

# Federal IDEA Allowable Use of Funds

## Disclaimer

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This document is not all-inclusive and intended to provide guidance for allowable and non-allowable uses of IDEA 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.

# Table of Contents

About IDEA.....		Page 3
General Questions to Ask.....		Page 4
IDEA Part B 611	<u>Regular School Year</u>	
	Personnel/Staff.....	Page 6
	Evaluations and Re-Evaluations.....	Page 8
	Contracted Services/Purchased Services.....	Page 9
	Training and Staff Development.....	Page 10
	Travel/Transportation.....	Page 11
	Supplies, Materials and Equipment.....	Page 12
	Response-to-Intervention (RtI).....	Page 14
	Tuition Costs.....	Page 15
	Family/Parent.....	Page 16
	Child Find.....	Page 17
	Braille Text/Braille Transcriber.....	Page 18
IDEA Part B 611	Extended School Year (ESY).....	Page 19
IDEA Part B 611	Charter Schools.....	Page 20
IDEA Part B 611	Coordinated Early Intervening Services.....	Page 21
IDEA Part B 611	Title I Schoolwide Schools.....	Page 22
IDEA Part B 611	Private Schools.....	Page 23
IDEA Preschool 619	Regular School Year.....	Page 24
IDEA Preschool 619	Extended School Year (ESY).....	Page 26

# About IDEA

CDE allocates Federal special education funding for the purpose of providing for the excess costs of special education and related services to students with disabilities. It is part of the Individuals with Disabilities Education Act, and is commonly referred to as IDEA.

IDEA Grants come in three parts:

- (1) The Local Basic Assistance Entitlement
- (2) Preschool Grant
- (3) Preschool Entitlement

For a particular cost to be allowed, it also must be necessary and reasonable for proper and efficient performance and administration of the grant. A cost is reasonable if it does not exceed what a Local Educational Agency (LEA) would normally incur in the absence of Federal funds. Additional guidance about standards for determining costs for federal grants is available from Office of Management and Budget (OMB) Uniform Grant Guidance (2 CFR, Part 200) available at: <https://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html>. From there, select “Uniform Guidance (2 CFR §200)” under Regulations and Laws (or a similar link, as the website changes from time to time.)

The salaries and wages of any employee charged to a Federal grant, including IDEA, must be supported by some form of time and effort documentation that accurately reflects the work performed and supports the amount claimed against the grant. “Standards for Documentation of Personnel Expenses” are set forth by the Office of Management and Budget (2 CFR § 200.430(i)).

# General Questions to Ask

In general, ask the following questions in order to help determine whether an expense is an allowable cost:

*In the absence of special education needs, would this cost exist?*

- Yes – the cost is not allowed
- No – the cost may be allowed

*Is this cost also generated by students without disabilities?*

- Yes – the cost is not allowed
- No – the cost may be allowed

*If it is a child-specific service, is the service documented in the student's IEP (i.e., assistive communication device)?*

- Yes – the cost may be allowed
- No – the cost may not be allowed

# IDEA Part B 611

## Regular School Year

### Personnel/Staff

Note: Only the time associated with special education responsibilities may be funded by IDEA Part B funds. Time and effort documentation must be maintained to support the portion of salary and benefits that can be charged to IDEA Part B funds.

#### Allowable Uses

- Salaries and benefits of appropriately licensed and endorsed special education teachers, related service providers, speech language pathologies, special education coordinators, and special education administrators.
- Salaries and benefits of appropriately licensed and endorsed early childhood special education teachers (for preschool students with disabilities ages three through five).
- Salaries and benefits of qualified special education paraprofessionals, job coaches, and other support staff.
- Salaries and benefits of appropriately licensed and endorsed speech language pathology assistants, certified occupational therapy assistants, and physical therapy assistants who are registered through their organizations. Copies of their registrations must be on file in the LEA.
- Salaries and benefits of appropriately licensed and endorsed educational interpreters who provide services to students with disabilities who are deaf, hard of hearing, or deaf-blind. These services may also be provided to parents of students with disabilities to promote participation in the special education process.
- Salaries and benefits of appropriately licensed and endorsed special education teachers to provide services to students with disabilities in home-hospital settings.
- Salaries and benefits of specialty teachers who provide services to students with disabilities. Only the time associated with special education responsibilities may be funded by IDEA Part B funds. Time and effort documentation must be maintained to support the portion of the specialty teachers' salary that can be charged to IDEA Part B funds.
- Salaries and benefits of special education office support staff including specialist education record specialists, secretaries, program assistants, and accountants.

