided at no cost to the parent. If the LEA is unable to obtain parental consent to use the parent’s private insurance, or public benefits, or insurance when the parent would incur a cost for the specified service required under IDEA Part B to ensure FAPE, the LEA may use its IDEA Part B funds to pay for the service, or to pay the deductible or co-pay that the parent would have to pay if allowing use of the private insurance. Proceeds from public or private insurance are not treated as program income for the purposes of 34 CFR §80.25. Funds obtained from Medicaid reimbursement for individual services provided under the IDEA Part B will not be considered “State or local” funds for purposes of maintenance of effort (34 CFR §300.154(e)).

**Table 2. Allowable Costs for State Special Education Funds**

Symbol Key:



Always Allowed



Allowed, but special requirements or additional information required



Never Allowed

Allowed?	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	<b>100</b> (Header Only – Do Not Use)	Salaries – Amounts paid to employees of the LEA who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personnel services rendered while on the payroll of the LEA.
<input checked="" type="checkbox"/>	<b>111</b>	Compensation paid to school board members.
<input checked="" type="checkbox"/>	<b>112</b>	Salaries paid to the Superintendent.
<input checked="" type="checkbox"/>	<b>113</b>	Salaries paid to associate, deputy, or assistant superintendent(s).
<input checked="" type="checkbox"/>	<b>114</b>	Salaries paid to the Business Administrator.
<input checked="" type="checkbox"/>	<b>115</b>	Properly licensed special education personnel in direct supervision or coordination of special education programs (salaries paid to administrative supervisors and directors not in direct supervision or coordination of special education programs is not allowed).
<input checked="" type="checkbox"/>	<b>121</b>	Salaries paid to principals and assistant principals.
<input checked="" type="checkbox"/>	<b>131</b>	Salaries paid to licensed teachers, including those with associate status who teach students in special education.

Allowed?	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	132	Salaries paid to substitute teachers who teach students in special education.
<input checked="" type="checkbox"/>	133	Salaries paid to replacement teachers covering teachers who teach students in special education programs on sabbatical leave.
<input checked="" type="checkbox"/>	141	Salaries paid to attendance specialists and social workers who work directly with students in special education and the work that is related directly to students' IEPs.
<input checked="" type="checkbox"/>	142	Salaries paid to guidance personnel who work directly with students in special education programs and the work that is related directly to students' IEPs.
<input checked="" type="checkbox"/>	143	Salaries paid to health personnel who are properly licensed and who are assigned to work with students in special education programs and the work that is related directly to students' IEPs.
<input checked="" type="checkbox"/>	144	Salaries paid to psychological services providers. Properly licensed personnel providing for the identification and evaluation of students with disabilities and for instructional or treatment services.
<input checked="" type="checkbox"/>	145	Salaries paid to licensed media personnel.
<input checked="" type="checkbox"/>	151	Salaries paid to accounting, purchasing and other business service professional personnel.
<input checked="" type="checkbox"/>	152	Secretarial personnel assigned to work directly with special education programs.
<input checked="" type="checkbox"/>	161	Teachers' aides and paraprofessionals who teach students in special education and are properly trained and supervised by licensed special education personnel.
<input checked="" type="checkbox"/>	171	Salaries paid to student transportation supervisor/director.
<input type="checkbox"/>	172	Salaries paid to bus drivers when related directly to students' IEPs.
<input checked="" type="checkbox"/>	173	Salaries paid to mechanics and other garage employees.
<input type="checkbox"/>	174	Salaries paid to other student transportation employees not identified in any of the other 17x codes when related directly to students' IEPs.
<input type="checkbox"/>	175	Salaries paid to bus aides when related directly to students' IEPs.
<input checked="" type="checkbox"/>	181	Salaries paid to maintenance supervisor/director.
<input checked="" type="checkbox"/>	182	Salaries paid to custodial and maintenance personnel.

