



## Allowable Costs for IDEA Funds

### GENERAL GUIDANCE

**This document is not all-inclusive and is intended to provide guidance for allowable and non-allowable uses of IDEA funds. This 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 (OMB) Accounting Circulars, and the Department of Education's General Education Provisions Act (GEPA) requirements, must be followed.**

For a particular cost to be allowed, it must be an excess cost of providing special education and related services. Only allowable costs may be charged to the IDEA Part B or Preschool federal grants.

When determining whether a cost is an excess cost, ask the following guiding questions:

**In the absence of special education needs, would this cost exist? If the answer is...**

Yes - the cost is not allowed

No - the cost may be allowed

**Is this cost also generated by students without disabilities? If the answer is...**

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)? If the answer is...**

Yes - the cost may be allowed

No - the cost may not be allowed

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 district would normally incur in the absence of federal funds. Additional guidance about standards for determining costs for federal grants is available from the [Universal Grant Guidance](#).

Any *individual* charged to a federal grant must keep time and effort reporting whether or not it is a semi-annual certification or monthly personnel activity report (PAR). Semi-annual certification is completed by those individuals who have a single cost objective. Monthly personnel activity reports are completed by individuals who have multiple cost objectives. Under IDEA, any individual who is not 100% special education would need to complete monthly PARs.

The chart below lists budget items for IDEA Part B flow through or IDEA Preschool flow through funds. If an item is not listed, it still may be allowed.

## Allowable Costs for IDEA Funds ~ Part B

### PROJECT A: SPECIAL EDUCATION SERVICES

Topic	Allowed	Not Allowed	Description
Personnel / Staff	<input checked="" type="checkbox"/>		<p><b>Allowable uses:</b></p> <p><b>** 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.</b></p> <ul style="list-style-type: none"> <li>• salaries and benefits of appropriately licensed and endorsed special education teachers, related service providers, speech/language pathologists, special education coordinators, and special education administrators.</li> <li>• salaries and benefits of appropriately licensed and endorsed early childhood special education teachers (for preschool children with disabilities ages three through five).</li> <li>• salaries and benefits of qualified special education paraprofessionals, job coaches, and other support staff.</li> <li>• salaries and benefits of appropriately licensed and endorsed speech/language pathology assistants (SLPAs), certified occupational therapy assistants (COTAs), and physical therapy assistants (PTAs) who are registered through their organizations. Copies of their registrations must be on file in the district.</li> <li>• salaries and benefits of appropriately licensed and endorsed educational interpreters who provide services to students with disabilities who are deaf/hard of hearing and deaf-blind. These services may also be provided to parents of students with disabilities to promote participation in the special education process.</li> <li>• salaries and benefits of appropriately licensed and endorsed special education teachers to provide services to students with disabilities in home-hospital settings.</li> <li>• 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.</li> <li>• salaries and benefits of special education office support staff including special education record specialists, secretaries, program assistants, and accountants.</li> <li>• salaries and benefits of appropriately licensed substitute teachers for special education teachers.</li> <li>• 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.</li> <li>• recruitment and retention of special education personnel including advertising costs, signing bonuses, and other salary incentives.</li> <li>• translation and interpretation of the IEP meeting and translation of the IEP content for families whose primary language is not English.</li> </ul> <p>• 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.</p> <ul style="list-style-type: none"> <li>• salary and benefits of a parent liaison provided that individual is hired to work SOLELY with parents of children with disabilities or suspected of having disabilities. If the parent liaison is working with parents of children who do not have disabilities, only the 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 that can be charged to IDEA Part B funds.</li> <li>• salaries and benefits of school nurses, psychologists, social workers, and counselors for the portion of time spent providing related services required by IEPs or performing evaluations. Time and effort documentation must be maintained to support the portion of the salary that can be charged to IDEA Part B funds.</li> <li>• salaries and benefits of bus drivers for the portion of time spent transporting children with disabilities who require special transportation. Time and effort documentation must be maintained to support the portion of the salary that can be charged to IDEA Part B funds.</li> </ul>
		<input type="checkbox"/>	