- Salaries and benefits of appropriately licensed substitute teachers for special education teachers.
- Salaries and benefits of appropriately licensed substitute teachers for general education teachers performing duties such as attending special education training, attending IEP meetings, or engaging in planning or consultation meetings specific to students with disabilities.
- Recruitment and retention of special education personnel including advertising costs, signing bonuses, and other salary incentives.
- Translation and interpretation of the IEP meeting and translation of the IEP content for families whose primary language is not English.
- Salary and benefits of an appropriately qualified instructional technology coordinator whose role will be solely for the purpose of supervising and coordinating the following services for students with disabilities:
  - Data management,
  - Technology services and equipment that are above and beyond that provided to students without IEPs,
  - Computerized IEP support,
  - Budget management specific to special education, and
  - Management of resources specifically used for students with disabilities and special education staff.
- Salary and benefits of a parent liaison, provided that the individual is hired to work *solely* with parents of students with disabilities or children suspected of having disabilities. If the parent liaison is working with parents of students who do not have disabilities, only that portion of time spent on behalf of students with disabilities can be funded with IDEA Part B funds. Time and effort documentation must be maintained to support the portion of the parent liaison’s salary and benefits that can be charged to IDEA Part B funds.
- Salaries and benefits of school nurses, psychologists, social workers, and counselors for that portion of time spent providing related services required by IEPs, or performing evaluations. Time and effort documentation must be maintained to support that portion of the salary and benefits that can be charged to IDEA Part B funds.
- Salaries and benefits of Bus Drivers for the portion of time spent transporting students with disabilities who require special transportation. Time and effort documentation must be maintained to support that portion of the salary and benefits that can be charged to IDEA Part B funds.

## Non-Allowable Uses

- Salaries and benefits of appropriately licensed and endorsed special education staff for the purposes of working with at-risk students.
- Salaries and benefits of foreign language interpreters for students with disabilities who have limited English proficiency.
- Salaries and benefits of members of a student consultation team as these teams are not devoted to the identification, evaluation, or placement of students with disabilities.
- Salaries and benefits of superintendents, principals, and assistant principals.

# IDEA Part B 611

## Regular School Year

### Evaluations and Re-evaluations

#### Allowable Uses

- Purchases and administration of special education evaluations and re-evaluations.
- Purchases and administration of assessments for the identification and evaluation of vocational interests, aptitudes, and skills of students with disabilities, regardless of age.
- Independent Education Evaluations (IEEs) consistent with 34 CFR §300.502.

#### Non-Allowable Uses

- Evaluations for at-risk students.
- Progress monitoring tools used in the Response-to-Intervention (RtI) process.
- Progress monitoring tools used for general education students.



# IDEA Part B 611

## Regular School Year

### Contracted Services/Purchased Services

#### Allowable Uses

- Contracted or purchased services of special education licensed and endorsed personnel, including occupational therapists, physical therapists, and bilingual specialists; purchased services contracts with CDE licensed and endorsed related service providers, professional development consultants, and legal counsel for determining legality of policies and procedures. Purchased service staff always requires a staff record.
- Other purchased services that are unique to programs and services for students with disabilities and are above and beyond what is provided to general education students.
- Transportation costs associated with private agencies, other SELPA Administrative Units, or parents for the transportation of students with disabilities.

