



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK

OFFICE OF P-12 EDUCATION: Administrative Support Group
89 Washington Ave., Room 2M West EB • Albany, NY 12234
Tel. (518) 486-4662
Fax (518) 486-1027
IDEA@nysed.gov

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To: Superintendents of Public Schools
Public School District Special Education Data Managers
Superintendents of Special Act School Districts
Special Act School District Special Education District Data Managers
Superintendents of State-Operated Schools
State-Operated School Special Education Data Managers
State Agency Special Education Data Managers

From: Todd Harrigan

Subject: Submission of the 2016-17 Grant Application & Budget Documents for Individuals with Disabilities Education Act (IDEA) Part B Section 611 and Section 619 Federal Funding for the Education of Students with Disabilities.

Application materials and budget documents (FS-10 form) for section 611 and section 619 IDEA Grants are due to the State Education Department (SED) by July 1, 2016. Please be aware that requested information submitted after this date may significantly delay the approval process. The Application and corresponding forms are available at the following website: www.p12.nysed.gov/specialed/finance. The budget forms are available at the following website: <http://www.oms.nysed.gov/cafe/forms/>

In accordance with federal rules, local educational agencies (LEAs) may not obligate funds for a proposed federal grant project until the application form and budget documents have been received by SED in a substantially approvable form (see Page 1 for definition).

If you have any questions about the Application, please contact the Administrative Support Group at (518) 486-4662. You may also e-mail us at IDEA@nysed.gov

Please note the new e-mail address

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**Application Instructions for Individuals with Disabilities Education Act (IDEA)
Funding for the Education of Students with Disabilities, Section 611 & 619 Grants
For the Period July 1, 2016– June 30, 2017**

An original signed Application and three original signed FS-10 Budgets, are due by July 1, 2016. Please note: the District may not obligate funds for a proposed federal grant until the Application and Budget (FS-10) have been received by the New York State Education Department (NYSED) in a substantially approvable form.

Applicants must submit the following to be substantially approvable. Please use this as a check list to ensure that all materials have been submitted and are substantially approvable:

- The **Application Cover Page** with **original signature** of the **Chief School/Administrative Officer** (in Blue Ink).
- Section I. - Maintenance of Effort (MOE). If MOE is not met, the LEA must complete the “Reason for not meeting the Maintenance of Effort Requirement” found on page xx of the application and submit with the Maintenance of Effort Page.**
- Section II. - LEA Certification for the Payment of Funding to Approved Special Education Providers (ASEPs) – Please select ONE option.**
- Section III. - Coordinated Early Intervening Services (CEIS) Calculation Worksheet.**

This is necessary if the LEA is required to (Mandatory CEIS Redirect) or has opted to use up to 15 percent of funds for CEIS (Optional CEIS). This must reflect funds being spent towards such activities as the provision of scientifically-based interventions, services, and supports, as well as professional development for teachers and other school staff who work with general education students not identified as having disabilities who need additional academic or behavioral supports to be successful. Please note that the items and costs represented on these worksheets must be reconcilable to their corresponding grants. Additional technical assistance regarding CEIS can be found at <http://www.p12.nysed.gov/specialed/finance/idea-grant-application-guidance.html>

- Section VI. - Budget - FS-10 611 and FS-10 619** (if applicable) **Budget** with an **original signature** (in Blue Ink). LEA’s must submit the updated FS-10 form that includes the revised Chief Administrator Certification Language. The updated forms are located on the NYSED Grant Finance website at:

The FS-10 budget forms must include the following:

- The project number in the space provided on the cover page. Your project number can be found in Column A of the Allocation Table.
- The Chief School/Administrative Officer’s signature in **Blue Ink** on the Budget Summary Page.
- The Chief School/Administrative Officer name and title below the original signature.

Section I. - Maintenance of Effort (MOE)

Definition of LEA MOE

34 CFR 300.203(a) defines LEA MOE for IDEA, Part B as follows: “Funds provided to an LEA under Part B of the Act must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year.” 34 CFR 300.203(b) requires NYSED to ensure that the LEA spent (for that purpose) at least the same total or per capita amount of local funds only or the combination of state and local funds. In other words, an LEA that accepts IDEA, Part B funds is required under IDEA, Part B to expend, for services to students with disabilities, at least an amount equal to 100% of the state and/or local funds it expended on students with disabilities during the previous year. Federal law provides four methods of demonstrating compliance (or “maintaining effort”), as described in the Methods of Determining Compliance section.

Purpose of LEA MOE

In awarding grant funds for education purposes, the federal government does not intend for LEAs to use federal funds as the primary means of providing services to students with disabilities. The LEA agrees when it accepts the IDEA, Part B funds that it will expend nonfederal (that is, state and local) funds in accordance with two federal fiscal accountability requirements: (i) supplement, not supplant, and (ii) MOE.

The supplement, not supplant provision of IDEA, Part B (34 CFR 300.202(a)(3)) mandates that state and local funds may not be diverted to other purposes simply because federal funds are available. The MOE requirement ensures, moreover, that the LEA continues to expend its state and/or local funds at the same level from year to year, either in the aggregate or on a per-pupil basis, instead of limiting services to what can be provided using federal dollars.

Compliance with IDEA, Part B MOE Requirement

Per 34 CFR 300.203, LEAs that expend IDEA-B funds must comply with the IDEA-B MOE requirement. This section describes the methods of determining compliance, the consequences of noncompliance, and allowable federal exceptions and state reconsiderations to the MOE requirement.

As stated in 34 CFR 300.204, the LEA may reduce the level of its state and/or local expenditures below the level of those expenditures for the preceding fiscal year only if the reduction is attributable to any of the following:

- (a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- (b) A decrease in the enrollment of children with disabilities.
- (c) The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the State Education Agency (SEA), because the child—
 - (1) Has left the jurisdiction of the agency;
 - (2) Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
 - (3) No longer needs the program of special education.

(d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

(e) The assumption of cost by the high cost fund operated by the SEA under 34 CFR 300.704(c).”

These federal exceptions, if applicable, reduce the IDEA-B LEA MOE requirement in the fiscal year under determination and may result in the LEA becoming compliant or may reduce the amount of any refund due for noncompliance.

An LEA that is identified by NYSED as Needs Assistance, Needs Intervention or Needs Substantial Intervention to meet the requirements of IDEA is prohibited from reducing its MOE for an fiscal year in which it is identified. See

<http://www.p12.nysed.gov/specialed/spp/nysdeterminations/home.html>

Relationship between Voluntary Reduction of MOE and CEIS

CEIS and the voluntary reduction of MOE provision are interconnected. 34 CFR 300.226(a) states the amount set aside for CEIS must include the amount used for voluntary MOE reduction. At the same time, 34 CFR 300.205(d) states the amount an LEA uses for CEIS shall count toward the maximum amount the LEA may voluntarily reduce the level of its expenditures for MOE. This interconnection may be due to the fact that both provisions are in essence diverting the use of federal funds (CEIS) or state and local funds (MOE reduction) away from providing services to students with disabilities for other uses.

The decisions an LEA makes about the amount of funds it uses for one purpose affects the amount it may use for the other. **The LEA must plan both for CEIS and MOE at the beginning of each grant year.** Otherwise the use of funds for CEIS could prohibit a later decision to voluntarily reduce MOE, as illustrated in 34 CFR, Appendix D to Part 300.

In summary, the rule for using funds for CEIS **and** MOE is as follows:

- If the LEA is either setting aside funds for CEIS or voluntarily reducing its MOE (but not doing both), it is unnecessary to consider the interconnection between CEIS and MOE. For CEIS, the LEA may set aside up to 15% of its IDEA-B allocation (Section 611 and Section 619 funds; 34 CFR 300.226(a)). For MOE, the LEA may voluntarily reduce its level of expenditures by up to 50% of any increase from the prior year to the current year’s IDEA-B allocation (Section 611 funds; 34 CFR 300.205(a)).

