

Disclaimer

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This document is not all-inclusive and intended to provide guidance for allowable and non-allowable uses of the IDEA Proportionate Share of funds. The following list reflects common funding requests from the field. All program and pertinent administrative requirements, including the Education Department General Administrative Regulations (EDGAR), the Office of Management and Budget's (OMB's) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Super Circular") must be followed.

Source: Center for IDEA Fiscal Reporting

Allowable Cost for Proportionate Share

Under 34 CFR §300.133, proportionate share funds are only to be used for the special education and related services to parentally placed private school students with disabilities in not for profit private schools. This limits the nature of the use of these funds to a narrow band of allowable activities. Generally, expenditures for proportionate share should be documented on the child’s service plan and are not to benefit the private school. Although not exhaustive, below is a list of allowable costs for proportionate share. Though many of the cost below may be described as being allowable, the LEA is not obligated to provide all of the cost listed. What the LEA provides to the not-for-profit private schools should be developed with the private schools during the annual consultation process.

Symbol Key



Always allowed



Possibly allowed,
but special
requirements or



Never Allowed

Symbol	Budget Item	Special Requirements or Additional Information
	AIDES: Salaries and fringe benefits for LEA employees or costs for contracted aides.	Aides must work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of an aide, while not assuming the role of a teacher.
	Alternative Schools or Education Programs: Alternative education programs and alternative teaching techniques.	Cost associated with placement at alternative schools or programs designed for alternative education are not specially designed education nor a related service related to the education of students with disability as it pertains to parentally placed students with disabilities at a private school.
	APPs: Applications for devices such as iPods, iPads, laptops that are assistive technology.	Applications for devices such as iPods, iPads, or laptops that are assistive technology (see below) are allowed so long as they are service plan related.

	ASSISTIVE TECHNOLOGY DEVICES: Used to increase, maintain or improve the functional capabilities of a child with a disability.	
	ATTORNEY'S FEES-PARTY TO AN ACTION: Attorney fees for IDEA state complaints, due process hearings, representation at IEP team meetings, facilitated IEP team meetings, mediation sessions, or any student-specific consultation.	Fund may not be used to pay attorney's fees for a party or related costs for depositions, expert witnesses, settlements, or other related costs.
	ATTORNEY'S FEES - PROFESSIONAL DEVELOPMENT: Contracted staff training, in-service, or policy development and review.	Funds may be used to pay the cost of in-service training related to the education of students with disabilities.
	AUDIOLOGIST: Salaries and fringe benefits for LEA employees or costs for contracted audiology services.	
	BUS PURCHASE, LEASE or RENTAL: Vehicle purchase or lease, insurance, repair, and maintenance.	The cost associated with the purchase, lease, or rental of vehicles for the sole purpose of providing proportionate share are so limited that such cost would not meet the reasonability test. The most efficient use of funds for transportation needs would be to reimburse for the cost of mileage, fuel, and personnel with existing vehicles.
	BUS DRIVER: Salaries and fringe benefits.	The salary and fringe benefits of a bus driver are allowed ONLY for the time the driver transports children with disabilities who require transportation from the child's home or school to the location where equitable services are provided. Funds cannot be used to transport the child between home and the private school.
	CHILD FIND and SERVICE PLAN ACTIVITIES: Costs associated with public awareness, notices, screening, and drafting of service plans.	Cost associated with child find activities (e.g., evaluations, staffings, and drafting of service plans) are the responsibility of the LEA and cannot be paid for through proportionate share.
	CLASSROOM SPACE RENTAL: Costs associated with renting extra classroom space for special education students due to overcrowding.	LEAs may not use federal funds for classroom space for the private school (e.g., paying for a separate classroom for students with disabilities).

