**24:05:33:07.03.  Cooperative educational service unit costs.** A school district may pay, from state and local dollars deposited into the district's special education fund, the following costs incurred by a cooperative educational service unit, as defined by SDCL 13-5-31, as a result of providing special education or special education and related services:

(1)  Technology services;

(2)  General administrative services;

(3)  Fiscal services;

(4)  Instructional computer equipment;

(5)  Vehicle and vehicle services; and

(6)  Building maintenance and operation.

Items listed in subdivision (1) to (4), inclusive, must be prorated as a percentage of the total revenues of the cooperative educational service unit, but may never exceed the actual cost of providing the service. Items listed in subdivision (5) must be based on a calculated per mile rate based on the type of vehicle. Items listed in subdivision (6) must be based on square footage.

**Source:** 40 SDR 122, effective January 8, 2014.

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

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