- If the LEA is both setting aside funds for CEIS and voluntarily reducing its MOE, the LEA should determine which amount is the lesser: the amount available for CEIS set-aside, or the amount available for voluntary MOE reduction. **Combined, the CEIS set-aside and MOE reduction may not exceed that lesser amount.**

Additional guidance on Maintenance of Effort can be found:

<http://www2.ed.gov/policy/speced/guid/idea/memosdcltrs/osepmemo1510leamoeqa.pdf>

http://www.ecfr.gov/cgi-bin/text-idx?SID=cfd1fac5cb3a16fe7d9d2e883f619a26&mc=true&node=se34.2.300_1203&rgn=dv8

Section II. – Approved Special Ed Providers (ASEP’s)

Pursuant to NYS section 4410-b of the Laws of 2005, LEAs are required to disburse funds to ASEPs for students with disabilities who were receiving services as of the first Wednesday of October, 2015 (commonly known as BEDS Day).

Funding: An LEA may choose to use State, local or federal IDEA Part B 611 and 619 funds, in whole or in part, to meet its obligation under section 4410-b of the Education Law to provide an allocation to ASEPs.

Minimum amounts per student: To assist LEAs in determining the appropriate amounts due to ASEPs under NYS Education Law §4410-b, minimum per student amounts are posted at: www.p12.nysed.gov/sedcar/federal.htm. Approved Out-of-State Providers should also receive funding from the LEA that was the last school district of residence for students with disabilities by the courts.

Related services: In accordance with Chapter 437 the Laws of 2005, LEAs must pay an amount equal to one-third of their posted section 611 and section 619 minimum per student amount to ASEPs for preschool students with a disability who are provided related services only. **Exception:** Any municipality which operated an approved special education itinerant services (SEIS) program prior to July 1, 2003 for preschool students with a disability who were provided related services only is eligible for a full (100 percent) section 611 and section 619 minimum per student amount for each child. Counties that fall under this exception are: **Rockland, Niagara, Otsego, Suffolk and Westchester**. Please see the website for additional information: www.p12.nysed.gov/sedcar/federal.htm.

Certification: As a condition for receipt of 2016-17 IDEA, Part B funds, the chief school/administrative officer of an LEA must indicate whether the LEA proposes to provide its required allocation of funds to ASEPs serving its students with disabilities ages 3-21 under NYS section 4410-b using IDEA Part B, State or local district funds on page 6 (LEA Certification for the Payment of Funding to ASEPs as Required by Education Law Section 4410b) of the application.

Legal agreements between LEAs and ASEPs: LEAs using IDEA Part B sections 611 and/or 619 funds to make payments to ASEPs under NYS section 4410-b should enter into a legal agreement with each ASEP which has students with disabilities between the ages of 3-21 attending on BEDS Day, 2015.

Payments: Funding amounts are available to ASEPs under NYS section 4410-b in an amount equal to their proportional share of federal funds allocated to the LEA, based on the number of students with disabilities who were served in ASEPs on BEDS Day, 2015. Proportionate payment of funding to ASEPs must be made within 30 days after receipt of IDEA funds by the district. IDEA funds may not be used to cover costs that are also covered by tuition rates (as established by the Rate Setting Unit, under laws 4410, 4408 and 4402).

Section III. - Coordinated Early Intervening Services (CEIS)

CEIS are services that are provided to assist students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade three) who are **not** currently identified as needing special education or related services, but who need additional academic and/or behavioral assistance to enable them to be successful in a general education environment. Pursuant to 34 CFR §300.226(b) (1) & (2), early intervening services activities could include:

- Professional development for teachers and other school staff to enable such personnel to deliver scientifically-based academic instruction, including behavioral interventions and scientifically-based literacy instruction and, where appropriate, instruction on the use of adaptive and instructional software; and
- Providing educational and behavioral evaluations, services, and supports, including scientifically-based literacy instruction.

For additional information on allowable CEIS activities, see <http://www.p12.nysed.gov/specialed/publications/policy/ceis908.htm>

If the LEA has been identified by SED for disproportionality by race/ethnicity in the identification, classification, placement and/or for disciplinary actions for students with disabilities pursuant to section 618(d) of the IDEA 2004, it is required to **reserve and expend a fixed amount equivalent to 15 percent of both section 611 and section 619 funds.**

LEAs that do not have data indicating disproportionality by race/ethnicity may exercise the option to use **up to** 15 percent of total 2016-17 section 611 and section 619 final allocations to develop and implement CEIS.

Any LEA that utilizes funds for CEIS, whether they are mandated via identification of disproportionality, or choose to do so voluntarily, are required to submit a **separate CEIS Calculation Worksheet** (Page 8 of the Application) for **both sections 611 and 619**, where relevant.

CEIS expenses may be budgeted section 611, in whole, as long as the amount allocated is equivalent to the combined 15 percent re-direct of both sections 611 and 619. (<http://www.p12.nysed.gov/specialed/finance/>).

Items listed on the Attachment A for both 611 and 619 grants must be clearly marked as CEIS expenditures and reflect those items listed within their respective grants.

Please note: Section 619 funds must be limited to direct or indirect services to kindergarten age students who are not yet identified as eligible for special education and related services.

Additional technical assistance on CEIS can be found at <http://www.p12.nysed.gov/specialed/finance/idea-grant-application-guidance.html>

Section IV. - Parentally-Placed Students with Disabilities

Every school year, each public school district must expend a proportionate amount of its IDEA, Part B funds on special education services to students with disabilities parentally placed in nonpublic elementary and secondary schools in their district:

- For school-age students, an amount that is the same proportion of the LEA's total sub-grant under section 611 of IDEA, Part B as the number of nonpublic school-age children with disabilities residing in its jurisdiction is to the total number of school-age children with disabilities in its jurisdiction [**34 CFR §300.133(a)(1)**]; **Total must be paid under the IDEA 611 grant.**
- For children ages 3 through 5, an amount that is the same proportion of the LEA's total sub-grant under section 619 of IDEA, Part B as the number of nonpublic school children with disabilities ages 3 through 5 residing in its jurisdiction is to the total number of children with disabilities in its jurisdiction ages 3 through 5 [**CFR §300.133(a)(2)(i)**]. **Total must be paid under the IDEA 619 grant.**

Federal guidance on the expenditure of federal funds can be found at:

<http://idea.ed.gov/explore/view/p/%2Croot%2Cdynamic%2CQaCorner%2C1%2C>.

For more information, please refer to the guidance memorandum at the following web site link:

<http://www.p12.nysed.gov/specialed/publications/policy/nonpublic907.htm>.

- The cost of transportation necessary for a nonpublic school child to benefit from special education services may be included in calculating whether the LEA has met the requirements delineated above [**CFR §300.133(a)(1)**];
- An LEA may not use funds available under section 611 or section 619 of IDEA, Part B for classes that are organized separately on the basis of school enrollment or religion of the students if the classes are at the same site and the classes include students enrolled in public schools and students enrolled in nonpublic schools [**CFR §300.143**].
- An LEA may not use funds provided under section 611 or section 619 of IDEA, Part B to finance the existing level of instruction in a nonpublic school or otherwise benefit the nonpublic school [**CFR §300.141(a)**]; and
- The LEA shall use funds provided under IDEA, Part B to meet the special education and related service needs of students enrolled in nonpublic schools located in their district, but not for the needs of a nonpublic school or the general needs of the students enrolled in the nonpublic school [**CFR §300.141(b)**].
- An LEA may use funds available under section 611 and section 619 of IDEA, Part B to make public school personnel available in other than public facilities to the extent necessary to provide special education services for parentally placed children with disabilities attending a non-public school in their district and if those services are not normally provided by the nonpublic school [**CFR §300.142**].
- No funds under IDEA, Part B may be used for repairs, minor remodeling or construction of nonpublic school facilities [**CFR §300.144(e)**].

To view the LEA's federal proportionate share of section 611 and/or section 619 funds the LEA received for the 2016-17 school year, please go to:
<http://www.p12.nysed.gov/sedcar/federal.htm>.

Section V. - Charter Schools

Charter Schools are required to adhere to the provisions of the New York Charters Schools Act of 1998 in Part 119 of the Regulations of the Commissioner of Education. Charters schools must also adhere to requirements under Section 76.788 of the Education Department General Administrative Regulations (EDGAR). Also applicable to Charter Schools are the requirements prescribed in Individuals with Disabilities Education Act (IDEA, Part B), including provisions related to teacher preparation and certification and the completion of special education data reports.

In accordance with federal regulations, at least 120 days before the date a charter school is scheduled to open or significantly expand its enrollment, the charter school must provide the LEAs with notice to that effect.