Allowed?	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	184	Salaries paid to technology personnel who work directly with students in special education programs and the work that is related directly to students' IEPs.
<input checked="" type="checkbox"/>	191	Salaries paid to food service personnel.
<input checked="" type="checkbox"/>	195	Salaries paid to athletic coaches.
<input checked="" type="checkbox"/>	198	Salaries paid to classified personnel other than those coded to Object 170 or 180.
<input checked="" type="checkbox"/>	200 (Header Only – Do Not Use)	Employee Benefits – Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary but are over and above. Such payments are fringe benefits. While not paid directly to employees, they are part of the cost of personnel services.
<input checked="" type="checkbox"/>	210	State retirement – Employer's share of the cost of the State retirement plan (LEA 401(k) contributions to URS are coded here).
<input checked="" type="checkbox"/>	220	Social security – Employer's share of the cost of social security contributions.
<input checked="" type="checkbox"/>	230	Local retirement (for individual special education personnel).
<input checked="" type="checkbox"/>	240	Group insurance (licensed and classified personnel assigned to programs for students with disabilities—prorated, if part-time).
<input checked="" type="checkbox"/>	270	Industrial Insurance/Worker's Compensation Insurance – (licensed and classified personnel assigned to programs for students with disabilities—prorated, if part-time).
<input checked="" type="checkbox"/>	280	Unemployment insurance (for individual special education personnel).
<input checked="" type="checkbox"/>	290	Other employee benefits (for individual special education personnel).
<input checked="" type="checkbox"/>	300 (Header Only – Do Not Use)	Purchased Professional and Technical Services – Purchased services which by their nature can be performed only by persons with specialized skills and/or knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Excluded are services purchased from another LEA (see Objects 590-592).
<input checked="" type="checkbox"/>	310	Official/Administrative Services – Services in support of the various policymaking and managerial activities of the LEA. Includes management consulting activities oriented to general governance or business and financial management of the LEA, school management support



Allowed?	Object/Function Code	Code Description
		activities, and election and tax assessing and collection services.
<input checked="" type="checkbox"/>	320	Professional Educational Services – Services supporting the instructional program and its administration. Includes instructional services, counseling and guidance services, and library and media support.
<input checked="" type="checkbox"/>	330	Employee Training and Development – Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Includes course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors including conference or workshop registration fees associated with conferences or workshops that do not require an overnight stay (those that do require an overnight stay should be coded to Object 580). All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. Training for instructional staff should be used with Function 2213 when directly related to the special education program (usually used with Functions 2570 and 3100).
<input checked="" type="checkbox"/>	341	Other Contracted Professional Services – Teacher salaries for those working directly with students in special education programs.
<input checked="" type="checkbox"/>	342	Other Contracted Professional Services – Teacher benefits for those working directly with students in special education programs.
<input checked="" type="checkbox"/>	343	Other Contracted Professional Services – LEA administration salaries (Special Education Director or Coordinator only).
<input checked="" type="checkbox"/>	344	Other Contracted Professional Services – LEA administration benefits (Special Education Director or Coordinator only).
<input checked="" type="checkbox"/>	345	Other Contracted Professional Services – Business Services.
<input checked="" type="checkbox"/>	349	Purchased Legal Services – Payments made for contracted legal services.
<input checked="" type="checkbox"/>	350	Technical Services – Contracted services to the LEA which are not regarded as professional but require basic scientific knowledge and/or manual skills. Includes data

Allowed?	Object/Function Code	Code Description
		processing services, system analysts, purchasing and warehousing services, graphic arts etc.
<input checked="" type="checkbox"/>	<b>400</b> (Header Only – Do Not Use)	Purchased Property Services – Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA to operate, repair, maintain, insure, and rent property owned and/or used by the LEA.
<input checked="" type="checkbox"/>	<b>410</b>	Utility Services – Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewage as well as garbage collection/disposal services are included here (telephone services are coded to Object 530).
<input checked="" type="checkbox"/>	<b>411</b>	Water/Sewage.
<input checked="" type="checkbox"/>	<b>412</b>	Disposal Service.
<input checked="" type="checkbox"/>	<b>420</b>	Cleaning Services – Services purchased to provide custodial and other building cleaning services other than those provided by LEA personnel.
<input type="checkbox"/>	<b>430</b>	Repairs and Maintenance Services – Expenditures for repairs and maintenance services not provided directly by LEA personnel and includes both non-technology and technology-related repairs and maintenance for programs for students with disabilities.
<input type="checkbox"/>	<b>431</b>	Non-Technology Repairs and Maintenance for programs for students with disabilities.
<input type="checkbox"/>	<b>432</b>	Technology-Related Repairs and Maintenance for programs for students with disabilities.
<input type="checkbox"/>	<b>433</b>	Custodial Services.
<input checked="" type="checkbox"/>	<b>441</b>	Rental of land and buildings.
<input checked="" type="checkbox"/>	<b>442</b>	Rental of Equipment and Vehicles – Costs for temporary and long-term rental of equipment and vehicles for programs for students with disabilities.
<input checked="" type="checkbox"/>	<b>443</b>	Rental of Computers and Related Equipment – Costs for temporary and long-term rental of computers and related equipment for programs for students with disabilities.
<input checked="" type="checkbox"/>	<b>450</b>	Construction Services – Costs for constructing, renovating, and remodeling buildings or infrastructure assets by contractors (use only with Function 4000). Capital assets being constructed are coded here whereas capital assets being purchased are coded to Object 7xx.
<input checked="" type="checkbox"/>	<b>460</b>	Capital Leases – Payments for capital leases for the purchase of a school facility.