	CLERICAL SUPPORT: Salaries and fringe benefits.	The administrative functions of maintaining student documents, registration, parent communications, or oversight of choice alternatives are not proportionate share related expenses.
	COMPUTERS FOR STUDENTS	The computers are an allowable cost when related to the unique needs of a child with a disability and documented on a service plan. Acquisition of computers are NOT allowable if the private school has decided to equip classrooms to deliver a specific curriculum it has decided to provide its students with disabilities.
	COMPUTERS FOR STAFF	Computers for private school staff are not allowed as it would benefit the private school. Computers for LEA personnel may be allowable but could be split or absorbed on the regular IDEA budget; this is largely dependent on the size of the LEA and the number of private school students being served. However, computers for LEA personnel cannot be used for clerical or administrative oversight purposes.
	COMMUNICATION DEVICES FOR STAFF: Costs associated with lease or purchase and charges for cell phones, pagers and radios.	Communication devices are not allowed for the sole purposes of proportionate share as the limited use of such devices would not meet the reasonable cost test, nor are they specially designed instruction or a related service. However, communications device purchased for the broader IDEA program may be used for such purpose by district personnel.
	COMPUTER NETWORKS: Costs associated with an LEA's district-wide computer networks.	An LEA's or private school's computer networking costs are not related services and, therefore, not allowed.
	CONSTRUCTION: Constructing facilities or altering existing facilities.	Costs for construction or alteration of facilities are not the responsibility of the LEA and must be carried by the private school. Costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed.
	CONSULTANT SERVICES: Costs associated with contracted services from a consultant advising on development of specially designed instruction or related services.	LEAs may contract with consultants to provide information about methods, techniques, and strategies to use for children with disabilities or advice to staff for a particular student.
	CONTRACTED SPECIAL EDUCATION or RELATED SERVICES: Services contracted from an entity other than an LEA.	Costs of contracted services to provide specially designed instruction and other related services may be charged to proportionate share.

	<p>CURRICULUM DEVELOPMENT: Costs associated providing private school administration and teachers with in guidance in developing specially designed instruction.</p>	<p>Cost related to the development of special education curriculum by district personnel is allowable.</p>
	<p>DISTRICT SPECIAL EDUCATION ADMINISTRATIVE STAFF: Salaries and fringe benefits.</p>	<p>Cost associated with the salary and fringe benefits of a district Special Education staff to oversee proportionate share activities, including private school consultation required under IDEA, meeting with private school staff or parents of parentally place students with disabilities are NOT allowed under proportionate share and should be included in the general IDEA budget.</p>
	<p>DUE PROCESS HEARINGS: Costs of conducting a due process hearing.</p>	<p>Use of funds to pay costs of conducting a due process hearing (e.g., paying a hearing officer and providing a place for the hearing) are not permissible expenses under proportionate share.</p>
	<p>EQUIPMENT - CAPITAL: Equipment to support special education and related services.</p>	<p>Equipment in the form of adaptive equipment or furniture are allowable under proportionate share. Descriptions for equipment must include the equipment type and the number of units (if possible) for the cost identified with that line item and how the cost relates to students with disabilities. Equipment placed at a private school must be service plan related and cannot benefit the private school. The LEA is responsible for maintaining inventory records in compliance with the Uniform Grants Guidance.</p>
	<p>EQUIPMENT - NON-CAPITAL: Equipment to support special education and related services.</p>	<p>Budgeted adapted equipment and furniture that does not meet the definition of capital equipment are allowable under proportionate share. A detailed description is required in the grant budget. Equipment placed at a private school must be service plan related and cannot benefit the private school. The LEA is responsible for maintaining inventory records in compliance with the Uniform Grants Guidance.</p>
	<p>EQUIPMENT - SECURITY: Cameras and other devices.</p>	<p>Acquisition of cameras and other security devices are NOT an allowable cost under proportionate share.</p>
	<p>EXTENDED SCHOOL YEAR (ESY): 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 service plan.</p>

	FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS: Salaries and fringe benefits or contracted costs.	Providing interpreters for students who have limited English proficiency is a responsibility of the private school and not considered an allowable cost under proportionate share.
	FURNITURE: Desks, tables, chairs, for students	LEAs may purchase student desks, tables, and chairs documented on service plans. LEAs may only purchase student furniture for use in a regular education classroom if the furniture is adapted to the specific needs of a child with disability. Examples of such furniture are wheelchair accessible desks and adjustable tables or workstations. Furniture and fixtures for private school and the LEA's special education staff are NOT allowable under proportionate share and should be picked up under the regular IDEA budget.
	GUIDANCE COUNSELORS: Salaries and fringe benefits.	
	INTERNS: Costs associated with interns working in the school district.	
	JOB COACHES: A job coach works directly with a student with a disability in a work site to help the student learn the specific requirements of the job; learn work-related activities and requirements; and learn appropriate work-related behaviors.	Students who have a service plan may participate in vocational experiences if it is determined appropriate for them at their service plan meeting.
	MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT: Assistive technology devices.	If the equipment is used for special education only, the cost of maintaining the equipment may be charged to proportionate share.
	MEDICAID SCHOOL-BASED SERVICES PROGRAM: Costs for claiming Medicaid funds, including third-party administrators.	The costs for administering the Medicaid school-based services (SBS) program, including fixed fees charged by third-party administrators, are eligible costs under the SBS program, either as direct costs or through the non-restricted indirect cost rate. Costs for administering the Medicaid SBS program may not be charged to the IDEA grant, because they are not necessary for the performance of the IDEA grant.
	MTSS/RtI: Cost related to MTSS/RtI, establishing frameworks, interventions, and problem solving within a tiered system of supports	These cost are not allowable as they are meant for all student populations and do not fall within the category of specially designed instructions or related services for students with disabilities and cannot be borne by proportionate share.