Per-student funding under IDEA, Part B for IDEA section 611 and section 619 is available for special education programs and services for students with disabilities. Section 611 funds are available for services provided to students with disabilities ages 3-21 (depending on the situation described below) and section 619 funds are available for services provided to students with disabilities ages 3-5 (depending on the situations described below).

Therefore, IDEA funds expended to provide special education services to students **ages 3-5 come both from sections 611 and 619** (as the age ranges overlap). The per-student amount is determined for both section 611 and section 619 by each LEA (local school district). Charter Schools DO NOT have to submit SEDCAR-1 forms to receive their funds.

In addition, please note that, when requested by the charter school to provide some or all special education services, the LEA is required to serve students with disabilities attending charter schools in the same manner it serves children with disabilities in its other schools, including providing supplementary and related services on site to the same extent to which it has a policy or practice of providing such services on the site of its other public schools [34 CFR §300.241 (a)]. (In these instances, all, or the appropriate proportion of the IDEA 611 and 619 funds, would be retained by the LEA as indicated below.)

Charter Schools Opening or Significantly Expanding Enrollment on or Before November 1st of an Academic Year

Charter schools which open or significantly expand their enrollment on or before November 1st of an academic year must report their October 1st child counts of resident students with disabilities enrolled in the charter school to the student's school district of residence as well as SED. The school district of residence must include the students with disabilities in charter schools in their PD count submitted to the SED for students who are provided services on October 1st of a given school year. The school district of residence must calculate the amount due to the charter school by taking the number of students reported as of October 1st, who were in the charter school and receiving special education services in a charter school and multiply that by the per student amount calculated under both section 611 and section 619 as appropriate by each local school district of residence. The charter school must receive the full amount of funds due within five months of the date the charter school opens or significantly expands its

enrollment. The district will need to determine the portion of services delivered by the district of residence and the portion delivered by the charter school. The charter school will get a pro-rated amount based upon the portion of services the child receives either directly or through contract from the charter school and full-time equivalent (FTE) enrollment.

For Charter Schools Opening Or Significantly Expanding Enrollment After November 1st But Before February 1st Of An Academic Year

For charter schools opening or significantly expanding enrollment after November 1st but before February 1st of an academic year, the charter school must receive a pro-rated portion of the funds for which the charter school is eligible on or before the date the LEA allocates IDEA, Part B funds to schools for the succeeding school year. If the charter school opens after November 1st and before December 1st, it should report the December 1st child counts to the students' school districts of residence as described above, and districts will need to allocate monies as described above. However, for charter schools that open after December 1st or that significantly expand their enrollment for the time period December 2nd – January 31st, charter schools must report these enrollment figures to the students' school districts of residence and receive a pro-rata portion of funds within five months of the date the charter school opens or significantly expands its enrollment. The district, in calculating the amount due to the charter school, will need to consider the FTE for the child for that year, and the portion of the special education services delivered by the charter school (directly or through contract) and by the district of residence. The charter school would only be entitled to the per-child amount pro-rated based upon the portion of special education services delivered by the charter school, and pro-rated based upon FTE enrollment.

School districts should note that when calculating the amount for charter schools (as in the prior two paragraphs) and determining the amount based upon the proportion of services provided by the charter schools, this is the only time school districts allocate federal funds based upon the proportion of the services delivered. Payments to ASEPs is governed by NYS §4410-b, which does not apply to charter schools and provides for sub-allocations on a per-capita basis.

For Charter Schools That Open or Significantly Expand Enrollment after February 1st of an Academic Year

The student's district of residence may, at its discretion, provide the charter school with a pro-rata portion of the funds, based upon the FTE enrollment and portion of special education services delivered by the charter school. If provided, this pro-rata portion of the funds should be disbursed within five months of the date the charter school opens or significantly expands its enrollment.

Section VI. - Budget (FS-10 Form)

Budget Categories on the FS-10 Form

Code 15, Salaries for Professional Staff: Include only those staff members that are employees of the District (Teachers and Licensed Professionals).

- One Full-Time Equivalent (**FTE**) equals one staff member working an entire week, for each week of the project. Express partial FTE's in decimals and round to the nearest two decimal places.

Example: A 10-month employee, such as a Special Education Teacher, would be considered 1.0 FTE if the teacher were employed for the entire 10-month program. A 12-month employee, such as Administration or Support Staff, would also be considered as 1.0 FTE if employed for the entire 12-month program. It is important to always factor in the length of the project relative to the type of employee included in the budget.

- An employee may fall under different categories of the grant, and be included in both 611 and 619 grants, but may never exceed a total FTE of 1.0.
- Do not include consultants or per diem staff under this Code. In addition, central administrative staff members that are considered to be indirect costs, e.g., business office staff, should not be included.
- All professional positions should be listed individually with FTE, Annualized Rate of Pay and Project Salary. Project Salary equals the Annualized Rate of Pay multiplied by the FTE.

Code 16, Salaries for Support Staff: Include salaries for teacher aides, secretarial and clerical assistance, personnel in pupil transportation and building operation and maintenance (employees that are not directly associated with providing special education services, but instead provide ancillary/support services).

- Do not include central administrative staff members that are considered to be indirect costs, e.g., account clerks.
- All support staff positions should be listed individually with FTE, Annualized Rate of Pay and Project Salary.
- Please express per diem/hourly employees according to their “dollar/period of time” ratio under the FTE column and reflect their annualized and project salaries accordingly.

Code 40, Purchased Services: Include consultants, rentals, tuition and other contractual services (Please note that licenses and leases do not fall under Purchased Services as those are “items” you are purchasing).

- Provide a description of the purchased services, including as applicable, use of federal IDEA Part B¹ Funds to Approved Special Education Providers (ASEPs) or Other Professional Services/Consultants.

¹ An LEA is not required to use IDEA section 611 and section 619 funds to pay ASEPs to fulfill its obligation under Education Law §4410-b to provide an allocation of funds to such agencies and may use local district funds in part or instead.

- Provide a complete, detailed list of all ASEP's who are providing services to students with disabilities including the name of the ASEP, the number of students with disabilities receiving services from that ASEP and express the cost as "X students at (per pupil minimum)". Please note that the Per Pupil Minimum (PPM) establishes the minimum amount that has been allocated via flow-through funding to ASEPs, and can be exceeded.
- ASEP's receive 1/3 of the per pupil minimum if they are providing a related service only (calculated as "per pupil minimum divided by 3 or multiplied by .3333; there are no exceptions to these calculations).
 - Please note that for county agencies serving as an ASEP, when providing related services only, ASEP's providing services within the following counties are exempt from the 1/3 rule and must be paid the full per pupil minimum: **Rockland, Niagara, Otsego, Suffolk and Westchester.**
- In addition to the description of the proposed services, the hourly rate (**not to exceed \$300/hr**), or the per diem rate (**not to exceed \$2,000/day**), or other calculated rate must be provided.
- Information on ASEPs, Article 81 and Parentally-Placed Funding can be found at <http://www.p12.nysed.gov/sedcar/federal.htm>.

Code 45, Supplies and Materials: Include items such as computer software, text and work books, educational programs and kits, technology and equipment under \$5,000 **per unit** (e.g. a 10-pack of laptops at \$5,000 would count as \$500 per unit and would be filed under Code 45, but a Smartboard at \$5,000 would be budgeted under Code 20, Equipment). Locking filing cabinets (for use of storing IEP's and other sensitive documentation regarding students with disabilities) and adaptable furniture required by IEP's are allowable, but furnishings of a non-special education specific nature are not allowable (e.g. office furniture like chairs, tables and desks for staff meetings, etc). Please refer to Appendix D for more examples of allowable expenses.

- SED strongly recommends that LEAs **not** utilize IDEA, Part B funds under this Code to purchase items that are non-specific for special education programs or services or that could be utilized for general education purposes.
- Expenses **per item** or **per grouping** in excess of \$1,000 require a clear description of the item(s) to be purchased (e.g., a piece of software at \$5,000 is not sufficient description).
- Cost calculations must be clearly shown (e.g. unit quantity multiplied by unit cost equals the proposed expenditure). Incomplete cost calculations are not acceptable.