Allowed?	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	490	Other Purchased Property Services – Purchased property services that are not classified above.
<input checked="" type="checkbox"/>	500 (Header Only – Do Not Use)	Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA other than Professional and Technical Services (300) or Property Services (400)
<input type="checkbox"/>	510	Student Transportation Services (to/from school) – when related directly to students’ IEPs.
<input type="checkbox"/>	511	Student Transportation Services (from another LEA within the State) – when related directly to students’ IEPs.
<input type="checkbox"/>	512	Student Transportation Services (from another LEA outside of State) – when related directly to students’ IEPs.
<input type="checkbox"/>	513	Student Transportation Services (commercial) – when related directly to students’ IEPs.
<input type="checkbox"/>	514	Student Transportation Services (student allowances) – when related directly to students’ IEPs.
<input type="checkbox"/>	515	Payments in lieu of transportation when related directly to students’ IEPs.
<input type="checkbox"/>	516	Payments in lieu of dead miles when related directly to students’ IEPs.
<input type="checkbox"/>	517	Student travel overnight when related directly to students’ IEPs.
<input type="checkbox"/>	518	Student Day Trips/Field Trips (including admission charges) when related directly to students’ IEPs.
<input checked="" type="checkbox"/>	520	Insurance (Other than employee benefits) – Expenditures for all types of insurance coverage such as property (the loss of or damage to property owned or leased by the LEA from fire, theft, storm, etc.) and liability (loss caused by school board members and their employees due to accident or neglect, or judgments awarded against the LEA or its officers). Premiums for fidelity bonds guaranteeing the LEA against losses resulting from the actions of the treasurer, employees, or other persons of the LEA. Expenditures made in lieu of fidelity bonds. (Payments of judgments awarded against the LEA, not covered by insurance or fidelity bonds, are coded to Object 820. Employee insurance costs provided as benefits such as group medical, dental, workmen's compensation, etc., are coded to Object 2xx. Pupil transportation insurance are coded to Object 510.)
<input checked="" type="checkbox"/>	521	Property Insurance.

Allowed?	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	522	Liability Insurance.
<input checked="" type="checkbox"/>	523	Fidelity Bond Premiums.
<input type="checkbox"/>	530	Communication (Telephone and Other) – Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one- or two-way video communications via satellite, cable, or other devices; and postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Includes license fees and fees for services such as subscriptions to research materials over the internet. (Expenditures for software are coded to Object 650 [if not capitalized] or Object 736 [if eligible for capitalization].)
<input checked="" type="checkbox"/>	540	Advertising – Expenditures for printed announcements in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, property sales, etc. (Costs for professional fees for advertising or public relation services are coded to Object 340.)
<input checked="" type="checkbox"/>	550	Printing and Binding – Expenditures for job printing and binding usually according to specifications of the LEA. Includes the designing and printing of forms and posters as well as printing and binding of LEA publications. (Preprinted standard forms are coded to Object 610.)
<input checked="" type="checkbox"/>	<b>560 (Header Only – Do Not Use)</b>	Tuition – Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying LEA.
<input checked="" type="checkbox"/>	561	Tuition – To other LEAs within the State.
<input checked="" type="checkbox"/>	562	Tuition – To other LEAs outside the State.
<input checked="" type="checkbox"/>	563	Tuition – To private schools.
<input checked="" type="checkbox"/>	564	Tuition – To charter schools within the State.