#### Non-Allowable Uses

- Legal representation of the LEA in cases of due process and/or mediation.
- Medicaid school-based services.
- Staff who are not appropriately licensed and endorsed for the assignment.

# IDEA Part B 611

## Regular School Year

### Training and Staff Development

Note: Maintain documentation that describes the content of all training activities and supports its funding, as well as lists the individuals participating in the training.

#### Allowable Uses

- Associated costs, including registration costs for conference and trainings, facility/room rental, food, supplies, audio visual equipment, materials including printing and duplicating of materials, substitute pay, travel and per diem are approved when the content of conferences and trainings meet the criteria listed below:
  - Training for parents of students with disabilities or students who have been referred to special education;
  - Professional development for special education staff; or,
  - Professional development for all staff if the content of the training is unique to students with disabilities, including the special education process.
- Dues and fees and miscellaneous objects of expenditures unique to programs and services for students with disabilities that are above and beyond what is provided to general education staff.
- Fees for presenters or speakers.
- Costs for child care, in order to allow parents of students with disabilities to attend training that is specific to special education.

#### Non-Allowable Uses

- Professional development for general education staff covering general education topics.
- Professional development for all staff not related to special education.

# IDEA Part B 611

## Regular School Year

### Travel/Transportation

#### Allowable Uses

- Travel costs, including lodging and per diem, for special education staff to attend trainings and conferences.
- Travel costs for site visits to other programs/services by special education staff as related to their special education duties.
- Costs for transporting students with disabilities, which includes a private agency or a parent reimbursement.
- Travel costs for itinerant staff traveling between sites during their regularly scheduled day.
- Purchase/lease/rental of busses/vehicles for the sole purpose of transporting students with disabilities who require special transportation. Busses/vehicles may also be used by special education staff or for special education purposes.
- Purchase of bus passes for students with disabilities accessing the community for transition purposes.

#### Non-Allowable Uses

- Costs for transporting both general education and special education students together.
- Purchase of busses/vehicles that will be used by both general education and special education students.
- Costs for travel related to personal guest(s) of special education attendees at conferences.
- Costs associated with extended stay beyond the conclusion of business.

# IDEA Part B 611

## Regular School Year

### Supplies, Materials and Equipment

Note: Maintain documentation that demonstrates that all supplies, materials and equipment purchased with IDEA funds are above and beyond what is provided to general education students, and that these supplies, materials and equipment are used only for students with disabilities.

#### Allowable Uses

- Supplies, materials, and equipment for students with disabilities and special education staff who are serving those students. These supplies, materials, and equipment must be above and beyond what is provided for general education students and staff.
- Adaptive equipment specified for students with disabilities through the IEP decision-making process and reflected on the IEP. This equipment must be above and beyond what is provided for students who are not eligible for special education services under the IDEA.
- The purchase and maintenance of a computerized IEP system, including documentation from the point of referral for services under the IDEA.
- The IEP component of a computerized data system.
- Costs associated with the delivery of materials and equipment for students with disabilities.
- The purchase of vehicles that will be used exclusively for special education staff required to travel within the LEA in order to provide services to students with disabilities. These vehicles cannot be used by any other staff for any other purpose. Any revenue received through the sale of the vehicle must be credited to the IDEA program.
- The purchase of instructional materials and equipment to support special education staff. These materials and equipment must be above and beyond what is provided for general education staff.
- The purchase of assessment and evaluation materials for students with disabilities or suspected of having disabilities that are above and beyond what is used for general education students.
- Assistive technology and equipment for students with disabilities. The assistive technology and equipment must be above and beyond what is provided for general education students. The need for assistive technology must be documented in the students' IEPs.
- Equipment rentals and replacements specific to students with disabilities.

- Training of students with disabilities and the staff serving those students in the use of specialized equipment as required by the students' IEPs.
- Technology equipment when it is above and beyond what is provided to students without disabilities and is documented on students' IEPs; such as laptops for written work due to disability.
- Purchase of behavior programs to be used in classes for students with affective needs as related to their disability and documented on their IEPs.
- Costs associated with making a playground accessible to students with disabilities.
- Purchase of specialized furniture such as wheelchair accessible desks and adjustable tables or workstations.