## Allowable Costs for IDEA Funds

Evaluations and Reevaluations	<input checked="" type="checkbox"/>		<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>• purchase and administration of special education evaluations and reevaluations.</li> <li>• purchase and administration of assessments for the identification and evaluation of vocational interests, aptitudes, and skills of students with disabilities, regardless of age.</li> <li>• Independent Education Evaluations (IEEs) consistent with 34 CFR § 300.502.</li> </ul>
		<input type="checkbox"/>	<b>Non-allowable uses:</b> <ul style="list-style-type: none"> <li>• evaluation for at risk students.</li> <li>• progress monitoring tools used in the RtI process.</li> <li>• progress monitoring tools used for general education students.</li> </ul>
Contracted Services / Purchased Services	<input checked="" type="checkbox"/>		<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>• contract or purchase 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.</li> <li>• other purchased services. Each purchased services contract must be submitted and approved on the electronic budget. The purchased services must be unique to programs and services for children with disabilities and must be above and beyond what is provided to general education students.</li> <li>• transportation costs associated with private agencies, other AUs or parents for the transportation of students with disabilities.</li> </ul>
		<input type="checkbox"/>	<b>Non-allowable uses:</b> <ul style="list-style-type: none"> <li>• legal representation of the district in cases of due process and/or mediation.</li> <li>• Medicaid school-based services.</li> <li>• staff who are not appropriately licensed and endorsed for the assignment.</li> </ul>
Training and Staff Development	<input checked="" type="checkbox"/>		<b>Allowable uses:</b> <p>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.</p> <ul style="list-style-type: none"> <li>• 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:           <ul style="list-style-type: none"> <li>- training for parents of students with disabilities or students who have been referred to special education;</li> <li>- professional development for special education staff; or,</li> <li>- professional development for all staff if the content of the training is unique to students with disabilities, including the special education process.</li> </ul> </li> <li>• dues and fees and miscellaneous objects of expenditures unique to programs and services for children with disabilities that are above and beyond what is provided to general education staff.</li> <li>• fees for presenter/speakers.</li> <li>• costs for child care to allow special education parents to attend training specific to special education.</li> </ul>
		<input type="checkbox"/>	<b>Non-allowable uses:</b> <ul style="list-style-type: none"> <li>• professional development for general education staff covering general education topics.</li> <li>• professional development for all staff not related to special education.</li> </ul>
Travel/ Transportation	<input checked="" type="checkbox"/>		<b>Allowable uses:</b> <p>** If IDEA funds are used to pay for student transportation, these costs cannot be included on the CDE 40 for transportation reimbursement. Using federal funds for this purpose does not maximize the resources of the AU.</p> <ul style="list-style-type: none"> <li>• travel costs, including lodging and per diem, for special education staff to attend trainings and conferences.</li> <li>• travel costs for site visits to other programs/services by special education staff as related to their special education duties.</li> <li>• costs for transporting students with disabilities, to include private agency or parent reimbursement.</li> <li>• travel costs for itinerant staff traveling between sites during their regularly scheduled day.</li> <li>• 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.</li> <li>• purchase of bus passes for students with disabilities accessing the community for transition purposes.</li> </ul>
		<input type="checkbox"/>	<b>Non-allowable uses:</b> <ul style="list-style-type: none"> <li>• costs for transporting both general education and special education students together.</li> <li>• purchase of busses/vehicles that will be used by both general education and special education students.</li> <li>• costs for travel related to personal guest(s) of special education attendees at conferences.</li> <li>• costs associated with extended stay beyond the conclusion of business.</li> </ul>
Supplies, Materials, and Equipment	<input checked="" type="checkbox"/>		<b>Allowable uses:</b> <p>** Documentation must be maintained for audit purposes to demonstrate: (1) how all materials and equipment purchased with IDEA funds are above and beyond what is provided to general education students, and (2) how these materials and equipment are used for students with disabilities only.</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• adaptive equipment specified for students with disabilities through the IEP decision-making process and reflected on IEPs. This equipment must be above and beyond what is provided for students who are not eligible for special education services under the IDEA.</li> <li>• purchase and maintenance of a computerized IEP system, including documentation from the point of referral for services under the IDEA.</li> <li>• the IEP component of a computerized data system.</li> <li>• costs associated with the delivery of materials and equipment for students with disabilities.</li> <li>• purchase of vehicles that will be used exclusively for special education staff required to travel within the BOCES/district 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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 students' Individualized Education Programs (IEPs).</li> <li>• funds for equipment rentals and replacements specific to students with disabilities.</li> <li>• training of students with disabilities and the staff serving those students in the use of specialized equipment as required by the students' IEPs.</li> <li>• 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.</li> <li>• purchase of behavior programs to be used in classes for students with affective needs as related to their disability and documented on their IEPs.</li> <li>• costs associated with making a playground accessible to children with disabilities.</li> <li>• purchase of specialized furniture such as wheelchair accessible desks and adjustable tables or workstations.</li> </ul>
		<input type="checkbox"/>	<b>Non-allowable uses:</b> <ul style="list-style-type: none"> <li>• purchase and maintenance of an automated data management system for ALL students.</li> <li>• technology networking costs.</li> <li>• technology that is used with all students.</li> <li>• purchase of any item that may be construed as a restraint.</li> </ul>