Allowed?	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	565	Tuition – To postsecondary schools.
<input checked="" type="checkbox"/>	569	Tuition – Other.
<input checked="" type="checkbox"/>	570	Food Service Management – Expenditures for the operation of a local food services facility other than by employees of the LEA. Includes contracted services, such as food preparation, associated with the food service operation. (Use only with Function 3100.)
<input checked="" type="checkbox"/>	580	<p>Approved Travel for Personnel (in conjunction with their assignments to special education programs/services) – Expenditures for transportation, meals, hotel, conference registration, and other expenses associated with overnight staff travel for the LEA. Includes payments for per-diem in lieu of reimbursements for staff travel costs.</p> <p>Registration Fees for Conferences and Workshops:</p> <ul style="list-style-type: none"> <li>○ If attendance at the conference or workshop requires an overnight stay, the registration fee should be considered as part of the travel cost and coded to Object 580. The “overnight stay” criteria should be applied to all components of the travel cost including airfare, lodging, meals, ground transportation, etc.</li> <li>○ If attendance at the conference or workshop does not require an overnight stay, the registration fee should be considered professional development and coded to Object 330.</li> </ul>
<input checked="" type="checkbox"/>	590 (Header Only – Do Not Use)	Inter-educational, Interagency Purchased Services – Purchased services other than those described above. Payments to another LEA outside the State for services rendered, other than tuition and transportation fees, are coded here. Examples of such services are data processing, purchasing, nursing and guidance. Where a question arises as to whether to code such payments to the 300 series Objects or to Object 592, 592 should be used in order that all inter-LEA payments can be eliminated when consolidating reports from multiple LEAs at State and Federal levels.
<input checked="" type="checkbox"/>	591	Services purchased from another LEA within the State.
<input checked="" type="checkbox"/>	592	Services purchased from another LEA outside the State.

Allowed?	Object/Function Code	Code Description
<b>i</b>	<b>610</b>	General Supplies – Expenditures for all special education program supplies (other than those listed below) for the operation of an LEA, including freight. A more thorough classification of general supplies is achieved by identifying the object with the function. (Use with all Functions except 5000.)
<b>x</b>	<b>615</b>	Student Uniforms, clothing – Expenditures related to special shoes or items of clothing a school requires a student to wear related to a curricular, cocurricular or extra-curricular activity. General school uniforms are coded to Object 610.
<b>x</b>	<b>621</b>	Natural Gas.
<b>x</b>	<b>622</b>	Electricity.
<b>x</b>	<b>623</b>	Bottled Gas.
<b>x</b>	<b>624</b>	Fuel Oil.
<b>x</b>	<b>625</b>	Coal.
<b>i</b>	<b>626</b>	Motor Fuel (Gasoline and Diesel) – for vehicles used for programs for students with disabilities.
<b>x</b>	<b>629</b>	Other.
<b>x</b>	<b>630</b>	Expenditures for food to operate the school food service program. Food used in instructional programs is coded to Object 610.
<b>i</b>	<b>640</b>	Expenditures for books, textbooks, and periodicals, whether in physical or electronic form, prescribed and available for general use by students, including any reference books. Includes workbooks or other organized systems or learning packages which constitute the instructional vehicle for a given course, subject, or grade level or a significant portion of a given course, subject, or grade level. This category also includes the cost of textbook and library book binding or repairs, as well as textbooks which are purchased to be resold or rented. (Includes expenditures for purchases of library books, whether in physical or electronic form, which are those books provided for enrichment, extension, or study in depth. The materials may be general or specialized in nature. These are

Allowed?	Object/Function Code	Code Description
		books purchased for general use and not primarily for use in certain classes, grades, or other particular student groups. They include reference sets and dictionaries.)
ⓘ	641	Textbooks for special education programs/services.
ⓘ	642	eTextbooks for special education programs/services.
ⓘ	644	Library books for special education programs/services.
☑	650	Supplies (Technology Related) – Instructional media/materials (periodicals). Includes supplies that are typically used in conjunction with technology-related hardware or software, (e.g., CDs, flash or jump drives, cables, and monitor stands, e-readers, iPads, computers, software, etc.) that individually cost less than the lesser of the amount established by an LEA as its capitalization threshold, or \$5,000.
☑	670	Software – used directly with special education programs/services and is related directly to students’ IEPs.
ⓘ	680	Maintenance Supplies and Materials – Expenditures for lubricants for school buses and other equipment, tires and tubes for school buses and other equipment, repair parts for school buses, other vehicles, and garage equipment for vehicles used only for/by the special education program.
ⓘ	681	Lubricants for vehicles used only for/by the special education program.
ⓘ	682	Tires and tubes for vehicles used only for/by the special education program.
ⓘ	683	Repair parts for buses and other vehicles used only for/by the special education program.
☒	684	Repair parts for garage equipment.
ⓘ	689	Miscellaneous for vehicles used only for/by the special education program.
☒	700 (Header Only – Do Not Use)	Property – Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. Typically, these are assets that individually exceed the capitalization threshold established by the LEA.
☒	710	Land and Site Improvements – Expenditures for the purchase of land and the improvements thereon. Includes purchases of air rights, mineral rights and the like are included here, as well as special assessments against the