## Non-Allowable Uses

- The purchase and maintenance of an automated data management system for all students.
- Technology networking costs.
- Technology that is used with all students.
- The purchase of any item that may be construed as a restraint.

# IDEA Part B 611

## Regular School Year

### Response-to-Intervention (RtI)

Note: Training of staff, both general and special education, must focus on the identification of, and appropriate interventions for, students with disabilities within a multi-tiered model. If special education staff provides direct or consultative services to general education students, they must keep time and effort documentation, and the time spent with general education students cannot be charged to special education.

#### Allowable Uses

- Training specific to specific learning disability (SLD) criteria within the multi-tiered model of RtI.
- Support identification of students with disabilities within a multi-tiered model from the point of referral to special education.
- Training special education teachers, speech language pathologists, and related service providers about their role in the RtI process as it relates to evaluation of students with suspected SLD from the point of referral to special education.

#### Non-Allowable Uses

- Developing a universal structure for RtI and Positive Behavior Interventions and Supports (PBIS) for all students.
- Providing support for schools on how to use data to drive instruction for all students using RtI and PBIS methodologies.
- Developing an RtI framework.
- Screening materials, supplies, or assessments.
- Addressing prevention and pre-referral interventions.

# IDEA Part B 611

## Regular School Year

### Tuition Costs

#### Allowable Uses

- Tuition costs in approved facility schools.
- Tuition costs for technical or college classes for students with disabilities if the classes/programs are required by the IEP and the student receives high school credit.
- Tuition reimbursement for staff if the content of the course is specific to special education.

#### Non-Allowable Uses

- General education, occupancy, and administrative overhead costs in approved facility schools cannot be paid for with IDEA Part B funds.
- Tuition reimbursement for staff if the content of the course is not specific to special education.

# IDEA Part B 611

## Regular School Year

### Family or Parent

#### Allowable Uses

- Workshops for parents of students with disabilities, and special education staff.
- Expenses of the Special Education Community Advisory Committee, including rental of meeting space, food, materials and supplies.
- Promoting parent involvement in the special education process.
- Providing the following support for parents of students with disabilities:
  - Parent groups for parents of students with disabilities, where the focus of these groups is related to special education and parenting students with disabilities, and committees that serve to link parents of students with disabilities with community agencies that focus on providing service to students with disabilities.
  - Costs for child care to allow parents of students with disabilities to attend training specific to special education.

#### Non-Allowable Uses

- Workshops or trainings for parents related to general education topics.



# IDEA Part B 611 Regular School Year Child Find

## Allowable Uses

- Salaries and benefits of a special education licensed and endorsed child find coordinator.
- Child-find activities.

## Non-Allowable Uses

- Universal screenings.

# IDEA Part B 611

## Regular School Year

### Braille Text/Braille Transcriber

#### Allowable Uses

- Annual assessment fee to provide braille texts for students who are blind or visually impaired.
- Fund the salary and benefits of, or contract with, a Brailist to prepare instructional materials in braille format for students who are blind/visually impaired.

# IDEA Part B 611

## Extended School Year (ESY)

In accordance with 34 C.F.R Section 300.106, extended school year (ESY) services must be provided only if a child's IEP Team determines that the services are necessary for the provision of FAPE to the child. The ESY program, when needed, as determined by the IEP team, shall be included in the pupil's IEP.

Note: An ESY program shall be provided for a minimum of 20 instructional days, including holidays.

### Allowable Uses

- Salaries and benefits of appropriately licensed and endorsed staff, as well as special education paraprofessionals, to provide ESY services.
- Appropriately licensed and endorsed special education teachers providing IEP services to students with disabilities in the regular summer school program.
- Appropriate tuition contracts.
- IEP-required ESY services
- ESY services needed for students with disabilities found eligible for ESY services.
- Contract with community agencies providing the IEP-required ESY services.
- Mileage reimbursement between sites for special education staff providing ESY services.
- Transportation costs for students with disabilities to attend ESY programs.
- Transportation costs associated with internships or work experiences for students with disabilities as long as these costs are not reimbursement.