	NURSE – SCHOOL-BASED: Salaries and fringe benefits for LEA employees or costs for contracted nursing services.	Costs must be service plan-driven. Day-to-day costs of nursing services provided to all students are not allowed.
	OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS: Salaries and fringe benefits for LEA employees or costs for contracted OT services.	Costs must be service plan-driven.
	OFFICE EQUIPMENT: Equipment used by special education staff.	Not allowed under proportionate share as it does not fall under specially designed instruction or a related service. This cost may be carried by the regular IDEA budget when used exclusively by special education staff.
	ORIENTATION & MOBILITY: Salaries and fringe benefits for LEA employees or costs for contracted orientation & mobility services. Salaries and fringe benefits for LEA employees or costs for contracted orientation & mobility services.	Service plan related services are allowable under proportionate share.
	PARAPROFESSIONALS: Salaries and fringe benefits.	Paraprofessionals must be employees of an LEA and work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of paraprofessional, while not assuming the role of a teacher.
	PARENT LIAISONS: Salaries and fringe benefits or contracted services.	Salary and fringe benefits are allowed ONLY to the extent the parent liaison provides support to parents of children with disabilities. If the position is not dedicated 100% to special education, parent liaisons must document their work with personnel activity reports required by 2 CFR §200.430.
	PHYSICAL EDUCATION: Salary and fringe benefits.	The salary and fringe benefits of a teacher are allowed only for the time the teacher provides specialized instruction to a student with disabilities. The need for such services must be service plan driven.
	PHYSICAL THERAPISTS (PT) and PT ASSISTANTS: Salaries and fringe benefits for LEA employees or costs for contracted PT services.	
	PRIVATE SCHOOL CONSULTATION: Time and effort of LEA personnel, use of space, printing and postage cost.	Cost associated with the LEA's requirement to provide meaningful private school consultation are not allowable expenses under proportionate share. Such cost should be borne by the regular IDEA budget.

	PROFESSIONAL DEVELOPMENT: Cost associated with registration fees, travel, conference expenses, and providers.	Registration fees, and conference expenses associated with special education in-service training.
	PSYCHOLOGISTS : Salaries and fringe benefits.	Costs must be service plan-driven. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting proportionate share is allowed. If the position is not dedicated 100% to proportionate share, school psychologists must document their work with personnel activity reports as required by 2 CFR §200.430.
	REMODELING: Costs associated with remodeling due to the unique needs of a student or students with a disability.	Remodeling costs for construction or alteration of facilities are not the responsibility of the LEA and must be carried by the private school.
	RtI/MTSS: Cost related to RtI/MTSS, establishing frameworks, interventions, and problem solving within a tiered system of supports	These cost are not allowable as they are meant for all student populations and do not fall within the category of specially designed instructions for students with disabilities.
	SECRETARIAL STAFF: Salaries and fringe benefits.	The administrative functions of maintaining student documents, registration, parent communications, or oversight of choice alternatives are not proportionate share related expenses.
	SECURITY CAMERAS or OTHER SECURITY MEASURES	Acquisition of cameras and other security devices are NOT an allowable cost under proportionate share.
	SMART BOARDS	Acquisition of SMART boards are NOT an excess cost, and therefore not allowed, if the private school has decided to equip classrooms in the private school. The equipment is an allowable cost when related to the needs of a child with a disability when documented on the service plan. It may be provided in a regular education class or other education-related setting, even if one or more nondisabled children benefit.
	SOCIAL WORKERS - SCHOOL BASED: Salaries and fringe benefits.	Costs must be service plan-driven. Costs associated with child find and evaluations are not allowable.
	SPEECH and LANGUAGE PATHOLOGY: Salaries and fringe benefits for LEA employees or costs for contracted SLP services.	Costs must be service plan driven. Costs associated with child find and evaluations are not allowable.