### Allowable Costs for IDEA Funds

Rtl			<b>Allowable uses:</b> **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 (IDEA, ECEA, or local fund 3130). <ul style="list-style-type: none"> <li>• training specific to SLD criteria within the multi-tiered model of RtI.</li> <li>• support identification of students with disabilities within a multi-tiered model from the point of referral to special education.</li> <li>• 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.</li> </ul>
			<b>Non-allowable uses:</b> <ul style="list-style-type: none"> <li>• develop a universal structure for RtI and PBIS for all students.</li> <li>• provide support for schools on how to use data to drive instruction for all students using RtI and PBIS methodologies.</li> <li>• develop an RtI framework.</li> <li>• screening materials, supplies, or assessments.</li> <li>• address prevention and pre-referral interventions.</li> </ul>
Tuition Costs			<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>• tuition costs in approved facility schools. Funds can only be used to pay the CDE-approved excess cost rate, plus additional costs included in the IEP for special education services for an individual student that were not included in the CDE approved rate.</li> <li>• tuition costs for students with disabilities who are placed by the AU in other administrative units or private schools.</li> <li>• tuition for a preschool program if charged for a placement made by the AU to provide a child with FAPE. Only the cost of the time necessary to provide FAPE is allowed.</li> <li>• 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.</li> <li>• tuition reimbursement for staff if the content of the course is specific to special education.</li> </ul>
			<b>Non-allowable uses:</b> <ul style="list-style-type: none"> <li>• general education, occupancy, and administrative overhead costs in approved facility schools cannot be paid for with IDEA Part B funds.</li> <li>• tuition reimbursement for staff if the content of the course is not specific to special education.</li> </ul>
Family / Parent			<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>• workshops for special education parents and special education staff.</li> <li>• expenses of the Special Education Advisory Committee, including rental of meeting space, food, materials and supplies.</li> <li>• promoting parent involvement in the special education process.</li> <li>• providing the following support for parents of children with disabilities:            - Parent groups for parents of children with disabilities where the focus of the group is related to special education &amp; parenting children with disabilities &amp; committees that serve to link parents of children with disabilities with community agencies that focus on providing service to children with disabilities</li> <li>• costs for child care to allow special education parents to attend training specific to special education.</li> </ul>
			<b>Non-allowable uses:</b> <ul style="list-style-type: none"> <li>• workshops or trainings for parents related to general education topics.</li> </ul>
Child Find			<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>• salaries and benefits of a child find coordinator. This person must be special education licensed and endorsed.</li> <li>• child find activities.</li> </ul>
			<b>Non-allowable uses:</b> <ul style="list-style-type: none"> <li>• universal screenings.</li> </ul>
Brailled Texts/ Braillists			<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>• annual assessment fee to the Colorado School for the Deaf and the Blind to provide brailled text(s) for students who are blind/visually impaired.</li> <li>• fund the salary and benefits of, or contract with, a braillist to prepare instructional materials in braille format for students who are blind/visually impaired.</li> </ul>