Please note: Technology-based equipment with evidence of the benefit of use in an educational setting (and/or specifically with students with disabilities) is allowable. This includes personal listening devices with instructional applications, Smartboards, book readers, etc. If items to be purchased are not exclusively for use by students with disabilities, such as technology used in an integrated classroom, then only a prorated portion of IDEA funds can be utilized towards the cost of those items. This portion is based on the percentage of students with disabilities (e.g. five students with disabilities in an integrated class of 20 students would allow 25 percent of the cost of a purchased item to be funded via the IDEA Grant).

For additional information on allowable cost please see **Appendix D**.

Code 46, Travel: Include pupil transportation, conference costs and travel of staff between instructional sites; usage of funds to cover basic commuting costs of staff is not **allowable**. Specify agency approved mileage for travel by personal car or school-owned vehicles; federal mileage rate is posted at <http://www.gsa.gov/portal/content/100715>.

A description of the proposed travel, including the **Staff, the destination, purpose of the proposed travel and calculation of cost including conference fees, travel and overnight expenses (when applicable)** should be included.

- Proposed conferences must be identified either by specific conference name or topic. Generic conference travel descriptions, such as “Conference TBD”, are **not** acceptable.
- Travel expenditures for conferences cannot be bundled together as one “conference cost”, but must be broken down into its component registration fees, mileage/travel costs and overnight expenses.
- Staff that will be traveling must be identified by Title/Name.
- Inter-continental travel is strictly prohibited. All forms of travel must be arranged in the most cost-efficient manner possible and accommodations should be reasonable (e.g. no first-class seating on planes and lodgings and meals must conform to federal standards).

Code 80, Employee Benefits: Include proposed benefits, related to salaries included in this grant.

- Benefit rates used for project personnel must be the same as those used for other agency personnel.
- Cost calculations (if percentages are provided) must calculate correctly.
- The amount of Employee Benefits paid **cannot** exceed the amount of funds allocated to Salaries (Code 15 and 16 combined).

Code 90, Indirect Costs: This represents indirect costs incurred as a result of providing necessary services for students with disabilities that cannot be claimed under other sections of the Grant. These include costs such as a salary for a Principal and other Administrators who provide indirect services for students with disabilities, but do not provide direct educational instruction or other related services.

- Total Indirect Cost is the product of the Modified Direct Cost Base (**MDCB**) multiplied by the Approved Restricted Indirect Cost Rate (**ARICR**). The **ARICR** for the 2016-17 school year should be available in June, however, if you have not received the **ARICR** for your District by the time you wish to submit your grant applications, please refer to your previous years’ **ARICR** when calculating for the Total Indirect Cost.
- The **MDCB** is calculated by summing all of the subtotals (Codes 15, 16, 40, 45, 46 and 80), **excluding ASEP funding** under Article 89 and Article 81 of the Education Law (when applicable) and proposed contract expenditures in excess of \$25,000.
- Please note that the Indirect Cost subtotal entered into Code 90 may be **LESS** than the Total Indirect Cost as calculated by multiplying the **MDCB** and the **ARICR**. The

Total Indirect Cost amount is a threshold that cannot be exceeded, but may be budgeted at less than the maximum allowable amount.

Questions regarding the Indirect Cost Rate should be directed to Grants Finance at. (518) 474-4815.

Code 49, BOCES: Services provided by BOCES.

- As in Code 40, consultant services are not to exceed **\$300/hour** or **\$2,000/day** and the same ASEP per pupil minimums apply.
- Consultant services purchased from a BOCES must identify the name of the BOCES and the specific services purchased.

Code 30, Minor Remodeling: Include salaries, associated employee benefits, purchased services, supplies and materials relating to the alterations to the existing sites. A description of the project and its relevance to special education must be provided.

- Please note while individual requests will be reviewed on a case by case basis, NYSED strongly discourages any proposed remodeling expenditures through IDEA funding. Please utilize local funds to address any building modifications and allocate IDEA funding elsewhere in the grant accordingly.

Code 20, Equipment: Include Equipment to be purchased in support of the needs of students with disabilities with a **unit cost of \$5,000 or more.**

- A description of proposed purchases including, quantity, unit cost and total expenditure must be included.
- Please note that equipment records (appropriately labeled) are required to be maintained and should include a distinct serial or other identifying number, source, acquisition cost and date.
- Note that packs of items, such as a ten-pack of laptops costing \$5,000 would not fall under this code, since the per unit cost would be \$500 as there are ten items in the single pack.

NEW YORK STATE POLICY GOVERNING THE ADMINISTRATION OF FEDERAL SUB-GRANT PROGRAMS

Allocation of Sub-Grant Program Funds

Section 611 Allocations to Local Educational Agencies (LEAs) – The total amount of funds available to a state educational agency (SEA), as determined by the Secretary of Education under IDEA, Part B, section 611, are allocated by New York State (NYS) for use by public school districts, Special Act School Districts, State agencies, and State-operated schools.

An amount equal to 75 percent of the 1999-2000 allocation to the State is distributed to eligible LEAs based on the December 1, 1998 child counts, as reported in the PD-1, PD-2 or PD-3 reports.

Of the remaining amount of the 2016-17 flow-through portion of the allocation, 85 percent is distributed based on relative numbers of all school-age children enrolled in public and private elementary and secondary schools located within each public school district's jurisdiction; and 15 percent is distributed based on the relative numbers of all school-age children in the public school district's jurisdiction living in poverty, as determined by the SEA.

Section 619 Allocations to LEAs – The total amount of funds available to a SEA, as determined by the Secretary of Education under IDEA, Part B, section 619, are allocated by NYS for use by public school districts, Special Act School Districts, State agencies, and State-operated schools as follows:

An amount equal to 75 percent of 1997-98 allocation to the State is distributed to eligible LEAs, based on the December 2, 1996 child counts, as reported in the PD-1, PD-2 or PD-3 reports.

Of the remaining amount of the 2016-17 flow-through portion of the allocation, 85 percent is distributed based on relative numbers of all school-age children enrolled in public and private elementary and secondary schools located within each public school district's jurisdiction; and 15 percent is distributed based on the relative numbers of school-age children in the public school district's jurisdiction living in poverty, as determined by the SEA.

Applicant Eligibility

An eligible recipient of funds is a public school district, Special Act School District, State-operated School or State agency, which has:

- Submitted an application to SED in substantially approvable form by the date established by the SED;
- Demonstrated compliance with State and federal law, regulation and policy governing the education of students with disabilities;
- Complied with all SED requests for special education data including, but not limited to, the PD forms; and

- Been determined by SED to be willing and able to establish and maintain programs of free appropriate public education to meet the special education and related service needs of students with disabilities.

SED may choose not to allocate funds to an LEA which does not meet these eligible recipient criteria. If so, SED must, in the alternative, arrange for the allocation of such funds for use by other appropriate LEAs to meet the needs of eligible students.

Reallocation of Funds in the Absence of Required Applications

LEAs which fail to submit an application are at an increased risk of losing access to funding. Late submissions of applications may result in delays of approval and payment of federal funding.

Omissions, lack of detail and late submissions of Applications may result in delays in receipt of approval and subsequently to payments under these federal programs. For this reason SED requests that all IDEA budgets for sections 611 and 619 be submitted by the application deadline (July 1st of the current year) and that budgets be as expressive and clear as possible in their descriptions of expenses.

Once the application is approved by the program office, the individual budgets for both the 2016-17 IDEA, Part B section 611 and section 619 sub-grants, as listed on the FS-10 form, the original and one copy will be forwarded to the Grants Finance Office for further processing. Once each sub-grant is processed by the Grants Finance Office, a Grant Award Notice followed by a copy of the approved budget (FS-10) will be mailed to the LEA.

Disapproval – Applicant Recourse

Applicant project expenditures, which have been disapproved or disallowed for cause, shall not be reimbursed from federal funds. Written notice of pending disapproval of an application/ budget will be sent to the applicant for receipt at least 30 days prior to actual disapproval. The notice will contain a statement of the reasons for the pending disapproval or reclamation and corrective actions to be taken. Failure to submit an acceptable plan of corrective action in a timely manner could result in the forfeiture of 2016-17 IDEA, Part B funds.

