

**Key**

P=allowable with prior approval from Maine DOE

EDGAR=Education Department General Administrative Regulations

IDEA=Individuals with Disabilities Education Act



## Local Entitlement Allowable Costs Manual

Rev. 04/15/15

### Equipment purchases

"Equipment" means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the governmental unit for financial statement purposes, or \$5,000.

OMB Circular A-87, Appendix B to Part 225, 15(2).

| Allowed | Not Allowed | Expenditure Type   | Special requirements/additional information  |
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| X       |             | Administrative case management   | An SAU 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 implementation of those case management activities.<br>34 CFR 300.208(b).  |
| X       |             | Assistive technology devices: used to increase, maintain or improve the functional capabilities of a child with a disability | The assistive technology is an excess cost when related to the needs of a child 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 children benefit.<br><br>When the equipment is no longer needed to meet the IEP needs of a child with a disability, it must be managed or disposed of in accordance with EDGAR 34 CFR 80.32. |
| P       |             | Automatic door openers: purchase and installation  | Purchase and installation of automatic door openers is allowed if needed to provide access for a child with a disability. They should be budgeted under remodeling. However, if the purchase is solely to bring the building into ADA compliance then it is not allowed.   |

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| P |   | Communication devices for staff: costs associated with lease or purchase and charges for use of desk phones, cell phones, pagers and radios | Communication devices are allowed ONLY for special education activities. If a device also is used for other non-special education activities, documentation is required of the extent to which it is used for special education and the other activities. Costs for personal use are not allowed.   |
|   | X | Computer networks: costs associated with a SAU's computer networks  | SAU computer networking costs are not excess costs of special education.  |
| X |   | Computers for students  | <p>The equipment is considered an excess cost when related to the unique needs of a child with a disability. It may be provided in a regular education class or other education-related setting, even if one or more children without a disability benefit. When the equipment is no longer needed to meet the unique needs of a child with a disability, it must be managed or disposed of in accordance with EDGAR 34 CFR 80.32 (d)(1-5).</p> <p>However it would not be allowable for the SAU to equip all classrooms in a school with computers and then charge the IDEA grant a prorated amount based upon the number of children with disabilities in the school.</p> |
| X |   | Extended School Year (ESY): personnel, supplies, equipment, transportation and any other services identified in the student's IEP           | Personnel, participation in regular summer school programs are not considered extended school year services.  |
| X |   | Furniture: desks, tables, chairs, file cabinets   | SAUs 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. SAUs may only purchase student furniture for use in a regular education classroom if the furniture is adapted to the specific needs of a child with disability. Examples of such furniture are wheelchair accessible desks and adjustable tables or workstations. When furniture purchased with IDEA funds is no longer needed for the special education program or for a child with a disability, it must be managed or disposed of in accordance with EDGAR 34 CFR 80.32.             |

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| X |  | Maintenance of special education equipment: assistive technology devices, copy 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.  |
| X |  | Office equipment: equipment used by special education staff  | Allowed only if the equipment is exclusively used by special education staff.   |
| X |  | Security equipment: cameras and other devices  | <p>The equipment is an excess cost when related to the needs of a child with a disability in accordance with the IEP of the child. It may be provided in a regular education environment or other education related setting, even if one or more children without disabilities benefit. When the equipment is no longer needed to meet the IEP needs of a child with a disability, it must be managed or disposed of in accordance with EDGAR 34 CFR 80.32.</p> <p>However, it would not be allowable for an SAU to purchase security equipment for a school that provides regular education services and then charge the IDEA grant a prorated amount based upon the number of children with disabilities in the school.</p> |
| X |  | SMART boards and similar devices   | <p>The equipment is an excess cost when related to the needs of a child with a disability in accordance with the IEP of the child. It may be provided in a regular education class or other education-related setting, even if one or more children without disabilities benefit. When the equipment is no longer needed to meet the IEP needs of a child with a disability, it must be managed or disposed of in accordance with EDGAR 34 CFR 80.32.</p> <p>It is not allowable however, if the SAU purchases SMART Boards or similar equipment for all classrooms within a school and charges the IDEA grant a prorated amount based upon the number of children with disabilities in the school.</p>                       |
| P |  | Vehicle purchase, lease or rental: vehicle purchase or lease, insurance, repair and maintenance. See also "Transportation costs—special education" | Vehicles must be used ONLY to transport children with disabilities who require special assistance in transportation (special transportation or additional transportation), including children with disabilities attending regular classes.  |

