**24:05:33:07.02.  Allowable costs -- Special education fund.** The special education fund of a school district may be used to pay the costs for special education of all children in need of special education or special education and related services served by the school district or for which the school district is financially responsible. These costs may not include the following:

(1)  Salaries and benefits of superintendents, chief executive officers, and principals;

(2)  Utilities;

(3)  Custodial services;

(4)  General transportation services;

(5)  Salaries and benefits for nonspecial education staff;

(6)  Nonspecial education supplies and materials;

(7)  Nonspecial education dues and fees;

(8)  Capital outlay expenditures not directly tied to a student's individual educational program; and

(9)  Contributions and donations.

**Source:** 26 SDR 37, effective September 22, 1999.

**General Authority:** SDCL 13-16-32.

**Law Implemented:** SDCL 13-16-32, 13-37-16.