### PROJECT B: ESY OR SUMMER SCHOOL

Topic	Allowed	Not Allowed	Description
Personnel / Staff			<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>• salaries and benefits of appropriately licensed and endorsed staff to provide ESY services. Approval is also granted to use these funds to pay for salaries and benefits of special education paraprofessionals.</li> <li>• appropriately licensed and endorsed special education teachers providing IEP services to students with disabilities in the regular summer school program.</li> <li>• appropriate tuition contracts. Information regarding each contract must be detailed in your electronic budget for review and approval.</li> </ul>
Services			<b>Allowable uses:</b> **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. <ul style="list-style-type: none"> <li>• IEP-required Extended School Year services.</li> <li>• ESY services needed for students with disabilities found eligible for ESY services.</li> <li>• contract with community agencies providing the IEP-required Extended School Year services.</li> </ul>
			<b>Non-allowable uses:</b> <ul style="list-style-type: none"> <li>• one-size-fits-all ESY program.</li> <li>• costs associated with summer school fees and/or credit recovery.</li> </ul>
Travel/ Transportation			<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>• reimburse mileage between sites for special education staff providing ESY services.</li> <li>• transportation costs for children with disabilities to attend ESY programs.</li> <li>• transportation costs associated with internships or work experiences for students with disabilities as long as these costs are not reported for reimbursement on Form CDE-40.</li> </ul>
			<b>Non-allowable uses:</b> <ul style="list-style-type: none"> <li>• costs associated with commuting to/from daily assignment.</li> </ul>



## Allowable Costs for IDEA Funds

### PROJECT C: CHARTER SCHOOLS

Topic	Allowed	Not Allowed	Description
			<p><b>For districts:</b></p> <ul style="list-style-type: none"> <li>under 34 CFR 209(a)-(b), the authorizing District must serve children with disabilities attending its charter schools in the same manner that it serves children 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 your district has charter schools, please clarify how students with disabilities attending each charter school are being served and funded.</li> <li>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.</li> </ul> <p><b>For BOCES:</b></p> <ul style="list-style-type: none"> <li>under 34 CFR 209(a)-(b), the administrative unit (AU) must serve children with disabilities attending charter schools in the same manner as it serves children with disabilities attending traditional schools within the AU and also provide funds to those charter schools on the same basis that it provides funds to the traditional schools.</li> <li>if your AU has charter schools within its member districts, please clarify how the students with disabilities attending each charter school are being served and funded</li> </ul>

### PROJECT D: EARLY INTERVENING SERVICES

Topic	Allowed	Not Allowed	Description
Progress Monitoring and Reporting Systems	<input checked="" type="checkbox"/>		<p><b>Allowable uses:</b></p> <p>**Funds made available to carry out 34 CFR § 300.226 may be used to carryout 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 § 300.226(e)] [20 U.S.C. 1413(f)(5)]</p> <ul style="list-style-type: none"> <li>funding for training and AIMSWeb 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 AIMSWeb site licenses will not benefit general education students who have not been identified as needing early intervening services or students with IEPs.</li> </ul>
		<input type="checkbox"/>	<p><b>Non-allowable uses:</b></p> <ul style="list-style-type: none"> <li>if AIMSweb or any other monitoring or reporting software is used for all students, IDEA Part B funds cannot be used to pay for this tool.</li> </ul>
Supplies and Materials	<input checked="" type="checkbox"/>		<p><b>Allowable uses:</b></p> <ul style="list-style-type: none"> <li>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.</li> </ul>
Central Data System	<input checked="" type="checkbox"/>		<p><b>Allowable uses:</b></p> <ul style="list-style-type: none"> <li>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 or students with IEPs.</li> </ul>

### PROJECT E: TITLE 1 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 children with disabilities in the jurisdiction of the LEA; and multiplied by the number of children with disabilities participating in the schoolwide program.**

### PROJECT F: PRIVATE SCHOOLS

**\*\*Pursuant to CFR § 300.134, to ensure timely and meaningful consultation, an LEA, or if appropriate, an SEA, must consult with private school representatives and representatives of parents of parentally-placed private school children with disabilities during the design and development of special education and related services for the children.**