| <b>Personnel, salaries &amp; benefits</b> |                    |   |   |
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| <b>Allowed</b>                            | <b>Not Allowed</b> | <b>Expenditure type</b>   | <b>Special requirements/additional information</b>  |
| X   |                    | Adaptive physical education: salary and fringe benefits   | The salary and fringe benefits of a teacher holding an endorsement in the area of Adaptive Physical Education are an allowable expense only for the time the teacher provides instruction to a class of special education students.<br><br>If the teacher does not hold the endorsement, the costs are not allowed.           |
| X   |                    | Bus driver: salary and fringe benefits  | The salary and fringe benefits of a bus driver are allowed ONLY for the time the driver transports children with disabilities whose IEPs require transportation services, and the time must be recorded in the time and effort tracking system. OMB Circular A-87, Attachment B(8)(a), (b) and (c); EDGAR 34 CFR 80.20(b)(5). |
| X   |                    | Clerical support: salary and fringe benefits  | Only the actual time spent in meeting IDEA requirements is allowed. If the position is not dedicated 100% to special education, clerical work must be documented by personnel activity reports as required by OMB Circular A-87.  |
|   | X                  | District administrator: salary and fringe benefits  | The salary and fringe benefits of a district administrator (other than special education administration) cannot be charged to federal grants even if the administrator is providing special education support and is appropriately licensed. OMB Circular A-87.   |
| X   |                    | Extended School Year (ESY): personnel, supplies, equipment, transportation and any other services identified in the student's IEP | The need for ESY must be documented in the student's IEP. Participation in regular summer school programs are not considered extended school year services.   |
| X   |                    | Foreign language and sign language interpreters for IEP meetings: salary and fringe benefits or contracted costs                  | SAUs 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.   |
|   | X                  | Foreign language interpreters for students: salary and fringe benefits or contracted costs  | Providing interpreters for students who have limited English proficiency is a responsibility of the SAU and not considered an excess cost of special education.   |

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| X |   | Guidance counselors: salary and fringe benefits  | <p>Related services personnel must be appropriately and adequately trained and prepared, consistent with State-approved certification and licensing requirements applicable to the professional discipline in which those personnel are providing special education or related services; certification or licensure requirements may not be waived. 34 CFR 300.156(b).</p> <p>Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent providing special education services is allowed. If the position is not dedicated 100% to special education, guidance counselors must document their work with personnel activity reports as required by OMB Circular A-87.</p> |
| X |   | IEP coordinators: salary and fringe benefits   | Salaries and fringe benefits of staff that coordinate a SAU's IEP system, train staff, and review IEPs are allowed. Only the actual time spent coordinating IEPs is allowed. If the position is not dedicated 100% to special education, IEP coordinators must document time worked using the personnel activity reports as required by OMB Circular A-87.  |
|   | X | Interns: costs associated with interns or practicum students in the SAU  | Only the cost of special education services provided by licensed special education teachers or appropriately licensed related service providers are allowed.  |
|   | X | Medicaid school-based services program: costs for claiming Medicaid funds, including third-party administrators. | Costs for administering the Medicaid reimbursement program may not be charged to the IDEA grant. OMB Circular A-87, Attachment F(3)(b).   |

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| X |  | Nurse—school-based: salary and fringe benefits or contracted nursing services                                     | <p>Related services personnel must be appropriately and adequately trained and prepared, consistent with State-approved certification and licensing requirements applicable to the professional discipline in which those personnel are providing special education or related services; certification or licensure requirements may not be waived.<br/>34 CFR 300.156(b).</p> <p>Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of nursing services provided to all students are not allowed. Only the actual time providing related services required by IEPs or performing evaluations is allowed. If the position is not dedicated 100% to special education, school nurses must document their work using the personnel activity reports as required by OMB Circular A-87.</p> |
| X |  | Occupational therapist (OT) and OT assistants (COTA): salary and fringe benefits or costs for contracted services | <p>Related services personnel must be appropriately and adequately trained and prepared, consistent with State-approved certification and licensing requirements applicable to the professional discipline in which those personnel are providing special education or related services; certification or licensure requirements may not be waived.<br/>34 CFR 300.156(b).</p> <p>Costs must be IEP-driven or related to the evaluation of a child. 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, occupational therapists must document time worked using the with personnel activity reports as required by OMB Circular A-87.</p>  |