Such notice to the State agency or LEA will include the following information:

- Within 30 days of the date of receipt of the notice, the applicant may request a hearing before the Assistant Commissioner for P-12: Office of Special Education or the designee of the Assistant Commissioner.
- If requested, a hearing shall be conducted within 30 days of receipt of the request.
- Within ten days following the hearing, the Assistant Commissioner shall issue a written ruling which includes the findings of fact and reasons for either rescinding or sustaining the recommended disapproval.

If the action is not rescinded, the applicant may appeal to the United States Secretary of Education, the notice of which must be filed with the Secretary by the applicant within 20 days of SED's notice of its findings.

Any State agency or LEA that receives such notice must satisfy the public notice requirements of 34 CFR section 300.222(b).

Technical Assistance for Budget-Related Forms

Please follow the instructions printed on page 1 of the FS-10 budget and FS-10-A amendment forms with the following understandings:

A separate FS-10 must be completed for each fund (sections 611 and 619). Enter the source of funds budgeted on the first line of page 1 of the budget form. Enter the appropriate project number on the budget summary page of each FS-10 form.

Pursuant to NYS section 4410-b, LEAs must provide funding to ASEPs, on a per pupil basis, up to the number of students with disabilities placed in the program by the LEA on October 5, 2015. Upon receipt of SEDCAR-1 forms, LEAs must also disburse funds to SED-approved out-of-State private schools if the LEA was the last school district of residence for students with disabilities when placed there by the courts (Article 81). Each ASEP eligible to receive such funds will have that information reflected as a one-line entry in Code 40 (Purchased Services) and/or Code 49 (Purchased Services with BOCES) of the section 611 and/or section 619 FS-10 sub-grant projects based on the timely and accurate submission of a SEDCAR-1 form if the LEA chooses to disburse such funds using IDEA, Part B allocations rather than local funds.

All public school districts, Special Act School Districts and State agencies have approved maximum restricted indirect cost rates, which may be budgeted under Code 90 of the FS-10 form. **Please note: Indirect costs may not be claimed on any flow-through funding to ASEPs pursuant to NYS section 4410-b, including Article 81 funds, as well as any portion of each sub-contract listed in Purchased Services (Code 40) exceeding \$25,000.**

For general information on funding procedures, financial forms and budget guidelines please refer to the Fiscal Guidelines for Federal and State Grants, which is available on the OMS-Grants Finance Unit's website: <http://www.oms.nysed.gov/cafe/>. For specific IDEA, Part B funding or application information, please refer to the resources listed in this memorandum.

NEW YORK STATE PROCEDURES FOR THE DISBURSEMENT OF FEDERAL IDEA, PART B FLOW-THROUGH ALLOCATIONS TO LEAS FOR 2016-17

Pursuant to the federal IDEA 2004 and section 4410-b of the Education Law, NYSED must allocate all IDEA Part B flow-through funds to LEAs, and the LEAs may choose to use a portion of such funds to meet their Education Law section 4410-b obligation by appropriately allocating funds to ASEPs.

The per student funding amount each LEA must pay to each eligible ASEP pursuant to Education Law section 4410-b through State, local or federal IDEA Part B section 611 and section 619 funds is calculated by the LEA based on data reported by the LEA in the new Student Information Repository System (SIRS) for October 3, 2015 and the ASHEP Request For IDEA Vendor Funding (SEDCAR-1) forms received from ASEPs by March 1, 2016. LEAs may choose not to honor SEDCAR-1 requests received after this date, and thus, ASEPs who do not submit SEDCAR-1 forms to a LEA by this date may be ineligible to receive IDEA or local funding for the 2016-17 program year.

The information below is available at: <http://www.p12.nysed.gov/specialed/finance/home.html>

- Posted amounts of LEA IDEA, Part B section 611 and section 619 per student funding amounts; and
- Commonly asked questions regarding allocation and flow-through funding of IDEA, Part B funds.

Please Note: Whenever this document refers to the use of IDEA, Part B section 611 and section 619 funds to provide funding to ASEPs or to per student funding to ASEPs, LEAs are required to disburse State, local or federal funds in amounts equivalent to the federal allocation amounts attributable to students enrolled in ASEPs, as posted on the website <http://www.nysed.gov/sedcar/federal.htm>; at “Minimum Per Pupil Allocation Amounts of IDEA Federal Funds for Each District”. At the discretion of each LEA, such disbursements may be made using federal or local funds or a combination of each.

In addition, section 4410-b of the NYS Education Laws (NYS §4410-b) requires LEAs to make payments of funds to ASEPs using local funds if the LEA does not apply for federal funds under section 611 and section 619 or chooses to do so. The amount of funding to be provided to each ASEP is equivalent to the same amount the LEA is required to pay had the LEA applied for the full amount of IDEA Part B section 611 and section 619 funds for which it was eligible.

Method for LEAs to Calculate Per Student Funding Amounts Using 2016-17 IDEA, Part B Flow-Through Funds to ASEPs

Pursuant to federal and State statutes, the initial budgets for the 2016-17 IDEA, Part B section 611 and section 619 sub-grant programs may include an amount to be disbursed to each eligible ASEP serving students with disabilities. Per student funding amounts to ASEPs are posted on the website <http://www.p12.nysed.gov/sedcar/federal.htm>; at “Minimum Per Pupil Allocation Amounts of IDEA Federal Funds for Each District.” In this regard, BOCES preschool ASEPs should be listed in Purchased Services from BOCES: Code 49 and all other ASEPs should be

listed in Purchased Services: Code 40 in the FS-10. Upon SED approval and processing of the LEA's FS-10s for each of these projects, 20 percent of the budget amounts will be disbursed to the LEA. Additional disbursements of section 611 and/or section 619 project funds to LEAs will be made upon their submission of a Request for Funds for a Federal or State Project form (FS-25) that is consistent with the policy outlined on Grants Finance's webpage. The website address for FS-25 information is: <http://www.oms.nysed.gov/cafe/forms/> and the Final Expenditure for a Federal or State Project form (FS-10-F).

Flow-Through Funding to ASEPs

ASEPs are eligible for funding via the LEA's State, local or 2016-17 IDEA, Part B section 611 and section 619 flow-through funds on a per student basis, based on the number of students provided special education services on October 3, 2015 for preschool and school-age students with disabilities, pursuant to NYS §4410-b (for preschool students with disabilities), Article 89 (placement of school-age students by Committees on Special Education) and Article 81 (placements of school-age students through courts or State agencies). There are two general types of ASEPs:

- ASEPs which operated a special education itinerant services program, a special class program or a special class in an integrated setting, on October 3, 2015, including:
 - An approved preschool special education program as described above.
 - 4201 Schools which operate approved preschool special education programs.
 - Boards of Cooperative Educational Services (BOCES) which operate approved preschool special education programs.
 - School districts which operate approved preschool special education programs.
- ASEPs which provided special education services on October 3, 2015, including:
 - Approved private schools for students with disabilities that receive students from public school districts (Article 89 placements).
 - State supported schools and 4201 Schools.
 - Approved out-of-State private schools for students with disabilities that receive students through courts or State agencies (Article 81 placements).

In order to receive 2016-17 IDEA, Part B section 611 and section 619 or local funding pursuant to NYS section 4410-b, the ASEP must have submitted a SEDCAR-1 form (Approved Special Education Program Request for IDEA, Part B Vendor Funding), on or before March 1, 2016, to each LEA which placed one or more students with disabilities in the ASEP program on October 3, 2015 for school-age and preschool students with disabilities. Approved out-of-State private schools in which courts placed students with disabilities (Article 81) will also submit a SEDCAR-1 form to request a per student funding amount from the school district of residence that maintains committee on special education (CSE) responsibility for such students.

For students placed by the courts and State agencies in approved private in-State residential schools that provide students with services pursuant to Article 81, a separate SEDCAR-2 (**In State Article 81 School Notice of Designated Local educational agency for IDEA, Part B Funds**) form is required. This form is used to designate the LEA to be allocated the IDEA, Part B section 611 and section 619 flow-through allocations attributable to students receiving services pursuant to Article 81, reported by such schools in the December 1, 1998 PD-2 reports and adjusted for population and poverty. The LEA is receiving these additional funds to be added to

its final notice of allocation and is required to provide funds to the in-State school providing services to students pursuant to Article 81.