### Non-Allowable Uses

- Costs associated with summer school fees and/or credit recovery
- Costs associated with commuting to/from daily assignment.

# IDEA Part B 611

## Charter Schools

Note: Under 34 CFR §300.209(a) and (b), the authorizing District must serve students with disabilities attending its charter schools in the same manner that it serves students with disabilities attending its traditional schools and also provide funds to its charter schools on the same basis that it provides funds to its traditional schools. If the district has charter schools, please clarify how students with disabilities attending each charter school are being served and funded.

If flow through funds are not being funneled to the building level (traditional schools), you do not need specificity for charter schools here. If flow through funds are being funneled to the building level (traditional schools), the charters must be treated in the same manner as the traditional schools with respect to funding.

Please describe how IDEA Part B funds are flowed through to the charter schools in the district.

# IDEA Part B 611

## Coordinated Early Intervening Services

Note: Funds made available to carry out 34 CFR §300.226 may be used to carry out coordinated early intervening services aligned with activities funded by, and carried out under, the ESEA, if those funds are used to supplement, and not supplant, funds made available under the ESEA for the activities and services assisted under 34 CFR §300.226 (34 CFR §300.226e)(20 USC §1413(f)(5)).

### Allowable Uses

- Funding for training and site licenses for use only for students who have been identified as needing additional academic and behavioral support to succeed in a general education environment. You must assure that the training and site license will not benefit general education students who have not been identified as needing early intervening services or students with IEPs.
- Funding for training on reporting software for use only for monitoring students who have been identified as needing additional academic and behavioral support to succeed in a general education environment. You must assure that the training will not benefit general education students who have not been identified as needing early intervening services or students with IEPs.
- Costs for curriculum, interventions, and assessments to be used only for students who have been identified as needing additional academic and behavioral support to succeed in a general education environment. You must assure that the curriculum, interventions, and assessments will not benefit general education students who have not been identified as needing early intervening services or students with IEPs.
- Funding for a central data system for use only by teachers who are providing early intervening services to students who have been identified as needing additional academic and behavioral support to succeed in a general education environment. You must assure that the comprehensive site will not benefit general education students who have not been identified as needing early intervening services.

# IDEA Part B 611

## Title I Schoolwide Schools

Pursuant to CFR §300.206, an LEA may use funds received under Part B of the Act for any fiscal year to carry out a schoolwide program under section 1114 of the ESEA, except that the amount used in any schoolwide program may not exceed the amount received by the LEA under Part B of the Act for that fiscal year, divided by the number of students with disabilities in the jurisdiction of the LEA, and multiplied by the number students with disabilities participating in the schoolwide program.

# IDEA Part B 611

## Private Schools

Note: Private School funds must be tracked and spent during the duration of the grant period. The LEA must maintain documentation of Private School funds separate from other IDEA projects. A description of how the proportionate share of IDEA Part B funds will be used to provide services to students with disabilities placed by parents in private school is needed. Consistent with 34 CFR §300.130 through §300.144, the LEA must calculate the proportionate share of IDEA Part B funds that will be used under Private Schools. This LEA must consult with representatives of parents of students with are parentally-placed in private schools to determine the services that will be provided.

### Allowable Uses

- Salaries and benefits of appropriately licensed and endorsed special education personnel to provide services to students with disabilities in private school. Staff must be reported on the budget under Private School. Time and effort documentation must be maintained to document time spent with students with disabilities in private schools. A proportionate amount of staff salaries and benefits must be reported on Private Schools.
- Salaries and benefits of private school staff meeting the same standards as personnel providing services in the public schools. Services must be performed outside of regular hours of duty and under public supervision and control.
- Services determined through the consultation process.