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| X |  | Paraprofessionals (educational technicians I, II, III): salary and fringe benefits   | <p>Paraprofessionals must be appropriately and adequately prepared and trained, consistent with State requirements applicable to special education paraprofessionals. IDEA 34 CFR 300.156(b).</p> <p>Paraprofessionals must work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of paraprofessional, while not assuming the role of a teacher.</p>  |
| X |  | Parent liaisons: salary and fringe benefits or contracted services   | Salary and fringe benefits are allowed ONLY to the extent the parent liaison provides support to parents of children with disabilities. If the position is not dedicated 100% to special education, parent liaisons must document time worked using the personnel activity reports required by OMB Circular A-87.   |
| X |  | Parentally-placed private school students—special education and related services: private school proportionate share with services provided by the public agency | Federal law specifically requires provision of equitable services to parentally-placed private school students with disabilities, either by employees of the public agency or through a contract with an individual, agency, organization, or other entity (see page 11).   |
| X |  | Physical therapist (PT) and PT assistants: salary and benefits or costs for contracted PT services   | <p>Related services personnel must be appropriately and adequately trained and prepared, consistent with State-approved certification and licensing requirements applicable to the professional discipline in which those personnel are providing special education or related services; certification or licensure requirements may not be waived. 34 CFR 300.156(b).</p> <p>Costs must be IEP-driven or related to the evaluation of a child. 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, physical therapists must document time worked using the personnel activity reports as required by OMB Circular A-87.</p> |

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|   | X | Principals or assistant principals: salary and fringe benefits | Salaries for principals and assistant principals of general education buildings or programs may not be charged to the IDEA grant. If an individual is employed as a part-time principal and also as a part-time special education teacher or provider, the salary and fringe benefits for teaching special education or providing other special education services may be charged to the IDEA grant. The individual must document time worked using the personnel activity reports as required by OMB Circular A-87.   |
| X |   | Psychologists—school-based: salary and fringe benefits         | <p>Related services personnel must be appropriately and adequately trained and prepared, consistent with State-approved certification and licensing requirements applicable to the professional discipline in which those personnel are providing special education or related services; certification or licensure requirements may not be waived.<br/>34 CFR 300.156(b).</p> <p>Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, school psychologists must document time worked using the personnel activity reports as required by OMB Circular A-87.</p> |

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| X |   | Secretarial staff: salary and benefits                                | Only the actual time spent meeting the requirements of IDEA is allowed. If the position is not dedicated 100% to special education, secretarial staff must document time worked using the personnel activity reports required by OMB Circular A-87.  |
| X |   | Social workers—school-based: salary and fringe benefits               | <p>Related services personnel must be appropriately and adequately trained and prepared, consistent with State-approved certification and licensing requirements applicable to the professional discipline in which those personnel are providing special education or related services; certification or licensure requirements may not be waived.<br/>34 CFR 300.156(b).</p> <p>Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Social workers must be appropriately licensed to deliver services they are assigned. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, social workers must document their work time worked using the personnel activity reports as required by OMB Circular A-87.</p> |
|   | X | Superintendents (district administrators): salary and fringe benefits | The salary and fringe benefits of superintendents cannot be charged to federal grants, even if the superintendent is providing special education support and is appropriately licensed. OMB Circular A-87, Attachment B(19).   |
|   | X | Teachers—regular education: salaries and fringe benefits              | Regular education teachers may be paid to attend special education in-service activities that benefit special education students or assist in meeting IDEA requirements. Instructional costs of regular education teachers are not allowed.  |
| X |   | Teachers—special education: salaries and fringe benefits              | <p>Special education teachers must be highly qualified as a special education teacher consistent with the requirements of ESEA and the IDEA implementing regulations.<br/>34 CFR 300.156(c) and 34 CFR 300.18</p> <p>If the position is not dedicated 100% to special education, then the individual must document time worked using the personnel activity reports as required by OMB Circular A-87.</p>  |

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| X |  | Technology staff: salary and fringe benefits or costs for contracted IT services   | <p>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 are allowed.</p> <p>If the position is not dedicated 100% to special education, then the individual must document time worked using the personnel activity reports as required by OMB Circular A-87.</p>  |
| X |  | Employment Specialist: an Employment Specialist works directly with a student with a disability in a work site to help the student learn the specific requirements of the job; learn work related activities and requirements and learn appropriate work-related behaviors | <p>Students who have an IEP may participate in vocational experiences if it is determined appropriate for them at their IEP meeting. MUSER XVIII.1(C)(3)(a).</p> <p>An Employment Specialist may be an employee of the SAU or may be provided through contract with an individual, agency, organization, or other entity.</p>   |
| X |  | Time and effort reporting—costs of recordkeeping   | <p>Costs incurred to maintain and implement Time and Effort requirements.</p> <p>Any individual whose salary and/or benefits are paid for using federal funds must keep time and effort reporting whether or not it is a semi-annual certification or monthly personnel activity reports (PAR). Semi-annual certification is completed by those individuals who are assigned 100% to special education; monthly personnel activity reports are completed by individuals who are not assigned 100% of to special education. Time and effort reporting are a part of the allowable costs as defined by the OMB.</p> |
| X |  | Tuition for special education staff  | Tuition is allowed as a fringe benefit for special education staff.   |
| X |  | Unemployment insurance   | <p>Employer expenses for unemployment insurance granted as fringe benefits under established written policies are allowable.</p> <p>Unemployment insurance costs must be allocated to the grant in a manner consistent with the pattern of benefits for all SAU employees per OMB Circular A-87.</p>  |