Topic	Allowed	Not Allowed	Description
Proportionate Share	<input checked="" type="checkbox"/>		<p><b>Allowable uses:</b></p> <ul style="list-style-type: none"> <li>provide a proportionate share of funds to serve children identified with disabilities in private schools.</li> </ul>
Services	<input checked="" type="checkbox"/>		<p><b>Allowable uses:</b></p> <ul style="list-style-type: none"> <li>services determined through the consultation process.</li> </ul>
		<input type="checkbox"/>	<p><b>Non-allowable uses:</b></p> <ul style="list-style-type: none"> <li>the district cannot enter into contracts for services with private schools, and the funds cannot benefit the private schools.</li> <li>costs of child find activities for children suspected of having disabilities who are parentally-placed in private schools cannot be included in Project F.</li> <li>funds cannot be used to support non-secular instruction and/or curriculum.</li> </ul>
Personnel/Staff	<input checked="" type="checkbox"/>		<p><b>Allowable uses:</b></p> <ul style="list-style-type: none"> <li>salaries and benefits of appropriately licensed and endorsed AU employed special education personnel to provide services to children with disabilities in private schools. Staff must be reported on the budget under Project F. 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 Project F.</li> <li>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.</li> </ul>
Professional Development	<input checked="" type="checkbox"/>		<p><b>Allowable uses:</b></p> <ul style="list-style-type: none"> <li>professional development opportunities specific to special education for staff employed by the private schools, within the boundaries of the District, who serve students with disabilities.               <ul style="list-style-type: none"> <li>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.</li> <li>private school staff who participate in District professional development activities must be specifically identified as having students with disabilities in their classes. Documentation matching eligible students to the teachers must be maintained. The proportionate share costs of each training must be documented to reflect the ratio of private school staff to total staff participating in the training.</li> </ul> </li> </ul>
		<input type="checkbox"/>	<p><b>Non-allowable uses:</b></p> <ul style="list-style-type: none"> <li>costs associated with consultation meetings with private school staff and parents cannot be applied toward the district's proportionate share of IDEA Part B funds for children with disabilities parentally-placed in private schools.</li> </ul>



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Other	<input checked="" type="checkbox"/>		<ul style="list-style-type: none"> <li>Private Schools Project F funds must be tracked and spent during the duration of the grant period. The District must maintain documentation of Project F funds separate from other IDEA projects.</li> <li>a description of how the proportionate share of IDEA Part B funds will be used to provide services to children with disabilities placed by parents in private schools is needed.</li> <li>consistent with 34 CFR §§ 300.130 through 300.144, the District must calculate the proportionate share of IDEA Part B funds that will be used under Project F. The District must consult with representatives of the private schools and representatives of parents of students who are parentally-placed in private schools to determine the services that will be provided.</li> </ul>
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### Allowable Costs for IDEA Funds ~ Preschool