	STAFF DEVELOPMENT: Costs associated with registration fees, travel, conference expenses, and providers.	Registration fees, travel, and conference expenses associated with special education in-service training of teachers and staff of the private school are allowed.
	STUDENT EVALUATIONS: Personnel, supplies, or contracted services.	Assessments related to child find or re-evaluation are not permissible under proportionate share.
	SUBSTITUTE TEACHERS: Salaries and fringe benefits for LEA employees or costs for contracted substitute teacher services.	Substitute teacher costs are allowed for private school teachers who provide special education to students with disabilities to attend professional development provided through proportionate share.
	SUMMER SCHOOL: Salaries and fringe of instructors, aides, paraprofessionals, adaptive equipment, transportation, supplies or any other costs related to a student with disabilities attending summer school.	Summer school classes are not special education, because they are not required; they are not based upon the child's individual needs, and they do not require a service plan. Thus, they are not an allowable expense under proportionate share.
	TEACHERS – REGULAR EDUCATION: Salaries and fringe benefits.	Instructional costs of regular education teachers are not allowed.
	TECHNOLOGY STAFF: Salaries and fringe benefits for LEA employees or costs for contracted IT services.	LEA technology staff expenses for programming or maintaining special education and related services databases and applications are NOT allowed. Expenses related to technological needs of maintaining private school student data bases within the district should be carried out under regular IDEA expenses. If the position is not dedicated 100% to special education, then the individual must document his/her work with personnel activity reports as required by 2 CFR §200.430.
	TRANSITION SERVICES –PRESCHOOL: Costs associated with preschool transition activities.	Services must be identified on the student's service plan.
	TRANSITION – INDEPENDENT LIVING SKILLS: Purchase of goods used for developing independent living skills.	LEAs may purchase goods from individuals or agencies for teaching independent living skills required by students' service plans.
	TRANSLATION SERVICES: Costs incurred by the LEA for translating service plan documents into the native language of the child's parents.	Expenditures related to service plans are not considered an allowable expense under proportionate share.

	<p>TRANSPORTATION COSTS - SPECIAL EDUCATION: Costs incurred by the LEA for transporting children with disabilities.</p>	<p>These costs only include transportation from the child's home or school to the location where the services are provided other than the private school. The LEA cannot transport the child between the private school and home. Allowable special education transportation costs include repair or servicing of special education vehicles, insurance, mileage, and bus driver and bus aide costs.</p>
	<p>TRANSPORTATION COSTS – CONTRACTED FOR SPECIAL EDUCATION: Costs associated with private agencies, other LEAs, or parents.</p>	<p>A contract with parents is allowed if the transportation is to transport a child with a disability who requires special assistance in transportation (special transportation or additional transportation). These costs only include transportation from the child's home or school to the location where the services are provided other than the private school. The LEA cannot transport the child between the private school and home.</p>
	<p>UNEMPLOYMENT INSURANCE:</p>	<p>Employer expenses for unemployment insurance granted as fringe benefits under established written policies are allowable. Unemployment insurance costs must be allocated to the grant in a manner consistent with the pattern of benefits for all LEA employees who provide services under proportionate share.</p>
	<p>VEHICLE PURCHASE, LEASE or RENTAL: Vehicle purchase or lease, insurance, repair, and maintenance.</p>	<p>The cost associated with the purchase, lease, or rental of vehicles for the sole purpose of providing proportionate share are so limited that such cost would not meet the reasonability test. The most efficient use of funds for transportation needs would be to reimburse for the cost of mileage, fuel, and personnel with existing vehicles.</p>
	<p>WIRELESS NETWORKING: Costs related to installing and maintaining a wireless network to access the Internet.</p>	<p>The costs of installing and maintaining a wireless network are NOT eligible costs under proportionate share. Mobility devices (aircards) can be purchased for use of LEA personnel providing proportionate share services on the regular IDEA budget, just not with proportionate share funds. Such devices must be property of the LEA.</p>
	<p>WORKER'S COMPENSATION:</p>	<p>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.</p>