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| X                          |                    | Worker's compensation  | Employer expenses for worker's compensation granted as fringe benefits under established written policies are allowable. Worker's compensation benefits must be allocated to the grant in a manner consistent with the pattern of benefits for all SAU employees per OMB Circular A-87.                    |
| <b>Contracted services</b> |                    |  |  |
| <b>Allowed</b>             | <b>Not Allowed</b> | <b>Expenditure type</b>  | <b>Special requirements/additional information</b>   |
| X                          |                    | Consultant services: costs associated with contracted services from a consultant (non-employee)                          | SAUs may contract with consultants to provide information about methods, techniques, and strategies to use for children with disabilities or advice to staff for a particular student.   |
| X                          |                    | Contracted special education or related service  | SAUs may contract for special education or related services as direct services to children from private individuals or agencies other than the SAU if these persons are appropriately licensed to provide special education services and have not had licensure requirements waived.<br>34 CFR 300.156(b). |
| X                          |                    | Contracted service—parentally-placed private school student  | Federal law specifically authorizes provision of services for parentally-placed private school students through contract with an individual, agency, organization, or other entity if these persons are appropriately licensed.<br>34 CFR 300.137 and 138.   |
| X                          |                    | Foreign language and sign language interpreters for IEP meetings: salary and fringe benefits or contracted costs         | SAUs 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.  |
|                            | X                  | Foreign language interpreters for students: salary and fringe benefits or contracted costs                               | Providing interpreters for students who have limited English proficiency is a responsibility of the SAU and not considered an excess cost of special education.  |
|                            | X                  | Legal expenses: attorney fees or expenses incurred by a party related to any action or proceeding (e.g., expert witness) | Attorney fees or expenditures incurred by a party related to any action or proceeding (e.g. expert witness) to include attendance at due process hearings, IEP team meetings, or mediation sessions.<br>34 CFR §300.517(c)(2)(C)(ii).  |
| X                          |                    | Legal expenses: for contracted training/consultation; or for some IEP team meetings                                      | Contracted staff training, in-service or policy development/review; also, costs incurred for attendance at an IEP team meeting when ordered by a hearing officer is an allowable expenditure.<br>34 CFR §300.517(c)(2)(C)(ii).   |

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|   | X | Medicaid school-based services program: costs for claiming Medicaid funds, including third-party administrators      | Costs for administering the Medicaid reimbursement program may not be charged to the IDEA grant. OMB Circular A-87, Attachment F(3)(b).   |
| X |   | Preschool tuition: tuition paid to non-SAU preschool program   | Tuition for a preschool program is allowed if charged for a placement made by an SAU to provide a child with FAPE. Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by SAU staff in the preschool setting. If the parent enrolls the child in the non-SAU preschool program for additional time, the parent is responsible for the tuition, and the cost of the additional time is not allowed.  |
| X |   | Transition—employment skills: costs associated with work experience, job coach and acquisition of employment skills  | SAUs may contract with agencies to facilitate the acquisition of employment skills for students with disabilities typically ages 18-20.<br><br>The transition services must be identified in students' IEPs. The costs also may be incurred when school is not in session. Contracted transition services must be provided under the supervision of appropriately certified personnel.  |
| X |   | Transportation costs—contracted for special education: costs associated with private agencies, other SAUs or parents | A contract with parents is allowed if the transportation is to transport a children with a disability who requires special assistance in transportation (special transportation or additional transportation), including a child with a disability attending regular classes.   |
| X |   | Tuition for placement by an SAU: to provide a student with FAPE  | Tuition is allowed if charged for a placement made by an SAU to provide a child with FAPE. However, only the excess cost of providing special education services is allowed. The teachers must hold proper licensure. The services must be provided consistent with an IEP; at no cost to parents; and under the supervision of the local educational agency.<br><br>Tuition is allowed for education in a day or residential treatment facility. However, as with all other placements, the conditions cited above, e.g., properly licensed teachers, no cost to parents, must be met. Tuition for a preschool program is allowed if charged for a placement made by an SAU to provide a child with FAPE. Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by SAU staff in a private preschool setting. |