Allowed?	Object/Function Code	Code Description
		LEA for capital improvements such as streets, curbs, and drains. (Expenditures for improving sites and adjacent ways after acquisition by the LEA are generally coded to Object 450 or 340 as appropriate.)
<input checked="" type="checkbox"/>	720	Buildings – Expenditures for acquiring existing buildings, major permanent structural alterations, renovations, fire protection systems, and other service systems. Includes are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school-housing authorities or similar agencies. Excludes expenditures for the contracted construction of buildings, contracted major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings which are coded to Object 450. Also excludes buildings built and alterations performed by the LEA staff which are coded as Salary and Benefits (100 and 200), Supplies (610), or Equipment (730), etc.
<input checked="" type="checkbox"/>	730	Equipment for the special education programs and for special education services. Includes items that individually exceed the capitalization threshold established by the LEA. Examples: machinery such as lathes or drill presses or printing presses, etc.; school buses; non-bus vehicles; furniture; technology-related equipment and technology infrastructure such as network equipment, servers, and software used for educational or administrative purposes; etc.
<input checked="" type="checkbox"/>	731	Machinery.
<input checked="" type="checkbox"/>	732	School Buses.
<input checked="" type="checkbox"/>	733	Furniture and fixtures for special education programs/ services.
<input checked="" type="checkbox"/>	734	Technology related hardware for special education programs/ services.
<input checked="" type="checkbox"/>	735	Non-bus vehicles.
<input checked="" type="checkbox"/>	736	Technology software for special education programs/ services.
<input checked="" type="checkbox"/>	739	Other equipment for special education programs/ services.

Allowed?	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	740	Infrastructure – Expenditures for purchased infrastructure assets by the LEA. Includes water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets.
<input checked="" type="checkbox"/>	750	Other Intangible Assets – Expenditures for intangible assets not coded in Object 734 or 736.
<input checked="" type="checkbox"/>	790	Depreciation and Amortization – The portion of the cost of an asset which is charged as an expense during a particular period. In accounting for depreciation/ amortization, the cost of an asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense. (Only use in Enterprise Funds and Non-Profit organizations.)
<input checked="" type="checkbox"/>	800 (Header Only – Do Not Use)	Debt Service and Miscellaneous – Amounts paid to service debt as well as for goods and services not otherwise classified above.
<input checked="" type="checkbox"/>	810	Dues and Fees – Expenditures or assessments for membership in professional or other organizations or associations, or payments to a paying agent for services rendered for special education programs/ services.
<input checked="" type="checkbox"/>	820	Judgments Against the LEA – Expenditures from current funds for all judgments (except as indicated below) against the LEA that are not covered by liability insurance but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are coded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. (Use only with Function 2310.)
<input checked="" type="checkbox"/>	830	Interest on Debt – Expenditures for interest on bonds or notes. (Use only with Function 5000.) Expenditures for interest on short-term debt or tax anticipation notes. (Use only with Function 2510.)
<input checked="" type="checkbox"/>	833	Bond issuance costs other than on refundings. The amortization of bond discounts which are the portion of the sale of bonds below their par value that represents an adjustment of the interest rate. (Use only with Function 5000.) (Amortization of bond premiums is coded to a revenue code.)
<input checked="" type="checkbox"/>	840	Outlays from current funds to retire bonds, and long-term loans. (Use only with Function 5000.)