ASEP Funding Requirements

In accordance with State statute, payments of 2016-17 IDEA, Part B section 611 and section 619 flow-through funds shall be made by LEAs to ASEPs in the same proportion as funds are disbursed to LEAs by SED, within 30 calendar days after the LEA receives any portion of its allocation of funds for the current year. The last 10 percent payment to ASEPs must be made prior to the LEAs submitting their FS-10-Fs. **Please note:** LEAs must now pay one-third of their calculated 2016-17 IDEA, Part B section 619 and section 611 per student funding amount to ASEPs which submitted SEDCAR-1 forms for preschool students with a disability which they provided related services only with one exception.²

In accordance with the requirements of section 613(f) of the Act and 34 CFR section 300.646(b)(2), if SED has notified the LEA that it has been identified for disproportionality by race/ethnicity in the identification, classification, placement and/or disciplinary actions for students with disabilities for the 2015-16 school year, it must reserve and expend 15 percent of the district's 2016-17 IDEA, solely for the provision of CEIS. However, for the purpose of calculating the correct per student funding amounts due to each ASEP, an LEA which has received such notification must first:

- Calculate the 15 percent to be directed towards the expenditure for CEIS activities for students 3-21 using IDEA section 611 funds by multiplying the total final allocation for this funding stream by 0.85; then
- Deduct the federal proportionate share of section 611 funds for services for parentally-placed students with disabilities ages 3-21 reserved for this purpose, if applicable.³
- Calculate the 15 percent to be directed towards the expenditure for CEIS activities for students in kindergarten using IDEA section 619 funds by multiplying the total final allocation for this funding stream by 0.85; then
- Deduct the federal proportionate share of section 619 funds for services for parentally-placed students with disabilities ages 3-5 reserved for this purpose, if applicable.⁴

The remaining adjusted amounts for section 611 and section 619 would then be used to calculate the correct per student funding amount for each funding stream due to each ASEP by using the optional worksheets available at: <http://www.p12.nysed.gov/specialed/finance/> and then listing these expenditures in the IDEA section 611 and section 619 sub-grants.

LEA-ASEP relationships require the submission of a budget that describes the services the LEA is purchasing from the ASEP pertaining to the education of students with disabilities 3-21 attending it. In addition, LEA-ASEP relationships require the development of a legal agreement

² Exception: Any municipality which operated an SED-approved Special Education Itinerant Services (SEIS) prior to July 1, 2003 which submitted SEDCAR-1 forms for preschool students with a disability which it provided related services only is eligible for full (100 percent) section 619 and section 611 per student funding for each child.

³ To find the total amount of federal proportionate share of 2015-16 funds the school district received from SED for students with disabilities ages 5-21? parentally placed in nonpublic schools, go to:
<http://www.p12.nysed.gov/sedcar/federal.htm>

⁴ Ibid.

prior to the disbursement of funds from the LEA to each ASEP. The legal agreement between the LEA and ASEP must contain, but is not limited to, the following:

- The submission by the ASEP of periodic reports to the LEA containing programmatic and fiscal information; and
- The submission by the ASEP of a final expenditure report to the LEA delineating the manner in which the ASEP spent the funds it received from the LEA.

ASEPs may obligate funds that are provided through flow-through funding by LEAs as of the beginning date established in the written agreement.

Allowable Uses of Funds

Flow-through funds may be used for the necessary and reasonable excess costs incurred for the provision of special education services to students with disabilities in accordance to their Individualized Education Program (IEP) that are not also reimbursed through the tuition rate. These services may include nonacademic and extracurricular activities and support required to ensure participation of students with disabilities per 34 CFR § 300.107. Examples of allowable and non-allowable expenditures can be found in Appendix D.

SED Website Regarding IDEA, Part B Allocations

To reduce administrative burden and facilitate budgeting for LEAs and for ASEPs, the following information will be posted at <http://www.p12.nysed.gov/specialed/finance/>. This site will contain links to the other sites that contain information regarding IDEA, Part B.

Each LEA's allocations for 2016-17 IDEA, Part B section 611 and section 619 final allocation, will be posted and available for viewing under Federal Allocations by scrolling down and clicking on Final Notices of Allocations under IDEA, Sections 611 and 619 School Year 2016-17. This posting will include the LEA name, BEDS code, allocation amounts, and the total resident student counts of children with disabilities. The student count should be divided into the allocation for the section 611 and section 619 sub-grant projects to calculate the minimum per student funding amount due to ASEPs for each project. **Please note:** the per student funding amount due to ASEPs remains the same if the LEA chooses to pay ASEPs using IDEA section 611 and section 619 sub-grant funds and/or local funds. Allocation information will be posted for 2016-17.

Information pertaining to LEAs which are designated by an in-State Article 81 ASEP to receive additional 2016-17 IDEA section 611 allocations will be posted under Federal Allocations by scrolling down to Additional Allocations to LEA's Designated to Sub-allocate IDEA Funds to Article 81 Schools and clicking on 2016-17. This posting will include the LEA name, the LEA BEDS Code, the ASEP name, the ASEP BEDS Code, and the section 611 and section 619 allocation amounts to be disbursed to eligible ASEPs.

34 CFR §76.707 Requirements pertaining to when obligations are made. The following table shows when a sub-grantee (LEA) makes obligations for various kinds of property and services:

If the obligation is for —	The obligation is made —
(a) Acquisition of real or personal property	On the date on which the State or sub-grantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the State or sub-grantee	When the services are performed.
(c) Personal services by a contractor who is not an employee of the State or sub-grantee	On the date on which the State or sub-grantee makes a binding written commitment to obtain the services.
(d) Performance of work other than personal services	On the date on which the State or sub-grantee makes a binding written commitment to obtain the work.
(e) Public utility services	When the State or sub-grantee receives the services.
(f) Travel	When the travel is taken.
(g) Rental of real or personal property	When the State or sub-grantee uses the property.
(h) A pre-agreement cost that was properly approved by the State under the cost principals identified in 2 CFR Part 200	
[Authority: 20 U.S.C. 1221e-3, 3474, and 6511(a)] [45 FR 22517, Apr. 3, 1980. Redesignated at 45 FR 77368, Nov. 21, 1980, as amended at 55 FR 15817, Apr. 18, 1990; 57 FR 30342, July 8, 1992]	

Table of Allowable Expenditures by Cost Code

Code 15, Professional Salaries

Budget Item	Allowable for LEA	Allowable for ASEP	Requirements / Additional Information
ADAPTED PHYSICAL EDUCATION: Salary and fringe benefits.	Yes	Yes	The salary and fringe benefits of an adapted Physical Education teacher are allowed for the time the teacher provides instruction to a class of special education students
CHILD FIND ACTIVITIES: Costs associated with Screening	Yes	N/A	
CURRICULUM DEVELOPMENT: Costs associated with substitutes, release time, or extended contract.	Yes	Yes	Costs related to substitute teachers, release time, and extended contract for development of curriculum for special education students is allowed for both regular and special education staff.
EDUCATIONAL INTERPRETERS	Yes	Yes	
EXTENDED SCHOOL YEAR (ESY): Personnel	No	No	ESY expenditures are covered in the rate of approved ESY programs established by SED's approval by the Division of the Budget. They are not allowable.
FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR PARENT MEETINGS: Salaries and fringe benefits.	Yes	Yes	Expenditures related to parent meetings are considered an excess cost of special education.
FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS WITH DISABILITIES: Salaries and fringe benefits.	Yes	Yes	
GUIDANCE COUNSELORS: Salaries and fringe benefits.	Yes	Yes	Only the actual time spent supporting special education related activities such as transition services is allowed.
IEP TEAM COORDINATORS: Salaries and fringe benefits.	Yes	Yes	Salaries and fringe benefits of staff that coordinate a LEA's IEP system, train staff, and review IEPs are allowed. Only the actual time spent coordinating IEPs is allowed.
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.	Yes	Yes	Job coaches may be provided through contract with an individual, agency, organization, or other entity pursuant to 4401 of the Education Law.
MEDICAID SCHOOL-BASED SERVICES PROGRAM: Costs for claiming Medicaid funds, including third-party administrators.	No	No	The costs for administering the Medicaid School Supportive Health Services Program (SSHSP) may not be charged to the IDEA grant.
NURSE – SCHOOL-BASED: Salaries and fringe benefits.	Yes	Yes	Only the actual time providing related services required by IEPs or performing evaluations is allowed
PARAPROFESSIONALS: Salaries and fringe benefits	Yes	Yes	Paraprofessionals (teaching assistants and teacher aides) must be employees of an LEA. Contracted services for privately employed paraprofessionals may not be charged to the IDEA grants.
PARENT LIAISONS: Salaries and fringe benefits.	Yes	Yes	Salary and fringe benefits are allowed ONLY to the extent the parent liaison provides support to parents of children with disabilities.
PRINCIPALS OR ASSISTANT PRINCIPALS: Salaries and fringe benefits	No	No	Salaries for principals and assistant principals may not be charged to the IDEA grant.