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| X                               |                    | Tuition—technical/vocational classes for students with disabilities: tuition to participate in a local technical/vocational class for students with disabilities | These expenses are allowed if the classes are required by the IEP and the student receives high school credit.  |
| <b>Professional Development</b> |                    |  |   |
| <b>Allowed</b>                  | <b>Not Allowed</b> | <b>Expenditure type</b>  | <b>Special requirements/additional information</b>  |
| X                               |                    | Professional development: costs associated with registration fees, travel, conference expenses and providers   | <p>Registration fees, travel, conference, expenses associated with special education in-service training of regular education and special education staff are allowed. Expenditures for professional development may also be combined with other funding sources. The professional development must benefit students with disabilities and/or assist the SAU in meeting the requirements of IDEA. 34 CFR 207 states:</p> <p>"The SAU must ensure that all personnel necessary to carry out Part B of the Act are appropriately and adequately prepared, subject to the requirements of §300.156 (related to personnel qualifications) and section 2122 of the ESEA."</p> <p>However, when conducting professional development or meetings, the cost of food and/or beverages is not an allowable expense.</p> |
| X                               |                    | Tuition for special education staff  | Tuition is an allowable expenditure as a means of professional development for special education staff.   |
| <b>Indirect Costs</b>           |                    |  |   |
| <b>Allowed</b>                  | <b>Not Allowed</b> | <b>Expenditure type</b>  | <b>Special requirements/additional information</b>  |
| X                               |                    | Audit expenditures: as required by OMB circular A-133  | The costs of audits required by, and performed in accordance with, the Single Audit Act, as implemented by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" are allowable. Other audit costs are not allowed as direct costs. These are included in the indirect cost rate.  |

| <b>Other Special Education Expenditures</b> |                    |  |   |
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| <b>Allowed</b>                              | <b>Not Allowed</b> | <b>Expenditure type</b>  | <b>Special requirements/additional information</b>  |
| X   |                    | Advertising: costs associated with advertising in media such as newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals | Allowed for IDEA-related recruitment of personnel, procurement of goods and services, and other specific purposes necessary to meet the requirements of the IDEA grant.   |
| X   |                    | Alternative schools or education   | The costs of special education services for students participating in such programs are allowable costs. IDEA funding may ONLY be used for the excess costs of special education.<br><br>Expenditures to attend alternative schools/education programs that are considered regular education schools or programs for students at risk of school failure is not considered an allowable expenditure. |
| X   |                    | Child Find activities: costs associated with public awareness, notices, screening  | Child find activities are allowed for identification of children with disabilities.   |
|   | X                  | Classroom space rental: costs associated with renting extra classroom space for special education students due to overcrowding                               | SAUs may not use federal funds to rent extra classroom space to alleviate overcrowding, e.g., paying rent for a trailer used as a portable special education classroom.   |
|   | X                  | Construction: of either new facilities or altering of existing facilities  | SAUs may not use IDEA federal funds for construction or alteration of existing facilities.  |
| X   |                    | Curriculum development: costs associated with substitutes, release time, or extended contract  | Costs related to substitute teachers, release time, and extended contract for development of curriculum for special education students is allowed for both regular and special education staff.   |
| X   |                    | Evaluations: personnel, supplies, or contracted services   |   |
|   | X                  | Food and beverages   | The cost of food and/or beverages for meetings and professional development events conducted by the SAU is not an allowable expense.  |

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| P |   | Off-site especial education programs: costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances | SAUs may rent space for special education programs under the following limited circumstances: the special education program must be housed off district property; it must serve only students with disabilities; and it must be required as part of the child's placement. A detailed description is required in the grant budget.                                  |
|   | X | Music therapy  | Costs associated with these services are not an allowable expense.  |
| P |   | Therapeutic swimming, therapeutic horseback riding   | The costs of special education services for students specific to therapeutic swimming, or therapeutic horseback riding are allowable costs only if a certified Occupational Therapist or Physical Therapist is providing the service. Prior approval of payment for these services from Maine DOE is required.  |
| P |   | Recreational therapy   | Costs related to recreational therapy may be allowed; prior approval of payment for these services from Maine DOE is required.  |
| X |   | Transportation costs—special education: costs incurred by SAU for transporting children with disabilities  | Allowable special education transportation costs include repair or servicing of special education vehicles, insurance, mileage, and bus driver and bus aide costs. Transportation must be included in the IEP as a service necessary to receive FAPE. The Time and Effort Reporting is required for any transportation personnel paid for using IDEA federal funds. |