Allowed?	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	845	Bond issuance costs on refundings. (Use only with Function 5000.)
<input checked="" type="checkbox"/>	850	This account is provided for the budgeting of appropriations. Expenditures to be paid from the contingency should be coded to the appropriate function and object classification.
<input checked="" type="checkbox"/>	860	Indirect Costs (Non-restricted) – Indirect costs chargeable to grants which are subject to regulations or policies but costs include certain additional elements such as space, custodial and utility costs in the calculation of the rate.
<input checked="" type="checkbox"/>	870	Indirect Costs (Restricted) – Indirect costs chargeable to grants which are subject to regulations or policies limiting the amount of allowable indirect costs.
<input checked="" type="checkbox"/>	890	Amounts paid for goods or services not properly classified in one of the Objects included above.
<input checked="" type="checkbox"/>	1000	<p>Instruction – Activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other medium such as television, radio, telephone, and correspondence.</p> <p>Includes the activities of aides or assistants of any type (e.g., clerk, graders, teaching machines, etc.) which assist in the instructional process.</p>
<input checked="" type="checkbox"/>	2100	Support Services (Students) – Those activities that are designed to assess and improve the well-being of students and to supplement the teaching process.
<input checked="" type="checkbox"/>	2110	Attendance and Social Workers – Those activities that are designed to assess and improve student attendance at school that attempt to prevent or solve student problems involving the home, the school, and the community and the work that is related directly to students' IEPs.
<input checked="" type="checkbox"/>	2120	Guidance Services – Those activities of counseling students and parents, providing consultation with other staff members on learning problems, assisting students in personal and social development, assessing the abilities of students, assisting students as they make their own educational and career plans and choices, providing referral assistance, and working with other staff members

Allowed?	Object/Function Code	Code Description
		in planning and conducting guidance programs for students and the work that is related directly to students' IEPs.
☑	2130	Health Services – Physical and mental health services that are not direct instruction such as activities that provide students with appropriate medical, dental, and nurse services and the work that is related directly to students' IEPs.
☑	2140	Psychological Services – Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; and working with other staff members in planning school programs to meet the special needs of students and related directly to students' IEPs.
☑	2150	Speech Pathology and Audiology Services – Activities that identify, assess, and treat students with speech, hearing, and language impairments.
☑	2160	Occupational Therapy Related Services – Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist.
☑	2170	Physical Therapy Related Services – Activities that assess, diagnose, or treat students for all conditions requiring the services of a physical therapist.
☑	2180	Visually Impaired/Vision Services – Activities that assess diagnose or treat students for all conditions relating to visual impairment.
☑	2190	Other Support Services (Students).
☑	2200	Support Services (Instructional Staff Assistance) – Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students with disabilities and when uniquely related to the special education program.
☑	2210	Improvement of Instruction Services – Those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of planning, developing, and evaluating the process of providing learning experiences for students that include curriculum development, techniques of instruction, child development and understanding, staff training, etc., when uniquely related to the special education program.
☑	2212	Instruction and Curriculum Development Services – Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum

Allowed?	Object/Function Code	Code Description
		materials, and understanding and appreciating the various techniques which stimulate and motivate students when uniquely related to the special education program.
☑	2213	Instruction Staff Training Services – Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the LEA or school that include workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves when uniquely related to the special education program.
☑	2219	Other Improvement of Instruction Services (when uniquely related to the special education program).
☑	2220	Library/Media Services – Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as part of an instructional materials center and when uniquely related to the special education program.
☑	2230	Instruction Related Technology – Technology activities and services for the purpose of supporting instruction which include expenditures for internal technology support as well as support provided by external vendors using operating funds, costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology- related costs that relate to the support of instructional activities when uniquely related to the special education program.
☑	2240	Academic Student Assessment – Services rendered for the academic assessment of students that are not initiated by the teacher, but by the LEA or SEA when uniquely related to the special education program.
☑	2290	Other Support Services (Instructional Staff) – Services uniquely provided to the special education program.