PSYCHOLOGIST: Salaries and benefits	Yes	Yes	Only the actual time spent supporting special education is allowed.
RELATED SERVICES (Including OT, PT, Psychologist, Speech Therapist and Social Workers : Salaries and Benefits	Yes	Yes	Only the actual time spent supporting special education is allowed.
SOCIAL WORKERS - SCHOOL BASED: Salaries and fringe benefits	Yes	Yes	Only the actual time spent supporting special education is allowed.
SPEECH THERAPIST: Salary and fringe benefits.	Yes	Yes	Only the actual time spent supporting special education is allowed.
SPECIAL EDUCATION SUPPORTS: for students in General Education Summer Programs.	Yes	No	If a student with a disability is not in an Extended School Year (ESY) Program for special education but is in a General Education Summer Program, IDEA funds may be used to provide the special education services needed for the student to participate in the program, consistent with the student's IEP.
SUBSTITUTE TEACHERS: Salaries and fringe benefits	Yes	Yes	Substitute teacher costs are allowed for special education teachers
SUPERINTENDENTS (DISTRICT ADMINISTRATORS): Salaries and fringe benefits.	No	No	The salary and fringe benefits of superintendents cannot be charged to federal grants.
TEACHERS – REGULAR EDUCATION: Salaries and fringe benefits.	Yes	N/A	Regular education teachers may be paid to attend special education in-service activities and IEP meetings. Instructional costs of regular education teachers are not allowed.
TEACHERS – SPECIAL EDUCATION: Salaries and fringe benefits.	Yes	Yes	Special education teachers must be employees.
TECHNOLOGY STAFF: Salaries and fringe benefits for employees	Yes	Yes	Expenses for programming or maintaining special education and related services databases and applications are allowed and may include coordination or administration of technology services.
TRANSITION STAFF: Staff associated with work experiences, job coaching and acquisition of employment skills.	Yes	Yes	Staff salaries for activities to facilitate the acquisition of employment skills for students with disabilities pursuant to Transition Services indicated on students' IEPs.

Code 16, Support Staff Salaries

Budget item	Allowable for LEA	Allowable for ASEP	Requirements / Additional Information
CLERICAL SUPPORT: Salaries and fringe benefits.	Yes	Yes	Only the actual time spent supporting special education is allowed
SECRETARIAL STAFF: Salaries and fringe benefits	Yes	Yes	

Code 40, Purchased Services

Budget Item	Allowable for LEA	Allowable for ASEP	Requirements / Additional Information
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.	No	No	Funds may not be used to pay attorney's fees
AUDIT COSTS: Audits required by the Single Audit Act.	Yes*	N/A	The costs of auditing the IDEA as required by and performed in accordance with the Single Audit Act are allowable. *However, other IDEA audit costs are not allowed as <u>direct costs</u> . They are included in the <u>indirect cost rate</u> .

CHILD FIND ACTIVITIES: Costs associated with screening by individuals not on school staff	Yes	N/A	
CONSULTANT SERVICES: Costs associated with contracted services from a consultant	Yes	Yes	Individual/Agency providing services must have per diem/hourly or flat fee rates listed. Consultants/Training- maximum rate of \$2000/day (minimum of 6 hours per day) or \$300/hour, regardless of funding source.
CONTRACTED SPECIAL EDUCATION TEACHERS	No	No	LEAs/ASEP's may NOT contract for special education teachers. Teachers must be employees, not contractors.
CONTRACTUAL MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT	Yes	Yes	If the equipment is used for special education only. Examples include assistive technology devices; copying machines, printers, elevators, etc.
CONTRACTUAL SERVICES: Costs associated with contractual services provided by licensed professionals.	Yes	Yes	Individual/Agency providing services must have per diem/hourly or flat fee rates listed. Contractual Services/Training- maximum rate of \$2000/day (minimum of 6 hours per day) or \$300/hour, regardless of funding source.
DUE PROCESS HEARINGS: Costs of conducting a due process hearing.	Yes	Yes	Funds may be used to pay costs of conducting a due process hearing, e.g., paying a hearing officer and providing a place for the hearing. Funds may not be used to pay a party's legal fees or related costs such as depositions, expert witnesses, settlements, or other related costs.
FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS: Contracted services	Yes	Yes	See consultant services
FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS WITH DISABILITIES: contracted services	Yes	Yes	
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.	Yes	Yes	Job coaches may be provided through contract with an individual, agency, organization, or other entity pursuant to 4401 of the Education Law. See consultant services.
NURSE: Contracted services	Yes	Yes	See consultant services- Only to provide related services required by IEPs or performing evaluations allowed.
OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS: Contracted services	Yes	Yes	See contractual services
PHYSICAL THERAPISTS (PT) and PT ASSISTANTS: Contracted services	Yes	Yes	See contractual services.
PSYCHIATRIST AND OTHER PYHSICIANS (EVALUATIONS ONLY): Consultant services	Yes	Yes	See consultant services.
PSYCHOLOGIST: Contracted services	Yes	Yes	See consultant services.
SPEECH THERAPIST: Contracted services	Yes	Yes	See contractual services.
SOCIAL WORKERS: Contracted services	Yes	Yes	See contractual services.
STAFF TRAINING: Delivered within the organization (No travel required)	Yes	Yes	See consultant services- Costs related to in-house staff training on special education matters.

STUDENT EVALUATIONS: Contracted services	Yes	Yes	See consultant services.
TRANSITION – EMPLOYMENT SKILLS: Costs associated with work experiences, job coaches and acquisition of employment skills.	Yes	Yes	LEAs may contract with agencies, pursuant to the requirements of section 4401 of the Education Law, to facilitate the acquisition of employment skills for students with disabilities pursuant to Transition Services indicated on students' IEPs.
TRANSITION – INDEPENDENT LIVING SKILLS: Rental of property used for developing independent living skills.	Yes	Yes	LEAs may lease property from individuals or agencies for teaching independent living skills required by students' IEPs.
TECHNOLOGY STAFF: Contracted IT services.	Yes	Yes	Private contracts for special education database maintenance or programming are allowed.

Code 45, Supplies and Materials

Budget Item	Allowable for LEA	Allowable for ASEP	Requirements / Additional Information
ASSISTIVE TECHNOLOGY DEVICES: as detailed on the IEP.	Yes	Yes	
CHILD FIND ACTIVITIES: Costs associated with public awareness, notices.	Yes	N/A	
COMMUNICATION DEVICES FOR STAFF	No	No	Communication devices are allowed ONLY for students with disabilities.
COMPUTERS FOR STUDENTS	Yes	Yes	Related to the unique needs of a specific child with a disability as specified on their IEP. It may be provided in a regular education class or other education-related setting, even if one or more nondisabled children benefit.
COMPUTERS FOR STAFF	Yes	Yes	Computer equipment for special education staff is allowed if the individual works solely in special education
COMPUTER NETWORKS: Costs associated with a LEA's/ASEP's computer networks.	No	No	
EQUIPMENT - SECURITY: Cameras and other devices.	Yes	Yes	When related to the needs of a child with a disability in accordance with the IEP of the child. It may be provided in a regular education environment or other education-related setting.
EQUIPMENT - NON-CAPITAL: Equipment to support special education and related services.	Yes	Yes	Equipment that does not meet the definition of capital equipment may be included in the budget.
EVALUATIONS: supplies for same	Yes	Yes	
EXTENDED SCHOOL YEAR (ESY): supplies, equipment	Yes*	N/A	ESY expenditures are covered in the rate of approved ESY programs established by SED's approval by the Division of the Budget. *They are not allowable unless the expenditures are not covered in the rate.
FURNITURE: Desks, tables, chairs, file cabinets.	Yes	Yes	Only adaptive furniture will be allowed. Examples of such furniture are wheelchair accessible desks and adjustable tables or workstations. File cabinets for IEP files are allowable.
OFFICE EQUIPMENT: Equipment used by special education staff	Yes	Yes	Only allowable if the equipment is exclusively used by special education staff.
SMART BOARDS	Yes	Yes	If this is in a self-contained class due to the specific needs of the students and is not part of a school-based initiative to purchase Smart Boards, then this is allowable. If students with disabilities in integrated settings require Smart Boards and is not part of a school-based initiative to purchase Smart Boards, only a prorated amount of the cost is allowable.
SUPPLIES & MATERIALS	Yes	Yes	Proposed expenditures for equipment with a unit cost of less than \$5,000 must contain a description, unit

Budget Item	Allowable for LEA	Allowable for ASEP	Requirements / Additional Information
			cost, quantity and individual proposed expenditure. A maximum of \$50 expenditure per student per year of IDEA funds can be allocated for rewards for students with disabilities participating in Positive Behavioral Interventions and Supports. Non allowable items include, but are not limited to: furniture, rugs, air conditioners,, etc.