#### PROJECT A: SPECIAL EDUCATION SERVICES

Topic	Allowed	Not Allowed	Description
Personnel / Staff	<input checked="" type="checkbox"/>		<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>salaries and benefits of licensed and endorsed early childhood special education teachers, related service providers and speech/language pathologists to provide services to children with disabilities, ages three through five. If special education related service providers or speech/language pathologists are serving children 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.</li> <li>salaries and benefits of appropriately licensed and endorsed early childhood special education supervisors.</li> <li>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.</li> <li>contracts for appropriately licensed and endorsed early childhood special education consultants.</li> <li>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.</li> <li>appropriately qualified staff to provide child find services for children ages three through five.</li> </ul>
		<input type="checkbox"/>	<b>Non-allowable uses:</b> <ul style="list-style-type: none"> <li>salaries and benefits of special education staff serving children over the age of five.</li> <li>salaries and benefits of regular early childhood teachers.</li> </ul>
Blended Preschools	<input checked="" type="checkbox"/>		<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>if your district is operating a blended preschool program, you may contact CDE 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.</li> </ul>
Tuition to Non-Public Preschools	<input checked="" type="checkbox"/>		<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>to pay tuition to non-public preschools for the purpose of providing special education services in the least restrictive environment for up to 360 program hours per school year, or more as determined by the child's IEP team. Please see December 3, 2008 memo regarding FAPE for special education preschool students at <a href="#">December 3, 2008 Memo</a></li> </ul>
Child Find	<input checked="" type="checkbox"/>		<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>child find activities for children ages three through five only.</li> </ul>
Age Requirements	<input checked="" type="checkbox"/>		<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>child find activities for preschool children suspected of having disabilities, ages three through five.</li> </ul>
		<input type="checkbox"/>	<b>Non-allowable uses:</b> <ul style="list-style-type: none"> <li>**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.</li> <li>cannot be used for children with disabilities who are six years of age.</li> <li>cannot be used to provide services to infants and toddlers under the age of three unless they are receiving preschool services.</li> </ul>
Data Systems		<input checked="" type="checkbox"/>	<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>data systems to be used for preschool special education purposes only.</li> </ul>
		<input type="checkbox"/>	<b>Non-allowable uses:</b> <ul style="list-style-type: none"> <li>cannot be used to pay costs related to Results Matter because that system is not unique to preschool children with disabilities. Results Matter is for all preschool children.</li> </ul>
Training / Staff Development	<input checked="" type="checkbox"/>		<b>Allowable uses:</b> <p>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.</p> <ul style="list-style-type: none"> <li>travel costs of early childhood special education personnel to attend professional development activities pertaining to special education and preschool children with disabilities.</li> <li>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 children with disabilities.</li> <li>the following training/staff development is approved:               <ul style="list-style-type: none"> <li>training for parents of preschool children with disabilities or preschool children who have been referred to special education;</li> <li>staff development for preschool special education staff; and,</li> <li>staff development for all preschool staff if the content of the training is uniquely regarding preschool children with disabilities, including the special education process.</li> </ul> </li> </ul>
Supplies, Materials, and Equipment	<input checked="" type="checkbox"/>		<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>supplies, materials, and equipment for preschool children 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.</li> </ul>
Contracted or Purchased Services	<input checked="" type="checkbox"/>		<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>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.</li> </ul>

#### PROJECT B: ESY OR SUMMER SCHOOL

Topic	Allowed	Not Allowed	Description
Personnel/Staff	<input checked="" type="checkbox"/>		<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>salaries and benefits of appropriately licensed and endorsed early childhood special education teachers, related service providers, and speech language pathologists to provide ESY services. Use of these funds to pay for salaries and benefits of special education paraprofessionals would also be allowable.</li> </ul>



## Allowable Costs for IDEA Funds

Services	<input checked="" type="checkbox"/>		<b>Allowable uses:</b> **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. <ul style="list-style-type: none"> <li>• IEP-required Extended School Year preschool services.</li> <li>• purchase ESY services needed for preschool students with disabilities found eligible for ESY services.</li> <li>• contract with community agencies providing the IEP-required Extended School Year preschool services.</li> </ul>
Travel/Transportation	<input checked="" type="checkbox"/>		<b>Allowable uses:</b> <ul style="list-style-type: none"> <li>• reimburse mileage between sites for special education staff providing preschool ESY services.</li> <li>• transportation costs for children with disabilities to attend ESY preschool programs.</li> </ul>
		<input type="checkbox"/>	<b>Non-allowable uses:</b> <ul style="list-style-type: none"> <li>• costs associated with a one-size-fits-all ESY program.</li> <li>• costs associated with commuting to/from daily assignment.</li> </ul>

### PROJECT C: CHARTER SCHOOLS

Topic	Allowed	Not Allowed	Description
			• please refer to Part B, Project C above for general guidance.

### PROJECT E: TITLE 1 SCHOOLWIDE SCHOOLS

Topic	Allowed	Not Allowed	Description
			• please refer to Part B, Project E above for general guidance.

### PROJECT F: PRIVATE SCHOOLS

Topic	Allowed	Not Allowed	Description
			• please refer to Part B, Project F above for general guidance.

\*IDEA Part B funds can be used for birth through 21 years of age and includes preschool.

\*Preschool funds can only be used for students with disabilities ages three through five.