Allowed?	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	2300	<p>Support Services (General LEA Administration) – activities concerned with establishing and administering policy in connection with operating the LEA that include:</p> <p>Board of Education Services – Activities of the elected body that have been created according to State law and vested with responsibilities for educational activities in a given administrative unit.</p> <p>Executive Administration – Activities associated with the overall general administration of or executive responsibility for the entire LEA (Office of the Superintendent, Community Relations, State and Federal Relations, and Other Executive Administration).</p>
<input checked="" type="checkbox"/>	2400	<p>Support Services (School Administration) – Activities concerned with overall administrative responsibility for a single school that include:</p> <p>Office of the Principal – Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records; and coordination of school instructional activities with instructional activities of the LEA. Includes clerical staff for those activities.</p>
<input checked="" type="checkbox"/>	2500	Support Services (Central Services) – Activities that support other administrative and instructional functions.
<input checked="" type="checkbox"/>	2510	Fiscal Services – Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds managing.
<input checked="" type="checkbox"/>	2520	Purchasing, Warehousing, and Distributing Services – Activities concerned with purchasing, receiving, storing, and distributing supplies and materials used in schools or school system operations.
<input checked="" type="checkbox"/>	2530	Printing, Publishing, and Duplicating Services – The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Also includes centralized services for

Allowed?	Object/Function Code	Code Description
		duplicating school materials and instruments such as school bulletins, newsletters, and notices.
<input checked="" type="checkbox"/>	2540	Planning, Research, Development, and Evaluation Services – Activities associated with conducting and managing system-wide programs of planning, research, development, and evaluation for a school system.
<input checked="" type="checkbox"/>	2560	Public Information Systems – Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public.
<input checked="" type="checkbox"/>	2570	Personnel Services – Activities concerned with maintaining efficient personnel for the school system including supervision of personnel services, recruitment and placement, personnel information, noninstructional personnel training, health services for LEA employees, and other personnel services.
<input checked="" type="checkbox"/>	2580	Administrative Technology Services – Activities concerned with supporting the LEA’s information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.
<input checked="" type="checkbox"/>	2590	Other Support Services.
<input checked="" type="checkbox"/>	2600	Operation and Maintenance of Plant Services – Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Includes activities that maintain safety in buildings, on the grounds, and in the vicinity of schools are included.
<input checked="" type="checkbox"/>	2610	Operation of Buildings – Activities concerned with keeping the physical plant clean and ready for daily use Includes operating the heating, lighting, and ventilating systems, and repair and replacement of facilities and equipment, as well as the costs of building rental and property insurance.
<input checked="" type="checkbox"/>	2620	Maintenance of Buildings – Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.
<input checked="" type="checkbox"/>	2630	Care and Upkeep of Grounds Services – Activities of maintaining the land and its improvements other than buildings. Includes snow removal, landscaping, grounds maintenance, etc.



Allowed?	Object/Function Code	Code Description
☒	2640	Care and Upkeep of Equipment Services – Activities concerned with maintaining, in good condition, equipment owned or used by the LEA. Includes activities such as servicing and repairing furniture, machines, and movable equipment, etc.
ⓘ	2650	Vehicle Servicing and Maintenance Services – Activities concerned with maintaining general-purpose vehicles such as trucks, tractors, graders, and staff vehicles in good condition. Includes activities such as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety (i.e., preventive maintenance).
☒	2660	Security Services – Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events.
☒	2670	Safety – Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. Includes fire alarms, crossing guards, as well as other costs incurred to ensure the basic safety of students and staff.
☒	2680	Other Operation and Maintenance of Plant Services.
ⓘ	2700	Student Transportation Services – Activities concerned with the conveyance of students to and from school, as provided by State law. Includes trips between home and school and trips to school activities.
ⓘ	2710	Vehicle Operation Services – Activities concerned with operating vehicles for pupil transportation from the time the vehicles leave the point of storage until they return to that point. Includes driving buses or other pupil transportation vehicles.
ⓘ	2720	Monitoring Services – Activities concerned with supervising students in the process of being transported between home and school and while being transported for school activities. Includes supervision while in transit and while being loaded and unloaded and directing traffic at the loading and unloading stations.
ⓘ	2730	Vehicle Servicing and Maintenance Services – Activities concerned with maintaining pupil transportation vehicles