### Non-Allowable Uses

- The LEA cannot enter into contracts for services with private schools, and the funds cannot benefit the private schools.
- Costs of child find activities for children suspected of having disabilities who are parentally-placed in private schools.
- Support of non-secular instruction and/or curriculum.

# IDEA Preschool 619

## Regular School Year

Note: If the LEA is operating a blended preschool program, contact the SELPA for additional information regarding how to document time and effort for special education endorsed teachers who are providing services to preschool children with and without disabilities in this service delivery model. IDEA 619 funds are for 3 – 5 year old children, based on a K-12 formulation. CFR §300.800 indicates that States can choose to include children who are 2 years of age.

Note: Associated costs, including registration costs for conference and trainings, substitute pay, travel and per diem are approved when the content of conferences and trainings meet the criteria listed below. Documentation must be maintained for audit purposes describing the content of all training activities supported by these funds, as well as the individuals participating in the training

### Allowable Uses

- Salaries and benefits of licensed and endorsed early childhood special education teachers, related service providers and speech language pathologists to provide services to students with disabilities, ages three through five. If special education related service providers or speech language pathologists are serving students with disabilities, age six and above, in addition to their preschool assignment, the time spent with children age six and above must be paid out of a different funding source and time and effort documentation must be maintained.
- Salaries and benefits of appropriately licensed and endorsed early childhood special education supervisors.
- Salary and benefits of an appropriately licensed and endorsed child find coordinator only for the portion of time spent on behalf of children ages three through five. Detailed time and effort documentation must be maintained.
- Contracts for appropriately licensed and endorsed early childhood special education consultants.
- Special education paraprofessionals and other qualified early childhood special education classified staff. These staff can be hired directly by the administrative unit or purchased through a contract with an outside agency.
- Appropriately qualified staff to provide child find services for children ages three through five.
- Travel costs of early childhood special education personnel to attend professional development activities pertaining to special education and preschool students with disabilities.
- Substitutes for early childhood special education teachers to enable those teachers to attend professional development on special education or on topics related to the education of preschool students with disabilities.



- The following training/staff development is approved:
  - training for parents of preschool students with disabilities or preschool children who have been referred to special education;
  - staff development for preschool special education staff; and,
  - staff development for all preschool staff if the content of the training is uniquely regarding preschool students with disabilities, including the special education process.
- Tuition to non-public preschools for the purpose of providing special education services in the least restrictive environment.
- Child find activities for preschool children suspected of having disabilities, ages three through five.
- Data systems to be used for preschool special education purposes only.
- Contracts with presenters for training of early childhood special education staff or to provide training to all early childhood staff on content specific to early childhood special education.
- Supplies, materials, and equipment for preschool students with disabilities and special education staff who are serving those students. These supplies, materials, and equipment must be above and beyond what is provided for general education preschool children and staff.

## Non-Allowable Uses

- Salaries and benefits of special education staff serving children over the age of five.
- Salaries and benefits of regular early childhood teachers.
- Activities for students with disabilities who are six years of age.
- Services to infants and toddlers under the age of three, unless they are receiving preschool services.

# IDEA Preschool 619

## Extended School Year (ESY)

Note: Please be aware that ESY services must be based on the unique needs of the child and may include services for longer than six weeks. This approval does not constitute approval of a “one size fits all” ESY program.

### Allowable Uses

- Salaries and benefits of appropriately licensed and endorsed early childhood special education teachers, related service providers, and speech language pathologists to provide ESY services. Approval is also granted to use these funds to pay for salaries and benefits of special education paraprofessionals.
- IEP-required ESY preschool services.
- Purchase ESY services needed for preschool students with disabilities found eligible for ESY services.
- Contracts with community agencies providing the IEP-required ESY preschool services.
- Mileage reimbursement between sites for special education staff providing preschool ESY services.
- Transportation costs for students with disabilities to attend ESY preschool programs.

### Non-Allowable Uses

- Costs associated with commuting to/from daily assignment.