Code 46, Travel Expenses

Budget item	Allowable for LEA	Allowable for ASEP	Requirements / Additional Information
EXTENDED SCHOOL YEAR (ESY): Transportation.	No*	N/A	ESY expenditures are covered in the rate of approved ESY programs established by SED's approval by the Division of the Budget. They are not allowable. *Please note that in regards to Transportation Aide that the District is responsible for School Age students with disabilities and the County is responsible for Preschool Age students with disabilities.
NON-EDUCATIONAL EXPENDITURES	No	No	Including, but not limited to: dinners, shows, movies, bowling, out-of-state trips, etc. are not a permissible use of IDEA.
PROFESSIONAL AND STAFF DEVELOPMENT: Costs associated with registration fees, travel, conference expenses, and providers.	Yes	Yes	Registration fees for off-location training, travel and conference expenses associated with special education training of regular education and special education staff are allowed. Airfares must be in economy and travel is limited to the continental United States.
TRANSPORTATION COSTS - SPECIAL EDUCATION	Yes	Yes	Transportation to and from special education services and transition program worksites are allowable. Transportation for field trips is also allowable provided the trips enhance the educational program of the students.

Code 80, Fringe Benefits

Budget Item	Allowable for LEA	Allowable for ASEP	Requirements / Additional Information
GRADUATE CREDITS FOR SPECIAL EDUCATION INSTRUCTIONAL STAFF	Yes	Yes	Graduate School tuition is allowed as a fringe benefit for special education instructional staff.
DISABILITY	Yes	Yes	Employer expenses for disability as fringe benefits are allowable.
RETIREMENT: NYS TEACHERS	Yes	Yes	Employer expenses for teachers retirement benefits granted as fringe benefits are allowable.
RETIREMENT: Other	Yes	Yes	Employer expenses for retirement as fringe benefits granted as fringe benefits are allowable.
SOCIAL SECURITY	Yes	Yes	Employer expenses for unemployment insurance granted as fringe benefits are allowable.
UNEMPLOYMENT INSURANCE	Yes	Yes	Employer expenses for unemployment insurance granted as fringe benefits are allowable.
VISION	Yes	Yes	Employer expenses for vision coverage granted as fringe benefits are allowable.
WORKER'S COMPENSATION	Yes	Yes	Employer expenses for worker's compensation granted as fringe benefits are allowable.

Code 90, Indirect Costs

Budget Item	Allowable for LEA	Allowable for ASEP	Requirements / Additional Information
INDIRECT COSTS: Costs incurred to benefit more than one program or objective not readily assignable to the programs.	Yes	N/A	For contracts that are greater than \$25,000; the amount above \$25,000 is excluded from the modified indirect cost base, along with any flow thru funds.

Code 49, BOCES Services

Budget Item	Allowable for LEA	Allowable for ASEP	Requirements / Additional Information
Contractual services such as OT, PT, information reporting done on behalf of the LEA, and other services related to the provision of special education.	Yes	Yes	Flow thru amounts must be the same minimum as payments to private ASEPs. Purchased services in code 40 are also allowable under code 49.

Code 30, Minor Remodeling

Budget Item	Allowable for LEA	Allowable for ASEP	Requirements / Additional Information
Remodeling to support needs of Students with Disabilities.	No	No	Minor remodeling with IDEA funds is not allowed under 34 CFR §300.144(e).

Code 20, Equipment

Budget Item	Allowable for LEA	Allowable for ASEP	Requirements / Additional Information
EQUIPMENT - CAPITAL: Equipment to support special education and related services.	Yes	Yes	Equipment with a useful life of more than one year that costs \$5,000 or more per unit. Detailed inventories of equipment must be maintained and include the equipment type and the number of units for the cost identified with that line item.

**P-12: OFFICE OF SPECIAL EDUCATION
SPECIAL EDUCATION QUALITY ASSURANCE (SEQA)
REGIONAL OFFICES**

Vacant, Assistant Commissioner

Jacqueline Bumbalo, SEQA Upstate Regional Coordinator (316) 428-4563
Belinda Johnson, SEQA New York City Regional Coordinator (718) 722-4544

<p>WESTERN REGIONAL OFFICE NYS Education Department P-12: Special Education Quality Assurance 2A Richmond Avenue Batavia, New York 15020 (585) 344-2002 Kathleen Milliman, Supervisor Kathleen.Milliman@nysed.gov</p>	<p>EASTERN REGIONAL OFFICE NYS Education Department P12: Special Education Quality Assurance 89 Washington Avenue, Room 309 EB Albany, New York 12234 (518) 486-6366 Diane Avery, Supervisor Diane.Avery@nysed.gov</p>
<p>CENTRAL REGIONAL OFFICE NYS Education Department P-12: Special Education Quality Assurance Hughes State Office Building 333 E. Washington Street, Suite 210 Syracuse, NY 13202 (316) 428-4556 Suzanne Jackson, Supervisor Suzanne.Jackson@nysed.gov</p>	<p>LONG ISLAND REGIONAL OFFICE NYS Education Department P-12: Special Education Quality Assurance Perry B. Duryea State Office Building Room # 2A-5 250 Veterans Memorial Highway Hauppauge, NY 11788 (631) 952-3352 Eileen Taylor, Supervisor Eileen.Taylor@nysed.gov</p>
<p>NEW YORK CITY REGIONAL OFFICE NYS Education Department P-12: Special Education Quality Assurance 55 Hanson Place, Room 545 Brooklyn, NY 11217-1680 (718) 722-4544 Belinda A. Johnson, NYC SEQA Coordinator Kathy Cummings, Supervisor Kathy.Cummings@nysed.gov Nayana Bhattacharjee, Supervisor Nayana.Bhattacharjee@nysed.gov Laura Piascik, Supervisor Laura.Piascik@nysed.gov</p>	<p>HUDSON VALLEY REGIONAL OFFICE NYS Education Department P-12: Special Education Quality Assurance 89 Washington Avenue, Room 309 EB Albany, New York 12234 (518) 473-1185 Sean Dwyer, Supervisor Sean.Dwyer@nysed.gov</p>
<p>NONDISTRICT UNIT NYS Education Department P-12: Special Education Quality Assurance 89 Washington Avenue, Room 309 EB Albany, New York 12234 (518) 473-1185 Eileen Borden, Supervisor Eileen.Borden@nysed.gov</p>	

ASSISTANCE

1. For general policies, procedures, and information please contact the Administrative Support Group at (518) 486-4662. If you prefer, you may also e-mail us at IDEA@mail.nysed.gov.
2. For information regarding use of IDEA funds for CEIS, please contact your local Special Education Quality Assurance (SEQA) Regional Office. A list of Regional Offices can be found in Appendix E.
3. For assistance in completing financial forms (FS-10, FS-10-A, FS-25 and FS-10-F) and/or information on indirect costs, contact the Grants Finance Unit at (518) 474-4815, or visit their web site: <http://www.oms.nysed.gov/cafe/>.
4. Approved Special Education Program (ASEP) – please contact the Office of Special Education Policy Unit at (518) 473-2878.
5. For Child Count summaries as reported via the SIRS reporting system, visit the Pupils with Disabilities (PD) Data System website: <http://www.p12.nysed.gov/sedcar/data>.