Allowed?	Object/Function Code	Code Description
		in good condition, including repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety. Replacing a vehicle chassis or body individually is considered equipment and is charged to property.
<input type="checkbox"/>	2790	Other Student Transportation Services (Transportation Services from Special Activities).
<input checked="" type="checkbox"/>	3000	Operation of Non-Instructional Services – Activities concerned with providing non-instructional services to students, staff or the community.
<input checked="" type="checkbox"/>	3300	Community Services – Activities concerned with providing community services to students, staff or other community participants which include community recreation programs, the operation of a community swimming pool, civic services, the operation of a public library, a childcare center, welfare activities services, LEA Foundations, and services provided to school-age children not related to public education.
<input checked="" type="checkbox"/>	4000	Facilities Acquisition and Construction Services.
<input checked="" type="checkbox"/>	4100	Land Acquisition Services Activities – Pertaining to the initial acquiring and improving land.
<input checked="" type="checkbox"/>	4200	Land Improvement Services – Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
<input checked="" type="checkbox"/>	4300	Architecture and Engineering Services – The activities of architects and engineers related to site acquisition and improvement and to improvements to buildings. Codes are used with this function only for those preliminary activities that may or may not result in additions to the LEA's property. Otherwise, these services are used with Functions 4100, 4200, 4500, or 4600 as appropriate.
<input checked="" type="checkbox"/>	4400	Educational Specification Development Services – Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of students to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.
<input checked="" type="checkbox"/>	4500	Building Acquisition and Construction Services - Activities concerned with building acquisition through purchase or construction.
<input checked="" type="checkbox"/>	4600	Site Improvement – Activities concerned with making nonpermanent improvements or enhancements to

Allowed?	Object/Function Code	Code Description
		building sites. Includes fencing, walkways, tunnels, and temporary landscaping.
<input checked="" type="checkbox"/>	4700	Building Improvement – Activities concerned with building additions and with installing or extending service systems and other built-in equipment.
<input checked="" type="checkbox"/>	4900	Other Facilities Acquisition and Construction Services – Facilities acquisition and construction activities that cannot be classified above.
<input checked="" type="checkbox"/>	5000	Debt Service – Activities related to servicing the long-term debt of the LEA, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refunds), capital lease payments, and other long-term notes. Interest on short-term notes or loans (repayable within one year of receiving the obligation) is used with Function 2510.
<input checked="" type="checkbox"/>	5100	Bonds.
<input checked="" type="checkbox"/>	5200	Tax Anticipation Notes.
<input checked="" type="checkbox"/>	5300	Lease-Purchase Agreements.
<input checked="" type="checkbox"/>	5900	Other Debt Service.

## Chart of Accounts

For up-to-date guidance on program codes, expenditure function, and object codes, please see USBE's [Chart of Accounts](#).

The following program codes specify special education activities:

7524	IDEA PART B
7522	IDEA PRESCHOOL
1200	SPECIAL EDUCATION (Header Only- Do Not Use)
1205	SPECIAL EDUCATION - ADD-ON
1210	SPECIAL EDUCATION - SELF-CONTAINED
1215	SPECIAL EDUCATION - PRESCHOOL
1220	EXTENDED YEAR PROGRAM FOR SEVERELY DISABLED
1225	SPECIAL EDUCATION - STATE PROGRAM
1230	SPECIAL EDUCATION – INTENSIVE SERVICES
1278	EXTENDED YEAR – SPECIAL EDUCATORS
1295	UNIQUE LOCAL SPECIAL EDUCATION PROGRAMS

The following object codes exemplify direct costs for students with disabilities:

115	Properly licensed personnel in direct supervision or coordination of special education programs
131	Properly licensed teachers who teach students in special education programs/services
132	Substitute teachers
141	Social workers who work directly with students in special education programs/services
143	Properly licensed health personnel who are assigned to work with students in special education programs/services
144	Properly licensed persons qualified as psychologists who are used in identifying and evaluating students with disabilities and in instructional or treatment services
152	Secretarial personnel assigned to work directly with special education programs/services
161	Teachers' aides and paraprofessionals (including bus aides)
200	Employee benefits
210	State retirement
220	Social security
230	Local retirement (for individual special education employees)
240	Group insurance (licensed and classified personnel assigned to programs for students with disabilities-prorated if part-time)
270	Industrial Insurance—Workman's Compensation
280	Unemployment insurance (for individual special education employees)
290	Other employee benefits (for individual special education employees)
320	Contracted services and other costs for instructional programs which can be traced directly to special education programs/services without the need for proration
452	Rental of equipment for programs for students with disabilities
580	Approved travel for personnel in conjunction with their assignments to special education programs/services
610	Teaching supplies
641	Textbooks
644	Library books
650	Instructional media/materials (periodicals)
660	Audiovisual materials
730	Equipment for the special education programs/services